

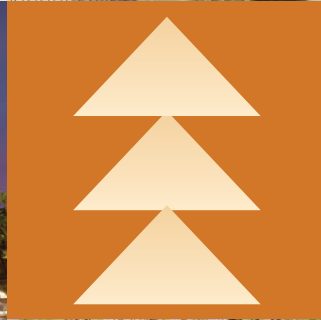


**surya**internusa

BUILDING A BETTER INDONESIA

# EMPOWERING GROWTH

PT SURYA SEMESTA INTERNUSA TBK



ANNUAL REPORT **2025**  
LAPORAN TAHUNAN

## TENTANG LAPORAN TAHUNAN ABOUT ANNUAL REPORT

Penyajian Laporan Tahunan 2025 PT Surya Semesta Internusa Tbk disusun dan diterbitkan berdasarkan Peraturan Otoritas Jasa Keuangan (OJK) Nomor: 29/POJK.04/2016 tentang Laporan Tahunan Emiten atau Perusahaan Publik dan Surat Edaran OJK No.16/SE0JK.04/2021 tentang Bentuk dan Isi Laporan Tahunan Emiten atau Perusahaan Publik.

Laporan Tahunan ini berfungsi sebagai dokumentasi komprehensif kinerja Perseroan selama tahun 2025, mencakup profil perusahaan; kinerja operasional, pemasaran, dan keuangan; informasi tentang tugas, peran, serta fungsi struktural organisasi Perusahaan yang menerapkan konsep *best practices* dan prinsip-prinsip *Good Corporate Governance* (GCG). Adapun tujuan utama penyusunan Laporan Tahunan ini adalah untuk meningkatkan keterbukaan informasi Perseroan secara komprehensif dan akurat mengenai kondisi dan kinerja Perusahaan selama 1(satu) tahun, serta membangun pemahaman dan kepercayaan para pemegang saham dan pemangku kepentingan lainnya.

Laporan Tahunan PT Surya Semesta Internusa Tbk tahun 2025 disajikan dalam dua Bahasa secara terpisah yaitu Bahasa Indonesia dan Bahasa Inggris dengan menggunakan jenis dan ukuran huruf yang mudah dibaca. Laporan Tahunan ini dapat dilihat dan diunduh di website resmi PT Surya Semesta Internusa Tbk yaitu [www.suryainternusa.com](http://www.suryainternusa.com)

The 2025 Annual Report of PT Surya Semesta Internusa Tbk was prepared and published in accordance with the Financial Services Authority (OJK) Regulation No. 29/POJK.04/2016 on Annual Report of Issuers or Public Companies and OJK Circular Letter No. 16/SE0JK.04/2021 on the Form and Content of the Annual Report of Issuers or Public Companies.

This Annual Report serves as a comprehensive record of the Company's performance in 2025, covering the company profile; operational, marketing, and financial performance; as well as information on the roles, responsibilities, and structural functions of the Company's organization, which adheres to best practices and the principles of Good Corporate Governance (GCG). The primary objective of this Annual Report is to enhance the Company's transparency by providing comprehensive and accurate information on its performance over the past year, while also fostering understanding and trust among shareholders and other stakeholders.

The 2025 Annual Report of PT Surya Semesta Internusa Tbk is presented separately in two languages, Indonesian and English, using a clear and readable font type and size. The report is available for viewing and download on the official website of PT Surya Semesta Internusa Tbk at [www.suryainternusa.com](http://www.suryainternusa.com).



## TEMA LAPORAN TAHUNAN 2025

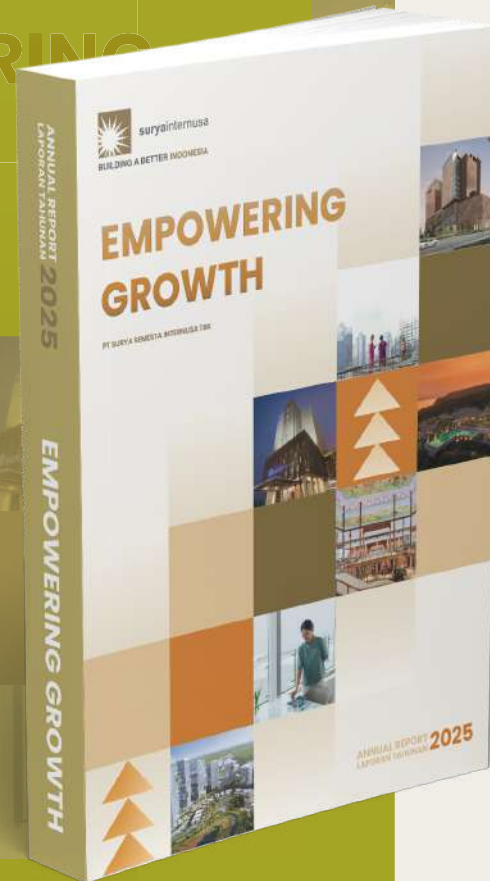
### 2025 ANNUAL REPORT THEME

## KESINAMBUNGAN TEMA LAPORAN TAHUNAN

### ANNUAL REPORT THEME CONTINUITY

# EMPOWERING GROWTH

PT SURYA SEMESTA INTERNUSA Tbk



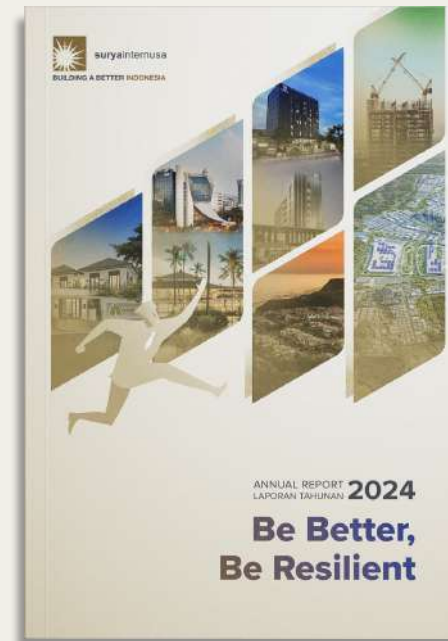
## EMPOWERING GROWTH

Tahun 2025 menandai fase penguatan peran PT Surya Semesta Internusa Tbk (SSIA) sebagai penggerak pertumbuhan yang semakin luas, inklusif, dan berkelanjutan. Melalui komitmen “Empowering Growth”, Perseroan menegaskan keyakinannya bahwa pertumbuhan terbaik adalah pertumbuhan yang mampu memberdayakan dan menggerakkan kemajuan bersama di seluruh ekosistem. Dengan bertumpu pada pengembangan infrastruktur, inovasi yang berkesinambungan, serta penciptaan peluang, SSIA membangun fondasi bagi perkembangan dunia usaha, peningkatan kualitas sumber daya manusia, penguatan komunitas di sekitar wilayah operasional, serta penciptaan nilai bagi seluruh pemangku kepentingan.

Sejalan dengan itu, SSIA juga memandang keberlanjutan sebagai landasan dalam setiap langkah pengembangan. Keberlanjutan tidak hanya dimaknai sebagai upaya menjaga kesinambungan usaha, tetapi sebagai komitmen untuk memastikan bahwa setiap pertumbuhan menghasilkan manfaat yang nyata dan berdampak jangka panjang. Melalui implementasi *best practice* yang bertanggung jawab, pemberdayaan masyarakat, dan kepedulian terhadap lingkungan, SSIA terus memperluas kontribusi positif bagi hari ini dan generasi mendatang, seraya mendukung pembangunan Indonesia yang lebih tangguh dan berdaya saing di masa depan.

The year 2025 marked a strengthening phase in PT Surya Semesta Internusa Tbk (SSIA)'s role as a broader, more inclusive, and sustainable driver of growth. Through its “Empowering Growth” commitment, the Company reaffirms its belief that the most meaningful growth is the kind that empowers people and advances shared progress across the entire ecosystem. Built on infrastructure development, continuous innovation, and opportunity creation, SSIA is laying the foundation for business advancement, enhancing human capital, strengthening communities around its operational areas, and delivering value to all stakeholders.

In the same spirit, SSIA views sustainability as a fundamental principle guiding every step of its development journey. Sustainability is not only about ensuring business continuity, but also about ensuring that every growth initiative generates tangible benefits and long-term impact. By implementing responsible best practices, empowering communities, and demonstrating environmental stewardship, SSIA continues to broaden its positive impact, for today and for future generations, while supporting a more resilient and competitive Indonesia in the years ahead.



## 2024

### BE BETTER, BE RESILIENT

Tahun 2024 menjadi tahun yang luar biasa bagi PT Surya Semesta Internusa Tbk (SSIA). Meskipun menghadapi tantangan geopolitik dan pemulihan ekonomi global yang masih belum merata, kondisi ekonomi Indonesia mulai berangsur pulih. Di tengah situasi tersebut, kinerja operasional ketiga unit bisnis SSIA mengalami peningkatan yang signifikan. Keberhasilan ini tercapai berkat penerapan nilai-nilai Perseroan (TRUE), yaitu ketangguhan (*Resilience*) dalam menghadapi tantangan dan semangat untuk terus berinovasi dan mencapai keunggulan (*Strive for Excellence*). Dengan sikap optimistis, adaptif dan fokus pada inovasi, SSIA terus memaksimalkan peluang bisnis dan membangun pertumbuhan yang berkelanjutan. SSIA juga berkomitmen menciptakan bisnis yang lebih tangguh dengan senantiasa berupaya menjalankan aktivitas bisnis yang inklusif dan bertanggung jawab, sehingga dapat memberikan manfaat bagi bangsa dan kehidupan. Komitmen tersebut diwujudkan melalui prioritas pada aspek Ekonomi, Lingkungan, Sosial, dan Tata Kelola yang baik, dengan dasar filosofi serta budaya Perseroan.

2024 was an exceptional year for PT Surya Semesta Internusa Tbk (SSIA). Despite ongoing geopolitical challenges and an uneven global economic recovery, Indonesia's economy began to show steady improvement. Against this backdrop, the operational performance of SSIA's three business units recorded a significant increase. This achievement was driven by the consistent application of the Company's core values (TRUE), particularly Resilience in navigating challenges and a commitment to continuous innovation and Strive for Excellence. With an optimistic, adaptive, and innovation-focused mindset, SSIA continued to seize business opportunities and build sustainable growth. SSIA is also committed to building a more resilient business by consistently pursuing inclusive and responsible business practices that deliver meaningful benefits for the nation and society. This commitment is reflected in the Company's priorities across Economic, Environmental, Social, and Good Governance aspects, anchored in SSIA's philosophy and corporate culture.



## 2023

### BE HIGHER, BE TRUE

Pada tahun 2023 ini Perseroan fokus pada peningkatan kesadaran budaya korporasi “TRUE” (*Trustworthiness, Customer Focus, Strive for Excellence*) yang menyempurnakan visi dan misinya guna meningkatkan kapasitas serta kualitas kegiatan usaha Perseroan. Tahun 2023 ini Perseroan perlahan bergerak mencapai level produktivitas yang lebih tinggi (*Be Higher*) dalam rangka mewujudkan cita-cita bersama untuk masa depan yang lebih gemilang (*Be TRUE*).

Meski diwarnai tantangan ekonomi, tahun 2023 Perseroan mampu mencatatkan pertumbuhan yang positif yang ditandai dengan Pendapatan Konsolidasian dan Laba Bersih yang masing-masing meningkat 25,5% dan 0,4% menjadi Rp4.538 miliar dan Rp176,6 miliar dari Rp3.615 miliar dan Rp175,8 miliar di tahun sebelumnya.

Pertumbuhan positif tersebut tidak terlepas dari penjualan lahan industri di Karawang dan Subang, kenaikan *new contract* dari bisnis segmen konstruksi, pemulihan industri hospitality yang juga ditandai dengan pengumuman pembukaan Umana Bali, LXR Hotels & Resorts, sebagai resor pertama di Asia Tenggara di bawah *luxury brand*, LXR Hotels & Resorts yang dikelola oleh Hilton.

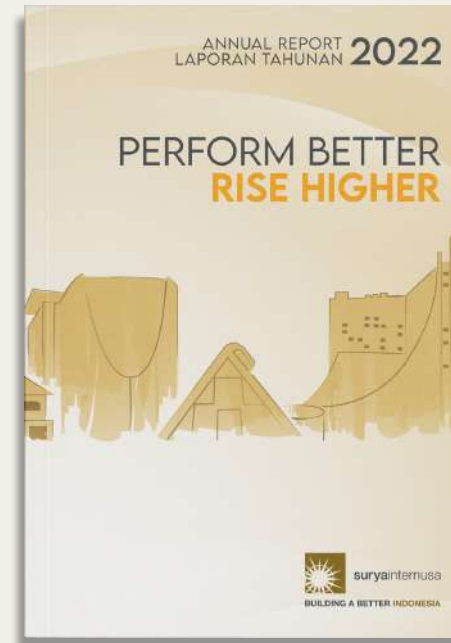
Dengan mengimplementasikan nilai “TRUE” diharapkan Perseroan dapat senantiasa berusaha mencapai hasil terbaik bagi seluruh pemangku kepentingan, dan senantiasa mengutamakan kepuasan pelanggan untuk menjadi Perseroan yang dapat dipercaya dan diandalkan.

In 2023, the Company endeavored to raise awareness regarding its “TRUE” (*Trustworthiness, Customer Focus, Strive for Excellence*) corporate culture that refined its vision and mission to further expand capacity and quality of SSIA's business activities. In 2023, the Company gradually moved towards achieving a higher level of productivity (*Be Higher*) to realize the collective aspirations for a brighter future (*Be TRUE*).

Despite economic challenges, in 2023 the Company successfully recorded positive growth, marked by Consolidated Revenues and Net Income that grew by 25.5% and 0.4% to Rp4.538 billion and Rp176,6 billion, respectively, from Rp3.615 billion and Rp175,8 billion in the previous year.

The aforementioned growth was attributed to the sale of industrial land in Karawang and Subang, an increase in new contracts acquisition in the construction segment, as well as the recovery of the hospitality industry, highlighted by the announcement of the opening of Umana Bali, LXR Hotels & Resorts, as the first resort in Southeast Asia under the LXR Hotels & Resorts luxury brand managed by Hilton.

By implementing the “TRUE” values, the Company aims to consistently strive for the best results for all stakeholders, and prioritize customer satisfaction, to become a trustworthy and reliable business entity.



## 2022

### PERFORM BETTER, RISE HIGHER

Dengan semangat dari pencapaian usia emas di tahun sebelumnya, Perseroan menggarisbawahi tahun 2022 sebagai momentum *turnaround* dimana Perseroan berhasil membalikkan keadaan penuh tantangan menjadi pertumbuhan yang signifikan. Pencapaian ini menjadi motivasi Perseroan untuk terus berinovasi dan mengoptimalkan potensi yang dimiliki. Perseroan pun mencatatkan performa lebih baik (*Perform Better*) dan siap mengembangkan usahanya jauh lebih tinggi (*Rise Higher*).

Empowered by SSIA's 50th anniversary in the previous year, the Company marked 2022 as a turnaround moment by successfully transforming challenging circumstances into significant growth. This achievement motivated the Company to continuously innovate and optimize its potential. The Company also recorded improved performance (*Perform Better*) and prepared to elevate its business to much greater heights (*Rise Higher*).

## KEUNGGULAN KAMI MENGAPA MEMILIH SSIA UNTUK BERINVESTASI? OUR ADVANTAGES AND WHY YOU SHOULD INVEST IN SSIA

1. Kami memiliki keunggulan bisnis dengan memiliki unit usaha di kawasan industri yang lokasinya strategis dengan akses tol langsung ke kawasan industri dan desain kawasan industri yang rapi, asri dan hijau serta memiliki penghuni utama (*anchor tenant*) yang ternama.
2. Kami memiliki keunggulan bisnis dengan memiliki unit usaha di jasa kontraktor umum yang berpengalaman lebih dari 50 tahun.
3. Kami memiliki keunggulan bisnis dengan memiliki unit usaha di perhotelan melalui hotel-hotel berbintang lima yang dimiliki Perseroan melalui Entitas Anak.
4. Kami memiliki *brand recognition* yang merupakan salah satu dari jajaran perusahaan pengembang terkutak di tanah air.
5. Kami memiliki enam anak perusahaan utama dengan bidang usaha yang semakin terdiversifikasi meliputi:
  - a. Properti
  - b. Jasa konstruksi
  - c. Perhotelan
6. Kami memiliki manajemen dan sumber daya yang andal dengan strategi pengelolaan yang profesional.
7. Kami memiliki pengalaman panjang dalam menghasilkan proyek-proyek monumental.
8. Kami memiliki komitmen tinggi dalam penerapan *Good Corporate Governance* secara berkelanjutan.

1. We have a competitive advantage through our industrial estate business unit, which is strategically located with direct toll road access, a well-organized, green, and sustainable design, and renowned anchor tenants.
2. We have a competitive advantage in general contracting services, backed by over 50 years of experience.
3. We have a competitive advantage in the hospitality sector through our portfolio of five-star hotels owned by the Company through its Subsidiaries.
4. We have strong brand recognition as one of the leading developers in the country.
5. We operate six key subsidiaries with a diversified and growing business portfolio, covering:
  - a. Property
  - b. Construction services
  - c. Hospitality
6. We have a reliable management team and skilled workforce, supported by a professional management strategy.
7. We have extensive experience in delivering landmark projects.
8. We are strongly committed to the continuous implementation of Good Corporate Governance.



## SANGGAHAN DAN BATASAN TANGGUNG JAWAB DISCLAIMER

Laporan Tahunan ini memuat kata “Perseroan” dan “SSIA” yang didefinisikan sebagai PT Surya Semesta Internusa Tbk yang menjalankan bisnis dalam bidang pengembangan kawasan industri, properti komersial, bidang jasa konstruksi, dan perhotelan melalui penyertaan pada Entitas Anak. Adakalanya kata “Perusahaan” juga digunakan atas dasar kemudahan untuk menyebut PT Surya Semesta Internusa Tbk secara umum. Penyebutan satuan mata uang “Rupiah”, “Rp” atau “IDR” merujuk pada mata uang resmi Republik Indonesia, sedangkan “Dollar AS” atau “USD” merujuk pada mata uang resmi Amerika Serikat. Informasi keuangan disajikan dalam mata uang Rupiah sesuai dengan Standar Akuntansi Keuangan Indonesia.

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

Pernyataan prospektif dalam Laporan Tahunan ini dibuat berdasarkan berbagai asumsi mengenai kondisi terkini dan kondisi mendatang dari Perseroan serta lingkungan bisnis dimana Perseroan menjalankan kegiatan usaha. Perseroan tidak menjamin bahwa segala tindakan yang telah diambil untuk memastikan keabsahan dokumen ini akan membawa hasil-hasil tertentu sesuai harapan.

This Annual Report uses the terms “Company” and “SSIA” to refer to PT Surya Semesta Internusa Tbk, which operates in general contracting services, industrial estate development, commercial property, and hospitality through its subsidiaries. For ease of reference, the term “Company” is also occasionally used to refer to PT Surya Semesta Internusa Tbk in general. The terms “Rupiah”, “Rp”, or “IDR” refer to the official currency of the Republic of Indonesia, while “US Dollar” or “USD” refers to the official currency of the United States. Financial information is presented in Rupiah in accordance with Indonesian Financial Accounting Standards.

This Annual Report contains statements regarding financial conditions, operational results, projections, plans, strategies, policies, and corporate objectives, which are classified as forward-looking statements under applicable laws, except for historical information. These statements are prospective in nature, subject to risks and uncertainties, and actual developments may differ materially from those reported.

The forward-looking statements in this Annual Report are based on various assumptions regarding the Company’s current and future conditions, as well as the business environment in which it operates. The Company does not guarantee that all actions taken to ensure the validity of this document will yield specific expected results.

DAFTAR ISI

TABLE OF CONTENTS

|                                                                                                                       |   |
|-----------------------------------------------------------------------------------------------------------------------|---|
| TENTANG LAPORAN TAHUNAN<br>ABOUT ANNUAL REPORT                                                                        | 3 |
| TEMA LAPORAN TAHUNAN 2025<br>2025 ANNUAL REPORT THEME                                                                 | 4 |
| KESINAMBUNGAN TEMA<br>LAPORAN TAHUNAN<br>ANNUAL REPORT THEME CONTINUITY                                               | 5 |
| KEUNGGULAN KAMI<br>MENGAPA MEMILIH SSIA<br>UNTUK BERINVESTASI?<br>OUR ADVANTAGES AND WHY YOU<br>SHOULD INVEST IN SSIA | 8 |
| SANGGAHAN DAN BATASAN<br>TANGGUNG JAWAB<br>DISCLAIMER                                                                 | 9 |

KILAS KINERJA

Performance Highlight

|                                                                                                                                             |    |
|---------------------------------------------------------------------------------------------------------------------------------------------|----|
| HIGHLIGHT KINERJA 2025<br>2025 PERFORMANCE HIGHLIGHTS                                                                                       | 14 |
| IKHTISAR KEUANGAN<br>FINANCIAL HIGHLIGHTS                                                                                                   | 15 |
| RASIO KINERJA KEUANGAN<br>FINANCIAL PERFORMANCE RATIO                                                                                       | 16 |
| GRAFIK IKHTISAR KEUANGAN<br>FINANCIAL CHART                                                                                                 | 16 |
| IKHTISAR OPERASIONAL<br>OPERATIONAL HIGHLIGHTS                                                                                              | 17 |
| BERINVESTASI DAN<br>BERTUMBUH BERSAMA SSIA<br>INVESTING AND GROWING WITH SSIA                                                               | 18 |
| IKHTISAR SAHAM<br>STOCK HIGHLIGHTS                                                                                                          | 19 |
| AKSI KORPORASI<br>CORPORATE ACTIONS                                                                                                         | 21 |
| AKSI PENGHENTIAN SEMENTARA<br>PERDAGANGAN SAHAM<br>DAN/ATAU PENGHAPUSAN<br>PENCATATAN SAHAM<br>STOCK TRADING SUSPENSION<br>AND/OR DELISTING | 21 |
| PERISTIWA PENTING 2025<br>SIGNIFICANT EVENTS IN 2025                                                                                        | 22 |
| KEGIATAN INVESTOR TAHUN 2025<br>INVESTOR RELATIONS' ACTIVITIES IN 2025                                                                      | 26 |
| PENGHARGAAN DAN<br>SERTIFIKASI 2025<br>2025 AWARDS AND CERTIFICATIONS                                                                       | 29 |

LAPORAN MANAJEMEN

Management Report

|                                                                                                                                                                                                                                                                                                                    |    |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| LAPORAN DEWAN KOMISARIS<br>BOARD OF COMMISSIONERS' REPORT                                                                                                                                                                                                                                                          | 46 |
| LAPORAN DIREKSI<br>BOARD OF DIRECTORS' REPORT                                                                                                                                                                                                                                                                      | 54 |
| SURAT PERNYATAAN DEWAN<br>KOMISARIS DAN DEWAN DIREKSI<br>TENTANG TANGGUNG JAWAB ATAS<br>LAPORAN TAHUNAN 2025<br>PT SURYA SEMESTA<br>INTERNUSA TBK<br>STATEMENT OF THE BOARD OF<br>COMMISSIONERS AND BOARD OF<br>DIRECTORS ON THE RESPONSIBILITY FOR<br>THE 2025 ANNUAL REPORT OF<br>PT SURYA SEMESTA INTERNUSA TBK | 68 |

PROFIL PERUSAHAAN

Company Profiles

|                                                                                                      |     |
|------------------------------------------------------------------------------------------------------|-----|
| IDENTITAS PERSEROAN<br>CORPORATE IDENTITY                                                            | 72  |
| JEJAK LANGKAH<br>MILESTONES                                                                          | 74  |
| SEKILAS SSIA<br>SSIA AT A GLANCE                                                                     | 76  |
| LOGO PERSEROAN<br>CORPORATE LOGO                                                                     | 78  |
| VISI, MISI DAN BUDAYA<br>PERUSAHAAN<br>VISION, MISSION, AND<br>CORPORATE CULTURE                     | 80  |
| BIDANG USAHA<br>BUSINESS ACTIVITIES                                                                  | 84  |
| PRODUK DAN JASA<br>PRODUCTS AND SERVICES                                                             | 85  |
| WILAYAH OPERASIONAL<br>OPERATIONAL AREAS                                                             | 86  |
| STRUKTUR ORGANISASI<br>ORGANIZATION STRUCTURE                                                        | 88  |
| DAFTAR KEANGGOTAAN DAN<br>ASOSIASI DAN ORGANISASI<br>ASSOCIATION AND ORGANIZATION<br>MEMBERSHIP LIST | 90  |
| IDENTITAS DAN PROFIL<br>DEWAN KOMISARIS<br>BOARD OF COMMISSIONERS' PROFILE                           | 94  |
| IDENTITAS DAN PROFIL DIREKSI<br>BOARD OF DIRECTORS' PROFILE                                          | 100 |
| TINJAUAN SUMBER DAYA MANUSIA<br>HUMAN RESOURCES OVERVIEW                                             | 104 |
| STRUKTUR GRUP PERSEROAN<br>CORPORATE GROUP STRUCTURE                                                 | 106 |

|                                                                                                             |     |
|-------------------------------------------------------------------------------------------------------------|-----|
| STRUKTUR DAN KOMPOSISI<br>PEMEGANG SAHAM<br>SHAREHOLDER COMPOSITION<br>AND STRUCTURE                        | 108 |
| ENTITAS ANAK<br>SUBSIDIARIES                                                                                | 110 |
| KRONOLOGI PENCATATAN SAHAM<br>SHARE LISTING CHRONOLOGY                                                      | 129 |
| KRONOLOGI PENCATATAN<br>OBLIGASI DAN EFEK LAINNYA<br>BOND LISTING CHRONOLOGY<br>AND OTHER SECURITIES        | 130 |
| INFORMASI AKUNTAN PUBLIK<br>PUBLIC ACCOUNTANT INFORMATION                                                   | 131 |
| LEMBAGA DAN PROFESI<br>PENUNJANG PASAR MODAL<br>CAPITAL MARKET SUPPORTING<br>INSTITUTIONS AND PROFESSIONALS | 132 |
| INFORMASI PADA WEBSITE<br>PERSEROAN<br>INFORMATION ON THE<br>COMPANY'S WEBSITE                              | 133 |

ANALISIS DAN PEMBAHASAN  
MANAJEMEN

Management Discussion  
and Analysis

|                                                                                                                        |     |
|------------------------------------------------------------------------------------------------------------------------|-----|
| TINJAUAN MAKRO EKONOMI<br>GLOBAL TAHUN 2025<br>GLOBAL MACROECONOMIC<br>OVERVIEW IN 2025                                | 136 |
| TINJAUAN MAKRO EKONOMI<br>NASIONAL TAHUN 2025<br>NATIONAL MACROECONOMIC<br>OVERVIEW IN 2025S                           | 137 |
| KONTRIBUSI SSIA TERHADAP<br>INDUSTRI NASIONAL<br>TAHUN 2025<br>SSIA'S CONTRIBUTION TO<br>NATIONAL INDUSTRY IN 2025     | 139 |
| STRATEGI BISNIS TAHUN 2025<br>BUSINESS STRATEGY IN 2025                                                                | 141 |
| TINJAUAN PENDUKUNG<br>BISNIS TAHUN 2025<br>BUSINESS SUPPORT OVERVIEW IN 2025                                           | 142 |
| TINJAUAN KINERJA KEUANGAN<br>FINANCIAL PERFORMANCE REVIEW                                                              | 146 |
| KEMAMPUAN MEMBAYAR UTANG<br>DEBT SERVICING CAPACITY                                                                    | 150 |
| STRUKTUR MODAL DAN<br>KEBIJAKAN MANAJEMEN<br>ATAS STRUKTUR MODAL<br>CAPITAL STRUCTURE AND CAPITAL<br>MANAGEMENT POLICY | 151 |
| IKATAN MATERIAL UNTUK<br>INVESTASI BARANG MODAL<br>MATERIAL COMMITMENTS FOR<br>CAPITAL EXPENDITURE                     | 152 |

|                                                                                                                                                                                                                                       |     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| PERBANDINGAN ANTARA TARGET<br>DAN REALISASI TAHUN 2025<br>COMPARISON BETWEEN 2025<br>TARGETS AND ACTUAL RESULTS                                                                                                                       | 152 |
| PROSPEK USAHA DAN<br>STRATEGI PERSEROAN<br>BUSINESS PROSPECTS AND<br>THE COMPANY'S STRATEGY                                                                                                                                           | 153 |
| INFORMASI DAN FAKTA MATERIAL<br>YANG TERJADI SETELAH<br>TANGGAL LAPORAN AKUNTAN<br>MATERIAL INFORMATION AND<br>FACTS OCCURRING AFTER THE<br>DATE OF THE AUDITOR'S REPORT                                                              | 155 |
| DAMPAK PERUBAHAN HARGA<br>TERHADAP PENDAPATAN<br>IMPACT OF FOREIGN EXCHANGE RATES                                                                                                                                                     | 155 |
| DAMPAK NILAI TUKAR<br>MATA UANG ASING<br>IMPACT OF FOREIGN CURRENCY<br>EXCHANGE RATES                                                                                                                                                 | 156 |
| ASPEK PEMASARAN TAHUN 2025<br>MARKETING ASPECTS IN 2025                                                                                                                                                                               | 156 |
| INVESTASI, EKSPANSI,<br>DIVERSTASI, PENGGABUNGAN/<br>PELEBURAN USAHA, AKUISISI,<br>RESTRUKTURISASI UTANG/MODAL<br>INVESTMENT, EXPANSION,<br>DIVESTMENT, BUSINESS MERGER/<br>CONSOLIDATION, ACQUISITION,<br>DEBT/CAPITAL RESTRUCTURING | 159 |
| KEBIJAKAN DIVIDEN<br>DIVIDEND POLICY                                                                                                                                                                                                  | 160 |
| REALISASI PENGGUNAAN DANA<br>HASIL PENAWARAN UMUM OBLIGASI<br>UTILIZATION OF PROCEEDS FROM<br>PUBLIC OFFERING OF BONDS                                                                                                                | 162 |
| PROGRAM KEPEMILIKAN<br>SAHAM OLEH KARYAWAN DAN/<br>MANAJEMEN (MESOP)<br>EMPLOYEE AND/OR MANAGEMENT SHARE<br>OWNERSHIP PROGRAMME (MESOP)                                                                                               | 162 |
| INFORMASI MATERIAL YANG<br>MENGANDUNG BENTURAN<br>KEPENTINGAN DAN/<br>ATAU TRANSAKSI DENGAN<br>PIHAK AFILIASI<br>MATERIAL INFORMATION WITH CONFLICT<br>OF INTEREST AND/OR TRANSACTION<br>WITH AFFILIATED PARTIES                      | 164 |
| INFORMASI KEUANGAN YANG<br>MENGANDUNG KEJADIAN BERSIFAT<br>LUAR BIASA DAN JARANG TERJADI<br>FINANCIAL INFORMATION<br>INVOLVING EXTRAORDINARY AND<br>NON-RECURRING EVENTS                                                              | 164 |
| PERUBAHAN KEBIJAKAN<br>AKUNTANSI, ALASAN DAN<br>DAMPAKNYA TERHADAP<br>LAPORAN KEUANGAN<br>CHANGES IN ACCOUNTING<br>POLICIES, THE REASONS FOR SUCH<br>CHANGES, AND THEIR IMPACT ON<br>THE FINANCIAL STATEMENTS                         | 165 |
| PERUBAHAN PERATURAN<br>PERUNDANG-UNDANGAN<br>CHANGES IN LAWS AND REGULATIONS                                                                                                                                                          | 165 |
| INFORMASI KELANGSUNGAN USAHA<br>BUSINESS CONTINUITY INFORMATION                                                                                                                                                                       | 166 |

TATA KELOLA PERUSAHAAN

Good Corporate Governance

|                                                                                                                                                                   |     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| KOMITMEN SSIA DALAM<br>MENERAPKAN TATA<br>KELOLA PERUSAHAAN<br>SSIA'S COMMITMENT TO CORPORATE<br>GOVERNANCE IMPLEMENTATION                                        | 170 |
| STRUKTUR DAN<br>INFRASTRUKTUR GCG<br>GCG STRUCTURE AND INFRASTRUCTURE                                                                                             | 176 |
| KEUNGGULAN KOMPETITIF<br>BERBASIS TATA KELOLA<br>GOVERNANCE-BASED<br>COMPETITIVE ADVANTAGE                                                                        | 178 |
| RAPAT UMUM PEMEGANG SAHAM<br>GENERAL MEETING OF SHAREHOLDERS                                                                                                      | 179 |
| DEWAN KOMISARIS<br>BOARD OF COMMISSIONERS                                                                                                                         | 187 |
| DIREKSI<br>BOARD OF DIRECTORS                                                                                                                                     | 197 |
| TRANSPARANSI INFORMASI<br>TERKAIT DEWAN KOMISARIS<br>DAN DIREKSI<br>INFORMATION TRANSPARENCY<br>REGARDING THE BOARD<br>OF COMMISSIONERS AND<br>BOARD OF DIRECTORS | 204 |
| KEBERAGAMAN KOMPOSISI<br>DEWAN KOMISARIS DAN DIREKSI<br>BOARD OF COMMISSIONERS AND BOARD<br>OF DIRECTORS COMPOSITION DIVERSITY                                    | 206 |
| NOMINASI DAN REMUNERASI<br>DEWAN KOMISARIS DAN DIREKSI<br>BOARD OF COMMISSIONERS AND BOARD<br>OF DIRECTORS COMPOSITION DIVERSITY                                  | 207 |
| KOMITE DI BAWAH<br>DEWAN KOMISARIS<br>COMMITTEES UNDER THE<br>BOARD OF COMMISSIONERS                                                                              | 209 |
| KOMITE AUDIT<br>AUDIT COMMITTEE                                                                                                                                   | 209 |
| KOMITE NOMINASI &<br>KOMITE REMUNERASI<br>NOMINATION COMMITTEE AND<br>REMUNERATION COMMITTEE                                                                      | 218 |
| SEKRETARIS PERUSAHAAN<br>CORPORATE SECRETARY                                                                                                                      | 227 |
| UNIT AUDIT INTERNAL<br>INTERNAL AUDIT UNIT                                                                                                                        | 236 |
| SISTEM PENGENDALIAN INTERNAL<br>INTERNAL CONTROL SYSTEM                                                                                                           | 240 |
| AKUNTAN PUBLIK<br>PUBLIC ACCOUNTANT                                                                                                                               | 241 |
| MANAJEMEN RISIKO<br>RISK MANAGEMENT                                                                                                                               | 244 |
| PERKARA HUKUM<br>LEGAL MATTERS                                                                                                                                    | 248 |
| KODE ETIK<br>CODE OF CONDUCT                                                                                                                                      | 249 |

|                                                                                                                                                                                                                                                                                                |     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| KEBIJAKAN PENGADAAN<br>BARANG DAN JASA<br>GOODS AND SERVICES<br>PROCUREMENT POLICY                                                                                                                                                                                                             | 252 |
| SISTEM PELAPORAN<br>PELANGGARAN<br>WHISTLEBLOWING SYSTEM                                                                                                                                                                                                                                       | 253 |
| KEBIJAKAN ANTI KORUPSI<br>DAN GRATIFIKASI<br>ANTI-CORRUPTION AND<br>GRATIFICATION POLICY                                                                                                                                                                                                       | 255 |
| PRAKTIK BAD CORPORATE<br>GOVERNANCE<br>BAD CORPORATE GOVERNANCE<br>PRACTICES                                                                                                                                                                                                                   | 256 |
| PENERAPAN ASPEK DAN PRINSIP<br>TATA KELOLA PERUSAHAAN<br>SESUAI KETENTUAN OTORITAS<br>JASA KEUANGAN<br>IMPLEMENTATION OF CORPORATE<br>GOVERNANCE ASPECTS AND PRINCIPLES<br>IN ACCORDANCE WITH FINANCIAL<br>SERVICES AUTHORITY REGULATIONS                                                      | 256 |
| PERNYATAAN BAHWA ULASAN<br>LENGKAP MENGENAI KEGIATAN<br>TANGGUNG JAWAB SOSIAL DAN<br>LINGKUNGAN DIUNGKAPKAN PADA<br>LAPORAN KEBERLANJUTAN<br>STATEMENT THAT A COMPREHENSIVE<br>REVIEW OF SOCIAL AND<br>ENVIRONMENTAL RESPONSIBILITY<br>ACTIVITIES IS DISCLOSED IN THE<br>SUSTAINABILITY REPORT | 269 |
| INDEKS SE OJK NO.16/<br>SEOJK.04/2021<br>SE OJK NO. 16/SEOJK.04/2021 INDEX                                                                                                                                                                                                                     | 270 |

LAPORAN KEUANGAN

Financial Statements



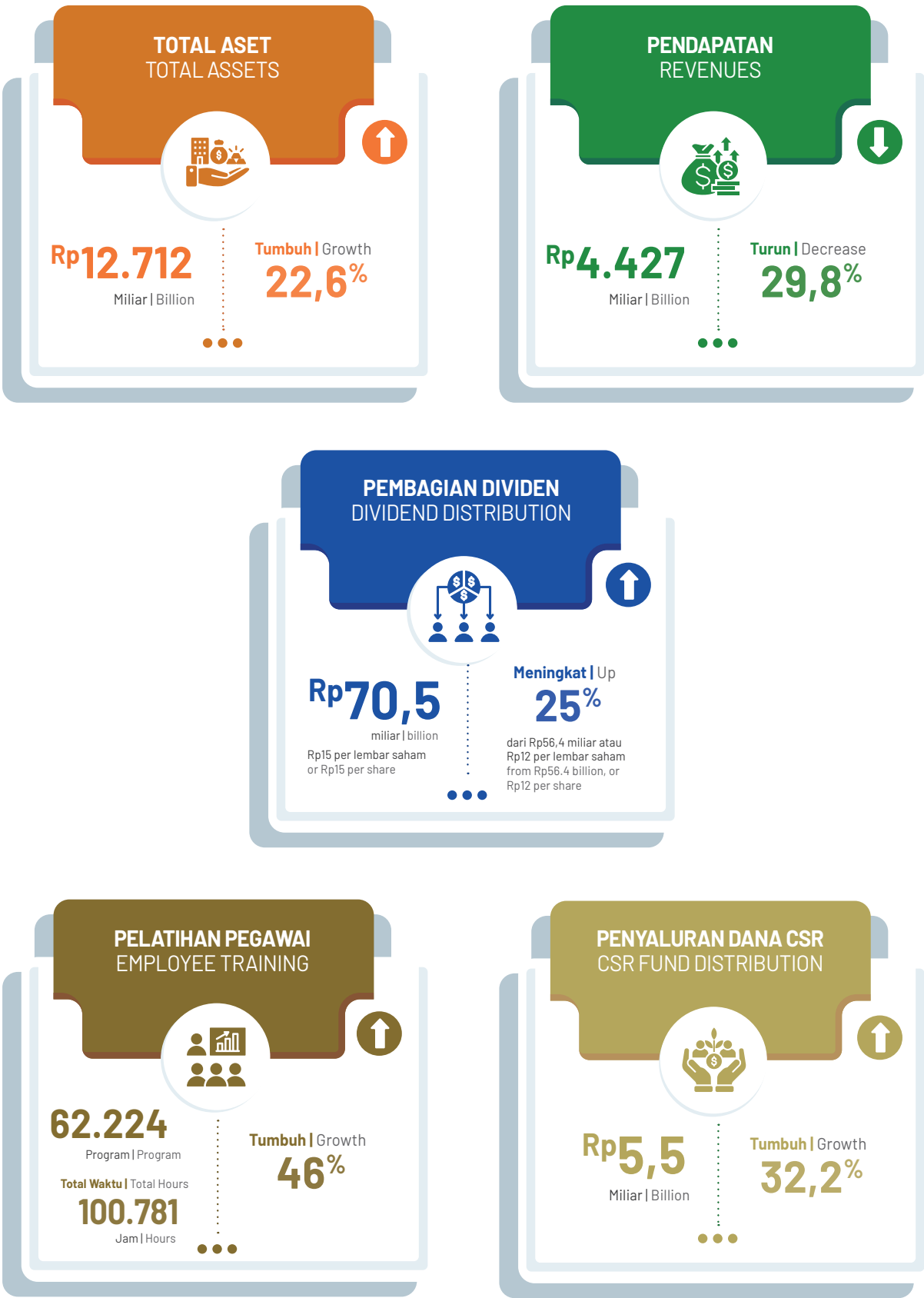
# KILAS KINERJA

## Performance Overview

PT Surya Semesta Internusa Tbk mengembangkan dan mengelola portofolio strategis di sektor properti, konstruksi, dan *hospitality* yang memberikan *multiplier effect* terhadap pertumbuhan investasi dan aktivitas ekonomi Indonesia. Struktur usaha yang terintegrasi serta disiplin pengelolaan menjadi landasan Perseroan dalam menciptakan nilai jangka panjang secara berkelanjutan.

PT Surya Semesta Internusa Tbk develops and manages a strategic portfolio in the property, construction, and hospitality sectors that provide a multiplier effect on investment growth and economic activity in Indonesia. An integrated business structure and disciplined management form the foundation of the Company in creating long-term value in a sustainable manner.

**HIGHLIGHT KINERJA 2025**  
2025 PERFORMANCE HIGHLIGHTS



**IKHTISAR KEUANGAN**  
FINANCIAL HIGHLIGHTS

(Dalam miliar Rupiah, kecuali disebutkan lain | In Billion Rupiah, unless stated otherwise)

| Uraian<br>Description                                                                                                                               | 2025   | 2024*  | 2023  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------|--------|--------|-------|
| Pendapatan<br>Revenues                                                                                                                              | 4.427  | 6.311  | 4.538 |
| Laba Kotor<br>Gross Profit                                                                                                                          | 916    | 1.772  | 1.327 |
| Laba Usaha<br>Operating Profit                                                                                                                      | 216    | 846    | 589   |
| Laba Tahun Berjalan<br>Income for the Years                                                                                                         | 29     | 449    | 232   |
| Jumlah Laba Komprehensif Tahun Berjalan<br>Total Comprehensive Income for the Years                                                                 | 33     | 431    | 213   |
| Jumlah Saham Ditempatkan dan Disetor<br>Subscribed and Paid-up Capital                                                                              | 4.705  | 4.705  | 4.705 |
| Laba (Rugi) per Saham Dasar (dalam Rupiah penuh)<br>Basic Income (Loss) per Share (in Full Rupiah)                                                  | (19)   | 51     | 39    |
| Laba (Rugi) Tahun Berjalan yang Dapat Diatribusikan Kepada:<br>Income (Loss) for the Years Attributable to:                                         |        |        |       |
| Pemilik Entitas Induk<br>Owners of the Parent Entity                                                                                                | (89)   | 234    | 177   |
| Kepentingan Non Pengendali<br>Non-Controlling Interest                                                                                              | 118    | 215    | 55    |
| Jumlah Laba (Rugi) Komprehensif Tahun Berjalan yang Dapat Diatribusikan Kepada:<br>Total Comprehensive Income (Loss) for the Years Attributable to: |        |        |       |
| Pemilik Entitas Induk<br>Owners of the Parent Entity                                                                                                | (82)   | 216    | 160   |
| Kepentingan Non Pengendali<br>Non-Controlling Interest                                                                                              | 115    | 215    | 53    |
| Aset Lancar<br>Current Assets                                                                                                                       | 4.191  | 4.682  | 3.235 |
| Aset Tidak Lancar<br>Non-Current Assets                                                                                                             | 8.521  | 5.685  | 5.182 |
| Total Aset<br>Total Assets                                                                                                                          | 12.712 | 10.367 | 8.417 |
| Investasi pada Ventura Bersama<br>Investment in Joint Ventures                                                                                      | 35     | 32     | 36    |
| Liabilitas Jangka Pendek<br>Current Liabilities                                                                                                     | 2.474  | 1.552  | 1.521 |
| Liabilitas Jangka Panjang<br>Non-Current Liabilities                                                                                                | 2.158  | 822    | 2.452 |
| Total Liabilitas<br>Total Liabilities                                                                                                               | 4.632  | 2.374  | 3.973 |
| Total Ekuitas (Tidak Termasuk Kepentingan Non Pengendali)<br>Total Equity (Excluding Non-Controlling Interest)                                      | 5.564  | 5.605  | 4.007 |

\* Pada tahun 2025 terdapat penyajian data keuangan kembali untuk tahun buku 2024 dikarenakan adanya implementasi PSAK  
\* In 2025, there is the restatement of financial statements for the 2024 fiscal year due to the implementation of PSAK.

RASIO KINERJA KEUANGAN

FINANCIAL PERFORMANCE RATIO

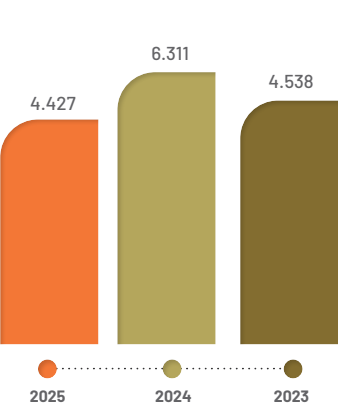
(Dalam persentase, kecuali disebutkan lain | In percentage, unless stated otherwise)

| Uraian<br>Description                                           | 2025  | 2024  | 2023  |
|-----------------------------------------------------------------|-------|-------|-------|
| Laba Kotor Terhadap Pendapatan<br>Gross Profit Margin           | 20,7  | 28,1  | 29,2  |
| Laba Usaha Terhadap Pendapatan<br>Operating Profit Margin       | 4,9   | 13,5  | 13,0  |
| Laba Bersih Terhadap Pendapatan<br>Net Profit Margin            | (2,0) | 3,7   | 3,9   |
| Laba Bersih Terhadap Total Ekuitas<br>Return on Equity          | (1,6) | 4,2   | 4,4   |
| Laba Bersih Terhadap Total Aset<br>Return on Assets             | (0,7) | 2,3   | 2,1   |
| Aset Lancar Terhadap Liabilitas Jangka Pendek<br>Current Ratio  | 169,4 | 301,7 | 212,7 |
| Jumlah Liabilitas Terhadap Total Ekuitas<br>Liability to Equity | 83,2  | 42,4  | 99,2  |
| Jumlah Liabilitas Terhadap Total Aset<br>Liability to Asset     | 36,4  | 22,9  | 47,2  |

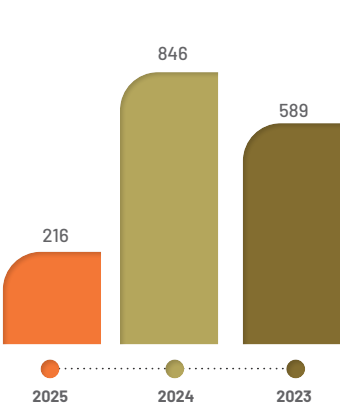
GRAFIK IKHTISAR KEUANGAN

FINANCIAL CHART

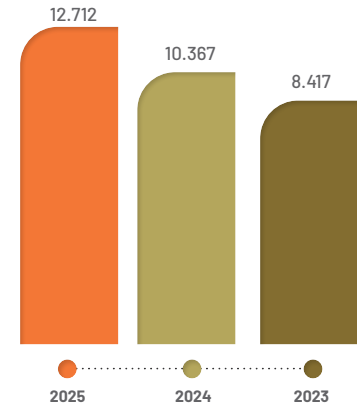
Pendapatan Usaha  
Revenues



Laba Usaha  
Operating Profit



Total Aset  
Total Assets



IKHTISAR OPERASIONAL

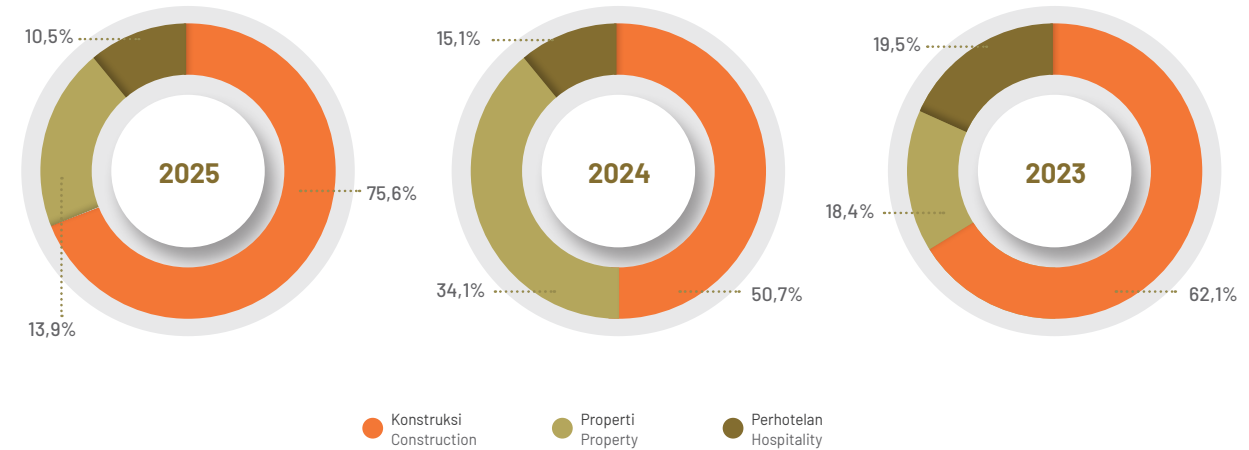
OPERATIONAL HIGHLIGHTS

Pendapatan Segmen Usaha  
Business Segment Revenue

Dalam miliar Rupiah, kecuali disebutkan lain  
In billion Rupiah, unless stated otherwise

| Uraian<br>Description      | 2025  | 2024  | 2023  |
|----------------------------|-------|-------|-------|
| Properti<br>Property       | 665   | 2.263 | 854   |
| Konstruksi<br>Construction | 3.603 | 3.362 | 2.886 |
| Perhotelan<br>Hospitality  | 501   | 1.003 | 905   |
| Lain-lain<br>Others        | 20    | 17    | 11    |

Grafik Pendapatan Segmen Usaha  
Business Segment Revenue Chart



BERINVESTASI DAN BERTUMBUH BERSAMA SSIA

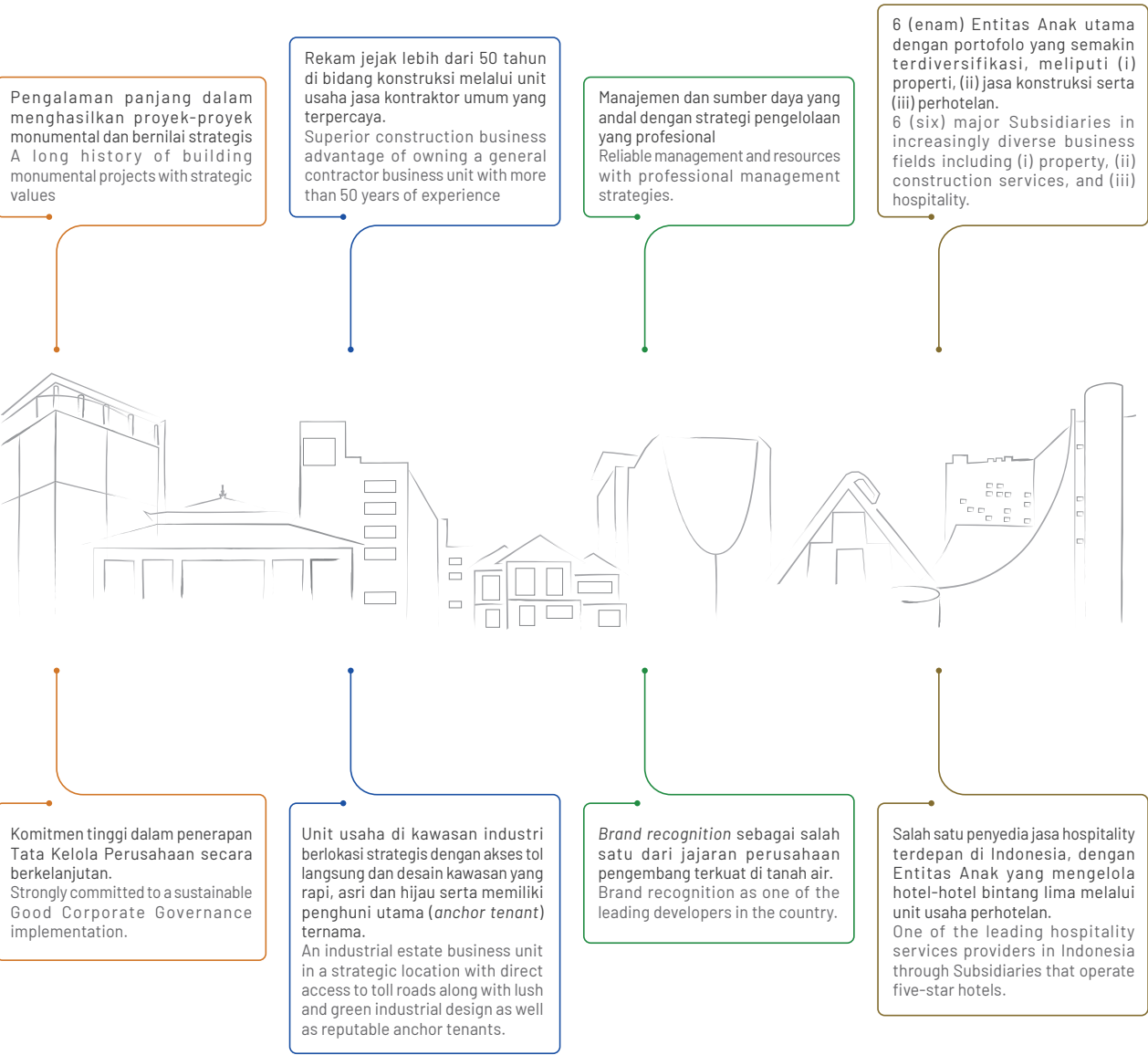
INVESTING AND GROWING WITH SSIA

Di tengah dinamika persaingan bisnis yang terus berkembang, SSIA terus memandang masa depan dengan optimisme yang terukur. Fondasi usaha yang kuat, pengalaman panjang, serta kemampuan beradaptasi menjadi dasar bagi Perseroan untuk menjaga performa yang stabil dan berkelanjutan.

Sejak melantai di bursa pada tahun 1997, saham SSIA menunjukkan ketahanan yang konsisten di berbagai kondisi pasar. Kinerja ini mencerminkan kepercayaan pemangku kepentingan terhadap pengelolaan keuangan yang disiplin, struktur permodalan yang sehat, dan upaya SSIA untuk terus memperkuat nilai jangka panjang.

Amid increasingly dynamic business competition, SSIA continues to look ahead with measured optimism. A strong business foundation, long-standing experience, and the ability to adapt underpin the Company's efforts to sustain stable and resilient performance over the long term.

Since its listing on the stock exchange in 1997, SSIA's shares have demonstrated consistent resilience across various market conditions. This performance reflects stakeholders' confidence in the Company's disciplined financial management, sound capital structure, and continued efforts to strengthen long-term value.



IKHTISAR SAHAM

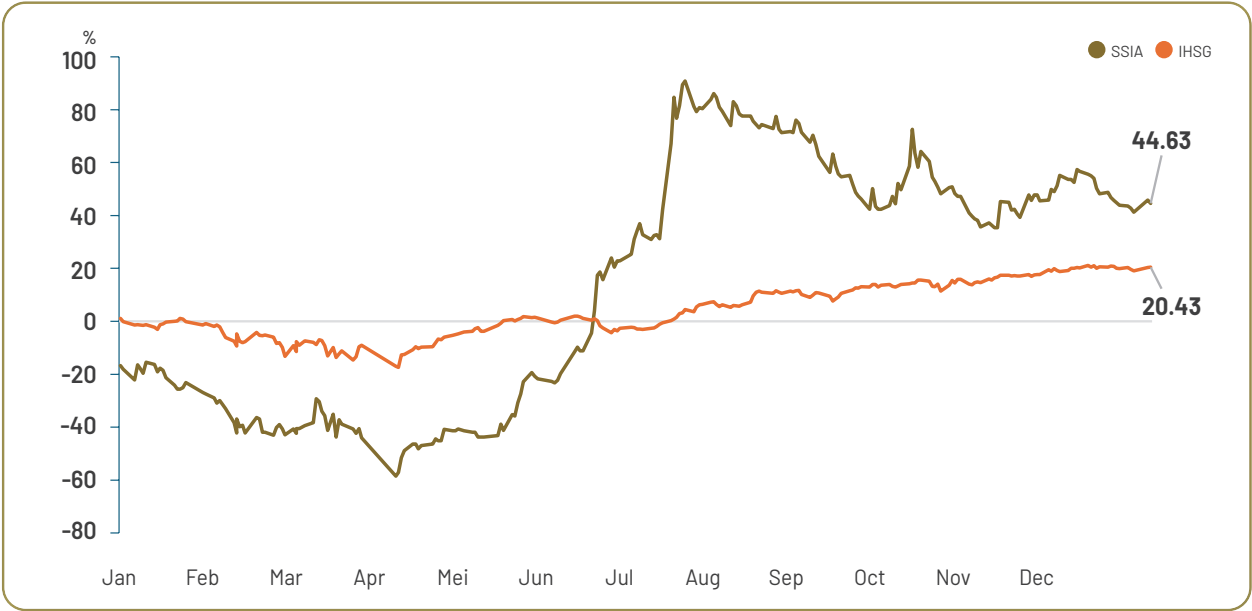
STOCK HIGHLIGHTS

Pergerakan Saham SSIA 2025-2024  
SSIA Share Price Performance in 2024-2025

| Periode                                | 2025                                  |                                     |                                       | Volume Rata-rata Perdagangan<br>Average Trading Volume (Unit) |
|----------------------------------------|---------------------------------------|-------------------------------------|---------------------------------------|---------------------------------------------------------------|
|                                        | Harga Tertinggi<br>Highest Price (Rp) | Harga Terendah<br>Lowest Price (Rp) | Harga Penutupan<br>Closing Price (Rp) |                                                               |
| Kuartal I<br>1 <sup>st</sup> Quarter   | 1.350                                 | 825                                 | 830                                   | 464.858.100                                                   |
| Kuartal II<br>2 <sup>nd</sup> Quarter  | 1.670                                 | 700                                 | 1.590                                 | 425.755.000                                                   |
| Kuartal III<br>3 <sup>rd</sup> Quarter | 3.160                                 | 1.605                               | 1.805                                 | 1.308.161.600                                                 |
| Kuartal IV<br>4 <sup>th</sup> Quarter  | 2.320                                 | 1.525                               | 1.680                                 | 1.107.131.566                                                 |
| Kurs Akhir<br>Final Rate               | 3.160                                 | 700                                 | 1.680                                 |                                                               |
| Rata-rata<br>Average                   |                                       |                                     |                                       | 826.476.566                                                   |
| Jumlah<br>Total                        |                                       |                                     |                                       | 9.917.728.800                                                 |

| Periode                                | 2024                                  |                                     |                                       | Volume Rata-rata Perdagangan<br>Average Trading Volume (Unit) |
|----------------------------------------|---------------------------------------|-------------------------------------|---------------------------------------|---------------------------------------------------------------|
|                                        | Harga Tertinggi<br>Highest Price (Rp) | Harga Terendah<br>Lowest Price (Rp) | Harga Penutupan<br>Closing Price (Rp) |                                                               |
| Kuartal I<br>1 <sup>st</sup> Quarter   | 970                                   | 370                                 | 905                                   | 553.253.833                                                   |
| Kuartal II<br>2 <sup>nd</sup> Quarter  | 1.245                                 | 895                                 | 1.075                                 | 370.682.833                                                   |
| Kuartal III<br>3 <sup>rd</sup> Quarter | 1.480                                 | 960                                 | 1.255                                 | 310.660.467                                                   |
| Kuartal IV<br>4 <sup>th</sup> Quarter  | 1.365                                 | 925                                 | 1.345                                 | 558.259.267                                                   |
| Kurs Akhir<br>Final Rate               | 1.480                                 | 370                                 | 1.345                                 |                                                               |
| Rata-rata<br>Average                   |                                       |                                     |                                       | 448.214.100                                                   |
| Jumlah<br>Total                        |                                       |                                     |                                       | 5.378.569.200                                                 |

**SSIA vs IHSG**  
1 Januari-31 Desember 2025 | 1 January-31 December 2025



**Kapitalisasi Pasar**  
Market Capitalization

| Keterangan<br>Description                   | 2025              | 2024              | 2023              |
|---------------------------------------------|-------------------|-------------------|-------------------|
| Kapitalisasi Pasar<br>Market Capitalization | 7.904.819.059.200 | 6.328.560.496.800 | 2.042.078.256.960 |
| Jumlah Saham Beredar<br>Outstanding Shares  | 4.705.249.440     | 4.705.249.440     | 4.705.249.440     |

**SSIA Share Price**  
1 Januari-31 Desember 2025 | 1 January-31 December 2025



## AKSI KORPORASI CORPORATE ACTIONS

Sepanjang 2025, Perseroan tidak melaksanakan aksi korporasi yang berkaitan dengan struktur saham. Perseroan tidak melakukan pemecahan saham, penggabungan saham, dividen saham, saham bonus, perubahan nilai nominal saham, right issue, pembelian kembali saham, maupun tindakan lain yang mempengaruhi jumlah saham beredar.

Throughout 2025, the Company did not undertake any corporate actions related to its share capital structure. The Company did not conduct a stock split, reverse stock split, stock dividend, bonus shares, changes in par value, rights issue, share buyback, or any other actions that would affect the number of shares outstanding.

### DIVIDEN TUNAI

Melalu Rapat Umum Pemegang Saham (RUPS) Tahunan yang diselenggarakan pada 13 Juni 2025, Pemegang Saham Perseroan menyetujui adanya pembagian dividen untuk tahun buku yang berakhir pada 31 Desember 2024.

### CASH DIVIDEND

Through the Annual General Meeting of Shareholders (AGMS) held on 13 June 2025, the Company's Shareholders approved the distribution of dividends for the financial year ended 31 December 2024.

### Pembagian Dividen Tunai 2025 & 2024

### Cash Dividend Distribution in 2025 & 2024

| Keterangan<br>Description                                     | 2025             | 2024             |
|---------------------------------------------------------------|------------------|------------------|
| Dividen Kas yang Dibagikan<br>Amount of Cash Dividend Payment | Rp70.578.741.600 | Rp56.462.993.280 |
| Dividen per Saham<br>Dividend per Share                       | Rp15,-           | Rp12,-           |
| Rasio Pembagian Dividen<br>Share Payment Ratio                | 30%              | 32%              |
| Tanggal Pengumuman<br>Announcement Date                       | 17 Juni 2025     | 24 Juni 2024     |
| Tanggal Pembayaran<br>Payment Date                            | 17 Juli 2025     | 24 Juli 2024     |

## AKSI PENGHENTIAN SEMENTARA PERDAGANGAN SAHAM DAN/ATAU PENGHAPUSAN PENCATATAN SAHAM STOCK TRADING SUSPENSION AND/OR DELISTING

Sepanjang 2025, Perseroan tidak menerima sanksi berupa penghentian sementara perdagangan saham (*suspension*) dan/atau penghapusan pencatatan saham (*delisting*).

Throughout 2025, the Company was not subjected to stock trading suspension and/or delisting.

## PERISTIWA PENTING 2025

### SIGNIFICANT EVENTS IN 2025

7 Januari 2025 | 7 January 2025



#### Penandatanganan Perpanjangan Kerjasama LUDA dengan ITDC

PT Suryalaya Anindita International bersama PT Pembangunan Pariwisata (ITDC) memperpanjang **Land Utilization & Land Development Agreement (LUDA)** untuk Lot N1 di The Nusa Dua, Bali hingga 2063, dengan opsi hingga 2083. Meliá Bali akan bertransformasi menjadi **Paradisus by Meliá Bali**, menghadirkan pengalaman premium dan mendukung daya saing pariwisata Indonesia.

#### Signing of the LUDA Extension with ITDC

PT Suryalaya Anindita International, together with PT Pengembangan Pariwisata Indonesia (ITDC), extended the **Land Utilization & Land Development Agreement (LUDA)** for Lot N1 at The Nusa Dua, Bali until 2063, with an option to extend until 2083. Meliá Bali will be rebranded as **Paradisus by Meliá Bali**, offering a premium experience and supporting the competitiveness of Indonesia's tourism sector.

20 Mei 2025 | 20 May 2025



#### Penandatanganan Perjanjian Pemasaran PT Suryacipta Swadaya dengan Sumitomo Corporation untuk Pemasaran Subang Smartpolitan

PT Suryacipta Swadaya kembali memperkuat kerja samanya dengan Sumitomo Corporation untuk pemasaran Subang Smartpolitan kepada Perusahaan-perusahaan yang berada di Jepang. Kerja sama dengan Sumitomo Corporation sendiri sudah berlangsung sejak tahun 1997 pada saat memasarkan Suryacipta city of industry.

#### Signing of the Marketing Agreement between PT Suryacipta Swadaya and Sumitomo Corporation for Subang Smartpolitan

PT Suryacipta Swadaya further strengthened its collaboration with Sumitomo Corporation for the marketing of Subang Smartpolitan to Japanese companies. The partnership with Sumitomo Corporation has been in place since 1997, when it supported the marketing of Suryacipta City of Industry.

23 Mei 2025 | 23 May 2025



#### Rapat Umum Pemegang Saham Tahunan NRCA

PT Nusa Raya Cipta Tbk (NRCA) menyelenggarakan Rapat Umum Pemegang Saham Tahunan (RUPST) tahun buku 2024 di Jakarta. RUPST menyetujui pembagian dividen maksimal Rp54,92 miliar atau Rp22 per saham, sejalan dengan kinerja positif NRCA yang membukukan pendapatan Rp3,37 triliun, meningkat dari Rp2,90 triliun pada tahun sebelumnya.

#### NRCA Annual General Meeting of Shareholders

PT Nusa Raya Cipta Tbk (NRCA) held its Annual General Meeting of Shareholders (AGMS) for the 2024 fiscal year in Jakarta. The AGMS approved the distribution of dividends of up to Rp54.92 billion, or Rp22 per share, in line with NRCA's positive performance, which recorded revenue of Rp3.37 trillion, up from Rp2.90 trillion in the previous year.

31 Mei 2025 | 31 May 2025



#### Program CSR SSIA – CEO Build

CEO Build 2025 diselenggarakan di Desa Kadumanggu, Bogor, pada 31 Mei 2025, dengan melibatkan 58 CEO dan pemimpin korporasi lintas sektor. Mengusung tema *“Board Room Leaders, Community Builders”*, kegiatan ini mendorong peran aktif para pemimpin dalam mendukung pembangunan rumah layak huni bagi masyarakat berpenghasilan rendah.

#### SSIA CSR Program – CEO Build

CEO Build 2025 was held in Kadumanggu Village, Bogor, on 31 May 2025, bringing together 58 CEOs and corporate leaders from across sectors. Carrying the theme *“Board Room Leaders, Community Builders”*, the program encouraged active leadership in supporting the development of decent housing for low-income communities.

12 Juni 2025 | 12 June 2025



#### Grand Opening of ERRE & Urrechu Jakarta

Gran Meliá Jakarta meresmikan pembukaan restoran Erre & Urrechu Jakarta dan merupakan yang pertama di Indonesia, menghadirkan konsep kuliner autentik Spanyol. Restoran ini kini terbuka untuk umum dan berlokasi di lantai dasar Gran Meliá Jakarta.

#### Grand Opening of ERRE & Urrechu Jakarta

Gran Meliá Jakarta officially opened Erre & Urrechu Jakarta and the first of its kind in Indonesia, introducing an authentic Spanish dining concept. The restaurant is now open to the public and is located on the ground floor of Gran Meliá Jakarta.

13 Juni 2025 | 13 June 2025



#### Rapat Umum Pemegang Saham Tahunan SSIA

PT Surya Semesta Internusa Tbk (SSIA) menyelenggarakan Rapat Umum Pemegang Saham Tahunan (RUPST) untuk tahun buku 2024. RUPST menyetujui pengesahan Laporan Keuangan, pengangkatan Bapak The Jok Tung sebagai Wakil Presiden Direktur untuk masa jabatan tiga tahun, serta pembagian dividen sebesar Rp70,58 miliar atau Rp15 per saham.

#### SSIA Annual General Meeting of Shareholders

PT Surya Semesta Internusa Tbk (SSIA) held its Annual General Meeting of Shareholders (AGMS) for the 2024 fiscal year. The AGMS approved the Company's financial statements, appointed Mr. The Jok Tung as Vice President Director for a three-year term, and approved a cash dividend distribution of Rp70.58 billion, or Rp15 per share.

**19 Juli 2025 | 19 July 2025**



**Turnamen Golf Suryacipta 2025**

Suryacipta menggelar Golf Tournament “Ultimate Metro ParTee” di Pondok Indah Golf Course, Jakarta. Acara ini menjadi ajang apresiasi bagi tenant, klien, dan pemangku kepentingan.

**Suryacipta Golf Tournament 2025**

Suryacipta held the “Ultimate Metro ParTee” golf tournament at Pondok Indah Golf Course, Jakarta. The event served as an appreciation forum for tenants, clients, and other stakeholders.

**8 September 2025 | 8 September 2025**



**Public Expose Live 2025 with IDX**

PT Surya Semesta Internusa Tbk (SSIA) menyelenggarakan Public Expose Live 2025 secara daring melalui Zoom Webinar dan IDX Channel. Dalam sesi ini, SSIA memaparkan kinerja perusahaan serta perkembangan strategis hingga semester pertama tahun 2025 kepada para pemangku kepentingan.

**Public Expose Live 2025 with IDX**

PT Surya Semesta Internusa Tbk (SSIA) held Public Expose Live 2025 online via Zoom Webinar and the IDX Channel. During the session, SSIA presented its performance and strategic developments through the first half of 2025 to stakeholders.

**25 Oktober 2025 | 25 October 2025**



**Kegiatan CSR Volunteering Bersama Habitat for Humanity bertajuk “28UILD: Together We Build Indonesia”**

Dalam rangka memperingati Hari Sumpah Pemuda, SSIA berpartisipasi dalam kegiatan 28UILD: Together We Build Indonesia bersama Habitat for Humanity Indonesia di Rajeg, Tangerang. Bersama siswa SMK Suryacipta dan relawan, SSIA turut membangun rumah layak huni bagi masyarakat kurang mampu.

**CSR Volunteering with Habitat for Humanity: “28UILD: Together We Build Indonesia”**

In commemoration of Youth Pledge Day, SSIA participated in “28UILD: Together We Build Indonesia” with Habitat for Humanity Indonesia in Rajeg, Tangerang. Together with SMK Suryacipta students and volunteers, SSIA contributed to the construction of decent housing for underprivileged communities.

**28 Oktober 2025 | 28 October 2025**



**Program Bersama CSR SSIA - Beasiswa SMK Suryacipta**

SSIA bersama anak usaha melaksanakan CSR Shared Program 2025 melalui pemberian beasiswa untuk tahun ajaran 2025-2026 kepada SMK Suryacipta. Sebagai wujud komitmen perusahaan dalam mendukung peningkatan mutu pendidikan dan pengembangan generasi muda di sekitar wilayah operasional.

**SSIA CSR Shared Program - SMK Suryacipta Scholarship**

SSIA and its subsidiaries implemented the 2025 CSR Shared Program by providing scholarships for the 2025-2026 academic year to SMK Suryacipta, as part of the Company’s commitment to supporting education quality improvements and youth development in communities around its operational areas.

**19 Desember 2025 | 19 December 2025**



**Kegiatan Donasi Bersama BATIQA Hotels kepada korban Bencana Alam di Sumatera Barat**

Melalui kegiatan Bersama ini PT Surya Semesta Internusa Tbk dan BATIQA Hotels berhasil menyalurkan bantuan kebutuhan pokok sebanyak 3 ton untuk Kecamatan Palembayan, Kabupaten Agam, Provinsi Sumatera Barat.

**Joint Donation Initiative with BATIQA Hotels for Natural Disaster Victims in West Sumatra**

Through this joint initiative, PT Surya Semesta Internusa Tbk and BATIQA Hotels distributed 3 tons of basic necessities to Palembayan Sub-district, Agam Regency, West Sumatra Province.

KEGIATAN INVESTOR TAHUN 2025  
INVESTOR RELATIONS’ ACTIVITIES IN 2025

Untuk membina hubungan yang konstruktif dengan calon investor, analis, dan masyarakat pasar modal, Perseroan terus memperkuat fungsi *Investor Relations* guna memastikan bahwa informasi mengenai SSIA tersampaikan secara terbuka dan tepat waktu, dan memenuhi harapan para pemangku kepentingan.

Divisi *Investor Relations* berperan sebagai penghubung utama antara Perseroan dan investor, dengan menjaga arus komunikasi yang konsisten sebagai bagian dari komitmen Perseroan terhadap keterbukaan informasi. Sepanjang tahun, Perseroan menyelenggarakan berbagai kegiatan *Investor Relations* seperti *analyst meeting*, *investor conference*, *investor visit*, serta *conference call*, baik dalam skala nasional maupun internasional. Seluruh kegiatan ini bertujuan memperkuat pemahaman pasar terhadap strategi, perkembangan, dan kinerja operasional Perseroan.

Sepanjang 2025, aktivitas *Investor Relations* tercatat sebanyak 77 kegiatan, atau 4% lebih tinggi dibandingkan tahun sebelumnya. Peningkatan ini mencerminkan komitmen Perseroan untuk mempertahankan keterlibatan yang aktif, terbuka, dan berkesinambungan dengan komunitas pasar modal.

Kegiatan *Investor Relations* tahun 2025 meliputi:

1. Melakukan penyusunan program komunikasi kepada investor, calon investor, analis, masyarakat dan pemangku kepentingan di pasar modal
2. Melakukan koordinasi terkait penyusunan, penerbitan, dan pendistribusian laporan tahunan maupun laporan keberlanjutan kepada investor maupun analis
3. Menyediakan data dan informasi keuangan Perseroan untuk investor dan pemangku kepentingan pasar modal serta mengkomunikasikannya dalam berbagai aspek terkait dengan pergerakan harga saham dan kinerja Perseroan.
4. Menyampaikan informasi Perseroan secara kuartalan terkait dengan informasi terkini dari kegiatan bisnis Perseroan yang disampaikan melalui kanal web resmi Perseroan maupun saluran komunikasi resmi lain Perseroan agar para investor pasar modal dapat menerima dan mengakses informasi secara cepat dan memadai
5. Menyelenggarakan 77 kegiatan *investor relations* yang meliputi pertemuan dengan analis & investor, acara *public expose* dan konferensi baik Tingkat nasional maupun internasional, *non-deal roadshow*, kunjungan ke Kawasan Subang Smartpolitan dan Kawasan Pelabuhan Patimban serta kujungan ke Paradisus by Meliá Bali. Selain itu, *investor relations* juga melakukan *conference call (online meeting)* secara berkala dengan para analis maupun investor untuk memberikan informasi terkini dari kegiatan bisnis dan strategi perseroan.

To foster constructive relationships with potential investors, analysts, and the capital market community, the Company continues to strengthen its Investor Relations function to ensure that information regarding SSIA is disclosed openly and in a timely manner, in line with stakeholders’ expectations.

The Investor Relations Division serves as the primary liaison between the Company and investors, maintaining consistent communication flows as part of the Company’s commitment to information disclosure. Throughout the year, the Company carried out various Investor Relations activities such as analyst meetings, investor conferences, investor visits, and conference calls, both domestically and internationally. These initiatives aim to enhance market understanding of the Company’s strategy, developments, and operational performance.

Throughout 2025, Investor Relations conducted a total of 77 activities, representing an increase of 4% compared to the previous year. This increase reflects the Company’s commitment to maintaining active, open, and continuous engagement with the capital market community.

Investor Relations’ activities in 2025 were as follows:

1. Preparing investor communication programs for investors, potential investors, analysts, the public, and other stakeholders in the capital market;
2. Coordinating the preparation, publication, and distribution of the annual report and sustainability report to investors and analysts;
3. Providing and communicating the Company’s financial data and information to investors and capital market stakeholders, including matters related to share price movements and the Company’s performance;
4. Disclosing quarterly Company information on the latest business developments through the Company’s official website and other official communication channels to enable capital market investors to access information quickly and adequately; and
5. Conducting 77 Investor Relations activities, including meetings with analysts and investors, Public Expose events and conferences at both national and international levels, non-deal roadshows, visits to the Subang Smartpolitan Area and Patimban Port Area, as well as visits to Paradisus by Meliá Bali. In addition, Investor Relations also conducted regular conference calls (online meetings) with analysts and investors to provide updates on the Company’s business activities and strategy.

Rincian kegiatan *Investor Relations* tahun 2025 adalah sebagai berikut: Investor Relations’ activities in 2025 were as follows:

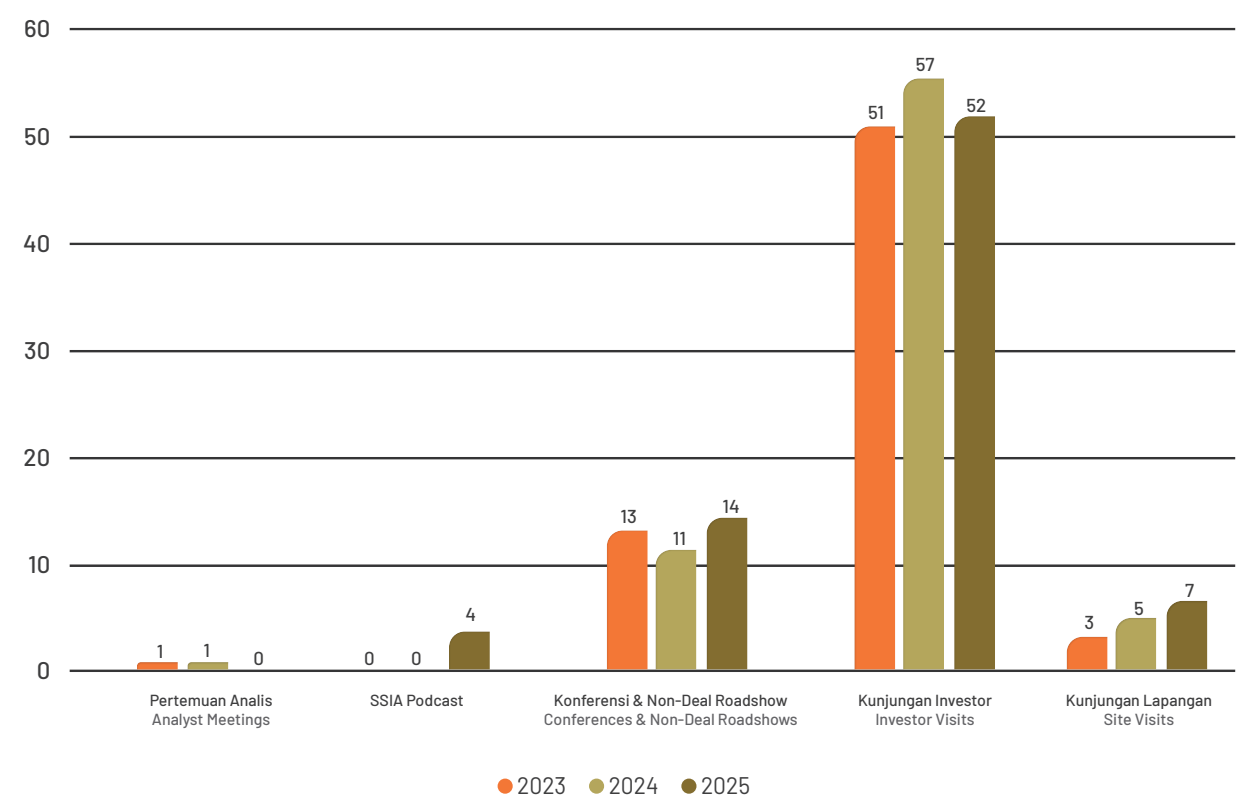
| No. | Bulan<br>Month       | Kegiatan<br>Activity                                                                      |
|-----|----------------------|-------------------------------------------------------------------------------------------|
| 1   | Januari<br>January   | Conference call SSIA >< Indo Premier Sekuritas                                            |
|     |                      | Conference call SSIA >< Indo Premier Sekuritas                                            |
|     |                      | Site Visit Subang & Patimban – RHB Sekuritas                                              |
| 2   | Februari<br>February | Site Visit Subang & Patimban – RHB Sekuritas                                              |
|     |                      | Corporate Day – Trimegah sekuritas                                                        |
|     |                      | Corporate Day – Trimegah sekuritas                                                        |
|     |                      | Mandiri Investment Forum                                                                  |
| 3   | Maret<br>March       | Mandiri Investment Forum                                                                  |
|     |                      | Podcast Bersama Mirae Asset Sekuritas – Kilau Portofolio Bisnis SSIA                      |
|     |                      | Joint Podcast with Mirae Asset Sekuritas – Spotlight on SSIA’s Business Portfolio         |
| 4   | Mei<br>May           | Virtual Group Call – CGSI sekuritas                                                       |
|     |                      | Virtual Group Call – CGSI sekuritas                                                       |
| 5   | Juni<br>June         | The United Nations Trade and Development – Forum on FDI and Supply Chain Development      |
|     |                      | The United Nations Trade and Development – Forum on FDI and Supply Chain Development      |
| 6   | Juli<br>July         | Podcast Bersama Ajaib Sekuritas                                                           |
|     |                      | Joint Podcast with Ajaib Sekuritas                                                        |
| 7   | Agustus<br>August    | Site Visit Subang – Autonomus                                                             |
|     |                      | Site Visit Subang – Autonomus                                                             |
|     |                      | Ciptadana Securities – Site Visit Subang & Patimban                                       |
| 8   | September            | Ciptadana Securities – Site Visit Subang & Patimban                                       |
|     |                      | Maybank Invest ASEAN di Kuala Lumpur                                                      |
| 9   | Oktober<br>October   | Maybank Invest ASEAN in Kuala Lumpur                                                      |
|     |                      | Indo Premier Sekuritas – Investor Meeting                                                 |
|     |                      | Indo Premier Sekuritas – Investor Meeting                                                 |
| 10  | November             | Sharing Session dengan komunitas D’ORIGIN                                                 |
|     |                      | Sharing Session with D’ORIGIN community                                                   |
|     |                      | Site visit Bersama media dan analis berkerja sama dengan D’ORIGIN                         |
| 11  | Desember<br>December | Joint site visit with media and analysts, in collaboration with D’ORIGIN.                 |
|     |                      | Earnings call 1H25 – RHB Sekuritas                                                        |
| 12  | Desember<br>December | Earnings call 1H25 – RHB Sekuritas                                                        |
|     |                      | Podcast dengan Bareksa                                                                    |
|     |                      | Joint Podcast with Bareksa                                                                |
| 13  | Desember<br>December | Public Expose Live 2025 dengan IDX                                                        |
|     |                      | Non-Deal Roadshow – UOB Kay Hian Securities di Taipei                                     |
|     |                      | ASEAN Property Forum – JP Morgan                                                          |
| 14  | Desember<br>December | Site Visit Subang Bersama Rohatyn Group                                                   |
|     |                      | Subang joint site visit with Rohatyn Group                                                |
|     |                      | Podcast Bersama dengan Certified Securities Analyst Institute                             |
| 15  | Desember<br>December | Joint Podcast with Certified Securities Analyst Institute                                 |
|     |                      | Site Visit Paradisus by Meliá Bali dan UMANA, LXR Bersama Panin Sekuritas dan BPJS        |
| 16  | Desember<br>December | Tenaga Kerja                                                                              |
|     |                      | Site Visit to Paradisus by Meliá Bali and UMANA, LXR, with Panin Sekuritas and BPJS       |
| 17  | Desember<br>December | Ketenagakerjaan.                                                                          |
|     |                      | Site Visit Paradisus by Meliá Bali Bersama Bahana Sekuritas                               |
| 18  | Desember<br>December | Site Visit to Paradisus by Meliá Bali with Bahana Sekuritas                               |
|     |                      | Earnings call 9M25 bersama BRI Danareksa Sekuritas                                        |
| 19  | Desember<br>December | 9M25 Earnings Call with BRI Danareksa Sekuritas                                           |
|     |                      | 360° Market View: What to Watch & Where to Play in 2026 – bekerja sama dengan Indonesia   |
| 20  | Desember<br>December | Investment Education                                                                      |
|     |                      | 360° Market View: What to Watch & Where to Play in 2026 – in collaboration with Indonesia |
| 21  | Desember<br>December | Investment Education                                                                      |
|     |                      | Investment Education                                                                      |

Frekuensi kegiatan *Investor Relations* selama tiga tahun berturut-turut terangkum dalam tabel berikut:

The frequency of Investor Relations activities over the past three consecutive years is as follows:

| Kegiatan<br>Activity                                               | 2025 | 2024 | 2023 |
|--------------------------------------------------------------------|------|------|------|
| Pertemuan Analis<br>Analyst Meetings                               | 0    | 1    | 1    |
| SSIA Podcast                                                       | 4    | 0    | 0    |
| Konferensi & Non-Deal Roadshow<br>Conferences & Non-Deal Roadshows | 14   | 11   | 13   |
| Kunjungan Investor<br>Investor Visits                              | 52   | 57   | 51   |
| Kunjungan Lapangan<br>Site Visits                                  | 7    | 5    | 3    |
| Total                                                              | 77   | 74   | 68   |

Statistik Kegiatan *Investor Relations* 2023-2025  
Investor Relations' Activities Statistics in 2023-2025



PENGHARGAAN DAN SERTIFIKASI 2025

2025 AWARDS AND CERTIFICATIONS

| PENGHARGAAN 2025<br>2025 AWARDS |                   |                                  |                                                                                                                            |                                                                                          |
|---------------------------------|-------------------|----------------------------------|----------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|
| Pilar<br>Pillar                 | Entitas<br>Entity | Penerima<br>Recipient            | Penghargaan<br>Award                                                                                                       | Pemberi Penghargaan<br>Awardee                                                           |
| Holding                         | SSIA Holding      | PT Surya Semesta Internusa Tbk   | Bisnis Indonesia Awards 2025 Kategori Konstruksi Bangunan<br>Bisnis Indonesia Awards 2025 – Building Construction Category | Bisnis Indonesia                                                                         |
|                                 |                   |                                  | Top 50 Middle Public Listed Company                                                                                        | Indonesia Institute for Corporate Directorship                                           |
|                                 |                   |                                  | Peringkat A Laporan Keberlanjutan Tahun 2024 Terbaik<br>A Rating for Best 2024 Sustainability Report                       | Foundation for International Human Rights Reporting Standards (FIHRRST) & Moores Rowland |
| Hospitality                     | SAI               | Gran Meliá Jakarta               | Erre & Urrechú - Best Spanish Restaurant by Exquisite Awards 2025                                                          | Exquisite Awards 2025                                                                    |
|                                 |                   |                                  | Indonesia’s Leading Business Hotel 2025 in the Asia & Oceania region by World Travel Awards                                | World Travel Awards                                                                      |
|                                 |                   |                                  | Premium Hotel by Trip.com                                                                                                  | Trip.com                                                                                 |
|                                 | SAM               | Umana Bali LXR, Hotels & Resorts | Awards from Bali WISE Foundation in Supporting Graduation                                                                  | R.O.L.E. Foundation                                                                      |
|                                 |                   |                                  | Inclusive Workplace Awards by DNetwork Net Foundation                                                                      | DNetwork Net Foundation                                                                  |
|                                 |                   |                                  | Placard Hygiene & Sanitation Umana Bali                                                                                    | Kepala Dinas Kesehatan Kabupaten Badung                                                  |
|                                 |                   |                                  | Sertifikat PHRI 2025 - 2026<br>PHRI Certificate 2025-2026                                                                  | Perhimpunan Hotel dan Restaurant Indonesia                                               |
|                                 |                   |                                  | Best Design Interior Category - ASIA                                                                                       | Liv Awards 2025                                                                          |
|                                 |                   | Olivera Restaurant               | 100 of Trip Best Global of Best views and Experience in 2025                                                               | Trip.com                                                                                 |
|                                 |                   |                                  | 10 Best restaurant in Bali and Indonesia                                                                                   | Conde Nast Traveller                                                                     |

| Pilar Pillar | Entitas Entity | Penerima Recipient               | Penghargaan Award                                                                                                                                                 | Pemberi Penghargaan Awardee                    |
|--------------|----------------|----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|
| Hospitality  | SAM            | Umana Bali LXR, Hotels & Resorts | 100 Best Luxury Hotels in Asia                                                                                                                                    | Trip.com                                       |
|              | SIH            | BATIQA Hotel Cirebon             | Penghargaan tanggap darurat Kebakaran<br>Fire Emergency Response Award                                                                                            | Dinas Pemadam Kebakaran dan Penyelamatan       |
|              |                | BATIQA Hotel Lampung             | Sertifikat Penghargaan Best Supporter dalam acara GTSL Futsal Tournament 2025<br>Certificate of Appreciation as Best Supporter at the 2025 GTSL Futsal Tournament | Hotel Golden Tulip Spring Hill Lampung         |
|              |                |                                  | Piagam Apresiasi Kegiatan Dhuafa Muda Berdaya<br>Certificate of Appreciation for the Dhuafa Muda Berdaya Program                                                  | Yakesma Lampung (Lembaga Amil Zakat Nasional)  |
|              |                | BATIQA Hotel Palembang           | Piagam Penghargaan Mitra bakti sosial Donor darah tahun 2025<br>Certificate of Appreciation as a Partner for the 2025 Blood Donation Social Program               | PMI Provinsi Sumatera Selatan                  |
|              |                |                                  | Sertifikat penghargaan tempat penyelenggara pelatihan table manner<br>Certificate of Appreciation as the Venue for Table Manner Training                          | Universitas Islam Negeri Raden Fatah Palembang |
|              |                | BATIQA Hotel Pekanbaru           | Exceptional Guest Experience Premium                                                                                                                              | Traveloka Hotel Awards 2025                    |
| Property     | SEP            | BATIQA Hotel Darmo Surabaya      | Penghargaan Anugerah Investa Surabaya Peringkat /ke 2 di bidang Perhotelan<br>Anugerah Investa Surabaya Award – 2nd Place in the Hospitality Category             | Pemprov Surabaya                               |
|              |                | Surya Energi Parahita            | Customer Day 2025                                                                                                                                                 | Pertamina Hulu Energi                          |

PENGHARGAAN 2025

2025 AWARDS



SERTIFIKASI 2025

2025 CERTIFICATIONS

| No                   | Entitas<br>Entity           | Sertifikasi<br>Certification                                                                                                                                                                                                                       | Dikeluarkan Oleh<br>Certifier                                                                                    | Masa Berlaku<br>Validity Period                                                                 |
|----------------------|-----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| Properti<br>Property |                             |                                                                                                                                                                                                                                                    |                                                                                                                  |                                                                                                 |
| 1                    | PT Suryacipta Swadaya (SCS) | Sertifikat ISO 14001:2015<br>ISO 14001:2015 Certificate                                                                                                                                                                                            | PT IAPMO Group Indonesia                                                                                         | 30 Januari 2026<br>30 January 2026                                                              |
|                      |                             | Sertifikat Laik Fungsi<br>Certificate of Functionality                                                                                                                                                                                             | OSS                                                                                                              | 1 Maret 2026<br>1 March 2026                                                                    |
|                      |                             | Sertifikat Laik Operasi<br>Operation Worthy Certificate                                                                                                                                                                                            | Dinas Tenaga Kerja dan Transmigrasi (Disnaker) Kabupaten Karawang<br>Karawang Manpower and Transmigration Office | 9 Maret 2033<br>9 March 2033                                                                    |
|                      |                             | Sertifikat Ahli K3 Umum<br>Equipment Inspection and Test Certificate                                                                                                                                                                               | Kementerian Ketenagakerjaan (Kemnaker)<br>Ministry of Manpower                                                   | 30 Agustus 2026<br>30 August 2026                                                               |
|                      |                             | Sertifikat Persetujuan Layak Operasi<br>Operational Approval Certificate                                                                                                                                                                           | Direktorat Jenderal Minyak dan Gas Bumi (Dirjen Migas)<br>The Ministry of Energy and Mineral Resources           | 23 November 2026<br>23 November 2026                                                            |
|                      |                             | Sertifikat Laik Operasi (Genset):<br>The Manor Building WTP/WWTP<br>Certificate of Operational Feasibility (Generator Set):<br>The Manor Building WTP/WWTP                                                                                         | PT Sarana Listrik Industri                                                                                       | 16 September 2027<br>16 September 2027                                                          |
|                      |                             | Sertifikat Laik Operasi (Instalasi Listrik)<br>Gedung Organica<br>Gedung IRDC<br>Gedung Sawangan Subang<br>Certificate of Operational Feasibility (Electrical Installation):<br>Organica Building<br>IRDC Building<br>Sawangan Subang Building     | PT Perintis Perlindungan Instalasi Listrik Nasional Kantor Pelayanan Wilayah                                     | 9 Maret 2033<br>9 March 2033<br>21 Mei 2034<br>21 May 2034<br>23 Mei 2034<br>23 May 2034        |
|                      |                             | Sertifikat Laik Operasi (Instalasi Listrik TM)<br>The Manor Building<br>Gedung WTP<br>Pump Station II<br>Certificate of Operational Feasibility (Medium-Voltage Electrical Installation):<br>The Manor Building<br>WTP Building<br>Pump Station II | PT Sarana Listrik Industri                                                                                       | 22 Juli 2034<br>22 July 2034<br>31 Juli 2034<br>31 July 2034<br>5 Agustus 2034<br>5 August 2034 |

| No                         | Entitas<br>Entity            | Sertifikasi<br>Certification                                                                                                                           | Dikeluarkan Oleh<br>Certifier                                                                                                                                | Masa Berlaku<br>Validity Period        |
|----------------------------|------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|
| 2                          | PT TCP Internusa             | Sertifikat Laik Operasi Instalasi Pembangkit Listrik Tenaga Diesel Diesel Generator Operation Worthy Certificate                                       | PT Silma Instrumentama                                                                                                                                       | 29 Juni 2028<br>29 June 2028           |
|                            |                              | Sertifikasi Laik Fungsi Certificate of Functionality                                                                                                   | DPM PTSP DKI Jakarta                                                                                                                                         | 7 Januari 2029<br>7 January 2029       |
|                            |                              | Sertifikat Laik Operasi Instalasi Pemanfaatan Tenaga Listrik Power Plant Operation Worthy Certificate                                                  | PT Energy Solusi Electrindo                                                                                                                                  | 19 September 2032<br>19 September 2032 |
| Konstruksi<br>Construction |                              |                                                                                                                                                        |                                                                                                                                                              |                                        |
| 1                          | PT Nusa Raya Cipta Tbk (NRC) | Sertifikat Manajemen Mutu SNI ISO 9001:2015 SNI ISO 9001:2015 Quality Management Certificate                                                           | Sucofindo International Certification Services                                                                                                               | 21 November 2027<br>21 November 2027   |
|                            |                              | Sertifikat Sistem Manajemen Lingkungan SNI ISO 14001:2015 ISO 14001:2015 Environmental Management System                                               |                                                                                                                                                              |                                        |
|                            |                              | Sertifikat Sistem Manajemen Kesehatan dan Keselamatan Kerja ISO 45001:2018 ISO 45001:2018 Occupational Health and Safety Management System Certificate |                                                                                                                                                              |                                        |
|                            |                              | Sertifikat Sistem Manajemen Keselamatan dan Kesehatan Kerja (SMK3) Occupational Safety and Health Management System Certificate                        | Dinas Tenaga Kerja Transmigrasi dan Energi (Disnakertransgi) Pemerintahan Provinsi DKI Jakarta Jakarta Provincial Manpower, Transmigration and Energy Office | 13 Mei 2028<br>13 May 2028             |
|                            |                              | Sertifikat Laik Fungsi Instalasi Penyalur Petir Certificate of Feasibility for Lightning Protection Installation                                       |                                                                                                                                                              | 29 Agustus 2027<br>29 August 2027      |
|                            |                              | Sertifikat Laik Fungsi Instalasi Listrik di Tempat Kerja Certificate of Feasibility for Electrical Installation in the Workplace                       |                                                                                                                                                              | 29 Agustus 2026<br>29 August 2026      |
|                            |                              | Sertifikat Laik Fungsi Elevator Certificate of Feasibility for Elevator Installation                                                                   |                                                                                                                                                              |                                        |
|                            |                              | Sertifikat Laik Fungsi Instalasi Proteksi Kebakaran Certificate of Feasibility for Fire Protection Installation                                        |                                                                                                                                                              |                                        |

| No | Entitas<br>Entity                                                             | Sertifikasi<br>Certification                                                                                                                  | Dikeluarkan Oleh<br>Certifier                                                                                                                  | Masa Berlaku<br>Validity Period                                                |
|----|-------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|
|    |                                                                               | Ahli Muda K3 Konstruksi<br>Junior Construction OHS Expert                                                                                     | Kementerian Ketenagakerjaan<br>(Kemnaker)<br>Ministry of Manpower                                                                              | 11 Oktober 2028<br>11 October 2028                                             |
|    |                                                                               | Tenaga Kerja Bangunan Tinggi<br>Tingkat 2<br>Level 2 High-Rise Building Worker                                                                |                                                                                                                                                | 15 Mei 2030<br>15 May 2030                                                     |
|    |                                                                               | Petugas P3K di Tempat Kerja<br>Workplace First Aid Officer                                                                                    |                                                                                                                                                | Mei 2028<br>May 2028                                                           |
|    |                                                                               | Auditor SMK3<br>Occupational Health and Safety<br>Management System Auditor                                                                   |                                                                                                                                                |                                                                                |
|    |                                                                               | Teknisi K3 Listrik<br>Electrical OHS Technician                                                                                               | 24 Juni 2030<br>24 June 2030                                                                                                                   |                                                                                |
|    |                                                                               | Okupasi Instruktur (KKNI Level 3)<br>Instructor Occupation<br>Certification (Indonesian National<br>Qualifications Framework/KKNI<br>Level 3) | Badan Nasional Sertifikasi Profesi<br>(BNSP)<br>National Professional Certification<br>Agency (BNSP)                                           | 20 November 2028<br>20 November 2028                                           |
|    |                                                                               | Perhotelan<br>Hospitality                                                                                                                     |                                                                                                                                                |                                                                                |
| 1  | PT Suryalaya<br>Anindita<br>International<br>(Gran Meliá<br>Jakarta/SAI)      | Sertifikat Keselamatan Kebakaran<br>Fire Safety Certificate                                                                                   | Kepala Dinas Penanaman Modal<br>dan Pelayanan Terpadu Satu Pintu<br>Provinsi DKI Jakarta<br>DKI Jakarta Single Window for<br>Investment Agency | 05 Mei 2026<br>05 May 2026                                                     |
|    |                                                                               | Sertifikat Laik Fungsi<br>Certificate of Functionality                                                                                        | Kepala Dinas Penanaman Modal<br>dan Pelayanan Terpadu Satu Pintu<br>Provinsi DKI Jakarta<br>DKI Jakarta Single Window for<br>Investment Agency | 20 Desember 2028<br>20 December 2028                                           |
|    |                                                                               | Sertifikat Penggunaan Lagu/<br>Musik Nasional Secara Komersial<br>Certificate of Commercial Use of<br>Songs/Music National                    | Lembaga Manajemen Kolektif<br>Nasional<br>National Collective Management<br>Organization                                                       | 31 Desember 2025<br>31 December 2025                                           |
| 2  | PT Suryalaya<br>Anindita<br>International<br>(Paradisus by<br>Meliá Bali/SAI) | Sertifikat Penggunaan Lagu/<br>Musik Nasional Secara Komersial<br>Certificate of Commercial Use of<br>Songs/Music National                    | Lembaga Manajemen Kolektif<br>Nasional<br>National Collective Management<br>Organization                                                       | 31 Desember 2026<br>31 December 2026                                           |
|    |                                                                               | Sertifikat Badan Penanggulangan<br>Bencana Daerah (BPBD)<br>Regional Disaster Management<br>Agency (BPBD) Certificate                         | Pemerintah Propinsi Bali<br>Bali Provincial Government                                                                                         | Desember<br>2024-Desember 2027<br>December<br>2024-December 2027               |
|    |                                                                               | Sistem Manajemen Pengamanan<br>Hotel (SMPA)<br>Hotel Security Management<br>System (SMPA)                                                     | Ditpamobvit & PHRI<br>Directorate of Vital Object Security<br>& Indonesian Hotel and Restaurant<br>Association (PHRI)                          | 2023 - 2025                                                                    |
|    |                                                                               | Sertifikat Laik Sehat<br>Good Health Certificate                                                                                              | Dinas Kesehatan Badung<br>Badung Health Office                                                                                                 | 18 April 2023 - tidak<br>ada batas<br>18 April 2023 - No<br>expiry date        |
|    |                                                                               | Sertifikat Klinik BPJS Kesehatan<br>BPJS Kesehatan Clinic Certificate                                                                         | Dinas Kesehatan Badung<br>Badung Health Office                                                                                                 | 3 September 2025-<br>2 September 2026<br>3 September 2025-<br>2 September 2026 |

| No | Entitas<br>Entity                                                          | Sertifikasi<br>Certification                                                                                                                | Dikeluarkan Oleh<br>Certifier                                                                          | Masa Berlaku<br>Validity Period                                                                                                                          |
|----|----------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|
|    |                                                                            | Sertifikat BPOM<br>BPOM Certificate                                                                                                         | Badan BPOM<br>National Agency of Drug and Food<br>Control (BPOM)                                       | Desember 2023 -<br>Desember 2027<br>December 2023 -<br>December 2027                                                                                     |
|    |                                                                            | Sertifikat Damkar<br>Fire Department Certificate                                                                                            |                                                                                                        | 27 November 2025 -<br>27 November 2026<br>27 November 2025 -<br>27 November 2026                                                                         |
| 3  | PT Siti Agung<br>Makmur (Umana<br>Bali, LXR Hotels<br>and Resorts/<br>SAM) | Certificate of Membership PHRI                                                                                                              | Perhimpunan Hotel dan Restaurant<br>Indonesia<br>Indonesian Hotel and Restaurant<br>Association (PHRI) | 22 Agustus 2026<br>22 August 2026                                                                                                                        |
|    |                                                                            | Hygiene & Sanitation Placard                                                                                                                | Badung Health Office                                                                                   | 27 Mei 2026<br>27 May 2026                                                                                                                               |
| 4  | PT Surya<br>Internusa<br>Hotels (BATIQA<br>Jababeka/SIH)                   | Sertifikat Laik Fungsi<br>Certificate of Functionality                                                                                      | Pemda Kabupaten Bekasi<br>Bekasi Regency Administration                                                | 8 Agustus 2029<br>8 August 2029                                                                                                                          |
|    |                                                                            | Sertifikat Laik Operasi Genzet<br>Operation Worthy Certificate -<br>Genzet                                                                  | PT Andalan Mutu Energi<br>Andalan Mutu Energi Ltd                                                      | 17 November 2030<br>17 November 2030                                                                                                                     |
|    |                                                                            | Sertifikat Ahli K3 Umum BNSP<br>BNSP of Manpower General OHS<br>Expert Certificate                                                          | Badan Nasional Sertifikasi Profesi<br>(BNSP)<br>National Professional Certification<br>Agency (BNSP)   | 17 Februari 2028<br>17 February 2028                                                                                                                     |
|    |                                                                            | Sertifikat Laik Operasi - Listrik<br>Tegangan Menengah<br>Operation Worthy Certificate -<br>Medium Voltage Electricity                      | PT Masaryo Gatra Nastiti<br>Masaryo Gatra Nastiti Ltd                                                  | 13 Mei 2029<br>13 May 2029                                                                                                                               |
|    |                                                                            | Seritikat Kompentensi - Executive<br>Housekeeper<br>Certificate of Competence -<br>Executive Housekeeper                                    | Badan Nasional Sertifikasi Profesi<br>(BNSP)<br>National Professional Certification<br>Agency (BNSP)   | 10 November 2026<br>10 November 2026                                                                                                                     |
| 5  | BATIQA Hotel<br>Manajemen<br>(BATIQA<br>Karawang)                          | Sertifikat Laik Fungsi<br>Certificate of Functionality                                                                                      | Pemkab Karawang - Dinas PUPR<br>Karawang Regency Administration                                        | 21 November 2025 -<br>20 November 2030<br>21 November 2025 -<br>20 November 2030                                                                         |
|    |                                                                            | Sertifikat Laik Sehat<br>Sertifikat Laik Sehat                                                                                              | OSS                                                                                                    | Selama hotel<br>menjalakan bisnis dan<br>tidak ada perubahan<br>As long as the hotel<br>continues to operate<br>its business and there<br>are no changes |
|    |                                                                            |                                                                                                                                             |                                                                                                        |                                                                                                                                                          |
|    |                                                                            | Sertifikat Laik Operasi - Listrik<br>Tegangan Menengah<br>Operation Worthy Certificate -<br>Medium Voltage Electricity                      | Kementerian Energi dan Sumber<br>Daya Mineral<br>Ministry of Energy and Mineral<br>Resources           | 7 Agustus 2034<br>7 August 2034                                                                                                                          |
|    |                                                                            | Sertifikat Kompetensi - Operator<br>Senior Lokal Unit PLTD Kecil<br>Certificate of Competency - Local<br>Senior operator of small PLTD Unit | PT. SKPI<br>PT. SKPI                                                                                   | 16 Juli 2025 -<br>15 Juli 2028<br>16 July 2025 -<br>15 July 2028                                                                                         |
|    |                                                                            | Sertifikat Ahli K3 Umum BNSP<br>General Occupational Health &<br>Safety Expert                                                              | Badan Nasional Sertifikasi Profesi<br>(BNSP)<br>National Professional Certification<br>Agency (BNSP)   | 27 Mei 2024 -<br>26 Mei 2027<br>27 May 2024 -<br>26 May 2027                                                                                             |

| No | Entitas<br>Entity                               | Sertifikasi<br>Certification                                                                                                                                  | Dikeluarkan Oleh<br>Certifier                                                                | Masa Berlaku<br>Validity Period                        |
|----|-------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|--------------------------------------------------------|
| 6  | BATIQA Hotel<br>Manajemen<br>(BATIQA Lampung)   | Sertifikat Laik Fungsi<br>Certificate of Functionality                                                                                                        | Pemkab Bandar Lampung<br>Bandar Lampung Regency<br>Administration                            | 12 Februari 2025<br>12 February 2025                   |
|    |                                                 | Sertifikat Laik Operasi<br>Operation Worthy Certificate                                                                                                       | PT Sucofindo                                                                                 | 5 Agustus 2027<br>5 August 2027                        |
|    |                                                 | Sertifikat Teknik Operasional<br>Bangunan Gedung (TOBG)<br>Building Operational Engineering<br>Certificate                                                    | BNSP                                                                                         | 17 Agustus 2026<br>17 August 2026                      |
|    |                                                 | Sertifikasi Kompetensi Asesor<br>Assesor Of Competency                                                                                                        | BNSP                                                                                         | 13 September 2026.<br>13 Septeber 2026                 |
| 7  | BATIQA Hotel<br>Manajemen<br>(BATIQA Palembang) | Sertifikat Laik Fungsi<br>Certificate of Functionality                                                                                                        | Walikota Palembang<br>Palembang Mayor                                                        | Dalam Proses<br>Perpanjangan<br>in the renewal process |
|    |                                                 | CHSE                                                                                                                                                          | Kemenparekraf<br>Ministry of Tourism and Creative<br>Economy                                 | Pembaharuan<br>Otomatis<br>Auto Renewal                |
|    |                                                 | Sertifikat Laik Operasi<br>Operation Worthy Certificate                                                                                                       | Kementerian Energi dan Sumber<br>Daya Mineral<br>Ministry of Energy and Mineral<br>Resources | 6 Oktober 2025<br>6 October 2025                       |
|    |                                                 | Sertifikat Laik Operasi<br>Operation Worthy Certificate                                                                                                       | PT SUCOFINDO                                                                                 | 8 September 2026<br>8 September 2026                   |
| 8  | BATIQA Hotel<br>Manajemen<br>(BATIQA Surabaya)  | Sertifikat Ahli K3 Umum Kemnaker<br>Professional certification body<br>of Indonesian Energy & Mineral<br>Development                                          | PT Mahira Jaya Bana                                                                          | 25 November 2027<br>25 November 2027                   |
|    |                                                 | Sertifikat Laik Sehat<br>Good Health Certificate                                                                                                              | Dinas Kesehatan<br>Public Health Office                                                      | 2 Januari 2026<br>2 January 2026                       |
|    |                                                 | Sertifikat Laik Operasi<br>Operation Worthy Certificate                                                                                                       | PT Perintis Perlindungan Instalasi<br>Listrik Nasional Kantor Pelayanan<br>Wilayah           | 20 April 2031<br>20 April 2031                         |
|    |                                                 | Sertifikat Laik Fungsi<br>Certificate of Functionality                                                                                                        | Disnakertrans Surabaya<br>Surabaya Manpower and<br>Transmigration Department                 | 2 Januari 2050<br>2 January 2050                       |
|    |                                                 | Sertifikat Laik Fungsi<br>Certificate of Functionality                                                                                                        | Disnakertrans Surabaya<br>Surabaya Manpower and<br>Transmigration Department                 | 2 Januari 2050<br>2 January 2050                       |
| 9  | BATIQA Hotel<br>Manajemen<br>(BATIQA Cirebon)   | "Sertifikasi Kompetensi Bidang<br>Front office<br>Front Office Field Competency<br>Certification"                                                             | BNSP                                                                                         | 26 Agustus 2027<br>26 August 2027                      |
|    |                                                 | Sertifikat CHSE & SNI                                                                                                                                         | PT Serfitama                                                                                 | 7 Februari 2026<br>7 February 2026                     |
|    |                                                 | Sertifikasi Kompetensi Bidang<br>Housekeeping<br>Housekeeping Field Competency<br>Certification                                                               | BNSP                                                                                         | 26 Agustus 2027<br>26 August 2027                      |
|    |                                                 | Sertifikasi Kompetensi Bidang<br>Pengolahan Air Limbah<br>Water Pollution Control Field<br>Competency Certification                                           | BNSP                                                                                         | 2 September 2027<br>2 September 2027                   |
|    |                                                 | Sertifikat Pembinaan Pengawasan<br>Norma Keselamatan Kerja (K3)<br>Certificate of Supervision<br>Development of Occupational<br>Health and Safety Norms (OHS) | Kementrian Ketenagakerjaan RI<br>Indonesian Ministry of Manpower                             | -                                                      |
|    |                                                 |                                                                                                                                                               |                                                                                              |                                                        |

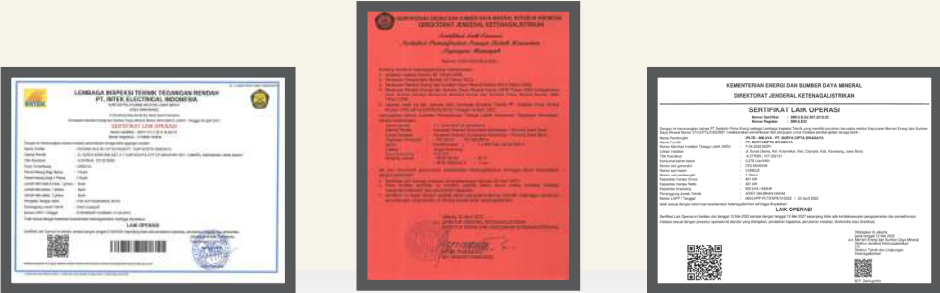
| No | Entitas<br>Entity | Sertifikasi<br>Certification                                                                                                                                                                                  | Dikeluarkan Oleh<br>Certifier                                                              | Masa Berlaku<br>Validity Period                                                                                                                                                                        |
|----|-------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|    |                   | "Sertifikasi Kompetensi Bidang<br>Human Resources<br>Human Resources Field<br>Competency Certification"                                                                                                       | BNSP                                                                                       | 18 Juli 2027<br>18 July 2027                                                                                                                                                                           |
|    |                   | Sertifikasi Kompetensi Bidang<br>Operator Lokal Unit PLTD Kecil<br>(Genset)<br>Operator Lokal Unit PLTD Kecil<br>(Genset) Competency Certification                                                            | Kementerian energi dan Sumber daya<br>Mineral                                              | 25 September 2026<br>25 September 2026                                                                                                                                                                 |
|    |                   | Sertifikasi Kompetensi Bidang<br>Pengolahan Air Limbah<br>Water Pollution Control Field<br>Competency Certification                                                                                           | BNSP                                                                                       | 2 September 2027<br>2 September 2027                                                                                                                                                                   |
|    |                   | Sertifikat Laik Sehat<br>Good Health Certificate                                                                                                                                                              | OSS                                                                                        | 18 Juli 2026 Berlaku<br>3 tahun sesuai note<br>yang tertulis di OSS<br>system<br>Effective from 18 July<br>2026 for a period of 3<br>years, in accordance<br>with the note stated in<br>the OSS system |
|    |                   | Sertifikat Laik Operasi - Listrik<br>Tegangan Menengah<br>Operation Worthy Certificate -<br>Medium Voltage Electricity                                                                                        | PT Sumber Teknik Instalasi<br>Kelistrikan                                                  | 28 Maret 2035<br>28 March 2035                                                                                                                                                                         |
|    |                   | Sertifikat Laik Operasi - Genset<br>Certificate of Operational<br>Feasibility for Generator Set                                                                                                               | PT Mosadewa Energi Konsulindo                                                              | 25 April 2027<br>25 April 2027                                                                                                                                                                         |
|    |                   | Sertifikat Lisensi Musik<br>Music Licence Certificate                                                                                                                                                         | LMKN                                                                                       | 31 Desember 2025<br>31 December 2025                                                                                                                                                                   |
|    |                   | Sertifikat Penyelia Halal<br>Halal Supervisor Certificate                                                                                                                                                     | BNSP                                                                                       | 30 Oktober 2027<br>30 October 2027                                                                                                                                                                     |
|    |                   | Sertifikasi Keselamatan dan<br>Kesehatan Kerja ( K3) Dibidang<br>pertolongan pertama pada<br>kecelakaan di Tempat Kerja<br>The Occupational Safety and<br>Health ( OSH) Training of first Aid at<br>Workplace | BNSP                                                                                       | 2 Juni 2028<br>2 Juny 2028                                                                                                                                                                             |
|    |                   | Sertifikat Standar Hotel Perizinan<br>Berbasis Risiko<br>Certificate of Risk-Based<br>Licensing Hotel Standard                                                                                                | Pemerintah Republik Indonesia -<br>OSS<br>Government of the Republic of<br>Indonesia - OSS | -                                                                                                                                                                                                      |
|    |                   | Sertifikat Keamanan Pangan                                                                                                                                                                                    | Dinas Kesehatan Kota Cirebon                                                               |                                                                                                                                                                                                        |
|    |                   | Sertifikat II - Bidang Tata Boga<br>( Food & Beverage Production<br>-cookery)<br>Food & beverage Field<br>Competency Certification                                                                            | BNSP                                                                                       | 13 Agustus 2028<br>13 August 2028                                                                                                                                                                      |
|    |                   | Sertifikasi Kompetensi Bidang<br>Food & Beverage service<br>Food & Beverage Service<br>Competency Certification( Waiter)                                                                                      | BNSP                                                                                       | 13 Agustus 2028<br>13 August 2028                                                                                                                                                                      |

| No | Entitas<br>Entity                         | Sertifikasi<br>Certification                                                                                                                          | Dikeluarkan Oleh<br>Certifier                                                                                                               | Masa Berlaku<br>Validity Period                                  |
|----|-------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|
| 10 | PT Surya Energi Parahita                  | Sertifikat ISO 14001:2015<br>ISO 14001:2015 Certificate                                                                                               | JAS-ANZ                                                                                                                                     | 14 Oktober 2027<br>14 October 2027                               |
|    |                                           | Sertifikat ISO 45001:2018<br>ISO 45001:2018 Certificate                                                                                               | JAS-ANZ                                                                                                                                     | 14 Oktober 2027<br>14 October 2027                               |
|    |                                           | Sertifikat Kualifikasi Operator Pengambilan Contoh Gas Bumi<br>Certification of Qualification for Natural Gas Sampling Operators                      | LSP MIGAS                                                                                                                                   | 30 April 2028<br>30 April 2028                                   |
|    |                                           | Sertifikat Costudy Transfer<br>Costudy Transfer Certificate                                                                                           | BPH MIGAS                                                                                                                                   | tidak ada batas berlaku<br>Valid indefinitely                    |
|    |                                           | Sertifikat Ahli K3 Umum<br>General OHS Expert Certificate                                                                                             | Kementerian Ketenagakerjaan (Kemnaker)<br>Ministry of Manpower                                                                              | 30 Agustus 2026<br>30 August 2026                                |
| 11 | BATIQA Hotel Manajemen (BATIQA Pekanbaru) | Sertifikat Tanda Anggota Perhimpunan Hotel dan Restoran Indonesia<br>Certificate Of Membership Indonesian Hotel and Restaurant Association            | Badan Pimpinan Pusat Perhimpunan Hotel Dan Restoran Indonesia<br>Central Executive Board of the Indonesian Hotel and Restaurant Association | 31 Oktober 2026<br>31 October 2026                               |
|    |                                           | Sertifikasi Kompetensi Bidang Pengolahan Air Limbah<br>Water Pollution Control Field Competency Certification                                         | Badan Nasional Sertifikasi Profesi (BNSP)<br>National Professional Certification Agency (BNSP)                                              | 13 Maret 2027<br>13 March 2027                                   |
|    |                                           | Sertifikasi Kompetensi Bidang Operator Lokal Unit PLTD Kecil (Genset)<br>Operator Lokal Unit PLTD Kecil (Genset) Competency Certification             | Kementerian Ketenagakerjaan (Kemnaker)<br>Ministry of Manpower                                                                              | 25 November 2027<br>25 November 2027                             |
|    |                                           | Sertifikasi Kompetensi Keselamatan dan Kesehatan Kerja General<br>Occupational Safety & Health Expert Field Competency Certification                  | Kementerian Ketenagakerjaan Republik Indonesia<br>Ministry of Manpower of the Republic of Indonesia                                         | 27 Desember 2027<br>27 December 2027                             |
| 12 | PT Horizon Internusa Persada              | Sertifikat Pembinaan Teknik Keselamatan Dan Kesehatan Kerja (K3) Bidang Listrik<br>Occupational Safety & Health Expert Field Competency Certification | Kementerian Ketenagakerjaan Republik Indonesia<br>Ministry of Manpower of the Republic of Indonesia                                         | 27 Desember 2027<br>27 December 2027                             |
|    |                                           | SNI ISO/IEC 27001:2022 – Information Security Management Systems (Persyaratan Sistem Manajemen Keamanan Informasi)                                    | PT Sucofindo                                                                                                                                | 3 Agustus 2023 – 2 Agustus 2026<br>3 August 2023 – 2 August 2026 |

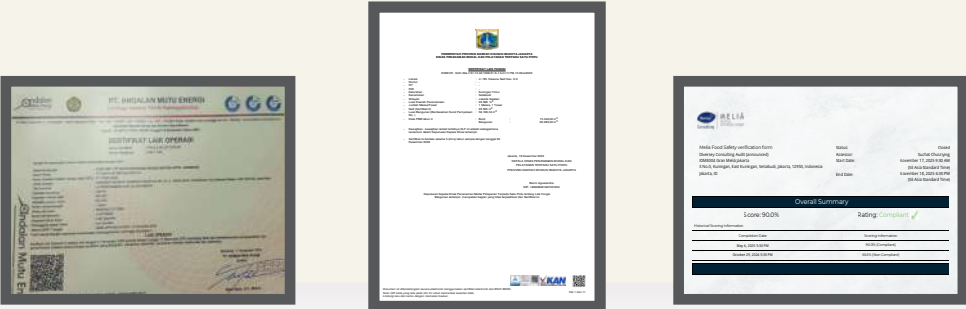
**SERTIFIKASI 2025**  
**2025 CERTIFICATIONS**



SERTIFIKASI 2025  
2025 CERTIFICATIONS



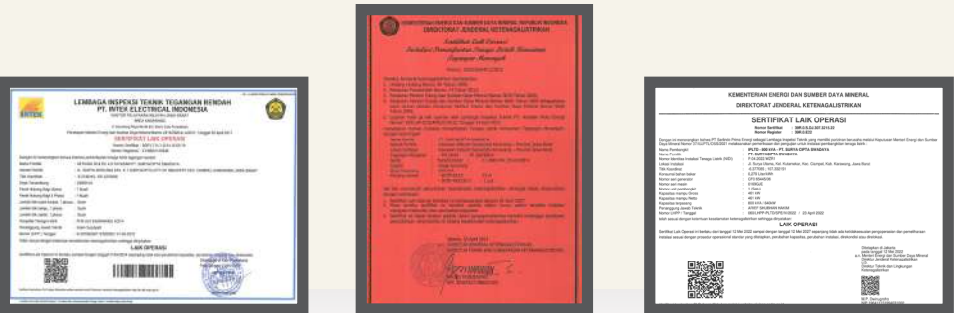
SERTIFIKASI 2025  
2025 CERTIFICATIONS



SERTIFIKASI 2025  
2025 CERTIFICATIONS



SERTIFIKASI 2025  
2025 CERTIFICATIONS





# LAPORAN MANAJEMEN

## Management Report

Perseroan berhasil menjaga ketahanan dan kesinambungan usaha di tengah dinamika global yang penuh tantangan dengan melalui efisiensi penguatan fondasi bisnis, disiplin pengelolaan keuangan serta eksekusi strategi jangka panjang yang berjalan dengan baik.

Amid a highly challenging global environment, the Company successfully maintained business resilience and continuity by strengthening operational efficiency, reinforcing its business fundamentals, upholding disciplined financial management, and delivering its long-term strategy effectively.

## LAPORAN DEWAN KOMISARIS BOARD OF COMMISSIONERS' REPORT



**Kepercayaan yang terus diberikan oleh para pemangku kepentingan merupakan fondasi utama bagi keberlanjutan Perseroan di tengah dinamika industri yang bergerak cepat dan kompetitif. Di tengah dinamika ekonomi dan persaingan yang terus berkembang, dukungan tersebut menjadi modal penting bagi SSIA untuk menjaga ketahanan usaha dan melangkah dengan arah yang optimis.**

The continued trust of stakeholders remains the principal foundation for the Company's sustainability amid an industry environment that is evolving rapidly and becoming increasingly competitive. Amid ongoing economic change and intensifying competition, that support represents important capital for SSIA in preserving business resilience and moving forward with confidence and optimism.

### HAGIANTO KUMALA

Presiden Komisaris (Independen)  
President Commissioner (Independent)

### PARA PEMEGANG SAHAM DAN PEMANGKU KEPENTINGAN YANG TERHORMAT,

Puji syukur kami panjatkan ke hadirat Tuhan Yang Maha Kuasa karena atas limpahan rahmat dan karunia-Nya, PT Surya Semesta Internusa Tbk (SSIA/Perseroan) dapat melalui tahun 2025 dengan baik serta mencatat sejumlah pencapaian yang memperkuat fondasi usaha Perseroan. Dengan penuh rasa hormat, kami Dewan Komisaris menyampaikan apresiasi kepada seluruh pemangku kepentingan atas dukungan, kepercayaan, dan kerja sama yang terjalin sepanjang tahun.

Tahun 2025 menjadi periode yang menuntut ketahanan dan ketajaman, seiring dinamika global yang masih sarat ketidakpastian, namun juga membuka ruang peluang baru bagi berbagai industri. Di tengah situasi tersebut, Perseroan tetap mampu menjaga kesinambungan operasional, memperkuat fondasi bisnis, serta melanjutkan langkah-langkah strategis untuk memastikan pertumbuhan yang sehat dan berkelanjutan.

Dewan Komisaris memandang bahwa perjalanan Perseroan sepanjang tahun 2025 tidak hanya mencerminkan kemampuan beradaptasi terhadap perubahan lingkungan eksternal, tetapi juga menunjukkan kematangan dalam mengeksekusi strategi, mengelola risiko, serta menjaga kepercayaan para pemangku kepentingan. Bersama Direksi, kami terus berupaya agar setiap keputusan strategis tetap berpijak pada kehati-hatian, tata kelola perusahaan yang baik (*Good Corporate Governance/ GCG*), serta orientasi jangka panjang.

### TINJAUAN MAKRO EKONOMI DAN INDUSTRI TAHUN 2025

Dewan Komisaris mencermati bahwa sepanjang tahun 2025, lanskap ekonomi global masih berada dalam fase transisi yang penuh tantangan namun menyimpan peluang signifikan. Ketegangan geopolitik dan dinamika kebijakan perdagangan antarnegara besar telah memicu fragmentasi rantai pasok global. Di sisi lain, arah kebijakan moneter global mulai menunjukkan pelonggaran. Sejumlah bank sentral utama memasuki fase penurunan suku bunga secara bertahap, mendorong perbaikan likuiditas, menurunkan biaya pendanaan, dan memulihkan *risk appetite* investor, khususnya pada sektor-sektor berbasis teknologi dan infrastruktur digital.

Di tingkat domestik, Indonesia berhasil mempertahankan resiliensi ekonominya dengan pertumbuhan yang stabil di kisaran 5,11%. Keberhasilan Pemerintah dalam menjaga inflasi dan mengawal stabilitas nilai tukar Rupiah di tengah volatilitas global menjadi fondasi yang kokoh. Dewan Komisaris memandang kemampuan Direksi dalam menghadapi tantangan dan dinamisme persaingan global sepanjang tahun 2025 berjalan dengan baik sehingga Perseroan masih tetap bersaing di masing-masing sektor industri secara baik.

Resiliensi serupa juga ditunjukkan oleh Perseroan melalui ketangguhan yang terus dibangun dari tahun ke tahun.

### DEAR SHAREHOLDERS AND STAKEHOLDERS,

We offer our deepest gratitude to Almighty God for His blessings and grace, which have enabled PT Surya Semesta Internusa Tbk (SSIA/the Company) to navigate 2025 successfully and record a number of achievements that further strengthened the Company's business foundations. With great respect, the Board of Commissioners would like to express its sincere appreciation to all stakeholders for the support, trust, and cooperation extended throughout the year.

The year 2025 demanded resilience, discernment, and sound judgement, as global conditions remained marked by uncertainty while also presenting new opportunities across a range of industries. Against this backdrop, the Company was able to maintain operational continuity, reinforce its business fundamentals, and continue executing strategic initiatives aimed at delivering healthy and sustainable growth.

The Board of Commissioners believes the Company's journey throughout 2025 reflected not only its ability to adapt to changes in the external environment, but also the growing maturity of its strategic execution, risk management, and stakeholder stewardship. Together with the Board of Directors, we continued to ensure that every strategic decision was grounded in prudence, strong (Good Corporate Governance/ GCG), and a long-term perspective.

### 2025 MACROECONOMIC AND INDUSTRY OVERVIEW

The Board of Commissioners observed that throughout 2025, the global economic landscape remained in a challenging phase of transition, while still offering meaningful opportunities. Geopolitical tensions and shifts in trade policy among major economies continued to disrupt global supply chains and contributed to increasing fragmentation. At the same time, global monetary policy began to move towards a more accommodative stance. A number of major central banks entered a gradual rate-cutting cycle, helping to improve liquidity, reduce funding costs, and restore investor risk appetite, particularly in technology-driven sectors and digital infrastructure.

Domestically, Indonesia succeeded in preserving economic resilience, with growth remaining stable at around 5.11%. The Government's success in keeping inflation under control and maintaining Rupiah stability amid global volatility provided a strong macroeconomic foundation. The Board of Commissioners believes that the Board of Directors responded well to the challenges and competitive pressures of 2025, enabling the Company to remain competitive across each of its industry segments.

The Company likewise demonstrated resilience through the strength it has continued to build year after year. Supported

Melalui arahan Direksi dan sinergi yang solid antar seluruh elemen, Perseroan mampu untuk terus melaju, mencatatkan pertumbuhan, dan beradaptasi dengan lanskap industri yang terus bergerak secara dinamis.

**PENILAIAN DEWAN KOMISARIS ATAS KINERJA DIREKSI TAHUN 2025**

Dengan mempertimbangkan konteks makro ekonomi dan industri tersebut, Dewan Komisaris menilai bahwa Direksi telah menunjukkan kinerja yang optimal dalam mengelola Perseroan sepanjang tahun 2025. Di tengah tekanan eksternal dan meningkatnya kompleksitas bisnis, Direksi mampu menjaga stabilitas operasional, memperkuat struktur keuangan, serta melanjutkan agenda pengembangan kapabilitas yang menjadi fondasi pertumbuhan ke depan.

Dalam aspek operasional, Dewan Komisaris menilai Direksi telah menunjukkan ketajaman visi dan konsistensi eksekusi dalam memperkuat rantai nilai Perseroan di seluruh segmen usaha. Pengembangan kawasan industri, khususnya Subang Smartpolitan, diarahkan secara sistematis sebagai proyek strategis jangka panjang dengan fokus pada kesiapan komersial dan operasional. Langkah-langkah yang ditempuh mencakup percepatan akuisisi lahan, penguatan konektivitas dan utilitas, penyusunan model bisnis dan model operasi yang terintegrasi, serta penyiapan organisasi dan sumber daya manusia untuk mendukung operasional kawasan berbasis konsep *smart and sustainable industrial ecosystem*. Pendekatan ini mencerminkan kemampuan Direksi dalam membaca pergeseran rantai pasok global dan memposisikan Perseroan sebagai destinasi investasi yang relevan bagi industri berorientasi ekspor dan berteknologi menengah hingga tinggi.

Pada segmen properti dan kawasan industri, Dewan Komisaris mencermati keberhasilan Direksi dalam meningkatkan daya tarik Perseroan di mata investor, termasuk investor asing, melalui penguatan nilai tambah kawasan, kesiapan infrastruktur, serta strategi pemasaran yang lebih terarah. Masuknya investasi strategis dan meningkatnya minat *tenant* industri menjadi indikator bahwa arah pengembangan yang ditempuh telah sejalan dengan dinamika relokasi manufaktur dan kebutuhan industri akan kawasan yang terintegrasi, andal, dan berkelanjutan.

Di segmen *hospitality*, Dewan Komisaris menilai Direksi berhasil melanjutkan proses reposisi portofolio secara terukur, dengan fokus pada peningkatan kualitas aset, penguatan *positioning* dengan *brand repositioning* ke segmen premium, serta optimalisasi kinerja operasional. Transformasi dan pengembangan properti unggulan, termasuk peningkatan standar layanan, penguatan konsep destinasi, serta strategi peningkatan *Average Room Rate* dan kontribusi pendapatan non-kamar, menunjukkan upaya Direksi dalam membangun daya saing jangka panjang dan memperbaiki kualitas pendapatan segmen ini.

by the direction of the Board of Directors and solid synergy across all elements of the organization, the Company was able to maintain momentum, deliver growth, and adapt to an industry landscape that continues to evolve dynamically.

**BOARD OF COMMISSIONERS’ ASSESSMENT OF THE BOARD OF DIRECTORS’ PERFORMANCE IN 2025**

Against this macroeconomic and industry backdrop, the Board of Commissioners considers that the Board of Directors delivered strong performance in managing the Company throughout 2025. Despite external pressures and rising business complexity, the Board of Directors succeeded in maintaining operational stability, strengthening the Company’s financial structure, and advancing capability-building initiatives that will underpin future growth.

From an operational perspective, the Board of Commissioners believes that the Board of Directors demonstrated clear strategic vision and consistent execution in strengthening the Company’s value chain across all business segments. The development of industrial estates, particularly Subang Smartpolitan, was pursued in a systematic manner as a long-term strategic project, with emphasis on both commercial and operational readiness. The initiatives undertaken included accelerating land acquisition, strengthening connectivity and utilities, formulating integrated business and operating models, and preparing the organization and its human capital to support an estate built on the concept of a smart and sustainable industrial ecosystem. This approach reflects the Board of Directors’ ability to anticipate shifts in global supply chains and position the Company as a relevant investment destination for export-oriented and medium- to high-technology industries.

In the property and industrial estate segment, the Board of Commissioners observed that the Board of Directors was successful in enhancing the Company’s attractiveness to investors, including foreign investors, through stronger estate value propositions, infrastructure readiness, and more focused marketing strategies. The entry of strategic investment and growing interest from industrial tenants indicate that the Company’s development direction has been aligned with ongoing manufacturing relocation trends and industry demand for integrated, reliable, and sustainable industrial estates.

In the hospitality segment, the Board of Commissioners considers that the Board of Directors made solid progress in repositioning the portfolio in a measured and disciplined manner, with a focus on upgrading asset quality, strengthening market positioning through a shift towards the premium segment, and improving operational performance. The transformation and enhancement of key properties, including higher service standards, stronger destination concepts, and strategies to increase Average Room Rate and the contribution of non-room revenue, demonstrate the Board of Directors’ efforts to build long-term competitiveness and improve the quality of earnings in this segment.

Sementara itu, pada segmen konstruksi, Dewan Komisaris mencatat konsistensi Direksi dalam menjaga keberlanjutan proyek, meningkatkan efisiensi proses, serta menerapkan disiplin manajemen risiko di tengah tantangan fluktuasi biaya dan persaingan yang ketat. Fokus pada penguatan *pipeline* proyek, pengendalian biaya, serta peningkatan kapabilitas organisasi dinilai sebagai langkah penting untuk memastikan stabilitas kinerja dan kualitas eksekusi.

Dari sisi finansial, Dewan Komisaris mencermati bahwa kinerja Perseroan pada tahun 2025 menghadapi tantangan yang tercermin dari penurunan pendapatan sebesar 29,8% menjadi Rp4.427 miliar. Penurunan ini dipengaruhi oleh faktor geopolitik global yang berdampak pada penjualan lahan industri serta berkurangnya pendapatan sektor perhotelan akibat renovasi Paradisus by Meliá Bali (sebelumnya Melia Bali Hotel) sepanjang tahun 2025. Meskipun demikian, total aset Perseroan meningkat 22,61% menjadi Rp12.712 miliar. Dewan Komisaris terus mencermati upaya Direksi dalam menjaga disiplin pengelolaan usaha serta memastikan arah strategis Perseroan tetap sejalan dengan rencana bisnis tahun 2025.

Secara keseluruhan, Dewan Komisaris menilai bahwa Direksi telah menjalankan fungsi pengelolaan Perseroan sepanjang tahun 2025 dengan kinerja yang solid dan selaras dengan strategi jangka panjang Perseroan. Ketahanan operasional, kematangan dalam mengeksekusi proyek strategis, serta disiplin dalam tata kelola dan keuangan mencerminkan kesiapan Perseroan untuk memasuki fase pertumbuhan berikutnya dengan fondasi yang lebih kuat dan berkelanjutan.

**PENGAWASAN TERHADAP PROSES PERUMUSAN DAN IMPLEMENTASI STRATEGI**

Dewan Komisaris menjalankan fungsi pengawasan secara aktif dan berkesinambungan terhadap proses perumusan dan implementasi strategi bisnis Perseroan guna memastikan keselarasan antara arah strategis, visi dan misi, serta prinsip-prinsip GCG.

Dalam proses perumusan, pengawasan Dewan Komisaris dilakukan melalui penelaahan dan pemberian masukan atas rencana strategis jangka pendek dan jangka panjang yang disusun oleh Direksi. Dewan Komisaris secara berkala mengevaluasi strategi yang dirumuskan, kondisi industri, dinamika pasar, serta potensi peluang dan tantangan yang dihadapi Perseroan.

Pengawasan juga dilakukan melalui rapat-rapat bersama Direksi untuk membahas capaian kinerja, realisasi strategi, serta penyesuaian strategi apabila diperlukan. Dalam proses tersebut, Dewan Komisaris memberikan arahan dan rekomendasi strategis guna memastikan bahwa perumusan strategi telah mempertimbangkan aspek kehati-hatian, kepatuhan terhadap peraturan perundang-undangan, serta aspirasi seluruh pemangku kepentingan.

Likewise, in the construction segment, the Board of Commissioners noted the Board of Directors’ consistency in maintaining project continuity, improving process efficiency, and applying disciplined risk management amid cost volatility and intense competition. The emphasis placed on strengthening the project pipeline, controlling costs, and enhancing organizational capability is viewed as an important step in safeguarding performance stability and execution quality.

From a financial perspective, the Board of Commissioners noted that the Company’s performance in 2025 was affected by challenges reflected in a 29.8% decline in revenue to Rp 4,427 billion. This decrease was influenced by global geopolitical factors that affected industrial land sales, as well as lower hospitality revenue due to the renovation of Paradisus by Meliá Bali (formerly Meliá Bali Hotel) throughout 2025. Nevertheless, the Company’s total assets increased by 22.61% to Rp 12,712 billion. The Board of Commissioners continues to monitor the Board of Directors’ efforts to maintain discipline in managing the business and to ensure that the Company’s strategic direction remains aligned with its 2025 business plan.

Overall, the Board of Commissioners believes that the Board of Directors discharged its management responsibilities with solid performance throughout 2025, in a manner that remained aligned with the Company’s long-term strategy. The Company’s operational resilience, the maturity demonstrated in executing strategic projects, and the discipline shown in governance and financial management reflect its readiness to enter the next phase of growth on a stronger and more sustainable foundation.

**OVERSIGHT OF STRATEGY FORMULATION AND IMPLEMENTATION**

The Board of Commissioners carries out its supervisory function actively and on an ongoing basis over the formulation and execution of the Company’s business strategy, in order to ensure alignment with the Company’s strategic direction, vision and mission, as well as the GCG principles.

At the formulation stage, the Board of Commissioners exercises oversight through the review of, and input on, the short-term and long-term strategic plans prepared by the Board of Directors. The Board of Commissioners periodically evaluates the strategies proposed, prevailing industry conditions, market developments, and the opportunities and challenges facing the Company.

Supervision is also conducted through meetings with the Board of Directors to discuss performance achievements, the execution of strategic initiatives, and any strategic adjustments that may be required. Through this process, the Board of Commissioners provides direction and strategic recommendations to ensure that the Company’s strategic planning reflects prudence, compliance with applicable laws and regulations, and due consideration of the interests of all stakeholders.

Pada tahap implementasi, Dewan Komisaris memantau implementasi strategi yang dijalankan oleh Direksi secara sistematis dan berkesinambungan melalui mekanisme evaluasi, koordinasi, dan sistem pelaporan yang terstruktur. Pemantauan dilakukan melalui laporan kinerja manajemen yang disampaikan secara berkala dalam rapat-rapat gabungan Direksi dan Dewan Komisaris yang mencakup perkembangan pelaksanaan strategi bisnis, *Key Performance Indicator* (KPI), kondisi keuangan, pengelolaan risiko, serta perkembangan proyek strategis Perseroan. Laporan tersebut menjadi dasar bagi Dewan Komisaris dalam menilai kesesuaian antara rencana strategis yang telah ditetapkan dan realisasi kinerja.

Seluruh proses pengawasan, evaluasi, dan pemberian arahan tersebut dilaksanakan melalui pembahasan kinerja secara berkala antara Dewan Komisaris dan Direksi, yang diselenggarakan sekurang-kurangnya satu kali setiap bulan dan mencakup penelaahan atas berbagai inisiatif strategis yang sedang berjalan. Sepanjang tahun 2025, Dewan Komisaris telah menyelenggarakan 4 (empat) kali rapat bersama Direksi. Melalui forum-forum tersebut, Dewan Komisaris memperoleh pemaparan Direksi mengenai capaian kinerja dan tantangan yang dihadapi, sekaligus menyampaikan pandangan dan nasihat strategis untuk memastikan Perseroan mampu merespons dinamika bisnis secara efektif dan menjaga kesinambungan pertumbuhan.

#### PANDANGAN ATAS PROSPEK USAHA TAHUN 2026

Dewan Komisaris memandang bahwa prospek usaha Perseroan pada tahun 2026 menunjukkan arah yang konstruktif dan terukur. Proyeksi yang disusun oleh Direksi mencerminkan pemahaman yang baik terhadap dinamika makro ekonomi serta perkembangan sektor properti, kawasan industri, konstruksi, dan pariwisata.

Pengembangan Subang Smartpolitan tetap menjadi penggerak utama pertumbuhan jangka panjang. Kesiapan infrastruktur dan ekosistem kawasan menjadi modal penting untuk menarik investasi jangka panjang. Di sisi lain, portofolio properti dan kawasan industri eksisting terus dioptimalkan untuk meningkatkan kualitas pendapatan.

Pada segmen *hospitality*, Dewan Komisaris menilai bahwa reposisi aset dan peningkatan kualitas layanan akan mendukung perbaikan kinerja yang lebih berkelanjutan. Upaya pengendalian biaya dan peningkatan efisiensi operasional tetap menjadi perhatian agar pertumbuhan yang dicapai memiliki basis yang sehat.

During the implementation stage, the Board of Commissioners monitors the execution of strategy by the Board of Directors in a systematic and continuous manner through evaluation mechanisms, coordination processes, and structured reporting systems. This oversight is supported by periodic management performance reports presented at joint meetings of the Board of Directors and the Board of Commissioners, covering progress in the implementation of business strategies, Key Performance Indicators (KPIs), financial condition, risk management, and developments in the Company's strategic projects. These reports form the basis for the Board of Commissioners to assess the degree of alignment between the strategic plans that have been established and actual performance realization.

All supervisory, evaluative, and advisory processes are carried out through regular performance review discussions between the Board of Commissioners and the Board of Directors, which are held at least once each month and include a review of the various strategic initiatives underway. Throughout 2025, the Board of Commissioners held 4 (four) joint meetings with the Board of Directors. Through these forums, the Board of Commissioners received updates from the Board of Directors on performance achievements and the challenges encountered, while also providing views and strategic advice to ensure that the Company remained able to respond effectively to business dynamics and sustain its growth momentum.

#### VIEW ON THE 2026 BUSINESS OUTLOOK

The Board of Commissioners believes that the Company's business outlook for 2026 remains constructive and grounded in a measured approach. The projections prepared by the Board of Directors reflect a sound understanding of macroeconomic developments as well as the outlook for the property, industrial estate, construction, and tourism sectors.

The development of Subang Smartpolitan continues to serve as the Company's main long-term growth driver. The readiness of its infrastructure and estate ecosystem represents an important foundation for attracting long-term investment. At the same time, the Company continues to optimize its existing property and industrial estate portfolio in order to enhance the quality of earnings.

In the hospitality segment, the Board of Commissioners views asset repositioning and service quality enhancement as key factors in supporting a more sustainable recovery in performance. Cost discipline and greater operating efficiency also remain areas of focus to ensure that future growth is built on a sound foundation.

Secara keseluruhan, target kinerja tahun 2026 dinilai cukup realistis dengan peluang pencapaian yang baik. Dewan Komisaris pada prinsipnya mendukung prospek usaha yang dirumuskan oleh Direksi. Dewan Komisaris juga mengimbau agar Direksi terus menjaga konsistensi dalam pelaksanaan strategi, disiplin keuangan, serta pengelolaan risiko yang prudent. Dengan pendekatan tersebut, arah strategi dan rencana kerja tahun 2026 diharapkan dapat semakin memperkuat posisi Perseroan dalam jangka panjang.

#### PANDANGAN ATAS PENERAPAN TATA KELOLA PERUSAHAAN DAN KINERJA KEBERLANJUTAN

Dewan Komisaris memandang bahwa penerapan GCG di sepanjang tahun 2025 telah dijalankan secara konsisten oleh Direksi. Pelaksanaan tersebut sejalan dengan ketentuan peraturan perundang-undangan serta komitmen Perseroan terhadap praktik bisnis yang transparan dan berintegritas.

Dewan Komisaris mengapresiasi konsistensi Direksi dalam memastikan seluruh organ tata kelola menjalankan peran dan tanggung jawabnya sesuai dengan fungsi masing-masing. Sinergi antara Dewan Komisaris, Direksi, dan komite-komite pendukung dinilai telah membentuk kerangka pengawasan yang solid dalam mendukung pengambilan keputusan yang *prudent*.

Dewan Komisaris juga mencermati bahwa isu keberlanjutan semakin menjadi faktor strategis dalam pengelolaan Perseroan, khususnya bagi bisnis kawasan industri, properti, konstruksi, dan *hospitality* yang memiliki keterkaitan langsung dengan penggunaan lahan, energi, sumber daya alam, serta dampak sosial di sekitar wilayah operasional. Dalam konteks tersebut, penyusunan Laporan Keberlanjutan secara konsisten dipandang sebagai instrumen untuk memastikan bahwa strategi, kebijakan, dan praktik operasional Perseroan selaras dengan prinsip pembangunan berkelanjutan.

Ke depan, Dewan Komisaris mendorong agar kerangka tata kelola keberlanjutan terus diperdalam. Integrasi aspek ESG ke dalam pengambilan keputusan investasi, pengembangan proyek, serta pengelolaan operasional diharapkan semakin terstruktur dan terukur. Pendekatan ini akan membantu Perseroan untuk terus menjaga relevansinya dalam menangkap peluang pertumbuhan yang sejalan dengan agenda transisi menuju ekonomi yang lebih berkelanjutan.

#### PERAN KOMITE DI BAWAH DEWAN KOMISARIS

Dalam menjalankan fungsi pengawasan, Dewan Komisaris didukung oleh Komite Audit serta Komite Nominasi dan Remunerasi. Sepanjang tahun 2025, kedua komite tersebut

Overall, the 2026 performance targets are considered reasonably realistic and supported by a good level of achievability. In principle, the Board of Commissioners supports the business outlook formulated by the Board of Directors. The Board of Commissioners also encourages the Board of Directors to maintain consistency in strategy execution, financial discipline, and prudent risk management. Through this approach, the Company's strategic direction and 2026 work plan are expected to further strengthen its long-term position.

#### VIEW ON THE IMPLEMENTATION OF CORPORATE GOVERNANCE AND SUSTAINABILITY PERFORMANCE

The Board of Commissioners considers that the Board of Directors consistently implemented GCG throughout 2025. This execution was aligned with applicable regulatory requirements and with the Company's commitment to transparent and ethical business practices.

The Board of Commissioners appreciates the consistency demonstrated by the Board of Directors in ensuring that each governance organ performed its role and responsibilities in accordance with its respective function. The synergy among the Board of Commissioners, the Board of Directors, and the supporting committees is considered to have established a robust oversight framework that supports prudent decision-making.

The Board of Commissioners also notes that sustainability issues are becoming increasingly strategic in the management of the Company, particularly in the industrial estate, property, construction, and hospitality businesses, all of which are closely linked to land use, energy, natural resources, and the social impacts on surrounding communities. In this context, the consistent preparation of a Sustainability Report is regarded as an important instrument for ensuring that the Company's strategy, policies, and operating practices remain aligned with the principles of sustainable development.

Looking ahead, the Board of Commissioners encourages the Company to continue deepening its sustainability governance framework. The integration of ESG considerations into investment decisions, project development, and operational management is expected to become increasingly structured and measurable. This approach will support the Company in maintaining its relevance and capturing growth opportunities that are aligned with the transition towards a more sustainable economy.

#### ROLE OF THE COMMITTEES UNDER THE BOARD OF COMMISSIONERS

In carrying out its supervisory responsibilities, the Board of Commissioners is supported by the Audit Committee and the Nomination and Remuneration Committee. Throughout 2025,

telah melaksanakan tugas sesuai dengan piagam masing-masing dan memberikan kontribusi penting dalam menjaga kualitas tata GCG, pengelolaan risiko, serta kebijakan sumber daya manusia.

Komite Audit berhasil menjalankan tugasnya dengan baik dalam memastikan kepatuhan terhadap standar akuntansi, transparansi keuangan, dan pengelolaan risiko, dan telah memberikan masukan strategis dalam pengawasan sistem pengendalian internal dan evaluasi laporan keuangan Perseroan. Dewan Komisaris senantiasa mendorong Komite untuk meningkatkan kolaborasi dengan auditor eksternal untuk memperkuat pemantauan sistem pengendalian internal agar lebih efektif dalam mengidentifikasi dan mengelola risiko yang mungkin terjadi.

Adapun Komite Nominasi dan Remunerasi pun telah memastikan proses nominasi dan penetapan remunerasi dilakukan secara objektif, adil dan transparan. Dewan Komisaris mengimbau agar Komite Nominasi dan Remunerasi secara rutin melakukan peninjauan berkala atas kebijakan remunerasi. Hal tersebut dimaksudkan untuk memastikan relevansi kebijakan remunerasi Perseroan dengan daya saing di pasar tenaga kerja serta pengembangan program peningkatan kompetensi dan kepemimpinan untuk memastikan regenerasi organisasi Perseroan yang berkualitas.

PERUBAHAN KOMPOSISI DEWAN KOMISARIS

Sepanjang tahun 2025, tidak terjadi perubahan pada komposisi Dewan Komisaris. Dengan demikian, per 31 Desember 2025, komposisi Dewan Komisaris Perseroan adalah sebagai berikut:

- Hagianto Kumala

: Presiden Komisaris (Independen)
- Crescento Hermawan

: Wakil Presiden Komisaris
- Steen Dahl Poulsen

: Komisaris
- F. Bedjo Wiantono

: Komisaris
- Irawan Chandra

: Komisaris (Independen)

PENUTUP DAN APRESIASI

Kepercayaan yang terus diberikan oleh para pemangku kepentingan merupakan fondasi utama bagi keberlanjutan Perseroan di tengah dinamika industri yang bergerak cepat dan kompetitif. Di tengah dinamika ekonomi dan persaingan yang terus berkembang, dukungan tersebut menjadi modal penting bagi SSIA untuk menjaga ketahanan usaha dan melangkah dengan arah yang optimis.

both committees performed their duties in accordance with their respective charters and made important contributions to maintaining the quality of Good Corporate Governance, risk management, and human capital policies.

The Audit Committee discharged its responsibilities effectively in overseeing compliance with accounting standards, financial transparency, and risk management, while also providing strategic input in relation to the supervision of the Company’s internal control system and the evaluation of its financial statements. The Board of Commissioners continues to encourage the Committee to strengthen collaboration with the external auditor in order to enhance oversight of the internal control system and improve its effectiveness in identifying and managing potential risks.

The Nomination and Remuneration Committee also ensured that nomination and remuneration processes were conducted objectively, fairly, and transparently. The Board of Commissioners encourages the Nomination and Remuneration Committee to carry out regular reviews of remuneration policies to ensure that the Company’s remuneration framework remains relevant and competitive in the labor market, while also supporting the development of competency enhancement and leadership programs to secure high-quality organizational succession.

CHANGES IN THE COMPOSITION OF THE BOARD OF COMMISSIONERS

There were no changes to the composition of the Board of Commissioners during 2025. Accordingly, as at 31 December 2025, the composition of the Board of Commissioners was as follows:

- Hagianto Kumala

: President Commissioner (Independent)
- Crescento Hermawan

: Vice President Commissioner
- Steen Dahl Poulsen

: Commissioner
- F. Bedjo Wiantono

: Commissioner
- Irawan Chandra

: (Independent) Commissioner

CLOSING AND APPRECIATION

The continued trust of stakeholders remains the principal foundation for the Company’s sustainability amid an industry environment that is evolving rapidly and becoming increasingly competitive. Amid ongoing economic change and intensifying competition, that support represents important capital for SSIA in preserving business resilience and moving forward with confidence and optimism.

Kepada jajaran Direksi, Dewan Komisaris menyampaikan apresiasi atas kepemimpinan dan langkah-langkah strategis yang telah ditempuh sepanjang tahun 2025. Apresiasi juga kami sampaikan kepada seluruh insan SSIA atas dedikasi dan profesionalisme dalam menjaga keandalan operasional dan kinerja Perseroan secara keseluruhan.

Kepada para pemegang saham, pelanggan dan mitra kerja, Dewan Komisaris menyampaikan apresiasi atas kepercayaan dan dukungan yang terus terjaga. Melalui kolaborasi yang semakin erat, Perseroan mengajak seluruh pihak untuk bersama-sama melanjutkan pertumbuhan yang berkelanjutan dan menciptakan nilai jangka panjang bagi seluruh pemangku kepentingan.

The Board of Commissioners extends its appreciation to the Board of Directors for its leadership and the strategic measures undertaken throughout 2025. We also express our gratitude to all SSIA personnel for their dedication and professionalism in maintaining operational reliability and supporting the Company’s overall performance.

In addition, the Board of Commissioners conveys its sincere appreciation to shareholders, customers, and business partners for their continued trust and support. Through closer collaboration, the Company invites all stakeholders to move forward together in sustaining growth and creating long-term value for all stakeholders.

Jakarta, April 2026



Hagianto Kumala

Presiden Komisaris (Independen)  
President Commissioner (Independent)

## LAPORAN DIREKSI BOARD OF DIRECTORS' REPORT



**Di tengah tantangan ekonomi global di tahun 2025, Perseroan mampu menjaga ketahanan kinerja melalui penerapan strategi yang efektif, percepatan pengembangan kawasan industri dan peningkatan kualitas pelayanan bisnis perhotelan. Langkah ini memperkuat fondasi pertumbuhan berkelanjutan dan penciptaan nilai jangka panjang bagi Perseroan.**

Amid global economic challenges in 2025, the Company sustained its performance resilience through effective strategic execution, accelerated industrial estate development, and continued enhancements to service quality across its hospitality business. These efforts further strengthened the foundation for sustainable growth and long-term value creation for the Company.

**JOHANNES SURIADJAJA**

Presiden Direktur  
President Director

### PARA PEMEGANG SAHAM DAN PEMANGKU KEPENTINGAN YANG TERHORMAT,

Dengan penuh rasa syukur, Direksi menyampaikan bahwa Perseroan telah berhasil melalui tahun 2025 dengan berbagai dinamika cukup menantang, khususnya di tengah perubahan ekonomi yang fluktuatif dan lanskap bisnis yang semakin kompetitif. Pencapaian yang diraih Perseroan sepanjang tahun 2025 merupakan hasil dari kerja bersama, dedikasi seluruh karyawan, serta dukungan dan kepercayaan yang senantiasa diberikan oleh para Pemegang Saham dan seluruh mitra usaha.

Melalui Laporan Tahunan 2025 ini, Direksi menyampaikan pertanggungjawaban atas kinerja dan pengelolaan Perseroan sepanjang tahun buku, sekaligus menyampaikan gambaran mengenai langkah-langkah yang telah ditempuh dalam menjaga kepercayaan para Pemegang Saham dan memperkuat fondasi pertumbuhan Perseroan di masa mendatang.

### KONDISI EKONOMI DAN INDUSTRI

Direksi memandang bahwa kondisi ekonomi sepanjang tahun 2025 diwarnai oleh tantangan global yang masih berlanjut, termasuk ketidakpastian ekonomi makro, tekanan geopolitik, serta dinamika nilai tukar dan suku bunga. *International Monetary Fund* (IMF) melalui *World Economic Outlook* edisi Januari 2026 memperkirakan pertumbuhan ekonomi global pada tahun 2025 mencapai 3,2%. Meskipun hanya sedikit lebih rendah dari 2024 yang tercatat sebesar 3,3%, komposisi pertumbuhan menunjukkan perlambatan yang lebih dalam di negara maju yang masih dipengaruhi oleh suku bunga tinggi dan pelemahan konsumsi.

Berbagai indikator menunjukkan kebijakan tarif AS berdampak pada melambatnya ekonomi dunia. Pertumbuhan ekonomi di negara maju yakni AS, Eropa, dan Jepang dalam tren menurun di tengah ditempuhnya kebijakan fiskal ekspansif dan pelonggaran kebijakan moneter di negara tersebut. Ekonomi Tiongkok pun melambat akibat menurunnya ekspor terutama ke AS di tengah perlambatan permintaan domestik, sedangkan ekonomi India diperkirakan tumbuh baik terutama didorong oleh masih kuatnya investasi.

Dengan kebijakan ekonomi dalam negeri yang akomodatif terutama dari kebijakan moneter yang memangkas suku bunga secara pruden di tahun 2025, ekonomi Indonesia dapat bertumbuh pada level 5,11%. Selain itu, perbaikan konsumsi juga berjalan dengan baik semenjak adanya perbaikan stabilitas kepercayaan publik dan tingkat kepercayaan yang meningkat semenjak awal kuartal ketiga tahun 2025. Meredanya perang dagang juga ikut serta mendorong arus investasi kembali masuk di dalam negeri setelah Indonesia pada tahun 2025 diwacanakan mendapatkan tarif sebesar 19% dari Amerika Serikat.

### DEAR SHAREHOLDERS AND STAKEHOLDERS,

The Board of Directors is pleased to report that the Company successfully navigated 2025 amid market and global dynamics, marked by economic volatility and intensifying business competition. The achievements recorded during the year reflect the collective commitment of the entire organization, the dedication of our employees, and the continued support and trust of our Shareholders and business partners.

Through this 2025 Annual Report, the Board of Directors presents its accountability for the Company's performance and management throughout the financial year, while also outlining the measures taken to uphold shareholder confidence and reinforce the foundations for the Company's future growth.

### ECONOMIC AND INDUSTRY CONDITIONS

In the Board of Directors' view, the economic environment throughout 2025 continued to be shaped by persistent global challenges, including macroeconomic uncertainty, geopolitical tensions, and fluctuations in exchange rates and interest rates. In its January 2026 edition of the *World Economic Outlook*, the International Monetary Fund (IMF) projected global economic growth of 3.2% for 2025. Although slightly below the 3.3% recorded in 2024, the underlying composition of that growth pointed to a more pronounced slowdown in advanced economies, which remained affected by elevated interest rates and softer consumption.

A various indicators also showed that US tariff policies had weighed on global economic activity. Growth in advanced economies, including the United States, Europe, and Japan, trended lower despite the implementation of expansionary fiscal measures and more accommodative monetary policies. China's economy was expected to grow at moderated paced driven by lower export outputs, particularly to the United States, weakened amid softer domestic demand. By contrast, India was expected to maintain solid growth, supported primarily by resilient investment.

Against this backdrop, Indonesia's economy remained relatively resilient. Supported by accommodative domestic policies, particularly prudent monetary easing during 2025, national economic growth reached 5.11%. Household consumption also improved as public confidence stabilized and strengthened from the beginning of the third quarter of 2025. Easing trade tensions further contributed to a recovery in investment inflows, following discussions during 2025 regarding the potential imposition of a 19% tariff on Indonesia by the United States.

Perseroan memfokuskan strategi pada percepatan kesiapan Subang Smartpolitan sebagai penggerak utama pertumbuhan, penguatan daya tarik kawasan industri eksisting, serta peningkatan kualitas portofolio hospitality melalui penataan aset dan layanan. Di saat yang sama, disiplin operasional dan pengelolaan risiko diperketat untuk memastikan setiap ekspansi dijalankan dengan struktur biaya dan permodalan yang sehat. Dengan arah tersebut, Direksi meyakini Perseroan tidak hanya mampu menjaga ketahanan kinerja di tengah dinamika ekonomi 2025, tetapi juga membangun posisi yang lebih kuat untuk menangkap arus investasi dan menciptakan nilai jangka panjang bagi seluruh pemangku kepentingan.

**PERKEMBANGAN INDUSTRI PROPERTI, KONSTRUKSI DAN HOSPITALITY NASIONAL**

Sepanjang tahun 2025, sektor properti industri di Indonesia tetap menunjukkan ketahanan yang relatif baik di tengah dinamika global dan perlambatan pertumbuhan investasi, dengan permintaan terhadap lahan industri dan fasilitas logistik yang masih terjaga meskipun ekspansinya tidak sekuat tahun sebelumnya, sejalan dengan arus Foreign Direct Investment (FDI) yang cenderung stabil dibandingkan lonjakan signifikan pada 2024; aktivitas permintaan tetap ditopang oleh sektor manufaktur, khususnya terkait hilirisasi dan logistik, sementara di kawasan Greater Jakarta, rata-rata harga lahan industri pada kuartal III-2025 mencapai sekitar Rp 2,89 juta per meter persegi atau meningkat sekitar 3–4% secara tahunan, mencerminkan pertumbuhan harga yang moderat di tengah kondisi pasar yang lebih selektif.

Sektor konstruksi tetap menjadi salah satu penopang penting perekonomian nasional sepanjang 2025, meskipun pertumbuhannya cenderung lebih moderat seiring normalisasi belanja infrastruktur pemerintah dan kondisi investasi yang relatif stagnan. Kontribusi sektor ini terhadap Produk Domestik Bruto (PDB) tetap signifikan, berada di kisaran sekitar 9–10%, mencerminkan keberlanjutan aktivitas pembangunan, khususnya pada proyek strategis nasional, kawasan industri, serta infrastruktur pendukung hilirisasi. Namun demikian, laju ekspansi sektor ini tidak sekuat periode sebelumnya, sejalan dengan pendekatan belanja yang lebih selektif dan penyesuaian terhadap dinamika fiskal dan global.

Di sisi lain, sektor hospitality menunjukkan pemulihan yang lebih solid sepanjang 2025, didukung oleh meningkatnya mobilitas domestik dan aktivitas pariwisata serta perjalanan bisnis. Jumlah usaha akomodasi terus bertambah dibandingkan tahun 2024, mencerminkan ekspansi kapasitas di berbagai destinasi utama, sementara tingkat penghunian kamar hotel berbintang secara umum telah kembali stabil di atas 50% pada beberapa bulan terakhir 2025, menandakan perbaikan permintaan yang lebih konsisten. Tren ini mengindikasikan fase pemulihan yang semakin matang, meskipun pelaku industri tetap menghadapi tantangan berupa daya beli yang beragam dan persaingan yang semakin ketat di beberapa pasar utama.

The Company focused its strategy on accelerating the readiness of Subang Smartpolitan as a key driver of future growth, strengthening the appeal of its existing industrial estate portfolio, and enhancing the quality of its hospitality assets through portfolio optimisation and service improvements. At the same time, the Company reinforced operational discipline and risk management to ensure that every expansion initiative was supported by a sound cost structure and prudent capital management. With this direction, the Board of Directors believes that the Company is well positioned not only to preserve business resilience amid the economic dynamics of 2025, but also to strengthen its ability to capture investment opportunities and generate long-term value for all stakeholders.

**NATIONAL PROPERTY, CONSTRUCTION, AND HOSPITALITY INDUSTRY DEVELOPMENTS**

Throughout 2025, Indonesia's industrial property sector remained relatively resilient despite ongoing global uncertainty and slower investment growth. Demand for industrial land and logistics facilities stayed reasonably intact, although expansion was not as strong as in the previous year, broadly in line with Foreign Direct Investment (FDI) inflows, which were more stable compared with the sharp increase seen in 2024. Market activity continued to be supported by the manufacturing sector, particularly downstream industries and logistics. In the Greater Jakarta area, the average industrial land price in the third quarter of 2025 reached approximately Rp 2.89 million per square metre, representing year-on-year growth of around 3–4%, which reflected moderate price appreciation in a more selective market environment.

The construction sector also remained an important pillar of the national economy in 2025, although growth was more measured as government infrastructure spending normalized and investment conditions remained relatively stagnant. Its contribution to Gross Domestic Product (GDP) stayed significant at around 9–10%, reflecting continued development activity, particularly in national strategic projects, industrial estates, and infrastructure supporting downstream industrialisation. Even so, the pace of expansion was more restrained than in previous periods, in line with a more selective spending approach and adjustments to fiscal and global conditions.

Meanwhile, the hospitality sector showed firmer recovery momentum throughout 2025, supported by improving domestic mobility as well as stronger tourism and business travel activity. The number of accommodation businesses continued to increase compared with 2024, indicating ongoing capacity expansion across key destinations. At the same time, occupancy rates at star-rated hotels generally stabilized above 50% during the final months of 2025, signalling a more consistent recovery in demand. These trends point to a more advanced stage of recovery, although industry players still faced challenges arising from uneven purchasing power and intensifying competition in several major markets.

**PROSES PERUMUSAN DAN IMPLEMENTASI STRATEGI DIREKSI**

Direksi merumuskan strategi Perseroan dengan mempertimbangkan dinamika ekonomi dan industri yang terus berkembang. Proses ini diawali dengan evaluasi menyeluruh atas kinerja operasional dan keuangan tahun sebelumnya untuk mengidentifikasi area perbaikan serta peluang pengembangan. Selanjutnya, Direksi melakukan kajian terhadap tren industri, kebutuhan pelanggan, serta perkembangan persaingan dan regulasi. Berdasarkan analisis tersebut, Direksi menetapkan strategi dan kebijakan utama melalui rapat Direksi secara berkala dengan fokus pada peningkatan kualitas layanan dan efisiensi operasional.

Dalam implementasinya, Direksi memastikan strategi dijalankan secara efektif melalui pengendalian internal dan proses tata kelola yang terstruktur. Pemantauan dilakukan melalui rapat manajemen dan evaluasi periodik sehingga memungkinkan penyesuaian cepat terhadap dinamika pasar dan risiko yang muncul. Direksi juga memperkuat kolaborasi antar departemen untuk meningkatkan efisiensi operasional dan menumbuhkan budaya inovasi. Didukung oleh fungsi manajemen risiko, pengendalian internal, dan audit internal, Direksi memastikan strategi perusahaan tetap konsisten dan selaras dengan tujuan jangka panjang Perseroan.

**TANTANGAN DAN KEBIJAKAN STRATEGIS**

Sepanjang tahun 2025, Perseroan beroperasi di tengah lingkungan global yang masih sarat ketidakpastian serta dinamika biaya dan pendanaan yang menuntut kehati-hatian. Di saat yang sama, arus investasi manufaktur dan kebutuhan kawasan industri yang siap beroperasi semakin menegaskan pentingnya kesiapan eksekusi. Pada segmen *hospitality*, pemulihan permintaan diikuti oleh pergeseran preferensi menuju kualitas dan pengalaman, sehingga menuntut reposisi aset yang lebih tegas.

Merespons kondisi tersebut, Direksi memfokuskan kebijakan pada penguatan penggerak utama pertumbuhan Perseroan. Pengembangan Subang Smartpolitan dipercepat sebagai proyek strategis jangka panjang. Daya saing Suryacipta City of Industry terus diperkuat sebagai kawasan industri yang telah mapan dan menjadi *engine of growth* Perseroan. Pada segmen *hospitality*, transformasi Meliá Bali menjadi Paradisus by Meliá Bali serta penguatan *positioning* Umana Bali diarahkan untuk meningkatkan kualitas portofolio dan struktur pendapatan jangka panjang.

**THE BOARD OF DIRECTORS' STRATEGY FORMULATION AND IMPLEMENTATION PROCESS**

The Board of Directors formulates the Company's strategy with due regard to the evolving economic and industry landscape. The process begins with a comprehensive review of the previous year's operational and financial performance to identify areas for improvement and opportunities for further development. This is followed by an assessment of industry trends, customer needs, as well as developments in competition and regulation. Based on this analysis, the Board of Directors determines the Company's key strategies and policies through regular Board meetings, with a focus on service quality enhancement and operational efficiency.

In execution, the Board of Directors ensures that these strategies are implemented effectively through sound internal controls and a structured governance framework. Progress is monitored through management meetings and periodic evaluations, enabling the Company to respond promptly to market developments and emerging risks. The Board of Directors also promotes stronger cross-functional collaboration to improve operating efficiency and foster a culture of innovation. Supported by the risk management, internal control, and internal audit functions, the Board of Directors ensures that the Company's strategy remains consistent and aligned with its long-term objectives.

**STRATEGIC CHALLENGES AND POLICY RESPONSES**

Throughout 2025, the Company operated in a global environment that remained highly uncertain, with cost pressures and financing conditions continuing to require prudent management. At the same time, sustained manufacturing investment flows and rising demand for industrial estates that were ready for immediate operation underscored the importance of execution readiness. In the hospitality segment, the recovery in demand was accompanied by a shift in customer preferences towards higher-quality offerings and more distinctive experiences, calling for a more decisive repositioning of assets.

In response, the Board of Directors focused its policies on strengthening the Company's principal growth drivers. The development of Subang Smartpolitan was accelerated as a long-term strategic project. The competitive position of Suryacipta City of Industry continued to be enhanced as a well-established industrial estate and a key growth engine for the Company. In the hospitality segment, the transformation of Meliá Bali into Paradisus by Meliá Bali, together with the strengthened positioning of Umana Bali, was directed at improving portfolio quality and supporting a more sustainable long-term revenue structure.

Di segmen konstruksi, Direksi menegaskan disiplin selektivitas proyek dan kualitas eksekusi. Pengendalian biaya, manajemen risiko, dan ketepatan waktu menjadi fokus untuk menjaga kinerja dan arus kas. Dari sisi keuangan, alokasi belanja modal dan struktur pendanaan dikelola secara terukur agar tetap mendukung agenda pengembangan strategis, sekaligus menjaga ruang gerak Perseroan dalam menghadapi dinamika pasar dan kebutuhan investasi ke depan.

#### KINERJA DAN PENCAPAIAN TARGET PERSEROAN TAHUN 2025

Sepanjang tahun 2025, Perseroan mencatatkan penurunan atas Pendapatan Perseroan secara konsolidasi menjadi Rp 4.427 miliar dibandingkan dengan realisasi tahun 2024 sebesar Rp 6.311 miliar. Penurunan tersebut disebabkan oleh berbagai faktor baik dari sisi global maupun dari internal perusahaan seperti dengan adanya penutupan Paradisus by Meliá Bali (sebelumnya Meliá Bali Hotel) selama tahun 2025.

Dari sisi profitabilitas, EBITDA konsolidasian Perseroan pada tahun 2025 tercatat sebesar Rp 248 miliar, lebih rendah dibandingkan EBITDA tahun 2024 sebesar Rp 1.052 miliar. Penurunan ini juga disebabkan oleh pendapatan Perseroan yang lebih rendah dari sisi properti maupun perhotelan.

##### Segmen Properti dan Kawasan Industri

Segmen properti menghadapi tekanan yang cukup signifikan sepanjang 2025, tercermin dari penurunan pendapatan konsolidasi menjadi Rp 665 miliar dari Rp 2.263 miliar pada 2024. Penurunan ini tidak hanya dipengaruhi oleh faktor domestik, tetapi juga oleh meningkatnya ketidakpastian global, khususnya terkait dinamika kebijakan perdagangan dan tarif yang berdampak pada Indonesia. Ketidakpastian tersebut mendorong sikap *wait-and-see* dari calon pembeli, terutama pelaku industri dan investor, yang cenderung menunda keputusan ekspansi maupun akuisisi aset properti hingga terdapat kejelasan arah kebijakan dan stabilitas kondisi ekonomi global. Selain itu, kondisi suku bunga global yang masih relatif tinggi dan volatilitas nilai tukar turut memperkuat kehati-hatian pelaku pasar, sehingga secara keseluruhan menekan realisasi transaksi di segmen properti sepanjang tahun.

##### Segmen Konstruksi

Melalui PT Nusa Raya Cipta Tbk, Perseroan mencatatkan pendapatan konstruksi sebesar Rp 3.603 miliar pada tahun 2025, dibandingkan Rp 3.373 miliar pada tahun 2024. Kinerja ini didukung oleh eksekusi proyek yang lebih selektif, pengendalian biaya yang lebih disiplin, serta fokus pada kualitas margin dan arus kas. Perolehan kontrak baru sepanjang tahun 2025 tercatat sedikit menurun dengan tercatat sebesar Rp 3.115 miliar, dibandingkan Rp3.707 miliar pada tahun sebelumnya.

In the construction segment, the Board of Directors reinforced a disciplined approach to project selection and execution quality. Cost control, risk management, and timely delivery remained key priorities in safeguarding performance and cash flow. From a financial perspective, capital expenditure allocation and the Company's funding structure were managed with discipline to support the strategic development agenda while preserving the flexibility needed to respond to market dynamics and future investment requirements.

#### COMPANY PERFORMANCE AND TARGET ACHIEVEMENTS IN 2025

During 2025, the Company recorded a decline in consolidated revenue to Rp 4,427 billion, compared with Rp 6,311 billion in 2024. This decrease was attributable to a combination of external and internal factors, including the closure of Paradisus by Meliá Bali (formerly Meliá Bali Hotel) throughout 2025.

In terms of profitability, the Company's consolidated EBITDA for 2025 amounted to Rp248 billion, down from Rp1,052 billion in 2024. The decline was mainly driven by lower contributions from both the property and hospitality segments.

##### Property and Industrial Estate Segment

The property segment came under considerable pressure throughout 2025, as reflected in the decline in consolidated revenue to Rp 665 billion from Rp 2,263 billion in 2024. This contraction was influenced not only by domestic factors, but also by heightened global uncertainty, particularly in relation to trade policy and tariff developments affecting Indonesia. Such uncertainty encouraged prospective buyers, especially industrial players and investors, to adopt a wait-and-see approach, delaying expansion plans and property acquisitions until there was greater clarity on policy direction and improved global economic stability. In addition, relatively elevated global interest rates and exchange rate volatility reinforced market caution, which in turn weighed on transaction realization across the property segment during the year.

##### Construction Segment

Through PT Nusa Raya Cipta Tbk, the Company recorded construction revenue of Rp 3,603 billion in 2025, compared with Rp 3,373 billion in 2024. This performance was supported by more selective project execution, tighter cost discipline, and a stronger focus on margin quality and cash flow. New contract acquisition in 2025 was slightly lower at Rp 3,115 billion, compared with Rp 3,707 billion in the previous year.

##### Segmen Hospitality

Sepanjang tahun 2025, Perseroan melanjutkan transformasi Meliá Bali Hotel menjadi Paradisus by Meliá Bali sebagai bagian dari strategi peningkatan kualitas portofolio *hospitality*. *Brand repositioning* ini tidak hanya mengangkat standar layanan dan pengalaman tamu, tetapi juga memperluas segmen pasar yang dituju, khususnya pada pasar *leisure* dan MICE berkelas menengah-atas dengan pola tinggal yang lebih panjang dan struktur pendapatan yang lebih stabil. Sepanjang tahun 2025, Paradisus by Meliá Bali masih melakukan proses renovasi sehingga hotel tersebut tidak mencatatkan pendapatan pada tahun 2025.

Pada saat yang sama, Perseroan memperkuat *positioning* Umana Bali, LXR Hotels & Resorts sebagai *flagship luxury resort* yang merepresentasikan komitmen Perseroan dalam mengembangkan aset berkelas internasional dengan diferensiasi yang kuat. Kehadiran Umana memperkaya portofolio Perseroan di segmen premium dan memperkuat eksposur terhadap pasar wisatawan *high-end*, sekaligus meningkatkan *brand profile* Perseroan di tingkat global.

Kinerja segmen hospitality juga diperkuat oleh Travelio sebagai platform digital Perseroan di bidang manajemen hunian dan akomodasi. Sepanjang tahun 2025, Travelio terus memperluas portofolio unit yang dikelola serta mencatatkan pertumbuhan *Gross Merchandise Value* (GMV) sekitar 8% secara tahunan. Perkembangan ini mencerminkan penguatan posisi Travelio sebagai salah satu pemain utama di segmen manajemen residensial dan sewa jangka pendek hingga menengah di Indonesia, sekaligus memperluas ekosistem *hospitality* Perseroan ke ranah digital dengan basis pendapatan yang semakin berulang.

Secara keseluruhan, kinerja segmen hospitality tetap mencatatkan perbaikan secara kuartalan sepanjang tahun 2025 walaupun terjadi penurunan akibat tidak adanya pendapatan Paradisus by Meliá Bali. Segmen hospitality mencatatkan pendapatan konsolidasi sebesar Rp 501 miliar dibandingkan Rp1.003 miliar pada tahun 2024.

#### PRIORITAS STRATEGI DAN KEBIJAKAN STRATEGIS PERSEROAN TAHUN 2025

Pada tahun 2025, Perseroan berfokus pada implementasi strategi yang diarahkan untuk meningkatkan pertumbuhan melalui pengembangan usaha yang sudah dimiliki dan melanjutkan pengembangan proyek-proyek baru lainnya. Perseroan secara khusus telah menerapkan langkah-langkah strategis pada 4 (empat) area utama, antara lain:

##### 1. Focus on Goals & Objectives

Perseroan mendorong setiap insan SSIA untuk dapat mengerjakan setiap tugas, proyek dan inisiatif yang dijalankan sesuai dengan visi Perseroan serta bergerak secara sinergi untuk mencapai tujuan jangka panjang

##### Hospitality Segment

Throughout 2025, the Company continued the transformation of Meliá Bali Hotel into Paradisus by Meliá Bali as part of its strategy to enhance the quality of its hospitality portfolio. This brand repositioning not only elevated service standards and guest experience, but also broadened the target market, particularly within the upper-midscale leisure and MICE segments, where longer lengths of stay and more stable revenue patterns are expected. As Paradisus by Meliá Bali remained under renovation throughout 2025, the property did not generate revenue during the year.

At the same time, the Company further strengthened the positioning of Umana Bali, LXR Hotels & Resorts as a flagship luxury resort representing its commitment to developing internationally recognized assets with strong differentiation. The presence of Umana enriches the Company's premium portfolio and deepens its exposure to the high-end travel market, while also enhancing the Company's brand profile at the global level.

Performance in the hospitality segment was also supported by Travelio, the Company's digital platform in the residential and accommodation management business. Throughout 2025, Travelio continued to expand its managed unit portfolio and recorded annual Gross Merchandise Value (GMV) growth of approximately 8%. This progress reflects Travelio's strengthening position as one of the leading players in Indonesia's residential management and short- to medium-term rental market, while also extending the Company's hospitality ecosystem into the digital space with an increasingly recurring revenue base.

Overall, the hospitality segment continued to show quarter-onquarter improvement throughout 2025, although performance remained lower due to the absence of revenue from Paradisus by Meliá Bali. Consolidated revenue from the hospitality segment amounted to Rp 501 billion, compared with Rp 1.003 billion in 2024.

#### COMPANY STRATEGIC PRIORITIES AND POLICY DIRECTION IN 2025

In 2025, the Company remained focused on implementing strategies designed to accelerate growth by optimising its existing business portfolio while continuing to advance the development of new projects. To support this objective, the Company pursued targeted initiatives across 4 (four) principal areas:

##### 1. Focus on Goals and Objectives

The Company encourages all SSIA personnel to carry out their responsibilities, projects, and initiatives in alignment with the Company's vision, while working in a coordinated and integrated manner to achieve its long-term goals. It also

Perseroan. Perseroan juga mendukung untuk menciptakan peta kinerja yang komprehensif dan holistik untuk dapat mencapai tujuan bersama, mengalokasikan sumber daya secara optimal maupun efektifitas kinerja agar dapat mencapai kesuksesan jangka panjang. Disisi lain, Perseroan juga mengedepankan untuk perbaikan terus menerus baik di dalam Perseroan maupun pelayanan terhadap pelanggan.

## 2. Teamwork

Perseroan mengedepankan kerja sama tim yang efektif dan selaras guna menciptakan kekuatan kolektif untuk menciptakan ide-ide dan menghadapi segala tantangan dengan mudah. Selain itu, Perseroan juga mengedepankan untuk setiap insan SSIA untuk dapat tetap tangkas menghadapi perubahan serta mendorong penciptaan lingkungan kerja yang suportif agar terciptanya semangat bertumbuh dan kolaborasi.

## 3. Digitalization

Perseroan terus mendorong adanya adaptasi digital sesuai dengan perkembangan teknologi terbaru untuk dapat bersaing secara nasional maupun di dunia internasional. Dengan adaptasi digital yang lebih cepat diharapkan Perseroan mampu untuk menciptakan nilai daya saing baru di industri maupun efektifitas kerja.

## 4. Integrity & Honesty

Perseroan meyakini bahwa integritas dan kejujuran merupakan landasan penting bagi setiap perusahaan dalam menjalankan usahanya. Kedua hal ini terus ditanamkan kepada setiap insan SSIA untuk dapat diterapkan di dalam lingkungan perusahaan dan kepada seluruh partner bisnis untuk menciptakan lingkungan kerja yang nyaman dan kolaboratif. Perseroan juga selalu mendorong agar para pemimpin tidak hanya jajaran eksekutif tetapi hingga level manajerial dapat menjadi contoh pertama dalam menerapkan keempat area di atas

Prioritas strategi tersebut kemudian kami tuangkan ke dalam kebijakan strategis yaitu percepatan kesiapan Subang Smartpolitan sebagai penggerak utama pertumbuhan, penguatan daya tarik kawasan industri eksisting, serta peningkatan kualitas portofolio hospitality melalui penataan aset dan layanan. Di saat yang sama, disiplin operasional dan pengelolaan risiko diperketat untuk memastikan setiap ekspansi dijalankan dengan struktur biaya dan permodalan yang sehat. Dengan arah tersebut, Perseroan mampu menjaga ketahanan kinerja di tengah dinamika ekonomi 2025, dan juga membangun posisi yang lebih kuat untuk menangkap arus investasi dan menciptakan nilai jangka panjang bagi seluruh pemangku kepentingan.

promotes the development of a comprehensive and holistic performance framework to support shared objectives, optimize resource allocation, and improve organizational effectiveness in pursuit of sustainable long-term success. Moreover, the Company continues to emphasize continuous improvement, both within the organization and in the quality of service delivered to customers.

## 2. Teamwork

The Company places strong emphasis on effective and aligned teamwork as a means of building collective strength, generating ideas, and responding more effectively to challenges. In parallel, it encourages all SSIA personnel to remain agile in the face of change while fostering a supportive working environment that promotes growth and collaboration.

## 3. Digitalization

The Company continues to accelerate digital adoption in line with the latest technological developments in order to strengthen its competitiveness both domestically and internationally. Through faster digital adaptation, the Company seeks to create new sources of competitive advantage while also improving operational efficiency.

## 4. Integrity and Honesty

The Company believes that integrity and honesty are essential foundations for any business. These values continue to be embedded across all SSIA personnel and promoted throughout the Company's business partner ecosystem in order to cultivate a professional, trustworthy, and collaborative working environment. The Company also encourages its leaders, not only at the executive level but also across the managerial ranks, to set the example in applying the four strategic priorities above.

These priorities were subsequently translated into a broader strategic policy framework focused on accelerating the readiness of Subang Smartpolitan as a key growth driver, strengthening the appeal of the Company's existing industrial estate portfolio, and enhancing the quality of its hospitality portfolio through asset repositioning and service improvements. Simultaneously, the Company tightened operational discipline and risk management to ensure that every expansion initiative was supported by a sound cost structure and prudent capital management. Through this strategic direction, the Company was able to maintain business resilience amid the economic dynamics of 2025, while also strengthening its position to capture investment flows and generate long-term value for all stakeholders.

## SUMBER DAYA MANUSIA

Perseroan terus mengembangkan strategi bisnis agar dapat tumbuh secara berkelanjutan dalam menghadapi dinamika industri yang semakin kompetitif. Dalam konteks tersebut, penguatan kapabilitas Sumber Daya Manusia (SDM) menjadi salah satu fokus utama. Perseroan meyakini bahwa kualitas SDM yang unggul merupakan prasyarat penting untuk menjaga daya saing dan memastikan kemampuan adaptasi terhadap perubahan lingkungan usaha.

Perseroan menempatkan pengelolaan SDM sebagai elemen fundamental dalam pencapaian visi dan misi. Oleh karena itu, SDM dipandang sebagai aset strategis yang berperan langsung dalam mendukung kinerja operasional dan pencapaian sasaran jangka panjang. Pendekatan pengelolaan SDM diarahkan untuk membangun organisasi yang tangguh, adaptif, dan selaras dengan kebutuhan bisnis yang terus berkembang.

Sepanjang tahun 2025, Perseroan memfokuskan pengelolaan SDM pada peningkatan kapabilitas karyawan agar mampu menjawab tuntutan bisnis yang semakin kompleks. Fokus tersebut mencakup penguatan keterampilan melalui program pelatihan dan sertifikasi yang relevan, penyiapan kader kepemimpinan melalui *succession planning*, serta penguatan *employee engagement* guna menciptakan lingkungan kerja yang produktif dan berkelanjutan. Melalui langkah-langkah ini, Perseroan berupaya memastikan kesiapan organisasi dalam mencapai target kinerja yang telah ditetapkan.

## TEKNOLOGI INFORMASI

Perseroan memandang penerapan Teknologi Informasi (TI) yang terintegrasi sebagai fondasi penting dalam mendukung pencapaian kinerja, sasaran strategis, dan visi jangka panjang. Di tengah percepatan transformasi digital, infrastruktur TI yang andal tidak lagi berperan sebagai fungsi pendukung semata. TI menjadi enabler utama yang memastikan efektivitas proses bisnis, ketepatan pengambilan keputusan, dan efisiensi operasional di seluruh lini usaha.

Perseroan membangun dan menerapkan tata kelola TI sebagai kerangka acuan dalam pengelolaan serta pengembangan sistem dan infrastruktur teknologi. Tata kelola ini dirancang untuk memastikan bahwa pemanfaatan TI selaras dengan tujuan Perseroan, memberikan nilai tambah yang terukur, serta mendukung keberlanjutan operasional. Kerangka tersebut mencakup kebijakan, struktur pengambilan keputusan, dan proses pengendalian yang bertujuan mengoptimalkan manfaat TI, mengelola penggunaan sumber daya secara disiplin, dan memitigasi risiko yang terkait dengan teknologi dan keamanan informasi.

## HUMAN RESOURCES

The Company continues to refine its business strategy to support sustainable growth amid increasingly competitive industry conditions. In this context, strengthening human capital remains one of the Company's key priorities. The Company believes that a high-calibre workforce is essential to preserving competitiveness and ensuring the agility needed to respond to a changing business environment.

Human capital management is regarded as a fundamental element in delivering the Company's vision and mission. Accordingly, employees are viewed as strategic assets that make a direct contribution to operational performance and the achievement of long-term objectives. The Company's people management approach is therefore designed to build an organization that is resilient, adaptive, and aligned with evolving business needs.

Throughout 2025, the Company focused its human capital initiatives on enhancing employee capabilities to meet increasingly complex business demands. This included strengthening skills through relevant training and certification programs, preparing future leaders through succession planning, and reinforcing employee engagement to foster a productive and sustainable working environment. Through these efforts, the Company sought to ensure that the organization remained well prepared to achieve its performance targets.

## INFORMATION TECHNOLOGY

The Company views the implementation of integrated Information Technology (IT) as a critical foundation for supporting performance delivery, strategic priorities, and its long-term vision. Amid the acceleration of digital transformation, reliable IT infrastructure no longer serves merely as a support function. Instead, it has become a key enabler of effective business processes, timely decisionmaking, and operational efficiency across all business lines.

The Company has established and implemented IT governance as a guiding framework for managing and developing its systems and technology infrastructure. This governance framework is designed to ensure that the use of IT remains aligned with the Company's objectives, delivers measurable value, and supports operational continuity. It encompasses policies, decision-making structures, and control processes aimed at maximising the benefits of IT, managing resources in a disciplined manner, and mitigating technology-related and information security risks.

Sepanjang tahun 2025, Divisi TI merealisasikan berbagai program kerja dan inisiatif pengembangan sebagai berikut:

1. Mengembangkan infrastruktur digital dari Subang Smartpolitan untuk bisa terintegrasi dan siap untuk berjalannya pelayanan publik di masa yang akan datang
2. Mengimplementasikan Solusi digital untuk kegiatan proses operasional Perusahaan agar semakin efektif dan efisien
3. Memudahkan pemantauan dan pengambilan Keputusan melalui beberapa pengembangan Analisa data melalui *dashboard* dan penggunaan analisis berbasis kecerdasan buatan

**KINERJA KEBERLANJUTAN**

Perseroan mengintegrasikan prinsip keberlanjutan ke dalam strategi operasional dan pengembangan bisnis, selaras dengan Tujuan Pembangunan Berkelanjutan atau *Sustainable Development Goals*. Dalam kerangka tersebut, Perseroan menjalankan agenda keberlanjutan melalui penguatan praktik operasional, pengelolaan risiko, dan tata kelola di seluruh lini usaha. Fokus diarahkan pada kepatuhan lingkungan, kualitas layanan kepada pemangku kepentingan, serta penguatan struktur pengawasan dan transparansi.

Pada aspek lingkungan (*Environment*), Perseroan menjaga kepatuhan terhadap ketentuan dan standar pengelolaan lingkungan yang berlaku di kawasan industri, proyek konstruksi, dan aset *hospitality*. Pemantauan dan pengendalian dampak operasional dilakukan secara berkelanjutan sebagai bagian dari pengelolaan aset dan kesiapan menghadapi evaluasi lingkungan yang semakin ketat.

Pada aspek sosial (*Social*), Perseroan menempatkan kualitas layanan, keselamatan kerja, dan hubungan dengan pelanggan serta masyarakat sebagai prioritas operasional. Pengelolaan sumber daya manusia dan standar layanan dijalankan secara konsisten untuk menjaga keandalan operasional di seluruh segmen usaha. Komitmen tersebut tercermin dalam pencapaian rata-rata skor survei kepuasan pelanggan di unit usaha konstruksi sebesar 84,81%, tamu hotel untuk seluruh unit hotel Perseroan sebesar 94,07%, dan properti sebesar 70,50%.

Dari sisi tata kelola (*Governance*), Perseroan memperkuat penerapan GCG melalui pengendalian internal, manajemen risiko terintegrasi, dan keterbukaan informasi. Komitmen tersebut memperoleh pengakuan eksternal pada tahun 2025 melalui masuknya Perseroan dalam jajaran *Top 50 Perusahaan Terbuka Kapitalisasi Menengah* pada *16th IICD Corporate Governance Conference and Award*, serta perolehan Peringkat A oleh Foundation for International Human Rights Reporting Standards (FIHRRST) & Moores Rowland dalam penilaian

Throughout 2025, the IT Division delivered a number of key programs and development initiatives, including the following:

1. Developing the digital infrastructure of Subang Smartpolitan to ensure integration and readiness for the future delivery of public services.
2. Implementing digital solutions to make the Company’s operational processes more effective and efficient.
3. Enhancing monitoring and decision-making through the development of data analytics dashboards and the use of artificial intelligence-based analysis.

**SUSTAINABILITY PERFORMANCE**

The Company integrates sustainability principles into its operational strategy and business development agenda in alignment with the Sustainable Development Goals. Within this framework, the Company advances its sustainability agenda by strengthening operational practices, risk management, and governance across all business lines. Its priorities include environmental compliance, service quality for stakeholders, and the reinforcement of oversight structures and transparency.

From an environmental perspective, the Company maintains compliance with applicable environmental management regulations and standards across its industrial estates, construction projects, and hospitality assets. The monitoring and control of operational impacts are carried out on an ongoing basis as part of prudent asset management and to ensure readiness for increasingly stringent environmental assessments.

On the social front, the Company places strong emphasis on service quality, occupational safety, and relationships with customers and surrounding communities. Human capital management and service standards are implemented consistently to maintain operational reliability across all business segments. This commitment was reflected in the average customer satisfaction survey scores namely 84.81% for the construction business unit, 94.07% for guests across the Company’s hotel portfolio, and 70.50% for the property segment.

From Good Corporate Governance standpoint, the Company continued to strengthen its GCG implementation through internal controls, integrated risk management, and transparent disclosure practices. This commitment received external recognition in 2025, with the Company being included among the Top 50 Mid-Capitalisation Public Listed Companies at the 16th IICD Corporate Governance Conference and Award, and receiving an A rating from the Foundation for International Human Rights Reporting Standards (FIHRRST) and Moores

Laporan Keberlanjutan, yang mencerminkan kualitas tata kelola dan pelaporan Perseroan. Penjelasan komprehensif mengenai kinerja keberlanjutan Perseroan sepanjang tahun 2025 dapat dilihat pada Bab Laporan Keberlanjutan yang menjadi satu kesatuan dalam Laporan Terintegrasi ini.

**TANGGUNG JAWAB SOSIAL PERSEROAN**

Selama tahun 2025, Perseroan tetap berfokus kepada empat pilar kegiatan tanggung jawab sosial sebagai landasan berkontribusi bagi Masyarakat. Melalui pilar SSIA Peduli Masyarakat, Perseroan pada tahun 2025 mengikuti kegiatan membangun rumah untuk Masyarakat yang kurang mampu pada area Kabupaten Bogor dan Kabupaten Tangerang. Perseroan juga memberikan bantuan kepada bencana alam di Sumatera Barat bekerja sama antara *holding* dengan BATIQA Hotel dengan menyalurkan bantuan sekitar 3 ton bantuan pangan dan kebutuhan pokok.

Pada tahun 2025, melalui pilar SSIA Peduli Lingkungan Perseroan melalui anak usaha juga melaksanakan penanaman mangrove dengan sekitar 1.900 bibit mangrove di berbagai wilayah Bali, Pantai Sedari dan area Subang. Perseroan juga ikut aktif dalam melaksanakan pembersihan Pantai di area hotel Perseroan beroperasi seperti di Pantai Melasti dan Pantai Kedongan. Selain itu, Perseroan juga turut aktif dalam menjaga keanekaragaman hayati dengan pada tahun 2025 ikut serta dalam konservasi penyu dengan melepas sekitar 30 anak penyu ke laut melalui UMANA Bali, LXR Hotels & Resorts.

Melalui Pilar SSIA Peduli Pendidikan, Perseroan juga aktif terus membangun talenta dengan kegiatan tanggung jawab sosial seperti memberikan secara rutin beasiswa bagi siswa-siswi berprestasi SMK Suryacipta, mendukung kegiatan mahasiswa pada Universitas Catur Insan Cendekia sebagai komitmen perseroan meningkatkan kualitas dan pengembangan generasi muda di Indonesia. Perseoran juga mendukung kegiatan siswa-siswi yang ada di sekitar area tempat beroperasi seperti pada SMKN 6 Palembang yang mendorong pengembangan keterampilan usaha melalui dukungan kegiatan Market Day.

Melalui pilar SSIA Peduli Pelanggan, Perseroan juga memberikan dukungan hari raya melalui pemberdayaan UMKM Lokal di sekitar area operasi seperti bekerja sama dengan Dinas Koperasi dan UMKM Kabupaten Karawang, Desa Kutamekar, Kutanegara, Mulyasari dan pelibatan instansi pemerintah dan aparat setempat. Melalui program ini diharapkan dapat mendukung perekonomian local melalui pelibatan UMKM.

Rowland in their Sustainability Report assessment. These recognitions reflect the quality of the Company’s governance and reporting practices. A more comprehensive discussion of the Company’s sustainability performance in 2025 is presented in the Sustainability Report chapter, which forms an integral part of this Integrated Report.

**CORPORATE SOCIAL RESPONSIBILITY**

Throughout 2025, the Company remained committed to four key pillars of corporate social responsibility as the foundation of its contribution to society. Through the SSIA Cares for Community pillar, the Company took part in housing development initiatives for underprivileged communities in Bogor Regency and Tangerang Regency. The Company also provided disaster relief assistance in West Sumatra through collaboration between the holding company and BATIQA Hotel, distributing approximately 3 tonnes of food and essential supplies.

Under the SSIA Cares for the Environment pillar, the Company, through its subsidiaries, also carried out mangrove planting activities in 2025, with approximately 1,900 mangrove seedlings planted across several locations in Bali, Sedari Beach, and the Subang area. The Company was also actively involved in beach clean-up efforts in areas where its hotel operations are located, including Melasti Beach and Kedongan Beach. In addition, the Company continued to support biodiversity preservation through turtle conservation activities, including the release of around 30 hatchlings into the sea through UMANA Bali, LXR Hotels & Resorts.

Through the SSIA Cares for Education pillar, the Company also remained active in developing talent through social responsibility initiatives, including the regular provision of scholarships to high-achieving students at SMK Suryacipta and support for student activities at Universitas Catur Insan Cendekia, as part of the Company’s commitment to improving the quality and development of Indonesia’s younger generation. The Company also supported students in communities surrounding its operational areas, including at SMKN 6 Palembang, by encouraging entrepreneurial skills development through support for Market Day activities.

Through the SSIA Cares for Customers pillar, the Company also provided festive-season support by empowering local micro, small, and medium enterprises (MSMEs) around its operational areas. This included collaboration with the Cooperatives and MSMEs Office of Karawang Regency, as well as with the villages of Kutamekar, Kutanegara, and Mulyasari, alongside the involvement of government institutions and local authorities. Through this program, the Company seeks to help strengthen the local economy by increasing MSME participation.

PROSPEK USAHA PERSEROAN

Prospek usaha Perseroan pada tahun 2026 diproyeksikan tetap positif meskipun berada dalam lanskap global yang sarat ketidakpastian. Berdasarkan *World Economic Outlook Update* Januari 2026, pertumbuhan ekonomi global diproyeksikan berada pada 3,3% di tahun 2026, mencerminkan ketahanan ekonomi global di tengah ketegangan geopolitik, perubahan kebijakan perdagangan, dan normalisasi kebijakan moneter di negara-negara maju. Momentum global ini ditopang oleh belanja teknologi, termasuk investasi besar pada *artificial intelligence* (AI), serta kondisi keuangan yang relatif akomodatif.

Ketegangan geopolitik global di satu sisi meningkatkan ketidakpastian, namun juga membuka peluang bagi Indonesia apabila diimbangi dengan penguatan infrastruktur, kualitas sumber daya manusia, dan stabilitas keamanan, sehingga dapat menjadi alternatif destinasi investasi yang relatif aman di kawasan, meskipun dampaknya terhadap peningkatan pariwisata cenderung terbatas dan tidak langsung. Di sisi lain, pesatnya perkembangan kecerdasan buatan (AI) dan transformasi digital menghadirkan peluang baru bagi Perseroan dalam penyediaan lahan industri dan infrastruktur pendukung seperti data center, dengan Indonesia diproyeksikan menjadi salah satu pasar yang berkembang pesat di Asia Tenggara mencapai sekitar USD 1,83 miliar pada 2026 dan USD 3,48 miliar pada 2031 (CAGR 13,7%), meskipun tetap memerlukan kesiapan dari sisi energi, regulasi, dan daya saing regional.

Pada segmen kawasan industri, Direksi memandang bahwa permintaan terhadap lahan industri siap bangun tetap relatif terjaga meskipun lebih selektif seiring perlambatan pertumbuhan investasi, dengan permintaan utama berasal dari sektor manufaktur berorientasi ekspor, hilirisasi, dan logistik; Subang Smartpolitan menjadi fokus pengembangan sebagai kawasan terpadu generasi baru yang mengedepankan kesiapan infrastruktur, konektivitas strategis termasuk kedekatan dengan Pelabuhan Patimban, serta pengembangan bertahap sesuai kebutuhan pasar, sementara Suryacipta City of Industry tetap menjadi penopang kinerja melalui basis tenant yang kuat dan ekosistem industri yang matang sehingga memberikan kontribusi yang stabil di tengah kondisi pasar yang lebih menantang.

Pada segmen konstruksi, pembangunan *high rise building*, baik yang bersifat komersial maupun residensial, infrastruktur kawasan industri serta pengembangan pabrik berskala internasional dengan standar kualitas dan spesifikasi teknis yang tinggi, menjadi peluang usaha yang strategis bagi Perseroan. Dengan senantiasa mengedepankan disiplin dalam seleksi proyek serta kualitas eksekusi yang konsisten, Direksi meyakini Perseroan dapat menjaga keberlanjutan kinerja dan memperkuat daya saing di tengah kondisi persaingan yang semakin ketat.

COMPANY BUSINESS OUTLOOK

The Company expects its business outlook for 2026 to remain favourable, notwithstanding a global environment that continues to be marked by uncertainty. According to the January 2026 World Economic Outlook Update, global economic growth is projected at 3.3% in 2026, reflecting continued resilience despite geopolitical tensions, shifts in trade policy, and the ongoing normalisation of monetary policy in advanced economies. This momentum is being supported by technology-related spending, including significant investment in artificial intelligence (AI), as well as relatively accommodative financial conditions.

On the one hand, heightened geopolitical tensions are contributing to greater uncertainty. On the other, they may also create opportunities for Indonesia, provided these are matched by stronger infrastructure, higher-quality human capital, and a stable security environment, thereby positioning the country as a relatively safe investment destination in the region. Their impact on tourism, however, is likely to be more limited and less immediate. At the same time, rapid advances in AI and digital transformation are opening new opportunities for the Company in the provision of industrial land and supporting infrastructure such as data centres. Indonesia is projected to become one of the fastest-growing markets in Southeast Asia in this space, reaching approximately USD1.83 billion in 2026 and USD3.48 billion by 2031 (CAGR of 13.7%), although this potential will still depend on readiness in terms of energy, regulation, and regional competitiveness.

In the industrial estate segment, the Board of Directors believes that demand for ready-to-build industrial land is likely to remain relatively intact, albeit more selective amid moderating investment growth. Demand is expected to continue being driven primarily by export-oriented manufacturing, downstream industries, and logistics. Subang Smartpolitan remains a key development focus as a new-generation integrated estate that emphasizes infrastructure readiness, strategic connectivity, including its proximity to Patimban Port, and phased development aligned with market needs. Meanwhile, Suryacipta City of Industry is expected to remain a key contributor to performance, supported by a strong tenant base and a well-established industrial ecosystem that continues to generate stable returns despite a more challenging market environment.

In the construction segment, the development of high-rise buildings for both commercial and residential use, industrial estate infrastructure, and internationally scaled factory projects with demanding quality standards and technical specifications represents a strategic business opportunity for the Company. By continuing to uphold disciplined project selection and consistently high execution quality, the Board of Directors believes the Company is well-positioned to sustain its performance and strengthen its competitiveness amid increasingly intense market competition.

Sementara itu, pada segmen hospitality, reposisi portofolio menjadi pendorong utama prospek usaha. Transformasi Meliá Bali menjadi Paradisus by Meliá Bali dengan menjadi *All Inclusive Hotel* serta penguatan *positioning* Umana Bali, LXR Hotels & Resorts diarahkan untuk meningkatkan kualitas aset dan struktur pendapatan jangka panjang. Langkah ini menempatkan segmen *hospitality* Perseroan pada posisi yang lebih selaras dengan pemulihan perjalanan dan aktivitas MICE yang semakin stabil.

Secara keseluruhan, Direksi memandang Perseroan berada pada posisi yang cukup siap untuk menjaga ketahanan usaha sekaligus menangkap peluang pertumbuhan secara selektif dan berkelanjutan.

PANDANGAN TERHADAP PENERAPAN TATA KELOLA PERUSAHAAN YANG BAIK

Sepanjang tahun 2025, Direksi menerapkan prinsip Tata Kelola Perusahaan yang Baik (*Good Corporate Governance* atau GCG) secara konsisten sebagai fondasi dalam pengelolaan Perseroan. Penerapan GCG dijalankan secara menyeluruh pada tingkat holding dan entitas anak, serta menjadi acuan dalam pengambilan keputusan strategis dan operasional di seluruh segmen usaha Perseroan.

Dalam aspek kepatuhan, Direksi memastikan seluruh kegiatan usaha Perseroan dijalankan sesuai dengan ketentuan peraturan perundang-undangan yang berlaku, termasuk regulasi pasar modal, ketenagakerjaan, perizinan usaha, serta ketentuan sektoral yang relevan dengan kegiatan kawasan industri, konstruksi, dan hospitality. Kepatuhan ini didukung oleh kebijakan internal, mekanisme pengawasan yang berjenjang, serta peran aktif fungsi audit internal dan komite-komite di bawah Dewan Komisaris.

Pada aspek transparansi dan akuntabilitas, Direksi berkomitmen untuk menyampaikan informasi yang akurat dan tepat waktu kepada para pemangku kepentingan. Keterbukaan informasi dilakukan melalui laporan keuangan, laporan tahunan, serta penyampaian informasi kepada regulator dan publik sesuai ketentuan yang berlaku. Proses pelaporan disusun dengan mengedepankan keandalan data dan pengendalian internal yang memadai.

Direksi menempatkan manajemen risiko sebagai bagian I dari tata kelola Perseroan. Pendekatan yang diterapkan mencakup identifikasi, pemantauan, dan pengelolaan risiko usaha yang berkaitan dengan pengembangan kawasan, pelaksanaan proyek konstruksi, pengelolaan aset properti, serta operasional *hospitality*. Evaluasi risiko dilakukan secara berkala untuk memastikan kesiapan Perseroan dalam menghadapi dinamika bisnis dan perubahan lingkungan usaha.

In the hospitality segment, portfolio repositioning is expected to serve as the principal growth driver. The transformation of Meliá Bali into Paradisus by Meliá Bali as an all-inclusive hotel, together with the strengthened positioning of Umana Bali, LXR Hotels & Resorts, is intended to enhance asset quality and improve the long-term revenue structure. These initiatives place the Company's hospitality segment in a stronger position to benefit from the continuing recovery in travel and the increasingly stable MICE market.

Overall, the Board of Directors believes that the Company is well positioned to preserve business resilience while capturing growth opportunities in a selective and sustainable manner.

VIEW ON THE IMPLEMENTATION OF GOOD CORPORATE GOVERNANCE

Throughout 2025, the Board of Directors consistently applied the principles of Good Corporate Governance (GCG) as the foundation of the Company's management. GCG implementation was carried out comprehensively at both the holding company and subsidiary levels, and served as a key reference point in strategic and operational decision-making across all of the Company's business segments.

From a compliance perspective, the Board of Directors ensured that all of the Company's business activities were conducted in accordance with applicable laws and regulations, including capital market rules, employment regulations, business licensing requirements, and sector-specific provisions relevant to the Company's industrial estate, construction, and hospitality operations. This commitment to compliance was supported by internal policies, tiered oversight mechanisms, and the active role of the internal audit function and the committees under the Board of Commissioners.

In terms of transparency and accountability, the Board of Directors remained committed to providing stakeholders with accurate and timely information. Disclosure was made through financial statements, annual reporting, and the submission of information to regulators and the public in accordance with prevailing requirements. The reporting process was prepared with a strong emphasis on data reliability and adequate internal controls.

The Board of Directors also positioned risk management as an integral part of the Company's governance framework. The approach adopted covered the identification, monitoring, and management of business risks associated with estate development, construction project execution, property asset management, and hospitality operations. Risk assessments were carried out on a regular basis to ensure that the Company remained prepared to respond to business dynamics and changes in the operating environment.

Melalui penerapan prinsip GCG yang konsisten dan terintegrasi, Direksi meyakini Perseroan mampu menjaga keberlangsungan usaha, memperkuat kepercayaan pemangku kepentingan, serta mendukung pencapaian kinerja jangka panjang yang sehat dan bertanggung jawab.

PERUBAHAN KOMPOSISI DIREKSI

Sepanjang tahun 2025, terjadi perubahan pada komposisi Direksi Perseroan dengan Bapak Eddy Purnama Wikanta digantikan oleh Bapak The Jok Tung sebagai Wakil Presiden Direktur yang efektif per Rapat Umum Pemegang Saham Tahunan (RUPST) 2025. Dengan demikian, per 31 Desember 2025, komposisi Direksi Perseroan adalah sebagai berikut:

|                     |                           |
|---------------------|---------------------------|
| Johannes Suriadjaja | : Presiden Direktur       |
| The Jok Tung        | : Wakil Presiden Direktur |
| Wilson Effendy      | : Direktur                |
| Sonny Satia Negara  | : Direktur                |

PENUTUP DAN APRESIASI

Untuk menutup laporan ini, Direksi menyampaikan apresiasi mendalam kepada Dewan Komisaris atas arahan, nasihat, dan pengawasan strategis yang diberikan secara konsisten sepanjang tahun. Peran Dewan Komisaris menjadi landasan penting bagi Direksi dalam menjaga disiplin strategi, tata kelola, serta kesinambungan kinerja Perseroan.

Direksi juga menyampaikan apresiasi kepada seluruh Insan SSIA atas dedikasi, profesionalisme, dan komitmen yang ditunjukkan dalam menjalankan setiap program dan inisiatif Perseroan. Kontribusi seluruh insan Perseroan menjadi faktor kunci yang memungkinkan SSIA mencatatkan kinerja yang solid di tengah dinamika industri yang terus berkembang.

Kepada para pemegang saham, investor, mitra usaha, serta seluruh pemangku kepentingan, Direksi mengucapkan terima kasih atas kepercayaan dan dukungan yang terus diberikan. Kepercayaan tersebut menjadi modal utama bagi Perseroan untuk melangkah lebih jauh dalam memperkuat kapabilitas, memperluas peran, dan menciptakan nilai jangka panjang.

Through the consistent and integrated application of GCG principles, the Board of Directors believes that the Company is well equipped to safeguard business continuity, strengthen stakeholder confidence, and support the achievement of sound and responsible long-term performance.

CHANGES IN THE COMPOSITION OF THE BOARD OF DIRECTORS

During 2025, there was a change in the composition of the Board of Directors, whereby Mr. Eddy Purnama Wikanta was succeeded by Mr. The Jok Tung as Vice President Director, effective as of the 2025 Annual General Meeting of Shareholders (AGMS). Accordingly, as at 31 December 2025, the composition of the Company's Board of Directors was as follows:

|                     |                           |
|---------------------|---------------------------|
| Johannes Suriadjaja | : President Director      |
| The Jok Tung        | : Vice President Director |
| Wilson Effendy      | : Director                |
| Sonny Satia Negara  | : Director                |

CLOSING AND APPRECIATION

The Board of Directors would like to express its sincere appreciation to the Board of Commissioners for its consistent guidance, advice, and strategic oversight throughout the year. The role of the Board of Commissioners has provided an essential foundation for the Board of Directors in maintaining strategic discipline, sound governance, and the continuity of the Company's performance.

The Board of Directors also extends its gratitude to all SSIA personnel for the dedication, professionalism, and commitment they demonstrated in carrying out the Company's programs and initiatives. The contribution of the entire organization was a key factor in enabling SSIA to deliver solid performance amid an industry environment that continues to evolve.

To the Shareholders, investors, business partners, and all stakeholders, the Board of Directors expresses its sincere thanks for the trust and support that have continued to be extended to the Company. That trust remains a vital source of strength as the Company moves forward in strengthening its capabilities, expanding its role, and creating long-term value.

Ke depan, Direksi berkomitmen untuk terus menavigasi arah Perseroan secara disiplin, adaptif, dan bertanggung jawab, guna mewujudkan pertumbuhan yang semakin berkualitas dan berkelanjutan. Dengan sinergi seluruh pihak, Perseroan optimistis dapat melangkah menuju masa depan yang lebih inovatif, berdaya saing, dan berkelanjutan.

Looking ahead, the Board of Directors remains committed to steering the Company with discipline, adaptability, and responsibility in order to deliver growth that is increasingly highquality and sustainable. With the synergy of all stakeholders, the Company is confident in its ability to move towards a future that is more innovative, competitive, and sustainable.

Jakarta, April 2026



Johannes Suriadjaja  
Presiden Direktur  
President Director

**SURAT PERNYATAAN DEWAN KOMISARIS DAN DEWAN DIREKSI  
TENTANG TANGGUNG JAWAB ATAS LAPORAN TAHUNAN 2025  
PT SURYA SEMESTA INTERNUSA TBK**

Kami yang bertanda tangan di bawah ini menyatakan bahwa semua informasi dalam Laporan Tahunan PT Surya Semesta Internusa Tbk tahun 2025 telah dimuat secara lengkap dan bertanggung jawab penuh atas kebenaran isi Laporan Tahunan dan Laporan Keuangan Perusahaan.

Demikian pernyataan ini dibuat dengan sebenarnya.

Jakarta, April 2026

**DEWAN KOMISARIS**  
Board of Commissioners



**HAGIANTO KUMALA**  
Presiden Komisaris (Independen)  
President Commissioner (Independent)



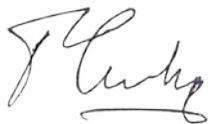
**CRESCENTO HERMAWAN**  
Wakil Presiden Komisaris  
Vice President Commissioner



**STEEN DAHL POULSEN**  
Komisaris  
Commissioner



**F. BEDJO WIANTONO**  
Komisaris  
Commissioner



**IRAWAN CHANDRA**  
Komisaris (Independen)  
Commissioner (Independent)



**WILSON EFFENDY**  
Direktur  
Director



**SONNY SATIA NEGARA**  
Direktur  
Director

**STATEMENT OF THE BOARD OF COMMISSIONERS AND BOARD OF DIRECTORS  
ON THE RESPONSIBILITY FOR THE 2025 ANNUAL REPORT OF  
PT SURYA SEMESTA INTERNUSA TBK**

We, the undersigned, testify that all information in the Annual Report of PT Surya Semesta Internusa Tbk for 2025 is presented in its entirety and we are fully responsible for the correctness of the contents in the Annual Report and Financial Report of the Company.

This statement is hereby made in all truthfulness.

Jakarta, April 2026

**DEWAN DIREKSI**  
Board of Directors



**JOHANNES SURIADJAJA**  
Presiden Direktur  
President Director



**THE JOK TUNG**  
Wakil Presiden Direktur  
Vice President Director

The background image shows a modern restaurant interior. In the foreground, there are tables with white tablecloths, set with glassware and plates. A large, curved orange leather sofa is on the left, and green armchairs are on the right. In the background, there are more tables, a bar area with shelves, and large windows with white curtains. A large potted plant is visible near the windows. A large orange semi-transparent box on the right side of the image contains the text for the company profile.

# PROFIL PERUSAHAAN

Company Profile

Seiring dengan meningkatnya kinerja bisnis serta portofolio proyek yang semakin progresif dan terdiversifikasi, Perseroan bersama Entitas Anak terus menunjukkan komitmennya dalam mewujudkan *operational excellence* melalui penerapan inovasi dan teknologi yang dikelola secara optimal. Dalam konteks tersebut, bab ini menyajikan informasi menyeluruh mengenai profil Perseroan dan Entitas Anak, yang mencakup struktur usaha, bidang operasional, serta profil Dewan Komisaris dan Direksi sepanjang tahun 2025.

In line with the Company's improving business performance and an increasingly progressive and diversified project portfolio, the Company and its Subsidiaries remain committed to achieving operational excellence through the optimal management of innovation and technology. In this context, this chapter presents comprehensive information on the profile of the Company and its Subsidiaries, including the business structure, operational areas, and the profiles of the Board of Commissioners and Board of Directors throughout 2025.

IDENTITAS PERSEROAN

CORPORATE IDENTITY



|                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Nama Perseroan:</b><br>PT Surya Semesta Internusa Tbk                                                                                                                                                                                                                                                                                                                                                                           | <b>Company Name:</b><br>PT Surya Semesta Internusa Tbk                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>Kode Perusahaan:</b><br>SSIA                                                                                                                                                                                                                                                                                                                                                                                                    | <b>Company Code:</b><br>SSIA                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Status Perusahaan:</b><br>Perusahaan Publik                                                                                                                                                                                                                                                                                                                                                                                     | <b>Company Status:</b><br>Public Listed Company                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>Dasar Hukum Pendirian:</b><br>Perseroan didirikan dengan nama PT Multi Investments Limited, berdasarkan Akta No. 37 tanggal 15 Juni 1971 yang dibuat di hadapan Ny. Umi Sutamto,S.H., Notaris di Jakarta dan telah mendapat persetujuan dari Menteri Kehakiman Republik Indonesia dalam Surat Keputusannya No.J.A.5/150/16 tanggal 8 September 1971 serta diumumkan dalam BNRI No.80, tanggal 5 Oktober 1971, Tambahan No. 458. | <b>Legal Basis for Establishment:</b><br>The Company was established under the name PT Multi Investments Limited. based on Deed No. 37 dated 15 June 1971, prepared and presented before Mrs. Umi Sutamto, S.H., Notary in Jakarta, approved by the Minister of Justice of the Republic of Indonesia by virtue of Decree No. J.A.5/150/16 dated 8 September 1971, and announced in the BNRI No. 80, dated 5 October 1971, Supplement No. 458. |
| <b>Modal Dasar:</b><br>6.400.000.000 saham                                                                                                                                                                                                                                                                                                                                                                                         | <b>Authorized Capital:</b><br>6,400,000,000 shares                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Modal Ditempatkan dan Disetor Penuh:</b><br>4.705.249.440 saham                                                                                                                                                                                                                                                                                                                                                                 | <b>Issued and Paid Up Capital:</b><br>4,705,249,440 shares                                                                                                                                                                                                                                                                                                                                                                                    |

|                                                                                                                                                                                               |                                                                                                                                                                                               |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Bidang Usaha:</b><br>Pengembangan kawasan industri, properti komersial, jasa konstruksi, dan perhotelan melalui penyertaan pada Entitas Anak.                                              | <b>Line of Business:</b><br>Industrial estate development, commercial property, construction services, and hospitality through investment in Subsidiaries.                                    |
| <b>Tanggal Pencatatan Saham:</b><br>27 Maret 1997 di Bursa Efek Jakarta (sekarang Bursa Efek Indonesia)                                                                                       | <b>Share Listing Date:</b><br>27 March 1997 on Jakarta Stock Exchange (now Indonesia Stock Exchange)                                                                                          |
| <b>Jumlah Karyawan:</b><br>2.735 orang                                                                                                                                                        | <b>Number of Employees:</b><br>2.735 employees                                                                                                                                                |
| <b>Alamat Kantor Pusat:</b><br><b>PT SURYA SEMESTA INTERNUSA Tbk</b><br>Tempo Scan Tower, 20 <sup>th</sup> Floor,<br>Jl. H. R. Rasuna Said No.Kav. 3-4,<br>Kuningan, Jakarta 12950, Indonesia | <b>Head Office Address:</b><br><b>PT SURYA SEMESTA INTERNUSA Tbk</b><br>Tempo Scan Tower, 20 <sup>th</sup> Floor,<br>Jl. H. R. Rasuna Said No.Kav. 3-4,<br>Kuningan, Jakarta 12950, Indonesia |
| <b>Kontak</b><br>Email: inquiry@suryainternusa.com<br>Website: www.suryainternusa.com                                                                                                         | <b>Contact:</b><br>Email: inquiry@suryainternusa.com<br>Website: www.suryainternusa.com                                                                                                       |

## JEJAK LANGKAH MILESTONES



# SEKILAS SSIA

## SSIA AT A GLANCE

Berawal dari pendiriannya pada 15 Juni 1971 sebagai PT Multi Investments Limited, PT Surya Semesta Internusa Tbk (“Perseroan” atau “SSIA”) telah melalui perjalanan panjang sebagai bagian dari perkembangan industri properti, konstruksi, dan perhotelan Indonesia. Pergantian nama menjadi PT Surya Semesta Internusa pada tahun 1995 menandai fase baru ekspansi bisnis yang semakin terarah dan prospektif. Selama lebih dari lima dekade, SSIA konsisten berkontribusi terhadap pembangunan nasional melalui proyek-proyek strategis yang memperkuat fondasi urban Indonesia.

Portofolio Perseroan dimulai ketika dipercaya mengembangkan kawasan Segitiga Emas Jakarta Selatan di Kuningan Raya, sebuah area yang kemudian menjadi pusat pertumbuhan bisnis modern. Momentum ini berlanjut melalui berbagai proyek *landmark* lain, termasuk Glodok Plaza, pusat perbelanjaan modern pertama yang memperkenalkan standar baru dalam pengalaman retail di kawasan Chinatown Jakarta. Keberhasilan ini meningkatkan visibilitas Perseroan dan memperkuat reputasinya sebagai pengembang visioner pada masanya.

Kepercayaan publik yang terus tumbuh membuka jalan bagi SSIA untuk melangkah menjadi perusahaan terbuka. Pada tahun 1997, Perseroan resmi mencatatkan saham di Bursa Efek Indonesia dengan kode “SSIA”, menandai transisi menjadi perusahaan publik melalui Penawaran Umum Perdana sebanyak 135.000.000 saham. IPO ini mempercepat diversifikasi usaha Perseroan ke dalam tiga pilar utama: pengembangan kawasan industri dan properti melalui PT Suryacipta Swadaya dan entitas terkait; jasa konstruksi melalui PT Nusa Raya Cipta Tbk; serta bisnis perhotelan melalui jaringan entitas yang mengelola berbagai *brand hospitality*.

Seiring pertumbuhan bisnis dan meningkatnya kompleksitas kebutuhan pasar, Perseroan terus menegaskan komitmennya terhadap *operational excellence* melalui pemanfaatan teknologi dan inovasi. Puncak transformasi ini diwujudkan dalam peluncuran Subang Smartpolitan pada tahun 2020, sebuah kawasan industri generasi baru yang dirancang sebagai kota mandiri berbasis *smart city*. Dengan dukungan infrastruktur digital, *Internet of Things* (IoT), dan tata ruang terintegrasi, Smartpolitan menjadi fondasi pertumbuhan SSIA di masa depan serta simbol kesiapan Perseroan memasuki era industri berstandar global.

Since its establishment on 15 June 1971 as PT Multi Investments Limited, PT Surya Semesta Internusa Tbk (the “Company” or “SSIA”) has journeyed through decades of growth alongside the development of Indonesia’s Property, Construction, and Hospitality industries. The change of name to PT Surya Semesta Internusa in 1995 marked a new phase of more focused and promising business expansion. For more than five decades, SSIA has consistently contributed to national development through strategic projects that have strengthened the foundations of Indonesia’s urban landscape.

The Company’s portfolio began when the Company was entrusted with developing the South Jakarta “Golden Triangle” in Kuningan Raya, an area that later evolved into a major hub of modern business growth. This momentum continued through other landmark projects, including Glodok Plaza, one of Jakarta’s pioneering modern shopping centers, which introduced new standards for the retail experience in the city’s Chinatown district. These achievements enhanced the Company’s visibility and reinforced its reputation as a visionary developer of its time.

Growing public confidence paved the way for SSIA to become a listed company. In 1997, the Company officially listed its shares on the Indonesia Stock Exchange under the ticker “SSIA,” marking its transition into a public company through an Initial Public Offering of 135,000,000 shares. The IPO accelerated the Company’s business diversification into three core pillars: industrial estate and property development through PT Suryacipta Swadaya and related entities; construction services through PT Nusa Raya Cipta Tbk; and hospitality through a network of entities managing various hospitality brands.

As the business expanded and market needs became more complex, the Company continued to reaffirm its commitment to operational excellence through the adoption of technology and innovation. This transformation culminated in the launch of Subang Smartpolitan in 2020, a next-generation industrial estate envisioned as a smart city-based integrated township. Supported by digital infrastructure, the Internet of Things (IoT), and integrated spatial planning, Smartpolitan serves as the foundation for SSIA’s future growth and a symbol of the Company’s readiness to compete in a globally benchmarked industrial era.

Sepanjang 2025, Perseroan mencatatkan kemajuan yang nyata di seluruh lini usaha. Di Subang Smartpolitan, pengembangan kawasan berjalan lebih cepat dari rencana dengan kemajuan infrastruktur yang semakin terlihat dan meningkatnya keterlibatan calon *tenant* dari industri manufaktur berorientasi ekspor. Minat investor baru yang stabil memperkuat keyakinan bahwa Smartpolitan akan menjadi motor pertumbuhan jangka panjang SSIA.

Pada bisnis jasa konstruksi, PT Nusa Raya Cipta Tbk menunjukkan ketahanan operasional melalui eksekusi proyek-proyek besar secara konsisten serta *pipeline* pekerjaan yang semakin beragam. Sementara itu, segmen *hospitality* mencatat pemulihan kinerja yang kuat, ditopang peningkatan okupansi hotel dan tingginya minat wisatawan di properti premium Perseroan

Dengan rekam jejak panjang serta arah transformasi yang semakin jelas, SSIA terus melaju sebagai organisasi yang lebih kuat dan lebih siap menghadapi fase pertumbuhan berikutnya. Momentum positif dari ketiga lini bisnis Perseroan memperkuat posisi SSIA sebagai pengembang kawasan, penyedia jasa konstruksi, dan operator *hospitality* yang relevan, kompetitif, dan berorientasi masa depan.

Throughout 2025, the Company recorded tangible progress across all business lines. At Subang Smartpolitan, development advanced ahead of schedule, with increasingly visible infrastructure progress and growing engagement from prospective tenants in export-oriented manufacturing industries. Steady interest from new investors further strengthened confidence that Smartpolitan will become SSIA’s long-term growth engine.

In the construction services business, PT Nusa Raya Cipta Tbk demonstrated operational resilience through the consistent execution of major projects and an increasingly diversified project pipeline. Meanwhile, the hospitality segment delivered a strong performance recovery, supported by higher hotel occupancy and robust demand from travelers at the Company’s premium properties.

With a long track record and an increasingly clear transformation agenda, SSIA continues to move forward as a stronger organization, better positioned for its next phase of growth. The positive momentum across the Company’s three business lines reinforces SSIA’s standing as a relevant, competitive, and future-oriented industrial estate and property developer, construction services provider, and hospitality operator.

## LOGO PERSEROAN CORPORATE LOGO



Logo SSIA melambangkan matahari terbit yang menandakan kelanjutan siklus alami kehidupan dan energi vital yang menggerakkan kehidupan di bumi.

Sinar matahari terpancar dari lingkaran pusat yang melambangkan perusahaan induk, lima sinarnya bersinar bebas, berjuang dengan kuat menuju ketidakterbatasan yang menandakan visi masa depan SSIA. Sebuah visi yang berfokus pada inovasi dalam pendekatan dan metode, pada identifikasi dan penerapan teknologi baru dan padaantisipasi tren masa depan, serta pasar dan kebutuhan pelanggan.

Sinar lainnya yang masih terhubung dengan batas luar mewakili inisiatif masa depan yang pada akhirnya dapat memberikan manfaat bagi pelanggan, pemegang saham, karyawan, mitra bisnis, dan masyarakat.

The logo symbolizes the rising sun, signifying the continuation of the natural cycle of life and the vital energy that propels life on Earth.

Sunlight radiates from the central circle representing the parent company, and its five rays shine freely, vigorously striving towards boundless horizons, symbolizing the Company's future vision. The vision is centered on innovation in approach and methods, on the identification and implementation of new technologies, and on anticipating future trends, markets, and customer needs.

The remaining rays, still connected to the outer boundaries, represent future initiatives that can ultimately bring benefits to customers, shareholders, employees, business partners, and society.

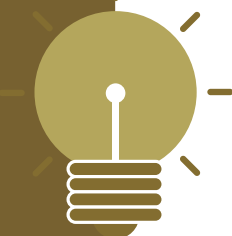


**I'm true**  
Trustworthiness, Customer Focus, Strive for Excellence



**VISI, MISI DAN BUDAYA PERUSAHAAN**  
VISION, MISSION, AND CORPORATE CULTURE

**VISI** | Vision



**Membangun Indonesia yang lebih baik melalui unit usaha properti, konstruksi dan perhotelan yang terpadu dan handal, terpercaya dan berkualitas tinggi di Indonesia.**

To build a better Indonesia through an integrated, reliable, trusted, and high quality group of construction, property and hospitality companies.



**MISI** | Mission

**Menyediakan produk-produk berkualitas dan jasa pelayanan prima melalui kesungguhan dan kehandalan manajemen untuk menciptakan nilai yang optimal bagi para pelanggan, pemegang saham, karyawan dan masyarakat Indonesia.**

To provide quality products and superior services through the commitment and excellence of our management in order to create optimal value for our customers, shareholders, employees, and the Indonesian people.

**BUDAYA PERUSAHAAN**  
CORPORATE CULTURE



**TRUSTWORTHINESS**

Selalu Dapat Dipercaya dan Diandalkan

- Integritas
- Menghargai

Always being trustworthy and reliable

- Integrity
- Respect



**CUSTOMER FOCUS**

Senantiasa Mengutamakan Kepuasan Pelanggan

- Kesempurnaan Pelayanan
- Ketekunan

Always prioritizing Customer satisfaction

- Service Excellence
- Persistence



**STRIVE FOR EXCELLENCE**

Senantiasa Berusaha untuk Mencapai Hasil yang Terbaik Bagi Para Pemangku Kepentingan

- Penciptaan Nilai
- Memberi Solusi

Always striving to achieve the best results for the Stakeholders

- Value Creation
- Deliver Solutions



**surya**internusa

**BUILDING A BETTER INDONESIA**

| NILAI INTI<br>Core Value                                                                                                                                                                                                                                                                                                                                                                                                                                    | SIKAP KERJA<br>Work Attitudes                                                                                                                                                                                                                                                                                                                                                                       | KARAKTERISTIK<br>Characteristics                                                                                                                                                                  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>Prinsip-prinsip dasar yang diyakini baik dan benar oleh Korporasi, dan bila dijalankan secara konsisten dan serentak oleh setiap jajaran Direksi maupun personil SSIA Group maka akan membawa Korporasi mencapai visi dan misinya.</p> <p>The basic principles believed to be good and true, and if implemented simultaneously and consistently by SSIA Group's Directors and Employees, would enable the Company to achieve its vision and mission.</p> | <p>Setiap perwujudan sikap kerja merupakan tindakan sehari-hari yang mencerminkan masing-masing makna nilai inti yang harus dijalankan secara konsisten sehingga menjadi perilaku setiap individu SSIA Group.</p> <p>Reflect each of the core value's definitions that must be implemented consistently on a daily basis so that it would become the behavior of each member of the SSIA Group.</p> | <p>Hal-hal yang terkandung di dalam sikap kerja agar perilaku utama berjalan secara efektif.</p> <p>Elements within work attitudes that ensure the major behavior is implemented effectively.</p> |



“TRUE”

Pada 12 Juli 2023, SSIA meluncurkan *corporate culture* yang diberi tema “**TRUE**”, yang merupakan gabungan pilar budaya korporat yang terdiri dari “**Trustworthiness**”, “**Customer Focus**”, dan “**Strive for Excellence**”.

On 12 July 2023, SSIA launched “TRUE” as the new corporate culture. TRUE is a fusion of key pillars of corporate culture, comprising “**Trustworthiness**”, “**Customer Focus**”, and “**Strive for Excellence**”.

|              |                                                                                              |                 |                                                                                   |
|--------------|----------------------------------------------------------------------------------------------|-----------------|-----------------------------------------------------------------------------------|
| Arti Harfiah | : BENAR                                                                                      | Literal Meaning | : TRUE                                                                            |
| Makna        | : SSI Way sebagai sesuatu yang benar dan akurat untuk diterapkan dalam kehidupan sehari-hari | Meaning         | : SSI Way as something that is right and accurate to be applied in everyday life. |

SSI WAY MATRIX

| Nilai Inti<br>Core Value                                                                                                                                                         | Sikap Kerja<br>Work Attitudes | Karakteristik<br>Characteristics                                                                                  |                                                                                                                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|
| <b>Trustworthiness</b><br>Selalu dapat dipercaya dan Diandalkan<br>Always being trustworthy and reliable                                                                         | Integrity                     | <ul style="list-style-type: none"><li>Honesty</li><li>Compliance</li></ul>                                        | <ul style="list-style-type: none"><li>Consistent</li></ul>                                                                  |
|                                                                                                                                                                                  | Respect                       | <ul style="list-style-type: none"><li>Care</li><li>Open</li><li>Maintain Self-Esteem</li></ul>                    | <ul style="list-style-type: none"><li>Fair</li><li>Appreciation</li></ul>                                                   |
| <b>Customer Focus</b><br>Senantiasa mengutamakan kepuasan pelanggan<br>Always prioritizing customer satisfaction                                                                 | Service Excellence            | <ul style="list-style-type: none"><li>Helpful</li><li>Active Listening</li><li>Courteous</li></ul>                | <ul style="list-style-type: none"><li>Accessible</li><li>Responsive</li></ul>                                               |
|                                                                                                                                                                                  | Persistence                   | <ul style="list-style-type: none"><li>Drive for Result</li><li>Patience</li></ul>                                 | <ul style="list-style-type: none"><li>Professional</li><li>Teamwork</li></ul>                                               |
| <b>Strive for Excellence</b><br>Senantiasa berusaha mencapai hasil terbaik bagi seluruh pemangku kepentingan<br>Always striving to achieve the best results for the stakeholders | Value Creation                | <ul style="list-style-type: none"><li>Innovative</li><li>Deliver Quality Products</li><li>Process Focus</li></ul> | <ul style="list-style-type: none"><li>Quality Assurance</li><li>Continuous Improvement</li><li>Sense of Belonging</li></ul> |
|                                                                                                                                                                                  | Deliver Solutions             | <ul style="list-style-type: none"><li>Analytical</li><li>Risk Assessment</li></ul>                                | <ul style="list-style-type: none"><li>Decision Making</li><li>Accountable</li></ul>                                         |



TRUSTWORTHINESS

DEFINISI | DEFINITION

Selalu dapat dipercaya dan diandalkan.  
Always being trustworthy and reliable.

TAGLINE | TAGLINE

“Terpercaya”  
“Trustworthy”

ARTI WARNA | MEANING OF COLOR

Melambangkan *trust, bold, kepercayaan diri, self-esteem, dan tanggung jawab*.  
Symbolizing trust, bold, confidence, self-esteem, and responsibility.

ARTI LOGO | MEANING OF LOGO

Hati melambangkan kerendahan hati, kepedulian, dan apresiasi kepada setiap individu. Tangan melambangkan kesepakatan untuk memberikan kepercayaan.  
The heart symbolizes humility, care, and appreciation for every-one. Handshake symbolizes mutual agreement and trust.



CUSTOMER FOCUS

DEFINISI | DEFINITION

Senantiasa mengutamakan kepuasan pelanggan.  
Always prioritizing customer satisfaction.

TAGLINE | TAGLINE

“Melayani dengan hati”  
“Serving With Heart”

ARTI WARNA | MEANING OF COLOR

Melambangkan empati, pertumbuhan, nature.  
Symbolizing empathy, growth, nature.

ARTI LOGO | MEANING OF LOGO

Kesepakatan untuk melayani sepenuh hati bagi seluruh pihak yang menjadi *customer*.  
Agreement to serve all customers wholeheartedly.



STRIVE FOR EXCELLENCE

DEFINISI | DEFINITION

Senantiasa berusaha mencapai hasil terbaik bagi seluruh pemangku kepentingan.  
Always striving to achieve the best results for the stakeholders.

TAGLINE | TAGLINE

“Inovatif & Berkualitas”  
“Innovative & Quality”

ARTI WARNA | MEANING OF COLOR

Melambangkan sisi optimis, *enlightenment & kebahagiaan*.  
Symbolizing optimism, enlightenment & happiness.

ARTI LOGO | MEANING OF LOGO

Melambangkan keunggulan, kualitas & profesionalitas.  
Symbolizing superiority, quality & professionalism.

## BIDANG USAHA BUSINESS ACTIVITIES

Sebagaimana diatur dalam Pasal 3 Anggaran Dasar Perseroan terkini, ruang lingkup kegiatan usaha SSIA mencakup aktivitas perusahaan *holding*, *real estate*, aktivitas konsultasi manajemen lainnya, aktivitas profesional, konstruksi, aktivitas penyewaan dan sewa guna usaha, pengangkutan, penyediaan akomodasi dan makanan minuman, perdagangan besar, serta kegiatan kesenian dan hiburan.

Dalam pelaksanaannya, SSIA juga menjalankan peran strategis sebagai perusahaan induk melalui penyertaan pada entitas anak serta pemberian jasa manajemen bagi perusahaan-perusahaan yang bergerak di berbagai bidang usaha tersebut, sebagaimana tergambar pada bagan berikut.

As stipulated in Article 3 of the Company's latest Articles of Association, SSIA's scope of business activities encompasses holding company activities, real estate, other management consulting activities, professional activities, construction, rental and leasing activities, transportation, accommodation and food and beverage service activities, wholesale trade, as well as arts and entertainment activities.

In practice, SSIA also plays a strategic role as a holding company through investments in its subsidiaries and the provision of management services to companies operating across these business lines, as follows:

### USAHA KAMI OUR BUSINESSES



Pengembang dan pengelola kawasan industri, real estat, gedung, dan pusat perdagangan.

Development and management of industrial estates, real estate, buildings, and commercial centers.



Pengembang dan pengelola hotel dan resor.

Development and management of hotels and resorts.



Jasa kontraktor umum di bidang pembangunan bangunan komersial, pertambangan, dan infrastruktur.

General contractor services for commercial buildings, mining, and infrastructure.

## PRODUK DAN JASA PRODUCTS AND SERVICES



### PENGEMBANG DAN PENGELOLA PROPERTI PROPERTY DEVELOPMENT AND MANAGEMENT

1. Suryacipta City of Industry
2. Subang Smartpolitan
3. Perumahan Tanjung Mas Raya
4. Kawasan Kuningan Jakarta Selatan
5. Graha Surya Internusa
6. Glodok Plaza
7. Edenhaus Simatupang, Edenhaus Serpong, RUMIDA



### PERHOTELAN HOSPITALITY

1. Paradisus by Meliá Bali, Nusa Dua (sebelumnya bernama Meliá Bali Hotel) (Bintang 5)
2. Gran Meliá Jakarta (Bintang 5)
3. Umana Bali, LXR Hotels and Resorts (sebelumnya bernama Jumana Bali Ungasan Resort) (Bintang 5)
4. BATIQA Hotels (Bintang 3)



### KONSTRUKSI DAN INFRASTRUKTUR CONSTRUCTION AND INFRASTRUCTURE

1. Mayapada IKN Hospital East Kalimantan
2. Hampton Square South Tangerang
3. JSI Hotel Megamendung Bogor
4. Daimler Cikarang Bekasi
5. Ellipse Project SAS Phase-1 Karawang
6. Dipo Center Jakarta
7. Infrastruktur Subang Smartpolitan Package 2
8. Shopping Arcade Town Center 3 Kota Baru Parahyangan Padalarang Bandung
9. Tempo Logistik Bekasi
10. Design & Build Housing a New Townsite Amman Mineral West Nusa Tenggara
11. Condotel Cihampelas Walk Bandung
12. Creativo Bintaro Tangerang
13. Mayapada Hospital East Jakarta
14. Hotel Oakwood Slipi Jakarta
15. Renovasi Meliá Hotel Bali
16. Elevee Penthouse & Residence Alam Sutera
17. Kampus PolTek Astra Tahap-II Bekasi
18. IKK Expansion PEB Pindo Deli Karawang

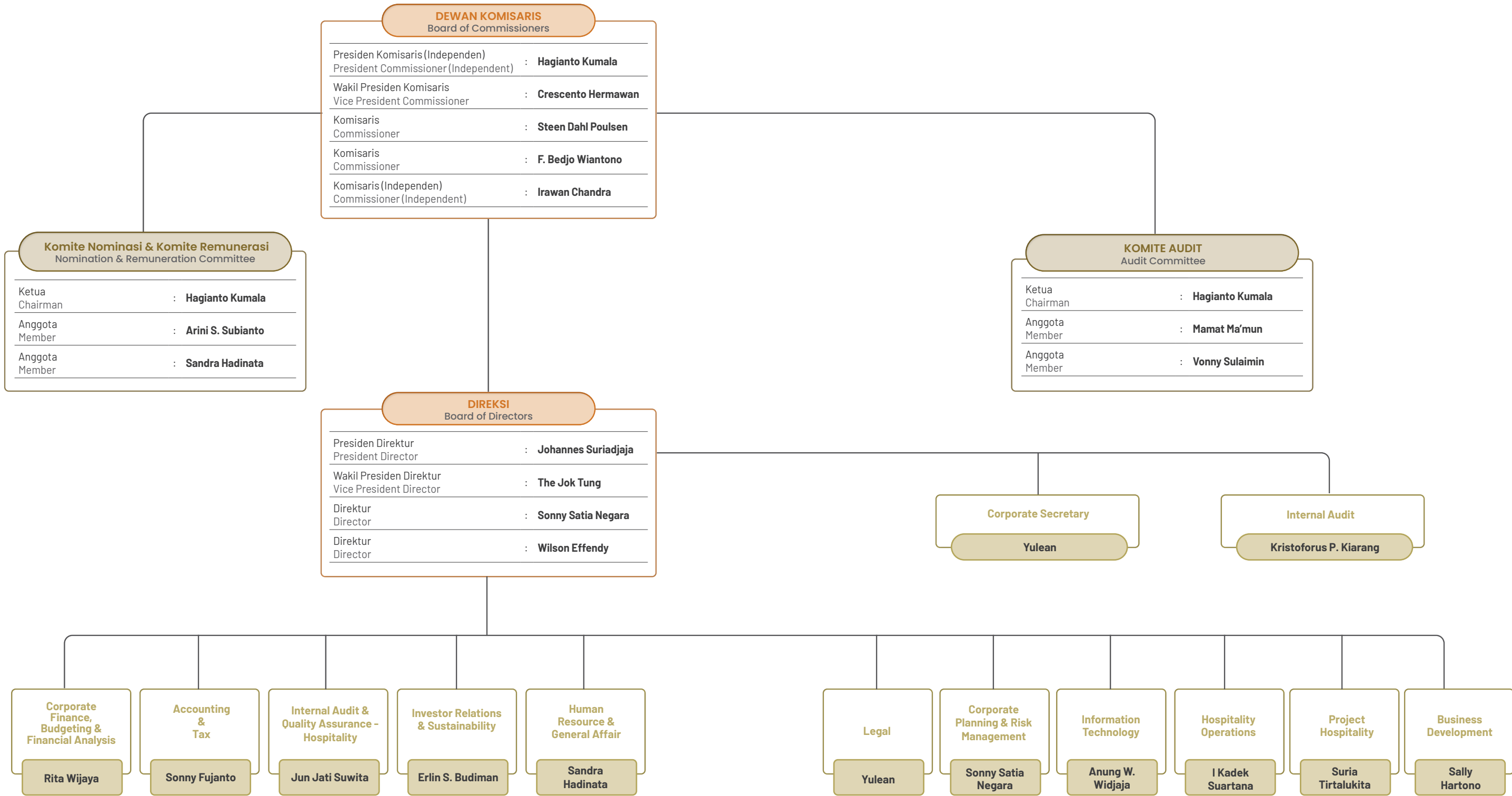
**WILAYAH OPERASIONAL**  
OPERATIONAL AREAS



Data per 31 Desember 2026  
Data as of 31 December 2026

STRUKTUR ORGANISASI

ORGANIZATION STRUCTURE



DAFTAR KEANGGOTAAN DAN ASOSIASI DAN ORGANISASI

ASSOCIATION AND ORGANIZATION MEMBERSHIP LIST

| Entitas<br>Entity   | Unit Usaha<br>Business Unit | Nama Asosiasi<br>Association                                                                                                                      | Posisi<br>Position                                                                                                                |
|---------------------|-----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|
| Pilar Holding       |                             |                                                                                                                                                   |                                                                                                                                   |
| Holding Pillar      |                             |                                                                                                                                                   |                                                                                                                                   |
| SSI<br>Holding      |                             | Asosiasi Emiten Indonesia (AEI)<br>Indonesian Public Listed Companies Association                                                                 | Anggota<br>Member                                                                                                                 |
|                     |                             | Asosiasi Pengusaha Indonesia (APINDO) DKI Jakarta<br>The Employers' Association of Indonesia DKI Jakarta Chapter                                  | Anggota<br>Member                                                                                                                 |
|                     |                             | Indonesia Corporate Secretary Association                                                                                                         | Anggota<br>Member                                                                                                                 |
| Pilar Konstruksi    |                             |                                                                                                                                                   |                                                                                                                                   |
| Construction Pillar |                             |                                                                                                                                                   |                                                                                                                                   |
| NRC                 |                             | Asosiasi Kontraktor Indonesia (AKI)<br>Indonesian Contractors Association                                                                         | Anggota<br>Member                                                                                                                 |
|                     |                             | Asosiasi Emiten Indonesia (AEI)<br>Indonesian Public Listed Companies Association                                                                 | Anggota<br>Member                                                                                                                 |
|                     |                             | Perkumpulan Pengusaha Konstruksi Terintegrasi (PAKTI)<br>Integrated Construction Companies Association                                            | Anggota<br>Member                                                                                                                 |
|                     |                             | Kamar Dagang Indonesia (Kadin)<br>Indonesian Chamber of Commerce and Industry                                                                     | Anggota<br>Member                                                                                                                 |
| Pilar Perhotelan    |                             |                                                                                                                                                   |                                                                                                                                   |
| Hospitality Pillar  |                             |                                                                                                                                                   |                                                                                                                                   |
| SAI                 | GMJ                         | Perhimpunan Hotel & Restaurant Indonesia                                                                                                          | Pengurus Daerah Jakarta<br>Bidang Sertifikasi Usaha dan SDM<br>Jakarta Regional Executive Board for Business and HR Certification |
|                     |                             | Asosiasi Hotel Controller & Accountant (AHCA)<br>Hotel Controller & Accountant Association                                                        | Anggota<br>Member                                                                                                                 |
|                     |                             | Hotel Credit Manager Association (HCMA)                                                                                                           | Advisor                                                                                                                           |
|                     |                             | Assosiasi Purchasing Hotel Indonesia (APHI)                                                                                                       | Anggota<br>Member                                                                                                                 |
|                     |                             | HMPPI (Himpunan Manajer Pelatihan Perhotelan Indonesia)<br>Indonesian Hospitality Training Managers Association                                   | Ketua HHMPI<br>HHMPI Chair                                                                                                        |
|                     |                             | Forum Komunikasi Lembaga Pelatihan Industri Daerah Jakarta Selatan<br>South Jakarta Regional Industrial Training Institutions Communication Forum | Wakil Ketua<br>Vice Chair                                                                                                         |
|                     |                             | Jakarta Hotel Association                                                                                                                         | Anggota<br>Member                                                                                                                 |
|                     |                             | Asosiasi Public Relation<br>Public Relations Association                                                                                          | Anggota<br>Member                                                                                                                 |
|                     |                             | Asosiasi Pengusaha Indonesia (APINDO)<br>Indonesian Chamber of Commerce and Industry                                                              | Anggota<br>Member                                                                                                                 |
|                     | MBH                         | Bali Hotel Association                                                                                                                            | Anggota<br>Member                                                                                                                 |
|                     |                             | PHRI                                                                                                                                              | Anggota<br>Member                                                                                                                 |

| Entitas<br>Entity  | Unit Usaha<br>Business Unit | Nama Asosiasi<br>Association                                                            | Posisi<br>Position                                       |
|--------------------|-----------------------------|-----------------------------------------------------------------------------------------|----------------------------------------------------------|
| SAM                | LXR                         | Perhimpunan Hotel & Restaurant Indonesia<br>Indonesian Hotels & Restaurants Association | Anggota<br>Member                                        |
|                    |                             | AMSIH HHRMA (Hotel Human Resources)                                                     | Ketua DPD HHRMA Bali<br>DPD HHRMA Bali Chair             |
|                    |                             | Bali Hotels Association                                                                 | Anggota<br>Member                                        |
|                    |                             | Asosiasi Purchasing Manager Bali<br>Bali Purchasing Managers Association                | Anggota<br>Member                                        |
| SIH                | BATIQA<br>Jababeka          | PHRI                                                                                    | Anggota<br>Member                                        |
|                    |                             | IHGMA                                                                                   | Anggota<br>Member                                        |
|                    |                             | HHRMA (Hotel Human Resources Management Association)                                    | Anggota<br>Member                                        |
|                    |                             | IHKA                                                                                    | Bendahara & Humas<br>Treasurer & Public<br>Relations     |
|                    |                             | API                                                                                     | Anggota<br>Member                                        |
|                    |                             | FB Forum Cikarang                                                                       | Anggota<br>Member                                        |
|                    |                             | ACE Jabar                                                                               | Sie Bidang Dokumentasi                                   |
|                    |                             | Tenant Kawasan Industri Jababeka                                                        | Anggota<br>Member                                        |
|                    | BATIQA Cirebon              | PHRI                                                                                    | Anggota<br>Member                                        |
|                    |                             | Forum HR Kota Cirebon-Disnaker Kota Cirebon                                             | Sie Koordinator Humas<br>Public Relations<br>Coordinator |
|                    |                             | HHRMA DPC Cirebon                                                                       | Sekretaris<br>Secretary                                  |
|                    |                             | ACE Jabar                                                                               | Bendahara & Anggota<br>Treasurer & Member                |
| BATIQA<br>Karawang |                             | IHGMA                                                                                   | Anggota<br>Member                                        |
|                    |                             | PHRI                                                                                    | Anggota<br>Member                                        |
|                    |                             | IHGMA                                                                                   | Anggota<br>Member                                        |
|                    |                             | IHKA                                                                                    | Anggota<br>Member                                        |
|                    |                             | FHRSCI                                                                                  | Anggota<br>Member                                        |
| BATIQA<br>Lampung  |                             | BEA BPW                                                                                 | Humas<br>Public Relations                                |
|                    |                             | PHRI                                                                                    | Anggota<br>Member                                        |
|                    |                             | IHGMA                                                                                   | Anggota<br>Member                                        |

| Entitas<br>Entity | Unit Usaha<br>Business Unit | Nama Asosiasi<br>Association                                 | Posisi<br>Position                                                                                                |
|-------------------|-----------------------------|--------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|
|                   | BATIQA<br>Palembang         | PHRI Provinsi Sumatera Selatan<br>PHRI South Sumatra Chapter | Anggota<br>Member                                                                                                 |
|                   |                             | IHGMA                                                        | Anggota<br>Member                                                                                                 |
|                   |                             | AHLI                                                         | Anggota<br>Member                                                                                                 |
|                   |                             | IHKA                                                         | Anggota<br>Member                                                                                                 |
|                   |                             | ICA                                                          | Anggota<br>Member                                                                                                 |
|                   | BATIQA<br>Pekanbaru         | PHRI                                                         | Anggota<br>Member                                                                                                 |
|                   |                             | IHGMA                                                        | Anggota<br>Member                                                                                                 |
|                   |                             | IHKA                                                         | Bendahara & Anggota<br>Treasurer & Public<br>Relations                                                            |
|                   |                             | HHRMA                                                        | Anggota<br>Member                                                                                                 |
|                   |                             | IFBMA                                                        | Anggota<br>Member                                                                                                 |
|                   |                             | FHC Pekanbaru Riau<br>FHC Pekanbaru Riau Chapter             | Anggota<br>Member                                                                                                 |
|                   |                             | ACE                                                          | Anggota<br>Member                                                                                                 |
|                   | BATIQA<br>Surabaya          | PHRI                                                         | Sie bidang Pendidikan<br>Education Section                                                                        |
|                   |                             | IHGMA                                                        | Sie bidang pendidikan DPP<br>Jakarta<br>Jakarta Regional<br>Executive Board Education<br>Section                  |
|                   |                             | Assesor ASEAN                                                | Assesor Badan Nasional<br>Sertifikasi Profesi<br>Assessor of the National<br>Professional Certification<br>Agency |
|                   |                             | FKPPH                                                        | Anggota<br>Member                                                                                                 |
|                   |                             | HRM Hotel & Resto Jatim                                      | Anggota<br>Member                                                                                                 |

| Entitas<br>Entity                 | Unit Usaha<br>Business Unit | Nama Asosiasi<br>Association                                                                               | Posisi<br>Position                                                                                                                                              |
|-----------------------------------|-----------------------------|------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Pilar Properti<br>Property Pillar |                             |                                                                                                            |                                                                                                                                                                 |
| SCS                               | Karawang                    | Kamar Dagang dan Industri Indonesia (KADIN Indonesia)<br>Indonesian Chamber of Commerce and Industry       | Wakil Ketua Komite Tetap<br>Penetapan Hak Tanah/<br>Ruang<br>Vice Chair of the Standing<br>Committee on the<br>Determination of Land<br>Rights/Spatial Planning |
|                                   |                             | Himpunan Kawasan Industri (HKI) Indonesia                                                                  | Wakil Ketua Umum Bidang<br>Pertanahan (Agraria dan<br>Tata Ruang)<br>Vice Chair for Land Affairs<br>(Agrarian and Spatial<br>Planning)                          |
|                                   |                             | Asosiasi Pengusaha Indonesia (APINDO) Karawang<br>The Employers' Association of Indonesia Karawang Chapter | Dewan Penasihat<br>Advisory Board                                                                                                                               |
|                                   | Subang                      | Himpunan Kawasan Industri (HKI) Indonesia                                                                  | Wakil Ketua Umum Bidang<br>Pertanahan (Agraria dan<br>Tata Ruang)<br>Vice Chairperson for Land<br>Affairs (Agrarian and<br>Spatial Planning)                    |
| TCP                               |                             | REI                                                                                                        | Anggota<br>Member                                                                                                                                               |
|                                   |                             | APPBI                                                                                                      | Anggota<br>Member                                                                                                                                               |

IDENTITAS DAN PROFIL DEWAN KOMISARIS  
BOARD OF COMMISSIONERS' PROFILE



**HAGIANTO KUMALA**  
Presiden Komisaris (Independen)  
President Commissioner (Independent)

|             |                          |                             |           |                      |           |
|-------------|--------------------------|-----------------------------|-----------|----------------------|-----------|
| Usia<br>Age | 79 tahun<br>79 years old | Warga Negara<br>Nationality | Indonesia | Domisili<br>Domicile | Indonesia |
|-------------|--------------------------|-----------------------------|-----------|----------------------|-----------|

|                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|-------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Riwayat Pendidikan</b><br>Education                      | Sarjana Teknik Industri dari Institut Teknologi Bandung, Indonesia (1974)<br>Bachelor of Industrial Engineering from Bandung Institute of Technology, Indonesia (1974)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>Dasar Hukum Penunjukan</b><br>Legal Basis of Appointment | Beliau menjabat sebagai Presiden Komisaris (Independen) sejak tahun 2008, berdasarkan Keputusan RUPST tanggal 25 Juli 2008. Pengangkatan terakhir dilakukan berdasarkan Keputusan RUPST 2023, dengan periode jabatan yang berlaku hingga tahun 2025.<br>He has served as President Commissioner (Independent) since 2008, pursuant to the resolution of the AGMS dated 25 July 2008. His most recent appointment was based on the resolution of the 2023 AGMS, with a term of office effective through 2025.                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>Pengalaman Kerja</b><br>Work Experience                  | <ul style="list-style-type: none"><li>Direktur Utama PT Delta Dunia Makmur Tbk (2009-2021)</li><li>Komisaris Utama PT Delta Dunia Makmur Tbk (2011-2012)</li><li>Wakil Komisaris Utama PT Delta Dunia Makmur Tbk (2009-2010)</li><li>Komisaris PT United Tractors Tbk (2007-2009)</li><li>Komisaris Utama PT Berau Coal (2001-2004)</li><li>Komisaris PT Toyota Astra Motor (2000-2002)</li><li>Presiden Direktur PT United Tractors Tbk (1999-2007)</li><li>Komisaris PT Astra Graphia (1999-2002)</li><li>Komisaris PT Berau Coal (1998-2001)</li><li>Komisaris PT Komatsu Indonesia (1998-2001)</li><li>Komisaris PT Astra Agro Lestari Tbk (1998-2000)</li><li>Komisaris PT Pamapersada Nusantara (1997-2007)</li><li>Direktur PT Astra International Tbk (1992-2001)</li><li>Wakil Presiden Direktur PT United Tractors Tbk (1990-1995)</li></ul> | <ul style="list-style-type: none"><li>President Director of PT Delta Dunia Makmur Tbk (2009-2021)</li><li>President Commissioner of PT Delta Dunia Makmur Tbk (2011-2012)</li><li>Vice President Commissioner of PT Delta Dunia Makmur Tbk (2009-2010)</li><li>Commissioner of PT United Tractors Tbk (2007-2009)</li><li>President Commissioner of PT Berau Coal (2001-2004)</li><li>Commissioner of PT Toyota Astra Motor (2000-2002)</li><li>President Director of PT United Tractors Tbk (1999-2007)</li><li>Commissioner of PT Astra Graphia (1999-2002)</li><li>Commissioner of PT Berau Coal (1998-2001)</li><li>Commissioner of PT Komatsu Indonesia (1998-2001)</li><li>Commissioner of PT Astra Agro Lestari Tbk (1998-2000)</li><li>Commissioner of PT Pamapersada Nusantara (1997-2007)</li><li>Director of PT Astra International Tbk (1992-2001)</li><li>Vice President Director of PT United Tractors Tbk (1990-1995)</li></ul> |
| <b>Rangkap Jabatan</b><br>Concurrent Positions              | Beliau tidak memiliki rangkap jabatan di perusahaan lainnya.<br>He does not hold any concurrent positions in other companies.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>Pernyataan Independensi</b><br>Statement of Independence | Independensi Komisaris dikukuhkan melalui Surat Pernyataan tertanggal 6 Juni 2023.<br>The Commissioner's independence is affirmed through a Statement Letter dated 6 June 2023.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>Hubungan Afiliasi</b><br>Affiliation                     | Beliau tidak memiliki hubungan afiliasi, baik dengan anggota Direksi, anggota Dewan Komisaris lainnya, maupun dengan Pemegang Saham.<br>He is not affiliated with other members of the Board of Commissioners, members of the Board of Directors, or Shareholders.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |



**CRESCENTO HERMAWAN**  
Wakil Presiden Komisaris  
Vice President Commissioner

|             |                          |                             |           |                      |           |
|-------------|--------------------------|-----------------------------|-----------|----------------------|-----------|
| Usia<br>Age | 54 tahun<br>54 years old | Warga Negara<br>Nationality | Indonesia | Domisili<br>Domicile | Indonesia |
|-------------|--------------------------|-----------------------------|-----------|----------------------|-----------|

|                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  |
|-------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <b>Riwayat Pendidikan</b><br>Education                      | Sarjana Keuangan dari Universitas Toledo, Ohio (1990-1995)<br>Bachelor of Finance from the University of Toledo, Ohio (1990-1995)                                                                                                                                                                                                                                                                                                                                                                                                                        |  |
| <b>Dasar Hukum Penunjukan</b><br>Legal Basis of Appointment | Beliau menjabat sebagai Wakil Presiden Komisaris sejak tahun 2023, berdasarkan Keputusan RUPST tanggal 7 Juni 2023.<br>He has served as Vice President Commissioner since 2023, pursuant to the resolution of the AGMS dated 7 June 2023.                                                                                                                                                                                                                                                                                                                |  |
| <b>Pengalaman Kerja</b><br>Work Experience                  | <div><div><ul style="list-style-type: none"><li>• Komisaris PT Surya Semesta Internusa Tbk (2017-2023)</li><li>• PT Bank Universal Tbk <i>Senior Manager Corporate Marketing</i> (1997-2003)</li><li>• <i>Financial Analyst</i> PT Dianlia Setyamukti (1996)</li></ul></div><div><ul style="list-style-type: none"><li>• Commissioner of PT Surya Semesta Internusa Tbk (2017-2023)</li><li>• Senior Manager, Corporate Marketing at PT Bank Universal Tbk (1997-2003)</li><li>• Financial Analyst at PT Dianlia Setyamukti (1996)</li></ul></div></div> |  |
| <b>Rangkap Jabatan</b><br>Concurrent Positions              | Beliau merangkap jabatan sebagai Direktur PT Persada Capital Investama, Komisaris PT Triputra Persada Rahmat, Direktur PT Bhakti Energi Persada, Presiden Direktur PT Persada Cakrawala Nusantara, dan Presiden Direktur PT Kirana Chaska Arianna.<br>He holds concurrent positions as Director of PT Persada Capital Investama, Commissioner of PT Triputra Persada Rahmat, Director of PT Bhakti Energi Persada, President Director of PT Persada Cakrawala Nusantara, and President Director of PT Kirana Chaska Arianna.                             |  |
| <b>Hubungan Afiliasi</b><br>Affiliation                     | Beliau tidak memiliki hubungan afiliasi, baik dengan anggota Direksi, anggota Dewan Komisaris lainnya, maupun dengan Pemegang Saham.<br>He is not affiliated with other members of the Board of Commissioners, members of the Board of Directors, or Shareholders.                                                                                                                                                                                                                                                                                       |  |



**STEEN DAHL POULSEN**

Komisaris  
Commissioner

|                           |                          |                                           |         |                                    |         |
|---------------------------|--------------------------|-------------------------------------------|---------|------------------------------------|---------|
| <b>Usia</b><br><b>Age</b> | 77 tahun<br>77 years old | <b>Warga Negara</b><br><b>Nationality</b> | Denmark | <b>Domisili</b><br><b>Domicile</b> | Denmark |
|---------------------------|--------------------------|-------------------------------------------|---------|------------------------------------|---------|

**Riwayat Pendidikan**  
Education

- Sarjana Akuntansi dari Aarhus University, School of Business and Social Sciences, Denmark (1971)
- Master of Business Administration dari Aarhus University, School of Business and Social Sciences, Denmark (1972)
- Bachelor of Accounting from Aarhus University, School of Business and Social Sciences, Denmark (1971)
- Master of Business Administration from Aarhus University, School of Business and Social Sciences, Denmark (1972)

**Dasar Hukum Penunjukan**  
Legal Basis of Appointment

Beliau menjabat sebagai Komisaris sejak tahun 2007, berdasarkan Keputusan RUPST tanggal 20 Juni 2007. Pengangkatan terakhir dilakukan berdasarkan Keputusan RUPST 2023, dengan periode jabatan yang berlaku hingga tahun 2026.  
He has served as Commissioner since 2007, pursuant to the resolution of the AGMS dated 20 June 2007. His most recent appointment was based on the resolution of the 2023 AGMS, with a term of office effective through 2026.

**Pengalaman Kerja**  
Work Experience

- |                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                      |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>• Pendiri Primotex Limited dan Entitas Anaknya di Swedia, Finlandia, Polandia, Lithuania, Tiongkok, Hongkong dan Bangladesh (1980 – sekarang)</li><li>• <i>Computer Sales Executive</i> The International Business Machines Corporation (1975-1980)</li></ul> | <ul style="list-style-type: none"><li>• Founder of Primotex Limited and Subsidiaries in Sweden, Finland, Poland, Lithuania, China, Hong Kong, and Bangladesh (1975-1980)</li><li>• Computer Sales Executive at The International Business Machines Corporation (1975-1980)</li></ul> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**Rangkap Jabatan**  
Concurrent Positions

Beliau tidak memiliki rangkap jabatan di perusahaan lainnya.  
He does not hold any concurrent positions in other companies.

**Hubungan Afiliasi**  
Affiliation

Beliau tidak memiliki hubungan afiliasi, baik dengan anggota Direksi, anggota Dewan Komisaris lainnya, maupun dengan Pemegang Saham.  
He is not affiliated with other members of the Board of Commissioners, members of the Board of Directors, or Shareholders.



**F. BEDJO WIANTONO**

Komisaris  
Commissioner

|                           |                          |                                           |           |                                    |           |
|---------------------------|--------------------------|-------------------------------------------|-----------|------------------------------------|-----------|
| <b>Usia</b><br><b>Age</b> | 66 tahun<br>66 years old | <b>Warga Negara</b><br><b>Nationality</b> | Indonesia | <b>Domisili</b><br><b>Domicile</b> | Indonesia |
|---------------------------|--------------------------|-------------------------------------------|-----------|------------------------------------|-----------|

**Riwayat Pendidikan**  
Education

- Sarjana Ilmu Komputer (BSc) dari New South Wales University, Sydney, Australia (1982)
- Magister Administrasi Bisnis (MBA) dari Universitas New South Wales, Sydney (1986)
- Bachelor of Computer Science (BSc) from New South Wales University, Sydney, Australia (1982)
- Master of Business Administration (MBA) New South Wales University, Sydney (1986)

**Dasar Hukum Penunjukan**  
Legal Basis of Appointment

Beliau menjabat sebagai Komisaris sejak tahun 2023, berdasarkan Keputusan RUPST tanggal 7 Juni 2023. Pengangkatan terakhir dilakukan berdasarkan Keputusan RUPST 2023, dengan periode jabatan yang berlaku hingga tahun 2026.  
He has served as Commissioner since 2023, pursuant to the resolution of the AGMS dated 7 June 2023. His most recent appointment was based on the resolution of the 2023 AGMS, with a term of office effective through 2026.

**Pengalaman Kerja**  
Work Experience

- |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>• Komisaris Utama di PT Alam Rimba (The Menjangan) (2012-2025)</li><li>• Komisaris di PT Galic Bina Mada (2023-sekarang)</li><li>• Komisaris Utama di PT Bukit Uluwatu Villa Tbk (2010-2011)</li><li>• Komisaris Utama di PT Kokoh Inti Arebama Tbk (2008-2009)</li><li>• <i>Managing Partner</i> di PT Trust Capital (2002-sekarang)</li><li>• Direktur (Keuangan Perusahaan) di Price Waterhouse Coopers (PwC) (2001-2002)</li><li>• Wakil Presiden di Jaakko Poyry Consulting, Singapura (1998-2001)</li><li>• Direktur Komersial di Asia Pacific Resources International Holding Limited (APRIL Group) (1996-1998)</li><li>• Direktur Utama di PT Nusa Integra, Jakarta (1991-1996)</li><li>• <i>General Manager</i> di Gramedia Group (Distribusi Kertas), Jakarta (1986-1990)</li></ul> | <ul style="list-style-type: none"><li>• President Commissioner of PT Alam Rimba (The Menjangan) (2012-2025)</li><li>• Commissioner of PT Galic Bina Mada (2023-present)</li><li>• President Commissioner of PT Bukit Uluwatu Villa Tbk (2010-2011)</li><li>• President Commissioner of PT Kokoh Inti Arebama Tbk (2008-2009)</li><li>• Managing Partner of PT Trust Capital (2002-present)</li><li>• Director (Corporate Finance) of PricewaterhouseCoopers (PwC) (2001-2002)</li><li>• Vice President of Jaakko Poyry Consulting, Singapore (1998-2001)</li><li>• Commercial Director of Asia Pacific Resources International Holding Limited (APRIL Group) (1996-1998)</li><li>• President Director of PT Nusa Integra, Jakarta (1991-1996)</li><li>• General Manager (Paper Distribution) of Gramedia Group, Jakarta (1986-1990)</li></ul> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**Rangkap Jabatan**  
Concurrent Positions

Beliau merangkap jabatan sebagai Komisaris Utama di PT Alam Rimba (The Menjangan) dan sebagai Komisaris di PT Galic Bina Mada.  
He holds concurrent positions as President Commissioner of PT Alam Rimba (The Menjangan) and as Commissioner of PT Galic Bina Mada.

**Hubungan Afiliasi**  
Affiliation

Beliau tidak memiliki hubungan afiliasi, baik dengan anggota Direksi, anggota Dewan Komisaris lainnya, maupun dengan Pemegang Saham.  
He is not affiliated with other members of the Board of Commissioners, members of the Board of Directors, or Shareholders.



IRAWAN CHANDRA

Komisaris (Independen)

Commissioner (Independent)

|                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                             |           |                      |           |
|------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|-----------|----------------------|-----------|
| Usia<br>Age                                          | 65 tahun<br>65 years old                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Warga Negara<br>Nationality | Indonesia | Domisili<br>Domicile | Indonesia |
| Riwayat Pendidikan<br>Education                      | Sarjana Ekonomi, Jurusan Akuntansi dan Keuangan (Monash University)(1985)<br>Bachelor of Economics in Accounting and Finance (Monash University)(1985)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                             |           |                      |           |
| Dasar Hukum Penunjukan<br>Legal Basis of Appointment | Beliau menjabat sebagai Komisaris (Independen) sejak tahun 2023, berdasarkan Keputusan RUPST tanggal 7 Juni 2023. Pengangkatan terakhir dilakukan berdasarkan Keputusan RUPST 2023, dengan periode jabatan yang berlaku hingga tahun 2026.<br>He has served as Commissioner (Independent) since 2023, pursuant to the resolution of the AGMS dated 7 June 2023. His most recent appointment was based on the resolution of the 2023 AGMS, with a term of office effective through 2026.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                             |           |                      |           |
| Pengalaman Kerja<br>Work Experience                  | <div><div><ul style="list-style-type: none"><li>Komisaris Independen di PT Sinar Mas Asset Management (2018-sekarang)</li><li>Komisaris Independen di PT Mizuho-Balimor Finance (2016-sekarang)</li><li>KPMG Advisory, Indonesia sebagai Prinsipal dalam Konsultasi Risiko, Lembaga Keuangan, Praktik M&amp;A (2017-2020)</li><li>Direktur Eksekutif di Nomura, Jakarta, Indonesia (1997-2015)</li><li>Senior Associate Director, Global Markets Group di Deutsche Bank, Jakarta (1996-1997)</li><li>Kepala Pasar Modal, Treasury Group di Bank Internasional Indonesia (1992-1996)</li><li>Asisten Bendahara, Corporate Banking di Chase Manhattan Bank N.A., Jakarta (1992-1996)</li><li>Pannell Kerr Forster, Sydney Australia (1986-1989)</li></ul></div><div><ul style="list-style-type: none"><li>Independent Commissioner of PT Sinar Mas Asset Management (2018-present)</li><li>Independent Commissioner of PT Mizuho-Balimor Finance (2016-present)</li><li>Principal, Risk Consulting, Financial Institutions, and M&amp;A Practice of KPMG Advisory Indonesia (2017-2020)</li><li>Executive Director of Nomura, Jakarta, Indonesia (1997-2015)</li><li>Senior Associate Director, Global Markets Group of Deutsche Bank, Jakarta (1996-1997)</li><li>Head of Capital Markets, Treasury Group at Bank Internasional Indonesia (1992-1996)</li><li>Assistant Treasurer, Corporate Banking at Chase Manhattan Bank N.A., Jakarta (1992-1996)</li><li>Pannell Kerr Forster, Sydney, Australia (1986-1989)</li></ul></div></div> |                             |           |                      |           |
| Rangkap Jabatan<br>Concurrent Positions              | Beliau merangkap jabatan sebagai Komisaris di PT Mizuho Balimor Finance dan sebagai Komisaris di PT Sinar Mas Asset Management.<br>He holds concurrent positions as Commissioner of PT Mizuho-Balimor Finance and as Commissioner of PT Sinar Mas Asset Management.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                             |           |                      |           |
| Hubungan Afiliasi<br>Affiliation                     | Beliau tidak memiliki hubungan afiliasi, baik dengan anggota Direksi, anggota Dewan Komisaris lainnya, maupun dengan Pemegang Saham.<br>He is not affiliated with other members of the Board of Commissioners, members of the Board of Directors, or Shareholders.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                             |           |                      |           |

Halaman ini sengaja dikosongkan  
This page is intentionally left blank

IDENTITAS DAN PROFIL DIREKSI  
BOARD OF DIRECTORS' PROFILE



**JOHANNES SURIADAJA**

Presiden Direktur  
President Director

|                           |                          |                                           |           |                                    |           |
|---------------------------|--------------------------|-------------------------------------------|-----------|------------------------------------|-----------|
| <b>Usia</b><br><b>Age</b> | 62 tahun<br>62 years old | <b>Warga Negara</b><br><b>Nationality</b> | Indonesia | <b>Domisili</b><br><b>Domicile</b> | Indonesia |
|---------------------------|--------------------------|-------------------------------------------|-----------|------------------------------------|-----------|

|                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  |  |
|-------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| <b>Riwayat Pendidikan</b><br>Education                      | Sarjana Manajemen dari The American College for the Applied Art, Los Angeles (1989)<br>Bachelor of Management from The American College for the Applied Art, Los Angeles (1989)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  |  |
| <b>Dasar Hukum Penunjukan</b><br>Legal Basis of Appointment | Beliau menjabat sebagai Presiden Direktur sejak tahun 2001, berdasarkan Keputusan RUPST tanggal 26 Juni 2001. Pengangkatan terakhir dilakukan berdasarkan Keputusan RUPST 2025, dengan periode jabatan yang berlaku hingga tahun 2028.<br>He has served as President Director since 2001, pursuant to the resolution of the AGMS dated 26 June 2001. His most recent appointment was based on the resolution of the 2025 AGMS, with a term of office effective through 2028.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |  |
| <b>Pengalaman Kerja</b><br>Work Experience                  | <div><div><ul style="list-style-type: none"><li>Wakil Presiden Direktur Perseroan (1996-2001)</li><li>Direktur PT Multi Investment Ltd (1993-1996)</li><li>Assistant Manager Corporate Banking Chase Manthattan Bank, N.A Jakarta (1990-1991)</li><li>Executive Management Trainee Toyota Motor Sales, A.S (1986-1987)</li></ul></div><div><ul style="list-style-type: none"><li>Vice President Director of the Company (1996-2001)</li><li>Director of PT Multi Investment Ltd (1993-1996)</li><li>Assistant Manager, Corporate Banking at Chase Manhattan Bank, N.A., Jakarta (1990-1991)</li><li>Executive Management Trainee at Toyota Motor Sales, U.S.A. (1986-1987)</li></ul></div></div>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  |  |
| <b>Rangkap Jabatan</b><br>Concurrent Positions              | Beliau merangkap jabatan sebagai Presiden Direktur PT Suryacipta Swadaya, Presiden Komisaris PT Ungasan Semesta Resorts, Presiden Komisaris PT Sitiagung Makmur, Presiden Komisaris PT Horizon Internusa Persada, Presiden Komisaris PT TCP Internusa, Presiden Komisaris PT Suryalaya Anindita International, Komisaris PT Enercon Paradhya International, Komisaris Utama PT Karsa Sedaya Sejahtera, Presiden Komisaris PT Surya Internusa Ticon, Presiden Komisaris PT Surya Citra Propertindo, Presiden Komisaris PT Surya Semesta Realti, Presiden Komisaris PT Surya Internusa Hotels, Presiden Komisaris PT Batiqa Hotel Manajemen, Presiden Komisaris PT Surya Tirta Sejahtera Investama.<br>He holds concurrent positions as President Director of PT Suryacipta Swadaya; President Commissioner of PT Ungasan Semesta Resorts, PT Sitiagung Makmur, PT Horizon Internusa Persada, PT TCP Internusa, and PT Suryalaya Anindita International; Commissioner of PT Enercon Paradhya International; President Commissioner of PT Karsa Sedaya Sejahtera; and President Commissioner of PT Surya Internusa Ticon, PT Surya Citra Propertindo, PT Surya Semesta Realti, PT Surya Internusa Hotels, PT Batiqa Hotel Manajemen, and PT Surya Tirta Sejahtera Investama. |  |  |
| <b>Hubungan Afiliasi</b><br>Affiliation                     | Beliau tidak memiliki hubungan afiliasi, baik dengan anggota Direksi, anggota Dewan Komisaris lainnya, maupun dengan Pemegang Saham.<br>He is not affiliated with other members of the Board of Commissioners, members of the Board of Directors, or Shareholders.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |  |



**THE JOK TUNG**

Wakil Presiden Direktur  
Vice President Director

|                           |                          |                                           |           |                                    |           |
|---------------------------|--------------------------|-------------------------------------------|-----------|------------------------------------|-----------|
| <b>Usia</b><br><b>Age</b> | 66 tahun<br>66 years old | <b>Warga Negara</b><br><b>Nationality</b> | Indonesia | <b>Domisili</b><br><b>Domicile</b> | Indonesia |
|---------------------------|--------------------------|-------------------------------------------|-----------|------------------------------------|-----------|

|                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  |  |                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                   |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <b>Riwayat Pendidikan</b><br>Education                                                                                                                                                                                                     | Bachelor of Science di bidang <i>Finance &amp; Business Administration</i> dari University of Southern California, Los Angeles (1984)<br>Bachelor of Science in Finance & Business Administration from University of Southern California, Los Angeles (1984)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |  |  |                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                   |  |
| <b>Dasar Hukum Penunjukan</b><br>Legal Basis of Appointment                                                                                                                                                                                | Beliau menjabat sebagai Wakil Presiden Direktur berdasarkan Keputusan RUPST 2025, dengan periode jabatan yang berlaku hingga tahun 2028.<br>He has served as Vice President Director pursuant to the resolution of the 2025 AGMS, with a term of office effective through 2028.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  |  |                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                   |  |
| <b>Pengalaman Kerja</b><br>Work Experience                                                                                                                                                                                                 | <table><tr><td><ul style="list-style-type: none"><li>Direktur Perseroan (2005-2025)</li><li>Direktur PT Argha Karya Prima Industry (1993-2003)</li><li><i>Vice President Corporate Banking</i> The Chase Manhattan Bank N.A Jakarta (1985-1993)</li></ul></td><td colspan="2"><ul style="list-style-type: none"><li>Director of the Company (2005-2025)</li><li>Director of PT Argha Karya Prima Industry (1993-2003)</li><li>Vice President, Corporate Banking of The Chase Manhattan Bank N.A., Jakarta (1985-1993)</li></ul></td></tr></table>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |  | <ul style="list-style-type: none"><li>Direktur Perseroan (2005-2025)</li><li>Direktur PT Argha Karya Prima Industry (1993-2003)</li><li><i>Vice President Corporate Banking</i> The Chase Manhattan Bank N.A Jakarta (1985-1993)</li></ul> | <ul style="list-style-type: none"><li>Director of the Company (2005-2025)</li><li>Director of PT Argha Karya Prima Industry (1993-2003)</li><li>Vice President, Corporate Banking of The Chase Manhattan Bank N.A., Jakarta (1985-1993)</li></ul> |  |
| <ul style="list-style-type: none"><li>Direktur Perseroan (2005-2025)</li><li>Direktur PT Argha Karya Prima Industry (1993-2003)</li><li><i>Vice President Corporate Banking</i> The Chase Manhattan Bank N.A Jakarta (1985-1993)</li></ul> | <ul style="list-style-type: none"><li>Director of the Company (2005-2025)</li><li>Director of PT Argha Karya Prima Industry (1993-2003)</li><li>Vice President, Corporate Banking of The Chase Manhattan Bank N.A., Jakarta (1985-1993)</li></ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |  |                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                   |  |
| <b>Rangkap Jabatan</b><br>Concurrent Positions                                                                                                                                                                                             | Beliau merangkap jabatan sebagai Presiden Komisaris PT Suryacipta Swadaya, Wakil Presiden Komisaris PT Ungasan Semesta Resorts, Wakil Presiden Komisaris PT Sitiagung Makmur, Wakil Presiden Komisaris PT Horizon Internusa Persada, Presiden Direktur PT TCP Internusa, Presiden Direktur PT Suryalaya Anindita International, Presiden Direktur PT Enercon Paradhya International, Direktur Utama PT Karsa Sedaya Sejahtera, Komisaris PT Surya Internusa Ticon, Wakil Presiden Komisaris PT Surya Citra Propertindo, Komisaris PT Surya Tirta Sejahtera Investama .<br>He holds concurrent positions as President Commissioner of PT Suryacipta Swadaya; Vice President Commissioner of PT Ungasan Semesta Resorts, PT Sitiagung Makmur, PT Horizon Internusa Persada, and PT Surya Citra Propertindo; President Director of PT TCP Internusa, PT Suryalaya Anindita International, and PT Enercon Paradhya International; President Director of PT Karsa Sedaya Sejahtera; Commissioner of PT Surya Internusa Ticon; and Commissioner of PT Surya Tirta Sejahtera Investama. |  |  |                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                   |  |
| <b>Hubungan Afiliasi</b><br>Affiliation                                                                                                                                                                                                    | Beliau tidak memiliki hubungan afiliasi, baik dengan anggota Direksi, anggota Dewan Komisaris lainnya, maupun dengan Pemegang Saham.<br>He is not affiliated with other members of the Board of Commissioners, members of the Board of Directors, or Shareholders.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |  |                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                   |  |



**WILSON EFFENDY**  
Direktur  
Director

|                           |                          |                                           |           |                                    |           |
|---------------------------|--------------------------|-------------------------------------------|-----------|------------------------------------|-----------|
| <b>Usia</b><br><b>Age</b> | 51 tahun<br>51 years old | <b>Warga Negara</b><br><b>Nationality</b> | Indonesia | <b>Domisili</b><br><b>Domicile</b> | Indonesia |
|---------------------------|--------------------------|-------------------------------------------|-----------|------------------------------------|-----------|

**Riwayat Pendidikan**  
Education

- Sarjana Akuntansi dari Universitas Tarumanagara, Jakarta (1997)
- Master of Business Administration dari California State University, East Bay (1999)
- Bachelor of Accounting from Tarumanegara University, Jakarta (1997)
- Master of Business Administration from California State University, East Bay (1999)

**Dasar Hukum Penunjukan**  
Legal Basis of Appointment

Beliau menjabat sebagai Direktur sejak tahun 2019, berdasarkan Keputusan RUPST tanggal 7 Mei 2019. Pengangkatan terakhir dilakukan berdasarkan Keputusan RUPST 2025, dengan periode jabatan yang berlaku hingga tahun 2028.

He has served as Director since 2019, pursuant to the resolution of the AGMS dated 7 May 2019. His most recent appointment was based on the resolution of the 2025 AGMS, with a term of office effective through 2028.

**Pengalaman Kerja**  
Work Experience

- |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>• <i>Chief Executive Officer</i> PT Nirvana Development Tbk (2014-2015)</li><li>• <i>Direktur Keuangan</i> PT Bekasi Fajar Industrial Estate Tbk (2011-2013)</li><li>• <i>Chief Financial Officer</i> Ucoal Sumber daya (2010-2011)</li><li>• <i>Head of Banking, Investor Relations</i> dan <i>Risk Management</i> Asia Pulp &amp; Paper, Sinar Mas Group sebagai (2003-2010)</li><li>• <i>Senior Business Financial Analyst</i> di Barclays Global Investor, USA (2000-2003)</li><li>• <i>Financial and Budget Analyst</i> Pacific Gas and Electric, USA (1999-2000)</li><li>• <i>Senior Auditor</i> Arthur Anderson Indonesia (1996-1997)</li></ul> | <ul style="list-style-type: none"><li>• <i>Chief Executive Officer</i> of Nirvana Development (2014-2015)</li><li>• <i>Finance Director</i> of Bekasi Fajar Industrial Estate (2011-2013)</li><li>• <i>Chief Financial Officer</i> of Ucoal Sumber Daya (2010-2011)</li><li>• <i>Head of Banking, Investor Relations</i>, and <i>Risk Management</i> at Asia Pulp &amp; Paper (Sinar Mas Group) (2003-2010)</li><li>• <i>Senior Business Financial Analyst</i> at Barclays Global Investors, U.S.A. (2000-2003)</li><li>• <i>Financial and Budget Analyst</i> at Pacific Gas and Electric, U.S.A. (1999-2000)</li><li>• <i>Senior Auditor</i> at Arthur Andersen Indonesia (1996-1997)</li></ul> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**Rangkap Jabatan**  
Concurrent Positions

Beliau merangkap jabatan sebagai Presiden Direktur PT Surya Internusa Hotels, Presiden Direktur PT Batiqa Hotel Manajemen, Wakil Presiden Direktur PT Suryacipta Swadaya, Presiden Direktur PT Ungasan Semesta Resort, Presiden Direktur PT Sitiagung Makmur, Komisaris Utama PT Surya Energi Parahita, Wakil Presiden Komisaris PT TCP Internusa, Wakil Direktur Utama PT Karsa Sedaya Sejahtera, Direktur PT Suryalaya Anindita International, Presiden Direktur PT Surya Citra Propertindo, Presiden Direktur PT Surya Tirta Sejahtera Investama.

He holds concurrent positions as President Director of PT Surya Internusa Hotels, PT Batiqa Hotel Manajemen, PT Ungasan Semesta Resort, PT Sitiagung Makmur, PT Surya Citra Propertindo, and PT Surya Tirta Sejahtera Investama; Vice President Director of PT Suryacipta Swadaya; President Commissioner of PT Surya Energi Parahita; Vice President Commissioner of PT TCP Internusa; Vice President Director of PT Karsa Sedaya Sejahtera; and Director of PT Suryalaya Anindita International.

**Hubungan Afiliasi**  
Affiliation

Beliau tidak memiliki hubungan afiliasi, baik dengan anggota Direksi, anggota Dewan Komisaris lainnya, maupun dengan Pemegang Saham.

He is not affiliated with other members of the Board of Commissioners, members of the Board of Directors, or Shareholders.



**SONNY SATIA NEGARA**  
Direktur  
Director

|                           |                          |                                           |           |                                    |           |
|---------------------------|--------------------------|-------------------------------------------|-----------|------------------------------------|-----------|
| <b>Usia</b><br><b>Age</b> | 59 tahun<br>59 years old | <b>Warga Negara</b><br><b>Nationality</b> | Indonesia | <b>Domisili</b><br><b>Domicile</b> | Indonesia |
|---------------------------|--------------------------|-------------------------------------------|-----------|------------------------------------|-----------|

**Riwayat Pendidikan**  
Education

- Sarjana Akuntansi dari Sekolah Tinggi Ilmu Ekonomi YKPN Yogyakarta (1993)
- Magister Management dari Universitas Tarumanegara, Jakarta (2003)
- Bachelor of Accounting from YKPN Yogyakarta Economic College (1993)
- Master of Management from Tarumanegara University, Jakarta (2003)

**Dasar Hukum Penunjukan**  
Legal Basis of Appointment

Beliau menjabat sebagai Direktur sejak tahun 2022, berdasarkan Keputusan RUPST tanggal 8 Juni 2022. Pengangkatan terakhir dilakukan berdasarkan Keputusan RUPST 2025, dengan periode jabatan yang berlaku hingga tahun 2028.

He has served as Director since 2022, pursuant to the resolution of the AGMS dated 8 June 2022. His most recent appointment was based on the resolution of the 2025 AGMS, with a term of office effective through 2028.

**Pengalaman Kerja**  
Work Experience

- |                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                          |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>• <i>Vice President Corporate Finance, Accounting and Tax</i> PT Surya Semesta Internusa Tbk (2018-2022)</li><li>• <i>Vice President Corporate Planning</i> PT Surya Semesta Internusa Tbk (2016-2018)</li><li>• <i>General Manager Corporate Finance</i> PT Surya Semesta Internusa Tbk (2010-2015)</li></ul> | <ul style="list-style-type: none"><li>• Vice President Corporate Finance, Accounting and Tax of PT Surya Semesta Internusa Tbk (2018-2022)</li><li>• Vice President Corporate Planning of PT Surya Semesta Internusa Tbk (2016-2018)</li><li>• General Manager Corporate Finance at PT Surya Semesta Internusa Tbk (2010-2015)</li></ul> |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**Rangkap Jabatan**  
Concurrent Positions

Beliau merangkap jabatan sebagai Direktur PT Surya Energi Parahita, Wakil Presiden Direktur PT Sitiagung Makmur, Wakil Presiden Direktur PT Ungasan Semesta Resort, Direktur PT Surya Internusa Hotels, Direktur PT Batiqa Hotel Manajemen, Direktur PT Karsa Sedaya Sejahtera, Direktur PT Surya Internusa Ticon, Direktur PT Surya Citra Propertindo.

He holds concurrent positions as Director of PT Surya Energi Parahita, PT Surya Internusa Hotels, PT Batiqa Hotel Manajemen, PT Karsa Sedaya Sejahtera, PT Surya Internusa Ticon, and PT Surya Citra Propertindo, as well as Vice President Director of PT Sitiagung Makmur and PT Ungasan Semesta Resort.

**Hubungan Afiliasi**  
Affiliation

Beliau tidak memiliki hubungan afiliasi, baik dengan anggota Direksi, anggota Dewan Komisaris lainnya, maupun dengan Pemegang Saham.

He is not affiliated with other members of the Board of Commissioners, members of the Board of Directors, or Shareholders.

TINJAUAN SUMBER DAYA MANUSIA

HUMAN RESOURCES OVERVIEW

Keberhasilan Perseroan dalam mencapai pertumbuhan yang berkelanjutan sangat dipengaruhi oleh kualitas Sumber Daya Manusia (SDM). Dengan memahami peran SDM sebagai penggerak utama bisnis, Perseroan menerapkan pengelolaan talenta yang menyeluruh, mulai dari proses rekrutmen hingga pengembangan karier. Fokus Perseroan adalah memastikan tersedianya individu-individu yang kompeten, berintegritas, dan mampu memenuhi standar kinerja Perseroan serta proyeksi pengembangannya ke depan.

Melalui program pengembangan yang terstruktur, Perseroan membangun tenaga kerja yang adaptif dan siap menghadapi perubahan industri. Pendekatan ini mendorong setiap insan SSIA untuk memberikan kinerja terbaik sekaligus menjaga relevansi kompetensi dalam menghadapi dinamika industri di tingkat nasional dan global.

Hingga 31 Desember 2025, jumlah karyawan SSIA adalah 2.735 orang, meningkat 7% dari jumlah SDM Perseroan di tahun 2024 yang tercatat sebanyak 2.552 karyawan. Peningkatan jumlah karyawan terjadi seiring dengan adanya penambahan pegawai baru terkait dengan bisnis perhotelan terutama untuk Paradisus by Meliá Bali serta meningkatnya pegawai baru terkait dengan pengembangan Subang Smartpolitan.

Perseroan berkomitmen untuk mengembangkan lingkungan kerja yang beragam, inklusif, dan memberikan kesempatan yang setara bagi seluruh karyawan. Hal tersebut sebagaimana tercermin pada tabel-tabel berikut:

The Company’s success in achieving sustainable growth is strongly influenced by the quality of its human capital. Recognizing employees as a key driver of business performance, the Company implements comprehensive talent management, from recruitment through career development. The Company’s focus is to ensure the availability of competent individuals with integrity who can meet the Company’s performance standards and support its future growth trajectory.

Through structured development programs, the Company builds an adaptive workforce that is prepared to respond to industry changes. This approach encourages every SSIA employee to deliver their best performance while maintaining the relevance of their competencies amid evolving industry dynamics at both national and global levels.

As of 31 December 2025, SSIA had 2,735 employees, representing a 7% increase from 2,552 employees in 2024. The increase was driven by new hires supporting the hospitality business, particularly for Paradisus by Meliá Bali, as well as additional recruitment to support the development of Subang Smartpolitan.

The Company is committed to fostering a diverse and inclusive workplace and providing equal opportunities for all employees, as follows:

Komposisi Karyawan Berdasarkan Jenis Kelamin

Employee Composition by Gender

| Jenis Kelamin<br>Gender | 2025  | 2024  |
|-------------------------|-------|-------|
| Pria<br>Male            | 2.112 | 1.990 |
| Wanita<br>Female        | 623   | 562   |
| Jumlah<br>Total         | 2.735 | 2.552 |

Komposisi Karyawan Berdasarkan Kelompok Usia

Employee Composition by Age Group

| Kelompok Usia<br>Age Group    | 2025  | 2024  |
|-------------------------------|-------|-------|
| >55 tahun   >55 years old     | 193   | 205   |
| 45-55 tahun   45-55 years old | 791   | 821   |
| 35-44 tahun   35-44 years old | 667   | 665   |
| 25-34 tahun   25-34 years old | 834   | 676   |
| 17-24 tahun   17-24 years old | 250   | 185   |
| Jumlah   Total                | 2.735 | 2.552 |

Komposisi Karyawan Berdasarkan Tingkat Pendidikan

Employee Composition by Education Level

| Tingkat Pendidikan<br>Education Level | 2025  | 2024  |
|---------------------------------------|-------|-------|
| Pascasarjana   Postgraduate degree    | 70    | 52    |
| Sarjana (S1)   Undergraduate degree   | 732   | 695   |
| Diploma 3   Associate degree          | 664   | 536   |
| Non Akademi   Non-Academic            | 1.269 | 1.269 |
| Jumlah   Total                        | 2.735 | 2.552 |

Komposisi Karyawan Berdasarkan Level Organisasi

Employee Composition by Organizational Level

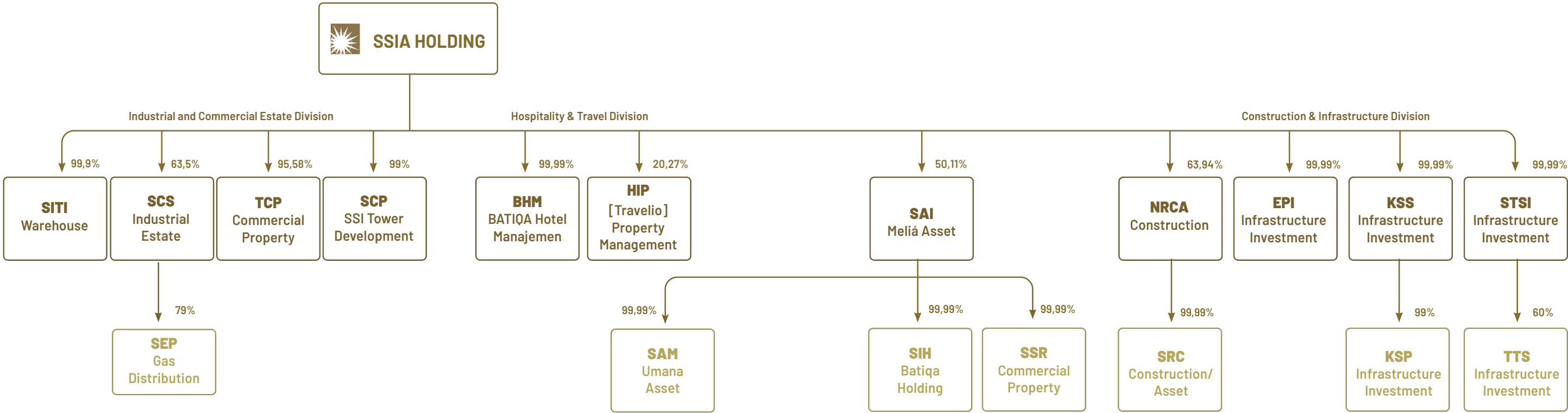
| Level Organisasi<br>Organizational Level                 | 2025        |                 | 2024        |                 |
|----------------------------------------------------------|-------------|-----------------|-------------|-----------------|
|                                                          | Pria   Male | Wanita   Female | Pria   Male | Wanita   Female |
| Direktur/Setara Direktur<br>Director/Director Equivalent | 64          | 4               | 64          | 4               |
| General Manajer   General Manager                        | 229         | 93              | 179         | 90              |
| Supervisor   Supervisor                                  | 508         | 154             | 463         | 159             |
| Tenaga Profesional   Professional                        | 1.311       | 372             | 1.284       | 309             |
| Jumlah   Total                                           | 2.112       | 623             | 1.990       | 562             |

Komposisi Karyawan Berdasarkan Status Kepegawaian

Employee Composition by Employment Status

| Status Kepegawaian<br>Employment Status | 2025  | 2024  |
|-----------------------------------------|-------|-------|
| Tetap   Permanent                       | 1.725 | 1.840 |
| Tidak Tetap   Contract                  | 1.010 | 712   |
| Outsource   Outsource                   | 0     | 0     |
| Jumlah   Total                          | 2.735 | 2.552 |

**STRUKTUR GRUP PERSEROAN**  
CORPORATE GROUP STRUCTURE



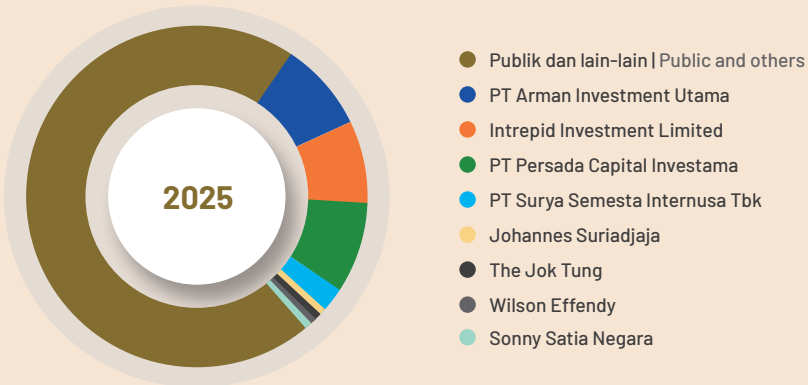
**KETERANGAN | DESCRIPTION**

|      |                                  |     |                                       |
|------|----------------------------------|-----|---------------------------------------|
| SSIA | : PT Surya Semesta Internusa Tbk | SAI | : PT Suryalaya Anindita International |
| SITI | : PT Surya Internusa Ticon       | SIH | : PT Surya Internusa Hotels           |
| SCS  | : PT Suryacipta Swadaya          | BHM | : PT BATIQA Hotel Manajemen           |
| TCP  | : PT TCP Internusa               | SAM | : PT Sitiagung Makmur                 |
| SCP  | : PT Surya Citra Propertindo     | SSR | : PT Surya Semesta Realti             |
| HIP  | : PT Horizon Internusa Persada   | SEP | : PT Surya Energi Parahita            |

**KETERANGAN | DESCRIPTION**

|      |                                      |     |                          |
|------|--------------------------------------|-----|--------------------------|
| NRCA | : PT Nusa Raya Cipta Tbk             | SRC | : PT Sumbawa Raya Cipta  |
| EPI  | : PT Enercon Paradhya International  | KSP | : PT Karsa Semesta Prima |
| KSS  | : PT Karsa Sedaya Sejahtera          | TTS | : PT Tirta Tiara Semesta |
| STSI | : PT Surya Tirta Sejahtera Investama | SRC | : PT Sumbawa Raya Cipta  |

**STRUKTUR DAN KOMPOSISI PEMEGANG SAHAM**  
SHAREHOLDER COMPOSITION AND STRUCTURE



**Komposisi Pemegang Saham SSIA**  
SSIA Shareholder Composition

| Pemegang Saham<br>Shareholder                                                                | Kepemilikan Saham<br>Share Ownership |                                      | Persentase<br>Percentage           |                                      |
|----------------------------------------------------------------------------------------------|--------------------------------------|--------------------------------------|------------------------------------|--------------------------------------|
|                                                                                              | 31 Januari 2025<br>31 January 2025   | 31 Desember 2025<br>31 December 2025 | 31 Januari 2025<br>31 January 2025 | 31 Desember 2025<br>31 December 2025 |
| Publik dan lain-lain (masing-masing kurang dari 5%)<br>Public and Others (less than 5% each) | 3.440.178.896                        | 2.612.339.396                        | 73,11%                             | 55,69%                               |
| PT Dwimuria Investama Andalan                                                                | 0                                    | 482.000.000                          |                                    | 10,24%                               |
| PT Henan Putihrai Asset Management                                                           | 0                                    | 446.740.300                          |                                    | 9,49%                                |
| PT Arman Investment Utama                                                                    | 400.826.144                          | 400.826.144                          | 8,52%                              | 8,52%                                |
| Intrepid Investment Limited                                                                  | 386.015.600                          | 386.015.600                          | 8,2%                               | 8,2%                                 |
| PT Persada Capital Investama                                                                 | 369.188.000                          | 369.188.000                          | 7,85%                              | 7,85%                                |
| PT Surya Semesta Internusa Tbk                                                               | 81.574.700                           | 0                                    | 1,73%                              | 0%                                   |
| Johannes Suriadjaja                                                                          | 8.975.100                            | 16.722.400                           | 0,19%                              | 0,36%                                |
| The Jok Tung                                                                                 | 10.031.600                           | 2.223.100                            | 0,22%                              | 0,05%                                |
| Wilson Effendy                                                                               | 5.165.900                            | 2.337.900                            | 0,11%                              | 0,05%                                |
| Sonny Satia Negara                                                                           | 3.293.500                            | 3.293.500                            | 0,07%                              | 0,07%                                |
| <b>Jumlah Saham   Number of Shares 4.705.249.440</b>                                         |                                      |                                      |                                    |                                      |

Keterangan | Note:

Perseroan tidak memiliki pihak yang memenuhi kriteria sebagai Pengendali, baik secara langsung maupun tidak langsung. Hal ini mengacu pada Peraturan Otoritas Jasa Keuangan Nomor 45 Tahun 2024 tentang Pengembangan dan Penguatan Emiten dan Perusahaan Publik yang mengatur bahwa Pengendali adalah pihak yang, baik secara langsung maupun tidak langsung, memiliki lebih dari 50% saham dengan hak suara yang telah disetor penuh dan/atau memiliki kemampuan untuk menentukan pengelolaan dan/atau kebijakan Perusahaan Terbuka. Sampai dengan tahun buku 2025 kepemilikan saham Perseroan tersebar di masyarakat dan penerima manfaat akhir individu (*ultimate beneficial owner*) adalah masyarakat.

The Company has no party that meets the criteria of a Controlling Shareholder, whether directly or indirectly. This is based on Financial Services Authority Regulation No. 45 of 2024 on the Development and Strengthening of Issuers and Public Companies, which defines a Controlling Shareholder as any party that, directly or indirectly, holds more than 50% of fully paid-up voting shares and/or has the ability to determine the management and/or policies of a public company. As of the 2025 financial year, the Company's shareholding remained widely held by the public, with the public also constituting the ultimate individual beneficial owners.

**Kepemilikan Saham Perseroan oleh Pihak Lokal dan Asing**  
The Company's Share Ownership by Local and Foreign Shareholders

| Uraian<br>Description                                   | Jumlah Pemegang Saham<br>Number of Shareholders | Jumlah Saham (31 Januari 2025)<br>Number of Shares (31 January 2025) | Persentase<br>Percentage | Jumlah Saham (31 Desember 2025)<br>Number of Shares (31 December 2025) | Persentase<br>Percentage |
|---------------------------------------------------------|-------------------------------------------------|----------------------------------------------------------------------|--------------------------|------------------------------------------------------------------------|--------------------------|
| <b>Kepemilikan Institusi</b><br>Institutional Ownership |                                                 |                                                                      |                          |                                                                        |                          |
| Asing<br>Foreign                                        | 90                                              | 1.454.643.913                                                        | 30,92%                   | 791.102.687                                                            | 16,81%                   |
| Domestik<br>Domestic                                    | 236                                             | 1.994.393.800                                                        | 42,39%                   | 2.586.202.718                                                          | 54,96%                   |
| Subtotal                                                | 326                                             | 3.449.037.713                                                        | 73,31%                   | 3.377.305.405                                                          | 71,77%                   |
| <b>Kepemilikan Individual</b><br>Individual Ownership   |                                                 |                                                                      |                          |                                                                        |                          |
| Asing<br>Foreign                                        | 99                                              | 35.429.800                                                           | 0,75%                    | 13.390.700                                                             | 0,28%                    |
| Domestik<br>Domestic                                    | 39.558                                          | 1.200.854.727                                                        | 25,52%                   | 1.306.413.335                                                          | 27,77%                   |
| Subtotal                                                | 39.657                                          | 1.236.284.527                                                        | 26,27%                   | 1.319.804.035                                                          | 28,05%                   |
| Total                                                   | 39.983                                          | 4.685.322.240                                                        | 99,58%                   | 4.697.109.440                                                          | 99,83%                   |

**Kepemilikan Saham Perseroan oleh Dewan Komisaris dan Direksi**  
Share Ownership by Members of The Board of Commissioners and Board of Directors

| Pemegang Saham<br>Shareholder                   | Jabatan<br>Position                                                     | Jumlah Saham (31 Januari 2025)<br>Number of Shares (31 January 2025) | Persentase<br>Percentage | Jumlah Saham (31 Desember 2025)<br>Number of Shares (31 December 2025) | Persentase<br>Percentage |
|-------------------------------------------------|-------------------------------------------------------------------------|----------------------------------------------------------------------|--------------------------|------------------------------------------------------------------------|--------------------------|
| <b>Dewan Komisaris   Board of Commissioners</b> |                                                                         |                                                                      |                          |                                                                        |                          |
| Hagianto Kumala                                 | Presiden Komisaris (Independen)<br>President Commissioner (Independent) | -                                                                    | -                        | -                                                                      | -                        |
| Crescento Hermawan                              | Wakil Presiden Komisaris<br>Vice President Commissioner                 | -                                                                    | -                        | -                                                                      | -                        |
| Steen Dahl Poulsen                              | Komisaris<br>Commissioner                                               | -                                                                    | -                        | -                                                                      | -                        |
| F. Bedjo Wiantono                               | Komisaris<br>Commissioner                                               | -                                                                    | -                        | -                                                                      | -                        |
| Irawan Chandra                                  | Komisaris (Independen)<br>Commissioner (Independent)                    | -                                                                    | -                        | -                                                                      | -                        |
| <b>Direksi   Board of Directors</b>             |                                                                         |                                                                      |                          |                                                                        |                          |
| Johannes Suriadjaja                             | Presiden Direktur<br>President Director                                 | 8.975.100                                                            | 16.722.400               | 0,19%                                                                  | 0,35%                    |
| The Jok Tung                                    | Wakil Presiden Direktur<br>Vice President Director                      | 10.031.600                                                           | 2.223.100                | 0,22%                                                                  | 0,05%                    |
| Wilson Effendy                                  | Direktur<br>Director                                                    | 5.165.900                                                            | 2.337.900                | 0,11%                                                                  | 0,05%                    |
| Sonny Satia Negara                              | Direktur<br>Director                                                    | 3.293.500                                                            | 3.293.500                | 0,07%                                                                  | 0,07%                    |

Keterangan: Anggota Dewan Komisaris tidak memiliki kepemilikan saham Perseroan secara tidak langsung sepanjang tahun 2025.  
Note: Throughout 2025, members of the Board of Commissioners did not hold any indirect share ownership in the Company.

ENTITAS ANAK  
SUBSIDIARIES

| Nama Entitas<br>Entity Name                        | Tahun Pendirian<br>Year of Establishment | Bidang Usaha<br>Line of Business                     | Kepemilikan Saham SSIA<br>SSIA's Share Ownership                                                            | Status                    | Domisili<br>Domicile | Alamat<br>Address                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Total Aset per 31<br>Desember 2025 |
|----------------------------------------------------|------------------------------------------|------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|
| Unit Usaha Properti   Property Business Unit       |                                          |                                                      |                                                                                                             |                           |                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                    |
| PT Suryacipta Swadaya                              | 1990                                     | Real Estat<br>Real Estate                            | 63,50%                                                                                                      | Beroperasi<br>Operational | Karawang             | The Manor Office Building 2nd and 3rd Floor<br>Jalan Surya Utama Kav. C-1, Suryacipta Square<br>Suryacipta City of Industry<br>Ciampel Karawang 41363 Jawa Barat, Indonesia<br>Tel: (62 267) 440088<br>Fax: (62 267) 440077<br>Email: info@suryacipta.com<br>Website: www.suryacipta.com                                                                                                                                                                                                                                                                                                           | Rp5.563.355.795.002                |
| PT Surya Energi Prahita                            | 2014                                     | Distribusi Gas Alam Bumi<br>Natural Gas Distribution | Pemegang Saham Mayoritas oleh SCS sebesar 79%<br>SCS as Majority Shareholder with 79% ownership stake       | Beroperasi<br>Operational | Jakarta              | Gedung 18 Office Park Lantai 25 Suite A2<br>Jalan TB Simatupang No. 18 Kel. Kebagusan<br>Kec. Pasar Minggu, Jakarta Selatan<br>Tel: (62 21) 75914724<br>Email: info@surya-energi.com                                                                                                                                                                                                                                                                                                                                                                                                               | Rp154.924.362.141                  |
| PT TCP Internusa                                   | 1971                                     | Real Estat<br>Real Estate                            | 95,58%                                                                                                      | Beroperasi<br>Operational | Jakarta              | Gedung TCP Internusa Lantai Basement 2<br>Extension Hotel Gran Meliá Jakarta<br>Jl HR. Rasuna Said Blok X-0 KAV 4,<br>Kota Adm. Jakarta Selatan,<br>DKI Jakarta, 12950<br>Tel: (62 21) 5277788<br>Email: oss.tcp@gmail.com<br><br>Mailing address:<br>Hotel Gran Meliá Jakarta, Lantai 5<br>Jalan H.R. Rasuna Said Kav. X-0 Kuningan<br>Jakarta 12950, Indonesia<br>Tel : (62 21) 5277788, 5276688                                                                                                                                                                                                 | Rp1.054.032.258.108                |
| PT Sitiagung Makmur                                | 1998                                     | Perhotelan<br>Hospitality                            | Pemegang Saham Mayoritas oleh SAI sebesar 99,99%<br>SAI as Majority Shareholder with 99.99% ownership stake | Beroperasi<br>Operational | Jakarta              | Head Office Registered address (sesuai SKDP)<br>Gedung TCP Basement 2<br>Jalan H.R. Rasuna Said Kav. X-0, Kuningan,<br>Jakarta 12950<br>Tel: (62 21) 527 77788<br><br>Mailing address & Marketing Office<br>Gran Meliá Lantai 5 Jakarta<br>Jalan H.R. Rasuna Said Kav. X-0 Jakarta Selatan                                                                                                                                                                                                                                                                                                         | Rp486.947.532.729                  |
| Unit Usaha Konstruksi   Construction Business Unit |                                          |                                                      |                                                                                                             |                           |                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                    |
| PT Nusa Raya Cipta Tbk                             | 1975                                     | Konstruksi<br>Construction                           | 63,94%                                                                                                      | Beroperasi<br>Operational | Jakarta              | Head Office Graha Cipta Building<br>Jalan D.I. Panjaitan No. 40 Jakarta Timur 13350<br>Tel. (62 21) 819 3526, 819 3582<br>Fax. (62 21) 819 3544<br>Email: nrc@nusarayacipta.com; corsec@nusarayacipta.com<br>Website: www.nusarayacipta.com<br><br><b>Regional Offices</b><br>Medan, North Sumatera<br>Jalan Imam Bonjol No. 12A<br>Medan 20112<br>Tel. (62 61) 414 2284<br>Fax. (62 61) 415 7258<br>Email: nrcmedan@nusarayacipta.com<br><br>Surabaya, East Java<br>Jalan Rungkut Industri II No. 45D<br>Surabaya 60293<br>Tel. (62 31) 8437207<br>Fax. (62 31) 8470220<br>Email: nrc@indo.net.id | Rp2.903.846.281.206                |

| Nama Entitas<br>Entity Name                       | Tahun Pendirian<br>Year of Establishment | Bidang Usaha<br>Line of Business                               | Kepemilikan Saham SSIA<br>SSIA's Share Ownership                                                            | Status                 | Domisili<br>Domicile | Alamat<br>Address                                                                                                                                                                                                                                                                                                                                                                   | Total Aset per 31 Desember 2025 |
|---------------------------------------------------|------------------------------------------|----------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|------------------------|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|
|                                                   |                                          |                                                                |                                                                                                             |                        |                      | <b>Branch Offices</b><br>Semarang, Central Java<br>Jalan Brigjen Sudiarto No. 516<br>Semarang 51092<br>Tel. (62 24) 672 3585 – 671 0416<br>Fax. (62 24) 671 2790<br>Email: smgnrc@gmail.com<br><br>Denpasar, Bali<br>Jalan By Pass I Gusti Ngurah Rai No. 38 Tohpati,<br>Denpasar 80237, Bali<br>Tel. (62 361) 462 528, 462 040<br>Fax. (62 361) 462 342<br>Email: info@nrcbali.com |                                 |
| PT Surya Tirta Sejahtera Investama                | 2025                                     | Pengolahan dan Pengelolaan Air Water Treatment and Management. | 99,99%                                                                                                      | Beroperasi Operational | Jakarta              | Tempo Scan Tower 20th Floor<br>Jalan H.R. Rasuna Said Kav. 3-4 RT 5 / RW 4<br>Kuningan, Jakarta, 12950, Indonesia                                                                                                                                                                                                                                                                   | Rp65.991.201.936                |
| Unit Usaha Perhotelan   Hospitality Business Unit |                                          |                                                                |                                                                                                             |                        |                      |                                                                                                                                                                                                                                                                                                                                                                                     |                                 |
| PT Suryalaya Anindita International               | 1983                                     | Perhotelan Hospitality                                         | 50,11%                                                                                                      | Beroperasi Operational | Jakarta              | Gedung Hotel Gran Meliá Jakarta<br>Jalan H.R. Rasuna Said Kav. X-0<br>Kuningan Timur, Setiabudi Jakarta Selatan                                                                                                                                                                                                                                                                     | Rp3.432.539.162.119             |
| PT Ungasan Semesta Resort                         | 2006                                     | Perhotelan Hospitality                                         | Pemegang Saham Mayoritas oleh SAM sebesar 99,99%<br>SAM as Majority Shareholder with 99.99% ownership stake | Beroperasi Operational | Bali                 | Jalan Melasti, Br. Kelod,<br>Desa/Kelurahan Ungasan, Kec. Kuta Selatan, Kab. Badung, Provinsi Bali, 80363<br>Tel. 085738355579<br>Fax. (62 361) 300 7777<br>Email: umana.lxrbali@gmail.com<br><br>Mailing Address & Marketing Office<br>Gran Meliá Jakarta Lantai 5<br>Jalan H.R. Rasuna Said Kav. X-0 Jakarta Selatan                                                              | Rp248.345.032.012               |
| PT Surya Internusa Hotels                         | 2010                                     | Perhotelan Hospitality                                         | Pemegang Saham Mayoritas oleh SAI sebesar 99,99%<br>SAI as Majority Shareholder with 99.99% ownership stake | Beroperasi Operational | Jakarta              | Tempo Scan Tower 20th Floor<br>Jalan H.R. Rasuna Said Kav. 3-4 RT 5 / RW 4<br>Kuningan, Jakarta, 12950, Indonesia<br>Tel. (62 21) 5276682<br>Fax. (62 21) 5276678<br>Email: inquiry@suryainternusahotels.com                                                                                                                                                                        | Rp474.649.698.308               |
| PT BATIQA Hotel Manajemen                         | 2013                                     | Perhotelan Hospitality                                         | 99,99%                                                                                                      | Beroperasi Operational | Jakarta              | Tempo Scan Tower 20th Floor<br>Jalan H.R. Rasuna Said Kav.3-4 RT 5 / RW 4<br>Kuningan, Jakarta, 12950, Indonesia<br>Tel. (62 21) 29023111<br>Fax. (62 21) 29023222<br>Email: inquiry@batiqa.com<br>Website: www.batiqa.com                                                                                                                                                          | Rp5.011.006.861                 |
| PT Horizon Internusa Persada                      | 2014                                     | Perhotelan Hospitality                                         | 20,27%                                                                                                      | Beroperasi Operational | Jakarta              | Jalan Haji Nawi Buntu, Nomor 1, RT 006/RW 010<br>Kelurahan Gandaria Utara, Kecamatan Kebayoran Baru<br>Kota Administrasi Jakarta Selatan, Provinsi DKI Jakarta, 12140<br>Tel. (62 21) 39524523<br>Email: hello@travelio.com                                                                                                                                                         | Rp386.661.814.424               |

Keterangan | Note:  
Data yang disajikan adalah jumlah saham yg dimiliki oleh SSIA sebagai Holding pada entitas anak yang telah beroperasi. Data lengkap mengenai seluruh Entitas Anak beserta kepemilikan saham dan Total Aset per 31 Desember 2025 tersedia pada Laporan Keuangan Perseroan.  
The data presented reflects the number of shares held by SSIA, in its capacity as the holding company, in subsidiaries that are already in operation. Complete information on all subsidiaries, including share ownership and total assets as of 31 December 2025, is available in the Company's Financial Statements.

## PT SURYACIPTA SWADAYA (SURYACIPTA)



PT Suryacipta Swadaya (Suryacipta) telah mencatatkan pencapaian positif selama lebih dari 34 tahun, salah satunya melalui proyek Suryacipta City of Industry yang merupakan proyek Perseroan paling masif. Kawasan industri yang berhasil dikembangkan di atas lahan seluas 1.400 hektar ini berlokasi di Karawang, Jawa Barat. Proyek ini memiliki akses langsung ke jalan Tol Jakarta-Cikampek, yang meningkatkan konektivitas ke Jakarta, Bandung, dan daerah di Jawa Barat lainnya, serta Pelabuhan Tanjung Priok dan Bandara Internasional Soekarno-Hatta.

Suryacipta City of Industry difasilitasi dengan infrastruktur berstandar internasional, mulai dari jaringan telekomunikasi dengan *multiple fiber optic*, jaringan gas dan listrik yang andal, tim keamanan dan pemadam kebakaran yang siaga 24 jam, serta aplikasi *mobile* "Suryacipta Mobile App". Suryacipta City of Industry menjadi kawasan industri yang nyaman dan kondusif bagi berbagai sektor industri, termasuk manufaktur otomotif, *consumer goods*, *data centre*, elektronik, farmasi, alat kesehatan, logistik, steel & metal, serta *building material*. Terdapat lebih dari 175 perusahaan domestik dan internasional yang telah menetap di kawasan ini, beberapa di antaranya Daihatsu, Isuzu, Yadea, Bekaert, Bridgestone, TVS, JVC, GS Battery, Nestlé, Kopi Kapal Api, Daesang Food Indonesia, dan Beta Pharmacon.

PT Suryacipta Swadaya (Suryacipta) has delivered positive achievements for more than 34 years, including through Suryacipta City of Industry, the Company's largest project to date. Developed on approximately 1,400 hectares, this industrial estate is located in Karawang, West Java. It has direct access to the Jakarta-Cikampek toll road, enhancing connectivity to Jakarta, Bandung, and other areas in West Java, as well as to Tanjung Priok Port and Soekarno-Hatta International Airport.

Suryacipta City of Industry is supported by international-standard infrastructure, including a telecommunications network with multiple fiber-optic lines, reliable gas and electricity networks, 24-hour security and firefighting teams, and the "Suryacipta Mobile App". The estate provides a comfortable and conducive operating environment for a wide range of industries, including automotive manufacturing, consumer goods, data centers, electronics, pharmaceuticals, medical devices, logistics, steel and metal, and building materials. More than 175 domestic and international companies have established operations in the estate, including Daihatsu, Isuzu, Yadea, Bekaert, Bridgestone, TVS, JVC, GS Battery, Nestlé, Kapal Api, Daesang Food Indonesia, and Beta Pharmacon.

Proyek Suryacipta City of Industry juga dikenal sebagai kawasan industri yang asri dan selalu mendapat penilaian yang baik dari Kementerian Lingkungan Hidup dan Kehutanan (KLHK). Salah satu yang menarik yaitu adanya sistem pengolahan air limbah atau *Wastewater Treatment Plant* (WWTP) Organica yang menggunakan sistem modern dari Hungaria. WWTP Organica memanfaatkan bakteri yang menempel pada media akar tanaman untuk mengurai air limbah. Fasilitas ini dirancang untuk meningkatkan efisiensi, keberlanjutan dan integrasi lingkungan guna memenuhi kebutuhan industri.

Proyek ini juga menggunakan solar panel pada infrastruktur di kawasannya dan mengajak para tenant untuk turut menerapkan hal tersebut sebagai salah satu upaya dari implementasi ESG di perusahaan. Kawasan tersebut juga telah ditetapkan sebagai Objek Vital Nasional Bidang Industri (OVNI) oleh Kementerian Perindustrian Republik Indonesia berdasarkan Surat Keputusan No. 1734/2021, sehingga mendapatkan perlindungan dan pelayanan langsung dari Kepolisian Negara Republik Indonesia dalam pengamanan kawasan industri yang memberikan rasa aman dan nyaman bagi para tenant.

Selain infrastruktur yang menunjang operasional bisnis para tenant, proyek ini juga menyediakan berbagai fasilitas pendukung, seperti gedung perkantoran (The Manor), fasilitas retail (The Promenade) yang dihuni oleh tenant komersial seperti bank, restoran, minimarket, serta hotel & apartemen (BATIQA). Suryacipta juga mengembangkan Suryacipta Centre of Information (SCI), sebuah pusat pelayanan terpadu satu pintu yang memberikan asistensi kepada tenant, klien, dan investor, mulai dari pra-investasi hingga menjalankan bisnisnya di Indonesia. Layanan bebas biaya ini merupakan bentuk dukungan Suryacipta kepada program pemerintah dalam meningkatkan kemudahan berinvestasi, sejalan dengan visi SSIA "Membangun Indonesia yang Lebih Baik".

Setelah sukses mengembangkan Suryacipta City of Industry, Suryacipta kemudian meluncurkan proyek baru yang lebih signifikan, yaitu Subang Smartpolitan. Subang Smartpolitan adalah kota mandiri terintegrasi dengan konsep *Green, Smart, and Sustainable* yang diperuntukkan bagi kawasan industri dan komersial, termasuk area hunian, ritel, dan pendidikan. Proyek ini dikembangkan di atas lahan seluas 2.717 hektar dan didesain dengan infrastruktur berbasis IoT (*Internet of Things*) yang dimonitor selama 24 jam melalui *command centre*. Kawasan juga dilengkapi dengan aplikasi mobile "Subang Smartpolitan" yang dapat digunakan tenant untuk mengakses informasi seputar Subang Smartpolitan. Infrastruktur tersebut dibangun untuk mendukung aktivitas bisnis para tenant dengan lebih efisien, serta meningkatkan kualitas hidup masyarakat di kawasan dan sekitarnya.

The project is also recognized as a green and well-maintained industrial estate and has consistently received strong assessments from the Ministry of Environment and Forestry (KLHK). One notable feature is the Organica Wastewater Treatment Plant (WWTP), which utilizes modern technology from Hungary. The Organica WWTP uses bacteria attached to plant-root media to break down wastewater. The facility is designed to enhance efficiency, sustainability, and environmental integration to meet industrial needs.

The estate also utilizes solar panels across its infrastructure and encourages tenants to adopt similar initiatives as part of ESG implementation. In addition, the area has been designated as a National Vital Object in the Industrial Sector (OVNI) by the Ministry of Industry of the Republic of Indonesia under Decree No. 1734/2021, and therefore receives direct security protection and services from the Indonesian National Police, providing safety and comfort for tenants operating within the estate.

Beyond core operational infrastructure, the project provides a range of supporting facilities, including office space (The Manor), retail facilities (The Promenade) with commercial tenants such as banks, restaurants, and minimarkets, as well as a hotel and apartment complex (BATIQA). Suryacipta also developed the Suryacipta Centre of Information (SCI), a one-stop integrated service center that provides assistance to tenants, clients, and investors, from pre-investment support through to business operations in Indonesia. This free-of-charge service reflects Suryacipta's support for government programs to enhance ease of doing business, in line with SSIA's vision of "Building a Better Indonesia".

Following the successful development of Suryacipta City of Industry, Suryacipta launched a more significant new project: Subang Smartpolitan. Subang Smartpolitan is an integrated self-sustaining township built on a Green, Smart, and Sustainable concept, designed for industrial and commercial uses, including residential, retail, and education areas. Developed on approximately 2,717 hectares, the project features IoT (Internet of Things)-based infrastructure monitored 24 through a command center. The area is also supported by the "Subang Smartpolitan" mobile application, which allows tenants to access information related to the township. This infrastructure is designed to support tenants' business activities more efficiently while enhancing the quality of life for communities within and around the area.

Proyek Subang Smartpolitan terletak di Subang, Jawa Barat-pusat ekonomi baru yang merupakan perpanjangan dari koridor industri di Indonesia. Perjalanan ke Subang Smartpolitan dapat ditempuh selama kurang lebih 60 menit dari Jakarta melalui Tol Cikopo-Palimanan (Cipali) dan berpindah pada Km 89 ke Jalan Tol Akses Patimban. Nantinya, Subang Smartpolitan dapat diakses melalui gerbang keluar pertama pada ruas Jalan Tol Akses Patimban.

Subang Smartpolitan terintegrasi dengan infrastruktur strategis nasional seperti Tol Cipali, Pelabuhan Patimban yang dapat diakses langsung via Jalan Tol Akses Patimban (target operasional 2027), Bandara Internasional Kertajati, Tol Trans Jawa, dan kedepannya akan dilalui oleh kereta cepat Jakarta-Surabaya.

Subang Smartpolitan telah dipercaya menjadi pusat bagi berbagai industri modern, di antaranya produsen kendaraan listrik terkemuka asal China, BYD, perusahaan elektronik asal Jepang, Sanwa Musen, manufaktur mainan Kids Play Indonesia, dan lain-lain.

Hingga 31 Desember 2025, Suryacipta mencatat total penjualan marketing lahan industri sebesar 46,9 hektar dengan Suryacipta City of Industry sebesar 10,8 hektar dan Subang Smartpolitan 36,1 hektar. Adapun total realisasi penjualan tanah sebesar Rp312 miliar. Secara keseluruhan, Suryacipta telah berhasil mengakuisisi total 206,8 hektar lahan pada tahun 2025.

Subang Smartpolitan is located in Subang, West Java, a new economic center that extends Indonesia's industrial corridor. It can be reached in approximately 60 minutes from Jakarta via the Cikopo-Palimanan (Cipali) toll road, continuing at Km 89 onto the Patimban Access Toll Road. Subang Smartpolitan will be accessible via the first exit gate along the Patimban Access Toll Road.

Subang Smartpolitan is integrated with strategic national infrastructure, including the Cipali toll road, Patimban Port, directly accessible via the Patimban Access Toll Road, which is expected to be operational in 2027, Kertajati International Airport, the Trans-Java toll road, and, in the future, the planned Jakarta-Surabaya high-speed rail line.

Subang Smartpolitan has been selected as a base for various modern industries, including leading Chinese electric vehicle manufacturer BYD, Japanese electronics company Sanwa Musen, toy manufacturer Kids Play Indonesia, among others.

As of 31 December 2025, Suryacipta recorded total marketing sales of industrial land of 46.9 hectares, consisting of 10.8 hectares at Suryacipta City of Industry and 36.1 hectares at Subang Smartpolitan. Total realized land sales amounted to Rp312 billion. Overall, Suryacipta successfully acquired a total of 206.8 hectares of land in 2025.



Toll Gate Subang Smartpolitan

## PT SURYA ENERGI PARAHITA (SEP)



PT Surya Energi Parahita (SEP) didirikan pada tahun 2014 dengan kegiatan bisnis di bidang penyaluran/distribusi gas bumi melalui pipa sebagai bahan bakar produksi untuk industri yang berada dalam Kawasan Industri Suryacipta City of Industry (SCI) dengan izin niaga nomor: 365/1/IU/ESDM/PMDN/2022. SEP juga sudah memperoleh ISO 14001:2015 dan 45001:2018.

Di dalam kawasan SCI, jumlah *tenant* SEP periode 2025 tercatat sebanyak 21 perusahaan, dengan mayoritas *tenant* merupakan perusahaan multinasional yang didominasi perusahaan otomotif seperti: PT Astra Daihatsu Motor, PT Isuzu Astra Motor Indonesia, PT Central Motor Wheel Indonesia, dan lain-lainnya.

Penghargaan yang telah diperoleh SEP dalam bidang MIGAS sampai saat ini adalah:

1. Penghargaan dari BPH MIGAS 2021, sebagai Badan Usaha Terpatuh Bidang Gas Bumi.
2. Penghargaan dari Pertamina Hulu Energi 2022, sebagai *The Best Performance in The Implementation of Commercial Agreement with Daily Quantity Below 10 MMSCFD*.
3. Penghargaan dari Pertamina EP Regional 2, *Honoring Our Shared Journey Synergy and Dedication 2025*
4. Penghargaan dari Apresiasi BPH Migas 2025, sebagai Badan Usaha Niaga Menengah Terbaik (Volume di Bawah 10%)
5. Penghargaan dari Pertamina Hulu Energi, *Customer Day 2025-Appreciate on Your Collaboration and Continuous Support*

PT Surya Energi Parahita (SEP) was established in 2014 and is engaged in the transmission/distribution of natural gas via pipelines as production fuel for industries located within the Suryacipta City of Industry (SCI) Industrial Estate, under trading license No. 365/1/IU/ESDM/PMDN/2022. SEP has also obtained ISO 14001:2015 and ISO 45001:2018 certifications.

Within the SCI area, SEP served 21 tenant companies in 2025. Most of these tenants are multinational corporations, predominantly from the automotive sector, including PT Astra Daihatsu Motor, PT Isuzu Astra Motor Indonesia, PT Central Motor Wheel Indonesia, and others.

To date, SEP has received the following recognitions in the oil and gas sector:

1. BPH Migas Award 2021 as the Most Compliant Natural Gas Business Entity.
2. Pertamina Hulu Energi Award 2022 as The Best Performance in the Implementation of Commercial Agreement with Daily Quantity Below 10 MMSCFD.
3. Pertamina EP Regional 2 Award 2025, Honoring Our Shared Journey: Synergy and Dedication.
4. BPH Migas Appreciation 2025 as the Best Medium Trading Business Entity (Volume Below 10%).
5. Pertamina Hulu Energi Customer Day 2025 Award in appreciation of collaboration and continuous support.

SEP telah memiliki infrastruktur berupa pipa distribusi gas bumi sepanjang 25 km di dalam kawasan industri SCI dan *Metering Gas Orifice*, serta *Metering Regulating System* yang terpasang di area *tenant* guna mendukung operasional penyaluran gas bumi.

Dengan adanya proyek Subang Smartpolitan yang dikembangkan oleh SCS, maka SEP akan membangun infrastruktur untuk menyediakan dan menyalurkan gas bumi untuk kawasan industri tersebut dengan berbekal pengalaman yang telah dijalankan sebelumnya pada kawasan industri SCI.

Hingga 31 Desember 2025, SEP telah melakukan penjualan sebesar Rp89.263.060.546

SEP operates natural gas distribution infrastructure comprising approximately 25 km of gas distribution pipelines within the SCI industrial estate, along with Gas Orifice Metering and Metering Regulating Systems installed at tenant sites to support reliable gas distribution operations.

With the development of the Subang Smartpolitan project by SCS, SEP plans to build infrastructure to supply and distribute natural gas to the industrial estate, leveraging the experience gained from its operations at SCI.

As of 31 December 2025, SEP recorded sales of Rp89,263,060,546.



## PT TCP INTERNUSA (TCP)



PT TCP Internusa (TCP) dipercaya Pemerintah DKI Jakarta untuk mengembangkan Kawasan Kuningan, Jakarta Selatan pada tahun 1973. Kawasan seluas 273 Hektar ini kini dikenal sebagai koridor Kawasan Kuningan dan kawasan perumahan mewah. Kawasan ini menjadi pilihan utama karena letaknya yang strategis di kawasan Segitiga Emas Jakarta.

PT TCP Internusa di tahun 1992 memiliki proyek utama yaitu pengembangan perumahan "Tanjung Mas Raya" dengan luas 37 hektar yang berlokasi di TB Simatupang, Jakarta Selatan. Tanjung Mas Raya merupakan kawasan pemukiman menengah atas yang terdiri dari area perumahan dan komersial. Saat ini, kawasan perumahan tersebut telah terjual habis dengan menyisakan 2,1 hektar tanah.

Setelah sukses membangun proyek Tanjung Mas Raya, TCP kemudian terdorong untuk mengembangkan proyek rumah mewah selanjutnya yaitu "Edenhaus Simatupang" yang berada di dalam kompleks perumahan Tanjung Mas Raya tersebut. Edenhaus Simatupang merupakan *signature cluster within cluster* di dalam kompleks perumahan bergengsi Tanjung Mas Raya yang terdiri dari 41 Unit senilai Rp300 miliar rumah mewah kelas butik, yang dirancang dengan konsep *garden home resort* dengan total lahan seluas 21.000 m<sup>2</sup>. *Groundbreaking* pembangunan ini yang dimulai di tahun 2020 dan di tahun 2025 seluruh unit rumah Edenhaus Simatupang sudah laku terjual dan serah terima kepada konsumen.

In 1973, PT TCP Internusa (TCP) was appointed by the Government of the Special Capital Region of Jakarta to develop the Kuningan area in South Jakarta. Spanning 273 hectares, the area is now known as the Kuningan Corridor and a high-end residential district. It has become a prime location due to its strategic position within Jakarta's Golden Triangle.

In 1992, PT TCP Internusa undertook its flagship project, the development of "Tanjung Mas Raya", a 37-hectare residential estate located on TB Simatupang, South Jakarta. Tanjung Mas Raya is a middle-to-upper-class residential area comprising both housing and commercial zones. To date, the development has been fully sold, with only 2.1 hectares of land remaining.

Following the successful completion of Tanjung Mas Raya, TCP expanded into the luxury housing segment through "Edenhaus Simatupang", located within the Tanjung Mas Raya residential complex. Edenhaus Simatupang is a signature "cluster-within-a-cluster" featuring 41 boutique luxury homes with a total project value of Rp300 billion. Designed under a garden home resort concept, the development occupies a total land area of 21,000 m<sup>2</sup>. Construction commenced with a groundbreaking in 2020, and by 2025 all Edenhaus Simatupang units had been sold and handed over to customers.

Selain itu, TCP juga bergerak sebagai pengelola properti, yaitu:

#### 1. Glodok Plaza

Pusat perbelanjaan 9 (sembilan) lantai yang terletak di kawasan China Town, Glodok, Jakarta Barat. Memiliki total area komersial kurang lebih 35.808 m<sup>2</sup>, terbagi menjadi beberapa sentra area bisnis yaitu ritel, *entertainment centre*, *promotion*, dan *food court*. Penyewa di Glodok Plaza tersebut umumnya memiliki kontrak jangka panjang maupun penyewa ulang (regular tenant). Pada tahun 2023, tingkat hunian rata-rata Glodok Plaza mencapai 82,3%. Pada bulan April 2024, telah dilakukan renovasi pada bagian lantai *Ground Floor* Glodok Plaza dan perubahannya bertemakan suasana Kota Tua. Adapun *tenant* yang mengisinya antara lain restoran, *grocery store*, *booth pameran*, dan *mini stage* sebagai *center*.

#### 2. Graha Surya Internusa

Gedung perkantoran dengan total 17 (tujuh belas) lantai dengan luas bangunan kurang lebih 21.035 m<sup>2</sup>, berlokasi strategis di area perdagangan dan perkantoran segitiga emas di Jl. H. R. Rasuna Said, Kuningan, Jakarta. Graha Surya Internusa berdampingan dengan hotel Gran Meliá Jakarta dan terhubung dengan tiga akses jalan utama yaitu Jl. H. R. Rasuna Said, Jl. Gatot Subroto dan Jl. Patra Kuningan. Beberapa penyewa utama adalah PT Bank Danamon Tbk dan PT L'Oréal Indonesia. Mulai awal tahun 2014, TCP Internusa menghentikan operasional gedung perkantoran tersebut sehubungan dengan rencana pembangunan gedung perkantoran baru yang dinamakan SSI Tower.

Di tahun 2026 ini PT TCP Internusa menyiapkan *launching* beberapa *project* baru seperti:

1. Perumahan Edenhause Serpong sebanyak 122 unit rumah.
2. Perumahan RUMIDA Subang sebanyak 622 unit rumah.



In addition, TCP also operates as a property manager for the following assets:

#### 1. Glodok Plaza

A 9 (nine) story shopping center located in Jakarta's Chinatown district, Glodok, West Jakarta. It has a total commercial area of approximately 35,808 sqm, consisting of several business zones, including retail, an entertainment center, promotion areas, and a food court. Tenants generally hold long-term leases and/or renewals (regular tenants). In 2023, Glodok Plaza recorded an average occupancy rate of 82.3%. In April 2024, renovations were carried out on the ground floor, with design updates themed around the *Kota Tua* (Old Town) atmosphere. Current tenants include restaurants, a grocery store, exhibition booths, and a mini stage as a central attraction.

#### 2. Graha Surya Internusa

A 17 (seventeen) story office building with a total building area of approximately 21,035 m<sup>2</sup>, strategically located within Jakarta's Golden Triangle business district on Jl. H. R. Rasuna Said, Kuningan, Jakarta. Graha Surya Internusa is adjacent to the Gran Meliá Jakarta hotel and is connected to three main access roads: Jl. H. R. Rasuna Said, Jl. Gatot Subroto, and Jl. Patra Kuningan. Key tenants include PT Bank Danamon Tbk and PT L'Oréal Indonesia. Since early 2014, TCP Internusa has suspended operations of the office building in relation to the planned development of a new office tower, SSI Tower.

In 2026, PT TCP Internusa is preparing to launch several new projects, as follows:

1. Edenhause Serpong housing development comprising 122 units.
2. RUMIDA Subang housing development comprising 622 units.

## PT NUSA RAYA CIPTA TBK (NRCA)



PT Nusa Raya Cipta Tbk (NRCA) bergerak dalam sektor jasa konstruksi dan memiliki spesialisasi bidang usaha yaitu pembangunan gedung bertingkat tinggi seperti perhotelan, apartemen, pusat perbelanjaan, perkantoran, rumah sakit, industri, maupun pekerjaan struktur dengan portofolio klien yang berasal dari kelompok usaha properti papan atas tanah air.

Dengan pengalaman lebih dari 57 tahun, NRCA memiliki keunggulan dalam pembangunan *high rise building*. Pada tahun 2012, NRCA mendapatkan kepercayaan menjadi kontraktor dalam pembangunan proyek infrastruktur Tol Cikampek-Palimanan sepanjang 116 km. Proyek jalan tol ini telah beroperasi sejak Juni 2015. Pada tanggal 8 Desember 2025, PT Nusa Raya Cipta Tbk yang tergabung dalam Kerja Sama Operasi ADHI-NRC (KSO ADHI-NRC) ditunjuk untuk melaksanakan Pekerjaan Jasa Konstruksi Pembangunan Jalan Tol Akses Patimban Paket I STA. 0+000 – STA. 7+100.

Kesuksesan NRCA tak terlepas dari perhatian besar terhadap aspek Keselamatan dan Kesehatan Kerja (K3). Hal ini sebagaimana diwujudkan melalui penerapan Sistem Manajemen Keselamatan dan Kesehatan Kerja (SMK3) dan Pedoman Keselamatan dan Kesehatan Kerja Perusahaan Proyek Konstruksi sebagai upaya untuk mewujudkan keamanan dan keselamatan para pekerjanya. Dalam rangka peningkatan kualitas penerapan K3 di lingkungan kerja, Perseroan senantiasa memperbaharui sertifikat SMK3.

PT Nusa Raya Cipta Tbk (NRCA) operates in the construction services sector, with core expertise in the development of high-rise buildings, including hotels, apartments, shopping centers, office buildings, hospitals, industrial facilities, and structural works. NRCA's client portfolio comprises leading property groups in Indonesia.

With more than 57 years of experience, NRCA has established a strong competitive edge in high-rise construction. In 2012, NRCA was entrusted as a contractor for the development of the 116 km Cikampek-Palimanan toll road infrastructure project, which has been in operation since June 2015. On December 8, 2025, PT Nusa Raya Cipta Tbk, as part of the ADHI-NRC Joint Operation (KSO ADHI-NRC), was appointed to carry out the construction services works for the Patimban Access Toll Road Package I, STA. 0+000 – STA. 7+100.

NRCA's achievements are underpinned by its strong commitment to Occupational Health and Safety (OHS). This is reflected in the implementation of the Occupational Health and Safety Management System (SMK3) and the OHS Guidelines for Construction Project Companies to ensure the safety and well-being of its workforce. To continuously enhance OHS implementation in the workplace, the Company regularly renews its SMK3 certification.

Selain itu, NRCA juga telah menerapkan Standar ISO sebagai Sistem Jaminan Mutu sejak 1998 dan memperoleh Sertifikat Manajemen Mutu dari *Lloyd's Register Quality Assurance* (LRQA) pada 9 Maret 1999 sampai dengan 14 Desember 2009. Terhitung sejak 15 Desember 2009, Perseroan memperoleh Sertifikat ISO yang dikeluarkan oleh PT Sucofindo dan senantiasa memperbaharui Sertifikat Manajemen Mutu SNI ISO 9001:2015, Sertifikat Sistem Manajemen Lingkungan SNI ISO 14001:2015, Sertifikat Sistem Manajemen Keselamatan dan Kesehatan Kerja ISO 45001: 2018, dan Sertifikat Sistem Manajemen Anti Penyuapan SNI ISO 37001: 2016 yang juga diperoleh dari PT Sucofindo.

Pada tahun 2025, NRCA telah mendapatkan kepercayaan dalam sejumlah pembangunan proyek seperti Nava Park Business Suite BSD, *Industrial Office Building & Facility* Charoen Pokphand Indonesia Jakarta, *Parking Building & Campus Plaza* E Gunadarma Depok, Akebono Astra Phase 2 Karawang, BCTMP IKK Pindo Deli Karawang, OMC *Building* IKK Pindodeli Karawang, *New Plant* AHM Deltamas Cikarang Bekasi, Tempo Tiger Cikarang, Subang Smartpolitan, Gereja Sidang Jemaat Kristus Gunung Sahari Jakarta, Holiday Inn Express Bandung, *Club House* Bumi Luhur Kota Baru Parahyangan Padalarang Bandung, Gedung *Tower 13* Universitas Kebangsaan Republik Indonesia (UKRI) Bandung, Gedung *Tower 16* Universitas Kebangsaan Republik Indonesia (UKRI) Bandung, Masjid & Kantin PT Handases Abadi Indonesia Pekalongan, Keluarga Sehat Coverall Hospital Rembang, IGD Elisabeth Hospital Semarang, Rejuvenation SCP Mall Samarinda, Residence Mandarin Oriental Pandawa Denpasar, dan Ayana Hotel Structure Jimbaran Bali, dan lain sebagainya.

Pada tahun 2025, Perseroan memperbaharui Sertifikat Sistem Manajemen Mutu SNI ISO 9001:2015, Sertifikat Sistem Manajemen Lingkungan SNI ISO 14001:2015, dan Sertifikat Sistem Manajemen Keselamatan dan Kesehatan Kerja SNI ISO 45001:2018. Pada tahun 2025, NRCA juga berhasil mempertahankan kinerjanya dengan meraih kontrak baru sebesar Rp3.188 miliar.

In addition, NRCA has implemented ISO standards as a Quality Assurance System since 1998 and obtained a Quality Management Certificate from Lloyd's Register Quality Assurance (LRQA) from 9 March 1999 to 14 December 2009. Effective 15 December 2009, the Company has held ISO certifications issued by PT Sucofindo and continuously renews its SNI ISO 9001:2015 Quality Management System certification, SNI ISO 14001:2015 Environmental Management System certification, ISO 45001:2018 Occupational Health and Safety Management System certification, and SNI ISO 37001:2016 Anti-Bribery Management System certification, all issued by PT Sucofindo.

In 2025, NRCA was entrusted with the construction of various projects, including Nava Park Business Suite BSD, Industrial Office Building & Facility of Charoen Pokphand Indonesia Jakarta, Parking Building & Campus Plaza E Gunadarma Depok, Akebono Astra Phase 2 Karawang, BCTMP IKK Pindo Deli Karawang, OMC Building IKK Pindo Deli Karawang, New Plant AHM Deltamas Cikarang Bekasi, Tempo Tiger Cikarang, infrastructure works for Subang Smartpolitan, Gereja Sidang Jemaat Kristus Gunung Sahari Jakarta, Holiday Inn Express Bandung, Club House Bumi Luhur Kota Baru Parahyangan Padalarang Bandung, Tower 13 Building of Universitas Kebangsaan Republik Indonesia (UKRI) Bandung, Tower 16 Building of Universitas Kebangsaan Republik Indonesia (UKRI) Bandung, Mosque & Canteen of PT Handases Abadi Indonesia Pekalongan, Keluarga Sehat Coverall Hospital Rembang, Emergency Department of Elisabeth Hospital Semarang, Rejuvenation SCP Mall Samarinda, Residence Mandarin Oriental Pandawa Denpasar, Ayana Hotel Structure Jimbaran Bali, and others.

In 2025, the Company renewed its SNI ISO 9001:2015 Quality Management System certification, SNI ISO 14001:2015 Environmental Management System certification, and SNI ISO 45001:2018 Occupational Health and Safety Management System certification. In the same year, NRCA maintained its performance momentum by securing new contracts amounting to Rp3,188 billion.

## PT SITIAGUNG MAKMUR (SAM)



One Bedroom Villa UMANA Bali, LXR Hotels & Resorts

PT Sitiagung Makmur (SAM) adalah pengembang Umana Bali, LXR Hotels & Resorts (sebelumnya Jumana Bali Ungasan Resort) yang eksklusif di Bali. Pengembangan Umana Bali, LXR Hotels & Resorts terinspirasi oleh bahasa setempat yaitu "uma" yang berarti sawah. Umana Bali, LXR Hotels & Resorts memiliki 72 vila mewah dengan *infinity pool* dan *outdoor hot tub* di setiap unitnya, yang dirancang di teras bertingkat untuk menyediakan pemandangan panorama dari setiap sudut pandang. Sebuah tempat pelarian terpencil, Umana Bali dengan anggun memadukan pengalaman yang telah dikurasi, pemandangan dari puncak tebing yang tak tertandingi, dan budaya lokal yang akan membawa para tamu untuk menjelajahi Bali *Way of Life* melalui berbagai kegiatan otentik yang akan mengungkap hal-hal baru, baik untuk wisatawan yang pertama kali berkunjung ke Bali maupun yang telah mengunjungi Bali sebelumnya.

Berlokasi di 70 meter di atas permukaan laut di tebing batu kapur Ungasan yang megah, Umana Bali berjarak 45 menit dari Bandara Internasional Ngurah Rai. Selain itu, resor ini dapat menjangkau Pura Uluwatu dengan berkendara singkat dan juga memiliki akses ke Pantai Melasti yaitu pantai berpasir indah dengan air biru jernih.

Umana Bali melayani setiap selera dan acara dengan pengalaman makanan dan minumannya yang berbeda. Restoran Oliverra yang berada di puncak tebing akan membawa para tamu dalam perjalanan kuliner melintasi Mediterania,

PT Sitiagung Makmur (SAM) is the developer of Umana Bali, LXR Hotels & Resorts (formerly Jumana Bali Ungasan Resort), an exclusive luxury resort in Bali. The development of Umana Bali, LXR Hotels & Resorts is inspired by the local term "uma", meaning rice field. Umana Bali, LXR Hotels & Resorts features 72 luxury villas, each equipped with a private infinity pool and outdoor hot tub. The villas are designed across tiered terraces to provide panoramic views from every angle. As a secluded retreat, Umana Bali seamlessly blends curated experiences, unrivaled cliff-top vistas, and local culture, inviting guests to explore the Bali way of life through authentic activities that offer new discoveries for both first-time visitors and returning travelers.

Perched 70 meters above sea level on the majestic limestone cliffs of Ungasan, Umana Bali is located approximately 45 minutes from Ngurah Rai International Airport. The resort also offers convenient access to Uluwatu Temple and Melasti Beach, a stunning sandy shoreline known for its crystal-clear blue waters.

Umana Bali caters to a wide range of tastes and occasions through its distinctive food and beverage offerings. Oliverra, the resort's cliff-top restaurant, takes guests on a Mediterranean culinary journey, while Commune serves some of Southeast

sementara Restoran Commune menyajikan masakan Asia Tenggara terbaik dengan sentuhan lokal. Dapur interaktifnya akan memperlihatkan *spit-roast grill* yang digunakan untuk menyajikan hidangan lokal terpopuler dan favorit versi Umana Bali. Lebih lanjut, para tamu juga dapat menikmati *handcrafted cocktails* sambil menikmati pemandangan Samudra Hindia yang menakjubkan di area *Pad Pool Bar* yang disediakan. Terinspirasi dari lautan, Mer Lounge adalah tempat yang tenang di mana para tamu dapat bersantai sembari mengkreasikan minuman segar versi mereka dari minibar yang tersedia.

Tersedia pada Desember 2024, Uma Beach House membawa inspirasi desain ala Miami dan Gelungan (Mahkota Bali) dengan citarasa hidangan dengan cita rasa Peru yang segar. Ada juga Uma Beach House akan menjadi tempat pelarian bagi peselancar dengan pemandangan air biru kehijauan Pantai Melasti yang jernih serta tebing batu kapur yang menjulang tinggi.

Di sisi lain, Lohma Spa menawarkan berbagai pilihan perawatan yang dirancang untuk dilakukan secara individu atau kolektif. Kelompok dalam berbagai ukuran dapat merasakan kekuatan penyembuhan suara; teknik pernapasan holotropik untuk eksplorasi diri dan transformasi positif; atau berendam di air dingin, yang mendukung kesehatan kardiovaskular, kekebalan tubuh, dan mental, sehingga menghasilkan rasa puas alami yang tinggi dan mendalam.

Terdapat juga kegiatan yang bisa disesuaikan untuk seluruh keluarga meliputi yoga, penyembuhan suara, meditasi, serta perawatan dan relaksasi khusus untuk si kecil, mulai dari pijat tubuh bagian belakang dan kulit kepala hingga perawatan kaki dan “bernafas dalam ketenangan”, latihan pernapasan yang diikuti dengan peregangan serta penyembuhan suara dengan *singing bowl* dari Tibet. Selain itu, para tamu dapat menenangkan pikiran dan tubuh melalui sesi meditasi suara dan upacara pemberkatan jiwa yang dapat dilaksanakan di The Lohma Spa ataupun langsung di dalam vila mereka.

Adapun Chapel dan Umana Lawn menjadi tuan rumah pernikahan tak terlupakan dengan rona matahari terbenam yang ikonik, bersama dengan fasilitas lainnya termasuk tempat acara, pusat kebugaran 24 jam, paviliun yoga dalam ruangan, sauna, ruang uap, kolam berendam air panas dan dingin, dan *kids club* yang interaktif.

Hingga akhir tahun 2025, tingkat hunian rata-rata Umana Bali, LXR Hotels & Resorts tercatat mencapai 51,48%.

Asia’s finest cuisine with a local twist. Its interactive kitchen showcases a spit-roast grill used to prepare Umana Bali’s signature versions of popular local favorites. Guests may also enjoy handcrafted cocktails while taking in breathtaking views of the Indian Ocean at the Pad Pool Bar. Inspired by the sea, Mer Lounge offers a tranquil setting where guests can unwind and create their own refreshing drinks from the minibar selection.

Launched in December 2024, Uma Beach House combines Miami-inspired design with Gelungan (a Balinese crown) elements, complemented by fresh Peruvian-inspired flavors. Uma Beach House also serves as an escape for surfers, offering views of Melasti Beach’s clear turquoise waters and towering limestone cliffs.

Likewise, Lohma Spa offers a range of treatments designed for individual or group experiences. Groups of various sizes can explore the healing power of sound, holotropic breathing techniques for self-exploration and positive transformation, or cold-water immersion, which supports cardiovascular health, immunity, and mental well-being, creating a naturally uplifting and deeply restorative sense of satisfaction.

The resort also offers customizable activities for the entire family, including yoga, sound healing, meditation, as well as tailored treatments and relaxation experiences for children, from back and scalp massages to foot treatments and “breathing in calm”, a guided breathing exercise followed by stretching and Tibetan singing bowl sound healing. In addition, guests can restore mind and body through sound meditation sessions and soul-blessing ceremonies, which may be conducted at Lohma Spa or in the privacy of their villas.

The Chapel and Umana Lawn host unforgettable weddings framed by iconic sunset hues, complemented by other facilities including event venues, a 24-hour fitness center, an indoor yoga pavilion, a sauna, steam rooms, hot and cold plunge pools, and an interactive kids club.

As of the end of 2025, Umana Bali, LXR Hotels & Resorts recorded an average occupancy rate of 51.48%.

## PT SURYALAYA ANINDITA INTERNATIONAL (SAI)



The Reserve Pool Paradisus by Meliá Bali

PT Suryalaya Anindita International (SAI) bergerak di bidang perhotelan dan menjalankan bisnis melalui dua hotel berbintang lima, yaitu Paradisus by Meliá Bali dan Gran Meliá Jakarta (GMJ).

Paradisus by Meliá Bali, yang sebelumnya dikenal sebagai Meliá Bali Hotel, berlokasi di kawasan ITDC Nusa Dua dan berdiri di atas lahan seluas 10,7 hektar dengan total 492 kamar, termasuk 7 villa. Resor ini mengusung konsep taman tropis dengan pemandangan pantai serta dilengkapi fasilitas kolam renang, restoran dan bar, spa, *wellness*, aktivitas rekreasi, serta ruang pertemuan dan konferensi. Dalam rangka peningkatan kualitas dan transformasi produk ke segmen *luxury*, Meliá Bali Hotel menjalani renovasi menyeluruh sejak Oktober 2024 dan resmi kembali dibuka pada Februari 2026 sebagai Paradisus by Meliá Bali. Transformasi ini menghadirkan pengalaman menginap yang lebih eksklusif melalui fasilitas premium, konsep kuliner berkelas, dan standar pelayanan internasional.

Sementara itu, Gran Meliá Jakarta berada di jantung ibu kota sekaligus segitiga emas Jakarta. Dibangun menggunakan konsep desain modern dan arsitektur *avant-garde*, Gran Meliá Jakarta menawarkan 334 kamar bernuansa eksotis yang dipadupadankan dengan kemewahan. Gran Meliá Jakarta

PT Suryalaya Anindita International (SAI) operates in the hospitality sector and conducts its business through two five-star hotels: Paradisus by Meliá Bali and Gran Meliá Jakarta (GMJ).

Paradisus by Meliá Bali, formerly known as Meliá Bali Hotel, is located within the ITDC Nusa Dua area and is situated on 10.7 hectares of land with a total of 492 rooms, including seven villas. The resort embraces a tropical garden concept with beachfront views and is equipped with swimming pools, restaurants and bars, spa and wellness facilities, recreational activities, as well as meeting and conference venues. As part of a comprehensive quality enhancement and product transformation toward the luxury segment, Meliá Bali Hotel has undergone a full-scale renovation since October 2024 and officially reopened in February 2026 as Paradisus by Meliá Bali. This transformation delivers a more exclusive stay experience through premium facilities, elevated culinary concepts, and internationally benchmarked service standards.

Meanwhile, Gran Meliá Jakarta is located in the heart of the capital city and within Jakarta’s Golden Triangle. Built with a modern design concept and avant-garde architecture, Gran Meliá Jakarta offers 334 rooms that combine an exotic ambience with refined luxury. The hotel provides exclusive facilities and

menawarkan fasilitas eksklusif dengan kualitas layanan tingkat tinggi seperti RedLevel Executive Lounge, kolam renang, *fitness center*, spa, berbagai pilihan restoran (Café Gran Vía, Yoshi Izakaya Japanese Restaurant, Tien Chao Chinese Restaurant), *lounge & bar* (Lobby Lounge & Chillin Pool Bar), kafe (El Bombon), Erre & Urrechu (Spanish Restaurant), serta 14 ruang serba guna. Gran Meliá Jakarta mampu melampaui harapan serta cita rasa para tamu bisnis maupun wisatawan. Dengan kemudahan akses menuju Bandar Udara Soekarno Hatta, Cengkareng, Gran Meliá Jakarta juga secara konsisten menjadi pilihan utama hotel bintang 5 di Jakarta, sehingga pada tahun 2013 dilakukan renovasi guna mempertahankan keunggulannya di tengah persaingan bisnis perhotelan yang semakin ketat.

Pada tahun 2025, tingkat hunian GMJ tercatat berada di level 46,48%. Sedangkan Paradisus by Meliá Bali yang melakukan renovasi sejak 10 Oktober 2024 belum selesai renovasi hingga akhir 2025.

high-level service, including the RedLevel Executive Lounge, swimming pool, fitness center, spa, a range of dining options (Café Gran Vía, Yoshi Izakaya Japanese Restaurant, and Tien Chao Chinese Restaurant), lounges and bars (Lobby Lounge and Chillin Pool Bar), a café (El Bombon), Erre & Urrechu (Spanish Restaurant), and 14 multi-purpose function rooms. Gran Meliá Jakarta consistently meets, and exceeds, the expectations of both business and leisure guests. With convenient access to Soekarno-Hatta International Airport in Cengkareng, Gran Meliá Jakarta has remained a leading 5-star hotel choice in Jakarta. Accordingly, the hotel underwent renovation in 2013 to maintain its competitive edge amid increasingly intense competition in the hospitality industry.

In 2025, GMJ recorded an occupancy rate of 46.48%. Meanwhile, Paradisus by Meliá Bali, which has been under renovation since 10 October 2024, had not completed its renovation as of the end of 2025.



Erre Restaurant Gran Meliá Jakarta

## PT BATIQA HOTEL MANAJEMEN (BHM HOSPITALITY)



BATIQA Front Office

PT BATIQA Hotel Manajemen (BHM Hospitality) bergerak di bidang pengelolaan dan pengoperasian hotel di berbagai lokasi di Indonesia dengan fokus pada kualitas layanan, kepuasan pelanggan, dan inovasi dalam industri perhotelan.

BHM Hospitality mengangkat nilai-nilai budaya lokal khas Indonesia melalui BATIQA Hotels sebagai merek jaringan hotel yang dikelola oleh PT BATIQA Hotel Manajemen. Melalui visi dan misinya untuk selalu menciptakan kualitas yang unggul bagi seluruh pemangku kepentingan, BHM Hospitality terus memberikan layanan terbaik yang mengedepankan keramahan khas Indonesia dengan standar profesionalisme tinggi dari karyawan terhadap para tamu.

BHM Hospitality telah berhasil mengelola merek BATIQA Hotels sejak tahun 2014, meliputi:

- BATIQA Hotel & Apartments Karawang dengan kapasitas 137 kamar dan diresmikan pada 18 September 2014;
- BATIQA Hotel Cirebon dengan kapasitas 108 kamar dan diresmikan pada 9 September 2015;
- BATIQA Hotel Jababeka dengan kapasitas 127 kamar dan diresmikan pada 11 November 2015;
- BATIQA Hotel Palembang dengan kapasitas 160 kamar dan diresmikan pada 18 Februari 2016;

PT BATIQA Hotel Manajemen (BHM Hospitality) operates in hotel management and operations across various locations in Indonesia, with a focus on service quality, customer satisfaction, and innovation in the hospitality industry.

BHM Hospitality promotes Indonesia's distinctive local culture through BATIQA Hotels, the hotel network brand managed by PT BATIQA Hotel Manajemen. Guided by its vision and mission to consistently create superior value for all stakeholders, BHM Hospitality continues to deliver excellent service that highlights the warmth of Indonesian hospitality, supported by highly professional employees in serving guests.

BHM Hospitality has successfully managed the BATIQA Hotels brand since 2014, comprising:

- BATIQA Hotel & Apartments Karawang with 137 rooms, inaugurated on 18 September 2014;
- BATIQA Hotel Cirebon with 108 rooms, inaugurated on 9 September 2015;
- BATIQA Hotel Jababeka with 127 rooms, inaugurated on 11 November 2015;
- BATIQA Hotel Palembang with 160 rooms, inaugurated on 18 February 2016;

- BATIQA Hotel Pekanbaru dengan kapasitas 134 kamar dan diresmikan pada 26 Agustus 2016;
  - BATIQA Hotel Lampung dengan kapasitas 109 kamar dan diresmikan pada 16 September 2016;
  - BATIQA Hotel Darmo-Surabaya dengan kapasitas 87 kamar dan diresmikan pada 8 Agustus 2018;
- BATIQA Hotel Pekanbaru with 134 rooms, inaugurated on 26 August 2016;
  - BATIQA Hotel Lampung with 109 rooms, inaugurated on 16 September 2016; and
  - BATIQA Hotel Darmo-Surabaya with 87 rooms, inaugurated on 8 August 2018.

BATIQA Hotels berencana untuk terus berkembang dan mendirikan hotel-hotel berkualitas di seluruh penjuru Indonesia dalam rangka mengangkat kekayaan budaya lokal Indonesia yang melimpah. Hingga 31 Desember 2025, tingkat hunian rata-rata BATIQA Hotels tercatat sebesar 74.3%.

BATIQA Hotels plans to continue expanding and developing quality hotels across Indonesia to help showcase the country's rich local cultural heritage. As of 31 December 2025, BATIQA Hotels recorded an average occupancy rate of 74.3%.



## KRONOLOGI PENCATATAN SAHAM

### SHARE LISTING CHRONOLOGY

| Jenis Pencatatan<br>Type of Listing             | Jumlah Saham<br>Total Shares | Tanggal Efektif<br>Effective Date                                  | Harga Penawaran<br>Offering Price | Jumlah<br>Total |
|-------------------------------------------------|------------------------------|--------------------------------------------------------------------|-----------------------------------|-----------------|
| Penawaran<br>Offering                           | 135.000.000                  | 5 Maret 1997<br>5 March 1997                                       | 975                               | 131.625.000.000 |
| Pencatatan Saham<br>Pendiri<br>Company Listing  | 540.000.000                  | 27 Maret 1997<br>27 March 1997                                     | -                                 | -               |
| Obligasi Konversi<br>Convertible Bond           | 64.611.500                   | 27 Maret 1997<br>27 March 1997                                     | 799                               | 51.611.597.518  |
| Hutang yang<br>Dikonversi<br>Converted Loans    | 209.027.500                  | 27 Oktober 2005<br>27 October 2005                                 | 1.300                             | 271.735.750.000 |
| Penerbitan Saham<br>Baru<br>New Shares Issuance | 227.673.360                  | 27 Juni 2008<br>27 June 2008                                       | 675                               | 153.679.518.000 |
| Pemecahan Saham<br>Stock Split                  | 3.528.937.080                | 7 Juli 2011<br>7 July 2011                                         | 1:4 (125:500)                     | -               |
| Saham Treasuri<br>Treasury Stock                | 35.502.000                   | 12 September - 13 Desember 2013<br>12 September - 13 December 2013 | 735                               | 26.125.100.911  |
| Saham Treasuri<br>Treasury Stock                | 20.277.600                   | 5 Mei 2017 - 4 November 2018<br>5 May 2017 - 4 November 2018       | 492                               | 9.993.734.951   |
| Saham Treasuri<br>Treasury Stock                | 100.930.300                  | 16 Maret - 16 Juni 2020<br>16 March - 16 June 2020                 | 346                               | 34.960.929.155  |

KRONOLOGI PENCATATAN OBLIGASI DAN EFEK LAINNYA

BOND LISTING CHRONOLOGY AND OTHER SECURITIES

Hingga 31 Desember 2025, Perseroan tidak menerbitkan efek lain dalam bentuk apapun selain yang telah dijelaskan pada Kronologis Penerbitan dan Pencatatan Saham di atas. Oleh karena itu, tidak terdapat informasi mengenai kronologis pencatatan efek, *corporate action*, perubahan jumlah efek, nama bursa di mana efek lainnya dicatatkan, serta peringkat efek.

As of 31 December 2025, the Company has not issued any securities in any form other than those described in the Chronology of Share Issuance and Listing above. Accordingly, there is no information to report on the listing chronology of other securities, corporate actions, changes in the number of securities, the stock exchange on which other securities may have been listed, or related credit ratings.

Untuk memberikan gambaran historis, Perseroan telah menerbitkan obligasi berikut, yang seluruhnya telah jatuh tempo dan diselesaikan.

For historical reference, the Company previously issued the following bonds, all of which have matured and have been fully settled.

| Deskripsi<br>Description                                                                                                                                                                                                        | Tingkat Bunga<br>Interest Rate                   | Tanggal Efektif<br>Effective Date      | Tanggal Penerbitan<br>Issuance Date  | Jumlah Total    | Jatuh Tempo<br>Due Date                | Peringkat Rating               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|----------------------------------------|--------------------------------------|-----------------|----------------------------------------|--------------------------------|
| Obligasi Surya Semesta Internusa I Tahun 2012 Dengan Tingkat Bunga Tetap dengan Jumlah Pokok sebesar Rp700.000.000.000<br>Bond of Surya Semesta Internusa I in 2012 with Fixed Interest Rate and Principal of Rp700,000,000,000 | Obligasi Seri A 8,3%<br>Bond Series A 8.3%       | 29 Oktober 2012<br>29 October 2012     | 7 November 2012<br>7 November 2012   | 150.000.000.000 | 6 November 2015<br>6 November 2015     | idA PEFINDO (Single A)         |
|                                                                                                                                                                                                                                 | Obligasi Seri B 9,3%<br>Bond Series B 9.3%       |                                        |                                      |                 | 6 November 2017<br>6 November 2017     |                                |
| Obligasi Berkelanjutan I Surya Semesta Internusa Tahap I Tahun 2016 dengan jumlah pokok sebesar Rp900.000.000.000<br>Shelf Registration of Surya Semesta Internusa Phase I in 2016 with Principal of Rp900,000,000,000          | Obligasi Seri A 9,875%<br>Bond Series A 9.875%   | 13 September 2016<br>13 September 2016 | 22 November 2016<br>22 November 2016 | 510.000.000.000 | 22 September 2019<br>22 September 2019 | idBBB+ PEFINDO (Triple B Plus) |
|                                                                                                                                                                                                                                 | Obligasi Seri B sebesar<br>Bond Series B 10.500% |                                        |                                      |                 | 22 September 2021<br>22 September 2021 |                                |

INFORMASI AKUNTAN PUBLIK

PUBLIC ACCOUNTANT INFORMATION

| AKUNTAN PUBLIK<br>PUBLIC ACCOUNTANT                                             |                                                             |
|---------------------------------------------------------------------------------|-------------------------------------------------------------|
| <b>Nama KAP</b><br>Name of Public Accounting Firm                               | KAP Amir Abadi Jusuf, Aryanto, Mawar & Rekan                |
| <b>Jaringan Asosiasi</b><br>Affiliation Network                                 | RSM Global                                                  |
| <b>Alamat KAP</b><br>Public Accounting Firm Address                             | Plaza Asia Lantai 10<br>Jl. Jendral Sudirman Kav 59 Jakarta |
| <b>Nama AP</b><br>Name of Public Accountant                                     | Rudi Hartono Purba                                          |
| <b>Periode Penugasan KAP</b><br>Engagement Period of the Public Accounting Firm | 2025                                                        |
| <b>Periode Penugasan AP</b><br>Engagement Period of the Public Accountant       | 2025                                                        |
| <b>Jasa Audit</b><br>Audit Services                                             | Jasa audit atas informasi keuangan                          |
| <b>Jasa Non Audit</b><br>Non-Audit Services                                     | N/A                                                         |
| <b>Biaya Audit</b><br>Audit Fees                                                | Rp40.000.000                                                |
| <b>Biaya Non Audit</b><br>Non-Audit Fees                                        | N/A                                                         |

**LEMBAGA DAN PROFESI PENUNJANG PASAR MODAL**  
CAPITAL MARKET SUPPORTING INSTITUTIONS AND PROFESSIONALS

| KONSULTAN HUKUM<br>LEGAL CONSULTANT             |                                                                                                                                             |
|-------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Nama</b><br>Name                             | MAKES & PARTNERS                                                                                                                            |
| <b>Alamat</b><br>Address                        | Menara Batavia Lt. 7 Jalan KH Mas Mansyur Kav.126 Jakarta 10220<br>Telp. (6221) 5747181<br>Fax: (6221) 5747180<br>Email: makes@makeslaw.com |
| <b>Jasa yang Diberikan</b><br>Services Rendered | Konsultan hukum<br>Legal Consultant                                                                                                         |
| <b>Periode Penugasan</b><br>Assignment Period   | 2025                                                                                                                                        |

| NOTARIS<br>NOTARY                               |                                                                                             |
|-------------------------------------------------|---------------------------------------------------------------------------------------------|
| <b>Nama</b><br>Name                             | KUMALA TJAHJANI WIDODO S.H, M.H, MKN                                                        |
| <b>Alamat</b><br>Address                        | Jalan Biak Raya No. 7Q, Jakarta Pusat<br>Telp: (6221) 3866602<br>Email: kumalanot@gmail.com |
| <b>Jasa yang Diberikan</b><br>Services Rendered | Jasa hukum pembuatan akta<br>Legal services for deed preparation                            |
| <b>Periode Penugasan</b><br>Assignment Period   | 2025                                                                                        |

| BIRO ADMINISTRASI EFEK<br>SHARE REGISTRAR       |                                                                                                                                                                                                                         |
|-------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Nama</b><br>Name                             | PT SINARTAMA GUNITA                                                                                                                                                                                                     |
| <b>Alamat</b><br>Address                        | Menara Tekno Lantai 7<br>Jalan Fachrudin No. 19 RT 01 / RW 07 Kelurahan Kampung Bali<br>Kecamatan Tanah Abang Jakarta Pusat.<br>Telp: (021) 3922332<br>Email: helpdesk1@sinartama.co.id<br>Website: www.sinartama.co.id |
| <b>Jasa yang Diberikan</b><br>Services Rendered | Menyediakan layanan jasa administrasi efek<br>Provides securities administration services                                                                                                                               |
| <b>Periode Penugasan</b><br>Assignment Period   | Januari–Desember 2025<br>January–December 2025                                                                                                                                                                          |

**INFORMASI PADA WEBSITE PERSEROAN**  
INFORMATION ON THE COMPANY’S WEBSITE

Perseroan mengelola situs web resmi sebagai kanal informasi yang dirancang untuk memperkuat keterbukaan dan memastikan bahwa seluruh pemangku kepentingan dapat mengakses informasi Perseroan secara mudah dan terpercaya. Pengelolaan situs web ini mengikuti ketentuan POJK No. 8/POJK.04/2015 mengenai Situs Web Emiten atau Perusahaan Publik serta standar tata kelola perusahaan yang baik.

Melalui www.suryainternusa.com, Perseroan menyediakan informasi dalam Bahasa Indonesia dan Bahasa Inggris. Situs web ini memuat berbagai informasi yang dapat diakses publik, antara lain:

1. **Profil**

Menyediakan informasi tentang sekilas Perseroan, sejarah, visi dan misi, bidang usaha, struktur organisasi, dan struktur Perseroan.
2. **Tata Kelola Perusahaan**

Menampilkan informasi tentang komitmen Perseroan dalam penerapan Tata Kelola Perusahaan yang Baik, mencakup profil jajaran Manajemen, Komite-Komite, Sekretaris Perusahaan, hasil RUPS, *Whistleblowing System* (WBS), hingga keterbukaan informasi.
3. **Hubungan Investor**

Memaparkan penerapan nilai-nilai keterbukaan informasi yang diperuntukkan bagi para investor, mencakup di antaranya Laporan Tahunan Perseroan, Laporan Keberlanjutan, Laporan Keuangan, persentasi korporasi, informasi saham dan dividen, serta paparan aksi korporasi.
4. **Tanggung Jawab Sosial**

Menampilkan informasi tentang komitmen Perseroan dalam kewajibannya terhadap pemangku kepentingan, antara lain jenis program yang dilakukan.
5. **Berita**

Sumber informasi di mana pengunjung dapat mengakses berita terkini, siaran pers, dan penghargaan yang diterima oleh Perseroan.

The Company manages its official website as an information channel designed to strengthen transparency and ensure that all stakeholders can access the Company's information easily and reliably. The management of the website is carried out in accordance with POJK No. 8/POJK.04/2015 regarding Websites of Issuers or Publicly Traded Companies and good corporate governance standards.

Through www.suryainternusa.com website, the Company provides information in both Bahasa Indonesia and English. The website contains various publicly accessible information, as follows:

1. **Profile**

Provides information about brief history, vision and mission, line of business, organizational structure, and group structure.
2. **Good Corporate Governance**

Describes the Company’s commitment to implementing good corporate governance, including profiles of the Management, Committees, Corporate Secretary, resolutions of the GMS, Whistleblowing System, and information disclosure.
3. **Investor Relations**

Provides vital and clear information to investors, including the Company’s annual reports, sustainability reports, financial statements, corporate presentations, stock and dividend information, as well as corporate actions exposure.
4. **Social Responsibility**

Provides information about the Company’s commitment pertaining to its obligations to stakeholders, including policies and types of programs implemented.
5. **News**

A source of information where visitors can access the latest news, Press Releases, and awards received by the Company.



# ANALISIS DAN PEMBAHASAN MANAJEMEN

Management Discussion and Analysis

Perseroan berhasil menjaga ketahanan dan kesinambungan usaha di tengah dinamika global yang penuh tantangan dengan melalui efisiensi penguatan fondasi bisnis, disiplin pengelolaan keuangan serta eksekusi strategi jangka panjang yang berjalan dengan baik.

Amid a highly challenging global environment, the Company successfully maintained business resilience and continuity by strengthening operational efficiency, reinforcing its business fundamentals, upholding disciplined financial management, and delivering its long-term strategy effectively.

# TINJAUAN MAKRO EKONOMI GLOBAL TAHUN 2025

## GLOBAL MACROECONOMIC OVERVIEW IN 2025

Tahun 2025 ditandai oleh pertumbuhan ekonomi global yang tetap berlangsung secara moderat, namun berada dalam lingkungan yang semakin kompleks dan penuh ketidakpastian. *International Monetary Fund* (IMF) memproyeksikan pertumbuhan ekonomi global sebesar 3,2% pada 2025, relatif stabil secara agregat. Pertumbuhan tersebut ditopang oleh ekspansi di Amerika Serikat sekitar 2%, India di atas 6%, serta pemulihan bertahap di kawasan Asia lainnya. Namun, stabilitas ini berlangsung di tengah meningkatnya fragmentasi ekonomi global, ketegangan geopolitik, serta penyesuaian ulang arus perdagangan dan investasi lintas negara.

Inflasi global menunjukkan tren yang lebih terkendali dibanding periode sebelumnya. Inflasi di Amerika Serikat bergerak di kisaran 3%, sementara di kawasan Eropa berada di sekitar 2-3% pada akhir 2025. Penurunan tekanan harga ini memperbaiki stabilitas makroekonomi global. Meskipun demikian, tingkat suku bunga kebijakan di negara maju masih relatif tinggi secara historis, dengan suku bunga acuan *Federal Reserve* berada di atas 4% dan *European Central Bank* di atas 3% sepanjang sebagian besar tahun 2025.

Di sisi perdagangan, volume perdagangan barang dunia kembali tumbuh sekitar 2-3% pada 2025 menurut proyeksi *World Trade Organization* (WTO), setelah periode perlambatan sebelumnya. Nilai perdagangan global menunjukkan perbaikan seiring stabilnya biaya logistik dan energi. Indeks biaya pengiriman global yang sempat meningkat tajam dalam beberapa tahun terakhir menunjukkan normalisasi pada 2025, dan mendukung kelancaran distribusi barang lintas negara. Meski demikian, lanskap perdagangan semakin terfragmentasi, dengan sejumlah negara memperkuat kebijakan industri domestik dan mengamankan rantai pasok strategis.

Arus investasi global pada 2025 juga bergerak dalam pola yang lebih berhati-hati. *United Nations Conference on trade and Development* (UNCTAD) memperkirakan aliran investasi langsung asing (FDI) global tetap berada di atas USD1 triliun, dengan fokus yang semakin kuat pada sektor manufaktur bernilai tambah, energi, dan infrastruktur. Asia tetap menjadi kawasan penerima FDI terbesar, dan Asia Tenggara mempertahankan daya tariknya dalam konteks diversifikasi rantai pasok global.

Dari sisi sektor riil, aktivitas manufaktur global menunjukkan perbaikan dengan indeks PMI kembali berada di zona ekspansi pada sebagian besar periode 2025. Hal ini mendorong kebutuhan pembangunan fasilitas produksi, gudang, dan pusat distribusi sebagai bagian dari penyesuaian rantai pasok global.

Global economic growth in 2025 remained moderate, but unfolded in an increasingly complex and uncertain environment. The International Monetary Fund (IMF) projected global growth of 3.2% for the year, indicating broadly stable aggregate performance. This was supported by growth of around 2% in the United States, above 6% in India, and a gradual recovery across other parts of Asia. Even so, this relative stability was accompanied by deepening global economic fragmentation, persistent geopolitical tensions, and the reconfiguration of cross-border trade and investment flows.

Global inflation was more contained than in the preceding period. Inflation in the United States hovered at around 3%, while inflation in Europe stood at approximately 2-3% by the end of 2025. The easing of price pressures contributed to improved global macroeconomic stability. Nevertheless, policy rates in advanced economies remained elevated by historical standards, with the Federal Reserve's benchmark rate staying above 4% and the European Central Bank's policy rate above 3% for most of 2025.

On the trade front, global merchandise trade volumes returned to growth of around 2-3% in 2025, according to World Trade Organization (WTO) projections, following the slowdown seen in earlier periods. The value of global trade also improved as logistics and energy costs became more stable. After surging sharply in recent years, global shipping cost indices showed signs of normalization in 2025, supporting smoother cross-border distribution. Even so, the global trade landscape became increasingly fragmented as a number of countries stepped up domestic industrial policies and sought to secure strategic supply chains.

Global investment flows in 2025 also reflected a more cautious approach. The United Nations Conference on Trade and Development (UNCTAD) estimated that global foreign direct investment (FDI) remained above US\$1 trillion, with stronger concentration in value-added manufacturing, energy, and infrastructure. Asia continued to attract the largest share of FDI, while Southeast Asia maintained its appeal amid the ongoing diversification of global supply chains.

In the real sector, global manufacturing activity showed improvement, with the PMI returning to expansion territory for most of 2025. This supported demand for the development of production facilities, warehouses, and distribution centres as part of the ongoing adjustment of global supply chains.

Sementara itu, sektor perjalanan internasional terus membaik. Berdasarkan laporan *UN Tourism* dalam *World Tourism Barometer* 2024, kedatangan wisatawan internasional global telah pulih mendekati level sebelum pandemi dan di beberapa kawasan bahkan telah melampaui capaian tahun 2019. Tren pemulihan tersebut berlanjut pada 2025, didorong oleh meningkatnya perjalanan bisnis dan kegiatan MICE.

Secara keseluruhan, ekonomi global pada 2025 berada dalam fase pertumbuhan yang moderat dengan inflasi yang lebih terkendali dan perdagangan yang kembali membaik. Namun, dinamika geopolitik, fragmentasi perdagangan, dan perubahan struktur rantai pasok tetap membentuk lingkungan usaha yang lebih selektif dan menuntut ketahanan operasional.

Meanwhile, the international travel sector continued to recover. Based on UN Tourism's World Tourism Barometer 2024, global international tourist arrivals had already rebounded to near pre-pandemic levels and, in some regions, had even surpassed 2019 levels. This recovery trend continued into 2025, driven by stronger business travel and MICE activity.

Overall, the global economy in 2025 remained on a path of moderate growth, supported by more manageable inflation and an improving trade environment. However, geopolitical developments, trade fragmentation, and structural shifts in supply chains continued to shape a more selective business landscape and placed greater emphasis on operational resilience.

# TINJAUAN MAKRO EKONOMI NASIONAL TAHUN 2025

## NATIONAL MACROECONOMIC OVERVIEW IN 2025

Di tengah dinamika global yang penuh tantangan, perekonomian Indonesia pada tahun 2025 menunjukkan ketahanan yang cukup solid. Berdasarkan rilis Badan Pusat Statistik (BPS), pertumbuhan ekonomi Indonesia sepanjang 2025 berada di kisaran 5%, didukung oleh konsumsi rumah tangga, investasi, serta kinerja ekspor yang tetap terjaga.

Konsumsi rumah tangga masih menjadi penopang utama pertumbuhan, seiring stabilnya daya beli dan terkendalinya inflasi. Hingga akhir 2025, tingkat inflasi nasional tercatat sekitar 2-3%, berada dalam rentang sasaran Bank Indonesia. Stabilitas harga ini memberikan ruang bagi dunia usaha untuk menjaga margin dan melakukan perencanaan usaha dengan lebih terukur.

Dari sisi investasi, realisasi investasi nasional sepanjang 2025 mencapai sekitar Rp1.900 triliun, mencerminkan minat investasi yang tetap kuat baik dari Penanaman Modal Dalam Negeri (PMDN) maupun Penanaman Modal Asing (PMA). Investasi tersebut tersebar pada sektor manufaktur, infrastruktur, perumahan, serta kawasan industri. Tingginya realisasi investasi ini menunjukkan bahwa Indonesia tetap menjadi salah satu destinasi utama ekspansi usaha di kawasan Asia Tenggara.

Kinerja perdagangan luar negeri juga menunjukkan ketahanan. Nilai ekspor Indonesia sepanjang 2025 tercatat di atas USD280 miliar, didukung oleh ekspor komoditas dan produk manufaktur. Meskipun harga komoditas global berfluktuasi, volume ekspor tetap terjaga sehingga mendukung kinerja sektor industri dan logistik nasional.

Amid a challenging global backdrop, Indonesia's economy in 2025 demonstrated solid resilience. According to Statistics Indonesia (BPS), the national economy grew by around 5% over the course of the year, supported by household consumption, investment activity, and resilient export performance.

Household spending remained the primary driver of growth, underpinned by stable purchasing power and well-managed inflation. By the end of 2025, national inflation stood at around 2-3%, within Bank Indonesia's target range. This price stability provided businesses with greater room to preserve margins and plan their operations with more certainty.

From an investment perspective, total realized investment in 2025 reached approximately Rp1,900 trillion, reflecting sustained investor interest from both Domestic Direct Investment (PMDN) and Foreign Direct Investment (PMA). These investments were channelled into manufacturing, infrastructure, housing, and industrial estates. The strong level of investment realization underscores Indonesia's continued position as one of the leading destinations for business expansion in Southeast Asia.

Indonesia's external trade performance also remained resilient. Total exports in 2025 exceeded US\$280 billion, supported by both commodity exports and manufactured goods. Although global commodity prices remained volatile, export volumes were maintained, supporting the performance of the national industrial and logistics sectors.

Di sisi moneter, Bank Indonesia menjaga suku bunga acuan di kisaran 4,75% sepanjang akhir 2025, mencerminkan upaya menjaga stabilitas nilai tukar dan inflasi tanpa menekan pertumbuhan secara berlebihan. Nilai tukar Rupiah terhadap Dolar Amerika Serikat bergerak di kisaran Rp16.000-Rp16.700 per USD sepanjang tahun, menunjukkan volatilitas yang tetap terkendali di tengah dinamika global.

Dari perspektif sektoral, sektor industri pengolahan tetap menjadi salah satu kontributor utama terhadap Produk Domestik Bruto (PDB), dengan kontribusi sekitar 19% terhadap PDB nasional. Sektor konstruksi juga memberikan kontribusi signifikan, berada di kisaran 9-10% terhadap PDB, mencerminkan tingginya aktivitas pembangunan infrastruktur dan properti.

Sementara itu, sektor pariwisata nasional menunjukkan pemulihan yang berlanjut sepanjang 2025. Berdasarkan data Badan Pusat Statistik (BPS), jumlah kunjungan wisatawan mancanegara selama Januari-Desember 2025 mencapai 15,39 juta kunjungan, meningkat signifikan dibandingkan periode sebelumnya dan mencerminkan penguatan mobilitas internasional ke Indonesia.

Dari sisi kinerja perhotelan, Tingkat Penghunian Kamar (TPK) hotel berbintang nasional pada Desember 2025 tercatat sebesar 56,12%, menunjukkan tingkat utilisasi yang relatif stabil pada akhir tahun. Sepanjang 2025, tren TPK memperlihatkan pola yang konsisten dengan pemulihan mobilitas domestik dan internasional, terutama di kota-kota bisnis dan destinasi wisata utama. Peningkatan aktivitas MICE, perjalanan korporasi, serta event berskala nasional maupun internasional turut berkontribusi terhadap penguatan tingkat hunian tersebut.

Selain wisman, pergerakan wisatawan nusantara juga tetap menjadi penopang utama sektor ini, dengan volume perjalanan domestik yang berada dalam tren positif sepanjang tahun. Kombinasi antara mobilitas domestik yang kuat dan peningkatan kunjungan internasional memberikan dukungan yang lebih merata terhadap kinerja sektor perhotelan nasional.

On the monetary side, Bank Indonesia maintained its policy rate at around 4.75% toward the end of 2025, reflecting its efforts to safeguard exchange rate stability and inflation without placing undue pressure on growth. Throughout the year, the Rupiah traded in the range of Rp16,000 to Rp16,700 per US dollar, indicating that volatility remained manageable despite global uncertainty.

From a sectoral standpoint, the manufacturing industry remained one of the largest contributors to Gross Domestic Product (GDP), accounting for around 19% of national GDP. The construction sector also made a significant contribution, at approximately 9-10% of GDP, reflecting the high level of infrastructure and property development activity.

Meanwhile, the national tourism sector continued its recovery throughout 2025. Based on data from Statistics Indonesia (BPS), international tourist arrivals from January to December 2025 reached 15.39 million visits, marking a significant increase from the previous period and reflecting stronger international mobility to Indonesia.

In the hospitality sector, the national occupancy rate for classified hotels stood at 56.12% in December 2025, indicating relatively stable room utilization at year-end. Throughout 2025, occupancy trends remained consistent with the recovery in both domestic and international mobility, particularly in major business centres and key tourist destinations. Growth in MICE activity, corporate travel, and national as well as international events also contributed to stronger occupancy levels.

Alongside foreign visitors, domestic tourists continued to serve as the sector's main growth anchor, with domestic travel maintaining a positive trend throughout the year. The combination of strong domestic mobility and rising international arrivals provided broader and more balanced support for the performance of Indonesia's hotel industry.

## KONTRIBUSI SSIA TERHADAP INDUSTRI NASIONAL TAHUN 2025

### SSIA'S CONTRIBUTION TO NATIONAL INDUSTRY IN 2025

Dinamika makro global dan nasional sepanjang 2025 tersebut turut membentuk arah dan peluang usaha pada tiga segmen utama SSIA, yang meliputi:

- Properti: Pengembang dan pengelola kawasan industri, real estate, gedung, dan pusat perdagangan.
- Konstruksi: Jasa kontraktor umum di bidang pembangunan bangunan komersial, pertambangan, dan infrastruktur.
- Perhotelan: Pengembang serta pengelola hotel dan resort.

Pertama, pada segmen Properti, khususnya pengembangan dan pengelolaan kawasan industri, realisasi investasi nasional sebesar Rp1.931,2 triliun dan kontribusi sektor perumahan serta kawasan industri sebesar Rp140,4 triliun mencerminkan berlanjutnya minat investor terhadap pengembangan kawasan terintegrasi. Stabilitas inflasi dan suku bunga turut mendukung keputusan investasi jangka menengah dan panjang. Dalam konteks ini, kawasan industri yang memiliki kesiapan infrastruktur, akses logistik, serta kepastian tata kelola menjadi faktor penting dalam mengakomodasi ekspansi manufaktur dan industri hilir.

Melalui pengelolaan kawasan industri Suryacipta City of Industry di Karawang dan pengembangan kawasan industri terintegrasi di Subang, Perseroan menyediakan lahan industri yang dilengkapi infrastruktur dasar, utilitas terpadu, serta akses strategis ke jaringan jalan tol dan pelabuhan. Posisi kawasan tersebut yang berada di koridor industri Jawa Barat memberikan keunggulan dalam menjangkau pusat manufaktur dan rantai pasok nasional. Ketersediaan lahan siap bangun serta dukungan layanan pengelolaan kawasan menjadi faktor yang mendukung daya saing Perseroan dalam menarik investasi industri.

Kedua, pada segmen Konstruksi, kontribusi sektor konstruksi yang berada di kisaran 9% terhadap PDB nasional menunjukkan besarnya peran pembangunan fisik dalam menopang aktivitas ekonomi. Pertumbuhan investasi dan ekspansi industri menciptakan permintaan terhadap pembangunan fasilitas produksi, gudang, bangunan komersial, serta infrastruktur penunjang. Stabilitas suku bunga sepanjang 2025 turut memberikan ruang perencanaan proyek yang lebih terukur, terutama untuk proyek dengan siklus pengerjaan menengah hingga panjang.

Dalam konteks tersebut, melalui PT Nusa Raya Cipta Tbk (NRCA) sebagai entitas konstruksi, Perseroan berfokus pada pembangunan gedung bertingkat tinggi, fasilitas komersial, rumah sakit, serta proyek industri dan infrastruktur. Portofolio proyek yang tersebar pada sektor properti, manufaktur, dan

The global and domestic macroeconomic developments throughout 2025 continued to shape the business direction and opportunities across SSIA's three core segments:

- Property: developer and operator of industrial estates, real estate, buildings, and commercial centres.
- Construction: general contracting services for commercial buildings, mining, and infrastructure projects.
- Hospitality: developer and operator of hotels and resorts.

First, in the Property segment, particularly in the development and management of industrial estates, national investment realization of Rp1,931.2 trillion and investment in the housing and industrial estate sector amounting to Rp140.4 trillion reflected sustained investor interest in integrated area development. Stable inflation and interest rates also supported medium- to long-term investment decisions. In this environment, industrial estates with established infrastructure, reliable logistics access, and sound governance became increasingly important in supporting manufacturing expansion and downstream industrial development.

Through the management of the Suryacipta City of Industry in Karawang and the development of an integrated industrial estate in Subang, the Company provides industrial land supported by basic infrastructure, integrated utilities, and strategic access to toll roads and ports. Located within the West Java industrial corridor, these areas offer a distinct advantage in serving manufacturing hubs and national supply chains. The availability of ready-to-build land, combined with estate management services, has further strengthened the Company's competitiveness in attracting industrial investment.

Second, in the Construction segment, the construction sector's contribution of around 9% to national GDP highlights the vital role of physical development in supporting economic activity. Investment growth and industrial expansion continued to drive demand for production facilities, warehouses, commercial buildings, and supporting infrastructure. Interest rate stability throughout 2025 also allowed for more measured project planning, particularly for projects with medium- to long-term execution cycles.

In this context, through PT Nusa Raya Cipta Tbk (NRCA) as its construction entity, the Company focuses on the development of high-rise buildings, commercial facilities, hospitals, as well as industrial and infrastructure projects. With a project portfolio spanning the property, manufacturing, and public

fasilitas publik menempatkan Perseroan pada posisi yang relevan terhadap kebutuhan pembangunan yang tumbuh seiring peningkatan investasi nasional. Kemampuan dalam manajemen proyek, pengendalian biaya, serta ketepatan waktu penyelesaian menjadi faktor penting dalam menjaga daya saing di tengah dinamika sektor konstruksi yang kompetitif.

Ketiga, pada segmen Perhotelan, capaian 15,39 juta kunjungan wisatawan mancanegara serta Tingkat Penghunian Kamar (TPK) hotel berbintang sebesar 56,12% pada Desember 2025 menunjukkan penguatan permintaan terhadap layanan akomodasi dan kegiatan MICE. Peningkatan mobilitas bisnis dan perjalanan *leisure* sepanjang tahun turut mendorong pemanfaatan kapasitas hotel, khususnya di kota bisnis dan destinasi wisata utama.

Dalam konteks tersebut, unit perhotelan Perseroan yang beroperasi di Jakarta dan Bali berada pada pasar yang secara struktural menjadi pusat aktivitas bisnis dan pariwisata nasional. Melalui pengelolaan hotel berbintang di kedua destinasi tersebut, Perseroan memanfaatkan momentum pemulihan mobilitas serta pertumbuhan kegiatan korporasi dan event untuk menjaga tingkat hunian dan optimalisasi pendapatan. Diversifikasi portofolio hotel pada segmen bisnis dan resort juga memberikan keseimbangan antara permintaan korporasi dan wisata.

Dengan eksposur pada tiga sektor yang secara akumulatif memiliki kontribusi signifikan terhadap PDB dan realisasi investasi nasional, SSIA berada pada posisi yang strategis dalam mendukung pembangunan ekonomi Indonesia. Segmen Properti berkontribusi melalui penyediaan lahan industri dan pengelolaan kawasan yang mendukung investasi manufaktur dan logistik. Segmen Konstruksi berperan dalam pembangunan aset produktif yang memperkuat kapasitas ekonomi dan infrastruktur nasional. Sementara itu, segmen Perhotelan mendukung mobilitas bisnis dan pariwisata, sekaligus menciptakan *multiplier effect* terhadap perekonomian daerah.

Sebagai bagian dari ekosistem pembangunan nasional, SSIA tidak hanya berpartisipasi dalam siklus pertumbuhan ekonomi, tetapi juga membangun fondasi jangka panjang melalui pengembangan kawasan, pembangunan infrastruktur, dan penyediaan layanan perhotelan yang terintegrasi. Sinergi ketiga segmen usaha tersebut memperkuat ketahanan model bisnis Perseroan dalam menghadapi dinamika ekonomi, sekaligus membuka ruang pertumbuhan yang berkelanjutan di masa mendatang.

facilities sectors, the Company remains well positioned to meet rising development demand alongside growing national investment. Strong project management, cost control, and timely delivery remain essential to maintaining competitiveness in an increasingly dynamic and competitive construction market.

Third, in the Hospitality segment, the achievement of 15.39 million international tourist arrivals and a 56.12% occupancy rate for classified hotels in December 2025 reflected stronger demand for accommodation and MICE-related activities. The continued increase in both business and leisure travel throughout the year also supported hotel capacity utilization, particularly in major business centres and leading tourist destinations.

Against this backdrop, the Company's hospitality operations in Jakarta and Bali are positioned in markets that remain structurally important to Indonesia's business and tourism activities. Through the management of star-rated hotels in both destinations, the Company has been able to capture the momentum of mobility recovery and the growth of corporate activities and events in order to maintain occupancy and optimise revenue. Its diversified hotel portfolio across business and resort segments also provides a balanced exposure to both corporate and leisure demand.

With exposure to three sectors that collectively make a significant contribution to national GDP and investment realization, SSIA is strategically positioned to support Indonesia's economic development. The Property segment contributes through the provision of industrial land and estate management services that facilitate manufacturing and logistics investment. The Construction segment plays a role in building productive assets that strengthen national economic capacity and infrastructure. Meanwhile, the Hospitality segment supports business mobility and tourism while also generating multiplier effects for regional economies.

As part of the national development ecosystem, SSIA does not merely participate in the economic growth cycle, but also helps build long-term foundations through estate development, infrastructure construction, and integrated hospitality services. The synergy among these three business segments strengthens the resilience of the Company's business model in navigating economic dynamics, while also creating room for sustainable growth in the future.

## STRATEGI BISNIS TAHUN 2025

### BUSINESS STRATEGY IN 2025

Memasuki tahun 2025, Perseroan menjalankan strategi yang difokuskan pada percepatan pertumbuhan melalui optimalisasi portofolio usaha yang telah berjalan serta kelanjutan pengembangan proyek-proyek yang telah direncanakan. Strategi ini dilaksanakan dengan mempertimbangkan kondisi pasar, dinamika ekonomi, serta kesiapan masing-masing segmen usaha.

Sepanjang tahun buku 2025, Perseroan mengimplementasikan langkah-langkah strategis pada 4 (empat) area utama, yang diarahkan untuk memperkuat kinerja operasional, menjaga disiplin pelaksanaan proyek, dan meningkatkan daya saing usaha, antara lain:

#### 1. Focus on Goals & Objectives

Perseroan mendorong setiap insan SSIA untuk dapat mengerjakan setiap tugas, proyek dan inisiatif yang dijalankan sesuai dengan visi Perseroan serta bergerak secara sinergi untuk mencapai tujuan jangka panjang Perseroan. Perseroan juga mendukung untuk menciptakan peta kinerja yang komprehensif dan holistik untuk dapat mencapai tujuan bersama, mengalokasikan sumber daya secara optimal maupun efektifitas kinerja agar dapat mencapai kesuksesan jangka panjang. Di sisi lain, Perseroan juga mengedepankan untuk perbaikan terus menerus baik di dalam Perseroan maupun pelayanan terhadap pelanggan.

#### 2. Teamwork

Perseroan mengedepankan kerja sama tim yang efektif dan selaras guna menciptakan kekuatan kolektif untuk menciptakan ide-ide dan menghadapi segala tantangan dengan mudah. Selain itu, Perseroan juga mengedepankan untuk setiap insan SSIA untuk dapat tetap tangkas menghadapi perubahan serta mendorong penciptaan lingkungan kerja yang suportif agar terciptanya semangat bertumbuh dan kolaborasi.

#### 3. Digitalization

Perseroan terus mendorong adanya adaptasi digital sesuai dengan perkembangan teknologi terbaru untuk dapat bersaing secara nasional maupun di dunia internasional. Dengan adaptasi digital yang lebih cepat diharapkan Perseroan mampu untuk menciptakan nilai daya saing baru di industri maupun efektifitas kerja.

Entering 2025, the Company pursued a strategy centred on accelerating growth through the optimization of its existing business portfolio and the continued development of previously planned projects. This strategy was implemented with due consideration to market conditions, economic developments, and the readiness of each business segment.

Throughout the 2025 financial year, the Company implemented strategic initiatives across 4 (four) main areas aimed at strengthening operational performance, maintaining disciplined project execution, and enhancing business competitiveness, as follows:

#### 1. Focus on Goals & Objectives

The Company encourages all SSIA personnel to carry out their responsibilities, projects, and initiatives in line with the Company's vision and to work in synergy towards achieving its long-term objectives. The Company also supports the development of a comprehensive and holistic performance framework to help achieve shared goals, optimize resource allocation, and improve performance effectiveness in support of long-term success. At the same time, the Company continues to promote continuous improvement, both internally and in the services provided to customers.

#### 2. Teamwork

The Company places strong emphasis on effective and aligned teamwork in order to build collective strength, generate ideas, and respond more effectively to challenges. In addition, the Company encourages all SSIA personnel to remain agile in the face of change and fosters a supportive working environment that promotes collaboration and a shared spirit of growth.

#### 3. Digitalization

The Company continues to drive digital adoption in line with the latest technological developments in order to remain competitive both domestically and internationally. Faster digital adaptation is expected to create new sources of competitive advantage for the Company while also improving work efficiency.

4. Integrity & Honesty

Perseroan meyakini bahwa integritas dan kejujuran merupakan landasan penting bagi setiap perusahaan dalam menjalankan usahanya. Kedua hal ini terus ditanamkan kepada setiap insan SSIA untuk dapat diterapkan di dalam lingkungan perusahaan dan kepada seluruh partner bisnis untuk menciptakan lingkungan kerja yang nyaman dan kolaboratif. Perseroan juga selalu mendorong agar para pemimpin tidak hanya jajaran eksekutif tetapi hingga level manajerial dapat menjadi contoh pertama dalam menerapkan keempat area di atas

4. Integrity & Honesty

The Company believes that integrity and honesty are fundamental to the sound conduct of business. These values continue to be instilled in all SSIA personnel for application within the corporate environment and across relationships with business partners, with the aim of fostering a professional, comfortable, and collaborative workplace. The Company also consistently encourages its leaders, not only at the executive level but also at the managerial level, to serve as the first role models in embodying the four areas above.

TINJAUAN PENDUKUNG BISNIS TAHUN 2025

BUSINESS SUPPORT OVERVIEW IN 2025

Perseroan menjalankan kegiatan usaha melalui tiga segmen utama, yaitu Segmen Properti, Segmen Konstruksi, dan Segmen Perhotelan. Kinerja masing-masing segmen disajikan dalam Laporan Keuangan Konsolidasian Perseroan yang telah diaudit oleh Kantor Akuntan Publik Amir Abadi Jusuf, Aryanto, Mawar dan Rekan, serta disusun sesuai dengan PSAK 5 (Penyesuaian 2015) tentang Segmen Operasi.

Pembahasan berikut menguraikan kinerja setiap segmen usaha, mencakup aspek operasional, kapasitas dan perkembangannya, serta kontribusi terhadap pendapatan dan profitabilitas Perseroan selama tahun buku 2025.

SEGMENT USAHA PROPERTI

PROPERTY BUSINESS SEGMENT

Kinerja Segmen Properti Tahun 2024-2025

Property Segment's Performance in 2024-2025

| Segmen Properti<br>Property Segment      | 2025 | 2024  | Penurunan<br>Decline |       |
|------------------------------------------|------|-------|----------------------|-------|
|                                          |      |       | Nominal              | %     |
| Pendapatan Properti<br>Property Revenues | 665  | 2.263 | 1.598                | 70,62 |
| PT Suryacipta Swadaya                    | 642  | 2.194 | 1.552                | 70,74 |
| PT TCP Internusa                         | 23   | 69    | 46                   | 66,94 |

Unit properti SSIA yang mencakup pendapatan Kawasan industri, biaya pemeliharaan, sewa komersial, dan hunian mencatatkan perolehan sebesar Rp665 miliar pada tahun 2025, mengalami penurunan sebesar 70,62% dari Rp2.263 miliar pada tahun sebelumnya. Sementara itu, PT Suryacipta Swadaya (SCS) sebagai bisnis utama Perseroan meraih pendapatan hingga Rp642 miliar, ikut turun sebesar 70,74% dari Rp2.194 miliar pada tahun sebelumnya.

SSIA's property unit, which includes revenue from industrial estates, maintenance services, commercial leasing, and residential properties, recorded revenue of Rp665 billion in 2025, representing a 70.62% decline from Rp2,263 billion in the previous year. Meanwhile, PT Suryacipta Swadaya (SCS), the Company's core business entity, posted revenue of Rp642 billion, down 70.74% from Rp2,194 billion in the preceding year.

Penurunan pada Segmen Usaha Properti tersebut terutama disebabkan oleh adanya penundaan pembelian dari calon tenant pada area Kawasan Subang Smartpolitan maupun Suryacipta City of Industri di Karawang. Hal tersebut juga didasari oleh adanya perang tarif yang berlangsung cukup menantang bagi kondisi ekonomi global pada semester pertama tahun 2025. Di sisi lain, penurunan pendapatan TCP Internusa juga terkait dengan insiden yang dialami oleh Glodok Plaza pada tahun 2025 sehingga membuat tingkat keterisian pada area tersebut cukup rendah pada tahun 2025.

The decline in the Property Business Segment was primarily attributable to delays in purchase decisions by prospective tenants in both the Subang Smartpolitan area and Suryacipta City of Industry in Karawang. This was also influenced by the tariff war during the first half of 2025, which created a particularly challenging backdrop for the global economy. In addition, the decline in TCP Internusa's revenue was related to the incident involving Glodok Plaza in 2025, which resulted in relatively low occupancy levels in that area during the year.

Pendapatan Segmen Properti Tahun 2025

Property Segment's Revenues in 2025

| Segmen Properti<br>Property Segment      | 2025                                                      |                                                                                                                  |
|------------------------------------------|-----------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|
|                                          | Jumlah (dalam Miliar Rupiah)<br>Total (in Billion Rupiah) | Kontribusi Terhadap Jumlah Pendapatan Konsolidasian<br>Konsolidasian Contribution to Total Consolidated Revenues |
| Pendapatan Properti<br>Property Revenues | 665                                                       | 13,9%                                                                                                            |

SEGMENT USAHA KONSTRUKSI

CONSTRUCTION BUSINESS SEGMENT

Kinerja Segmen Konstruksi Tahun 2024-2025

Construction Segment's Performance 2024-2025

| Segmen Konstruksi<br>Construction Segment | 2025  | 2024  | Pertumbuhan/Penurunan<br>Growth/Decline |       |
|-------------------------------------------|-------|-------|-----------------------------------------|-------|
|                                           |       |       | Nominal                                 | %     |
| Pendapatan PT Nusa Raya Cipta Tbk         | 3.612 | 3.372 | 240                                     | 7,11  |
| Kontrak Baru                              | 3.115 | 3.707 | (592)                                   | 15,97 |

Segmen Usaha Konstruksi dijalankan melalui PT Nusa Raya Cipta Tbk (NRCA), yang bergerak sebagai kontraktor umum dalam pembangunan gedung bertingkat tinggi dan proyek struktur. Ruang lingkup pekerjaannya meliputi pembangunan hotel, apartemen, pusat perbelanjaan, perkantoran, rumah sakit, gedung pendidikan, serta fasilitas komersial lainnya. NRCA memiliki portofolio klien yang berasal dari kelompok usaha properti dan pengembang terkemuka di Indonesia.

The Construction Business Segment is carried out through PT Nusa Raya Cipta Tbk (NRCA), which operates as a general contractor specialising in high-rise building construction and structural projects. Its scope of work covers the construction of hotels, apartments, shopping centres, office buildings, hospitals, educational facilities, and other commercial properties. NRCA serves a client portfolio comprising leading property groups and developers in Indonesia.

Sepanjang 2025, NRCA berhasil mencatatkan pendapatan konsolidasi sebesar Rp3.612 miliar. Pendapatan ini meningkat sebesar 7,11% dari Rp3.372 miliar pada tahun sebelumnya. Selain itu, NRCA juga membukukan laba bersih sebesar Rp176 miliar dari Januari hingga Desember 2025, naik 115,10% dari Rp82 miliar pada tahun sebelumnya. NRCA juga membukukan kontrak baru sebesar Rp3.188 miliar di sepanjang tahun 2025, turun sebesar 14% dari Rp3.707 miliar yang dibukukan pada tahun 2024.

Throughout 2025, NRCA recorded consolidated revenue of Rp3,612 billion, representing an increase of 7.11% from Rp3,372 billion in the previous year. NRCA also posted net profit of Rp176 billion for the period from January to December 2025, up 115.10% from Rp82 billion in the prior year. In addition, NRCA secured new contracts amounting to Rp3,115 billion during 2025, a decrease of 16% from Rp3,707 billion recorded in 2024.

Penurunan pada Segmen Usaha Konstruksi tahun 2025 terutama dipengaruhi oleh adanya ketidakpastian ekonomi global maupun nasional sehingga menyebabkan Pembangunan aset terkait Gedung, pabrik maupun infrastruktur lainnya melambat pada tahun 2025. Selain itu faktor pergantian pemerintahan juga menjadi salah satu faktor adanya penundaan terkait Pembangunan dari beberapa calon pelanggan pada awal tahun 2025.

- Adapun proyek utama yang tercapai hingga 31 Desember 2025 adalah sebagai berikut:
1.

Mayapada IKN Hospital East Kalimantan

2.

Hampton Square South Tangerang

3.

JSI Hotel Megamendung Bogor

4.

Daimler Cikarang Bekasi

5.

Ellipse Project SAS Phase-1 Karawang

6.

Dipo Center Jakarta

7.

Infrastruktur Subang Smartpolitan Package 2

8.

Shopping Arcade Town Center 3 Kota Baru Parahyangan Padalarang Bandung

9.

Tempo Logistik Bekasi

10.

Graha Surya Internusa

11.

Glodok Plaza

12.

Edenhaus

13.

Design & Build Housing a New Townsite Amman Mineral West Nusa Tenggara

14.

Condotel Cihampelas Walk Bandung

15.

Creativo Bintaro Tangerang

16.

Mayapada Hospital East Jakarta

17.

Hotel Oakwood Slipi Jakarta

18.

Renovasi Meliá Hotel Bali

19.

Elevee Penthouse & Residence Alam Sutera

20.

Kampus PolTek Astra Tahap-II Bekasi

21.

IKK Expansion PEB Pindo Deli Karawang

The softer performance in the Construction Business Segment in 2025 was mainly influenced by global and domestic economic uncertainty, which led to slower development of buildings, factories, and other infrastructure assets during the year. In addition, the change in government was one of the factors contributing to delays in project execution by several prospective customers in the early part of 2025.

- The principal projects completed up to 31 December 2025 were as follows:
1.

Mayapada IKN Hospital East Kalimantan

2.

Hampton Square South Tangerang

3.

JSI Hotel Megamendung Bogor

4.

Daimler Cikarang Bekasi

5.

Ellipse Project SAS Phase-1 Karawang

6.

Dipo Center Jakarta

7.

Infrastruktur Subang Smartpolitan Package 2

8.

Shopping Arcade Town Center 3 Kota Baru Parahyangan Padalarang Bandung

9.

Tempo Logistik Bekasi

10.

Graha Surya Internusa

11.

Glodok Plaza

12.

Edenhaus

13.

Design & Build Housing for a New Townsite, Amman Mineral, West Nusa Tenggara

14.

Condotel Cihampelas Walk Bandung

15.

Creativo Bintaro Tangerang

16.

Mayapada Hospital East Jakarta

17.

Hotel Oakwood Slipi Jakarta

18.

Renovasi Meliá Hotel Bali

19.

Elevee Penthouse & Residence Alam Sutera

20.

Kampus PolTek Astra Tahap-II Bekasi

21.

IKK Expansion PEB Pindo Deli Karawang

Pendapatan Segmen Konstruksi Tahun 2025  
Construction Segment's Profitability in 2025

| Segmen Konstruksi<br>Construction Segment        | 2025                                                      |                                                                                                                  |
|--------------------------------------------------|-----------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|
|                                                  | Jumlah (dalam Miliar Rupiah)<br>Total (in Billion Rupiah) | Kontribusi Terhadap Jumlah Pendapatan Konsolidasian<br>Konsolidasian Contribution to Total Consolidated Revenues |
| Pendapatan konstruksi *<br>Construction Revenues | 3.603                                                     | 75,6%                                                                                                            |

\* Cakupan Pendapatan Konstruksi adalah pendapatan NRCA sebagai pendapatan konsolidasi SSIA  
Construction revenues comprise NRCA's revenues as recognized in SSIA's consolidated revenues.

SEGMENT BUSINESS PERHOTELAN

HOSPITALITY BUSINESS SEGMENT

Kinerja Segmen Perhotelan Tahun 2023-2025  
Hospitality Segment's Performance in 2023-2025

dalam miliar | in billion

| Segmen Perhotelan                | 2025                      | 2024                      | Pertumbuhan/Penurunan<br>Growth/Decline |        |
|----------------------------------|---------------------------|---------------------------|-----------------------------------------|--------|
|                                  |                           |                           | Nominal                                 | %      |
| Pendapatan<br>Pendapatan         | 501                       | 1.003                     | (502)                                   | (50)   |
| Gran Meliá Jakarta               | Tingkat Hunian:<br>46,8%  | Tingkat Hunian:<br>62,7%  |                                         | (15,9) |
| Paradisus by Meliá Bali**        | -                         | Tingkat Hunian:<br>81,0%* |                                         | -      |
| Umana Bali, LXR Hotels & Resorts | Tingkat Hunian:<br>51,48% | Tingkat Hunian:<br>47,5%  |                                         | 3,98   |
| BATIQA Hotels                    | Tingkat Hunian:<br>74,34% | Tingkat Hunian:<br>72,5%  |                                         | 1,84   |

\* 9M24 | 9M24  
\*\* Paradisus by Meliá Bali masih melakukan kegiatan renovasi sepanjang tahun 2025  
Paradisus by Meliá Bali masih melakukan kegiatan renovasi sepanjang tahun 2025

Pendapatan yang tercapai melalui unit bisnis perhotelan pada tahun 2025 adalah sebesar Rp501 miliar, dibandingkan dengan Rp943,4 miliar pada tahun 2024. Perubahan tersebut terutama dipengaruhi oleh adanya penutupan Paradisus by Meliá Bali (sebelumnya Meliá Bali Hotel) selama tahun 2025 yang selama ini menjadi salah satu mesin penggerak di segmen perhotelan di SSIA. Selain itu kebijakan efisiensi yang dilakukan pemerintah pada awal tahun 2025 juga menggerus pendapatan segmen ini terutama pada Gran Meliá Jakarta dan BATIQA Hotels.

Tingkat hunian Gran Meliá Jakarta (GMJ) pada tahun 2025 tercatat sebesar 46,8%, dibandingkan dengan 62,7% pada tahun 2024. Sementara itu, tarif kamar rata-rata (ARR) sepanjang tahun 2025 adalah sebesar Rp1.329k, dibandingkan dengan Rp1.124K pada tahun 2024.

Tingkat hunian Umana Bali, LXR Hotels & Resorts pada tahun 2025 berada di level 51,48%, dibandingkan dengan 47,5% pada tahun 2024. ARR pada tahun 2025 tercatat sebesar Rp9.410k, dibandingkan dengan Rp8.903k pada tahun 2024.

Pada tahun 2025, SSIA mengelola BATIQA Hotels di delapan lokasi, yaitu BATIQA Hotel & Apartments Karawang, BATIQA Hotel Cirebon, BATIQA Hotel Jababeka, BATIQA Hotel Palembang, BATIQA Hotel Pekanbaru, BATIQA Hotel Lampung, BATIQA Hotel Darmo-Surabaya, dan BATIQA Hotel Jayapura.

Revenue generated by the hospitality business unit in 2025 amounted to Rp501 billion, compared with Rp1.003 billion in 2024. This decline was mainly attributable to the closure of Paradisus by Meliá Bali (formerly Meliá Bali Hotel) throughout 2025, which had previously been one of the key drivers of SSIA's hospitality segment. In addition, the government's efficiency measures introduced at the beginning of 2025 also affected this segment's revenue, particularly at Gran Meliá Jakarta and BATIQA Hotels.

Gran Meliá Jakarta (GMJ) recorded an occupancy rate of 46.8% in 2025, compared with 62.7% in 2024. Meanwhile, the average room rate (ARR) for 2025 stood at Rp1,329 thousand, compared with Rp1,124 thousand in 2024.

Umana Bali, LXR Hotels & Resorts recorded an occupancy rate of 51.48% in 2025, compared with 47.5% in 2024. Its ARR in 2025 was Rp9,410 thousand, compared with Rp8,903 thousand in 2024.

In 2025, SSIA operated BATIQA Hotels in eight locations, namely BATIQA Hotel & Apartments Karawang, BATIQA Hotel Cirebon, BATIQA Hotel Jababeka, BATIQA Hotel Palembang, BATIQA Hotel Pekanbaru, BATIQA Hotel Lampung, BATIQA Hotel Darmo-Surabaya, and BATIQA Hotel Jayapura. BATIQA Hotels recorded

Tingkat hunian BATIQA Hotels pada tahun 2025 tercatat sebesar 74,34%, dibandingkan dengan 72,5% pada tahun 2024. ARR BATIQA pada tahun 2025 adalah sebesar Rp384k, dibandingkan dengan Rp371K pada tahun 2024.

an occupancy rate of 74.34% in 2025, compared with 72.5% in 2024. BATIQA's ARR in 2025 stood at Rp384 thousand, compared with Rp371 thousand in 2024.

| Pendapatan Segmen Perhotelan Tahun 2025<br>Hospitality Segment's Revenues in 2025 |                                                           |                                                                                                                  |
|-----------------------------------------------------------------------------------|-----------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|
| Segmen Perhotelan<br>Hospitality Segment                                          | 2025                                                      |                                                                                                                  |
|                                                                                   | Jumlah (dalam Miliar Rupiah)<br>Total (in Billion Rupiah) | Kontribusi Terhadap Jumlah Pendapatan Konsolidasian<br>Konsolidasian Contribution to Total Consolidated Revenues |
| Pendapatan Perhotelan *<br>Hospitality Revenues                                   | 501                                                       | 10,5%                                                                                                            |

TINJAUAN KINERJA KEUANGAN

FINANCIAL PERFORMANCE REVIEW

PT Surya Semesta Internusa Tbk (Perseroan) menyajikan analisis atas kinerja keuangan untuk tahun yang berakhir pada 31 Desember 2025. Pembahasan ini disusun berdasarkan Standar Akuntansi Keuangan (SAK) di Indonesia serta mengacu pada Catatan atas Laporan Keuangan Konsolidasian yang merupakan bagian tidak terpisahkan dari Laporan Tahunan ini.

Analisis berikut mengacu pada Laporan Keuangan Konsolidasian Perseroan untuk tahun yang berakhir pada 31 Desember 2025 dan 2025, yang telah diaudit oleh Kantor Akuntan Publik Amir Abadi Jusuf, Aryanto, Mawar dan Rekan, anggota jaringan RSM, dengan laporan auditor independen tertanggal 30 Maret 2026.

Berdasarkan laporan tersebut, Akuntan Publik memberikan opini bahwa Laporan Keuangan Konsolidasian Perseroan untuk tahun buku 2025 telah disajikan secara wajar, dalam semua hal yang material, mencakup posisi keuangan konsolidasian per 31 Desember 2025, serta kinerja keuangan dan arus kas konsolidasian untuk tahun yang berakhir pada tanggal tersebut, sesuai dengan Standar Akuntansi Keuangan di Indonesia.

PT Surya Semesta Internusa Tbk (the Company) presents an analysis of its financial performance for the year ended 31 December 2025. This discussion has been prepared in accordance with Indonesian Financial Accounting Standards (SAK) and refers to the Notes to the Consolidated Financial Statements, which form an integral part of this Annual Report.

The following analysis is based on the Company's Consolidated Financial Statements for the years ended 31 December 2025 and 2024, which were audited by Amir Abadi Jusuf, Aryanto, Mawar & Rekan Public Accounting Firm, a member of the RSM network, as stated in the independent auditor's report dated 30 March 2026.

Based on that report, the Public Accountant expressed the opinion that the Company's Consolidated Financial Statements for the 2025 financial year were fairly presented, in all material respects, including the consolidated financial position as at 31 December 2025, and the consolidated financial performance and cash flows for the year then ended, in accordance with Indonesian Financial Accounting Standards.

Tabel Kinerja Keuangan Tahun 2023-2025  
Financial Performance in 2023-2025

| Uraian<br>Description                   | 2025   | 2024   | Pertumbuhan/Penurunan<br>Growth/Decline |        |
|-----------------------------------------|--------|--------|-----------------------------------------|--------|
|                                         |        |        | Nominal                                 | %      |
|                                         |        |        |                                         |        |
| Aset Lancar<br>Current Assets           | 4.168  | 4.682  | (514)                                   | (11,0) |
| Aset Tidak Lancar<br>Non-Current Assets | 8.544  | 5.685  | 2.859                                   | 50,3   |
| Total Aset<br>Total Assets              | 12.712 | 10.367 | 2.344                                   | 22,6   |

| Uraian<br>Description                                                                                          | 2025   | 2024   | Pertumbuhan/Penurunan<br>Growth/Decline |         |
|----------------------------------------------------------------------------------------------------------------|--------|--------|-----------------------------------------|---------|
|                                                                                                                |        |        | Nominal                                 | %       |
|                                                                                                                |        |        |                                         |         |
| Liabilitas Jangka Pendek<br>Current Liabilities                                                                | 2.547  | 1.552  | 994                                     | 64,1    |
| Liabilitas Jangka Panjang<br>Non-Current Liabilities                                                           | 2.085  | 822    | 1.264                                   | 153,8   |
| Total Liabilitas<br>Total Liabilities                                                                          | 4.632  | 2.374  | 2.258                                   | 95,1    |
| Total Ekuitas (Tidak Termasuk Kepentingan Non Pengendali)<br>Total Equity (Excluding Non-Controlling Interest) | 5.564  | 5.605  | (41)                                    | (0,7)   |
| Total Liabilitas dan Ekuitas<br>Total Liabilities and Equity                                                   | 12.712 | 10.367 | 2.344                                   | 22,6    |
| Kepentingan Non Pengendali<br>Non-Controlling Interest                                                         | 2.516  | 2.389  | 127                                     | 5,3     |
| Pendapatan Usaha<br>Revenues                                                                                   | 4.427  | 6.311  | (1.884)                                 | (29,8)  |
| Laba Kotor<br>Gross Profit                                                                                     | 916    | 1.772  | (856)                                   | (48,3)  |
| Laba Usaha<br>Operating Profit                                                                                 | 216    | 846    | (630)                                   | (74,5)  |
| EBITDA                                                                                                         | 248    | 1.052  | (804)                                   | (76,4)  |
| Laba (Rugi) Bersih Tahun Berjalan<br>Net Income (Loss) for the Years                                           | (89)   | 234    | (324)                                   | (138,2) |
| Laba (Rugi) Komprehensif Tahun Berjalan<br>Comprehensive Income (Loss) for the Year                            | (82)   | 216    | (297)                                   | (137,8) |

ASET LANCAR

Pada tahun 2025, aset lancar tercatat sebesar Rp4.168 miliar, menurun sebesar 11,0% dibandingkan dengan Rp4.682 miliar pada tahun 2024. Perubahan tersebut terutama dipengaruhi oleh penurunan kas dan setara kas yang cukup signifikan pada tahun 2025.

ASET TIDAK LANCAR

Aset tidak lancar hingga 31 Desember 2025 tercatat sebesar Rp8.544 miliar, meningkat sebesar 50,3% dibandingkan dengan Rp5.685 miliar pada tahun 2024. Perubahan ini terutama disebabkan oleh penambahan yang signifikan pada aset tetap Perseroan, Tanah untuk Pengembangan dan aset hak guna Perseroan.

CURRENT ASSETS

In 2025, current assets amounted to Rp4,191 billion, representing a decline of 10.5% from Rp4,682 billion in 2024. This change was mainly attributable to a significant decrease in cash and cash equivalents during 2025.

NON-CURRENT ASSETS

As of 31 December 2025, non-current assets stood at Rp8,521 billion, up 49.9% from Rp5,685 billion in 2024. This increase was primarily driven by significant additions to the Company's property, plant and equipment, land for development, and right-of-use assets.

TOTAL ASET

Dengan demikian, total aset pada tahun 2025 tercatat sebesar Rp12.712 miliar, meningkat sebesar 22,6% dibandingkan dengan Rp10.367 miliar pada tahun 2024. Kenaikan tersebut dipengaruhi oleh kegiatan akusisi lahan Perseroan, serta adanya renovasi yang dilakukan oleh Perseroan terkait dengan Paradisus by Meliá Bali.

LIABILITAS JANGKA PENDEK

Liabilitas jangka pendek pada tahun 2025 tercatat sebesar Rp2.547 miliar, meningkat sebesar 59,4% dibandingkan dengan Rp1.552 miliar pada tahun 2024. Kenaikan tersebut dipengaruhi oleh adanya peningkatan pada pinjaman bank jangka pendek Perseroan, utang usaha kepada pihak ketiga, beban akrual dan pinjaman bank jangka Panjang yang jatuh tempo dalam waktu satu tahun.

LIABILITAS JANGKA PANJANG

Liabilitas jangka panjang hingga 31 Desember 2025 tercatat sebesar Rp2.085 miliar, meningkat sebesar 162,6% dibandingkan dengan Rp822 miliar pada tahun 2024. Kenaikan tersebut dipengaruhi oleh kenaikan signifikan pada bagian pinjaman bank jangka Panjang Perseroan yang meningkat sebesar 196,4%, diikuti oleh liabilitas sewa dan jaminan dari pelanggan.

TOTAL LIABILITAS

Total liabilitas pada tahun 2025 tercatat sebesar Rp4.632 miliar, meningkat sebesar 95,1% dibandingkan dengan Rp2.374 miliar pada tahun 2024. Kenaikan tersebut dipengaruhi oleh kenaikan porsi pinjaman bank jangka Panjang Perseroan untuk pendanaan baik dari akusisi lahan industri dan renovasi Paradisus by Meliá Bali.

EKUITAS (TERMASUK KEPENTINGAN NON PENGENDALI)

Ekuitas pada tahun 2025 tercatat sebesar Rp8.080 miliar, meningkat sebesar 1,1% dibandingkan dengan Rp7.994 miliar pada tahun 2024. Kenaikan tersebut dipengaruhi oleh adanya peningkatan dari kepentingan non pengendali sebesar 5,3% dibandingkan tahun 2024.

PENDAPATAN USAHA

Pendapatan usaha pada tahun 2025 tercatat sebesar Rp4.427 miliar, menurun sebesar 29,8% dibandingkan dengan Rp6.311 miliar pada tahun 2024. Penurunan tersebut dipengaruhi oleh rendahnya angka realisasi penjualan lahan industri dan segmen perhotelan akibat adanya penutupan Paradisus by Meliá Bali.

TOTAL ASSETS

Accordingly, total assets in 2025 amounted to Rp12,712 billion, an increase of 22.6% compared with Rp10,367 billion in 2024. This growth was driven by the Company’s land acquisition activities, as well as renovation works carried out in relation to Paradisus by Meliá Bali.

CURRENT LIABILITIES

Current liabilities in 2025 amounted to Rp2,474 billion, an increase of 59.4% from Rp1,552 billion in 2024. The increase was mainly attributable to higher short-term bank borrowings, trade payables to third parties, accrued expenses, and the current portion of long-term bank loans.

NON-CURRENT LIABILITIES

As of 31 December 2025, non-current liabilities amounted to Rp2,158 billion, up 162.6% from Rp822 billion in 2024. This increase was primarily due to a significant rise in the non-current portion of the Company’s long-term bank loans, which increased by 196.4%, followed by lease liabilities and customer deposits.

TOTAL LIABILITIES

Total liabilities in 2025 amounted to Rp4,632 billion, an increase of 95.1% from Rp2,374 billion in 2024. This increase was mainly driven by the higher portion of the Company’s long-term bank borrowings used to finance both industrial land acquisitions and the renovation of Paradisus by Meliá Bali.

EQUITY (INCLUDING NON-CONTROLLING INTERESTS)

Equity in 2025 amounted to Rp8,080 billion, an increase of 1.1% from Rp7,994 billion in 2024. This increase was mainly attributable to a 5.3% rise in non-controlling interests compared with 2024.

REVENUES

Revenues in 2025 amounted to Rp4,427 billion, representing a decline of 29.8% from Rp6,311 billion in 2024. The decrease was mainly attributable to lower industrial land sales realization and weaker performance in the hospitality segment due to the closure of Paradisus by Meliá Bali.

LABA KOTOR

Laba kotor pada tahun 2025 tercatat sebesar Rp916 miliar, menurun sebesar 48,3% dibandingkan dengan Rp1.772 miliar pada tahun 2024. penurunan tersebut dipengaruhi oleh penurunan pendapatan yang signifikan pada tahun 2025.

LABA USAHA

Laba usaha pada tahun 2025 tercatat sebesar Rp216 miliar, menurun sebesar 74,5% dibandingkan dengan Rp846 miliar pada tahun 2024.

LABA (RUGI) BERSIH TAHUN BERJALAN

Rugi bersih tahun berjalan pada tahun 2025 tercatat sebesar Rp89 miliar, menurun sebesar 138,2% dibandingkan dengan laba bersih Rp234 miliar pada tahun 2024.

LABA (RUGI) KOMPREHENSIF TAHUN BERJALAN

Rugi komprehensif tahun berjalan pada tahun 2025 tercatat sebesar Rp82 miliar, menurun sebesar 138% dibandingkan dengan Rp216 miliar pada tahun 2024.

GROSS PROFIT

Gross profit in 2025 amounted to Rp916 billion, down 48.3% from Rp1,772 billion in 2024. This decline was mainly due to the significant decrease in revenue during 2025.

OPERATING PROFIT

Operating profit in 2025 amounted to Rp216 billion, a decline of 74.5% compared with Rp846 billion in 2024.

NET INCOME (LOSS) FOR THE YEAR

The Company recorded a net loss for the year of Rp89 billion in 2025, representing a decrease of 138.2% compared with net income of Rp234 billion in 2024.

COMPREHENSIVE INCOME (LOSS) FOR THE YEAR

Comprehensive loss for the year in 2025 amounted to Rp82 billion, representing a decrease of 138.0% compared with Rp216 billion in 2024.

Tabel Arus Kas Tahun 2023-2025 (dalam miliar Rupiah)  
Cash Flows in 2023-2025 (in billion Rupiah)

| Uraian<br>Description                                                                      | 2025    | 2024  | Pertumbuhan<br>Growth |         |
|--------------------------------------------------------------------------------------------|---------|-------|-----------------------|---------|
|                                                                                            |         |       | Nominal               | %       |
| Arus Kas Diperoleh Dari Aktivitas Operasi<br>Cash Flows Provided by Operating Activities   | (1.152) | 718   | (1.870)               | (260,4) |
| Arus Kas Digunakan untuk Aktivitas Investasi<br>Cash Flows Used in Investing Activities    | (1.402) | (583) | (820)                 | (140,7) |
| Arus Kas Diperoleh Dari Aktivitas Pendanaan<br>Cash Flows Provided by Financing Activities | 1.341   | 1.273 | 68                    | 5,3     |
| Kenaikan Kas dan Setara Kas<br>Increase in Cash and Cash Equivalents                       | (1.213) | 1.409 | (2,622)               | (186,1) |

ARUS KAS DIGUNAKAN UNTUK AKTIVITAS OPERASI

Hingga 31 Desember 2025, arus kas yang digunakan untuk aktivitas operasi tercatat sebesar Rp1.152 miliar, menurun sebesar 260,4% dibandingkan dengan arus kas yang diperoleh dari aktivitas operasi Rp718 miliar pada tahun 2024. Perubahan tersebut terutama dipengaruhi oleh penurunan Penerimaan dari Pelanggan, peningkatan Pembayaran kepada Karyawan dan penurunan Penerimaan Kas Lainnya dari Operasi.

CASH FLOWS FROM OPERATING ACTIVITIES

As of 31 December 2025, net cash used in operating activities amounted to Rp1,152 billion, representing a decline of 260.4% compared with net cash generated from operating activities of Rp718 billion in 2024. This change was mainly attributable to lower receipts from customers, higher payments to employees, and a decrease in other cash receipts from operations.

ARUS KAS DIGUNAKAN UNTUK AKTIVITAS INVESTASI

Arus kas yang digunakan untuk aktivitas investasi selama tahun 2025 tercatat sebesar Rp1.402 miliar, meningkat sebesar 140,7% dibandingkan dengan Rp583 miliar pada tahun 2024. Perubahan tersebut terutama disebabkan oleh peningkatan Perolehan Aset Tetap dan peningkatan Penambahan Uang Muka Lain-lain.

ARUS KAS DIPEROLEH DARI AKTIVITAS PENDANAAN

Arus kas yang diperoleh dari aktivitas pendanaan hingga 31 Desember 2025 tercatat sebesar Rp1.341 miliar, meningkat sebesar 5,3% dibandingkan dengan Rp1.409 miliar pada tahun 2024. Perubahan tersebut terutama dipengaruhi oleh peningkatan Penambahan Pinjaman Bank Jangka Panjang, peningkatan Pengalihan Saham Treasuri dan penurunan Pembayaran Pinjaman Bank Jangka Pendek.

CASH FLOWS USED IN INVESTING ACTIVITIES

Net cash used in investing activities during 2025 amounted to Rp1,402 billion, an increase of 140.7% compared with Rp583 billion in 2024. This change was primarily driven by higher acquisitions of fixed assets and an increase in other advances.

CASH FLOWS FROM FINANCING ACTIVITIES

Cash flows from financing activities through December 31, 2025, amounted at Rp1.341 billion, an increase of 5.3% compared to Rp1.409 billion in 2024. The movement was mainly influenced by an increase in additional long-term bank borrowings, higher transfers of treasury shares, and lower repayments of short-term bank loans.

Upaya tersebut dilakukan untuk menjaga kualitas piutang tetap berada pada kategori lancar serta mendukung stabilitas arus kas. Perseroan juga mengoptimalkan koordinasi internal dan sistem pengendalian piutang guna memastikan penerimaan pembayaran dari pelanggan berlangsung tepat waktu dan sesuai ketentuan.

Tingkat kolektabilitas piutang pada tahun 2025 menunjukkan kondisi yang terjaga, dengan saldo piutang usaha sebesar Rp561 miliar dibandingkan dengan Rp598 miliar pada tahun 2024.

These efforts were undertaken to maintain receivables quality within the current category and to support cash flow stability. The Company also enhanced internal coordination and receivables control systems to ensure that customer payments were received in a timely manner and in accordance with agreed terms.

Receivable collectability in 2025 remained well maintained, with trade receivables amounting to Rp561 billion, compared with Rp598 billion in 2024.

STRUKTUR MODAL DAN KEBIJAKAN  
MANAJEMEN ATAS STRUKTUR MODAL  
CAPITAL STRUCTURE AND CAPITAL MANAGEMENT POLICY

Perseroan mengelola struktur modal dengan tujuan menjaga keseimbangan antara pertumbuhan usaha dan tingkat risiko keuangan yang terukur. Kebijakan ini diarahkan untuk memastikan kecukupan modal, menjaga fleksibilitas pendanaan, serta mempertahankan kepercayaan investor dan kreditur.

Struktur modal Perseroan terdiri dari kombinasi utang berbunga dan ekuitas. Pengelolaan dilakukan secara berkelanjutan dengan mempertimbangkan kondisi pasar, kebutuhan investasi, serta profil arus kas Perseroan. Penyesuaian struktur modal dapat dilakukan melalui optimalisasi pendanaan internal, pengelolaan pinjaman, maupun aksi korporasi lainnya sesuai kebutuhan.

Informasi struktur modal Perseroan dalam dua tahun terakhir adalah sebagai berikut:

The Company manages its capital structure with the objective of maintaining an appropriate balance between business growth and a measured level of financial risk. This policy is intended to ensure capital adequacy, preserve funding flexibility, and maintain the confidence of investors and creditors.

The Company's capital structure consists of a combination of interest-bearing debt and equity. It is managed on an ongoing basis with due consideration to market conditions, investment requirements, and the Company's cash flow profile. Adjustments to the capital structure may be made through the optimization of internal funding, loan management, or other corporate actions, as required.

Information on the Company's capital structure over the past two years is as follows:

| dalam miliar   in billion                                                                                          |       |       |
|--------------------------------------------------------------------------------------------------------------------|-------|-------|
| Uraian<br>Description                                                                                              | 2025  | 2024  |
| Total Utang Berbunga Bank dan Pihak Ketiga<br>Total Interest-Bearing Debt and Payable to Third Parties             | 2.189 | 796   |
| Ekuitas yang dapat diatribusikan Kepada Pemilik Entitas Induk<br>Equity attributable to Owner of the Parent Entity | 5.564 | 5.605 |
| Kepentingan Non Pengendali<br>Non-Controlling Interest                                                             | 2.516 | 2.389 |
| Total Ekuitas<br>Total Equity                                                                                      | 8.080 | 7.994 |

Komposisi struktur modal Perseroan pada tahun 2025 terdiri dari Rp8.080 miliar berupa Ekuitas, mengalami perubahan dari komposisi struktur modal tahun sebelumnya yang terdiri dari Rp7.994 miliar Ekuitas.

The Company's capital structure in 2025 comprised Rp8,080 billion in equity, compared with Rp7,994 billion in equity in the previous year.

KEMAMPUAN MEMBAYAR UTANG  
DEBT SERVICING CAPACITY

Pengelolaan arus kas yang terjaga mendukung kemampuan Perseroan dalam memenuhi kewajiban keuangan. Kemampuan membayar kewajiban jangka pendek tercermin dalam rasio likuiditas, sementara kemampuan memenuhi kewajiban jangka panjang diukur melalui rasio solvabilitas, sebagaimana disajikan pada tabel berikut:

The Company's prudent cash flow management supports its ability to meet financial obligations. Its capacity to settle short-term liabilities is reflected in its liquidity ratios, while its ability to meet long-term obligations is measured through solvency ratios, as presented in the following table:

| Rasio<br>Ratio                                                                                                                               | 2025   | 2024   |
|----------------------------------------------------------------------------------------------------------------------------------------------|--------|--------|
| Aset Lancar terhadap Liabilitas Jangka Pendek<br>Current Ratio                                                                               | 169,4% | 301,7% |
| Total Liabilitas terhadap Total Aset<br>Total Liabilities to Total Assets                                                                    | 36,4%  | 22,9%  |
| Total Liabilitas terhadap Ekuitas Tanpa Kepentingan Non-Pengendali<br>Total Liabilities to Equity (Excluding Non-Controlling Interest)       | 83,2%  | 42,4%  |
| Total Utang Berbunga Bank dan Pihak Ketiga terhadap Total Ekuitas<br>Total Interest-Bearing Bank Loans and Third-Party Loans to Total Equity | 27,1%  | 10,0%  |
| EBITDA terhadap Biaya Bunga (x)<br>EBITDA to Interest Cost (x)                                                                               | 2,3    | 5,6    |

TINGKAT KOLEKTABILITAS PIUTANG

Tingkat kolektabilitas piutang mencerminkan efektivitas pengelolaan penagihan dan kualitas portofolio pelanggan Perseroan. Sepanjang tahun 2025, Perseroan melakukan pemantauan secara berkala terhadap umur piutang dan memastikan proses penagihan berjalan sesuai dengan kebijakan yang berlaku.

RECEIVABLE COLLECTABILITY LEVEL

The level of receivable collectability reflects the effectiveness of the Company's collection management and the quality of its customer portfolio. Throughout 2025, the Company carried out regular monitoring of receivables ageing and ensured that collection processes were conducted in accordance with the applicable policies.

KEBIJAKAN MANAJEMEN DAN DASAR PENENTUAN KEBIJAKAN ATAS STRUKTUR MODAL

Pengelolaan modal Perseroan bertujuan untuk memastikan pemeliharaan rasio modal yang sehat dalam mendukung kegiatan usaha serta memaksimalkan imbal hasil bagi pemegang saham. Untuk itu, Perseroan mengelola struktur permodalan secara aktif dan melakukan penyesuaian apabila diperlukan dengan mengacu pada perubahan kondisi usaha, kebutuhan pendanaan, serta dinamika pasar yang berlangsung.

Dalam memelihara dan menyesuaikan struktur permodalan, Perseroan dapat menyesuaikan pembayaran dividen kepada pemegang saham, menerbitkan saham baru, atau mengupayakan pendanaan melalui pinjaman. Kebijakan tersebut dilaksanakan dengan mempertimbangkan keseimbangan antara kebutuhan ekspansi usaha dan tingkat risiko keuangan yang dapat dikelola.

Secara lebih spesifik, Perseroan dipersyaratkan oleh Undang-Undang No. 40 Tahun 2007 tentang Perseroan Terbatas yang efektif sejak tanggal 16 Agustus 2007, di mana sekurang-kurangnya 20% dari modal ditempatkan dan disetor wajib dialokasikan ke dalam dana cadangan yang tidak dapat didistribusikan. Ketentuan permodalan tersebut telah dipertimbangkan oleh Perseroan dan diputuskan dalam Rapat Umum Pemegang Saham (RUPS). Dalam kerangka tersebut, Manajemen Perseroan menetapkan kebijakan yang menitikberatkan penggunaan ekuitas sebagai salah satu sumber permodalan utama.

MANAGEMENT POLICY AND BASIS FOR DETERMINING CAPITAL STRUCTURE POLICY

The Company's capital management is aimed at maintaining a sound capital ratio to support business operations while maximising returns to shareholders. To this end, the Company actively manages its capital structure and makes adjustments where necessary in response to changes in business conditions, funding needs, and prevailing market dynamics.

In maintaining and adjusting its capital structure, the Company may revise dividend payments to shareholders, issue new shares, or seek funding through borrowings. These policies are implemented with due regard to balancing business expansion needs against a manageable level of financial risk.

More specifically, the Company is subject to Law No. 40 of 2007 on Limited Liability Companies, which became effective on 16 August 2007 and requires at least 20% of issued and paid-up capital to be allocated to a non-distributable statutory reserve. The Company has taken this capital requirement into account, and the relevant allocation has been resolved through the General Meeting of Shareholders(GMS). Within this framework, the Company's Management has adopted a policy that places equity as one of its primary sources of capital.

IKATAN MATERIAL UNTUK INVESTASI BARANG MODAL  
MATERIAL COMMITMENTS FOR CAPITAL EXPENDITURE

Hingga 31 Desember 2025, tidak terdapat ikatan material untuk investasi barang modal, sehingga tidak ada penjelasan lebih lanjut terkait informasi tersebut pada Laporan Tahunan ini.

As of 31 December 2025, there were no material commitments for capital expenditure. Accordingly, there is no further disclosure relating to this matter in this Annual Report.

PERBANDINGAN ANTARA TARGET DAN REALISASI TAHUN 2025  
COMPARISON BETWEEN 2025 TARGETS AND ACTUAL RESULTS

Pada awal tahun 2025, Perseroan telah menetapkan target kinerja yang menjadi acuan dalam pelaksanaan strategi dan pengelolaan usaha sepanjang tahun. Target tersebut mencakup indikator utama pada Laporan Laba (Rugi) Konsolidasian, Laporan Posisi Keuangan Konsolidasian, serta Laporan Arus Kas Konsolidasian.

At the beginning of 2025, the Company established performance targets to serve as benchmarks for the execution of its strategy and management of operations throughout the year. These targets covered key indicators in the Consolidated Profit and (Loss) Statements, Consolidated Statement of Financial Position, and Consolidated Statement of Cash Flows.

Evaluasi atas pencapaian target kinerja operasional merupakan bagian dari upaya Perseroan dalam menilai efektivitas strategi dan pelaksanaan kegiatan usaha, sekaligus sebagai dasar dalam perumusan langkah-langkah perbaikan dan penguatan kinerja di masa mendatang. Melalui evaluasi ini, Perseroan dapat mengidentifikasi tingkat kesesuaian antara rencana yang telah ditetapkan dengan realisasi yang dicapai, serta memahami faktor-faktor yang memengaruhi kinerja selama periode pelaporan. Perbandingan antara target kinerja operasional Perseroan dengan realisasinya pada tahun 2025 adalah sebagai berikut:

| Perbandingan Target dan Realisasi Laporan Posisi Keuangan Konsolidasian Tahun 2025<br>Comparison between Consolidated Statements of Financial Position Targets and Actual Results in 2025 |                             |                                      |                           |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|--------------------------------------|---------------------------|
| Uraian<br>Description                                                                                                                                                                     | Target 2025<br>2024 Targets | Realisasi 2025<br>2024 Actual Result | Pencapaian<br>Achievement |
| Pendapatan<br>Revenues                                                                                                                                                                    | 6.000                       | 4.427                                | 73,78%                    |
| Lababersih<br>Net Income                                                                                                                                                                  | 200                         | (89)                                 | -144,5%                   |

PROSPEK USAHA DAN STRATEGI PERSEROAN  
BUSINESS PROSPECTS AND THE COMPANY'S STRATEGY

Prospek usaha Perseroan dalam jangka pendek hingga menengah dipengaruhi oleh proyeksi pertumbuhan ekonomi nasional yang tetap berada pada jalur ekspansi. *International Monetary Fund* (IMF) memproyeksikan pertumbuhan ekonomi Indonesia sebesar sekitar 5,1% pada tahun 2026, sementara sejumlah proyeksi domestik menempatkan pertumbuhan dalam rentang 5,2%-5,4%. Angka tersebut mencerminkan fundamental domestik yang relatif kuat, terutama didorong oleh konsumsi rumah tangga, realisasi investasi, serta kesinambungan belanja pemerintah.

Dari sisi struktur ekonomi, kontribusi sektor konstruksi yang berada di kisaran 9% terhadap Produk Domestik Bruto menunjukkan bahwa aktivitas pembangunan fisik masih menjadi salah satu penopang utama pertumbuhan. Di sisi lain, realisasi investasi nasional yang dalam beberapa tahun terakhir berada pada level tinggi memperlihatkan bahwa ekspansi sektor manufaktur dan industri hilir tetap berlangsung. Proyeksi 2026 mengindikasikan keberlanjutan arus investasi, terutama pada sektor yang berorientasi ekspor dan substitusi impor, sejalan dengan agenda hilirisasi dan penguatan rantai pasok domestik.

Dalam konteks tersebut, segmen Properti Perseroan, khususnya pengembangan dan pengelolaan kawasan industri, memiliki peluang untuk menangkap permintaan yang timbul dari ekspansi manufaktur dan logistik. Kebutuhan akan kawasan industri yang terintegrasi dengan infrastruktur dasar, akses

The evaluation of operational performance against target forms part of the Company's efforts to assess the effectiveness of its strategy and business execution, while also serving as a basis for formulating improvement measures and strengthening performance in the future. Through this evaluation, the Company is able to identify the extent to which actual outcomes aligned with the plans that had been set, as well as to understand the factors that affected performance during the reporting period. A comparison between the Company's operational performance targets and actual results for 2025 is presented as follows:

The Company's short- to medium-term business outlook will be influenced by Indonesia's continued economic expansion. The International Monetary Fund (IMF) projects Indonesia's economy to grow by approximately 5.1% in 2026, while several domestic forecasts place growth within the range of 5.2%-5.4%. These projections reflect relatively strong domestic fundamentals, supported primarily by household consumption, investment realization, and sustained government spending.

From a structural standpoint, the construction sector's contribution of around 9% to Gross Domestic Product indicates that physical development remains one of the key pillars of economic growth. At the same time, consistently strong national investment realization in recent years suggests that expansion in manufacturing and downstream industries is ongoing. The outlook for 2026 points to continued investment inflows, particularly in export-oriented and import-substitution sectors, in line with the downstreaming agenda and efforts to strengthen domestic supply chains.

In this regard, the Company's Property segment, particularly its industrial estate development and management activities, is well positioned to capture demand arising from manufacturing and logistics expansion. The need for integrated industrial estates supported by core infrastructure, transport

transportasi, serta dukungan utilitas yang memadai menjadi faktor kunci dalam keputusan investasi. Stabilitas inflasi dan arah suku bunga yang relatif terkendali juga mendukung perencanaan investasi jangka menengah dan panjang oleh pelaku industri.

Pada segmen Konstruksi, pertumbuhan ekonomi di atas 5% serta berlanjutnya proyek-proyek industri dan komersial menciptakan permintaan terhadap pembangunan fasilitas produksi, gudang, gedung bertingkat, dan infrastruktur penunjang. Permintaan ini tidak hanya berasal dari sektor swasta, tetapi juga dari proyek-proyek yang terkait dengan pengembangan kawasan dan ekspansi usaha. Dengan kondisi pembiayaan yang lebih terukur dibanding periode volatil sebelumnya, perencanaan proyek konstruksi diperkirakan berjalan dengan tingkat visibilitas yang lebih baik.

Sementara itu, pada segmen Perhotelan, pemulihan mobilitas dan aktivitas bisnis menjadi faktor pendukung prospek kinerja. Dengan pertumbuhan ekonomi yang stabil dan proyeksi peningkatan aktivitas perjalanan domestik maupun internasional, permintaan terhadap layanan akomodasi dan kegiatan MICE diperkirakan tetap terjaga. Destinasi utama seperti Jakarta dan Bali, yang menjadi lokasi unit perhotelan Perseroan, diproyeksikan tetap menjadi pusat aktivitas bisnis, konferensi, dan pariwisata.

Secara keseluruhan, proyeksi pertumbuhan ekonomi Indonesia pada tahun 2026 yang berada di atas 5% memberikan dasar yang konstruktif bagi keberlanjutan usaha Perseroan. Meskipun risiko eksternal seperti volatilitas global dan dinamika geopolitik tetap perlu diantisipasi, struktur bisnis Perseroan yang terdiversifikasi pada sektor properti, konstruksi, dan perhotelan menempatkan Perseroan pada posisi yang selaras dengan arah pertumbuhan ekonomi nasional. Dalam kerangka tersebut, strategi usaha Perseroan akan tetap diarahkan pada penguatan fundamental operasional, disiplin pengelolaan keuangan, serta selektivitas dalam pengembangan proyek.

**PROSPEK SSIA TAHUN 2026**

Adapun fokus Perseroan untuk tahun mendatang adalah sebagai berikut:

- 1. Accelerate Growth**  
Perseroan terus mendorong pertumbuhan setiap lini bisnis yang dimiliki untuk memperkuat posisi di industri baik secara nasional.
- 2. Operational Excellence**  
Perseroan berfokus kepada peningkatan produktivitas dan insan-insan yang memiliki inovasi untuk mencapai kinerja yang baik bagi seluruh pemangku kepentingan

connectivity, and reliable utilities remains a key consideration in investment decisions. Stable inflation and a relatively manageable interest rate environment also support medium- to long-term investment planning by industrial players.

In the Construction segment, economic growth above 5%, together with the continuation of industrial and commercial projects, is expected to generate demand for production facilities, warehouses, high-rise buildings, and supporting infrastructure. This demand will stem not only from the private sector, but also from projects linked to estate development and broader business expansion. With financing conditions now more predictable than during the more volatile periods of the past, construction project planning is expected to benefit from improved visibility.

Meanwhile, in the Hospitality segment, the recovery in mobility and business activity remains a supportive factor for performance. With stable economic growth and expectations of higher domestic and international travel activity, demand for accommodation services and MICE-related activities is expected to remain resilient. Key destinations such as Jakarta and Bali, where the Company’s hospitality assets are located, are projected to remain major centres for business, conferences, and tourism.

Overall, Indonesia’s projected economic growth of above 5% in 2026 provides a constructive foundation for the sustainability of the Company’s business. Although external risks, including global volatility and geopolitical developments, will continue to require careful monitoring, the Company’s diversified exposure across the property, construction, and hospitality sectors positions it well to align with the direction of national economic growth. In this context, the Company’s strategy will remain focused on strengthening operational fundamentals, maintaining financial discipline, and applying a selective approach to project development.

**SSIA’S OUTLOOK FOR 2026**

The Company’s priorities for the coming year are as follows:

- 1. Accelerate Growth**  
The Company will continue to drive growth across all of its business lines in order to strengthen its position within the industry at the national level.
- 2. Operational Excellence**  
The Company will focus on improving productivity and fostering innovative talent to deliver strong performance for all stakeholders.

**3. Asset and Cash Optimization**  
Perseroan mendorong penggunaan aset-aset yang lebih produktif kembali seperti tingkat keterisian kamar, lahan yang dimiliki, tingkat luasan area, serta menjaga keuangan Perseroan tetap dalam kondisi yang sehat

**4. Digitalization Effort**  
Perseroan meyakini dengan arah digitalisasi dan otomasi yang akan dilakukan di dalam setiap insan perusahaan Perseroan akan membawa produktivitas yang lebih tinggi

**5. Growth Diversification**  
Perseroan menerapkan prinsip rasa kepemilikan yang kuat di setiap insan SSIA yang ada di dalam untuk dapat menangkap peluang-peluang baru.

**3. Asset and Cash Optimization**  
The Company will seek to improve the productivity of its assets, including room occupancy levels, land utilization, and area usage, while maintaining a healthy financial position.

**4. Digitalization Effort**  
The Company believes that greater digitalization and automation across the organization will lead to higher productivity.

**5. Growth Diversification**  
The Company promotes a strong sense of ownership among all SSIA personnel to enable the organization to capture new business opportunities.

**INFORMASI DAN FAKTA MATERIAL YANG TERJADI SETELAH TANGGAL LAPORAN AKUNTAN**  
MATERIAL INFORMATION AND FACTS OCCURRING AFTER THE DATE OF THE AUDITOR’S REPORT

Perseroan melakukan restrukturisasi internal pada tanggal 9 Januari 2026 melalui penjualan seluruh saham yang dimiliki oleh Perseroan dalam PT Batiqa Hotel Manajemen kepada PT Surya Anindita International (“SAI”).

The Company carried out an internal restructuring on 9 January 2026 through the sale of all shares held by the Company in PT Batiqa Hotel Manajemen to PT Surya Anindita International (“SAI”).

**DAMPAK PERUBAHAN HARGA TERHADAP PENDAPATAN**  
IMPACT OF FOREIGN EXCHANGE RATES

Pada tahun 2025, dinamika harga bahan baku masih dipengaruhi oleh ketidakpastian makroekonomi global, dengan kecenderungan stabilisasi pada beberapa komoditas. Namun demikian, tekanan harga energi, logistik, serta material konstruksi tertentu masih berdampak pada indeks harga barang bangunan dan biaya pengembangan proyek. Kondisi ini menjadi tantangan yang perlu dikelola secara adaptif dalam menjaga efisiensi dan keberlanjutan operasional Perseroan. Dalam merespons hal tersebut, Perseroan menerapkan strategi sebagai berikut:

- 1. Melakukan pengendalian biaya secara lebih disiplin melalui optimalisasi efisiensi proyek dan operasional, serta peninjauan kembali komponen biaya yang tidak memberikan nilai tambah, dengan tetap menjaga kualitas pengembangan kawasan;
- 2. Mengoptimalkan penggunaan Produk Dalam Negeri (PDN) serta diversifikasi sumber material guna mengurangi eksposur terhadap fluktuasi harga impor dan menjaga keandalan rantai pasok proyek;

Pada tahun 2025, dinamika harga bahan baku masih dipengaruhi oleh ketidakpastian makroekonomi global, dengan kecenderungan stabilisasi pada beberapa komoditas. Namun demikian, tekanan harga energi, logistik, serta material konstruksi tertentu masih berdampak pada indeks harga barang bangunan dan biaya pengembangan proyek. Kondisi ini menjadi tantangan yang perlu dikelola secara adaptif dalam menjaga efisiensi dan keberlanjutan operasional Perseroan. Dalam merespons hal tersebut, Perseroan menerapkan strategi sebagai berikut:

- 1. Melakukan pengendalian biaya secara lebih disiplin melalui optimalisasi efisiensi proyek dan operasional, serta peninjauan kembali komponen biaya yang tidak memberikan nilai tambah, dengan tetap menjaga kualitas pengembangan kawasan;
- 2. Mengoptimalkan penggunaan Produk Dalam Negeri (PDN) serta diversifikasi sumber material guna mengurangi eksposur terhadap fluktuasi harga impor dan menjaga keandalan rantai pasok proyek;

3.

Memperkuat pemantauan terhadap perkembangan ekonomi global dan domestik, termasuk tren inflasi, harga komoditas, serta dinamika investasi sektor industri, guna memastikan perencanaan dan pelaksanaan proyek tetap responsif terhadap perubahan kondisi pasar.
3.

Memperkuat pemantauan terhadap perkembangan ekonomi global dan domestik, termasuk tren inflasi, harga komoditas, serta dinamika investasi sektor industri, guna memastikan perencanaan dan pelaksanaan proyek tetap responsif terhadap perubahan kondisi pasar.

## DAMPAK NILAI TUKAR MATA UANG ASING

### IMPACT OF FOREIGN CURRENCY EXCHANGE RATES

Pada tahun 2025 terjadi inflasi yang cukup signifikan seiring krisis makroekonomi global yang terjadi. Kondisi ini turut mempengaruhi kinerja keuangan Perseroan yang juga menggunakan mata uang dalam denominasi mata uang asing sebagai berikut:

1. Dolar Amerika Serikat (“USD”)
2. Euro (“EUR”)
3. Dolar Singapura (“SGD”)
4. Won Korea (“KRW”)
5. Dolar Taiwan (“TWD”)
6. Poundsterling Inggris (“GBP”)
7. Yuan China (“CNY”)
8. Dolar Hong Kong (“HKD”)

In 2025, inflation rose significantly amid the global macroeconomic crisis. This condition also affected the Company’s financial performance, as the Company conducts certain transactions in foreign currency denominations, including:

1. United States Dollar (“USD”)
2. Euro (“EUR”)
3. Singapore Dollar (“SGD”)
4. Korean Won (“KRW”)
5. New Taiwan Dollar (“TWD”)
6. British Pound Sterling (“GBP”)
7. Chinese Yuan (“CNY”)
8. Hong Kong Dollar (“HKD”)

## ASPEK PEMASARAN TAHUN 2025

### MARKETING ASPECTS IN 2025

Dalam mendukung pencapaian kinerja usaha tahun 2025, Perseroan menerapkan strategi pemasaran yang adaptif terhadap dinamika pasar dan perilaku pelanggan. Pendekatan pemasaran diarahkan untuk memperkuat posisi pasar, memperluas basis pelanggan, serta mendukung pertumbuhan pendapatan di masing-masing segmen usaha.

Perseroan memanfaatkan momentum pertumbuhan investasi, pembangunan, dan mobilitas ekonomi dengan melakukan penguatan komunikasi pemasaran, optimalisasi kanal digital, serta peningkatan hubungan dengan mitra usaha dan pemangku kepentingan strategis. Strategi ini dilaksanakan secara terintegrasi di seluruh unit usaha dengan tetap memperhatikan karakteristik pasar masing-masing segmen.

Selama tahun 2025, strategi pemasaran yang diterapkan Perseroan antara lain:

**UNIT USAHA PROPERTI**

Sepanjang tahun buku, Perseroan menerapkan strategi pemasaran yang terfokus pada penguatan daya saing kawasan

In support of its business performance targets for 2025, the Company implemented a marketing strategy designed to respond adaptively to market dynamics and changing customer behaviour. Its marketing approach was aimed at strengthening market positioning, expanding the customer base, and supporting revenue growth across each business segment.

The Company capitalized on the momentum of investment growth, development activity, and economic mobility by strengthening its marketing communications, optimising digital channels, and enhancing relationships with business partners and key stakeholders. This strategy was carried out in an integrated manner across all business units, while taking into account the specific market characteristics of each segment.

Throughout 2025, the Company’s marketing strategies included the following:

**PROPERTY BUSINESS UNIT**

Throughout the financial year, the Company pursued a marketing strategy focused on enhancing the competitiveness

sebagai destinasi investasi unggulan bagi pelaku usaha domestik maupun internasional.

Perseroan mengadopsi pendekatan *business-to-business* (B2B) dengan menargetkan sektor industri prioritas, seperti otomotif dan derivatifnya, kendaraan listrik, *datacenter*, *FMCG*, logistik, elektronik, farmasi dan peralatan medis, serta industri berbasis ekspor. Upaya pemasaran difokuskan pada perusahaan multinasional dan domestik yang memiliki kebutuhan ekspansi fasilitas produksi maupun distribusi di Indonesia maupun orientasi ekspor.

Dalam usahanya untuk menjangkau pasar global, Perseroan secara aktif melaksanakan kegiatan pemasaran internasional melalui penyelenggaraan seminar bekerja sama dengan mitra strategis di dalam dan luar negeri, partisipasi dalam forum investasi dan pameran, serta kolaborasi dengan lembaga pemerintah dan organisasi promosi investasi. Perseroan juga terus mempererat sinergi dengan berbagai mitra strategis, termasuk konsultan properti, konsultan investasi dan perwakilan perdagangan, guna memperluas jangkauan dan efektivitas pemasaran.

Sebagai tambahan, perseroan juga menjalin *Collaborative Marketing* dengan perusahaan-perusahaan internasional seperti Toyota Tsusho, Sumitomo, Bank kelas satu seperti UOB, OCBC, dan HSBC, guna mengamplifikasi eksistensi Subang Smartpolitan dan Suryacipta.

Dari sisi kanal pemasaran, Perseroan mengimplementasikan strategi *omnichannel* dengan mengoptimalkan platform digital, termasuk situs web resmi, media sosial, kampanye pemasaran digital, serta penyediaan materi promosi berbasis data untuk meningkatkan kualitas *lead*. Aktivitas ini dilengkapi dengan pendekatan langsung melalui kunjungan klien (*direct engagement*), presentasi bisnis, serta penyelenggaraan *site visit* ke kawasan industri. Perseroan juga secara konsisten mengelola komunikasi publik melalui penyampaian informasi terkini, pemantauan sentimen media, serta pemeliharaan hubungan yang baik dengan berbagai media.

Untuk menjaga komitmen pelayanan yang berkelanjutan, membangun proposisi nilai yang kuat bagi calon investor, serta memperkuat citra merek hingga tahap *after-sales*, Perseroan secara aktif menyediakan layanan satu pintu (*one-stop service*) yang andal dan profesional kepada klien dan tenant yang mencakup asistensi serta penyediaan informasi terkini terkait proses investasi di Indonesia, tahapan konstruksi, hingga operasional.

#### UNIT USAHA KONSTRUKSI

Strategi dan program Perseroan yang menjadi perhatian pada tahun 2025 adalah sebagai berikut;

1. Fokus mengembangkan dan mempertahankan usaha jasa konstruksi.

of its estates as premier investment destinations for both domestic and international businesses.

The Company adopted a business-to-business (B2B) approach by targeting priority industries such as automotive and its derivatives, electric vehicles, data centres, FMCG, logistics, electronics, pharmaceuticals and medical devices, as well as export-oriented industries. Marketing efforts were directed at multinational and domestic companies seeking to expand their production or distribution facilities in Indonesia or strengthen their export-oriented operations.

To broaden its global reach, the Company actively carried out international marketing initiatives through seminars held in collaboration with strategic partners both in Indonesia and overseas, participation in investment forums and exhibitions, and collaboration with government institutions and investment promotion organizations. The Company also continued to strengthen synergies with various strategic partners, including property consultants, investment consultants, and trade representatives, in order to broaden its reach and improve marketing effectiveness.

In addition, the Company engaged in collaborative marketing with international corporations such as Toyota Tsusho and Sumitomo, as well as leading banks such as UOB, OCBC, and HSBC, to further elevate the profile of Subang Smartpolitan and Suryacipta.

From a channel perspective, the Company implemented an omnichannel strategy by optimising digital platforms, including its official website, social media, digital marketing campaigns, and data-based promotional materials to improve lead quality. These efforts were complemented by direct engagement through client visits, business presentations, and site visits to the industrial estates. The Company also consistently managed its public communications by providing up-to-date information, monitoring media sentiment, and maintaining sound relationships with various media outlets.

To uphold its commitment to sustainable service, build a strong value proposition for prospective investors, and reinforce its brand image through to the after-sales stage, the Company actively provided reliable and professional one-stop services to clients and tenants. These services included assistance and up-to-date information relating to the investment process in Indonesia, construction stages, and operational matters.

#### CONSTRUCTION BUSINESS UNIT

The Company’s key strategic priorities and programs for 2025 were as follows:

1. To focus on expanding and sustaining its construction services business.

- 2. Secara proaktif mencari peluang dalam proyek pemerintah dengan cara mengikuti tender dan memenuhi semua persyaratan teknis dan administrasi.
- 3. Berusaha untuk meningkatkan efisiensi dan kapabilitas dalam hal operasional perseroan.
- 4. Meningkatkan ataupun mempertahankan pasar yang ada dalam hal mendapatkan kontrak baru dari pemilik proyek ataupun pelanggan tetap perseroan.
- 5. Lebih proaktif dalam mencari peluang proyek baru baik di bidang properti, industri, infrastruktur dan yang *related*.
- 6. Membangun kerjasama kemitraan dengan pihak asing, swasta, ataupun BUMN melalui proyek-proyek kerja sama operasi (KSO).

UNIT USAHA PERHOTELAN

Sepanjang tahun 2025, segmen hospitality Perseroan menghadapi dinamika industri yang kompleks, dipengaruhi oleh kondisi geopolitik global, fluktuasi permintaan perjalanan internasional, serta perubahan perilaku konsumen yang semakin mengarah pada pengalaman yang lebih personal dan bernilai tinggi.

Tahun 2025 merupakan fase penting dalam perjalanan transformasi tersebut, di mana Perseroan tidak hanya berfokus pada pemulihan kinerja, tetapi juga pada pembangunan fondasi pertumbuhan jangka panjang melalui *repositioning brand* dan optimalisasi portofolio. Sepanjang tahun 2025, Perseroan menjalankan sejumlah inisiatif strategis yang berfokus pada peningkatan nilai portofolio *hospitality*, sebagai berikut:

- 1. **Repositioning dan Transformasi Aset**  
Perseroan melaksanakan *repositioning* Paradisus by Meliá Bali menjadi *luxury all-inclusive resort*, yang diharapkan dapat meningkatkan daya tarik pasar internasional serta memperkuat positioning di segmen premium. Transformasi ini mencakup peningkatan fasilitas, penyempurnaan konsep layanan, serta pengembangan pengalaman tamu yang lebih komprehensif.
- 2. **Penguatan Segmen Luxury dan Premium Experience**  
Melalui pengelolaan Gran Meliá Jakarta dan Umana Bali – LXR Hotels & Resorts, Perseroan terus memperkuat kehadiran di segmen *luxury* dengan menitikberatkan pada pengalaman tamu yang eksklusif, personalisasi layanan, serta optimalisasi pendapatan berbasis nilai.
- 3. **Optimalisasi Portofolio Midscale melalui BATIQA Hotels**  
Jaringan BATIQA Hotels difokuskan pada peningkatan efisiensi operasional, penguatan basis pelanggan domestik, serta optimalisasi strategi distribusi untuk menjaga stabilitas okupansi dan profitabilitas.
- 4. **Transformasi Digital dan Penguatan Kanal Distribusi**  
Perseroan meningkatkan pemanfaatan kanal digital dan *direct booking* guna memperluas jangkauan pasar sekaligus meningkatkan efisiensi biaya distribusi. Pendekatan

- 2. To proactively pursue opportunities in government projects by participating in tenders and meeting all technical and administrative requirements.
- 3. To improve the Company’s operational efficiency and capabilities.
- 4. To strengthen and maintain its existing market position in securing new contracts from project owners and the Company’s recurring customers.
- 5. To take a more proactive approach in pursuing new project opportunities across the property, industrial, infrastructure, and related sectors.
- 6. To build partnership arrangements with foreign parties, private sector entities, and state-owned enterprises through joint operation projects (KSO).

HOSPITALITY BUSINESS UNIT

Throughout 2025, the Company’s hospitality segment operated in a complex industry environment shaped by global geopolitical conditions, fluctuations in international travel demand, and changing consumer preferences that increasingly favoured more personalized and higher-value experiences.

The year 2025 marked an important phase in this transformation journey, during which the Company focused not only on performance recovery, but also on laying the groundwork for long-term growth through brand repositioning and portfolio optimization. Throughout the year, the Company implemented a number of strategic initiatives aimed at enhancing the value of its hospitality portfolio, as follows:

- 1. **Asset Repositioning and Transformation**  
The Company undertook the repositioning of Paradisus by Meliá Bali into a luxury all-inclusive resort, with the aim of increasing its appeal to the international market and strengthening its positioning in the premium segment. This transformation included facility enhancements, refinement of the service concept, and the development of a more comprehensive guest experience.
- 2. **Strengthening the Luxury and Premium Experience Segment**  
Through the management of Gran Meliá Jakarta and Umana Bali – LXR Hotels & Resorts, the Company continued to strengthen its presence in the luxury segment by placing emphasis on exclusive guest experiences, personalized service, and value-driven revenue optimization.
- 3. **Optimising the Midscale Portfolio through BATIQA Hotels**  
The BATIQA Hotels network was focused on improving operational efficiency, strengthening its domestic customer base, and optimising its distribution strategy in order to maintain stable occupancy and profitability.
- 4. **Digital Transformation and Strengthening Distribution Channels**  
The Company expanded the use of digital channels and direct booking platforms to widen market reach while improving distribution cost efficiency. It also adopted a

pemasaran dengan peningkatan visibilitas pada platform digital berbasis data juga diterapkan untuk mendukung pengambilan keputusan yang lebih akurat.

5. Sinergi dan Diversifikasi Pendapatan Non-Kamar (Non-Room Revenue)

Perseroan mengembangkan sinergi antar properti serta memperluas sumber pendapatan melalui peningkatan kontribusi *Food & Beverage* dan layanan berbasis pengalaman, sejalan dengan tren pasar yang mengutamakan *experiential hospitality*. Inisiatif ini mencakup pengembangan konsep restoran unggulan, event tematik, serta kolaborasi dengan mitra strategis. Pendekatan ini tidak hanya meningkatkan total pendapatan, tetapi juga memperkuat daya tarik hotel sebagai destinasi.

6. Sinergi Portofolio dan Cross-Selling

Perseroan mengoptimalkan sinergi antar properti melalui program *cross-selling* dan integrasi basis pelanggan. Inisiatif ini mencakup pengembangan paket multi-destinasi, promosi lintas brand, serta pemanfaatan jaringan pelanggan yang ada untuk meningkatkan tingkat kunjungan. Strategi ini diharapkan dapat meningkatkan durasi menginap dan nilai transaksi per pelanggan.

7. Penguatan Kemitraan Strategis dan Ekosistem Bisnis

Perseroan terus mengembangkan kemitraan strategis dengan berbagai pihak, termasuk maskapai penerbangan, institusi keuangan, agen perjalanan, serta penyelenggara kegiatan MICE dan pernikahan. Kolaborasi ini bertujuan untuk memperluas jangkauan pasar, meningkatkan eksposur *brand*, serta menciptakan peluang bisnis baru yang berkelanjutan.

data-driven digital marketing approach to enhance visibility across digital platforms and support more accurate decision-making.

5. Portfolio Synergy and Diversification of Non-Room Revenue

The Company developed synergies across its properties and broadened its revenue sources by increasing the contribution of Food & Beverage and experience-based services, in line with market trends favouring experiential hospitality. These initiatives included the development of signature restaurant concepts, themed events, and collaborations with strategic partners. This approach not only increased total revenue but also strengthened the hotels’ appeal as destinations in their own right.

6. Portfolio Synergy and Cross-Selling

The Company optimized synergies across its properties through cross-selling programmes and the integration of customer bases. These initiatives included the development of multi-destination packages, cross-brand promotions, and the utilization of existing customer networks to drive visitation. This strategy is expected to increase both length of stay and transaction value per customer.

7. Strengthening Strategic Partnerships and the Business Ecosystem

The Company continued to develop strategic partnerships with various parties, including airlines, financial institutions, travel agents, as well as organizers of MICE events and weddings. These collaborations were aimed at expanding market reach, enhancing brand exposure, and creating sustainable new business opportunities.

INVESTASI, EKSPANSI, DIVESTASI, PENGGABUNGAN/PELEBURAN USAHA, AKUISISI, RESTRUKTURISASI UTANG/MODAL INVESTMENT, EXPANSION, DIVESTMENT, BUSINESS MERGER/ CONSOLIDATION, ACQUISITION, DEBT/CAPITAL RESTRUCTURING

Pada tahun 2025, perusahaan melakukan restrukturisasi organisasi pada unit usaha perhotelan yang dilakukan pada 1 Desember 2025. Transaksi ini merupakan upaya Perseroan untuk melaksanakan reorganisasi, restrukturisasi, dan/atau pengelompokan anak usaha dan/atau aset-aset yang dimiliki dan/atau dikelola oleh entitas anaknya. Dengan melakukan transaksi ini, entitas anak yang bergerak dalam bidang perhotelan akan dikelompokkan di bawah PT Suryalaya Anindita International (SAI). Dalam transaksi ini nilai transaksi ini adalah sebagai berikut:

In 2025, the Company carried out an organizational restructuring within its hospitality business unit on 1 December 2025. This transaction was undertaken as part of the Company’s efforts to implement a reorganization, restructuring, and/or consolidation of its subsidiaries and/or assets owned and/or managed by its subsidiaries. Through this transaction, the Company’s subsidiaries operating in the hospitality sector were consolidated under PT Suryalaya Anindita International (“SAI”). The transaction values were as follows:

1.

Nilai masing-masing Inbreng Saham adalah sebesar:

a.

Inbreng Saham SAM sebesar Rp366.933.000.000 (tiga ratus enam puluh enam miliar sembilan ratus tiga puluh tiga juta rupiah)

b.

Inbreng Saham SIH sebesar Rp379.053.000.000 (tiga ratus tujuh puluh Sembilan miliar lima puluh tiga juta rupiah)

c.

Inbreng Saham SSR sebesar Rp117.665.000.000 (seratus tujuh belas miliar enam ratus enam puluh lima juta rupiah); dan

2.

Nilai dari Inbreng Tanah adalah sebesar Rp803.556.000.000 (delapan ratus tiga miliar lima ratus lima puluh enam juta rupiah)

1.

Value of Share Contributions (Inbreng Saham):

a.

Share contribution of SAM amounted to Rp 366,933,000,000 (three hundred sixty-six billion nine hundred thirty-three million rupiah);

b.

Share contribution of SIH amounted to Rp 379,053,000,000 (three hundred seventy-nine billion fifty-three million rupiah);

c.

Share contribution of SSR amounted to Rp 117,665,000,000 (one hundred seventeen billion six hundred sixty-five million rupiah); and

2.

The value of the land contribution amounted to Rp 803,556,000,000 (eight hundred three billion five hundred fifty-six million rupiah).

KEBIJAKAN DIVIDEN

DIVIDEND POLICY

Perseroan memiliki kebijakan dividen sebagai bentuk pemenuhan hak pemegang saham atas hasil kinerja Perseroan, yang dipertimbangkan sekurang-kurangnya satu kali dalam satu tahun buku. Kebijakan ini dilaksanakan dengan tetap memperhatikan kondisi keuangan Perseroan, kebutuhan pendanaan, serta ketentuan peraturan perundang-undangan yang berlaku.

Sesuai dengan Undang-Undang No. 40 Tahun 2007 tentang Perseroan Terbatas, Perseroan wajib menyisihkan sebagian laba bersih setiap tahun buku untuk membentuk cadangan wajib hingga mencapai sekurang-kurangnya 20% dari modal ditempatkan dan disetor. Cadangan tersebut tidak dapat didistribusikan dan menjadi bagian dari struktur permodalan Perseroan.

Dalam menentukan besaran dividen yang akan dibagikan, Perseroan mempertimbangkan antara lain laba bersih yang diperoleh, kondisi dan kesehatan keuangan Perseroan, tingkat likuiditas, rencana investasi dan pengembangan usaha, serta proyeksi pertumbuhan di masa mendatang. Keputusan pembagian dividen tetap berada pada kewenangan Rapat Umum Pemegang Saham (RUPS) sesuai dengan Anggaran Dasar Perseroan dan peraturan yang berlaku.

Apabila Perseroan mencatatkan saldo laba ditahan yang positif, Perseroan dapat mengumumkan pembagian dividen. Perseroan juga dapat membagikan dividen interim sebelum berakhirnya tahun buku sepanjang diizinkan oleh Anggaran Dasar Perseroan dan sepanjang pembagian dividen interim tersebut tidak menyebabkan jumlah kekayaan bersih Perseroan menjadi lebih kecil dari jumlah modal ditempatkan dan disetor.

The Company has established a dividend policy as part of its commitment to fulfilling shareholders’ rights to benefit from the Company’s performance, with consideration given to dividend distribution at least once in each financial year. The implementation of this policy remains subject to the Company’s financial condition, funding requirements, and the prevailing laws and regulations.

In accordance with Law No. 40 of 2007 on Limited Liability Companies, the Company is required to appropriate a portion of its net profit each financial year to a statutory reserve until the reserve reaches at least 20% of the issued and paid-up capital. This reserve is non-distributable and forms part of the Company’s capital structure.

In determining the amount of dividend to be distributed, the Company takes into account, among other things, net profit earned, the Company’s financial condition and overall financial health, liquidity level, investment and business development plans, as well as future growth projections. The decision to distribute dividends remains subject to the authority of the General Meeting of Shareholders (GMS), in accordance with the Company’s Articles of Association and the applicable regulations.

Where the Company records a positive retained earnings balance, it may declare a dividend distribution. The Company may also distribute an interim dividend before the end of the financial year, provided that such distribution is permitted under the Company’s Articles of Association and does not cause the Company’s net assets to fall below its issued and paid-up capital.

Dalam proses pengambilan keputusan pembagian dividen, Perseroan memperhatikan keseimbangan antara pemberian imbal hasil kepada pemegang saham dan kebutuhan pendanaan untuk mendukung keberlanjutan usaha. Pembayaran dividen kepada pemegang saham yang berhak dilakukan paling lambat 30 hari setelah Perseroan mengumumkan keputusan pembagian dividen sesuai dengan ketentuan Otoritas Jasa Keuangan dan Bursa Efek Indonesia.

PEMBAGIAN DIVIDEN DALAM 5 TAHUN TERAKHIR

Rapat Umum Pemegang Saham Tahunan yang diselenggarakan pada 13 Juni 2025 telah menyetujui pembagian dividen tunai untuk Tahun Buku 2024 sebesar Rp15 per saham, dengan total nilai dividen sebesar Rp70,58 miliar atau sekitar 30,13% dari laba bersih tahun berjalan. Dividen tersebut dibayarkan kepada pemegang saham pada 17 Juli 2025.

Besaran dividen tunai tersebut meningkat dibandingkan pembagian dividen untuk Tahun Buku 2023 sebesar Rp12 per saham. Kenaikan nilai dividen per saham ini mencerminkan perbaikan kinerja Perseroan serta komitmen Perseroan untuk tetap memberikan imbal hasil kepada pemegang saham dengan tetap memperhatikan kondisi keuangan dan kebutuhan pengembangan usaha.

Tabel berikut menunjukkan pembagian dividen, dividen per saham, rasio pembayaran dividen dan tanggal pembayaran yang dilakukan Perseroan:

| Dividen<br>Dividend | Dividen per Saham<br>Dividend per Share | Rasio Pembayaran Dividen<br>Dividend Payout Ratio | Tanggal Pembayaran<br>Payment Date |
|---------------------|-----------------------------------------|---------------------------------------------------|------------------------------------|
| 2025                | Rp15 per saham   share                  | 30%                                               | 17 Juli 2025<br>17 July 2025       |
| 2024                | Rp12 per saham   share                  | 32%                                               | 24 Juli 2024<br>24 July 2024       |
| 2023                | N/A                                     | N/A                                               | N/A                                |
| 2022                | N/A                                     | N/A                                               | N/A                                |
| 2021                | N/A                                     | N/A                                               | N/A                                |

In making dividend decisions, the Company seeks to maintain an appropriate balance between delivering returns to shareholders and preserving sufficient funding to support business sustainability. Dividend payments to eligible shareholders are made no later than 30 days after the Company announces the dividend distribution resolution, in accordance with the regulations of the Financial Services Authority and the Indonesia Stock Exchange.

DIVIDEND DISTRIBUTION OVER THE LAST 5 YEARS

The Annual General Meeting of Shareholders held on 13 June 2025 approved the distribution of a cash dividend for Financial Year 2024 of Rp15 per share, with a total dividend value of Rp70.58 billion, equivalent to approximately 30.13% of profit for the year. The dividend was paid to shareholders on 17 July 2025.

The amount of cash dividend represented an increase compared with the dividend distributed for Financial Year 2023, which amounted to Rp12 per share. This increase in dividend per share reflects the Company’s improved performance and its commitment to continuing to deliver returns to shareholders, while still taking into account its financial condition and business development needs.

The following table sets out the dividends distributed by the Company, including dividend per share, dividend payout ratio, and payment date:

**REALISASI PENGGUNAAN DANA HASIL  
PENAWARAN UMUM OBLIGASI**  
UTILIZATION OF PROCEEDS FROM PUBLIC OFFERING OF BONDS

|                                                                                                                                                                                                                                                                           |  |                                                                                                                                                                                                                                                                                                       |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| Perseroan telah melaporkan realisasi dana hasil penawaran umum obligasi yang dijelaskan sebagai berikut:                                                                                                                                                                  |  | The Company had reported the utilization of proceeds from the public offering of bonds, as follows:                                                                                                                                                                                                   |  |
| 1. Dana hasil penawaran umum Obligasi Surya Semesta Internusa I tahun 2016 dengan Tingkat Bunga Tetap telah selesai direalisasikan berdasarkan Laporan Penggunaan Dana per 21 Maret 2018, realisasi dana secara rinci telah dilaporkan Perseroan di Laporan Tahunan 2018. |  | 1. The proceeds from the public offering of Bond I Surya Semesta Internusa Phase I Year 2016 with Fixed Interest Rate had been fully used and reported in the Use of Proceeds Report as of 21 March 2018, and the detailed use of the proceeds had been reported in the Company’s 2018 Annual Report. |  |
|                                                                                                                                                                                                                                                                           |  |                                                                                                                                                                                                                                                                                                       |  |
| 2. Obligasi Berkelanjutan I Surya Semesta Internusa Tahap I tahun 2016 Seri A dan B telah dilunasi oleh Perseroan masing-masing pada tanggal 19 September 2019 dan 20 September 2021.                                                                                     |  | 2. Shelf Registration of Bond I Surya Semesta Internusa Phase I year 2016 Series A and B has been settled by the Company on 19 September 2019 and 20 September 2021 respectively.                                                                                                                     |  |

**PROGRAM KEPEMILIKAN SAHAM OLEH  
KARYAWAN DAN/MANAJEMEN (MESOP)**  
EMPLOYEE AND/OR MANAGEMENT SHARE OWNERSHIP PROGRAMME (MESOP)

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| Program <i>Management Employee Stock Option Program</i> (MESOP) Perseroan telah disetujui dalam Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) pada tanggal 14 Mei 2020 dan dilaksanakan melalui pengalihan saham treasury Perseroan. Program ini bertujuan untuk memberikan apresiasi atas kinerja dan loyalitas manajemen serta karyawan Grup, sekaligus menumbuhkan rasa memiliki dan tanggung jawab dalam mendukung pencapaian target serta visi dan misi Perseroan.                                           |  | The Company’s Management Employee Stock Option Programme (MESOP) was approved at the Extraordinary General Meeting of Shareholders (EGMS) held on 14 May 2020 and was implemented through the transfer of the Company’s treasury shares. The programme was established to recognize the performance and loyalty of the Group’s management and employees, while also fostering a stronger sense of ownership and responsibility in supporting the achievement of the Company’s targets, vision, and mission. |  |
| Jumlah saham yang dialokasikan dalam program MESOP sebanyak-banyaknya 94.104.989 lembar saham treasury yang dilaksanakan dalam tiga tahap, yaitu Tahap 1 sebesar 30% pada Agustus 2020, Tahap 2 sebesar 30% pada Juni 2021, dan Tahap 3 sebesar 40% pada Juni 2022. Jangka waktu pelaksanaan hak opsi masing-masing tahap adalah Tahap 1 dari Juni 2021 hingga Juni 2025, Tahap 2 dari Juni 2022 hingga Juni 2025, dan Tahap 3 dari Juni 2023 hingga Juni 2025, dengan harga pelaksanaan sebesar Rp475 per saham. |  | The total number of shares allocated under the MESOP amounted to a maximum of 94,104,989 treasury shares, to be implemented in three phases, namely Phase 1 of 30% in August 2020, Phase 2 of 30% in June 2021, and Phase 3 of 40% in June 2022. The exercise periods for the options in each phase were as follows: Phase 1 from June 2021 to June 2025, Phase 2 from June 2022 to June 2025, and Phase 3 from June 2023 to June 2025, with an exercise price of Rp475 per share.                          |  |
| Periode pelaksanaan seluruh hak opsi dalam program MESOP berakhir pada Juni 2025. Per 31 Desember 2025, tidak terdapat alokasi hak opsi baru setelah Tahap 3, dan program MESOP telah mencapai akhir periode pelaksanaannya sesuai dengan ketentuan yang telah ditetapkan dalam RUPSLB.                                                                                                                                                                                                                           |  | The exercise period for all options under the MESOP ended in June 2025. As of 31 December 2025, no new option rights had been allocated following Phase 3, and the MESOP had reached the end of its exercise period in accordance with the terms approved at the EGMS.                                                                                                                                                                                                                                      |  |

Pelaksanaan program MESOP Perseroan dijabarkan dalam tabel berikut:      The implementation of the Company’s MESOP is as follows:

| Peserta<br>Participant                                                                                                                      | Jumlah Alokasi Saham<br>Total Shares Allocation                                                                                                                   | Alokasi Hak Opsi<br>Allocation of Options                                                                                                                                                                                                                                                    | Jangka Waktu Hak Opsi<br>Term of the Option Right                                                                                                                                                                                                                     | Harga Pelaksanaan<br>Exercise Price  |
|---------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| Manajemen dan karyawan Grup yang memenuhi kriteria yang ditentukan The Group’s Management and employees that meets the determined criteria. | Sebanyak banyaknya 94.104.989 lembar saham treasury yang dilakukan dalam 3 tahap.<br>Maximum of 94,104,989 shares of treasury stock that implemented in 3 stages. | <ul style="list-style-type: none"><li>Tahap 1 sejumlah 30% pada Agustus 2020</li><li>Tahap 2 sejumlah 30% pada Juni 2021</li><li>Tahap 3 sejumlah 40% pada Juni 2022</li><li>Stage 1 of 30% in August 2020</li><li>Stage 2 of 30% in June 2021</li><li>Stage 3 of 40% in June 2022</li></ul> | <ul style="list-style-type: none"><li>Tahap 1: Juni 2021–Juni 2025</li><li>Tahap 2: Juni 2022–Juni 2025</li><li>Tahap 3: Juni 2023–Juni 2025</li><li>Stage 1: June 2021–June 2025</li><li>Stage 2: June 2022–June 2025</li><li>Stage 3: June 2023–June 2025</li></ul> | Rp 475 per saham<br>Rp 475 per share |

Perseroan mengukur instrumen ekuitas atas opsi saham dengan menggunakan metode nilai intrinsik. Untuk tahun yang berakhir pada tanggal 31 Desember 2025 dan 2024, Perseroan mencatat penyesuaian saldo nilai tercatat masing-masing sebesar Rp6.475.163.930 dan Rp43.749.011.431. Penyesuaian tersebut diakui sebagai beban lainnya dan didebet atau dikredit ke akun Cadangan Kompensasi Berbasis Saham dalam ekuitas.

The Company measures equity instruments relating to share options using the intrinsic value method. For the years ended 31 December 2025 and 2024, the Company recorded adjustments to the carrying value balance of Rp6,475,163,930 and Rp43,749,011,431, respectively. These adjustments were recognized as other expenses and recorded as debits or credits to the Share-Based Compensation Reserve account within equity.

Mutasi pengukuran instrumen ekuitas atas opsi saham adalah sebagai berikut:      The movements in the measurement of equity instruments relating to share options are as follows:

|                                                                                       | 2025           | 2024           |
|---------------------------------------------------------------------------------------|----------------|----------------|
| Saldo awal<br>Begining Balance                                                        | 43.749.011.431 | -              |
| Penambahan Selama Tahun Berjalan (Catatan 48)<br>Additional During the Year (Note 48) | 6.475.163.930  | 43.749.011.431 |
| Saldo Akhir<br>Ending Balance                                                         | 50.224.175.361 | 43.749.011.431 |

**INFORMASI MATERIAL YANG MENGANDUNG BENTURAN KEPENTINGAN DAN/ATAU TRANSAKSI DENGAN PIHAK AFILIASI**

MATERIAL INFORMATION WITH CONFLICT OF INTEREST AND/OR TRANSACTION WITH AFFILIATED PARTIES

Perseroan melakukan restrukturisasi internal pada tanggal 1 Desember 2025, melalui:

- a. pengalihan seluruh saham yang dimiliki oleh Perseroan dalam SAM, SIH dan SSR kepada SAI dan TCP dalam SAM kepada SAI, dimana pembayaran atas pengalihan saham tersebut dilakukan oleh SAI dengan mengeluarkan saham baru kepada Perseroan dan TCP ( “Inbreng Saham”); dan
- b. pengalihan tanah yang dimiliki oleh TCP kepada SAI, dimana pembayaran atas pengalihan tanah tersebut dilakukan oleh SAI dengan mengeluarkan saham baru kepada TCP ( “Inbreng Tanah”).

Transaksi tersebut bukan merupakan Transaksi Material, namun dikategorikan sebagai Transaksi Afiliasi karena dilakukan dengan atau antara pihak-pihak yang merupakan Afiliasi dari Perseroan, yaitu:

- 1. antara Perseroan dan SAI dalam Inbreng Saham, dimana SAI merupakan Perusahaan Terkendali dari Perseroan; dan
- 2. antara TCP dan SAI dalam Inbreng Saham SAM dan Inbreng Tanah, dimana masing-masing TCP dan SAI merupakan Perusahaan Terkendali dari Perseroan.

Perseroan telah mengungkapkan transaksi tersebut melalui Keterbukaan Informasi yang disampaikan melalui sistem pelaporan elektronik OJK dan BEI, serta situs resmi Perseroan pada tanggal 3 Desember 2025. Hal ini dilakukan sebagai wujud pemenuhan kewajiban transparansi informasi kepada seluruh pemangku kepentingan.

On 1 December 2025, the Company executed an internal restructuring through the following mechanisms:

- a. Share Contribution in Kind: The transfer of all shares held by (i) the Company in SAM, SIH, and SSR to SAI, and (ii) TCP in SAM to SAI. These transfers were settled through the issuance of new shares by SAI to both the Company and TCP.
- b. Land Contribution in Kind: The transfer of land owned by TCP to SAI, which was similarly settled through the issuance of new shares by SAI to TCP.

While these transactions did not meet the threshold of a Material Transaction, they were classified as Affiliated Transactions as they involved the Company's affiliates, specifically:

- 1. Between the Company and SAI regarding the Share Contribution in Kind, where SAI is a controlled subsidiary of the Company; and
- 2. Between TCP and SAI regarding the SAM Share Contribution and Land Contribution, where both TCP and SAI are controlled subsidiaries of the Company.

As a demonstration of our commitment to transparency for all stakeholders, the Company disclosed these transactions on 3 December 2025, via the electronic reporting systems of the Financial Services Authority (OJK) and the Indonesia Stock Exchange (IDX), as well as on the Company's official website.

**PERUBAHAN KEBIJAKAN AKUNTANSI, ALASAN DAN DAMPAKNYA TERHADAP LAPORAN KEUANGAN**

CHANGES IN ACCOUNTING POLICIES, THE REASONS FOR SUCH CHANGES, AND THEIR IMPACT ON THE FINANCIAL STATEMENTS

Amendemen atas standar yang berlaku efektif untuk periode yang dimulai pada atau setelah 1 Januari 2025, yaitu:

- 1. PSAK 117; Kontrak Asuransi
- 2. Amandemen PSAK 117: Kontrak Asuransi tentang penerapan awal PSAK 117
- 3. Amandemen PSAK 221: Pengaruh Perubahan Kurs Valuta Asing Tentang Kekurangan Ketertukaran

Implementasi standar-standar tersebut tidak memiliki dampak yang material terhadap jumlah yang dilaporkan di periode berjalan atau tahun sebelumnya.

The amendments to standards that became effective for periods beginning on or after 1 January 2025 are as follows:

- 1. PSAK 117: Insurance Contract;
- 2. Amendments PSAK 117: Insurance Contract regarding Initial Application of PSAK 117
- 3. Amendments PSAK 221: Foreign Exchange Rate regarding Lack of Exchangeability

The implementation of these standards did not have a material impact on the amounts reported in the current period or in prior years.

**PERUBAHAN PERATURAN PERUNDANG-UNDANGAN**

CHANGES IN LAWS AND REGULATIONS

Hingga 31 Desember 2025, tidak terdapat perubahan peraturan perundang-undangan yang berdampak material atau secara langsung mempengaruhi kelangsungan usaha dan kinerja keuangan Perseroan.

As of 31 December 2025, there were no changes in laws and regulations that had a material impact on, or directly affected, the continuity of the Company's business and financial performance.

**INFORMASI KEUANGAN YANG MENGANDUNG KEJADIAN BERSIFAT LUAR BIASA DAN JARANG TERJADI**

FINANCIAL INFORMATION INVOLVING EXTRAORDINARY AND NON-RECURRING EVENTS

Hingga 31 Desember 2025, tidak terdapat kejadian luar biasa yang sangat berdampak terhadap kegiatan operasional dan bisnis Perseroan serta Entitas Anak secara langsung maupun tidak langsung.

As of 31 December 2025, there were no extraordinary events that had a significant direct or indirect impact on the operations and business activities of the Company and its Subsidiaries.

INFORMASI KELANGSUNGAN USAHA

BUSINESS CONTINUITY INFORMATION

Perseroan menyusun dan menyajikan Laporan Keuangan Konsolidasian dengan menggunakan asumsi kelangsungan usaha, berdasarkan penilaian Manajemen atas kondisi keuangan, kinerja operasional, serta prospek usaha Perseroan. Penilaian tersebut mempertimbangkan dinamika ekonomi global dan nasional, kondisi industri, serta kemampuan Perseroan dalam menjaga stabilitas arus kas dan struktur permodalan.

Sepanjang tahun 2025, Perseroan mempertahankan fundamental usaha yang sehat yang tercermin dari struktur ekuitas yang kuat, tingkat *leverage* yang terkendali, serta kemampuan menghasilkan arus kas operasional yang memadai untuk mendukung kebutuhan investasi dan kewajiban keuangan. Diversifikasi usaha pada sektor properti kawasan industri, konstruksi, dan perhotelan memberikan basis pendapatan yang tidak bergantung pada satu segmen tunggal, sehingga memperkuat ketahanan bisnis terhadap fluktuasi sektoral.

Perseroan juga menerapkan tata kelola perusahaan yang baik secara konsisten, termasuk penguatan fungsi manajemen risiko, pengendalian internal, serta pengawasan aktif oleh Dewan Komisaris. Evaluasi atas eksposur risiko keuangan, risiko likuiditas, risiko kredit, serta risiko operasional dilakukan secara berkala untuk memastikan langkah mitigasi yang tepat telah diterapkan.

Opini wajar tanpa modifikasian atas Laporan Keuangan Konsolidasian tahun buku 2025 yang diberikan oleh Auditor Eksternal menjadi salah satu indikator bahwa laporan keuangan Perseroan telah disajikan secara wajar dalam semua hal yang material. Hal ini mendukung keyakinan Manajemen bahwa Perseroan berada dalam kondisi yang memadai untuk mempertahankan kelangsungan usaha.

Dengan mempertimbangkan seluruh faktor tersebut, Manajemen berkeyakinan bahwa tidak terdapat ketidakpastian material yang dapat menimbulkan keraguan signifikan atas kemampuan Perseroan untuk mempertahankan kelangsungan usahanya.

The Company prepared and presented its Consolidated Financial Statements on a going concern basis, based on Management's assessment of the Company's financial condition, operating performance, and business prospects. This assessment took into account global and domestic economic developments, industry conditions, and the Company's ability to maintain stable cash flows and a sound capital structure.

Throughout 2025, the Company maintained healthy business fundamentals, as reflected in its strong equity structure, manageable leverage, and ability to generate sufficient operating cash flows to support investment needs and financial obligations. Its diversified business exposure across industrial estate property, construction, and hospitality provides a revenue base that is not dependent on any single segment, thereby strengthening business resilience against sectoral fluctuations.

The Company also continued to implement good corporate governance consistently, including strengthening its risk management function, internal controls, and active oversight by the Board of Commissioners. Evaluations of exposure to financial risk, liquidity risk, credit risk, and operational risk were conducted on a regular basis to ensure that appropriate mitigation measures remained in place.

The unmodified opinion on the Consolidated Financial Statements for the 2025 financial year issued by the External Auditor is one of the indicators that the Company's financial statements have been fairly presented, in all material respects. This supports Management's view that the Company remains in an adequate position to sustain its business continuity.

Having considered all of these factors, Management believes that there is no material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern.

ASUMSI YANG DIGUNAKAN MANAJEMEN

DALAM MELAKUKAN ASESMEN

Dalam melakukan penilaian atas kelangsungan usaha, Manajemen secara rutin melakukan analisis atas faktor internal dan eksternal yang mempengaruhi Perseroan, termasuk melalui kerangka analisis *Strength, Weakness, Opportunities, and Threats* (SWOT). Analisis ini digunakan untuk memetakan posisi Perseroan berdasarkan kekuatan dan kelemahan internal, serta peluang dan tantangan eksternal yang berasal dari kondisi pasar, regulasi, dan lingkungan ekonomi.

Selain itu, Manajemen mempertimbangkan proyeksi arus kas, kemampuan memenuhi kewajiban jangka pendek dan jangka panjang, rencana investasi, serta akses terhadap sumber pendanaan. Pengujian sensitivitas atas perubahan asumsi utama, seperti suku bunga, nilai tukar, dan tingkat permintaan pasar, juga dilakukan untuk memastikan ketahanan model bisnis Perseroan dalam berbagai skenario.

Berdasarkan hasil evaluasi tersebut, Manajemen menilai bahwa posisi keuangan, kapasitas operasional, serta prospek usaha Perseroan masih berada pada tingkat yang memadai untuk mendukung keberlangsungan usaha. Kekuatan fundamental yang dimiliki, ditambah dengan langkah pengelolaan risiko yang konsisten, memberikan keyakinan bahwa Perseroan mampu menghadapi dinamika usaha yang ada dan tetap menjaga stabilitas kinerja ke depan.

ASSUMPTIONS USED BY MANAGEMENT IN

CONDUCTING THE ASSESSMENT

In assessing the Company's ability to continue as a going concern, Management regularly analyses both internal and external factors affecting the Company, including through a Strengths, Weaknesses, Opportunities, and Threats (SWOT) framework. This analysis is used to map the Company's position based on its internal strengths and weaknesses, as well as external opportunities and challenges arising from market conditions, regulation, and the broader economic environment.

In addition, Management considers cash flow projections, the Company's ability to meet its short-term and long-term obligations, investment plans, and access to sources of funding. Sensitivity testing on changes in key assumptions, such as interest rates, exchange rates, and market demand, is also performed to ensure the resilience of the Company's business model under various scenarios.

Based on the results of this evaluation, Management concluded that the Company's financial position, operating capacity, and business prospects remain at an adequate level to support business continuity. Its underlying fundamental strength, coupled with consistent risk management measures, provides confidence that the Company is capable of navigating prevailing business challenges while maintaining performance stability going forward.



# TATA KELOLA PERUSAHAAN

Good Corporate Governance

Dengan landasan tata kelola yang kuat dan budaya perusahaan yang menjunjung tinggi integritas, Perseroan akan terus meningkatkan kualitas penerapan GCG melalui penyempurnaan kebijakan, optimalisasi fungsi pengawasan, peningkatan kapasitas SDM, serta penguatan sistem dan proses pengendalian internal.

Anchored by a robust governance framework and a corporate culture that upholds integrity, the Company is committed to continuously elevating the quality of its GCG implementation. We will achieve this through policy refinement, optimized oversight functions, human capital development, and the strengthening of internal control systems and processes.

## KOMITMEN SSIA DALAM MENERAPKAN TATA KELOLA PERUSAHAAN

### SSIA'S COMMITMENT TO CORPORATE GOVERNANCE IMPLEMENTATION



Sebagai perusahaan publik yang menjalankan kegiatan usaha di sektor properti, konstruksi, dan perhotelan, Perseroan menempatkan penerapan Tata Kelola Perusahaan yang Baik (*Good Corporate Governance/GCG*) sebagai fondasi utama dalam membangun bisnis yang berintegritas, kompetitif, dan berkelanjutan.

Komitmen tersebut tidak hanya tercermin melalui pemenuhan seluruh ketentuan perundang-undangan dan regulasi pasar modal, tetapi juga melalui berbagai upaya penguatan struktur, kebijakan, budaya, serta praktik tata kelola untuk menghadirkan nilai tambah jangka panjang bagi para pemegang saham dan pemangku kepentingan lainnya. Setiap organ Perseroan, termasuk Dewan Komisaris, Direksi, komite-komite di bawah Dewan Komisaris, serta seluruh manajemen, memiliki peran dan tanggung jawab yang selaras dalam memastikan kualitas tata kelola yang tinggi di seluruh lini usaha.

Pada tahun pelaporan, komitmen tersebut memperoleh pengakuan melalui penghargaan sebagai salah satu dari Top 50 Perusahaan Terbuka Kapitalisasi Menengah dalam ajang 16th *IICD Corporate Governance Conference and Award*. Penghargaan ini menegaskan bahwa upaya Perseroan dalam memperkuat kualitas tata kelola telah diapresiasi oleh pihak independen serta sejalan dengan praktik terbaik yang diterapkan oleh perusahaan publik di Indonesia.

Dengan landasan tata kelola yang kuat dan budaya perusahaan yang menjunjung tinggi integritas, Perseroan akan terus meningkatkan kualitas penerapan GCG melalui penyempurnaan kebijakan, optimalisasi fungsi pengawasan,

As a public company operating across the property, construction, and hospitality sectors, the Company prioritizes the implementation of Good Corporate Governance/GCG as the cornerstone of a business built on integrity, competitiveness, and sustainability.

This commitment extends beyond mere compliance with prevailing laws and capital market regulations; it is embodied in our continuous efforts to strengthen governance structures, policies, culture, and practices to deliver long-term value to shareholders and stakeholders alike. Every organ of the Company, including the Board of Commissioners, the Board of Directors, the committees under the Board of Commissioners, and the entire management team, shares aligned roles and responsibilities in ensuring high-quality governance standards across all business lines.

During the reporting year, this dedication garnered significant recognition when the Company was named one of the Top 50 Mid-Capitalization Public Listed Companies at the 16th *IICD Corporate Governance Conference and Award*. This accolade affirms that the Company's efforts to strengthen governance quality are recognized by independent bodies and are in line with the best practices adopted by public companies in Indonesia.

Anchored by a robust governance framework and a corporate culture that upholds integrity, the Company is committed to continuously elevating the quality of its GCG implementation. We will achieve this through policy refinement, optimized

peningkatan kapasitas SDM, serta penguatan sistem dan proses pengendalian internal. Seluruh upaya ini menjadi fondasi penting bagi Perseroan untuk mencapai pertumbuhan yang berkelanjutan dan menciptakan nilai jangka panjang secara konsisten.

#### DASAR DAN PEDOMAN PENERAPAN GCG

Untuk memastikan keselarasan dengan ketentuan yang berlaku, Perseroan mengacu pada berbagai regulasi dan pedoman praktik terbaik (*best practice*) yang menjadi referensi utama, antara lain:

##### 1. Peraturan Perundang-undangan

- Undang-Undang Nomor 1 Tahun 1970 tentang Keselamatan Kerja
- Undang-Undang Nomor 8 Tahun 1995 tentang Pasar Modal
- Undang-Undang Nomor 5 Tahun 1999 tentang Larangan Praktek Monopoli dan Persaingan Usaha Tidak Sehat
- Undang-Undang Nomor 8 Tahun 1999 tentang Perlindungan Konsumen
- Undang-Undang Nomor 20 Tahun 2001 tentang Pemberantasan Tindak Pidana Korupsi
- Undang-Undang Nomor 13 Tahun 2003 tentang Ketenagakerjaan
- Undang-Undang Nomor 40 Tahun 2007 tentang Perseroan Terbatas
- Undang-Undang Nomor 6 Tahun 2023 tentang Penetapan Peraturan Pemerintah Pengganti Undang-undang Nomor 2 Tahun 2022 tentang Cipta Kerja menjadi Undang-Undang
- Undang-Undang Nomor 14 Tahun 2008 tentang Keterbukaan Informasi Publik

##### 2. Peraturan Otoritas Jasa Keuangan (OJK)

- POJK Nomor 32/POJK.04/2014 tentang Rencana dan Penyelenggaraan Rapat Umum Pemegang Saham Perusahaan Terbuka
- POJK Nomor 33/POJK.04/2014 tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik
- POJK Nomor 34/POJK.04/2014 tentang Komite Nominasi dan Remunerasi Emiten atau Perusahaan Publik
- POJK Nomor 35/POJK.04/2014 tentang Sekretaris Perusahaan Emiten atau Perusahaan Publik
- POJK Nomor 8/POJK.04/2015 tentang Situs Web Emiten atau Perusahaan Publik
- POJK Nomor 21/POJK.04/2015 tentang Penerapan Pedoman Tata Kelola Perusahaan Terbuka
- POJK Nomor 31/POJK.04/2015 tentang Keterbukaan atas Informasi atau Fakta Material oleh Emiten atau Perusahaan Publik
- POJK Nomor 55/POJK.04/2015 tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit
- POJK Nomor 29/POJK.04/2016 tentang Laporan Tahunan Emiten atau Perusahaan Publik

oversight functions, human capital development, and the strengthening of internal control systems and processes. Collectively, these initiatives serve as the vital foundation for the Company to achieve sustainable growth and consistently create long-term value.

#### GCG IMPLEMENTATION BASIS AND GUIDELINES

To ensure full compliance with applicable provisions, the Company adheres to a range of regulations and best practice guidelines as its primary references, as follows

##### 1. Laws and Regulations

- Law No. 1 of 1970 regarding Occupational Safety
- Law No. 8 of 1995 regarding Capital Market
- Law No. 5 of 1999 regarding Prohibition of Monopolistic Practices and Unfair Business Competition
- Law No. 8 of 1999 regarding Consumer Protection
- Law No. 20 of 2001 regarding Corruption Eradication
- Law No. 13 of 2003 regarding Manpower
- Law No. 40 of 2007 regarding Limited-Liability Companies
- Law No. 6 of 2023 regarding the Enactment of Regulation of The Government in Lieu of Law Number 2 of 2022 on Job Creation into Law
- Law No. 14 of 2008 regarding Public Information Transparency

##### 2. Financial Services Authority (OJK) Regulations

- OJK Regulation (POJK) No. 32/POJK.04/2014 regarding the Planning and Organization of General Meetings of Shareholders by Publicly-Traded Companies
- POJK No. 33/POJK.04/2014 regarding the Board of Directors and Board of Commissioners of Issuers or Publicly-Traded Companies
- POJK No. 34/POJK.04/2014 regarding the Nomination and Remuneration Committee of Issuers or Public Companies
- POJK No. 35/POJK.04/2014 regarding the Corporate Secretary of Issuers or Public Companies
- POJK No. 8/POJK.04/2015 regarding Websites of Issuers or Publicly-Traded Companies
- POJK No. 21/POJK.04/2015 regarding the Implementaton of Governance Guidelines for Publicly-Traded Companies
- POJK No. 31/POJK.04/2015 regarding Disclosure of Material Information or Facts by Issuers or Public Companies
- POJK No. 55/POJK.04/2015 the Establishment and Work Implementation Guidelines of the Audit Committee
- POJK No. 29/POJK.04/2016 regarding the Annual Report of Issuers or Public Companies

- POJK Nomor 51/POJK.03/2017 tentang Penerapan Keuangan Berkelanjutan bagi Lembaga Jasa Keuangan, Emiten, dan Perusahaan Publik
  - POJK Nomor 15/POJK.04/2020 tentang Rencana dan Penyelenggaraan Rapat Umum Pemegang Saham Perusahaan Terbuka
  - POJK Nomor 16/POJK.04/2020 tentang Pelaksanaan Rapat Umum Pemegang Saham Perusahaan Terbuka Secara Elektronik
  - Surat Edaran OJK Nomor 16/SEOJK.04/2021 tentang Bentuk dan Isi Laporan Tahunan Emiten atau Perusahaan Publik
  - POJK Nomor 45/POJK.04/2024 tentang Pengembangan dan Penguatan Emiten dan Perusahaan Publik.
- POJK No. 51/POJK.03/2017 regarding the Implementation of Sustainable Finance for Financial Services Institutions, Issuers, and Public Companies
  - POJK No. 15/POJK.04/2020 regarding the Planning and Organization of General Meetings of Shareholders by Publicly-Traded Companies
  - POJK No. 16/POJK.04/2020 regarding the Implementation of Electronic General Meeting of Shareholders by Publicly-Traded Companies
  - OJK Circular Letter No. 16/SEOJK.04/2021 regarding the Form and Content of the Annual Report of Issuers or Public Companies
  - POJK No. 45/POJK.04/2024 regarding the Development and Strengthening of Issuers and Publicly-Traded Companies.
- 3. Ketentuan Bursa Efek Indonesia**

  - Keputusan Direksi PT Bursa Efek Indonesia Nomor KEP-00001/BEI/01-2014 tentang Pedoman Mediator Remote Trading
  - Keputusan Direksi PT Bursa Efek Indonesia Nomor KEP-00015/BEI/01-2021 tentang Perubahan Peraturan Nomor I-E tentang Kewajiban Penyampaian Informasi
- 3. Indonesia Stock Exchange (IDX) Regulations**

  - Decree of the Board of Directors of PT Bursa Efek Indonesia No. KEP-00001/BEI/01-2014 regarding Remote Trading Mediator Guidelines
  - Decree of the Board of Directors of PT Bursa Efek Indonesia No. KEP-00015/BEI/01-2021 regarding Amendment to Regulation No. I-E regarding Obligation of Information Submission
- 4. Pedoman dan Referensi Nasional dan Internasional**

  - *OECD Principles of Corporate Governance* Tahun 2004
  - Pedoman Sistem Pelaporan Pelanggaran Tahun 2008 oleh Komite Nasional Kebijakan Governance
  - Pedoman Etika Bisnis Perusahaan Tahun 2010 oleh Komite Nasional Kebijakan Governance
  - *Roadmap* Tata Kelola Perusahaan Indonesia Tahun 2014 oleh Otoritas Jasa Keuangan
- 4. National and International Guidelines and References**

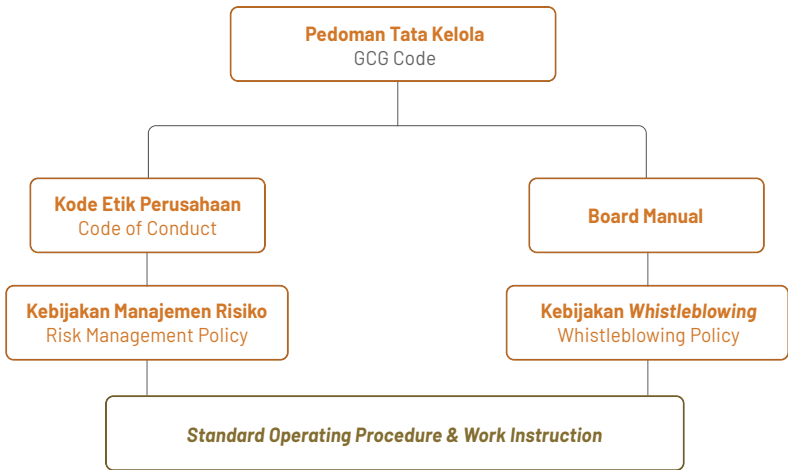
  - *OECD Principles of Corporate Governance* (2004)
  - *Whistleblowing System Guidelines* (2008) by the National Committee on Governance Policy (KNKG)
  - *Corporate Business Ethics Guidelines* (2010) by the National Committee on Governance Policy (KNKG)
  - he 2014 Indonesia Corporate Governance Roadmap by the Financial Services Authority
- 5. Dokumen Internal Perseroan**

  - Anggaran Dasar PT Surya Semesta Internusa Tbk
  - Peraturan Perusahaan PT Surya Semesta Internusa Tbk
- 5. Internal Company Documents**

  - Articles of Association of PT Surya Semesta Internusa Tbk
  - Company Regulations of PT Surya Semesta Internusa Tbk

Seluruh dasar tata kelola yang menjadi rujukan Perseroan dituangkan ke dalam Pedoman GCG yang telah diselaraskan dengan model bisnis Perseroan, yaitu sebagai berikut:

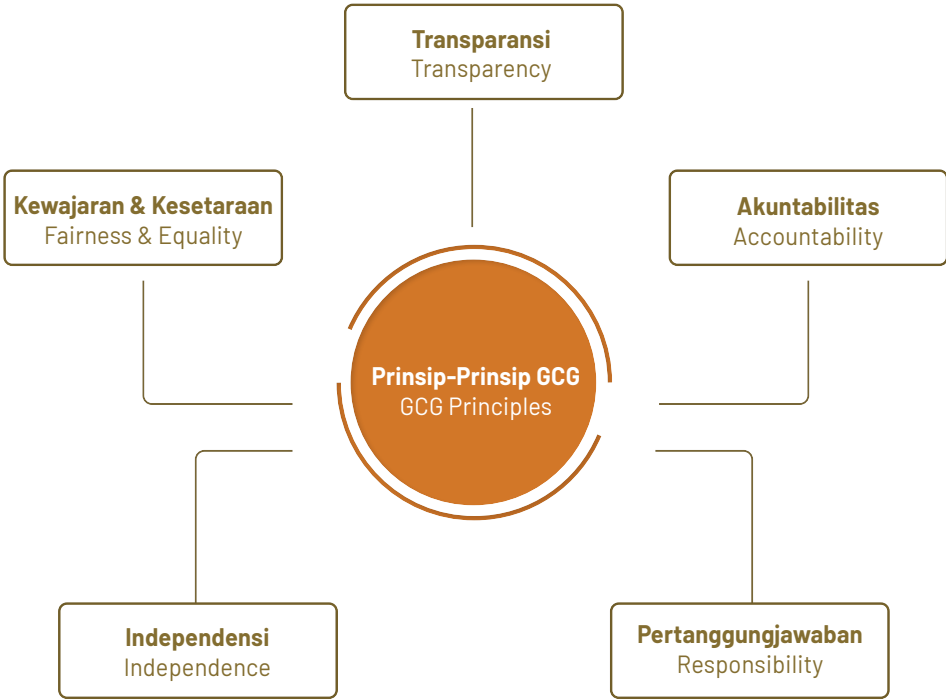
All governance foundations referenced by the Company are codified in the GCG Code, which has been aligned with the Company's business model, as follows:



|                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|-----------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Pedoman Tata Kelola</b><br>Code of Corporate Governance      | <p>Pedoman Tata Kelola menjelaskan langkah yang perlu ditempuh, di antaranya:</p> <ul style="list-style-type: none"><li>• Menciptakan situasi check and balance;</li><li>• Menegakkan transparansi dan akuntabilitas;</li><li>• Merealisasikan tanggung jawab sosial untuk kelangsungan hidup Perseroan dan menjadi pedoman bagi manajemen serta seluruh jajaran Perseroan dalam penerapan GCG; dan</li><li>• Memperhatikan prinsip-prinsip GCG dalam kegiatan sehari-hari agar berdampak pada peningkatan nilai Perseroan di mata para Pemangku Kepentingan dan para Pemegang Saham Perseroan.</li></ul> <p>Code of Corporate Governance describes the steps that need to be taken, as follows:</p> <ul style="list-style-type: none"><li>• Create a check and balance state of affairs;</li><li>• Enforce transparency and accountability;</li><li>• Promote corporate social responsibility for the survival of the Company and serves as GCG implementation guideline for the management and all levels of the Company; and</li><li>• Observing GCG principles in daily activities to increase the Company's value in the eyes of Stakeholders and Shareholders.</li></ul>                                                                                                                                                                                                                                                                                                                                      |
| <b>Pedoman Perilaku</b><br>Code of Conduct                      | <p>Pedoman Perilaku merupakan panduan bagi seluruh insan Perseroan dalam bertindak sesuai fungsi dan tugasnya masing-masing selama praktik usaha berlangsung. Panduan Perilaku mencakup:</p> <ul style="list-style-type: none"><li>• Visi;</li><li>• Misi; serta</li><li>• Nilai-nilai utama Perseroan yang telah disepakati bersama.</li></ul> <p>A behavior guideline as a basis and guide for all members of the Company in performing their respective duties and functions. The Code of Conduct includes the following:</p> <ul style="list-style-type: none"><li>• Vision;</li><li>• Mission; and</li><li>• The agreed-upon Company's core values.</li></ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Board Manual</b>                                             | <p><i>Board Manual</i> atau Pedoman Kerja bagi Dewan Komisaris dan Direksi merupakan panduan yang menjelaskan tahapan aktivitas secara terstruktur, sistematis, mudah dipahami, dan dapat dijalankan dengan konsisten, sehingga dapat menjadi acuan bagi Dewan Komisaris dan Direksi dalam melaksanakan tugas dan fungsinya masing-masing untuk mencapai Visi dan Misi Perseroan. Board Manual juga mengatur dan menjelaskan pola hubungan kerja yang baku antara Dewan Komisaris dan Direksi dalam melaksanakan tugas dan tanggungjawab masing-masing agar tercipta tata kelola perusahaan yang baik, profesional, transparan, efektif, dan efisien.</p> <p>The Board Manual is a guide for the Board of Commissioners and Board of Directors that narrates their respective activities in a structured, systematic, and easy-to-understand manner as a reference for the Board of Commissioners and Board of Directors in carrying out their respective duties in order to achieve the Company's Vision and Mission. The Board Manual regulates and describes the pattern of working relationship between the Board of Commissioners and Board of Directors in carrying out their respective duties and responsibilities in order to create good, professional, transparent, effective, and efficient corporate governance.</p>                                                                                                                                                                                   |
| <b>Kebijakan Manajemen Risiko</b><br>Risk Management Policy     | <p>Kebijakan Manajemen Risiko memberikan suatu kerangka kerja dalam memenuhi praktik manajemen risiko yang menjadi bagian dari kerangka inti Tata Kelola Perusahaan yang Baik. Hal ini bertujuan untuk menjaga kepentingan bisnis semua pihak yang berkepentingan sebagai bagian yang tidak terpisahkan dari kerangka kerja dalam mencapai target utama Perseroan. Secara lebih spesifik, Kebijakan Manajemen Risiko merupakan panduan penerapan manajemen risiko yang melibatkan seluruh pihak dalam Perseroan dalam rangka mendesain, menerapkan, memonitor, menelaah, serta melakukan perbaikan secara terus menerus melalui praktik identifikasi, pengukuran, pemetaan, penanganan, monitoring, sekaligus pelaporan risiko untuk meningkatkan kepastian pencapaian tujuan korporat.</p> <p>The Risk Management Policy provides a framework for conducting risk management practices as an integral part of the good corporate governance framework in order to safeguard the business interests of all stakeholders as an integral part of the governance framework to meet the Company's main targets. The Risk Management Policy serves as the guideline for the implementation of risk management that involves all stakeholders within the Company in order to design, implement, monitor, review and make continuous improvements to the practices of identifying, measuring, mapping, mitigating, monitoring, controlling, and reporting risks to increase the likelihood of meeting corporate goals.</p> |
| <b>Kebijakan Pelaporan Pelanggaran</b><br>Whistleblowing Policy | <p>Kebijakan pelaporan pelanggaran merupakan salah satu bentuk peningkatan perlindungan terhadap Pemangku Kepentingan dalam rangka menjamin hak-haknya dalam berhubungan dengan Perseroan dan juga perlindungan nama baik Perseroan. Sarana Pelaporan Pelanggaran ini juga memberikan kesempatan kepada Pemangku Kepentingan Perseroan untuk melaporkan adanya praktek kecurangan (fraud), pelanggaran hukum dan peraturan, serta segala perilaku yang tidak etis atau bertentangan dengan Code of Conduct Perseroan yang akan berdampak terhadap lingkungan kerja dan citra Perseroan.</p> <p>The whistleblowing policy is part of the Company's efforts to increase protection for Stakeholders to guarantee their rights in their relationship with the Company and simultaneously protect the Company's good reputation. The Whistleblowing Channel provides the Company's Stakeholders with the opportunity to report frauds, violations of laws and regulations, as well as any unethical behaviors that are against the Code of Conduct that will adversely affect the Company's image and work environment.</p>                                                                                                                                                                                                                                                                                                                                                                                             |

PRINSIP-PRINSIP TATA KELOLA PERUSAHAAN

Kerangka kerja Tata Kelola Perusahaan Perseroan mengacu pada lima prinsip dasar yang menjadi pedoman utama dalam operasionalisasi bisnis di seluruh lini usaha. Prinsip ini berperan penting dalam memastikan pengelolaan Perseroan yang memenuhi harapan para pemangku kepentingan. Rincian penerapan masing-masing prinsip, yaitu Transparansi, Akuntabilitas, Pertanggungjawaban, Independensi, serta Kewajaran dan Kesetaraan, disajikan dalam tabel berikut:



GCG PRINCIPLES

The Company’s GCG framework is anchored by five fundamental principles that serve as the primary guidelines for business operations across all business lines. These principles play a pivotal role in ensuring that the management of the Company meets stakeholder expectations. The implementation details for each principle, namely Transparency, Accountability, Responsibility, Independence, as well as Fairness and Equality, are as follows:

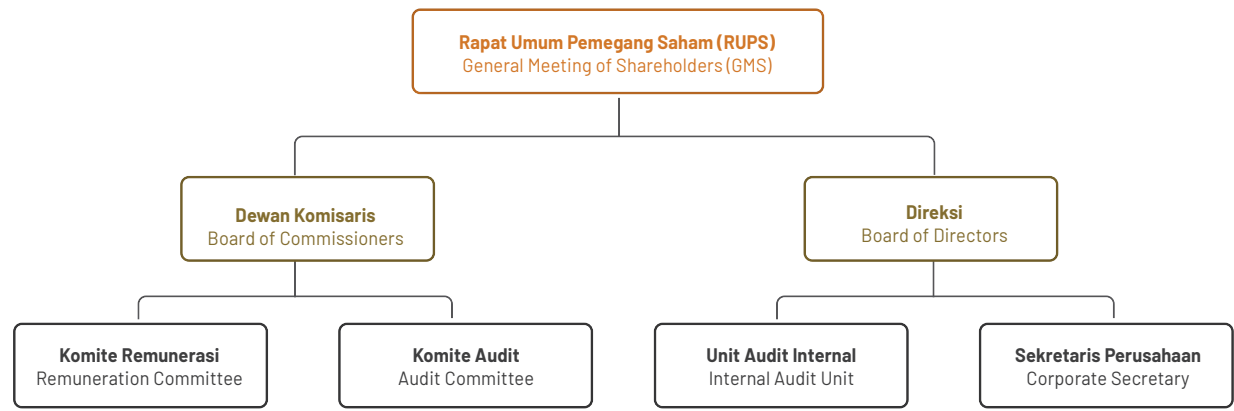
| Prinsip Principle            | Prinsip Dasar Basic Principle                                                                                                                                                                                                                      | Pedoman Pokok Pelaksanaan Implementation Guideline                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Transparansi<br>Transparency | Perseroan mengambil inisiatif untuk tidak hanya mengungkapkan masalah yang disyaratkan oleh peraturan perundang-undangan, tetapi juga hal yang penting untuk pengambilan keputusan oleh Pemegang Saham, Kreditur dan Pemangku Kepentingan lainnya. | <p>Pedoman pokok pelaksanaan prinsip Transparansi antara lain:</p> <ul style="list-style-type: none"><li>Perseroan menyediakan informasi secara tepat waktu, memadai, jelas, akurat dan dapat diperbandingkan, serta mudah diakses oleh Pemangku Kepentingan sesuai dengan haknya.</li><li>Kebijakan Perseroan harus tertulis dan secara proporsional dikomunikasikan kepada Pemangku Kepentingan.</li></ul> <p>The basic guideline for implementing the Transparency principle is as follows:</p> <ul style="list-style-type: none"><li>The Company provides information in a timely, adequate, clear, accurate and comparable manner, and is easily accessible to Stakeholders in accordance with their rights.</li><li>The Company’s policies must be in writing and proportionately communicated to the Stakeholders.</li></ul> |

| Prinsip Principle                 | Prinsip Dasar Basic Principle                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Pedoman Pokok Pelaksanaan Implementation Guideline                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|-----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Akuntabilitas<br>Accountability   | <p>Perseroan mempertanggungjawabkan kinerjanya secara transparan dan wajar serta berupaya melaksanakan pengelolaan perusahaan secara benar, terukur, dan sesuai dengan kepentingan Perseroan dengan tetap memperhitungkan kepentingan Pemegang Saham dan Pemangku Kepentingan Lain.</p> <p>The Company is held accountable for its performance in a transparent and fair manner and strives to run sound and measured corporate management in accordance with the interests of the Company by taking into account the interests of Shareholders and other Stakeholders.</p> | <p>Pedoman pokok pelaksanaan prinsip Akuntabilitas antara lain:</p> <ul style="list-style-type: none"><li>Perseroan menetapkan rincian tugas dan tanggung jawab masing-masing organ Perseroan dan seluruh karyawan secara jelas dan selaras dengan Visi, Misi, Nilai-Nilai Perseroan, serta strategi Perseroan.</li><li>Perseroan memiliki ukuran kinerja untuk semua jajaran di Perseroan yang konsisten dengan sasaran usaha Perseroan, serta memiliki sistem penghargaan dan sanksi (reward and punishment system).</li><li>Perseroan memastikan adanya sistem pengendalian internal yang efektif dalam pengelolaan Perseroan.</li></ul> <p>The basic guideline for implementing the Accountability principle is as follows:</p> <ul style="list-style-type: none"><li>The Company clearly determines the details of the duties and responsibilities of each of the Company’s Body and all Employees in accordance with the Company’s Vision, Mission, Corporate Values, and strategies.</li><li>The Company has a performance benchmark throughout all organizational levels that is consistent with the Company’s business objectives and has a reward and punishment system.</li><li>The Company ensures the implementation of an effective internal control system in its management.</li></ul> |
| Responsibilitas<br>Responsibility | <p>Perseroan mematuhi peraturan perundang-undangan serta melaksanakan tanggung jawab terhadap masyarakat dan lingkungan sehingga dapat terpelihara kesinambungan usaha dalam jangka panjang dan mendapat pengakuan sebagai <i>good corporate citizen</i>.</p> <p>The Company complies with applicable laws and regulations and implements corporate social responsibility towards society and the environment in order to maintain business sustainability in the long-term and gain recognition as a good corporate citizen.</p>                                           | <p>Pedoman pokok pelaksanaan prinsip Pertanggungjawaban antara lain:</p> <ul style="list-style-type: none"><li>Organ Perseroan harus berpegang pada prinsip kehati-hatian dan memastikan kepatuhan terhadap peraturan perundang-undangan, Anggaran Dasar Perseroan, dan peraturan Perseroan (<i>by laws</i>).</li><li>Perseroan melaksanakan tanggung jawab sosial, di antaranya melalui kepedulian terhadap masyarakat dan kelestarian lingkungan, terutama di sekitar Perseroan, dengan membuat perencanaan dan pelaksanaan yang memadai.</li></ul> <p>The basic guideline for implementing the Responsibility principle is as follows:</p> <ul style="list-style-type: none"><li>The Company’s Bodies are required to adhere to the principle of prudence and to ensure compliance with laws and regulations, the Company’s Articles of Association, and bylaws.</li><li>The Company carries out corporate social responsibility, among others by caring for the community and environmental preservation, particularly around its operational area, and making adequate planning and implementation.</li></ul>                                                                                                                                                                                     |

| Prinsip<br>Principle         | Prinsip Dasar<br>Basic Principle                                                                                                                                                                                                                                                                                                                                              | Pedoman Pokok Pelaksanaan<br>Implementation Guideline                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Independensi<br>Independence | <p>Perseroan melaksanakan pengelolaan perusahaan secara independen sehingga masing-masing organ Perseroan tidak saling mendominasi dan tidak dapat diintervensi oleh pihak lainnya.</p> <p>The Company runs its management in an independent manner to ensure that the Company's Bodies do not dominate each other and are invulnerable to intervention by other parties.</p> | <p>Pedoman pokok pelaksanaan prinsip Independensi antara lain:</p> <ul style="list-style-type: none"><li>Masing-masing organ Perseroan harus menghindari terjadinya dominasi oleh pihak manapun, tidak terpengaruh oleh kepentingan tertentu, bebas dari benturan kepentingan (<i>conflict of interest</i>) dan dari segala pengaruh atau tekanan, sehingga pengambilan keputusan dapat dilakukan secara obyektif.</li></ul> <p>The basic guideline for implementing the Independence principle is as follows:</p> <ul style="list-style-type: none"><li>Each of the Company's Bodies must avoid domination by any party, not influenced by certain interests, free from conflicts of interest and any influence or pressure, so that decision-making can be carried out objectively.</li></ul> |

STRUKTUR DAN INFRASTRUKTUR GCG

GCG STRUCTURE AND INFRASTRUCTURE



Struktur GCG Perseroan mengacu pada Undang-Undang Nomor 40 Tahun 2007 tentang Perseroan Terbatas yang menetapkan tiga organ utama, yaitu Rapat Umum Pemegang Saham, Dewan Komisaris, dan Direksi. Dalam kerangka tata kelola di Indonesia, Perseroan menerapkan *two boards system*, di mana Dewan Komisaris dan Direksi berperan sebagai dua organ yang menjalankan fungsi pengawasan dan pengurusan secara terpisah. Rapat Umum Pemegang Saham tetap menjadi pemegang kekuasaan tertinggi di Perseroan, sementara Dewan Komisaris dan Direksi menjalankan tugas dan kewenangannya masing-masing secara saling melengkapi untuk memastikan pengelolaan perusahaan yang efektif dan selaras dengan ketentuan yang berlaku.

The Company's GCG structure adheres to Law No. 40 of 2007 regarding Limited Liability Companies, which mandates three primary organs: the General Meeting of Shareholders, the Board of Commissioners, and the Board of Directors. In accordance with Indonesia's governance framework, the Company adopts a two-tier board system, wherein the Board of Commissioners and the Board of Directors function as distinct entities responsible for oversight and management, respectively. The General Meeting of Shareholders retains the highest authority within the Company, while the Board of Commissioners and the Board of Directors execute their respective duties and authorities in a complementary manner to ensure effective management aligned with applicable regulations.

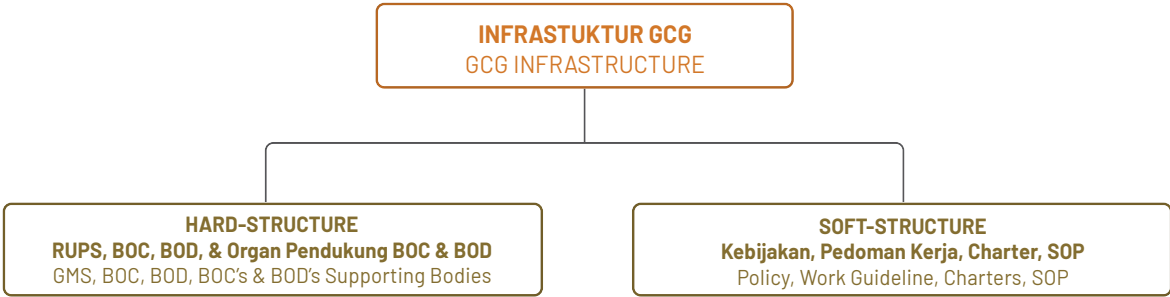
Dalam menjalankan fungsi pengurusan, Direksi dibantu oleh Sekretaris Perusahaan dan Unit Audit Internal yang berperan sebagai pendukung utama dalam pemantauan kepatuhan, penyampaian informasi, dan evaluasi efektivitas pengendalian internal. Sementara itu, Dewan Komisaris menjalankan fungsi pengawasan dengan dibantu oleh komite-komite pendukung, yaitu Komite Audit dan Komite Remunerasi, yang memberikan rekomendasi serta pandangan independen kepada Dewan Komisaris.

Kinerja masing-masing organ dijalankan sesuai tugas dan wewenang yang telah ditetapkan dalam peraturan perundang-undangan dan pedoman internal. Dengan pelaksanaan fungsi yang jelas dan terstruktur, Perseroan dapat memastikan bahwa proses pengambilan keputusan, pengawasan, serta pengendalian risiko berjalan secara optimal dan selaras dengan tujuan perusahaan.

Untuk mendukung efektivitas pelaksanaan tata kelola, Perseroan membangun infrastruktur GCG yang terdiri dari *hard-structure* dan *soft-structure*. *Hard-structure* mencakup susunan organ utama beserta organ pendukung Dewan Komisaris dan Direksi sebagai fondasi struktural tata kelola. *Soft-structure* meliputi kebijakan, pedoman kerja, charter, serta prosedur internal yang menjadi acuan operasional bagi setiap organ dalam menjalankan tugas dan tanggung jawabnya.

Kedua elemen ini berfungsi sebagai kerangka yang memayungi mekanisme tata kelola di seluruh lini usaha. Dengan sinergi antara struktur dan infrastruktur yang berjalan efektif, Perseroan mampu menjaga konsistensi penerapan GCG serta mendukung upaya penciptaan nilai berkelanjutan bagi para pemangku kepentingan.

Infrastruktur GCG Perseroan adalah sebagai berikut:



In executing its management function, the Board of Directors is assisted by the Corporate Secretary and the Internal Audit Unit. These units serve as key support pillars in monitoring compliance, disseminating information, and evaluating the effectiveness of internal controls. Simultaneously, the Board of Commissioners carries out its oversight function with the assistance of supporting committees, namely the Audit Committee and the Remuneration Committee, which provide recommendations and independent perspectives to the Board of Commissioners.

Each organ performs in accordance with the duties and authorities prescribed by prevailing laws and internal guidelines. Through clear and structured functional execution, the Company ensures that decision-making processes, oversight, and risk control operate optimally and in alignment with corporate objectives.

To support the effectiveness of governance implementation, the Company has established a GCG infrastructure comprising a hard structure and a soft structure. The hard structure encompasses the composition of the main organs alongside the supporting bodies of the Board of Commissioners and the Board of Directors, serving as the structural foundation of governance. The soft structure includes policies, work guidelines, charters, and internal procedures that serve as operational references for every organ in discharging their duties and responsibilities.

Together, these elements form the overarching framework for governance mechanisms across all business lines. Through the effective synergy between structure and infrastructure, the Company maintains consistency in GCG implementation and supports the creation of sustainable value for stakeholders.

The Company's GCG infrastructure is as follows:

## KEUNGGULAN KOMPETITIF BERBASIS TATA KELOLA

### GOVERNANCE-BASED COMPETITIVE ADVANTAGE

Perseroan menerapkan kebijakan GCG dengan mengacu pada tiga komponen utama yang membentuk keunggulan kompetitif Perseroan dan Grup. Ketiga komponen ini menjadi dasar dalam pengembangan kebijakan, penguatan proses internal, serta pembentukan budaya tata kelola yang konsisten di seluruh unit usaha.

Komponen pertama adalah *Good Corporate Governance* yang menekankan pemenuhan ketentuan tata kelola perusahaan publik dan penerapan praktik pengelolaan yang transparan, terstruktur, serta sesuai regulasi. Komponen kedua adalah *Good Corporate Company* yang berfokus pada efektivitas pengelolaan bisnis, termasuk kualitas proses operasional, pengawasan, dan pengambilan keputusan yang sejalan dengan standar yang ditetapkan otoritas pasar modal. Komponen ketiga adalah *Good Corporate Citizen* yang mencerminkan komitmen Perseroan untuk bertanggung jawab secara sosial, membangun lingkungan kerja yang profesional, serta memberikan kontribusi positif bagi pemangku kepentingan.

Untuk memastikan keselarasan penerapan ketiga komponen tersebut, Perseroan melakukan sosialisasi kebijakan dan pedoman internal melalui berbagai kanal komunikasi, pelatihan, dan forum koordinasi. Pendekatan ini memastikan bahwa prinsip dan nilai tata kelola terintegrasi dalam perilaku organisasi dan diterapkan secara konsisten pada seluruh kegiatan operasional.

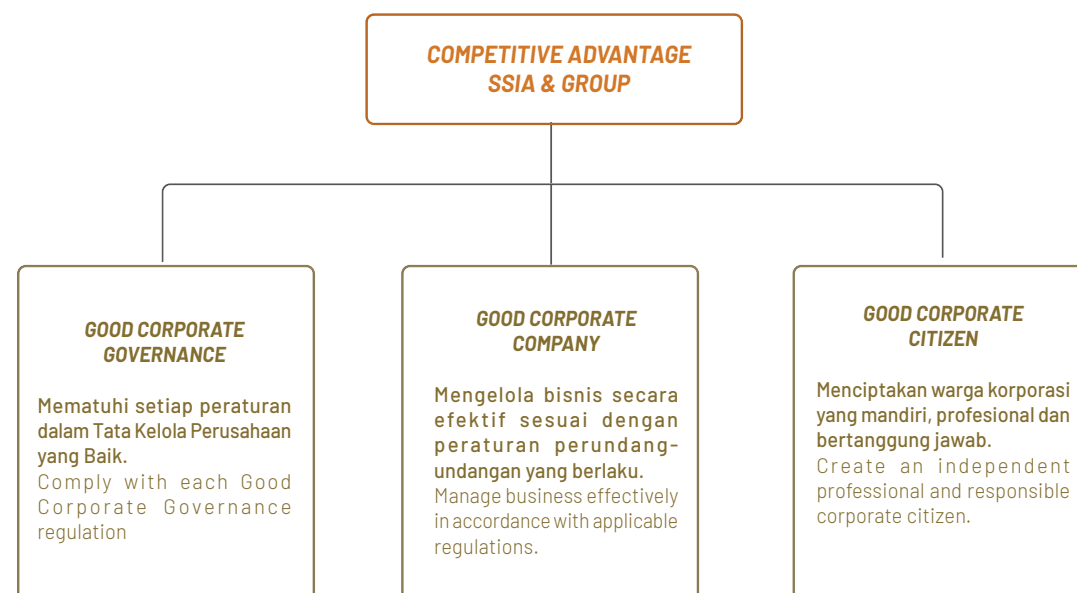
Bagan berikut menggambarkan komponen keunggulan kompetitif berbasis tata kelola di lingkungan Perseroan:

The Company implements its GCG policies based on three core components that establish a competitive advantage for the Company and the Group. These components serve as the foundation for policy development, the strengthening of internal processes, and the cultivation of a consistent governance culture across all business units.

The first component is Good Corporate Governance, which emphasizes compliance with public company governance regulations and the implementation of transparent, structured, and compliant management practices. The second component is Good Corporate Company, which focuses on the effectiveness of business management, encompassing the quality of operational processes, oversight, and decision-making aligned with standards established by capital market authorities. The third component is Good Corporate Citizen, which reflects the Company's commitment to social responsibility, the development of a professional work environment, and the delivery of positive contributions to stakeholders.

To ensure the aligned implementation of these three components, the Company disseminates policies and internal guidelines through various communication channels, training sessions, and coordination forums. This approach ensures that governance principles and values are integrated into organizational behavior and consistently applied across all operational activities.

The components of the Company's governance-based competitive advantage are as follows:



## RAPAT UMUM PEMEGANG SAHAM

### GENERAL MEETING OF SHAREHOLDERS

Rapat Umum Pemegang Saham (RUPS) adalah organ Perseroan yang memegang kewenangan tertinggi dalam struktur GCG. RUPS memiliki kewenangan untuk mengambil keputusan atas hal-hal penting yang tidak dilimpahkan kepada Direksi atau Dewan Komisaris, sepanjang sesuai dengan ketentuan Anggaran Dasar dan peraturan perundang-undangan di pasar modal. Melalui RUPS, Pemegang Saham menjalankan haknya untuk memberikan arahan strategis, menetapkan keputusan yang bersifat fundamental serta menilai pelaksanaan tugas dan tanggung jawab Direksi dan Dewan Komisaris dalam mengelola Perseroan.

RUPS juga merupakan mekanisme akuntabilitas utama, di mana Direksi dan Dewan Komisaris menyampaikan laporan kinerja, laporan tahunan, pertanggungjawaban atas pengurusan dan pengawasan serta berbagai agenda korporasi lain yang memerlukan persetujuan Pemegang Saham. Dengan demikian, RUPS berperan strategis dalam memastikan bahwa pengelolaan Perseroan tetap selaras dengan kepentingan Pemegang Saham dan prinsip tata kelola yang baik.

Mengacu pada Anggaran Dasar Perseroan dan peraturan perundang-undangan yang berlaku, Perseroan menyelenggarakan dua jenis RUPS, yaitu RUPS Tahunan (RUPST) dan RUPS Luar Biasa (RUPSLB). Pelaksanaan RUPST wajib dilakukan dalam jangka waktu paling lambat 6 (enam) bulan setelah tahun buku berakhir, sedangkan RUPSLB dapat dilakukan sewaktu-waktu atas permintaan Direksi atau pemegang saham yang memiliki hak suara minimal 10% (sepuluh persen) dari total suara yang dikeluarkan Perseroan.

#### PELAKSANAAN RUPS TAHUN 2025

Pelaksanaan RUPS pada tahun 2025 diselenggarakan sesuai ketentuan Undang-Undang No. 40 Tahun 2007 tentang Perseroan Terbatas sebagai dasar hukum utama penyelenggaraan RUPS di Perseroan. Selain itu, seluruh tahapan penyelenggaraan RUPS dilaksanakan mengikuti peraturan Otoritas Jasa Keuangan yang berlaku bagi perusahaan terbuka, khususnya:

1. POJK No. 15/POJK.04/2020 tentang Rencana dan Penyelenggaraan Rapat Umum Pemegang Saham Perusahaan Terbuka.
2. POJK No. 16/POJK.04/2020 tentang Pelaksanaan Rapat Umum Pemegang Saham Perusahaan Terbuka Secara Elektronik.

The General Meeting of Shareholders (GMS) is the Company organ holding the highest authority within the GCG structure. The GMS possesses the authority to make decisions on significant matters not delegated to the Board of Directors or the Board of Commissioners, provided such decisions are in accordance with the Articles of Association and applicable capital market laws and regulations. Through the GMS, Shareholders exercise their rights to provide strategic direction, make fundamental decisions, and evaluate the discharge of duties and responsibilities by the Board of Directors and the Board of Commissioners in managing the Company.

The GMS also serves as the principal mechanism for accountability, wherein the Board of Directors and the Board of Commissioners present performance reports, the annual report, and accountability statements regarding management and oversight, as well as other corporate agendas requiring Shareholder approval. Consequently, the GMS plays a strategic role in ensuring that the management of the Company remains aligned with Shareholder interests and the principles of good governance.

Referring to the Company's Articles of Association and prevailing laws and regulations, the Company convenes two types of GMS: the Annual General Meeting of Shareholders (AGMS) and the Extraordinary General Meeting of Shareholders (EGMS). The AGMS must be held no later than 6 (six) months after the conclusion of the fiscal year, while an EGMS may be convened at any time upon the request of the Board of Directors or Shareholders representing at least 10% (ten percent) of the total voting shares issued by the Company.

#### HOLDING OF THE 2025 GMS

The holding of the GMS in 2025 was conducted in accordance with the provisions of Law No. 40 of 2007 regarding Limited Liability Companies, which serves as the primary legal basis for convening the GMS. Furthermore, all stages of the GMS were executed in compliance with Financial Services Authority (OJK) regulations applicable to public companies, specifically:

1. POJK No. 15/POJK.04/2020 regarding the Planning and Organization of General Meetings of Shareholders by Publicly-Traded Companies.
2. POJK No. 16/POJK.04/2020 regarding the Implementation of Electronic General Meeting of Shareholders by Publicly-Traded Companies.

Pelaksanaan RUPS tahun 2025 mengikuti seluruh tahapan yang diwajibkan dalam kedua POJK tersebut, mencakup namun tidak terbatas pada ketentuan mengenai pengumuman agenda, pemanggilan resmi kepada Pemegang Saham, mekanisme pemberian kuasa, tata cara penyampaian pendapat serta tata cara pemungutan suara baik secara fisik maupun elektronik.

The holding of the 2025 GMS adhered to all stages mandated by both OJK Regulations, including but not limited to provisions concerning agenda announcements, the official convocation of Shareholders, proxy mechanisms, procedures for submitting opinions, and voting procedures, whether physical or electronic.

Pada tahun 2025, Perseroan menyelenggarakan 1 (satu) kali RUPST. Tahapan penyelenggaraan RUPST Perseroan sepanjang tahun 2025 adalah sebagai berikut:

In 2025, the Company convened 1 (one) AGMS. The stages of the Company's AGMS implementation throughout 2025 were as follows:

| No.           | Kegiatan<br>Activity                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Tanggal Pelaksanaan<br>Date    |
|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|
| RUPST<br>AGMS |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                |
| 1             | Pemberitahuan mata acara RUPST kepada OJK<br>Notification of AGMS agenda to OJK                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 29 April 2025<br>29 April 2025 |
| 2             | Pengumuman RUPST, setidaknya melalui: <ul style="list-style-type: none"><li>Situs web Bursa Efek Indonesia: <a href="http://www.idx.co.id">www.idx.co.id</a></li><li>Situs web Perseroan <a href="http://www.suryainternusa.com">www.suryainternusa.com</a> dalam Bahasa Indonesia dan Bahasa Asing, paling kurang adalah Bahasa Inggris.</li><li>Situs Web eASY.KSEI</li></ul><br>Announcement of AGMS through the following channels: <ul style="list-style-type: none"><li>Indonesia Stock Exchange website <a href="http://www.idx.co.id">www.idx.co.id</a></li><li>The Company's website <a href="http://www.suryainternusa.com">www.suryainternusa.com</a> in Bahasa Indonesia and foreign languages, at least English.</li><li>eASY.KSEI website</li></ul>                  | 7 Mei 2025<br>7 May 2025       |
| 3             | Tanggal terakhir Daftar Pemegang Saham, pukul 16:00<br>Last date of Shareholders Register at 16:00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 12 Juni 2025<br>12 June 2025   |
| 4             | Pemanggilan RUPST, setidaknya melalui: <ul style="list-style-type: none"><li>Situs web Bursa Efek Indonesia: <a href="http://www.idx.co.id">www.idx.co.id</a></li><li>Situs web Perseroan <a href="http://www.suryainternusa.com">www.suryainternusa.com</a> dalam Bahasa Indonesia dan Bahasa Asing, paling kurang adalah Bahasa Inggris.</li><li>Situs Web eASY.KSEI</li></ul><br>Invitation for AGMS through the following channels: <ul style="list-style-type: none"><li>Indonesia Stock Exchange website <a href="http://www.idx.co.id">www.idx.co.id</a></li><li>The Company's website <a href="http://www.suryainternusa.com">www.suryainternusa.com</a> in Bahasa Indonesia and foreign languages, at least English.</li><li>eASY.KSEI website</li></ul>                  | 22 Mei 2025<br>22 May 2025     |
| 5             | Pelaksanaan RUPST<br>AGMS Convening                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 13 Juni 2025<br>13 June 2025   |
| 6             | Ringkasan Risalah, setidaknya melalui: <ul style="list-style-type: none"><li>Situs web Bursa Efek Indonesia: <a href="http://www.idx.co.id">www.idx.co.id</a></li><li>Situs web Perseroan <a href="http://www.suryainternusa.com">www.suryainternusa.com</a> dalam Bahasa Indonesia dan Bahasa Asing, paling kurang adalah Bahasa Inggris.</li><li>Situs Web eASY.KSEI</li></ul><br>Announcement of Minutes of AGMS through the following channels: <ul style="list-style-type: none"><li>Indonesia Stock Exchange website <a href="http://www.idx.co.id">www.idx.co.id</a></li><li>The Company's website <a href="http://www.suryainternusa.com">www.suryainternusa.com</a> in Bahasa Indonesia and foreign languages, at least English.</li><li>iii. eASY.KSEI website</li></ul> | 16 Juni 2025<br>16 June 2025   |
| 7             | Penyampaian Risalah RUPST kepada OJK dan BEI<br>Submission of Minutes of AGMS to OJK and IDX                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 16 Juni 2025<br>16 June 2025   |

Kewajiban pelaporan tersebut telah dipenuhi Perseroan melalui penyampaian dokumen secara elektronik kepada PT Bursa Efek Indonesia dan Otoritas Jasa Keuangan melalui sistem pelaporan SPE IDXNet.

The Company has fulfilled these reporting obligations by electronically submitting the relevant documents to PT Bursa Efek Indonesia and the Financial Services Authority (OJK) through the SPE IDXNet reporting system.

Tabel Rincian Pelaksanaan RUPST 2025  
Table of Implementation of the 2025 AGMS

| Keterangan<br>Description                                                                                                                   | RUPST<br>AGMS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|---------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Pimpinan Rapat<br>Meeting Chairman                                                                                                          | Hagianto Kumala selaku Presiden Komisaris berdasarkan Surat Keputusan Dewan Komisaris Perseroan No. 002/SK-KOM/V/2025 tanggal 4 Juni 2025.<br>Hagianto Kumala, in his capacity as President Commissioner, pursuant to the Company's Board of Commissioners' Decree No. 002/SK-KOM/V/2025 dated 4 June 2025.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Kuorum Kehadiran<br>Attendance Quorum                                                                                                       | Dihadiri 3.783.634.992 lembar saham atau mewakili 81,790% dari 4.705.249.440 saham yang dikeluarkan Perseroan.<br>Attendance represented 3,783,634,992 shares, or 81.790% of the Company's 4,705,249,440 issued shares.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Kehadiran Direksi dan Dewan Komisaris<br>Attendance of the Board of Directors and the Board of Commissioners                                | <b>Dewan Komisaris   Board of Commissioners</b> <ul style="list-style-type: none"><li>Hagianto Kumala, Presiden Komisaris (Independen)  President Commissioner (Independent)</li><li>Crescento Hermawan, Wakil Presiden Komisaris   Vice President Commissioner</li><li>Steen Dahl Poulsen, Komisaris   Commissioner</li><li>F. Bedjo Wiantono, Komisaris   Commissioner</li><li>Irawan Chandra, Komisaris (Independen)  Commissioner (Independent)</li></ul><br><b>Direksi   Board of Directors</b> <ul style="list-style-type: none"><li>Johannes Suriadjaja, Presiden Direktur   President Director</li><li>Eddy Purwana Wikanta, Wakil Presiden Direktur   Vice President Director</li><li>The Jok Tung, Direktur   Director</li><li>Wilson Effendy, Direktur   Director</li><li>Sonny Satia Negara, Direktur   Director</li></ul> |
| Pihak Independen yang membantu proses penghitungan suara dan validasinya<br>Independent party assisting with vote tabulation and validation | Notaris   Notary<br>Kumala Tjahjani Widodo, SH., MH., M.Kn<br>Biro Administrasi Efek   Share Registrar<br>PT Sinartama Gunita                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Jumlah Pemegang Saham yang Bertanya<br>Number of shareholders who raised questions                                                          | 4 (empat)<br>4 (four)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |

MATA ACARA DAN KEPUTUSAN RUPST 2025

AGENDAS AND RESOLUTIONS OF THE 2025 AGMS

Hasil keputusan RUPST telah dituangkan dalam akta Berita Acara Rapat Umum Pemegang Saham Tahunan Perseroan Nomor 23 tanggal 17 Juni 2025, yang dibuat oleh Notaris Kumala Tjahjani Widodo, SH., MH., M.Kn adalah sebagai berikut:

The resolutions of the AGMS were set forth in the Deed of Minutes of the Company's Annual General Meeting of Shareholders No. 23 dated 17 June 2025, drawn up by Notary Kumala Tjahjani Widodo, S.H., M.H., M.Kn., as follows:

| Mata Acara<br>Agenda | Uraian<br>Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Pertama              | Persetujuan dan pengesahan atas Laporan Direksi mengenai jalannya usaha Perseroan dan tata usaha keuangan Perseroan untuk tahun buku yang berakhir pada tanggal 31 Desember 2024 serta persetujuan dan pengesahan atas Laporan Keuangan Perseroan termasuk di dalamnya Neraca dan Perhitungan Laba/Rugi Perseroan untuk tahun buku yang berakhir pada tanggal 31 Desember 2024 yang telah diaudit oleh Akuntan Publik Independen, dan persetujuan atas Laporan Tahunan Perseroan, laporan tugas pengawasan Dewan Komisaris Perseroan untuk tahun buku yang berakhir pada tanggal 31 Desember 2024, serta memberikan pelunasan dan pembebasan tanggung jawab sepenuhnya ( <i>acquit et de charge</i> ) kepada seluruh anggota Direksi dan Dewan Komisaris Perseroan atas tindakan pengurusan dan pengawasan yang telah dilakukan dalam tahun buku yang berakhir pada tanggal 31 Desember 2024. |
| First                | Approval and ratification of the Board of Directors' Report on the Company's business operation and financial administration for the fiscal year ended on 31 December 2024 as well as the approval and ratification of the Company's Financial Statements including the Balance Sheet and Profit/Loss Statement for the fiscal year ended 31 December 2024 audited by an Independent Public Accountant, and approval of the Annual Report of the Company, Supervisory Report of the Board of Commissioners of the Company for the fiscal year ended 31 December 2024, as well as providing full release and discharge of responsibility ( <i>acquit et de charge</i> ) to all members of the Board of Directors and the Board of Commissioners for the actions of management and supervision which have been carried out in the fiscal year ended 31 December 2024.                           |

| Mata Acara<br>Agenda | Uraian<br>Description                                                                                                                                                                                                                                                                                                    |
|----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Kedua                | Persetujuan atas rencana penggunaan laba bersih Perseroan untuk tahun buku yang berakhir pada tanggal 31 Desember 2024.                                                                                                                                                                                                  |
| Second               | Determination of the allocation plan of the Company’s net profit for the financial year ended on 31 December 2024.                                                                                                                                                                                                       |
| Ketiga               | Penetapan gaji dan tunjangan bagi anggota Direksi dan gaji atau honorarium dan tunjangan bagi anggota Dewan Komisaris Perseroan untuk tahun buku 2025.                                                                                                                                                                   |
| Third                | Determination of remuneration and allowances for members of the Board of Directors and the salary or honorarium and allowances for members of the Board of Commissioners of the Company for the financial year of 2025.                                                                                                  |
| Keempat              | Penunjukan Akuntan Publik Independen yang akan melakukan audit atas buku-buku Perseroan untuk tahun buku yang berakhir pada tanggal 31 Desember 2025 dan pemberian wewenang kepada Dewan Komisaris Perseroan untuk menetapkan jumlah honorarium Akuntan Publik Independen tersebut serta persyaratan lain penunjukannya. |
| Fourth               | Appointment of an Independent Public Accountant Firm that will audit the books of the Company for the fiscal year ended on 31 December 2025 and authorize the Board of Commissioner to determine the honorarium as well as other requirements in relation to the appointment.                                            |
| Kelima               | Perubahan dan/atau pengangkatan kembali anggota Direksi Perseroan.                                                                                                                                                                                                                                                       |
| Fifth                | Changes and/or reappointment of the Board of Directors of the Company.                                                                                                                                                                                                                                                   |

PENGUNAAN PIHAK INDEPENDEN  
DALAM PERHITUNGAN SUARA

USE OF INDEPENDENT PARTY  
IN VOTE COUNTING

Dalam penyelenggaraan RUPST Tahun Buku 2024, Perseroan melibatkan pihak independen untuk melakukan perhitungan suara, yaitu PT Sinartama Gunita. Adapun hasil keputusan RUPST Tahun Buku 2024 dari seluruh saham dengan hak suara yang hadir disajikan dalam tabel berikut:

During the GMS for the 2024 Fiscal Year, the Company involved an independent party namely PT Sinartama Gunita to count the vote. The resolutions of the AGMS for the 2024 Fiscal Year from all voting shares present were as follows:

| Mata Acara<br>Agenda | Tidak Setuju<br>Against | Abstain<br>Abstain | Setuju<br>Agree | Total Setuju<br>Total Agree |
|----------------------|-------------------------|--------------------|-----------------|-----------------------------|
| Pertama<br>First     | 0%                      | 0,35%              | 99,65%          | 100%                        |
| Kedua<br>Second      | 0%                      | 0,11%              | 99,89%          | 100%                        |
| Ketiga<br>Third      | 2,08%                   | 0,11%              | 97,81%          | 97,91%                      |
| Keempat<br>Fourth    | 10,25%                  | 0,35%              | 89,34%          | 89,75%                      |
| Kelima<br>Fifth      | 10,49%                  | 0,11%              | 89,04%          | 89,51%                      |

HASIL KEPUTUSAN RUPST TAHUN BUKU 2025

RESOLUTIONS OF AGMS FOR 2025 FISCAL YEAR

| Mata Acara<br>Agenda | Keputusan<br>Resolution                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Tindak Lanjut/<br>Realisasi<br>Follow-Up/Realization |
|----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|
| Pertama              | Menyetujui dan mengesahkan Laporan Direksi mengenai jalannya usaha Perseroan dan tata usaha keuangan Perseroan untuk tahun buku yang berakhir pada tanggal 31 Desember 2024, serta menyetujui dan mengesahkan Laporan Keuangan Perseroan, termasuk didalamnya Neraca dan Perhitungan Laba/Rugi Perseroan untuk tahun buku yang berakhir pada tanggal 31 Desember 2024 yang telah diaudit oleh Akuntan Publik Independen, dan persetujuan atas Laporan Tahunan Perseroan untuk tahun buku yang berakhir pada tanggal 31 Desember 2024, termasuk di dalamnya laporan tugas pengawasan Dewan Komisaris serta memberikan pelunasan dan pembebasan tanggung jawab sepenuhnya ( <i>acquit et de charge</i> ) kepada seluruh anggota Direksi dan Dewan Komisaris Perseroan atas tindakan pengurusan dan pengawasan yang telah dilakukan dalam tahun buku yang berakhir pada tanggal 31 Desember 2024, sepanjang tindakan-tindakan mereka tersebut termasuk tindakan-tindakan yang berkaitan dengan kegiatan usaha yang merupakan turunan dari kegiatan usaha utama Perseroan dan tercermin dalam Laporan Keuangan Perseroan untuk tahun buku yang berakhir pada tanggal 31 Desember 2024 serta dengan mengingat Laporan Direksi Perseroan untuk tahun buku yang berakhir pada tanggal 31 Desember 2024. | Telah selesai dan tidak memerlukan tindak lanjut.    |
| First                | Approval and ratification of the Board of Directors' report on the Company's business operations and financial administration for the fiscal year ended on 31 December 2024, as well as the approval and ratification of the Company's Financial Statements, including the Balance Sheet and Profit/Loss Statement for the fiscal year ending 31 December 2024, audited by Independent Public Accountants. Approve the Company's Annual Report, the supervisory tasks report of the Board of Commissioners for the fiscal year ending 31 December 2024, and provide full discharge and acquittal ( <i>acquit et de charge</i> ) to all members of the Board of Directors and Board of Commissioners for their management and supervision actions undertaken during the fiscal year ending 31 December 2024.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Completed and requires no further action.            |

| Mata Acara<br>Agenda | Keputusan<br>Resolution                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Tindak Lanjut/<br>Realisasi<br>Follow-Up/Realization |
|----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|
| Kedua                | <div>1. Menyetujui dan menetapkan penggunaan laba bersih Perseroan untuk Tahun Buku yang berakhir pada tanggal 31 Desember 2024 sebagai berikut:<div>a. sebesar Rp.1.000.000.000,- (satu miliar Rupiah) akan dibukukan sebagai dana cadangan Perseroan.</div><div>b. sebanyak-banyaknya sebesar Rp70.578.741.600,- (tujuh puluh miliar lima ratus tujuh puluh delapan juta tujuh ratus empat puluh satu ribu enam ratus Rupiah) dibagikan sebagai dividen tunai atau sebesar Rp15,- (lima belas Rupiah) per saham. Selanjutnya pembayaran Dividen Tunai tersebut dilaksanakan dengan penetapan tanggal Daftar Pemegang Saham (<i>Recording Date</i>), yaitu tanggal 25 Juni 2025 sampai dengan pukul 16.00 WIB, dengan memperhatikan tanggal Cum dan Ex dividen sesuai dengan Peraturan Bursa Efek Indonesia,</div><div>c. sisa laba Perseroan akan dibukukan sebagai saldo laba Perseroan yang belum ditentukan penggunaannya, untuk memperkuat struktur permodalan Perseroan.</div></div> <div>2. Memberikan wewenang kepada Direksi Perseroan untuk melaksanakan sebagaimana disebutkan di atas dan melakukan semua tindakan yang diperlukan, dengan tetap memperhatikan ketentuan pajak, ketentuan peraturan Bursa Efek Indonesia dan ketentuan di bidang pasar modal.</div> <div>Dengan Jadwal Pelaksanaan Pembagian Dividen Tunai sebagai berikut :<div>1. Periode perdagangan saham yang mengandung Hak Dividen (<i>Cum</i>):<div>a. Perdagangan pada Pasar Reguler dan Pasar Negosiasi tanggal 23 Juni 2025.</div><div>b. Perdagangan pada Pasar Tunai 25 Juni 2025.</div></div><div>2. Periode perdagangan saham yang tidak mengandung Dividen Tunai (<i>Ex</i>):<div>a. Perdagangan pada Pasar Reguler dan Pasar Negosiasi tanggal 24 Juni 2025.</div><div>b. Perdagangan pada Pasar Tunai tanggal 26 Juni 2025.</div></div><div>3. Tanggal pembayaran Dividen Tunai tanggal 17 Juli 2025.</div></div>                                                                                                   | Telah selesai dan tidak memerlukan tindak lanjut.    |
| Second               | <div>1. Approve and determine the usage of the Company's net profit for the fiscal year ending 31 December 2024 as follows:<div>a. An amount of Rp1,000,000,000,- (one billion Rupiah) will be allocated to establish a reserve fund for the Company.</div><div>b. Maximum of Rp70,578,741,600,- (seventy billion five hundred seventy-eight million seven hundred forty-one thousand six hundred Rupiah) will be distributed as cash dividends, amounting to Rp15,- (fifteen Rupiah) per share. The disbursement of Cash Dividends will occur following the determination of the Shareholders' List (<i>Recording Date</i>) on 25 June 2025, until 16:00 WIB, with due consideration to the Cum and Ex dividend dates in accordance with the regulations of the Indonesia Stock Exchange. Additionally, the Board of Directors is authorized to further regulate the procedures for dividend distribution in compliance with prevailing regulations and legislation.</div><div>c. The remainder of the Company's profit will be allocated as undesignated retained earnings to fortify the Company's capital structure.</div></div> <div>2. To authorize the Board of Directors of the Company to carry out as stated above and to take all necessary actions, with due observance of tax provisions, Indonesia Stock Exchange regulations and provisions in the capital market sector.</div> <div>With the schedule for the Cash Dividend Distribution as follows:<div>1. Trading period for shares with dividend entitlement (<i>Cum</i>):<div>a. Trading on the Regular Market and Negotiation Market on 23 June 2025.</div><div>b. Trading on the Cash Market on 25 June 2025.</div></div><div>2. Trading period for shares without Cash Dividend entitlement (<i>Ex</i>):<div>a. Trading on the Regular Market and Negotiation Market on 24 June 2025.</div><div>b. Trading on the Cash Market on 26 June 2025.</div></div><div>3. The Cash Dividend payment date is scheduled for 17 July 2025.</div></div> | Completed and requires no further action.            |

| Mata Acara<br>Agenda | Keputusan<br>Resolution                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Tindak Lanjut/<br>Realisasi<br>Follow-Up/Realization |
|----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|
| Ketiga               | <div>1. Menyetujui penetapan jumlah total kotor atas honorarium dan tunjangan lainnya untuk seluruh Anggota Dewan Komisaris Perseroan adalah sebanyak-banyaknya Rp6.000.000.000,- (enam miliar Rupiah) per tahun, dengan selalu memperhatikan perkembangan ketentuan di bidang ketenagakerjaan dan perpajakan, yang berlaku terhitung sejak ditutupnya Rapat Perseroan sampai dengan ditutupnya Rapat Umum Pemegang Saham Tahunan Perseroan berikutnya yang akan diselenggarakan pada Tahun 2026.</div> <div>2. Menyetujui untuk melimpahkan wewenang dengan hak substitusi kepada Dewan Komisaris yang dibantu oleh Komite Remunerasi Perseroan, yang berlaku terhitung sejak ditutupnya Rapat Perseroan sampai dengan ditutupnya Rapat Umum Pemegang Saham Tahunan Perseroan yang akan diselenggarakan pada Tahun 2026, dalam hal menetapkan jumlah gaji, tunjangan dan fasilitas lainnya bagi anggota Direksi Perseroan untuk tahun buku 2025</div> | Telah selesai dan tidak memerlukan tindak lanjut.    |
| Third                | <div>1. Approve the determination of the total gross amount for honorarium and other allowances for all Members of the Board of Commissioners of the Company, up to Rp6,000,000,000,- (six billion Rupiah) per year, taking into consideration ongoing developments in labor and tax regulations, effective from the close of the Company's Meeting until the conclusion of the next Annual General Meeting of Shareholders to be held in 2026.</div> <div>2. Approve the delegation of authority with substitution rights to the Board of Commissioners, assisted by the Company's Remuneration Committee, effective from the close of the Company's Meeting until the conclusion of the next Annual General Meeting of Shareholders to be held in 2026, regarding the determination of salaries, allowances, and other benefits for members of the Company's Board of Directors for the fiscal year 2025.</div>                                      | Completed and requires no further action.            |
| Keempat              | <div>1. Menyetujui pemberian wewenang kepada Dewan Komisaris Perseroan untuk menunjuk Akuntan Publik Independen Perseroan yang terdaftar di OJK dan memiliki reputasi yang baik yang akan melakukan audit terhadap laporan keuangan dan buku-buku Perseroan untuk tahun buku 2025 dengan memenuhi kriteria-kriteria akuntan publik yang telah dijelaskan sebelumnya dalam Rapat dan memberi wewenang kepada Dewan Komisaris Perseroan untuk menetapkan besarnya honorarium Kantor Akuntan Publik tersebut serta persyaratan lain sehubungan dengan penunjukan tersebut.</div> <div>2. Memberikan kuasa dan wewenang kepada Dewan Komisaris untuk melakukan segala tindakan yang diperlukan terkait dengan pelaksanaan keputusan-keputusan tersebut di atas tanpa ada yang dikecualikan.</div>                                                                                                                                                          | Telah selesai dan tidak memerlukan tindak lanjut.    |
| Fourth               | <div>1. Approve the authorization granted to the Company's Board of Commissioners to appoint an Independent Public Accountant registered with the Financial Services Authority (OJK) and possessing a strong reputation. This accountant will conduct an audit of the Company's financial statements and books for the fiscal year 2025, meeting the specified criteria for public accountants discussed during the Meeting. Additionally, empower the Board of Commissioners to determine the remuneration of the Public Accounting Firm and establish any other necessary requirements related to the appointment.</div> <div>2. Authorize and empower the Board of Commissioners to undertake all requisite actions concerning the implementation of the aforementioned decisions, without exception.</div>                                                                                                                                         | Completed and requires no further action.            |

| Mata Acara<br>Agenda | Keputusan<br>Resolution                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Tindak Lanjut/<br>Realisasi<br>Follow-Up/Realization |
|----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|
| Kelima               | <div>1. Menyetujui pengangkatan dan/atau penggantian anggota Direksi Perseroan dengan memperhatikan rekomendasi dari Surat Usulan Komite Nominasi Nomor 001/2025, yaitu dengan disertai ucapan terima kasih yang sebesar-besarnya kepada Bapak Eddy Purwana Wikanta atas segala kerjasama dan dedikasinya kepada Perseroan serta memberikan penghargaan yang setinggi-tingginya atas pengabdian dan jasa-jasanya kepada Perseroan selama masa baktinya dengan memberikan pembebasan dan pelunasan tanggung jawab sepenuhnya (<i>acquit et de charge</i>) atas tugas dan tindakan pengawasan dalam Perseroan, sepanjang tindakan tersebut tercermin dalam Laporan Keuangan dan Laporan Tahunan Perseroan.</div> <div>2. Menetapkan bahwa untuk jangka waktu 3 (tiga) tahun, terhitung sejak ditutupnya Rapat ini sampai dengan penutupan Rapat Umum Pemegang Saham Tahunan Perseroan yang akan diadakan pada tahun 2028, dengan tidak mengurangi hak Rapat Umum Pemegang Saham untuk memberhentikan sewaktu-waktu, susunan Direksi Perseroan adalah sebagai berikut:<div><div>a. Bapak Johannes Suriadjaja sebagai Presiden Direktur Perseroan;</div><div>b. Bapak The Jok Tung sebagai Wakil Presiden Direktur Perseroan;</div><div>c. Bapak Wilson Effendy sebagai Direktur Perseroan; dan</div><div>d. Bapak Sonny Satia Negara sebagai Direktur Perseroan</div></div></div> <div>3. Memberikan wewenang dan kuasa kepada Direksi Perseroan, sendiri-sendiri maupun bersama-sama, dengan hak substitusi untuk melakukan segala tindakan sehubungan dengan perubahan dan pengangkatan kembali anggota Direksi Perseroan sebagaimana tersebut di atas, termasuk tetapi tidak terbatas untuk membuat atau meminta untuk dibuatkan serta menandatangani dalam akta yang dibuat dihadapan notaris sehubungan dengan mata acara Rapat dan memberitahukan perubahan dan pengangkatan kembali anggota Direksi Perseroan tersebut kepada Menteri Hukum dan Hak Asasi Manusia Republik Indonesia, serta melakukan semua dan setiap tindakan yang diperlukan sesuai dengan peraturan perundang-undangan yang berlaku.</div> | Telah selesai dan tidak memerlukan tindak lanjut.    |
| Fifth                | <div>1. Approve the appointment and/or replacement of members of the Company's Board of Directors, taking into account the recommendation from Nomination Committee Proposal Letter No. 001/2025, while extending our sincere gratitude to Mr. Eddy Purwana Wikanta for all his cooperation and dedication to the Company and expressing our highest appreciation for his service and contributions to the Company during his tenure by granting him full release and discharge (<i>acquit et de charge</i>) from all responsibilities for his supervisory duties and actions within the Company, insofar as these actions are reflected in the Company's Financial Report and Annual Report.</div> <div>2. To stipulate that as of the closing of this Meeting until the closing of the Annual General Meeting of Shareholders of the Company which will be held in 2028, the composition of the Company's Board of Directors is as follows:<div><div>a. Mr. Johannes Suriadjaja as the President Director of the Company;</div><div>b. Mr. The Jok Tung as the Vice President Director of the Company;</div><div>c. Mr. Wilson Effendy as the Director of the Company; and</div><div>d. Mr. Sonny Satia Negara as the Director of the Company; and</div></div></div> <div>3. Approve to authorize and grant power to the Board of Directors of the Company with the right of substitution to take all necessary and/or required actions in this regard, including compiling and restating the decision in a notarial deed and submitting it to the competent authority for approval, and/or receipt of notification of changes to the articles of association, do any action deemed necessary and useful for that purpose without any exception, including to make any additions and/or changes to the amendments to the articles of association, if required by the competent authority and in accordance with the applicable laws and regulations.</div>                                                                                                                                                       | Completed and requires no further action.            |

INFORMASI KEPUTUSAN RUPS TAHUN SEBELUMNYA

Seluruh hasil keputusan RUPST 2024 sudah sepenuhnya dijalankan di tahun buku 2024 sehingga tidak terdapat informasi yang perlu diungkapkan dalam Laporan Tahunan 2025.

INFORMATION REGARDING DECISIONS FROM THE PREVIOUS YEAR'S GMS

All resolutions adopted at the 2024 AGMS were fully implemented during the 2024 fiscal year; consequently, no outstanding matters require disclosure in the 2025 Annual Report.

DEWAN KOMISARIS  
BOARD OF COMMISSIONERS

Dewan Komisaris merupakan organ Perseroan yang menjalankan fungsi pengawasan atas kebijakan pengurusan yang dilakukan oleh Direksi serta memberikan nasihat terkait pengelolaan Perseroan. Pengawasan tersebut mencakup pengawasan umum maupun khusus sesuai ketentuan Anggaran Dasar, termasuk pemantauan atas efektivitas penerapan GCG di seluruh Perseroan dan entitas anak.

The Board of Commissioners is the Company organ responsible for overseeing management policies executed by the Board of Directors and providing advisory support regarding Company management. This oversight encompasses both general and specific supervision in accordance with the provisions of the Articles of Association, including monitoring the effectiveness of GCG implementation across the Company and its subsidiaries.

Dewan Komisaris bertanggung jawab kepada Pemegang Saham untuk memastikan bahwa Direksi mengelola Perseroan sesuai rencana bisnis yang telah disetujui, mematuhi ketentuan peraturan perundang-undangan, dan menjalankan kegiatan usaha secara berintegritas serta bertanggung jawab. Dalam menjalankan fungsi pengawasannya, Dewan Komisaris bersikap independen dan profesional, bebas dari pengaruh atau tekanan yang dapat mengganggu objektivitas pengambilan keputusan.

The Board of Commissioners is accountable to the Shareholders to ensure that the Board of Directors manages the Company in accordance with the approved business plan, adheres to statutory regulations, and conducts business activities with integrity and responsibility. In discharging its oversight function, the Board of Commissioners maintains independence and professionalism, free from any influence or pressure that may compromise decision-making objectivity.

PEDOMAN DAN TATA TERTIB DEWAN KOMISARIS

Sebagai acuan kerja, Dewan Komisaris berpedoman pada Pedoman Kerja Dewan Komisaris (*Board Manual*) yang menetapkan prinsip, tata cara dan batasan kewenangan Dewan Komisaris. *Board Manual* yang ditetapkan berfungsi sebagai panduan operasional yang menjelaskan alur koordinasi, mekanisme rapat, tanggung jawab pengawasan, serta standar perilaku dan profesionalitas yang wajib dipatuhi sehingga proses pengawasan dapat dijalankan secara efektif dan transparan.

BOARD MANUAL AND CODE OF CONDUCT

As a working reference, the Board of Commissioners adheres to the Board Manual, which establishes principles, procedures, and authority limits. The Board Manual serves as an operational guide outlining coordination flows, meeting mechanisms, oversight responsibilities, and standards of conduct and professionalism that must be observed to ensure effective and transparent supervision.

*Board Manual* ditetapkan bersama oleh Dewan Komisaris dan Direksi melalui Pernyataan Komitmen Bersama Dewan Komisaris dan Direksi pada April 2016 yang mencakup:

1. Ketentuan Umum Jabatan Anggota Dewan Komisaris;
2. Tugas dan Kewajiban Dewan Komisaris;
3. Hak dan Wewenang Dewan Komisaris;
4. Pembagian Tugas dan Wewenang Anggota Dewan Komisaris;
5. Rapat Dewan Komisaris;
6. Evaluasi Kinerja Dewan Komisaris;
7. Komite-komite di bawah Dewan Komisaris; dan
8. Fungsi Kesekretariatan Dewan Komisaris

The Board Manual was jointly established by the Board of Commissioners and the Board of Directors through the Joint Commitment Statement of the Board of Commissioners and Board of Directors in April 2016, which covers:

1. General Provisions on the Position of Board of Commissioners Members;
2. Duties and Obligations of the Board of Commissioners;
3. Rights and Authorities of the Board of Commissioners;
4. Division of Duties and Authorities among Board of Commissioners Members;
5. Board of Commissioners Meetings;
6. Performance Evaluation of the Board of Commissioners;
7. Committees under the Board of Commissioners; and
8. Secretarial Functions of the Board of Commissioners.

**PROSEDUR PENGANGKATAN DAN  
PEMBERHENTIAN DEWAN KOMISARIS**

Dalam hal pengangkatan dan pemberhentian Dewan Komisaris, Perseroan mengacu pada POJK No. 33/2014 tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik sebagai berikut:

1. Anggota Dewan Komisaris diangkat dan diberhentikan oleh RUPS;
2. Anggota Dewan Komisaris diangkat untuk masa jabatan tertentu dan dapat diangkat kembali;
3. 1(satu) periode masa jabatan anggota Dewan Komisaris paling lama 3 (tiga) tahun atau sampai dengan penutupan RUPS Tahunan pada akhir 1 (satu) periode masa jabatan dimaksud.

Sementara, prosedur pengunduran diri Dewan Komisaris meliputi:

1. Anggota Dewan Komisaris dapat mengundurkan diri dari jabatannya sebelum masa jabatannya berakhir;
2. Dalam hal terdapat anggota Dewan Komisaris yang mengundurkan diri sebagaimana dimaksud pada ayat (1), anggota Dewan Komisaris yang bersangkutan wajib menyampaikan permohonan pengunduran diri kepada Perseroan;
3. Perseroan wajib menyelenggarakan RUPS untuk memutuskan permohonan pengunduran diri anggota Dewan Komisaris sebagaimana dimaksud pada ayat (2) paling lambat 60 (enam puluh) hari setelah diterimanya permohonan pengunduran diri dimaksud.

**KOMPOSISI DAN MASA JABATAN DEWAN KOMISARIS**

Berdasarkan ketentuan dalam Anggaran Dasar Perseroan dan POJK No.33/POJK.04/2014, Dewan Komisaris terdiri dari paling sedikit 3 (tiga) orang anggota. Jumlah tersebut termasuk Presiden Komisaris dan di antara mereka diangkat Komisaris Independen sesuai dengan ketentuan Pasar Modal dan perundang-undangan yang berlaku. Dalam hal Dewan Komisaris terdiri dari 2 (dua) orang, jumlah Komisaris Independen wajib paling kurang 30% (tiga puluh persen) dari jumlah seluruh anggota Dewan Komisaris.

Penetapan komposisi dan jumlah anggota Dewan Komisaris dilakukan oleh RUPS dengan memperhatikan visi, misi, dan rencana strategis Perseroan untuk memungkinkan pengambilan keputusan yang efektif, tepat dan cepat, serta dapat bertindak secara independen. Per 31 Desember 2025, komposisi Dewan Komisaris Perseroan terdiri dari 5 (lima) orang anggota dengan beberapa kriteria yang meliputi:

1. 1 (satu) orang Presiden Komisaris, 1 (satu) orang Wakil Presiden Komisaris dan 3 (tiga) orang anggota Dewan Komisaris.
2. 4 (empat) orang anggota dari 5 (lima) orang anggota Dewan Komisaris berdomisili di Indonesia.

**PROCEDURES FOR APPOINTMENT AND DISMISSAL  
OF THE BOARD OF COMMISSIONERS**

Regarding the appointment and dismissal of the Board of Commissioners, the Company adheres to POJK No. 33 of 2014 regarding the Board of Directors and Board of Commissioners of Issuers or Publicly-Traded Companies, as follows:

1. Members of the Board of Commissioners are appointed and dismissed by the GMS.
2. Members of the Board of Commissioners are appointed for a specific term and are eligible for reappointment.
3. 1 (one) term of office for a member of the Board of Commissioners constitutes a maximum of 3 (three) years or until the close of the Annual GMS at the end of said term.

Meanwhile, the resignation procedures for the Board of Commissioners are as follows:

1. Members of the Board of Commissioners may resign from their positions prior to the expiration of their term.
2. In the event a member of the Board of Commissioners resigns as referred to in point (1), the concerned member must submit a resignation request to the Company.
3. The Company must convene a GMS to decide on the resignation request as referred to in point (2) no later than 60 (sixty) days after the receipt of said resignation request.

**COMPOSITION AND TENURE OF THE  
BOARD OF COMMISSIONERS**

Based on the Company's Articles of Association and POJK No. 33/POJK.04/2014, the Board of Commissioners consists of at least 3 (three) members. This number includes the President Commissioner, and among them, Independent Commissioners shall be appointed in accordance with Capital Market provisions and applicable laws. In the event the Board of Commissioners consists of 2 (two) members, the number of Independent Commissioners must be at least 30% (thirty percent) of the total members of the Board of Commissioners.

The determination of the composition and number of Board of Commissioners members is conducted by the GMS, taking into account the Company's vision, mission, and strategic plans to enable effective, precise, and swift decision-making, as well as the ability to act independently. As of 31 December 2025, the composition of the Company's Board of Commissioners consists of 5 (five) members meeting the following criteria:

1. 1 (one) President Commissioner, 1 (one) Vice President Commissioner, and 3 (three) Commissioners.
2. 4 (four) out of the 5 (five) members of the Board of Commissioners are domiciled in Indonesia.

3. 2 (dua) orang anggota Komisaris Independen dari 5 (lima) orang anggota Dewan Komisaris atau 40% dari seluruh jumlah anggota Dewan Komisaris.

Masa jabatan anggota Dewan Komisaris adalah 3 (tiga) tahun sejak tanggal pengangkatannya oleh RUPS. Setelah masa jabatan berakhir, anggota Dewan Komisaris dapat diangkat kembali untuk satu periode berikutnya, dengan tidak mengurangi hak RUPS untuk memutuskan pemberhentian sewaktu-waktu sesuai ketentuan yang berlaku.

Sampai dengan disahkannya Laporan Tahunan ini, tidak terdapat perubahan susunan Dewan Komisaris. Struktur dan komposisi Dewan Komisaris per 31 Desember 2025 adalah sebagai berikut:

| No. | Nama Name          | Jabatan Position                                                     | Dasar Hukum Penunjukkan Legal Basis of Appointment                          | Periode Jabatan Term of Office   |
|-----|--------------------|----------------------------------------------------------------------|-----------------------------------------------------------------------------|----------------------------------|
| 1   | Hagianto Kumala    | Presiden Komisaris (Independen) President Commissioner (Independent) | Keputusan RUPST pada 27 Juni 2008 The Resolution of AGMS on 27 June 2008    | 2023-2026, Periode Ke-6 6th Term |
| 2   | Crescento Hermawan | Wakil Presiden Komisaris Vice President Commissioner                 | Keputusan RUPST 2023 pada 7 Juni 2023 The Resolution of AGMS on 7 June 2023 | 2023-2026, Periode Ke-2 2nd Term |
| 3   | Steen Dahl Poulsen | Komisaris Commissioner                                               | Keputusan RUPST pada 20 Juni 2007 The Resolution of AGMS on 20 June 2007    | 2023-2026, Periode Ke-6 6th Term |
| 4   | F. Bedjo Wiantono  | Komisaris Commissioner                                               | Keputusan RUPST 2023 pada 7 Juni 2023 The Resolution of AGMS on 7 June 2023 | 2023-2026, Periode Ke-1 1st Term |
| 5   | Irawan Chandra     | Komisaris (Independen) Commissioner (Independent)                    | Keputusan RUPST 2023 pada 7 Juni 2023 The Resolution of AGMS on 7 June 2023 | 2023-2026, Periode Ke-1 1st Term |

Profil seluruh anggota Dewan Komisaris dapat dilihat pada Bab Profil Perusahaan dalam Laporan Tahunan ini.

**INDEPENDENSI DEWAN KOMISARIS**

Sesuai Peraturan Otoritas Jasa Keuangan Nomor 33/POJK.04/2014 Pasal 21 ayat (2), komposisi Dewan Komisaris wajib memiliki Komisaris Independen dengan jumlah paling sedikit 30% (tiga puluh persen) dari total anggota Dewan Komisaris. Keberadaan Komisaris Independen menjadi elemen penting dalam menjaga objektivitas proses pengawasan dan memastikan bahwa keputusan Dewan Komisaris mempertimbangkan kepentingan seluruh pemangku kepentingan, termasuk pemegang saham minoritas.

Peran Komisaris Independen juga berkontribusi terhadap kualitas tata kelola, khususnya dalam proses pengawasan atas kinerja Direksi, efektivitas komite-komite di bawah Dewan Komisaris, serta integritas informasi dan laporan yang disampaikan manajemen. Untuk menjalankan peran tersebut secara optimal, Komisaris Independen wajib memenuhi persyaratan tertentu sesuai ketentuan yang berlaku, antara lain:

3. 2 (two) members are Independent Commissioners, representing 40% of the total members of the Board of Commissioners.

The term of office for members of the Board of Commissioners is 3 (three) years from the date of appointment by the GMS. Upon the expiration of the term, members may be reappointed for a subsequent period, without prejudice to the right of the GMS to dismiss them at any time in accordance with applicable provisions.

As of the ratification of this Annual Report, there have been no changes to the composition of the Board of Commissioners. The structure and composition of the Board of Commissioners as of 31 December 2025, are as follows:

Profiles of all members of the Board of Commissioners can be found in the Company Profile section of this Annual Report.

**BOARD OF COMMISSIONERS INDEPENDENCE**

Pursuant to Financial Services Authority Regulation (POJK) No. 33/POJK.04/2014 Article 21 paragraph (2), the Board of Commissioners must include Independent Commissioners constituting at least 30% (thirty percent) of the total Board membership. The presence of Independent Commissioners is a critical element in maintaining the objectivity of the oversight process and ensuring that Board decisions consider the interests of all stakeholders, including minority shareholders.

The role of Independent Commissioners also contributes to governance quality, particularly regarding oversight of the Board of Directors' performance, the effectiveness of committees under the Board of Commissioners, and the integrity of information and reports submitted by management. To execute this role optimally, Independent Commissioners must meet specific requirements in accordance with applicable regulations, including:

KOMISARIS INDEPENDEN

Komisaris Independen adalah anggota Dewan Komisaris yang tidak memiliki hubungan keuangan, kepengurusan, kepemilikan saham maupun hubungan keluarga dengan anggota Dewan Komisaris lainnya, anggota Direksi, Pemegang Saham Pengendali ataupun Perseroan. Ketentuan ini memastikan bahwa yang bersangkutan dapat menjalankan fungsi pengawasan secara objektif dan bebas dari pengaruh pihak mana pun sesuai prinsip tata kelola perusahaan yang baik.

Komisaris Independen menjalankan peran penting dalam memantau pengelolaan Perseroan dan memberikan perspektif yang independen dalam proses pengambilan keputusan di tingkat Dewan Komisaris. Selain itu, Komisaris Independen juga berfungsi mewakili kepentingan pemegang saham minoritas serta memastikan bahwa setiap tindakan pengawasan dilakukan tanpa adanya konflik kepentingan yang dapat mengganggu efektivitas pelaksanaan tugas dan tanggung jawabnya.

KRITERIA KOMISARIS INDEPENDEN

Pengangkatan Komisaris Independen diatur berdasarkan POJK No. 33/2014, dengan kriteria sebagai berikut:

- 1. Bukan merupakan orang yang bekerja atau mempunyai wewenang dan tanggung jawab untuk merencanakan, memimpin, mengendalikan, atau mengawasi kegiatan Emiten atau Perusahaan Publik tersebut dalam waktu 6 (enam) bulan terakhir, kecuali untuk pengangkatan kembali sebagai Komisaris Independen Emiten atau Perusahaan Publik pada periode berikutnya.
- 2. Tidak mempunyai saham baik langsung maupun tidak langsung pada Emiten atau Perusahaan Publik tersebut.
- 3. Tidak mempunyai hubungan Afiliasi dengan Emiten atau Perusahaan Publik, anggota Dewan Komisaris, anggota Direksi, atau pemegang saham utama Emiten atau Perusahaan Publik tersebut.
- 4. Tidak mempunyai hubungan usaha baik langsung maupun tidak langsung yang berkaitan dengan kegiatan usaha Emiten atau Perusahaan Publik tersebut.

Komisaris Independen yang telah menjabat selama 2 (dua) periode masa jabatan, dapat diangkat kembali pada periode selanjutnya sepanjang Komisaris Independen tersebut menyatakan dirinya tetap independen kepada RUPS.

Pada tahun 2025, jumlah anggota Dewan Komisaris yang independen berjumlah 2 (dua) orang. Dengan demikian telah memenuhi paling kurang 30% (tiga puluh persen) dari jumlah seluruh anggota Dewan Komisaris sebagaimana ketentuan yang berlaku bagi emiten.

INDEPENDENT COMMISSIONERS

An Independent Commissioner is a member of the Board of Commissioners who has no financial, management, share ownership, or family relationship with other members of the Board of Commissioners, members of the Board of Directors, the Controlling Shareholder, or the Company. This provision ensures that they can exercise their oversight function objectively and free from any influence, in accordance with Good Corporate Governance principles.

Independent Commissioners play a pivotal role in monitoring Company management and providing an independent perspective in decision-making processes at the Board of Commissioners level. Furthermore, Independent Commissioners function to represent the interests of minority shareholders and ensure that every oversight action is conducted without conflicts of interest that could compromise the effectiveness of their duties and responsibilities.

CRITERIA FOR INDEPENDENT COMMISSIONERS

The appointment of Independent Commissioners is regulated under POJK No. 33/2014, with criteria as follows:

- 1. Is not a person who works or has the authority and responsibility to plan, lead, control, or supervise the activities of said Issuer or Public Company within the last 6(six) months, except for reappointment as an Independent Commissioner of said Issuer or Public Company for the subsequent period.
- 2. Does not possess shares, either directly or indirectly, in said Issuer or Public Company.
- 3. Does not have an Affiliation with said Issuer or Public Company, members of the Board of Commissioners, members of the Board of Directors, or major shareholders of said Issuer or Public Company.
- 4. Does not have a business relationship, either directly or indirectly, related to the business activities of said Issuer or Public Company.

An Independent Commissioner who has served for 2 (two) terms of office may be reappointed for the subsequent period, provided that said Independent Commissioner declares their continued independence to the GMS.

In 2025, the number of Independent Commissioners on the Board of Commissioners is 2 (two). This fulfills the requirement of at least 30% (thirty percent) of the total Board of Commissioners members as mandated for issuers.

**Tabel Pernyataan Independensi Komisaris Independen**  
Table of the Board of Commissioners’ Statement of Independence

| Pernyataan Independensi<br>Statement of Independence                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Hagianto<br>Kumala | Irawan<br>Chandra |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-------------------|
| Bukan merupakan orang yang bekerja atau mempunyai wewenang dan tanggung jawab untuk merencanakan, memimpin, mengendalikan, atau mengawasi kegiatan Emiten atau Perusahaan Publik tersebut dalam waktu 6 (enam) bulan terakhir, kecuali untuk pengangkatan kembali sebagai Komisaris Independen Perusahaan pada periode berikutnya.<br>Not a person who works or has the authority and responsibility to plan, lead, control, or supervise the Company’s activities within the past 6(six) months, except for reappointment as an Independent Commissioner of the Company in the following period. | ✓                  | ✓                 |
| Tidak mempunyai saham baik langsung maupun tidak langsung pada Perseroan.<br>Does not own shares in the Company, either directly or indirectly.                                                                                                                                                                                                                                                                                                                                                                                                                                                   | ✓                  | ✓                 |
| Tidak mempunyai hubungan afiliasi dengan Perseroan, anggota Dewan Komisaris, anggota Direksi, atau Pemegang Saham Utama Perseroan.<br>Has no affiliation with the Company, members of the Board of Commissioners, members of the Board of Directors, or the Company’s Major Shareholders.                                                                                                                                                                                                                                                                                                         | ✓                  | ✓                 |
| Tidak mempunyai hubungan usaha baik langsung maupun tidak langsung yang berkaitan dengan kegiatan utama Perseroan.<br>Has no business relationship, either directly or indirectly, related to the Company’s business activities.                                                                                                                                                                                                                                                                                                                                                                  | ✓                  | ✓                 |
| Memenuhi kriteria independensi sebagaimana telah diatur dalam ketentuan yang berlaku.<br>Meet the independence criteria as stipulated by the applicable regulations.                                                                                                                                                                                                                                                                                                                                                                                                                              | ✓                  | ✓                 |

**TUGAS, WEWENANG, DAN TANGGUNG JAWAB DEWAN KOMISARIS**

Dalam *Board Manual*, Dewan Komisaris memiliki mandat untuk secara kolegal mengawasi kegiatan operasional yang dikelola oleh Direksi. Sebagai bagian dari pelaksanaan fungsi pengawasan, Dewan Komisaris juga memberikan saran serta nasihat kepada Direksi sesuai dengan ketentuan yang ditetapkan dalam Anggaran Dasar, Keputusan RUPS Perseroan, peraturan dan undang-undang yang berlaku. Dewan Komisaris juga berwenang untuk mengangkat dan memberhentikan sementara anggota Direksi dengan alasan yang jelas dan dapat dipertanggungjawabkan dalam jangka waktu terbatas, membentuk Komite Audit dan komite lainnya sekaligus mengevaluasi kinerja komite-komite yang telah dibentuknya pada setiap akhir tahun buku.

Pembagian tugas untuk masing-masing anggota Dewan Komisaris ditetapkan bersama-sama melalui mekanisme rapat Dewan Komisaris. Pada implementasinya, Presiden Komisaris adalah pihak yang melakukan koordinasi atas implementasi tugas yang telah ditetapkan untuk masing-masing anggota.

**TUGAS DAN TANGGUNG JAWAB DEWAN KOMISARIS**

Dalam menjalankan tugas dan wewenang, Dewan Komisaris memiliki 2 (dua) level pengawasan, yaitu:

- 1. Level *Performance*: merupakan fungsi pengawasan yang dijalankan Dewan Komisaris dengan memberikan pengarahan dan nasihat kepada Direksi serta memberikan masukan kepada RUPS; dan

**DUTIES, AUTHORITIES, AND RESPONSIBILITIES OF THE BOARD OF COMMISSIONERS**

In accordance with the Board Manual, the Board of Commissioners is mandated to collegially oversee the operational activities managed by the Board of Directors. As part of its supervisory function, the Board of Commissioners also provides advice and recommendations to the Board of Directors in accordance with the Articles of Association, resolutions of the GMS, and applicable laws and regulations. The Board of Commissioners is authorized to appoint and temporarily dismiss members of the Board of Directors for valid and justifiable reasons within a limited period. Additionally, it has the authority to establish an Audit Committee and other committees, as well as to evaluate their performance at the end of each financial year.

The division of responsibilities among Board of Commissioners members is determined collectively through Board meetings. In practice, the President Commissioner coordinates the execution of assigned duties for each member.

**BOARD OF COMMISSIONERS’ DUTIES AND AUTHORITIES**

The duties and authorities of the Board of Commissioners encompass 2 (two) levels of supervision:

- 1. Level *Performance*: oversight function carried out by the Board of Commissioners by providing guidance and advice to the Board of Directors, as well as offering input to the GMS; and

2. Level *Conformance*: berupa pelaksanaan kegiatan pengawasan tahap lanjut untuk memastikan nasihat telah dijalankan serta ketentuan-ketentuan terpenuhi dengan baik sesuai peraturan perundang-undangan yang berlaku dan Anggaran Dasar Perseroan.

Sebagaimana termaktub dalam Anggaran Dasar Pasal 25, Peraturan OJK No.33/POJK.04/2014, Pasal 28 dan *Board Manual* yang disahkan pada bulan April 2016, tugas dan kewajiban Dewan Komisaris di antaranya adalah sebagai berikut:

1. Melakukan pengawasan dan bertanggung jawab atas pengawasan terhadap kebijakan pengurusan, jalannya pengurusan pada umumnya, baik mengenai Perseroan Direksi;
2. Dalam kondisi tertentu wajib menyelenggarakan RUPS tahunan dan RUPS lainnya sesuai dengan kewenangannya sebagaimana diatur dalam Peraturan Perundang-Undangan dan Anggaran Dasar;
3. Wajib melaksanakan tugas dan tanggung jawabnya dengan itikad baik, penuh tanggung jawab, dan kehati-hatian;
4. Wajib membentuk Komite Audit dan dapat membentuk komite lainnya dalam rangka mendukung efektivitas pelaksanaan tugas dan tanggung jawabnya; dan
5. Wajib melakukan evaluasi terhadap kinerja komite yang membantu pelaksanaan tugas dan tanggung jawabnya setiap akhir tahun.

**RAPAT DEWAN KOMISARIS**

Rapat Dewan Komisaris merupakan bagian dari pelaksanaan tugas pengawasan yang wajib diselenggarakan secara berkala sekurang-kurangnya 1 (satu) kali setiap 2 (dua) bulan atau 6 (enam) kali dalam setahun, sebagaimana diatur dalam Anggaran Dasar Perseroan dan POJK 33/2014. Rapat internal Dewan Komisaris mencakup pembahasan konsolidasi internal, evaluasi laporan Komite Dewan Komisaris, serta laporan dan penjelasan yang disampaikan oleh Direksi.

Sesuai Pasal 33 POJK 33/2014, materi rapat disampaikan kepada seluruh anggota Dewan Komisaris paling lambat 5 (lima) hari kerja sebelum rapat dilaksanakan. Pengambilan keputusan dilakukan berdasarkan musyawarah untuk mufakat. Apabila mufakat tidak tercapai, keputusan ditetapkan berdasarkan suara terbanyak.

Berdasarkan Anggaran Dasar Perseroan, rapat Dewan Komisaris dinyatakan sah dan berwenang mengambil keputusan apabila dihadiri dan atau diwakili oleh mayoritas anggota Dewan Komisaris.

2. Level *Conformance*: the implementation of advanced oversight activities to ensure that the advice has been followed and that all provisions are well met in accordance with the prevailing laws and the Articles of Association of the Company.

Pursuant to article 25 of the Articles of Association, article 28 of OJK Regulation No. 33/POJK.04/2014, and Board Manual ratified in April 2016, the Board of Commissioners’ duties and authorities are as follows:

1. The Board of Commissioners supervises and is responsible for supervising management policies, the course of management in general, both regarding the Company and its business, as well as providing advice to the Directors;
2. Under certain conditions, the Board of Commissioners is required to hold annual GMS and other GMS in accordance with its authority as stipulated by applicable regulations and Articles of Association;
3. Members of the Board of Commissioners are required to perform their duties and responsibilities in good faith with full responsibility and prudence;
4. In order to support the effectiveness of its duties and responsibilities, the Board of Commissioners is required to form Audit Committee and may form other committees; and
5. The Board of Commissioners is required to evaluate the performance of the committees that assist the implementation of its duties and responsibilities at the end of each year.

**BOARD OF COMMISSIONERS’ MEETINGS**

Board of Commissioners meetings are an integral part of the execution of oversight duties and must be held periodically at least 1(one) time every 2(two) months or 6(six) times a year, as stipulated in the Company’s Articles of Association and POJK No. 33 of 2014. Internal meetings of the Board of Commissioners include discussions on internal consolidation, evaluation of Board of Commissioners Committee reports, as well as reports and explanations submitted by the Board of Directors.

Pursuant to Article 33 of POJK No. 33 of 2014, meeting materials are distributed to all members of the Board of Commissioners no later than 5 (five) working days prior to the meeting. Decision-making is conducted based on deliberation to reach a consensus. If a consensus cannot be reached, decisions are made based on a majority vote.

Based on the Company’s Articles of Association, a Board of Commissioners meeting is declared valid and authorized to make decisions if attended and/or represented by the majority of the Board of Commissioners members.

**FREKUENSI, KEHADIRAN DAN AGENDA  
RAPAT DEWAN KOMISARIS**

Sepanjang 2025, Dewan Komisaris telah melaksanakan 9 (sembilan) kali rapat Dewan Komisaris. Adapun agenda dan rekapitulasi kehadiran Dewan Komisaris dalam rapat adalah sebagai berikut:

**FREQUENCY, ATTENDANCE, AND AGENDA OF  
BOARD OF COMMISSIONERS MEETINGS**

Throughout 2025, the Board of Commissioners convened 9 (nine) meetings. The agenda and recapitulation of the Board of Commissioners’ attendance at these meetings are as follows:

| Agenda Rapat Dewan Komisaris<br>Board of Commissioners’ Meeting Agenda |                                      |                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                  |
|------------------------------------------------------------------------|--------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| No.                                                                    | Tanggal<br>Date                      | Agenda                                                                                                                                                                     | Peserta<br>Participant                                                                                                                                                                                                                                                                           |
| 1                                                                      | 20 Februari 2025<br>20 February 2025 | Presentasi Q4 2025 Review Perseroan dan Entitas anak oleh Direksi kepada Dewan Komisaris<br>The Q4 2024 Review Presentation of the Company and its subsidiaries by the BOD | <ul style="list-style-type: none"><li>• Crescento Hermawan</li><li>• Steen Dahl Poulsen</li><li>• F. Bedjo Wiantono</li><li>• Irawan Chandra</li><li>• Johannes Suriadjaja</li><li>• Eddy Purwana Wikanta</li><li>• The Jok Tung</li><li>• Wilson Effendy</li><li>• Sonny Satia Negara</li></ul> |
| 2.                                                                     | 20 Februari 2025<br>20 February 2025 | Laporan Quartal 4 tahun 2024 oleh Komite Audit Perseroan kepada Dewan Komisaris<br>Q4 2024 Report from the Audit Committee to the Board of Commissioners                   | <ul style="list-style-type: none"><li>• Crescento Hermawan</li><li>• Steen Dahl Poulsen</li><li>• F. Bedjo Wiantono</li><li>• Irawan Chandra</li><li>• Johannes Suriadjaja</li><li>• Eddy Purwana Wikanta</li><li>• The Jok Tung</li><li>• Wilson Effendy</li><li>• Sonny Satia Negara</li></ul> |
| 3.                                                                     | 12 Juni 2025<br>12 Juny 2025         | Presentasi Q1 2025 Review Perseroan dan Entitas anak oleh Direksi kepada Dewan Komisaris<br>The Q1 2025 Review Presentation of the Company and its subsidiaries by the BOD | <ul style="list-style-type: none"><li>• Hagianto Kumala</li><li>• Crescento Hermawan</li><li>• Steen Dahl Poulsen</li><li>• F. Bedjo Wiantono</li><li>• Irawan Chandra</li><li>• Johannes Suriadjaja</li><li>• The Jok Tung</li><li>• Wilson Effendy</li><li>• Sonny Satia Negara</li></ul>      |
| 4.                                                                     | 12 Juni 2025<br>12 Juny 2025         | Laporan Quartal 1 tahun 2025 oleh Komite Audit Perseroan kepada Dewan Komisaris<br>Q1 2025 Report from the Audit Committee to the Board of Commissioners                   | <ul style="list-style-type: none"><li>• Hagianto Kumala</li><li>• Crescento Hermawan</li><li>• Steen Dahl Poulsen</li><li>• F. Bedjo Wiantono</li><li>• Irawan Chandra</li><li>• Johannes Suriadjaja</li><li>• The Jok Tung</li><li>• Wilson Effendy</li><li>• Sonny Satia Negara</li></ul>      |
| 5.                                                                     | 9 September 2025<br>9 September 2025 | Presentasi Q2 2025 Review Perseroan dan Entitas anak oleh Direksi kepada Dewan Komisaris<br>The Q2 2025 Review Presentation of the Company and its subsidiaries by the BOD | <ul style="list-style-type: none"><li>• Hagianto Kumala</li><li>• Crescento Hermawan</li><li>• Steen Dahl Poulsen</li><li>• F. Bedjo Wiantono</li><li>• Irawan Chandra</li><li>• Johannes Suriadjaja</li><li>• The Jok Tung</li><li>• Wilson Effendy</li><li>• Sonny Satia Negara</li></ul>      |

| Agenda Rapat Dewan Komisaris<br>Board of Commissioners' Meeting Agenda |                                      |                                                                                                                                                                            |                                                                                                                                                                                                                                                                           |
|------------------------------------------------------------------------|--------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| No.                                                                    | Tanggal<br>Date                      | Agenda                                                                                                                                                                     | Peserta<br>Participant                                                                                                                                                                                                                                                    |
| 6.                                                                     | 9 September 2025<br>9 September 2025 | Laporan Quartal 2 tahun 2025 oleh Komite Audit Perseroan kepada Dewan Komisaris<br>Q2 2025 Report from the Audit Committee to the Board of Commissioners                   | <ul style="list-style-type: none"><li>Hagianto Kumala</li><li>Crescento Hermawan</li><li>Steen Dahl Poulsen</li><li>F. Bedjo Wiantono</li><li>Irawan Chandra</li><li>Johannes Suriadjaja</li><li>The Jok Tung</li><li>Wilson Effendy</li><li>Sonny Satia Negara</li></ul> |
| 7.                                                                     | 27 November 2025<br>27 November 2025 | Presentasi Q3 2025 Review Perseroan dan Entitas anak oleh Direksi kepada Dewan Komisaris<br>The Q3 2025 Review Presentation of the Company and its subsidiaries by the BOD | <ul style="list-style-type: none"><li>Hagianto Kumala</li><li>Crescento Hermawan</li><li>Steen Dahl Poulsen</li><li>F. Bedjo Wiantono</li><li>Irawan Chandra</li><li>Johannes Suriadjaja</li><li>The Jok Tung</li><li>Wilson Effendy</li><li>Sonny Satia Negara</li></ul> |
| 8.                                                                     | 27 November 2025<br>27 November 2025 | Laporan Quartal 3 tahun 2025 oleh Komite Audit Perseroan kepada Dewan Komisaris<br>The Q3 2025 Report of the Company's Audit Committee to the Board of Commissioners       | <ul style="list-style-type: none"><li>Hagianto Kumala</li><li>Crescento Hermawan</li><li>Steen Dahl Poulsen</li><li>F. Bedjo Wiantono</li><li>Irawan Chandra</li><li>Johannes Suriadjaja</li><li>The Jok Tung</li><li>Wilson Effendy</li><li>Sonny Satia Negara</li></ul> |
| 9.                                                                     | 11 Desember 2025<br>11 December 2025 | BOC Approval Meeting<br>BOC Approval Meeting                                                                                                                               | <ul style="list-style-type: none"><li>Hagianto Kumala</li><li>Crescento Hermawan</li><li>Steen Dahl Poulsen</li><li>Irawan Chandra</li><li>Johannes Suriadjaja</li><li>The Jok Tung</li><li>Wilson Effendy</li><li>Sonny Satia Negara</li></ul>                           |

| Rekapitulasi Kehadiran Dewan Komisaris dalam Rapat<br>Summary of the Board of Commissioners' Meeting Attendance |                                                                         |                                                           |                                      |                            |
|-----------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|-----------------------------------------------------------|--------------------------------------|----------------------------|
| Nama<br>Name                                                                                                    | Jabatan<br>Position                                                     | Rapat Dewan Komisaris<br>Board of Commissioners' Meetings |                                      |                            |
|                                                                                                                 |                                                                         | Jumlah Rapat<br>Number of Meetings                        | Jumlah Kehadiran<br>Total Attendance | %Kehadiran<br>% Attendance |
| Hagianto Kumala                                                                                                 | Presiden Komisaris (Independen)<br>President Commissioner (Independent) | 9                                                         | 8                                    | 89                         |
| Crescento Hermawan                                                                                              | Wakil Presiden Komisaris<br>Vice President Commissioner                 | 9                                                         | 9                                    | 100                        |
| Steen Dahl Poulsen                                                                                              | Komisaris<br>Commissioner                                               | 9                                                         | 9                                    | 100                        |
| F. Bedjo Wiantono                                                                                               | Komisaris<br>Commissioner                                               | 9                                                         | 8                                    | 89                         |
| Irawan Chandra                                                                                                  | Komisaris (Independen)<br>Commissioner (Independent)                    | 9                                                         | 9                                    | 100                        |

PELAKSANAAN TUGAS DEWAN KOMISARIS TAHUN 2025

Sepanjang tahun 2025, Dewan Komisaris telah melaksanakan fungsi pengawasan terhadap pengelolaan Perseroan yang dilakukan oleh Direksi. Pengawasan dilakukan dengan memastikan bahwa operasional Perseroan dijalankan sesuai dengan target-target yang telah disetujui serta tetap berada dalam koridor peraturan perundang-undangan yang berlaku. Melalui pemantauan terhadap kebijakan dan kinerja Direksi, Dewan Komisaris berupaya menjaga agar pencapaian kinerja Perseroan berada pada arah yang telah ditetapkan.

Pelaksanaan tugas pengawasan yang dilakukan Dewan Komisaris selama tahun 2025 meliputi antara lain:

Dalam menjalankan tugas dan wewenang, Dewan Komisaris memiliki 2 (dua) level pengawasan, yaitu:

- Level Performance*: merupakan fungsi pengawasan yang dijalankan dan nasihat kepada Direksi serta memberikan masukan kepada RUPS; dan
- Level Conformance*: berupa pelaksanaan kegiatan pengawasan tahap lanjut untuk memastikan nasihat telah dijalankan serta ketentuan-ketentuan terpenuhi dengan baik sesuai peraturan perundang-undangan yang berlaku dan Anggaran Dasar Perseroan.

PROGRAM ORIENTASI DEWAN KOMISARIS

Program orientasi bagi anggota Dewan Komisaris yang baru diselenggarakan untuk mendorong pemahaman terhadap karakteristik Perseroan secara menyeluruh guna memastikan Dewan Komisaris dapat bekerja selaras dengan organ Perseroan yang lain. Melalui program ini, anggota baru memperoleh informasi mengenai arah strategis dan rencana bisnis Perseroan, model bisnis utama, serta lingkup tugas dan tanggung jawab Dewan Komisaris sesuai ketentuan peraturan perundang-undangan. Program orientasi diharapkan dapat mempercepat proses adaptasi dan memastikan kontribusi yang efektif sejak awal masa jabatan.

Sepanjang tahun 2025, Perseroan tidak melaksanakan program orientasi karena tidak terdapat perubahan susunan maupun komposisi anggota Dewan Komisaris.

EXECUTION OF DUTIES BY THE BOARD  
OF COMMISSIONERS IN 2025

Throughout 2025, the Board of Commissioners executed its oversight function regarding the management of the Company performed by the Board of Directors. Oversight was conducted by ensuring that Company operations were carried out in accordance with approved targets while strictly adhering to applicable laws and regulations. Through monitoring the policies and performance of the Board of Directors, the Board of Commissioners endeavored to ensure the Company's performance remained on the established trajectory.

The execution of oversight duties by the Board of Commissioners during 2025 included, among others:

In discharging its duties and authorities, the Board of Commissioners exercises oversight at 2 (two) levels:

- Performance Level: Constituting the execution of oversight functions and the provision of advice to the Board of Directors, as well as providing input to the GMS; and
- Conformance Level: Involving advanced oversight activities to ensure that advice has been implemented and compliance requirements are fully met in accordance with applicable laws and regulations and the Company's Articles of Association.

BOARD OF COMMISSIONERS ORIENTATION PROGRAM

An orientation program for new members of the Board of Commissioners is organized to foster a comprehensive understanding of the Company's characteristics and to ensure the Board of Commissioners can work in alignment with other Company organs. Through this program, new members gain insights into the Company's strategic direction and business plans, core business models, as well as the scope of duties and responsibilities of the Board of Commissioners in accordance with statutory regulations. The orientation program is designed to accelerate the adaptation process and ensure effective contributions from the onset of the tenure.

Throughout 2025, the Company did not conduct an orientation program as there were no changes to the structure or composition of the Board of Commissioners members.

**PELATIHAN DAN PENINGKATAN  
KOMPETENSI DEWAN KOMISARIS**

Sepanjang tahun 2025, Perusahaan tidak menyediakan program pelatihan dan pengembangan kompetensi bagi Dewan Komisaris.

**PENILAIAN KINERJA DEWAN KOMISARIS**

Penilaian atas kinerja Dewan Komisaris dilakukan dengan mengacu pada ketentuan peraturan perundang-undangan, Anggaran Dasar Perseroan serta mandat yang diberikan oleh Pemegang Saham. Hasil pelaksanaan tugas dan tanggung jawab Dewan Komisaris disampaikan kepada Pemegang Saham dalam forum RUPS sebagai bentuk akuntabilitas atas fungsi pengawasan yang dijalankan sepanjang tahun.

Untuk memastikan perbaikan berkelanjutan, Dewan Komisaris menerapkan mekanisme penilaian mandiri (*self-assessment*) yang dilakukan secara kolegial. Metode ini digunakan untuk mengevaluasi efektivitas pelaksanaan peran dan fungsi Dewan Komisaris sebagai satu kesatuan organ, bukan untuk menilai kinerja masing-masing individu. Melalui pendekatan tersebut, setiap anggota diharapkan dapat memberikan masukan yang konstruktif dan berkontribusi terhadap peningkatan kualitas pengawasan pada periode berikutnya.

**PENILAIAN KINERJA KOMITE-KOMITE  
DI BAWAH DEWAN KOMISARIS**

Dalam menjalankan fungsinya, Dewan Komisaris didukung oleh 3 (tiga) komite, yaitu Komite Audit serta Komite Nominasi dan Komite Remunerasi. Kinerja masing-masing komite dievaluasi secara berkala oleh Dewan Komisaris dengan memperhatikan kriteria penilaian antara lain:

- 1. Tingkat kehadiran setiap anggota baik dalam rapat internal komite maupun rapat gabungan bersama Dewan Komisaris;
- 2. Dukungan komite-komite terhadap implementasi Tata Kelola Perusahaan;
- 3. Efisiensi dan efektivitas kegiatan pelaporan;
- 4. Capaian kinerja selama tahun buku; dan
- 5. Kepatuhan pada peraturan yang berlaku.

Berdasarkan evaluasi tahun 2025, komite-komite di bawah Dewan Komisaris dinilai telah menjalankan tugas dan tanggung jawabnya secara efektif melalui penyampaian masukan dan rekomendasi yang mendukung efektivitas pelaksanaan fungsi pengawasan Dewan Komisaris.

**TRAINING AND COMPETENCY DEVELOPMENT  
FOR THE BOARD OF COMMISSIONERS**

Throughout 2025, the Company did not provide any training or competency development programs for the Board of Commissioners

**PERFORMANCE ASSESSMENT OF THE  
BOARD OF COMMISSIONERS**

The assessment of the Board of Commissioners’ performance is conducted in accordance with statutory regulations, the Company’s Articles of Association, and the mandate granted by Shareholders. The results of the execution of the Board of Commissioners’ duties and responsibilities are reported to Shareholders at the GMS as a measure of accountability for the oversight function exercised throughout the year.

To ensure continuous improvement, the Board of Commissioners implements a self-assessment mechanism conducted on a collegial basis. This method is employed to evaluate the effectiveness of the Board of Commissioners’ roles and functions as a collective body, rather than to assess individual performance. Through this approach, every member is expected to provide constructive input and contribute to enhancing the quality of oversight in the subsequent period.

**PERFORMANCE ASSESSMENT OF COMMITTEES  
UNDER THE BOARD OF COMMISSIONERS**

In discharging its functions, the Board of Commissioners is supported by 3 (three) committees: the Audit Committee and the Nomination Committee and Remuneration Committee. The performance of each committee is evaluated periodically by the Board of Commissioners, taking into account assessment criteria including:

- 1. Attendance rates of each member in both internal committee meetings and joint meetings with the Board of Commissioners;
- 2. Committee support for the implementation of Corporate Governance;
- 3. Efficiency and effectiveness of reporting activities;
- 4. Performance achievements during the fiscal year; and
- 5. Compliance with applicable regulations.

Based on the 2025 evaluation, the committees under the Board of Commissioners were assessed to have discharged their duties and responsibilities effectively, providing inputs and recommendations that supported the effectiveness of the Board of Commissioners’ oversight function.

**DIREKSI  
BOARD OF DIRECTORS**

Direksi merupakan organ tata kelola yang memegang kewenangan penuh dalam menjalankan pengurusan Perseroan sesuai dengan kepentingan serta maksud dan tujuan Perseroan. Pelaksanaan tugas tersebut mencakup penetapan dan pengelolaan arah strategis Perseroan, menjaga aset Perseroan serta berwenang mewakili Perseroan baik di dalam maupun di luar pengadilan. Setiap anggota Direksi bertanggung jawab penuh baik secara pribadi maupun bersama atas kerugian Perseroan apabila yang bersangkutan terbukti tidak mematuhi Peraturan Perseroan atau peraturan perundangan yang berlaku.

Dalam melaksanakan tugasnya, setiap anggota Direksi wajib memastikan keselarasan dengan strategi dan tujuan Perseroan, menjunjung prinsip kehati-hatian dan bertindak berdasarkan itikad baik. Direksi berkewajiban memastikan bahwa seluruh aset, sumber daya dan proses bisnis Perseroan dikelola secara efektif dan sejalan dengan prinsip tata kelola yang berlaku. Penunjukan anggota Direksi dilakukan berdasarkan kompetensi dan profesionalitas untuk memastikan bahwa setiap individu mampu menjalankan tanggung jawab sesuai pembagian tugas dan kewenangan yang telah ditetapkan.

Masa jabatan Direksi adalah 3 (tiga) tahun sejak tanggal pengangkatan oleh RUPS dan dapat diperpanjang untuk periode berikutnya, tanpa mengurangi kewenangan RUPS untuk memberhentikan sewaktu-waktu sesuai ketentuan. Sebagai organ yang memimpin pengelolaan Perseroan, para anggota Direksi dipastikan memiliki pengetahuan di bidang tata kelola perusahaan serta kompetensi yang relevan dengan operasional Perseroan. Pengalaman dan keahlian tersebut menjadi faktor penting dalam mendukung pencapaian target kinerja dan keberlanjutan usaha Perseroan.

**PEDOMAN DAN TATA TERTIB KERJA DIREKSI**

Direksi menjalankan tugas dan kewenangannya dengan berpedoman pada Pedoman Direksi (*Board Manual*). Dokumen ini menjadi acuan utama yang mengatur berbagai aspek penting dalam mengimplementasikan tugas dan tanggung jawabnya. Selain itu, *Board Manual* juga merupakan kodifikasi dari Anggaran Dasar Perseroan serta peraturan yang berlaku, yang juga menjadi pedoman bagi Direksi dalam menjalankan fungsi eksekusi.

*Board Manual* tersebut oleh Dewan Komisaris dan Direksi dengan merujuk pada ketentuan peraturan perundang-undangan yang berlaku serta pedoman GCG yang relevan. Pedoman ini digunakan untuk memastikan bahwa Direksi menjalankan pengurusan Perseroan secara konsisten, efektif dan transparan sesuai regulasi dan prinsip tata kelola yang baik.

The Board of Directors is the governance organ holding full authority in the management of the Company, acting in accordance with the Company’s interests, purposes, and objectives. The execution of these duties encompasses establishing and managing the Company’s strategic direction, safeguarding Company assets, and exercising the authority to represent the Company both in and out of court. Each member of the Board of Directors is fully liable, jointly and severally, for Company losses if proven to have failed to comply with Company Regulations or applicable laws.

In discharging their duties, every member of the Board of Directors must ensure alignment with the Company’s strategy and objectives, upholding the principle of prudence and acting in good faith. The Board of Directors is obligated to ensure that all assets, resources, and business processes of the Company are managed effectively and in line with applicable governance principles. The appointment of Board members is based on competence and professionalism to ensure that each individual is capable of executing responsibilities according to the established division of duties and authorities.

The tenure of the Board of Directors is 3 (three) years from the date of appointment by the GMS and may be extended for subsequent periods, without prejudice to the authority of the GMS to dismiss them at any time in accordance with applicable provisions. As the organ leading the Company’s management, members of the Board of Directors are ensured to possess knowledge in corporate governance as well as competencies relevant to the Company’s operations. Such experience and expertise are critical factors in supporting the achievement of performance targets and business sustainability.

**BOARD MANUAL AND CODE OF CONDUCT**

The Board of Directors executes its duties and authorities under the guidance of the Board Manual. This document serves as the primary reference governing various essential aspects of the implementation of their duties and responsibilities. Furthermore, the Board Manual serves as a codification of the Company’s Articles of Association and applicable regulations, acting as a guideline for the Board of Directors in executing their executive functions.

The Board Manual was stipulated by the Board of Commissioners and the Board of Directors, referring to applicable statutory regulations and relevant GCG guidelines. This manual is utilized to ensure that the Board of Directors manages the Company consistently, effectively, and transparently, in compliance with regulations and good governance principles.

PROSEDUR PENGANGKATAN DAN PEMBERHENTIAN DIREKSI

Seluruh calon anggota Direksi harus melalui proses uji kelayakan dan kepatutan yang dilakukan oleh Pemegang Saham sebelum dapat ditetapkan sebagai anggota Direksi. Prosedur pengangkatan tersebut dilaksanakan sesuai ketentuan POJK No. 33/POJK.04/2014 mengenai Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik. Adapun tahapan pengangkatan Direksi adalah sebagai berikut:

- Anggota Direksi diangkat dan diberhentikan oleh RUPS;
- Anggota Direksi diangkat untuk masa jabatan tertentu dan dapat diangkat kembali;
- 1(satu) periode masa jabatan anggota Direksi paling lama 5 (lima) tahun atau sampai dengan penutupan RUPS Tahunan pada akhir 1(satu) periode masa jabatan dimaksud.

Sementara itu, mekanisme pengunduran diri Direksi, antara lain:

- Anggota Direksi dapat mengundurkan diri dari jabatannya sebelum masa jabatannya berakhir;
- Dalam hal terdapat anggota Direksi yang mengundurkan diri sebagaimana dimaksud pada ayat (1), anggota Direksi yang bersangkutan wajib menyampaikan permohonan pengunduran diri kepada Perseroan;

Perseroan wajib menyelenggarakan RUPS untuk memutuskan permohonan pengunduran diri anggota Direksi sebagaimana dimaksud pada ayat (2) paling lambat 90 (sembilan puluh) hari setelah diterimanya permohonan pengunduran diri dimaksud.

KOMPOSISI DAN MASA JABATAN DIREKSI

Seluruh anggota Direksi diangkat oleh RUPS sesuai dengan ketentuan yang berlaku untuk masa periode terhitung sejak tanggal pengangkatannya sebagai Direksi hingga penutupan RUPS tahunan yang ketiga setelah tanggal pengangkatan, namun demikian tidak mengurangi hak dan kewenangan RUPS untuk dapat memberhentikan sewaktu-waktu sesuai dengan ketentuan dalam Anggaran Dasar Perseroan.

Sementara pemilihan anggota Direksi Perseroan adalah berdasarkan pertimbangan aspek keahlian, kecakapan, dan integritas dari masing-masing calon anggota Direksi agar visi, misi, dan tujuan Perseroan senantiasa dapat terealisasi.

Pada tahun 2025, terdapat perubahan komposisi Direksi berdasarkan keputusan RUPST tanggal 13 Juni 2025 yang menyetujui pengangkatan dan/atau penggantian anggota Direksi Perseroan. Dengan demikian, per 31 Desember 2025, komposisi Direksi Perseroan terdiri dari 4 (empat) orang anggota Direksi, yaitu:

- 1 (satu) orang Presiden Direktur, 1 (satu) orang Wakil Presiden Direktur dan 2 (tiga) orang Direktur; dan
- 4 (empat) orang Direktur berdomisili di Indonesia.

PROCEDURES FOR APPOINTMENT AND DISMISSAL OF THE BOARD OF DIRECTORS

All prospective members of the Board of Directors must undergo a fit and proper test conducted by the Shareholders prior to their appointment. This appointment procedure is executed in accordance with the provisions of POJK No. 33/POJK.04/2014 regarding the Board of Directors and Board of Commissioners of Issuers or Publicly-Traded Companies. The stages of appointment for the Board of Directors are as follows:

- Members of the Board of Directors are appointed and dismissed by the GMS;
- Members of the Board of Directors are appointed for a specific term and are eligible for reappointment;
- 1(one) term of office for a member of the Board of Directors constitutes a maximum of 5 (five) years or until the close of the Annual GMS at the end of said term.

Meanwhile, the resignation mechanisms for the Board of Directors include, among others:

- Members of the Board of Directors may resign from their positions prior to the expiration of their term;
- In the event a member of the Board of Directors resigns as referred to in point (1), the concerned member must submit a resignation request to the Company;

The Company is required to convene a GMS to decide on the resignation request of the Board of Directors member as referred to in point (2) no later than 90 (ninety) days following the receipt of said resignation request.

COMPOSITION AND TENURE OF THE BOARD OF DIRECTORS

All members of the Board of Directors are appointed by the GMS in accordance with applicable provisions for a term calculated from the date of their appointment until the closing of the third Annual GMS following the date of appointment. However, this is without prejudice to the rights and authority of the GMS to dismiss them at any time in accordance with the provisions of the Company's Articles of Association.

Meanwhile, the selection of members of the Company's Board of Directors is based on considerations of expertise, capability, and integrity of each candidate to ensure that the Company's vision, mission, and objectives are consistently realized.

In 2025, changes occurred in the composition of the Board of Directors pursuant to the resolution of the AGMS held on 13 June 2025, which approved the appointment and/or replacement of members of the Board of Directors. Consequently, as of 31 December 2025, the composition of the Board of Directors comprises 4 (four) members, as follows:

- 1 (one) President Director, 1 (one) Vice President Director, and 2 (two) Directors; and
- 4 (four) Directors domiciled in Indonesia.

Struktur dan komposisi Direksi Perseroan per 31 Desember 2025 adalah sebagai berikut:

The structure and composition of the Company's Board of Directors as of 31 December 2025 are as follows:

| No. | Nama Name           | Jabatan Position                                | Dasar Hukum Penunjukan Legal Basis of Appointment                        | Periode Jabatan Term of Office   |
|-----|---------------------|-------------------------------------------------|--------------------------------------------------------------------------|----------------------------------|
| 1   | Johannes Suriadjaja | Presiden Direktur President Director            | Keputusan RUPST pada 13 Juni 2025 The Resolution of AGMS on 13 June 2025 | 2025-2028, Periode Ke-9 9th Term |
| 2   | The Jok Tung        | Wakil Presiden Direktur Vice President Director | Keputusan RUPST pada 13 Juni 2025 The Resolution of AGMS on 13 June 2025 | 2025-2028, Periode Ke-1 1st Term |
| 3   | Wilson Effendy      | Direktur Director                               | Keputusan RUPST pada 13 Juni 2025 The Resolution of AGMS on 13 June 2025 | 2025-2028, Periode Ke-3 3rd Term |
| 4   | Sonny Satia Negara  | Direktur Director                               | Keputusan RUPST pada 13 Juni 2025 The Resolution of AGMS on 13 June 2025 | 2025-2028, Periode Ke-2 2nd Term |

TUGAS, TANGGUNG JAWAB, DAN WEWENANG DIREKSI

Pedoman Kerja Direksi disusun dengan mengacu pada Undang-Undang Nomor 40 Tahun 2007 tentang Perseroan Terbatas, Peraturan Otoritas Jasa Keuangan Nomor 33/POJK.04/2014 mengenai Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik, serta Anggaran Dasar Perseroan. Ketentuan tersebut menjadi dasar pengaturan tugas, wewenang, dan tanggung jawab Direksi dalam menjalankan fungsi pengelolaan Perseroan.

Berikut merupakan tugas dan tanggung jawab utama Direksi:

- Direksi bertanggung jawab penuh dalam melaksanakan tugasnya untuk kepentingan Perseroan dalam mencapai maksud dan tujuannya; dan
- Setiap anggota Direksi wajib dengan itikad baik dan penuh tanggung jawab menjalankan tugasnya dengan mengindahkan peraturan perundang-undangan yang berlaku.

Setiap anggota Direksi memiliki kedudukan yang setara dan berwenang mengambil keputusan sesuai pembagian tugas masing-masing. Pelaksanaan tugas Direksi disampaikan kepada Dewan Komisaris melalui laporan berkala, baik secara tertulis maupun melalui rapat koordinasi. Pada tingkat pemegang saham, Direksi mempertanggungjawabkan pelaksanaan tugas pengurusan melalui penyampaian laporan tahunan dalam RUPS.

PEMBAGIAN TUGAS DIREKSI

Untuk memastikan pelaksanaan pengurusan Perseroan berjalan efektif, setiap anggota Direksi diberikan tanggung jawab yang berbeda sesuai bidang operasional dan fungsi yang ditetapkan. Pembagian tugas ini membantu memastikan bahwa seluruh aspek pengelolaan Perseroan dapat dijalankan secara terfokus dan terkoordinasi. Pembagian tugas masing-masing Direksi Perseroan adalah sebagai berikut:

DUTIES, RESPONSIBILITIES, AND AUTHORITIES OF THE BOARD OF DIRECTORS

The Board Manual is formulated in accordance with Law No. 40 of 2007 regarding Limited Liability Companies, Financial Services Authority Regulation (POJK) No. 33/POJK.04/2014 regarding the Board of Directors and Board of Commissioners of Issuers or Publicly-Traded Companies, as well as the Company's Articles of Association. These provisions serve as the foundation for regulating the duties, authorities, and responsibilities of the Board of Directors in executing the Company's management functions.

The primary duties and responsibilities of the Board of Directors are as follows:

- The Board of Directors is responsible for performing their duties in the best interest of the Company to achieve its goals and objectives; and
- Each member of the Board of Directors must act responsibly and in good faith in performing their duties in accordance with applicable laws and regulations.

Each member of the Board of Directors holds equal standing and possesses the authority to make decisions in accordance with their respective division of duties. The execution of the Board of Directors' duties is communicated to the Board of Commissioners through periodic reports, submitted either in writing or during coordination meetings. At the shareholder level, the Board of Directors is accountable for the execution of its management duties through the submission of the Annual Report at the GMS.

DIVISION OF DUTIES OF THE BOARD OF DIRECTORS

To ensure effective Company management, each member of the Board of Directors is assigned distinct responsibilities corresponding to specific operational areas and established functions. This division of duties helps ensure that all aspects of Company management are executed in a focused and coordinated manner. The division of duties for each member of the Company's Board of Directors is as follows:

| Nama<br>Name        | Jabatan<br>Position                                | Uraian Tugas<br>Description                                                                                                                                                                                                                                       |
|---------------------|----------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Johannes Suriadjaja | Presiden Direktur<br>President Director            | Bertanggung jawab pada aspek Operasional & SDM Perusahaan keseluruhan, terutama pada unit Real Estate & Industrial Business Unit<br>Responsible for Operational & HR aspects of the Company as a whole, especially in the Real Estate & Industrial Business Units |
| The Jok Tung        | Wakil Presiden Direktur<br>Vice President Director | Bertanggung jawab atas kesehatan keuangan Perusahaan, mengembangkan rencana keuangan strategi Perusahaan dan hubungan dengan investor<br>Responsible for the Company’s financial health, developing its strategic financial plan, and managing investor relations |
| Wilson Effendy      | Direktur<br>Director                               | Bertanggung jawab pada Business Development Perseroan dan pada Hospitality Business Unit<br>Responsible for the Company’s Business Development and Hospitality Business Unit                                                                                      |
| Sonny Satia Negara  | Direktur<br>Director                               | Bertanggung jawab pada aspek operasional keuangan dan treasury<br>Responsible for financial operations and treasury aspects                                                                                                                                       |

RAPAT DIREKSI

Rapat Direksi sesuai POJK No.33/2014 dan Anggaran Dasar diselenggarakan secara berkala dengan frekuensi paling sedikit 1 (satu) kali setiap bulan. Selain rapat reguler, Direksi dapat mengadakan rapat tambahan apabila diperlukan untuk membahas isu strategis atau perkembangan operasional tertentu. Rapat dinyatakan sah apabila dihadiri oleh lebih dari setengah jumlah anggota Direksi atau perwakilannya sesuai ketentuan yang berlaku.

Sementara itu, keputusan Rapat Direksi harus diambil berdasarkan musyawarah untuk mufakat. Apabila hal ini tidak tercapai, maka keputusan diambil berdasarkan suara setuju lebih dari 1/2 (setengah) dari jumlah suara yang sah yang dikeluarkan dalam rapat. Adapun setiap anggota Direksi berhak mengeluarkan 1 (satu) suara, dan kebijakan dalam pengambilan keputusan lainnya pada Rapat Direksi pada dasarnya sama dengan aturan pada Rapat Dewan Komisaris.

FREKUENSI, KEHADIRAN DAN AGENDA RAPAT DIREKSI

Hingga 31 Desember 2025, Direksi telah mengadakan 12 (dua belas) rapat Direksi. Pembahasan dalam rapat mencakup evaluasi kinerja operasional, tindak lanjut keputusan strategis, pemantauan proyek prioritas, serta topik-topik lain yang relevan dengan pengelolaan Perseroan.

Rincian agenda dan tingkat kehadiran anggota Direksi selama periode pelaporan disajikan pada tabel berikut:

BOARD OF DIRECTORS MEETINGS

In accordance with POJK No. 33 of 2014 and the Articles of Association, Board of Directors meetings are held periodically at least 1(one)time per month. In addition to regular meetings, the Board of Directors may convene additional meetings as necessary to address strategic issues or specific operational developments. A meeting is declared valid if attended by more than half of the members of the Board of Directors or their representatives, in accordance with applicable provisions.

Decisions at Board of Directors meetings must be reached through deliberation to reach a consensus. In the event that a consensus cannot be reached, decisions shall be made based on the affirmative vote of more than 1/2 (half) of the valid votes cast at the meeting. Each member of the Board of Directors is entitled to cast 1(one) vote. Other decision-making policies within Board of Directors meetings generally align with the rules governing Board of Commissioners meetings.

FREQUENCY, ATTENDANCE, AND AGENDA OF BOARD OF DIRECTORS MEETINGS

As of 31 December 2025, the Board of Directors has convened 12 (twelve) meetings. Discussions in these meetings encompassed operational performance evaluation, follow-up on strategic decisions, monitoring of priority projects, and other topics relevant to Company management.

The agenda and attendance rates of Board of Directors members during the reporting period were as follows:

Agenda Rapat Dewan Direksi  
Board of Directors’ Meeting Agenda

| No. | Tanggal<br>Date       | Agenda                                                                                                                                                                                               |
|-----|-----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1   | Januari   January     | Tinjauan kinerja triwulanan untuk entitas anak dan pembaruan proyek.<br>Quarterly performance review for subsidiaries and project updates.                                                           |
| 2   | Februari   February   | Townhall tingkat Grup, tinjauan kinerja bulanan, dan pembaruan proyek.<br>Group-wide Townhall, monthly performance review and project updates.                                                       |
| 3   | Maret   March         | Tinjauan kinerja bulanan dan pembaruan proyek.<br>Monthly performance review and project updates.                                                                                                    |
| 4   | April   April         | Tinjauan kinerja triwulanan untuk entitas anak dan pembaruan proyek.<br>Quarterly performance review for Subsidiaries and project updates.                                                           |
| 5   | Mei   May             | Tinjauan kinerja bulanan dan pembaruan proyek.<br>Monthly performance review and project updates.                                                                                                    |
| 6   | Juni   June           | RUPS Tahunan, tinjauan kinerja bulanan, dan pembaruan proyek.<br>AGMS, monthly performance review and project updates.                                                                               |
| 7   | Juli   July           | Tinjauan Kinerja Semester I dan pembaruan proyek.<br>Mid-Year Performance Review and project updates.                                                                                                |
| 8   | Agustus   August      | Townhall tingkat Grup dan tinjauan kinerja bulanan.<br>Group-wide Townhall and monthly performance review.                                                                                           |
| 9   | September   September | Penyelarasan strategi dan penetapan prioritas tingkat Grup, serta tinjauan kinerja bulanan.<br>Group-wide strategic alignment and priority setting and monthly performance review.                   |
| 10  | Oktober   October     | Tinjauan atas rencana bisnis awal dan rencana bisnis konsolidasian Grup.<br>Review of initial business plans and consolidated Group business plan.                                                   |
| 11  | November   November   | Tinjauan dan penyempurnaan atas iterasi lanjutan rencana bisnis serta tinjauan kinerja triwulanan.<br>Review and refinement of subsequent business plan iterations and Quarterly performance review. |
| 12  | Desember   December   | Finalisasi rencana bisnis untuk tahun buku berikutnya.<br>Finalization of business plans for the upcoming financial year.                                                                            |

Rekapitulasi Kehadiran Direksi dalam Rapat  
Summary of the Board of Directors’ Meeting Attendance

| Nama<br>Name        | Jabatan<br>Position                                | Rapat Dewan Komisaris<br>Board of Commissioners’ Meetings |                                      |                            |
|---------------------|----------------------------------------------------|-----------------------------------------------------------|--------------------------------------|----------------------------|
|                     |                                                    | Jumlah Rapat<br>Number of Meetings                        | Jumlah Kehadiran<br>Total Attendance | %Kehadiran<br>% Attendance |
| Johannes Suriadjaja | Presiden Direktur<br>President Director            | 12                                                        | 12                                   | 100                        |
| The Jok Tung        | Wakil Presiden Direktur<br>Vice President Director | 12                                                        | 12                                   | 100                        |
| Wilson Effendy      | Direktur<br>Director                               | 12                                                        | 12                                   | 100                        |
| Sonny Satia Negara  | Direktur<br>Director                               | 12                                                        | 12                                   | 100                        |

INDEPENDENSI DIREKSI

Direksi Perseroan menjalankan tugas pengurusan dengan menjunjung tinggi independensi dan mengutamakan kepentingan Perseroan di atas kepentingan pribadi. Setiap anggota Direksi bekerja dengan integritas serta mematuhi ketentuan yang berlaku dalam menjalankan tugas dan tanggung jawabnya.

PELAKSANAAN TUGAS DIREKSI TAHUN 2025

Sepanjang tahun 2025, Direksi telah menjalankan fungsi pengurusan Perseroan sesuai tugas, kewajiban dan tanggung jawab yang ditetapkan dalam Anggaran Dasar serta rencana kerja yang telah disetujui. Pelaksanaan tugas tersebut diwujudkan melalui berbagai program kerja strategis yang tercantum dalam KPI 2025 dan diarahkan untuk mendukung pencapaian sasaran operasional maupun inisiatif pengembangan usaha.

Adapun program dan kegiatan utama yang dijalankan Direksi selama tahun 2025 meliputi antara lain:

- 1. Direksi bertanggung jawab penuh dalam melaksanakan tugasnya untuk kepentingan Perseroan dalam mencapai maksud dan tujuannya; dan
- 2. Setiap anggota Direksi wajib dengan itikad baik dan penuh tanggung jawab menjalankan tugasnya dengan mengindahkan peraturan perundang-undangan yang berlaku.

PROGRAM ORIENTASI DIREKSI

Guna memastikan anggota Direksi yang baru diangkat dapat segera menjalankan peran secara efektif, Perseroan menyelenggarakan program orientasi yang mencakup pengenalan mendalam mengenai profil dan struktur organisasi, strategi bisnis, portofolio layanan, serta tantangan dan prioritas operasional. Melalui program ini, Direksi baru diharapkan dapat memahami konteks bisnis dan tata kelola Perseroan sejak awal sehingga penyelarasan tugas dan koordinasi dengan anggota Direksi lainnya dapat berlangsung lebih cepat dan efektif.

Selama tahun 2025, tidak terdapat anggota baru dalam komposisi Direksi yang bertugas. Dengan demikian, Perseroan tidak menyelenggarakan program orientasi bagi anggota Direksi baru pada tahun berjalan.

PELATIHAN DAN PENINGKATAN KOMPETENSI DIREKSI

Untuk memastikan Direksi memiliki wawasan yang selalu relevan dengan dinamika industri dan tuntutan bisnis, Perseroan menyediakan berbagai program peningkatan kompetensi. Fasilitas ini mencakup pelatihan, pendidikan,

BOARD OF DIRECTORS INDEPENDENCE

The Board of Directors manages the Company's affairs by upholding independence and prioritizing the interests of the Company above personal interests. Each member of the Board of Directors performs their duties with integrity and in compliance with applicable laws and regulations.

EXECUTION OF BOARD OF DIRECTORS DUTIES IN 2025

Throughout 2025, the Board of Directors performed its management function regarding the Company in accordance with the duties, obligations, and responsibilities stipulated in the Articles of Association and the approved work plan. The execution of these duties was manifested through various strategic work programs outlined in the 2025 KPI, directed toward supporting the achievement of operational targets and business development initiatives.

The primary programs and activities undertaken by the Board of Directors during 2025 included, among others:

- 1. The Board of Directors assumed full responsibility for executing its duties for the benefit of the Company in achieving its purposes and objectives; and
- 2. Each member of the Board of Directors was obligated to discharge their duties in good faith and with full responsibility, while observing applicable laws and regulations.

BOARD OF DIRECTORS ORIENTATION PROGRAM

To ensure that newly appointed members of the Board of Directors can immediately perform their roles effectively, the Company organizes an orientation program covering an in-depth overview of the Company profile, organizational structure, business strategy, service portfolio, as well as operational challenges and priorities. Through this program, new Directors are expected to grasp the Company's business context and governance framework from the outset, thereby accelerating the alignment of duties and coordination with other Board members.

During 2025, there were no new members in the composition of the Board of Directors. Consequently, the Company did not conduct an orientation program for new Board members during the reporting year.

TRAINING AND COMPETENCY DEVELOPMENT FOR THE BOARD OF DIRECTORS

To ensure the Board of Directors possesses insights that remain relevant to industry dynamics and business demands, the Company provides various competency enhancement programs. These facilities include training, education,

sertifikasi, seminar maupun kegiatan pengembangan lainnya yang mendukung penguatan kapasitas manajerial, kepemimpinan, serta pemahaman terhadap perkembangan teknologi dan regulasi.

Pada tahun 2025, jajaran Dewan Direksi telah mengikuti seminar terkait *Market Outlook* 2025, untuk memberikan gambaran informasi dan analisis mengenai kondisi ekonomi terkini, serta dampaknya pada penentuan strategi investasi.

PENILAIAN KINERJA DIREKSI

Kinerja Direksi dievaluasi berdasarkan pemenuhan tugas dan kewajiban sebagaimana diatur dalam peraturan perundang-undangan, Anggaran Dasar Perseroan serta mandat yang diberikan oleh Pemegang Saham. Proses penilaian dilakukan oleh Dewan Komisaris, dan hasilnya dilaporkan kepada Pemegang Saham melalui mekanisme RUPS sebagai bentuk pertanggungjawaban atas pelaksanaan fungsi pengurusan sepanjang tahun.

Direksi juga menerapkan mekanisme penilaian mandiri (*self-assessment*) yang digunakan untuk mengevaluasi efektivitas kerja Direksi sebagai satu kesatuan organ. Pendekatan ini diharapkan dapat mendorong perbaikan berkelanjutan dan meningkatkan kualitas koordinasi serta pengambilan keputusan di tingkat Direksi.

Dewan Komisaris memberikan apresiasi atas kontribusi Direksi beserta jajaran manajemen yang mampu menjaga kinerja Perseroan secara konsisten sepanjang tahun 2025. Hasil evaluasi tersebut diharapkan menjadi dasar bagi peningkatan efektivitas pengelolaan Perseroan pada periode berikutnya.

PENILAIAN KINERJA ORGAN PENDUKUNG DIREKSI

Direksi memperoleh dukungan dari Sekretaris Perusahaan, Unit Audit Internal, dan organ pendukung Direksi lainnya. Seluruh organ pendukung berperan dalam menyediakan informasi, memastikan kepatuhan, serta membantu pelaksanaan proses pengendalian internal.

Direksi melakukan evaluasi secara berkala terhadap kinerja organ pendukung dengan mempertimbangkan aspek seperti ketepatan waktu penyampaian laporan, kualitas dan akurasi informasi, tingkat partisipasi dalam rapat, serta penyelesaian temuan maupun isu-isu yang relevan.

Berdasarkan hasil evaluasi, Direksi menilai bahwa Sekretaris Perusahaan, Unit Audit Internal, dan seluruh organ pendukung Direksi telah menjalankan tugas dan tanggung jawabnya secara efektif selama tahun 2025.

professional certification, seminars, and other development activities that support the strengthening of managerial capacity, leadership, and understanding of technological and regulatory developments.

In 2025, the Board of Directors attended a seminar on the 2025 Market Outlook to gain insights and analysis on current economic conditions and their impact on determining investment strategies

PERFORMANCE ASSESSMENT OF THE BOARD OF DIRECTORS

The performance of the Board of Directors is evaluated based on the fulfillment of duties and obligations as stipulated in statutory regulations, the Company's Articles of Association, and the mandate granted by Shareholders. The assessment process is conducted by the Board of Commissioners, and the results are reported to Shareholders via the GMS mechanism as a form of accountability for the execution of management functions throughout the year.

The Board of Directors also implements a self-assessment mechanism utilized to evaluate the effectiveness of the Board of Directors' work as a collective body. This approach is expected to drive continuous improvement and enhance the quality of coordination and decision-making at the Board of Directors level.

The Board of Commissioners expresses its appreciation for the contribution of the Board of Directors and the management team in consistently maintaining the Company's performance throughout 2025. The results of this evaluation are expected to serve as a basis for improving the effectiveness of Company management in the subsequent period.

PERFORMANCE ASSESSMENT OF SUPPORTING ORGANS OF THE BOARD OF DIRECTORS

The Board of Directors receives support from the Corporate Secretary, the Internal Audit Unit, and other supporting organs of the Board of Directors. All supporting organs play a role in providing information, ensuring compliance, and assisting in the implementation of internal control processes.

The Board of Directors periodically evaluates the performance of supporting organs by considering aspects such as the timeliness of report submission, quality and accuracy of information, participation levels in meetings, and the resolution of findings or relevant issues.

Based on evaluation results, the Board of Directors assesses that the Corporate Secretary, Internal Audit Unit, and all supporting organs of the Board of Directors have discharged their duties and responsibilities effectively during 2025.

TRANSPARANSI INFORMASI TERKAIT DEWAN KOMISARIS DAN DIREKSI

INFORMATION TRANSPARENCY REGARDING THE BOARD OF COMMISSIONERS AND BOARD OF DIRECTORS

Dalam melaksanakan fungsi pengawasan dan pengurusan, Dewan Komisaris dan Direksi wajib menjaga independensi serta menghindari potensi benturan kepentingan sesuai ketentuan peraturan perundang-undangan. Perseroan menerapkan keterbukaan informasi terkait aspek-aspek yang dapat memengaruhi independensi organ Perseroan, termasuk kepemilikan saham oleh anggota Dewan Komisaris dan Direksi.

KEPEMILIKAN SAHAM DEWAN KOMISARIS DAN DIREKSI

Sebagai bagian dari upaya memastikan transparansi serta mencegah potensi benturan kepentingan, Perseroan menerapkan pencatatan daftar khusus yang memuat informasi kepemilikan saham anggota Dewan Komisaris dan Direksi, termasuk kepemilikan oleh anggota keluarganya. Pencatatan ini dilakukan sesuai ketentuan tata kelola dan diperbarui secara berkala.

Rincian kepemilikan saham Dewan Komisaris dan Direksi beserta anggota keluarganya hingga akhir tahun 2025 disajikan pada tabel berikut:

| Nama<br>Name                              | Jabatan<br>Position                                                     | Kepemilikan Saham di Perseroan<br>(Termasuk Anggota Keluarga)<br>Share Ownership in the Company<br>(Including Immediate Family Members) |
|-------------------------------------------|-------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|
| Dewan Komisaris<br>Board of Commissioners |                                                                         |                                                                                                                                         |
| Hagianto Kumala                           | Presiden Komisaris (Independen)<br>President Commissioner (Independent) | -                                                                                                                                       |
| Crescento Hermawan                        | Wakil Presiden Komisaris<br>Vice President Commissioner                 | -                                                                                                                                       |
| Steen Dahl Poulsen                        | Komisaris<br>Commissioner                                               | -                                                                                                                                       |
| F. Bedjo Wiantono                         | Komisaris<br>Commissioner                                               | -                                                                                                                                       |
| Irawan Chandra                            | Komisaris (Independen)<br>Commissioner (Independent)                    | -                                                                                                                                       |
| Direksi<br>Board of Directors             |                                                                         |                                                                                                                                         |
| Johannes Suriadjaja                       | Presiden Direktur<br>President Director                                 | 16.722.400 lembar saham<br>16,722,400 lembar saham                                                                                      |
| The Jok Tung                              | Wakil Presiden Direktur<br>Vice President Director                      | 2.223.100 lembar saham<br>2,223,100 shares                                                                                              |
| Wilson Effendy                            | Direktur<br>Director                                                    | 2.337.900 lembar saham<br>2,337,900 shares                                                                                              |
| Sonny Satia Negara                        | Direktur<br>Director                                                    | 3.292.500 lembar saham<br>3,292,500 shares                                                                                              |

In executing oversight and management functions, the Board of Commissioners and the Board of Directors are obligated to maintain independence and avoid potential conflicts of interest in accordance with statutory regulations. The Company applies information disclosure regarding aspects that may affect the independence of the Company's organs, including share ownership by members of the Board of Commissioners and Board of Directors.

SHARE OWNERSHIP OF THE BOARD OF COMMISSIONERS AND BOARD OF DIRECTORS

As part of efforts to ensure transparency and prevent potential conflicts of interest, the Company maintains a special register recording share ownership information of members of the Board of Commissioners and Board of Directors, including ownership by their family members. This recording is conducted in accordance with governance provisions and is updated periodically.

Details of share ownership of the Board of Commissioners and Board of Directors, along with their family members, as of the end of 2025 are as follows:

HUBUNGAN AFILIASI DEWAN KOMISARIS, DIREKSI DAN PEMEGANG SAHAM

Hubungan afiliasi dalam konteks tata kelola dapat timbul melalui dua kategori utama, yaitu hubungan keuangan dan hubungan keluarga. Afiliasi keuangan mencakup antara lain transaksi utang piutang, kerja sama usaha, atau bentuk keterikatan finansial lainnya. Sementara itu, afiliasi keluarga mencakup hubungan pertalian darah dan perkawinan, seperti suami, istri, anak, orang tua, saudara kandung, maupun hubungan besan atau ipar.

Hingga 31 Desember 2025, tidak terdapat anggota Dewan Komisaris dan Direksi yang memiliki hubungan kekeluargaan maupun keuangan dengan anggota Dewan Komisaris lainnya, anggota Direksi, maupun Pemegang Saham Pengendali. Dengan demikian, hal ini tidak berpotensi menyebabkan benturan kepentingan (*conflict of interest*), sehingga manajemen utama dapat senantiasa bertindak independen dalam melaksanakan tugas dan tanggung jawabnya di Perseroan.

AFFILIATION RELATIONSHIPS OF THE BOARD OF COMMISSIONERS, THE BOARD OF DIRECTORS, AND SHAREHOLDERS

Affiliation relationships in the context of corporate governance may arise through two primary categories: financial relationships and family relationships. Financial affiliations include, among others, lending and borrowing transactions, business partnerships, or other forms of financial ties. Family affiliations include relationships by blood and marriage, such as spouses, children, parents, siblings, as well as in-law relationships.

As of 31 December 2025, there were no members of the Board of Commissioners or the Board of Directors who had any family or financial relationships with other members of the Board of Commissioners, members of the Board of Directors, or the Controlling Shareholder. Accordingly, this does not give rise to any potential conflict of interest, and the Company's key management personnel are able to act independently in carrying out their duties and responsibilities within the Company.

| No. | Hubungan Afiliasi<br>Affiliation                                                                                                                    | Jenis Hubungan Afiliasi<br>Type of Affiliation |                       |
|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|-----------------------|
|     |                                                                                                                                                     | Kekeluargaan<br>Familial                       | Keuangan<br>Financial |
| 1   | Antara anggota Direksi<br>Between members of the Board of Directors                                                                                 | Tidak ada<br>None                              | Tidak ada<br>None     |
| 2   | Antara anggota Direksi dengan Dewan Komisaris<br>Between members of the Board of Directors and Board of Commissioners                               | Tidak ada<br>None                              | Tidak ada<br>None     |
| 3   | Antara anggota Direksi dengan Pemegang Saham Utama/Pengendali<br>Between members of the Board of Directors and Controlling Shareholder              | Tidak ada<br>None                              | Tidak ada<br>None     |
| 4   | Antara anggota Dewan Komisaris<br>Between members of the Board of Commissioners                                                                     | Tidak ada<br>None                              | Tidak ada<br>None     |
| 5   | Antara anggota Dewan Komisaris dengan Pemegang Saham Utama/Pengendali<br>Between members of the Board of Commissioners and Controlling Shareholders | Tidak ada<br>None                              | Tidak ada<br>None     |

## KEBERAGAMAN KOMPOSISI DEWAN KOMISARIS DAN DIREKSI

### BOARD OF COMMISSIONERS AND BOARD OF DIRECTORS COMPOSITION DIVERSITY

Perseroan belum memiliki kebijakan formal yang secara khusus mengatur keberagaman dalam keanggotaan Dewan Komisaris dan Direksi. Namun demikian, dalam proses penunjukan anggota organ Perseroan, aspek kompetensi, integritas dan relevansi pengalaman tetap menjadi pertimbangan utama sebagaimana diatur melalui ketentuan POJK No.34/POJK.04/2014 tentang Komite Nominasi dan Remunerasi Emiten atau Perusahaan Publik dan SEOJK No.32/SEOJK.04/2015 tentang Pedoman Tata Kelola Perusahaan Terbuka perihal memilih serta mengangkat Dewan Komisaris dan Direksi.

Meskipun belum dituangkan dalam kebijakan tersendiri, komposisi Dewan Komisaris dan Direksi Perseroan telah mencerminkan keberagaman latar belakang, termasuk variasi usia, keahlian pengalaman profesional serta pendidikan. Keberagaman tersebut mendukung terciptanya perspektif yang lebih luas dalam proses pengawasan dan pengambilan keputusan, sekaligus memperkuat efektivitas kolaborasi di tingkat organ Perseroan sehingga tercipta lingkungan bisnis yang inovatif dan berkelanjutan.

#### KEBERAGAMAN KOMPOSISI DEWAN KOMISARIS

Keberagaman komposisi anggota Dewan Komisaris Perseroan tercermin dari usia, latar belakang pendidikan, keahlian, dan pengalaman yang dimiliki, antara lain sebagai berikut:

1. Usia: anggota Dewan Komisaris Perseroan saat ini berusia antara 65 s.d.79 tahun;
2. Latar belakang pendidikan: anggota Dewan Komisaris berasal dari berbagai bidang pendidikan yaitu teknik, ekonomi, akuntansi dan bisnis administrasi dimana sangat membantu tugas-tugas Dewan Komisaris; dan
3. Pengalaman kerja: anggota Dewan Komisaris memiliki latar belakang pengalaman kerja yang beragam yaitu berasal dari bidang otomotif, hingga perhotelan dan konstruksi.

#### KEBERAGAMAN KOMPOSISI ANGGOTA DIREKSI

Komposisi Direksi mencakup keahlian, kompetensi, pengetahuan, dan pengalaman yang diperlukan untuk mengurus dan mengelola Perseroan dengan mempertimbangkan kebutuhan dan kompleksitas Perseroan yang tercermin pada Susunan Direksi Perseroan, antara lain sebagai berikut:

1. Usia: anggota Direksi Perseroan saat ini berusia adalah antara 50 s.d. 85 tahun;

The Company has not yet established a formal policy that specifically governs diversity within the membership of the Board of Commissioners and the Board of Directors. Nevertheless, in the appointment process for the Company's governing bodies, competence, integrity, and the relevance of professional experience remain the primary considerations, as stipulated in POJK No. 34/POJK.04/2014 regarding the Nomination and Remuneration Committee of Issuers or Public Companies and SEOJK No. 32/SEOJK.04/2015 on the Corporate Governance Guidelines for Public Companies regarding the Appointment of the Board of Commissioners and the Board of Directors.

Although not yet set out in a standalone policy, the composition of the Company's Board of Commissioners and Board of Directors reflects diversity of backgrounds, including variations in age, professional expertise and experience, and educational qualifications. This diversity supports broader perspectives in oversight and decision-making processes, while strengthening the effectiveness of collaboration at the level of the Company's governing bodies, thereby fostering an innovative and sustainable business environment.

#### DIVERSITY IN THE COMPOSITION OF THE BOARD OF COMMISSIONERS

The diversity of the Company's Board of Commissioners is reflected in the age profile, educational background, expertise, and experience of its members, as follows:

1. Age: the Company's Board of Commissioners members currently range in age from 65 to 79 years;
2. Educational background: members of the Board of Commissioners come from diverse academic disciplines, including engineering, economics, accounting, and business administration, which strongly supports the Board of Commissioners' duties; and
3. Work experience: members of the Board of Commissioners have varied professional backgrounds, ranging from the automotive sector to hospitality and construction.

#### DIVERSITY IN THE COMPOSITION OF THE BOARD OF DIRECTORS

The composition of the Board of Directors encompasses the expertise, competencies, knowledge, and experience required to manage and operate the Company, taking into account the Company's needs and complexity as reflected in the Board of Directors' composition, including the following:

1. Age: members of the Company's Board of Directors currently range in age from 50 to 85 years;

2. Latar belakang pendidikan: anggota Direksi berasal dari berbagai bidang Pendidikan yaitu manajemen, teknik, keuangan dan ekonomi di mana sangat membantu tugas-tugas Direksi; dan
3. Pengalaman kerja: anggota Direksi memiliki latar belakang pengalaman kerja yang beragam yaitu berasal dari bidang perbankan, properti dan konstruksi, hingga pasar modal.

2. Educational background: members of the Board of Directors come from diverse academic disciplines, including management, engineering, finance, and economics, which strongly supports the Board of Directors' duties; and
3. Work experience: members of the Board of Directors have varied professional backgrounds, ranging from banking, property and construction, to the capital market.

## NOMINASI DAN REMUNERASI DEWAN KOMISARIS DAN DIREKSI

### BOARD OF COMMISSIONERS AND BOARD OF DIRECTORS COMPOSITION DIVERSITY

#### MEKANISME NOMINASI ANGGOTA DEWAN KOMISARIS DAN DIREKSI

Penunjukan dan pemberhentian anggota Dewan Komisaris serta Direksi merupakan kewenangan Komite Nominasi dan Pemegang Saham melalui RUPS. Dalam praktiknya, proses nominasi tetap harus mengikuti ketentuan peraturan perundang-undangan serta prinsip tata kelola yang berlaku bagi perusahaan publik. Calon anggota Dewan Komisaris maupun Direksi dapat berasal dari Pemegang Saham Pengendali maupun dari sumber lain, baik internal maupun eksternal Perseroan.

#### NOMINATION MECHANISM FOR MEMBERS OF THE BOARD OF COMMISSIONERS AND THE BOARD OF DIRECTORS

The appointment and dismissal of members of the Board of Commissioners and the Board of Directors are carried out through the Nomination Committee and Shareholders via the GMS. In practice, the nomination process must comply with prevailing laws and regulations as well as the corporate governance principles applicable to public companies. Candidates for the Board of Commissioners and/or the Board of Directors may be proposed by the Controlling Shareholder or sourced from other channels, whether internal or external to the Company.

#### PROSEDUR NOMINASI

Proses nominasi anggota Dewan Komisaris dan/atau Direksi dilakukan melalui tahapan berikut:

1. Menyusun komposisi dan proses nominasi anggota Direksi dan/atau anggota Dewan Komisaris;
2. Menyusun kebijakan dan kriteria yang dibutuhkan dalam proses nominasi calon anggota Direksi dan/atau anggota Dewan Komisaris;
3. Mengidentifikasi calon yang memenuhi kriteria;
4. Membantu pelaksanaan evaluasi atas kinerja anggota Direksi dan/atau anggota Dewan Komisaris;
5. Menyusun program pengembangan kemampuan anggota Direksi dan/atau Komisaris;
6. Menelaah dan mengusulkan calon yang memenuhi syarat sebagai anggota Dewan Komisaris dan/atau calon anggota Direksi kepada Dewan Komisaris untuk disampaikan kepada RUPS;
7. Proses seleksi dilaksanakan sebelum masa jabatan berakhir atau diminta oleh Dewan Komisaris atau apabila terdapat kekosongan jabatan.

#### NOMINATION PROCEDURES

The nomination process for members of the Board of Commissioners and/or the Board of Directors is conducted through the following stages:

1. Establishing the composition and nomination process for members of the Board of Directors and/or the Board of Commissioners;
2. Formulating the policies and criteria required in the nomination process for prospective members of the Board of Directors and/or the Board of Commissioners;
3. Identifying candidates who meet the established criteria;
4. Supporting the implementation of performance evaluations for members of the Board of Directors and/or the Board of Commissioners;
5. Preparing competency development programs for members of the Board of Directors and/or the Board of Commissioners;
6. Reviewing and proposing eligible candidates for the Board of Commissioners and/or the Board of Directors to the Board of Commissioners for submission to the GMS; and
7. Conducting the selection process prior to the end of the term of office, upon request by the Board of Commissioners, or in the event of a vacancy.

PROSEDUR REMUNERASI

Penetapan remunerasi bagi Dewan Komisaris dan Direksi dilakukan sesuai ketentuan dalam Anggaran Dasar, usulan yang disampaikan oleh Komite Remunerasi, dan disetujui oleh pemegang saham melalui RUPS. Dalam menentukan jumlah remunerasi, RUPS juga dapat melimpahkannya kepada Dewan Komisaris dengan tetap memperhatikan rekomendasi dari Komite Remunerasi. Selanjutnya, Dewan Komisaris akan mengusulkan jumlah kompensasi berdasarkan rekomendasi dari Komite Remunerasi, untuk disetujui dalam RUPST.

STRUKTUR REMUNERASI DIREKSI DAN DEWAN KOMISARIS

Dewan Komisaris dan Direksi menerima imbalan jasa dalam bentuk gaji, fasilitas dan tunjangan lainnya.

BESARAN REMUNERASI DIREKSI DAN DEWAN KOMISARIS

Pada tahun 2025, besaran remunerasi yang diberikan kepada Dewan Komisaris dan Direksi mengacu kepada keputusan RUPST tanggal 13 Juni 2025 yang menyetujui penetapan jumlah total kotor atas honorarium dan tunjangan lainnya adalah sebanyak-banyaknya Rp6.000.000.000 (enam miliar Rupiah) per tahun. Jumlah tersebut telah ditinjau serta ditetapkan berdasarkan perkembangan ketentuan di bidang ketenagakerjaan dan perpajakan, yang berlaku terhitung sejak ditutupnya Rapat Perseroan sampai dengan ditutupnya Rapat Umum Pemegang Saham Tahunan Perseroan berikutnya yang akan diselenggarakan pada tahun 2026.

RUPST juga telah menyetujui untuk melimpahkan wewenang dengan hak substitusi kepada Dewan Komisaris yang dibantu oleh Komite Remunerasi Perseroan, yang berlaku terhitung sejak ditutupnya Rapat Perseroan tanggal 13 Juni 2025 sampai dengan ditutupnya Rapat Umum Pemegang Saham Tahunan Perseroan yang akan diselenggarakan pada tahun 2026, dalam hal menetapkan jumlah gaji, tunjangan dan fasilitas lainnya bagi anggota Direksi Perseroan untuk tahun buku 2025.

REMUNERATION PROCEDURES

The remuneration of the Board of Commissioners and the Board of Directors is determined in accordance with the Company’s Articles of Association, based on proposals submitted by the Remuneration Committee, and approved by shareholders through the GMS. In determining the amount of remuneration, GMS may also delegate such authority to the Board of Commissioners, while continuing to take into account the recommendations of the Remuneration Committee. Subsequently, the Board of Commissioners proposes the amount of compensation based on the Remuneration Committee’s recommendations for approval at the AGMS.

REMUNERATION STRUCTURE FOR THE BOARD OF DIRECTORS AND THE BOARD OF COMMISSIONERS

The Board of Commissioners and the Board of Directors receive remuneration in the form of salaries, facilities, and other allowances.

REMUNERATION AMOUNTS FOR THE BOARD OF DIRECTORS AND THE BOARD OF COMMISSIONERS

In 2025, the remuneration provided to the Board of Commissioners and the Board of Directors referred to the resolution of the AGMS dated 13 June 2025, which approved the maximum total gross amount of honoraria and other allowances of up to Rp6,000,000,000 (six billion Rupiah) per year. This amount was reviewed and determined with due consideration to developments in applicable labor and taxation regulations, and is effective from the closing of the Company’s meeting until the closing of the Company’s next AGMS to be held in 2026.

The AGMS also approved the delegation of authority, with the right of substitution, to the Board of Commissioners assisted by the Company’s Remuneration Committee, effective from the closing of the Company’s meeting on 13 June 2025 until the closing of the Company’s next AGMS to be held in 2026, to determine the amount of salary, allowances, and other facilities for members of the Company’s Board of Directors for the 2025 financial year.

KOMITE DI BAWAH DEWAN KOMISARIS  
COMMITTEES UNDER THE BOARD OF COMMISSIONERS

Untuk mendukung pelaksanaan tugas dan fungsinya, Dewan Komisaris dibantu oleh 2 (dua) komite, yaitu Komite Audit dan Komite Remunerasi. Pembentukan kedua komite ini bertujuan untuk meningkatkan efektivitas fungsi pengawasan Dewan Komisaris serta memperkuat penerapan GCG dalam kegiatan operasional Perseroan.

Pembentukan Komite Audit telah sesuai dengan Peraturan Otoritas Jasa Keuangan Nomor 55/POJK.04/2015 tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit. Sementara itu, pembentukan Komite Remunerasi memenuhi ketentuan POJK Nomor 34/POJK.04/2014 tentang Komite Nominasi dan Remunerasi Emiten atau Perusahaan Publik.

To support the performance of its duties and functions, the Board of Commissioners is assisted by 2 (two) committees, namely the Audit Committee and the Remuneration Committee. The establishment of these committees is intended to enhance the effectiveness of the Board of Commissioners’ oversight function and to strengthen the implementation of GCG in the Company’s operations.

The establishment of the Audit Committee is in accordance with Financial Services Authority (OJK) Regulation No. 55/POJK.04/2015 on the Establishment and Work Implementation Guidelines of the Audit Committee. Meanwhile, the establishment of the Remuneration Committee complies with POJK No. 34/POJK.04/2014 on the Nomination and Remuneration Committee of Issuers or Public Companies.

KOMITE AUDIT  
AUDIT COMMITTEE

Komite Audit merupakan komite yang dibentuk oleh Dewan Komisaris untuk mendukung fungsi pengawasan atas pengelolaan Perseroan oleh Direksi. Melalui komite ini, Dewan Komisaris memperoleh penelaahan yang lebih mendalam terkait efektivitas pengendalian internal, kepatuhan, kualitas pelaporan keuangan dan pelaksanaan audit, sehingga penyelenggaraan tata kelola dapat berjalan secara lebih terstruktur dan transparan.

Pembentukan Komite Audit mengacu pada ketentuan POJK No. 55/POJK.04/2015 tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit. Sesuai dengan regulasi tersebut, Komite Audit berperan memastikan bahwa proses pengawasan berjalan dengan memadai, terutama terkait keandalan sistem pengendalian internal, kecukupan proses audit internal dan eksternal, serta kepatuhan terhadap prinsip-prinsip tata kelola perusahaan yang baik.

Keberadaan Komite Audit juga menjadi instrumen penting dalam menjaga kualitas penerapan prinsip akuntabilitas dan tanggung jawab, termasuk dalam kegiatan operasional maupun langkah ekspansi usaha Perseroan.

The Audit Committee is a committee established by the Board of Commissioners to support its oversight function over the management of the Company by the Board of Directors. Through this committee, the Board of Commissioners obtains a more in-depth review of the effectiveness of internal controls, compliance, the quality of financial reporting, and audit implementation, thereby enabling corporate governance to be carried out in a more structured and transparent manner.

The establishment of the Audit Committee refers to POJK No. 55/POJK.04/2015 on the Establishment and Work Implementation Guidelines of the Audit Committee. In accordance with the regulation, the Audit Committee plays a role in ensuring that the oversight process is adequate, particularly with respect to the reliability of the internal control system, the adequacy of internal and external audit processes, and compliance with the principles of good corporate governance.

The Audit Committee also serves as an important instrument in maintaining the quality of accountability and responsibility principles in the Company’s implementation of governance, including in its operations and business expansion initiatives.

**PEDOMAN KERJA KOMITE AUDIT**

Perseroan telah menetapkan Piagam Komite Audit sebagai pedoman kerja yang mengatur ruang lingkup, struktur, wewenang, dan mekanisme operasional Komite Audit. Piagam ini ditinjau secara berkala untuk memastikan kesesuaiannya dengan perkembangan bisnis, regulasi, dan kebutuhan pengawasan Perseroan.

Piagam yang ditetapkan memuat ketentuan antara lain mencakup:

1. Arti dan Tujuan Komite Audit

2. Komposisi, Struktur dan Persyaratan Keanggotaan Komite Audit

3. Tugas dan Tanggung Jawab serta Wewenang Komite Audit
4. Tata Cara dan Prosedur Kerja Komite Audit

5. Penyelenggaraan Rapat Komite Audit

6. Sistem Pelaporan Kegiatan Komite Audit

7. Masa Tugas Komite Audit

8. Penanganan Pengaduan atau Pelaporan Pelanggaran Terkait Pelaporan Keuangan.

**TUGAS DAN TANGGUNG JAWAB KOMITE AUDIT**

Dalam menjalankan tugas dan tanggungjawabnya, Komite Audit telah melakukan pemantauan atas pelaksanaan sistem pengendalian internal Perseroan melalui mekanisme rapat yang diselenggarakan Komite Audit baik dengan Unit Audit Internal maupun dengan Auditor Eksternal dan melakukan penelaahan terhadap laporan-laporan yang disampaikan oleh Auditor Internal dan Auditor External. Hasil evaluasi selanjutnya disampaikan Komite Audit kepada Dewan Komisaris.

Komite Audit bekerja secara kolektif dan melaksanakan tugasnya secara independen serta memfasilitasi Dewan Komisaris dalam menjalankan tugas dan fungsi pengawasan atas hal-hal terkait dengan informasi keuangan, sistem pengendalian internal, efektivitas pelaksanaan manajemen risiko serta kepatuhan terhadap peraturan perundangundangan yang berlaku dan tugas-tugas lain yang tercantum dalam Piagam Komite Audit.

Berdasarkan Piagam Komite Audit, tugas dan tanggungjawab Komite Audit mencakup sebagai berikut:

1. Menelaah ketaatan Perseroan terhadap peraturan perundang-undangan di bidang Pasar Modal dan peraturan perundang-undangan lainnya yang berhubungan dengan kegiatan Perseroan.

2. Menelaah informasi keuangan yang dikeluarkan Perseroan seperti laporan keuangan proyeksi dan informasi keuangan lainnya.

3. Menelaah pelaksanaan pemeriksaan oleh auditor internal.

**AUDIT COMMITTEE CHARTER**

The Company has established an Audit Committee Charter as a working guideline governing the scope, structure, authority, and operating mechanisms of the Audit Committee. The Charter is reviewed periodically to ensure its alignment with business developments, regulatory requirements, and the Company's oversight needs.

The Charter, sets out provisions including, among others:

1. Definition and Purpose of the Audit Committee

2. Composition, Structure, and Membership Requirements of the Audit Committee

3. Duties and Responsibilities as well as Authorities of the Audit Committee

4. Audit Committee Work Procedures and Mechanisms

5. Audit Committee Meetings

6. Reporting System for Audit Committee Activities

7. Term of Office of the Audit Committee

8. Handling of Complaints or Whistleblowing Reports Related to Financial Reporting

**DUTIES AND RESPONSIBILITIES OF THE AUDIT COMMITTEE**

In carrying out its duties and responsibilities, the Audit Committee has monitored the implementation of the Company's internal control system through meetings held with the Internal Audit Unit as well as with the External Auditor, and has reviewed reports submitted by both the Internal Auditor and the External Auditor. The results of these evaluations are subsequently reported by the Audit Committee to the Board of Commissioners.

The Audit Committee works collectively and performs its duties independently and facilitates the Board of Commissioners in carrying out its supervisory duties and functions relating to financial information, internal control systems, the effectiveness of risk management implementation, compliance with applicable laws and regulations, and other duties as set out in the Audit Committee Charter.

Based on the Audit Committee Charter, the Audit Committee's duties and responsibilities include the following:

1. Reviewing the Company's compliance with capital market laws and regulations and other laws and regulations related to the Company's activities.

2. Reviewing financial information issued by the Company, such as projected financial statements and other financial information.

3. Reviewing the implementation of audits conducted by the internal auditor.

4. Memberikan pendapat independen jika terjadi perbedaan pendapat antara manajemen dan Akuntan atas jasa yang diberikannya.

5. Melakukan evaluasi kinerja Auditor External yang melakukan Audit atas Laporan Keuangan tahun lalu dan melaporkan secara tertulis kepada Dewan Komisaris untuk diteruskan ke OJK dalam jangka waktu 6 (enam) bulan setelah tutup buku.

6. Melakukan penelaahan atas pelaksanaan pemeriksaan oleh Auditor Internal dan mengawasi pelaksanaan tindak lanjut oleh Direksi atas temuan Auditor Internal.

7. Melakukan penelaahan terhadap aktivitas manajemen risiko yang dilakukan oleh Direksi, jika Perseroan tidak memiliki fungsi pemantau risiko di bawah Dewan Komisaris.

8. Menelaah dan memberikan saran kepada Dewan Komisaris terkait dengan adanya potensi benturan kepentingan Perseroan.

9. Menjaga kerahasiaan dokumen, data, dan informasi Perseroan

10. Mengakses data, dokumen dan informasi Perseroan tentang karyawan, dana, aset, dan sumber daya perusahaan yang diperlukan.

11. Berkomunikasi langsung dengan karyawan, termasuk Direksi dan pihak yang menjalankan fungsi audit internal, manajemen risiko dan Akuntan terkait dengan tugas dan tanggung jawab Komite Audit.

12. Melibatkan pihak independen di luar anggota Komite Audit yang diperlukan untuk membantu pelaksanaan tugasnya (jika diperlukan).

13. Melakukan kewenangan lain yang diberikan oleh Dewan Komisaris.

**WEWENANG KOMITE AUDIT**

Kewenangan Komite Audit mengacu pada Pedoman Kerja Komite Audit dan atas penugasan yang diberikan oleh Dewan Komisaris. Komite Audit berwenang untuk mengakses dokumen, data dan informasi Perseroan yang berkaitan dengan pelaksanaan tugasnya, berkomunikasi langsung dengan karyawan, termasuk Direksi dan pihak lainnya yang terkait dengan tugas dan tanggung jawabnya.

**KOMPOSISI KOMITE AUDIT**

Komite Audit diangkat dan diberhentikan oleh Dewan Komisaris dan bertanggung jawab secara langsung kepada Dewan Komisaris. Per 31 Desember 2025, Komite Audit terdiri dari 3 (tiga) anggota, dengan susunan 1 (satu) Komisaris Independen yang menjabat sebagai Ketua Komite serta 2 (dua) anggota lainnya yang berasal dari luar Perseroan dan bersifat independen. Struktur ini memastikan adanya perspektif independen dan keahlian profesional yang memadai dalam pelaksanaan fungsi pengawasan.

4. Providing an independent opinion in the event of differences of opinion between management and the public accountant regarding the services provided.

5. Evaluating the performance of the External Auditor that audited the prior year's financial statements and submitting a written report to the Board of Commissioners to be forwarded to the OJK within 6 (six) months after the fiscal year-end.

6. Reviewing the implementation of audits conducted by the internal auditor and overseeing the Board of Directors' follow-up actions on internal audit findings.

7. Reviewing risk management activities carried out by the Board of Directors, if the Company does not have a risk monitoring function under the Board of Commissioners.

8. Reviewing and providing recommendations to the Board of Commissioners regarding potential conflicts of interest involving the Company.

9. Maintaining the confidentiality of the Company's documents, data, and information.

10. Accessing the Company's data, documents, and information relating to employees, funds, assets, and other corporate resources as necessary.

11. Communicating directly with employees, including the Board of Directors and parties performing internal audit, risk management, and public accounting functions, in relation to the Audit Committee's duties and responsibilities.

12. Engaging independent external parties outside the Audit Committee, if necessary, to support the performance of its duties.

13. Exercising other authorities as delegated by the Board of Commissioners.

**AUDIT COMMITTEE'S AUTHORITIES**

The authorities of the Audit Committee are governed by the Audit Committee's Work Guidelines and the assignments delegated by the Board of Commissioners. The Audit Committee is authorized to access the Company's documents, data, and information relevant to the performance of its duties, and to communicate directly with employees, including members of the Board of Directors and other parties related to its duties and responsibilities.

**AUDIT COMMITTEE'S COMPOSITION**

The Audit Committee is appointed and dismissed by the Board of Commissioners and reports directly to the Board of Commissioners. As of 31 December 2025, the Audit Committee consisted of 3 (three) members, comprising 1 (one) Independent Commissioner serving as the Chairman and 2 (two) other members who are independent and appointed from outside the Company. This structure ensures independent perspectives and adequate professional expertise in carrying out the oversight function.

Seluruh anggota Komite Audit telah memenuhi persyaratan kompetensi, pengalaman dan independensi sebagaimana ditetapkan dalam ketentuan peraturan perundang-undangan serta Piagam Komite Audit. Mengacu pada Surat Keputusan Edaran Dewan Komisaris Perseroan yang terakhir kali diubah melalui Surat Keputusan Edaran Dewan Komisaris PT Surya Semesta Internusa Tbk Nomor: 003/SK-SKOM/VI/2023 tertanggal 7 Juni 2023 tentang pengangkatan kembali Komite Audit, susunan keanggotaan Komite Audit Perseroan per 31 Desember 2025 adalah sebagai berikut:

| Nama<br>Name    | Jabatan<br>Position | Periode Jabatan<br>Term of Office |
|-----------------|---------------------|-----------------------------------|
| Hagianto Kumala | Ketua<br>Chairman   | 2023-2026                         |
| Mamat Ma'mun    | Anggota<br>Member   | 2023-2026                         |
| Vonny Sulaimin  | Anggota<br>Member   | 2023-2026                         |

All members of the Audit Committee have fulfilled the competency, experience, and independence requirements as stipulated under prevailing laws and regulations and the Audit Committee Charter. Referring to the latest Board of Commissioners' Circular Resolution, as last amended through the Board of Commissioners' Circular Resolution of PT Surya Semesta Internusa Tbk No. 003/SK-SKOM/VI/2023 dated 7 June 2023 regarding the reappointment of the Audit Committee, the composition of the Company's Audit Committee as of 31 December 2025 is as follows:

PROFIL KOMITE AUDIT

AUDIT COMMITTEE PROFILE



**Hagianto Kumala**  
Ketua Komite Audit  
Audit Committee Chairman

Selain menjabat sebagai Ketua Komite Audit Perseroan, Bapak Hagianto Kumala juga menjabat sebagai Presiden Komisaris (Independen) Perseroan. Adapun Profil Bapak Hagianto Kumala telah disajikan pada Bab Profil Perusahaan, bagian Profil Dewan Komisaris.  
In addition to serving as the Chairman of the Audit Committee, Mr. Hagianto Kumala also serves as the Company's President Commissioner (Independent). His profile is presented in the Company Profile chapter, under the Board of Commissioners' Profile section.



**Mamat Ma'Mun**  
Anggota Komite Audit  
Audit Committee Member

|                           |                          |                                           |           |                                    |         |
|---------------------------|--------------------------|-------------------------------------------|-----------|------------------------------------|---------|
| <b>Usia</b><br><b>Age</b> | 80 tahun<br>80 years old | <b>Warga Negara</b><br><b>Nationality</b> | Indonesia | <b>Domisili</b><br><b>Domicile</b> | Jakarta |
|---------------------------|--------------------------|-------------------------------------------|-----------|------------------------------------|---------|

|                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Riwayat Pendidikan</b><br>Education         | Sarjana Ekonomi dari Universitas Padjajaran, Bandung<br>Bachelor's degree in Economics from Universitas Padjadjaran, Bandung                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Pengalaman Kerja</b><br>Work Experience     | <ul style="list-style-type: none"><li>• Pengurus Dana Pensiun Triputra (2007 - Oktober 2024)</li><li>• Anggota Komite Audit PT Nusa Raya Cipta Tbk (2015-2018, 2018-2021)</li><li>• Anggota Komite Audit di PT Adaro Energy Indonesia Tbk (2008-2017)</li><li>• Presiden Direktur PT Dana Pensiun Astra (1996-2005)</li><li>• Management of Dana Pensiun Triputra (2007-Oktober 2024)</li><li>• Member of the Audit Committee of PT Nusa Raya Cipta Tbk (2015-2018, 2018-2021)</li><li>• Member of the Audit Committee of PT Adaro Energy Indonesia Tbk (2008-2017)</li><li>• President Director of PT Dana Pensiun Astra (1996-2005)</li></ul> |
| <b>Rangkap Jabatan</b><br>Concurrent Positions | <ul style="list-style-type: none"><li>• Komite Pemantau Risiko Dana Pensiun Triputra (Oktober 2024-sekarang)</li><li>• Triputra Pension Fund Oversight Committee (October 2024-present)</li></ul>                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>Hubungan Afiliasi</b><br>Affiliation        | Beliau tidak memiliki hubungan afiliasi, baik dengan anggota Direksi, anggota Dewan Komisaris lainnya, maupun dengan Pemegang Saham.<br>He has no affiliation relationship with any member of the Board of Directors, any other member of the Board of Commissioners, or any shareholder.                                                                                                                                                                                                                                                                                                                                                       |



**Vonny Sulaimin**  
Anggota Komite Audit  
Audit Committee Member

|                           |                          |                                           |           |                                    |         |
|---------------------------|--------------------------|-------------------------------------------|-----------|------------------------------------|---------|
| <b>Usia</b><br><b>Age</b> | 50 tahun<br>50 years old | <b>Warga Negara</b><br><b>Nationality</b> | Indonesia | <b>Domisili</b><br><b>Domicile</b> | Jakarta |
|---------------------------|--------------------------|-------------------------------------------|-----------|------------------------------------|---------|

|                                        |                                                                                                                                                                                                                                                 |
|----------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Riwayat Pendidikan</b><br>Education | Sarjana Akuntansi dari Universitas Katolik Atma Jaya dan Magister Akuntansi dari Universitas Gadjah Mada<br>Bachelor's degree in Accounting from Atma Jaya Catholic University and a Master's degree in Accounting from Universitas Gadjah Mada |
|----------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                     |                                                                                                                                                                                                                                                                                                                                                                                                                  |
|-------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Sertifikasi</b><br>Certification | Certified Public Accountant (CPA) dan Chartered Accountant (CA). Beliau juga merupakan anggota Ikatan Akuntan Indonesia (IAI Global) dan anggota Institut Akuntan Publik Indonesia (IAPI).<br>Certified Public Accountant (CPA) and Chartered Accountant (CA). She is also a member of the Indonesian Institute of Accountants (IAI Global) and the Indonesian Institute of Certified Public Accountants (IAPI). |
|-------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|--------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Pengalaman Kerja</b><br>Work Experience | <ul style="list-style-type: none"><li>• Partner Kantor Akuntan Publik Sulaimin &amp; Rekan (2015-sekarang)</li><li>• Auditor Prasetio, Utomo &amp; Co (Arthur Andersen)(1997-1999)</li><li>• Manager Prijohandojo Boentoro &amp; Co. (1999-2005)</li><li>• Partner at Kantor Akuntan Publik Sulaimin &amp; Rekan (2015-present)</li><li>• Auditor at Prasetio, Utomo &amp; Co (Arthur Andersen)(1997-1999)</li><li>• Manager at Prijohandojo Boentoro &amp; Co. (1999-2005)</li></ul> |
|--------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                |                                                                                                                                                                                             |
|------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Rangkap Jabatan</b><br>Concurrent Positions | <ul style="list-style-type: none"><li>• Anggota Komite Audit PT Buana Finance Tbk (2018- sekarang)</li><li>• Member of the Audit Committee of PT Buana Finance Tbk (2018-present)</li></ul> |
|------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                         |                                                                                                                                                                                                                                                                                            |
|-----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Hubungan Afiliasi</b><br>Affiliation | Beliau tidak memiliki hubungan afiliasi, baik dengan anggota Direksi, anggota Dewan Komisaris lainnya, maupun dengan Pemegang Saham.<br>She has no affiliation relationship with any member of the Board of Directors, any other member of the Board of Commissioners, or any shareholder. |
|-----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**PERNYATAAN INDEPENDENSI KOMITE AUDIT**

Dalam menjalankan tugas dan tanggung jawabnya, Komite Audit bekerja secara independen, profesional, dan bebas dari pengaruh pihak mana pun dalam memberikan pertimbangan serta masukan kepada Dewan Komisaris. Seluruh anggota Komite Audit merupakan pribadi yang tidak memiliki hubungan keuangan, kepengurusan, kepemilikan saham, dan atau hubungan keluarga dengan Perseroan, sehingga independensi dalam pelaksanaan fungsi pengawasan dapat terjaga.

**AUDIT COMMITTEE'S INDEPENDENCE STATEMENT**

In carrying out its duties and responsibilities, the Audit Committee acts independently and professionally, and is free from the influence of any party in providing considerations and recommendations to the Board of Commissioners. All members of the Audit Committee have no financial, managerial, shareholding, and/or family relationships with the Company, thereby ensuring the integrity of the Audit Committee's independence in performing its oversight function.

| Aspek Independensi<br>Independence Aspect                                                                                                                                                                                         | Independensi Komite Audit<br>Audit Committee's Independence |                 |                   |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|-----------------|-------------------|
|                                                                                                                                                                                                                                   | Hagianto<br>Kumala                                          | Mamat<br>Ma'mun | Vonny<br>Sulaimin |
| Tidak memiliki hubungan keuangan dengan Dewan Komisaris dan Direksi<br>Have no financial relationship with the Board of Commissioners and Board of Directors                                                                      | ✓                                                           | ✓               | ✓                 |
| Tidak memiliki hubungan kepengurusan di perseroan, maupun perusahaan afiliasi<br>Have no management relationship at the Company or affiliations                                                                                   | ✓                                                           | ✓               | ✓                 |
| Tidak memiliki hubungan kepemilikan saham Perusahaan<br>Have no share ownership of the Company                                                                                                                                    | ✓                                                           | ✓               | ✓                 |
| Tidak memiliki hubungan keluarga dengan Dewan Komisaris, Direksi dan/atau sesama anggota Komite audit<br>Have no family relationship with the Board of Commissioners, Board of Directors, and/or other members of Audit Committee | ✓                                                           | ✓               | ✓                 |
| Tidak menjabat sebagai pengurus partai politik, pejabat pemerintah daerah<br>Do not serve as a member of management of a political party or as a regional government officer                                                      | ✓                                                           | ✓               | ✓                 |

**RAPAT KOMITE AUDIT**

Komite Audit menyelenggarakan rapat secara berkala dengan frekuensi minimum 1 (satu) kali setiap tiga bulan. Rapat dapat dilaksanakan apabila dihadiri oleh lebih dari setengah jumlah anggota Komite Audit sesuai ketentuan yang berlaku.

Setiap keputusan dan pembahasan dalam rapat didokumentasikan dalam risalah rapat, termasuk apabila terdapat perbedaan pendapat (*dissenting opinion*). Risalah tersebut ditandatangani oleh anggota Komite Audit yang hadir dan disampaikan kepada Dewan Komisaris sebagai bentuk pertanggungjawaban atas pelaksanaan fungsi komite.

Sepanjang 2025, Komite Audit telah menyelenggarakan 4 kali rapat dengan rincian sebagai berikut:

**AUDIT COMMITTEE'S MEETINGS**

The Audit Committee holds periodic meetings with a minimum frequency of 1(one)every three months. Meetings may be convened provided that more than half of the Audit Committee members are in attendance, in accordance with applicable provisions.

All resolutions and discussions are documented in meeting minutes, including any dissenting opinions, if any. The minutes are signed by the attending Audit Committee members and submitted to the Board of Commissioners as part of the Committee's accountability for the performance of its functions.

Throughout 2025, the Audit Committee held 4 (four) meetings, with details as follows:

| Nama<br>Name    | Jabatan<br>Position | Jumlah Rapat<br>Number of Meetings | Jumlah Kehadiran<br>Total Attendance | % Kehadiran<br>& Attendance |
|-----------------|---------------------|------------------------------------|--------------------------------------|-----------------------------|
| Hagianto Kumala | Ketua<br>Chairman   | 4                                  | 3                                    | 75                          |
| Mamat Ma'mun    | Anggota<br>Member   | 4                                  | 3                                    | 75                          |
| Vonny Sulaimin  | Anggota<br>Member   | 4                                  | 3                                    | 75                          |

Agenda rapat Komite Audit sepanjang tahun 2025 adalah sebagai berikut:

The agenda of the Audit Committee meetings throughout 2025 was as follows:

| No. | Tanggal<br>Date                      | Agenda                                                                                                                                                                                                         |
|-----|--------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1   | 20 Februari 2025<br>20 February 2025 | Q4 Tahun 2024 – Review Perseroan dan Entitas Anak Perusahaan oleh Komite Audit kepada Dewan Komisaris<br>Q4 2024 – The Audit Committee’s Review of the Company and Subsidiaries for the Board of Commissioners |
| 2   | 12 Juni 2025<br>12 June 2025         | Q1 Tahun 2025 – Review Perseroan dan Entitas Anak Perusahaan oleh Komite Audit kepada Dewan Komisaris<br>Q1 2025 – The Audit Committee’s Review of the Company and Subsidiaries for the Board of Commissioners |
| 3   | 9 September 2025                     | Q2 Tahun 2025 – Review Perseroan dan Entitas Anak Perusahaan oleh Komite Audit kepada Dewan Komisaris<br>Q2 2025 – The Audit Committee’s Review of the Company and Subsidiaries for the Board of Commissioners |
| 4   | 27 November 2025                     | Q3 Tahun 2025 – Review Perseroan dan Entitas Anak Perusahaan oleh Komite Audit kepada Dewan Komisaris<br>Q3 2025 – The Audit Committee’s Review of the Company and Subsidiaries for the Board of Commissioners |

PELAKSANAAN TUGAS KOMITE AUDIT

Sepanjang tahun 2025, Komite Audit melaksanakan fungsinya melalui serangkaian kegiatan yang diarahkan untuk memperkuat proses pengawasan Dewan Komisaris. Adapun kegiatan utama yang dilakukan Komite Audit antara lain:

- Menelaah ketaatan Perseroan terhadap peraturan perundang-undangan di bidang Pasar Modal dan peraturan perundang-undangan lainnya yang berhubungan dengan kegiatan Perseroan.
  - Menelaah informasi keuangan yang dikeluarkan Perseroan seperti laporan keuangan proyeksi dan informasi keuangan lainnya.
  - Menelaah pelaksanaan pemeriksaan oleh auditor internal.
- Memberikan pendapat independen jika terjadi perbedaan pendapat antara manajemen dan Akuntan atas jasa yang diberikannya.
  - Melakukan evaluasi kinerja Auditor External yang melakukan Audit atas Laporan Keuangan tahun lalu dan melaporkan secara tertulis kepada Dewan Komisaris untuk diteruskan ke OJK dalam jangka waktu 6 (enam) bulan setelah tutup buku.
  - Melakukan penelaahan atas pelaksanaan pemeriksaan oleh Auditor Internal dan mengawasi pelaksanaan tindak lanjut oleh Direksi atas temuan Auditor Internal.
  - Melakukan penelaahan terhadap aktivitas manajemen risiko yang dilakukan oleh Direksi, jika Perseroan tidak memiliki fungsi pemantau risiko di bawah Dewan Komisaris.
  - Menelaah dan memberikan saran kepada Dewan Komisaris terkait dengan adanya potensi benturan kepentingan Perseroan.

IMPLEMENTATION OF THE AUDIT COMMITTEE’S DUTIES

Throughout 2025, the Audit Committee carried out its functions through a series of activities aimed at strengthening the Board of Commissioners’ oversight process. The Audit Committee’s key activities were as follows:

- Reviewing the Company’s compliance with capital market laws and regulations and other laws and regulations related to the Company’s business activities.
- Reviewing financial information issued by the Company, such as projected financial statements and other financial information.
  - Reviewing the implementation of audits conducted by the internal auditor.
  - Providing an independent opinion in the event of differences of opinion between management and the public accountant regarding the services provided.
  - Evaluating the performance of the External Auditor that audited the prior year’s financial statements and submitting a written report to the Board of Commissioners to be forwarded to the Financial Services Authority(OJK) within 6 (six) months after the fiscal year-end.
  - Reviewing the implementation of audits conducted by the Internal Auditor and overseeing the Board of Directors’ follow-up actions on internal audit findings.
  - Reviewing risk management activities carried out by the Board of Directors, if the Company does not have a risk monitoring function under the Board of Commissioners.
  - Reviewing and providing recommendations to the Board of Commissioners regarding potential conflicts of interest involving the Company.

- Menjaga kerahasiaan dokumen, data, dan informasi Perseroan.
- Mengakses data, dokumen dan informasi Perseroan tentang karyawan, dana, aset, dan sumber daya perusahaan yang diperlukan

- Maintaining the confidentiality of the Company’s documents, data, and information.
- Accessing the Company’s data, documents, and information relating to employees, funds, assets, and other corporate resources as necessary.

PELATIHAN DAN PENINGKATAN KOMPETENSI KOMITE AUDIT

Untuk mendukung efektivitas pelaksanaan tugas, Perseroan menyediakan berbagai program peningkatan kompetensi bagi anggota Komite Audit. Program ini mencakup pelatihan, seminar, maupun kegiatan pengembangan lain yang relevan dengan kebutuhan pengawasan, audit dan tata kelola.

AUDIT COMMITTEE’S TRAINING AND COMPETENCY DEVELOPMENT

To support the effective performance of its duties, the Company provides various competency development programs for Audit Committee members. These programs include training, seminars, and other development activities relevant to oversight, audit, and governance requirements.

Rincian pelatihan serta kegiatan pengembangan kompetensi yang diikuti Komite Audit sepanjang tahun 2025 disajikan pada tabel berikut:

Details of the training and competency development activities attended by the Audit Committee throughout 2025 are presented in the following table:

| Seminar/Pelatihan<br>Seminar/Training                                                                                                                                                                                                                                                                                                                  | Penyelenggara<br>Organizer | Tanggal<br>Date |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-----------------|
| Kode Etik<br>Code of Conduct                                                                                                                                                                                                                                                                                                                           | IAI                        | 23-06-2025      |
| Sosialisasi Asean CPA: 'The Auditor's Role In Mitigating Cybersecurity Risk and Ensuring Data Integrity'<br>Dissemination Of Asean CPA: 'The Auditor's Role in Mitigating Cybersecurity Risk and Ensuring Data Integrity'                                                                                                                              | IAI                        | 22-07-2025      |
| Workshop: Standar Manajemen Mutu 1, Standar Mutu Manajemen Mutu 2, dan Standar Audit 220<br>Workshop: Quality Management Standards 1 And 2, and Auditing Standard 220                                                                                                                                                                                  | IAPI                       | 28-07-2025      |
| PPL Wajib Akuntan Publik PPPK 2025 – Batch 5<br>Mandatory PPL For Public Accountants (PPPK) 2025 – Batch 5                                                                                                                                                                                                                                             | IAPI                       | 01-08-2025      |
| KEPAP 2021: Kepatuhan Terhadap Kode Etik, Prinsip Dasar Etika, Noclار, Serta Independensi Dalam Perikatan Audit, Perikatan Reviu, dan Perikatan Asuransi Lainnya<br>KEPAP 2021: Compliance with the Code of Ethics, Fundamental Ethical Principles, Noclار, And Independence in Audit Engagements, Review Engagements, and Other Assurance Engagements | IAPI                       | 19-09-2025      |
| Penerapan Akuntansi Pendapatan & Sewa Sesuai PSAK 115 & PSAK 116<br>Application Of Revenue and Lease Accounting in Accordance with PSAK 115 and PSAK 116                                                                                                                                                                                               | IAPI                       | 03-10-2025      |
| Standar dan Implementasi Sustainability Reporting<br>Sustainability Reporting Standards and Implementation                                                                                                                                                                                                                                             | IAPI                       | 14-10-2025      |

OPINI KOMITE AUDIT

Berdasarkan pelaksanaan kegiatan yang telah dilaksanakan sepanjang tahun 2025, Opini Komite Audit adalah sebagai berikut:

- Perseroan tidak melakukan kegiatan yang melanggar peraturan perundang-undangan di bidang Pasar Modal maupun bidang lainnya yang berhubungan dengan kegiatan usaha Perseroan.
  - Laporan Keuangan Perseroan untuk tahun buku 2025 disajikan sesuai dengan standar akuntansi yang berlaku di Indonesia.

AUDIT COMMITTEE’S OPINION

Based on the activities carried out throughout 2025, the Audit Committee’s opinion is as follows:

- The Company did not undertake any activities that violated capital market laws and regulations or other laws and regulations related to the Company’s business activities.
  - The Company’s financial statements for the 2025 financial year have been prepared in accordance with the accounting standards applicable in Indonesia.

## Komite Nominasi & Komite Remunerasi

### Nomination Committee and Remuneration Committee

Perseroan telah membentuk Komite Nominasi dan Komite Remunerasi yang bertugas mendukung Dewan Komisaris dalam memastikan proses penetapan nominasi dan remunerasi di Perseroan berlangsung secara objektif dan terarah. Melalui kedua komite ini, Dewan Komisaris memperoleh bahan pertimbangan dalam melakukan pengawasan serta memberikan nasihat kepada manajemen, termasuk terkait kebijakan nominasi dan besaran remunerasi bagi Dewan Komisaris dan Direksi.

#### Pedoman Kerja Komite Nominasi dan Komite Remunerasi

Piagam Komite Nominasi dan Remunerasi ditetapkan oleh Dewan Komisaris pada tahun 2016 dengan mengacu pada POJK Nomor 34/POJK.04/2014 tentang Komite Nominasi dan Remunerasi Emiten atau Perusahaan Publik. Piagam tersebut bersifat mengikat bagi seluruh anggota Komite Nominasi dan Remunerasi serta menjadi pedoman dalam melaksanakan tugas serta wewenang komite. Cakupan hal-hal yang diatur dalam Piagam Komite Remunerasi adalah sebagai berikut:

1. Komposisi, Struktur dan Persyaratan Keanggotaan
2. Kode Etik
3. Tugas dan Tanggung Jawab serta Wewenang
4. Tata Cara dan Prosedur Kerja
5. Penyelenggaraan Rapat
6. Sistem Pelaporan Kegiatan
7. Masa Tugas
8. Alokasi Anggaran
9. Evaluasi Kinerja

#### Tugas dan Tanggung Jawab Komite Nominasi dan Komite Remunerasi

Komite Nominasi dan Komite Remunerasi bertanggung jawab kepada Dewan Komisaris dan wajib bertindak independen dalam melaksanakan tugasnya. Tugas dan tanggung jawab Komite Nominasi dan Komite Remunerasi, antara lain sebagai berikut:

1. Terkait dengan fungsi Nominasi:
  - a. Memberikan rekomendasi kepada Dewan Komisaris mengenai komposisi jabatan anggota Dewan Komisaris dan/atau anggota Direksi, kebijakan dan kriteria dalam proses Nominasi serta kebijakan evaluasi kinerja bagi anggota Dewan Komisaris dan/atau anggota Direksi;

The Company has established a Nomination Committee and a Remuneration Committee to support the Board of Commissioners in ensuring that the nomination and remuneration processes within the Company are carried out in an objective and well-directed manner. Through these committees, the Board of Commissioners obtains input for oversight and for providing advice to management, including with respect to nomination policies and the remuneration levels for the Board of Commissioners and the Board of Directors.

#### Nomination Committee and Remuneration Committee Charter

The Nomination and Remuneration Committee Charter was established by the Board of Commissioners in 2016 with reference to POJK No. 34/POJK.04/2014 on the Nomination and Remuneration Committee of Issuers or Public Companies. The Charter is binding on all members of the Nomination Committee and Remuneration Committee and serves as a guideline in carrying out the Committee's duties and authorities. The Nomination and Remuneration Committee Charter governs, among others, the following:

1. Committee Membership Composition, Structure, and Requirements
2. Code of Conduct
3. Duties, Responsibilities, and Authorities
4. Committee Work Procedures and Mechanisms
5. Meeting Procedures
6. Committee Activity Reporting System
7. Term of Office
8. Budget
9. Performance Evaluation

#### Duties and Responsibilities of the Nomination Committee and Remuneration Committee

The Nomination Committee and Remuneration Committee are accountable to the Board of Commissioners and are required to act independently in performing their duties. The duties and responsibilities of the Nomination Committee and Remuneration Committee are as follows:

1. In relation to the Nomination function:
  - a. Providing recommendations to the Board of Commissioners regarding the composition of the positions of members of the Board of Commissioners and/or the Board of Directors, policies and criteria for the Nomination process, as well as performance evaluation policies for members of the Board of Commissioners and/or the Board of Directors;

- b. Membantu Dewan Komisaris melakukan penilaian kinerja anggota Dewan Komisaris dan/atau anggota Direksi; dan
    - c. Memberikan rekomendasi kepada Dewan Komisaris mengenai program pengembangan kemampuan anggota Dewan Komisaris dan/atau anggota Direksi.

2. Terkait dengan fungsi Remunerasi:
  - a. Memberikan rekomendasi kepada Dewan Komisaris mengenai struktur remunerasi, kebijakan atas remunerasi dan besaran atas remunerasi; dan
  - b. Membantu Dewan Komisaris melakukan penilaian kinerja dengan kesesuaian Remunerasi yang diterima masing-masing anggota Dewan Komisaris dan/atau anggota Direksi.

#### Kode Etik Komite Nominasi dan Komite Remunerasi

Sebagaimana diatur dalam Piagam yang berlaku, Kode Etik Komite Nominasi dan Komite Remunerasi meliputi:

1. Anggota Komite yang masih, atau yang sudah tidak menjabat lagi sebagai anggota Komite, wajib menjaga kerahasiaan dokumen, data, dan informasi Perseroan yang diperoleh sewaktu menjabat sebagai anggota Komite, baik dari pihak internal maupun eksternal dan hanya digunakan untuk kepentingan pelaksanaan tugasnya;
2. Anggota Komite dilarang menyalahgunakan informasi penting yang berkaitan dengan Perseroan untuk kepentingan pribadi;
3. Anggota Komite dalam melaksanakan tugas dan tanggungjawabnya wajib mentaati Standar Etika Perseroan dan dilarang mengambil keuntungan pribadi baik secara langsung maupun tidak langsung dari kegiatan Perseroan selain honorarium berikut fasilitas dan tunjangan lainnya.

#### Komposisi Keanggotaan Komite Nominasi dan Komite Remunerasi

Komposisi keanggotaan Komite Nominasi yang berlaku saat ini mengacu kepada Surat Keputusan Edaran Dewan Komisaris Perseroan Nomor 005/SK-KOM/VI/2023 tanggal 7 Juni 2023. Sementara komposisi keanggotaan Komite Remunerasi yang berlaku saat ini mengacu ke Surat Keputusan Edaran Dewan Komisaris Perseroan Nomor 004/SK-KOM/VI/2023 tanggal 7 Juni 2023.

Berdasarkan keputusan tersebut, Komite Nominasi dan Komite Remunerasi terdiri dari 3 (tiga) orang anggota, yaitu 1 (satu) orang Ketua Komite Remunerasi yang merupakan Komisaris Independen dan 2 (dua) orang anggota Komite Remunerasi.

Susunan keanggotaan Komite Nominasi dan Komite Remunerasi Perseroan per 31 Desember 2025, adalah sebagai berikut:

- b. Assisting the Board of Commissioners in assessing the performance of members of the Board of Commissioners and/or the Board of Directors; and
    - c. Providing recommendations to the Board of Commissioners regarding competency development programs for members of the Board of Commissioners and/or the Board of Directors.

2. In relation to the Remuneration function:
  - a. Providing recommendations to the Board of Commissioners regarding the remuneration structure, remuneration policy, and remuneration amounts; and
  - b. Assisting the Board of Commissioners in assessing performance in relation to the appropriateness of the remuneration received by each member of the Board of Commissioners and/or the Board of Directors.

#### Nomination Committee's and Remuneration Committee's Code of Conduct

As stipulated in the prevailing Charter, the Nomination Committee's and Remuneration Committee's Code of Conduct includes the following:

1. Members of the Committee, whether currently serving or no longer holding office, are required to maintain the confidentiality of the Company's documents, data, and information obtained during their tenure as Committee members, whether sourced from internal or external parties, and may use such information solely for the purpose of carrying out their duties.
2. Committee members are prohibited from misusing material information relating to the Company for personal gain.
3. In carrying out their duties and responsibilities, Committee members are required to comply with the Company's Code of Ethics and are prohibited from deriving personal benefit, whether directly or indirectly, from the Company's activities other than the honorarium, facilities, and other benefits to which they are duly entitled.

#### Composition of the Nomination Committee and Remuneration Committee

The current composition of the Nomination Committee is based on the Board of Commissioners' Circular Decree No. 005/SK-KOM/VI/2023 dated 7 June 2023. Meanwhile, the current composition of the Remuneration Committee is based on the Board of Commissioners' Circular Decree No. 004/SK-KOM/VI/2023 dated 7 June 2023.

Pursuant to these decrees, the Nomination Committee and the Remuneration Committee each comprise 3 (three) members, consisting of 1 (once) Chair of the Remuneration Committee, who is an Independent Commissioner, and 2 (two) other members of the Remuneration Committee.

The composition of the Nomination Committee and Remuneration Committee as of 31 December 2025 was as follows:

| Nama<br>Name                   | Jabatan<br>Position | Dasar Pengangkatan pada<br>Komite Nominasi<br>Basis of Appointment for<br>Nomination Committee                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Dasar Pengangkatan pada<br>Komite Remunerasi<br>Basis of Appointment for<br>Remuneration Committee                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Rangkap Jabatan<br>Concurrent<br>Position                                   | Periode<br>Menjabat<br>Term of<br>Office |
|--------------------------------|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------|------------------------------------------|
| Hagianto<br>Kumala             | Ketua<br>Chairman   | Diangkat sebagai Ketua Komite Nominasi berdasarkan Surat Keputusan Edaran Dewan Komisaris PT Surya Semesta Internusa Tbk Nomor: 005/SK-KOM/VI/2023 tanggal 7 Juni 2023 untuk jangka waktu 3 tahun, sampai dengan penutupan Rapat Umum Pemegang Saham Tahunan yang akan diadakan pada tahun 2026.<br><br>Appointed as Nomination Committee Chairman in accordance with the Board of Commissioners' Circular Decree No. 005/SK-KOM/VI/2023 dated 7 June 2023 for a period of 3 years, until the closing of the Annual General Meeting of Shareholders to be held in 2026. | Diangkat sebagai Ketua Komite Remunerasi berdasarkan Surat Keputusan Edaran Dewan Komisaris PT Surya Semesta Internusa Tbk Nomor: 004/SK-KOM/VI/2023 tanggal 7 Juni 2023 untuk jangka waktu 3 tahun, sampai dengan penutupan Rapat Umum Pemegang Saham Tahunan yang akan diadakan pada tahun 2026.<br><br>Appointed as Remuneration Committee Chairman in accordance with the Board of Commissioners' Circular Decree No. 004/SK-KOM/VI/2023 dated 7 June 2023 for a period of 3 years until the closing of the Annual General Meeting of Shareholders to be held in 2026. | Presiden Komisaris (Independen)<br><br>President Commissioner (Independent) | 2023-2026                                |
| Arini<br>Saraswaty<br>Subianto | Anggota<br>Member   | Diangkat sebagai Anggota Komite Nominasi berdasarkan Surat Keputusan Edaran Dewan Komisaris PT Surya Semesta Internusa Tbk Nomor: 005/SK-KOM/VI/2023 tanggal 7 Juni 2023 untuk jangka waktu 3 tahun, sampai dengan penutupan Rapat Umum Pemegang Saham Tahunan yang akan diadakan pada tahun 2026.<br><br>Appointed as Nomination Committee Member in accordance with the Board of Commissioners' Circular Decree No. 005/SK-KOM/VI/2023 dated 7 June 2023 for a period of 3 years, until the closing of the Annual General Meeting of Shareholders to be held in 2026. | Diangkat sebagai Anggota Komite Remunerasi berdasarkan Surat Keputusan Edaran Dewan Komisaris PT Surya Semesta Internusa Tbk Nomor: 004/SK-KOM/VI/2023 tanggal 7 Juni 2023 untuk jangka waktu 3 tahun, sampai dengan penutupan Rapat Umum Pemegang Saham Tahunan yang akan diadakan pada tahun 2026.<br><br>Appointed as Remuneration Committee Member in accordance with the Board of Commissioners' Circular Decree No. 004/SK-KOM/VI/2023 dated 7 June 2023 for a period of 3 years until the closing of the Annual General Meeting of Shareholders to be held in 2026. | -                                                                           | 2023-2026                                |

| Nama<br>Name       | Jabatan<br>Position | Dasar Pengangkatan pada<br>Komite Nominasi<br>Basis of Appointment for<br>Nomination Committee                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Dasar Pengangkatan pada<br>Komite Remunerasi<br>Basis of Appointment for<br>Remuneration Committee                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Rangkap Jabatan<br>Concurrent<br>Position | Periode<br>Menjabat<br>Term of<br>Office |
|--------------------|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|------------------------------------------|
| Sandra<br>Hadinata | Anggota<br>Member   | Diangkat sebagai Anggota Komite Nominasi berdasarkan Surat Keputusan Edaran Dewan Komisaris PT Surya Semesta Internusa Tbk Nomor: 005/SK-KOM/VI/2023 tanggal 7 Juni 2023 untuk jangka waktu 3 tahun, sampai dengan penutupan Rapat Umum Pemegang Saham Tahunan yang akan diadakan pada tahun 2026.<br><br>Appointed as Nomination Committee Member in accordance with the Board of Commissioners' Circular Decree No. 005/SK-KOM/VI/2023 dated 7 June 2023 for a period of 3 years, until the closing of the Annual General Meeting of Shareholders to be held in 2026. | Diangkat sebagai Anggota Komite Remunerasi berdasarkan Surat Keputusan Edaran Dewan Komisaris PT Surya Semesta Internusa Tbk Nomor: 004/SK-KOM/VI/2023 tanggal 7 Juni 2023 untuk jangka waktu 3 tahun, sampai dengan penutupan Rapat Umum Pemegang Saham Tahunan yang akan diadakan pada tahun 2026.<br><br>Appointed as Remuneration Committee Member in accordance with the Board of Commissioners' Circular Decree No. 004/SK-KOM/VI/2023 dated 7 June 2023 for a period of 3 years until the closing of the Annual General Meeting of Shareholders to be held in 2026. | -                                         | 2023-2026                                |

PROFIL KOMITE NOMINASI DAN KOMITE REMUNERASI

REMUNERATION COMMITTEE’S PROFILE



**Hagianto Kumala**  
Ketua Komite Nominasi dan Komite Remunerasi  
Nomination Committee and Remuneration Committee  
Chairman

Selain menjabat sebagai Ketua Komite Nominasi dan Komite Remunerasi Perseroan, Bapak Hagianto Kumala juga menjabat sebagai Presiden Komisaris (Independen) Perseroan. Adapun Profil Bapak Hagianto Kumala telah disajikan pada Bab Profil Perusahaan, bagian Profil Dewan Komisaris.  
In addition to serving as the Chairman of the Nomination Committee and Remuneration Committee, Mr. Hagianto Kumala also serves as the Company’s President Commissioner (Independent). His profile is presented in the Company Profile chapter, under the Board of Commissioners’ Profile section.



**Sandra Hadinata**  
Anggota Komite Nominasi dan Komite Remunerasi  
Nomination Committee and Remuneration  
Committee Member

|                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                           |           |                                    |         |
|------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|-----------|------------------------------------|---------|
| <b>Usia</b><br><b>Age</b>                      | 53 tahun<br>53 years old                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>Warga Negara</b><br><b>Nationality</b> | Indonesia | <b>Domisili</b><br><b>Domicile</b> | Jakarta |
| <b>Riwayat Pendidikan</b><br>Education         | Sarjana Fakultas Psikologi Universitas Katolik Soegijapranata (1996), Magister Management dari Universitas Tarumanagara (2004), dan Master Business of Administration dari Arcadia University, Pennsylvania USA (2014).<br>Bachelor’s degree from the Faculty of Psychology, Soegijapranata Catholic University (1996), a Master’s degree in Management from Tarumanagara University (2004), and a Master of Business Administration from Arcadia University, Pennsylvania, USA (2014).                                                                                                                                                                                                                                                                                      |                                           |           |                                    |         |
| <b>Pengalaman Kerja</b><br>Work Experience     | <ul style="list-style-type: none"><li>PT Surya Semesta Internusa Tbk, sebagai Chief HR Officer dari Juni 2019 sampai dengan sekarang.</li><li>PT Johnson Home Hygiene Product (SC Johnson), sebagai Direktur HR Business Partner, Feb 2016 – July 2018.</li><li>PT MNC Group (Jan 2004 – Jan 2016) jabatan terakhir sebagai Direktur HRD &amp; Audit Compliance di PT MNC Land, Tbk</li><li>PT Surya Semesta Internusa Tbk, serving as Chief HR Officer from June 2019 to the present.</li><li>PT Johnson Home Hygiene Product (SC Johnson), served as HR Business Partner Director from February 2016 to July 2018.</li><li>PT MNC Group (January 2004 – January 2016), with the last position held being HRD &amp; Audit Compliance Director at PT MNC Land Tbk.</li></ul> |                                           |           |                                    |         |
| <b>Rangkap Jabatan</b><br>Concurrent Positions | Beliau tidak memiliki rangkap jabatan di perusahaan lainnya.<br>She does not hold any concurrent positions in other companies.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                           |           |                                    |         |
| <b>Hubungan Afiliasi</b><br>Affiliation        | Beliau tidak memiliki hubungan afiliasi, baik dengan anggota Direksi, anggota Dewan Komisaris lainnya, maupun dengan Pemegang Saham.<br>She has no affiliation with any member of the Board of Directors, any other member of the Board of Commissioners, or any shareholder.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                           |           |                                    |         |



**Arini Saraswaty Subianto**

Anggota Komite Nominasi dan Komite Remunerasi  
Nomination Committee and Remuneration  
Committee Member

|                           |                          |                                           |           |                                    |         |
|---------------------------|--------------------------|-------------------------------------------|-----------|------------------------------------|---------|
| <b>Usia</b><br><b>Age</b> | 55 tahun<br>55 years old | <b>Warga Negara</b><br><b>Nationality</b> | Indonesia | <b>Domisili</b><br><b>Domicile</b> | Jakarta |
|---------------------------|--------------------------|-------------------------------------------|-----------|------------------------------------|---------|

**Riwayat Pendidikan**  
Education

Bachelor of Fine Arts in Fashion Design dari Parsons School of Design, New York (1994) dan Master of Business Administration dari Fordham University Graduate School of Business Administration, New York (1998).  
Bachelor of Fine Arts in Fashion Design from Parsons School of Design, New York (1994) and Master of Business Administration from Fordham University Graduate School of Business Administration, New York (1998).

**Pengalaman Kerja**  
Work Experience

- Direktur PT Tri Nur Cakrawala (Mei 2000–Januari 2017)
- Komisaris Perseroan pada (2014–2017)
- Wakil Presiden Direktur PT Persada Capital Investama (April 2014–Januari 2017)
- Direktur PT Persada Capital Investama (Mei 2012–April 2014)
- Komisaris PT Persada Capital Investama (Oktober 2003–Mei 2012)
- Presiden Direktur PT Nuansa Nirmana Artistika sebagai Direktur (November 1998–Desember 2012)
- Direktur PT Pandu Alam Persada (Juli 1997–Januari 2017)
- Director of PT Tri Nur Cakrawala (May 2000–January 2017)
- Commissioner of the Company (2014–2017)
- Vice President Director of PT Persada Capital Investama (April 2014–January 2017)
- Director of PT Persada Capital Investama (May 2012–April 2014)
- Commissioner of PT Persada Capital Investama (October 2003–May 2012)
- President Director of PT Nuansa Nirmana Artistika (November 1998–December 2012)
- Director of PT Pandu Alam Persada (July 1997–January 2017)

**Rangkap Jabatan**  
Concurrent Positions

- Komisaris PT Triputra Agro Persada Tbk (Desember 2020–sekarang)
- Komisaris PT. Alamtri Resources Indonesia d/h PT Adaro Energy Tbk (April 2017–sekarang)
- Komisaris PT Dharma Satya Nusantara Tbk (April 2017–sekarang)
- Presiden Direktur PT Pandu Alam Persada (Januari 2017–sekarang)
- Direktur Utama PT Tri Nur Cakrawala (Januari 2017–sekarang)
- Presiden Direktur PT Persada Capital Investama (Januari 2017–sekarang)
- Presiden Komisaris PT Adaro Strategic Invesment (Desember 2016–sekarang)
- Presiden Komisaris PT Adaro Strategic Lestari (Desember 2016–sekarang)
- Presiden Komisaris PT Adaro Strategic Capital (Desember 2016–sekarang)
- Commissioner of PT Triputra Agro Persada Tbk (December 2020–present)
- Commissioner of PT Alamtri Resources Indonesia formerly known as PT Adaro Energy Tbk (April 2017–present)
- Commissioner of PT Dharma Satya Nusantara Tbk (April 2017–present)
- President Director of PT Pandu Alam Persada (January 2017–present)
- President Director of PT Tri Nur Cakrawala (January 2017–present)
- President Director of PT Persada Capital Investama (January 2017–present)
- President Commissioner of PT Adaro Strategic Investment (December 2016–present)

**Hubungan Afiliasi**  
Affiliation

Beliau tidak memiliki hubungan afiliasi, baik dengan anggota Direksi, anggota Dewan Komisaris lainnya, maupun dengan Pemegang Saham.  
She has no affiliation with any member of the Board of Directors, any other member of the Board of Commissioners, or any shareholder.

**INDEPENDENSI KOMITE NOMINASI DAN KOMITE REMUNERASI**

Independensi Komite Nominasi dan Komite Remunerasi dalam menjalankan tugasnya diwujudkan dengan tidak adanya intervensi atau pengaruh yang dapat menimbulkan potensi benturan kepentingan (*conflict of interest*) sehingga dapat mengganggu independensi dan obyektivitas dalam memberikan pertimbangan dan masukan kepada Dewan Komisaris.

**RAPAT KOMITE NOMINASI DAN KOMITE REMUNERASI**

Mengacu pada Piagam Komite Nominasi dan Remunerasi, kebijakan penyelenggaraan rapat adalah sebagai berikut:

1. Rapat Komite Nominasi dan Remunerasi dilaksanakan sesuai kebutuhan sekurang-kurangnya 1 (satu) kali dalam 4 (empat) bulan atau 3 (tiga) kali dalam setahun;
2. Rapat Komite Nominasi dan Remunerasi hanya dapat diselenggarakan apabila:
  - a. Dihadiri oleh mayoritas dari jumlah anggota Komite Nominasi dan Remunerasi; dan
  - b. Salah satu dari mayoritas jumlah anggota Komite Nominasi dan Remunerasi merupakan Ketua Komite Nominasi dan Remunerasi.
3. Keputusan rapat Komite Nominasi dan Remunerasi dilakukan berdasarkan musyawarah mufakat;
4. Hasil rapat Komite Nominasi dan Remunerasi wajib dituangkan dalam risalah rapat yang ditandatangani oleh seluruh anggota Komite Nominasi dan Remunerasi yang hadir dan didokumentasikan oleh Perseroan serta disampaikan secara tertulis kepada Dewan Komisaris;
5. Risalah rapat wajib memuat segala sesuatu yang dibicarakan dan diputuskan dalam rapat Komite termasuk pendapat yang berbeda (*dissenting opinions*).

**JUMLAH RAPAT DAN FREKUENSI KEHADIRAN**

Hingga 31 Desember 2025, Komite Nominasi dan Komite Remunerasi telah menyelenggarakan 3 (tiga) kali rapat dengan uraian tingkat kehadiran masing-masing anggota adalah sebagai berikut:

| Nama<br>Name             | Jabatan<br>Position | Jumlah Rapat<br>Number of Meetings | Jumlah Kehadiran<br>Total Attendance | % Kehadiran<br>% Attendance |
|--------------------------|---------------------|------------------------------------|--------------------------------------|-----------------------------|
| Hagianto Kumala          | Ketua<br>Chairman   | 3                                  | 3                                    | 100                         |
| Arini Saraswaty Subianto | Anggota<br>Member   | 3                                  | 3                                    | 100                         |
| Sandra Hadinata          | Anggota<br>Member   | 3                                  | 3                                    | 100                         |

**INDEPENDENCE OF THE NOMINATION COMMITTEE AND REMUNERATION COMMITTEE**

The Nomination Committee's and Remuneration Committee's independence in performing their respective duties is reflected in the absence of any intervention or influence that could give rise to potential conflicts of interest, which could otherwise compromise their independence and objectivity in providing considerations and recommendations to the Board of Commissioners.

**MEETINGS OF THE NOMINATION COMMITTEE AND REMUNERATION COMMITTEE**

Pursuant to the Nomination and Remuneration Committee Charter, the meeting procedures are as follows:

1. Meetings of the Nomination and Remuneration Committee are held as needed, at least 1 (once) every 4 (four) months or 3 (three) times in a year;
2. Meetings of the Nomination and Remuneration Committee may only be convened if:
  - a. They are attended by a majority of the members of the Nomination and Remuneration Committee; and
  - b. The Chairman of the Nomination and Remuneration Committee is among the majority of members in attendance.
3. Resolutions of the Nomination and Remuneration Committee are adopted on the basis of deliberation to reach consensus;
4. The results of each meeting of the Nomination and Remuneration Committee must be recorded in minutes of meeting, signed by all attending members of the Nomination and Remuneration Committee, documented by the Company, and submitted in writing to the Board of Commissioners;
5. The minutes of meeting must contain all matters discussed and resolved at the Committee meeting, including any dissenting opinions.

**NUMBER OF MEETINGS AND ATTENDANCE FREQUENCY**

As of 31 December 2025, the Nomination Committee and Remuneration Committee held 3 (three) meetings, with the attendance level of each member as follows:

**PELAKSANAAN TUGAS KOMITE NOMINASI  
DAN KOMITE REMUNERASI**

- Pada tahun 2025, pelaksanaan tugas Komite Nominasi adalah sebagai berikut:
- Memberikan rekomendasi kepada Dewan Komisaris mengenai:
    - komposisi jabatan anggota Dewan Komisaris dan/atau anggota Direksi;
    - kebijakan dan kriteria dalam proses Nominasi serta kebijakan evaluasi kinerja bagi anggota Dewan Komisaris dan/atau anggota Direksi.
  - Membantu Dewan Komisaris melakukan penilaian kinerja anggota Dewan Komisaris dan/atau anggota Direksi; dan
  - Memberikan rekomendasi kepada Dewan Komisaris mengenai program pengembangan kemampuan anggota Dewan Komisaris dan/atau anggota Direksi.

- Sementara pelaksanaan tugas Komite Remunerasi adalah sebagai berikut:
- Memberikan rekomendasi kepada Dewan Komisaris mengenai:
    - struktur remunerasi;
    - kebijakan atas remunerasi;
    - besaran atas remunerasi.
  - Membantu Dewan Komisaris melakukan penilaian kinerja dengan kesesuaian Remunerasi yang diterima masing-masing anggota Direksi dan/atau anggota Dewan Komisaris

**PELATIHAN DAN PENINGKATAN KOMPETENSI KOMITE  
KOMITE NOMINASI DAN KOMITE REMUNERASI**

Sepanjang tahun 2025, Perusahaan tidak menyediakan program pelatihan dan pengembangan kompetensi bagi anggota Komite Nominasi dan Komite Remunerasi.

**PROSEDUR NOMINASI**

Prosedur nominasi anggota Dewan Komisaris dan/atau Direksi dilakukan oleh Komite Nominasi yang memberikan rekomendasi kepada Dewan Komisaris mengenai komposisi jabatan anggota Dewan Komisaris dan/atau anggota Direksi, kebijakan dan kriteria dalam proses Nominasi serta kebijakan evaluasi kinerja bagi anggota Dewan Komisaris dan/atau anggota Direksi.

**IMPLEMENTATION OF THE DUTIES OF THE NOMINATION  
COMMITTEE AND REMUNERATION COMMITTEE**

- In 2025, the Nomination Committee carried out the following duties:
- Provided recommendations to the Board of Commissioners regarding:
    - the composition of the positions of members of the Board of Commissioners and/or the Board of Directors;
    - policies and criteria for the Nomination process, as well as performance evaluation policies for members of the Board of Commissioners and/or the Board of Directors.
  - Assisted the Board of Commissioners in assessing the performance of members of the Board of Commissioners and/or the Board of Directors; and
  - Provided recommendations to the Board of Commissioners regarding competency development programs for members of the Board of Commissioners and/or the Board of Directors.

- Meanwhile, the Remuneration Committee carried out the following duties:
- Provided recommendations to the Board of Commissioners regarding:
    - the remuneration structure;
    - remuneration policies; and
    - remuneration amounts.
  - Assisted the Board of Commissioners in conducting performance evaluations in relation to the appropriateness of the remuneration received by each member of the Board of Directors and/or the Board of Commissioners.

**NOMINATION COMMITTEE AND REMUNERATION COMMITTEE  
TRAINING AND COMPETENCY DEVELOPMENT**

Throughout 2025, the Company did not provide any training or competency development programs for members of the Nomination Committee and Remuneration Committee.

**NOMINATION PROCEDURE**

The nomination procedure for members of the Board of Commissioners and/or the Board of Directors is carried out by the Nomination Committee, which provides recommendations to the Board of Commissioners regarding the composition of the membership of the Board of Commissioners and/or the Board of Directors, the policies and criteria applied in the nomination process, as well as the performance evaluation policy for members of the Board of Commissioners and/or the Board of Directors.

**SEKRETARIS PERUSAHAAN**  
CORPORATE SECRETARY



Sekretaris Perusahaan merupakan organ pendukung Direksi yang memegang peran strategis dalam memastikan kelancaran komunikasi serta keterbukaan informasi Perseroan. Fungsi ini berkontribusi penting dalam menjaga reputasi dan kredibilitas Perseroan melalui hubungan yang efektif dengan regulator, mitra usaha, asosiasi industri, investor, pelaku pasar modal, serta institusi lain yang terkait dengan kegiatan usaha Perseroan di tingkat provinsi, nasional, maupun internasional.

Selain menjadi penghubung antara Perseroan dengan pemangku kepentingan eksternal, Sekretaris Perusahaan juga berperan mendukung Direksi dalam memastikan kepatuhan terhadap ketentuan pasar modal, termasuk pemantauan kewajiban pelaporan, penyampaian fakta material, penyelenggaraan RUPS, dan penyediaan informasi yang akurat serta tepat waktu. Fungsi ini turut memastikan bahwa seluruh aktivitas komunikasi korporat selaras dengan prinsip etika perusahaan, ketentuan perundang-undangan, serta penerapan GCG di lingkungan Perseroan.

Dalam lingkup internal, Sekretaris Perusahaan berperan dalam koordinasi pengelolaan dokumen korporat, penyusunan pedoman komunikasi, pelaksanaan program sosialisasi kebijakan, serta pemberian dukungan administratif kepada Dewan Komisaris dan Direksi. Peran ini termasuk mengkoordinasikan penyelenggaraan rapat-rapat organ perusahaan dan komite-komite pendukung Dewan Komisaris agar fungsi pengawasan dan pengambilan keputusan berjalan dengan efektif.

The Corporate Secretary is a supporting function of the Board of Directors and plays a strategic role in ensuring effective communication and information disclosure by the Company. This function makes an important contribution to maintaining the Company's reputation and credibility through effective engagement with regulators, business partners, industry associations, investors, capital market participants, and other institutions related to the Company's business activities at the provincial, national, and international levels.

In addition to serving as a liaison between the Company and external stakeholders, the Corporate Secretary also supports the Board of Directors in ensuring compliance with capital market regulations, including monitoring reporting obligations, submitting material information disclosures, organizing GMS, and providing accurate and timely information. This function also ensures that all corporate communication activities are aligned with the Company's code of ethics, applicable laws and regulations, and the implementation of GCG within the Company.

Internally, the Corporate Secretary is responsible for coordinating the management of corporate documents, developing communication guidelines, implementing policy dissemination programs, and providing administrative support to the Board of Commissioners and the Board of Directors. This role includes coordinating meetings of the Company's governing bodies and committees supporting the Board of Commissioners to ensure that oversight and decision-making processes are carried out effectively.

Untuk memaksimalkan peran dan fungsinya, Sekretaris Perusahaan berkoordinasi dengan berbagai unit terkait dalam merumuskan strategi komunikasi yang komprehensif. Implementasinya dilakukan melalui kanal informasi resmi Perseroan, termasuk situs web, publikasi media, serta kegiatan komunikasi yang dikelola bersama Divisi Investor Relations & Corporate Communications, guna memastikan tercapainya konsistensi pesan dan transparansi kepada seluruh pemangku kepentingan.

To maximize its role and functions, the Corporate Secretary coordinates with relevant units in formulating a comprehensive communication strategy. Implementation is carried out through the Company's official information channels, including its website, media publications, and communication activities managed in coordination with the Investor Relations & Corporate Communications Division, to ensure message consistency and transparency for all stakeholders.



Perseroan menetapkan bahwa Sekretaris Perusahaan menempati posisi satu tingkat di bawah Direksi dalam struktur organisasi Perseroan. Posisi ini memastikan Sekretaris Perusahaan dapat menjalankan fungsi koordinasi, kepatuhan, dan komunikasi korporat secara efektif serta mendukung kelancaran tugas Direksi.

**PENGANGKATAN DAN PEMBERHENTIAN SEKRETARIS PERUSAHAAN**

Pengangkatan Sekretaris Perusahaan dilakukan sesuai ketentuan Peraturan Otoritas Jasa Keuangan Nomor 35/POJK.04/2014 tentang Sekretaris Perusahaan Emiten atau Perusahaan Publik. Dalam proses pengangkatan, Perseroan mempertimbangkan kompetensi, pengetahuan, integritas, serta pemahaman mengenai kegiatan usaha dan ketentuan pasar modal. Pengangkatan dan pemberhentian Sekretaris Perusahaan merupakan kewenangan Presiden Direktur sebagaimana diatur dalam Anggaran Dasar dan kebijakan internal Perseroan.

**PROFIL SEKRETARIS PERUSAHAAN**

Perseroan telah menunjuk Ibu Yulean sebagai Sekretaris Perusahaan melalui Keputusan Direksi No. 017/SK-DIR/VI/2022 tanggal 22 Juni 2022. Pengangkatan tersebut telah disampaikan kepada Bursa Efek Indonesia dan Otoritas Jasa Keuangan melalui Surat Perseroan No. 051L/EPW-TJT/VI/2022 tanggal 22 Juni 2022 perihal Pemberitahuan Perubahan Sekretaris Perusahaan.

**APPOINTMENT AND DISMISSAL OF THE CORPORATE SECRETARY**

The appointment of the Corporate Secretary is conducted in accordance with Financial Services Authority Regulation No. 35/POJK.04/2014 on the Corporate Secretary of Issuers or Public Companies. In the appointment process, the Company considers competence, knowledge, integrity, and an understanding of the Company's business activities and capital market regulations. The appointment and dismissal of the Corporate Secretary are under the authority of the President Director, as stipulated in the Company's Articles of Association and internal policies.

**CORPORATE SECRETARY PROFILE**

The Company appointed Ms. Yulean as Corporate Secretary pursuant to the Board of Directors' Decree No. 017/SK-DIR/VI/2022 dated June 22, 2022. This appointment was notified to the Indonesia Stock Exchange and the Financial Services Authority through the Company's letter No. 051L/EPW-TJT/VI/2022 dated 22 June 2022 regarding the Notification of the Change of Corporate Secretary.



**Yulean**  
Sekretaris Perusahaan  
Corporate Secretary

|                           |                          |                                           |           |                                    |         |
|---------------------------|--------------------------|-------------------------------------------|-----------|------------------------------------|---------|
| <b>Usia</b><br><b>Age</b> | 45 tahun<br>45 years old | <b>Warga Negara</b><br><b>Nationality</b> | Indonesia | <b>Domisili</b><br><b>Domicile</b> | Jakarta |
|---------------------------|--------------------------|-------------------------------------------|-----------|------------------------------------|---------|

|                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Riwayat Pendidikan</b><br>Education         | Sarjana Hukum dari Universitas Atmajaya pada tahun 2002 dan gelar Master of Notary dari Universitas Indonesia pada tahun 2014.<br>Bachelor's degree in Law from Atma Jaya University (2002) and a Master of Notary degree from the University of Indonesia (2014).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>Pengalaman Kerja</b><br>Work Experience     | <ul style="list-style-type: none"><li>Associate Senior Lawyer LQ &amp; Q Law Lobby Consultants Law Firm dan ditempatkan di Indonesia Media Law &amp; Policy Center (2002-2005)</li><li>Senior Associate di HWMA Law Firm (2005-2006)</li><li>General Manager PT Iguana Technology (2006-2014)</li><li>Legal Division Head di PT MNC Studios International Tbk dan PT MNC Pictures (2014-2021)</li><li>Head Legal PT Surya Semesta Internusa Tbk pada (Juni 2021 - sekarang)</li><li>Associate Senior Lawyer at LQ &amp; Q Law Lobby Consultants Law Firm and placed at Indonesia Media Law &amp; Policy Center (2002-2005)</li><li>Senior Associate at HWMA Law Firm (2005-2006)</li><li>General Manager at PT Iguana Technology (2006-2014)</li><li>Legal Division Head at PT MNC Studios International Tbk and PT MNC Pictures (2014-2021)</li><li>Head Legal at PT Surya Semesta Internusa Tbk (June 201 - present)</li></ul> |
| <b>Rangkap Jabatan</b><br>Concurrent Positions | Beliau tidak memiliki rangkap jabatan di perusahaan lainnya.<br>She does not hold any concurrent positions in other companies.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>Hubungan Afiliasi</b><br>Affiliation        | Beliau tidak memiliki hubungan afiliasi, baik dengan anggota Direksi, anggota Dewan Komisaris lainnya, maupun dengan Pemegang Saham.<br>She has no affiliation relationship with any member of the Board of Directors, any other member of the Board of Commissioners, or any shareholder.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |

HAK DAN KEWAJIBAN SEKRETARIS PERUSAHAAN

- Hak dan kewajiban yang dimiliki Sekretaris Perusahaan mengacu pada ketentuan yang berlaku, meliputi:
- Sekretaris Perusahaan dan pegawai dalam unit kerja yang menjalankan fungsi Sekretaris Perusahaan wajib menjaga kerahasiaan dokumen, data dan informasi yang bersifat rahasia
  - Sekretaris Perusahaan dan pegawai dalam unit kerja yang menjalankan fungsi Sekretaris Perusahaan dilarang mengambil keuntungan pribadi baik secara langsung maupun tidak yang dapat merugikan Perseroan;
  - Dalam rangka meningkatkan pengetahuan dan pemahaman untuk membantu pelaksanaan tugasnya, Sekretaris Perusahaan harus mengikuti pendidikan dan/atau pelatihan;
  - Sekretaris Perusahaan wajib membuat laporan secara berkala paling kurang 1 (satu) kali dalam 1 (satu) tahun.

TUGAS DAN TANGGUNG JAWAB SEKRETARIS PERUSAHAAN

- Tugas dan tanggung jawab Sekretaris Perusahaan mengacu pada Peraturan OJK No.35/POJK.04/2014, antara lain:
1. Mengikuti perkembangan pasar modal, khususnya peraturan perundang-undangan yang berlaku di bidang pasar modal;
  2. Memberikan masukan kepada Direksi dan Dewan Komisaris untuk mematuhi ketentuan peraturan perundang-undangan di bidang pasar modal;
  3. Membantu Direksi dan Dewan Komisaris dalam pelaksanaan GCG yang meliputi:
    - a. Keterbukaan informasi kepada masyarakat, termasuk ketersediaan informasi pada website Perseroan;
    - b. Penyampaian laporan kepada Otoritas Jasa Keuangan tepat waktu;
    - c. Penyelenggaraan dan dokumentasi Rapat Umum Pemegang Saham;
    - d. Penyelenggaraan dan dokumentasi rapat Direksi dan/ atau Dewan Komisaris; dan
    - e. Pelaksanaan program orientasi terhadap Perseroan bagi Direksi dan/atau Dewan Komisaris
  4. Sebagai penghubung antara Pemegang Saham, Otoritas Jasa Keuangan, dan Pemangku Kepentingan lainnya.

RIGHTS AND OBLIGATIONS OF THE CORPORATE SECRETARY

- The rights and obligations of the Corporate Secretary refer to prevailing provisions, including the following:
- The Corporate Secretary and employees within the unit performing the Corporate Secretary function are required to maintain the confidentiality of documents, data, and information of a confidential nature.
  - The Corporate Secretary and employees within the unit performing the Corporate Secretary function are prohibited from obtaining personal benefits, directly or indirectly, that may be detrimental to the Company.
  - To enhance knowledge and understanding in support of the performance of duties, the Corporate Secretary is required to participate in education and/or training programs.
  - The Corporate Secretary is required to prepare periodic reports at least 1 (once) a year.

DUTIES AND RESPONSIBILITIES OF THE CORPORATE SECRETARY

- The duties and responsibilities of the Corporate Secretary refer to OJK Regulation No. 35/POJK.04/2014, are as follows:
1. Monitoring developments in the capital market, particularly applicable capital market laws and regulations;
  2. Providing input to the Board of Directors and the Board of Commissioners to ensure compliance with capital market laws and regulations;
  3. Assisting the Board of Directors and the Board of Commissioners in implementing GCG, including:
    - a. Information disclosure to the public, including ensuring the availability of information on the Company’s website;
    - b. Timely submission of reports to the Financial Services Authority;
    - c. Organizing and documenting the General Meeting of Shareholders;
    - d. Organizing and documenting meetings of the Board of Directors and/or the Board of Commissioners; and
    - e. Implementing the Company’s orientation program for members of the Board of Directors and/or the Board of Commissioners.
  4. Serving as a liaison between Shareholders, the Financial Services Authority, and other Stakeholders.

PELATIHAN DAN PENINGKATAN KOMPETENSI SEKRETARIS PERUSAHAAN

Untuk mendukung efektivitas pelaksanaan perannya, Perseroan menyediakan berbagai program peningkatan kompetensi bagi Sekretaris Perusahaan, termasuk pelatihan, seminar, dan pembaruan regulasi yang relevan dengan fungsi komunikasi dan kepatuhan. Informasi mengenai pelatihan dan kegiatan pengembangan kompetensi yang diikuti Sekretaris Perusahaan sepanjang tahun 2025 disajikan pada tabel berikut:

| Topik Pelatihan<br>Training Topic                                                                                                                                                                                                                                                                                                                  | Waktu Pelaksanaan<br>Date          | Penyelenggara<br>Organizer                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|--------------------------------------------------------|
| Sosialisasi ESG Reporting<br>ESG Reporting Dissemination                                                                                                                                                                                                                                                                                           | 22 Januari 2025<br>22 January 2025 | IDX                                                    |
| Sosialisasi POJK Nomor 45 Tahun 2024 tentang Pengembangan dan Penguatan Emiten dan Perusahaan Publik<br>Dissemination of POJK No. 45 of 2024 the Development and Strengthening of Issuers and Publicly-Traded Companies.                                                                                                                           | 6 Februari 2025<br>6 February 2025 | Otoritas Jasa Keuangan<br>Financial Services Authority |
| Menavigasi Tantangan ESG melalui Penguatan Kebijakan Good Corporate Governance Konfirmasi<br>Navigating ESG Challenges through Strengthening Good Corporate Governance Policies                                                                                                                                                                    | 18 Maret 2025<br>18 March 2025     | ICSA                                                   |
| Sosialisasi Perubahan Peraturan I-P<br>Dissemination of Amendments to I-P Regulations                                                                                                                                                                                                                                                              | 14 Mei 2025<br>14 May 2025         | IDX                                                    |
| Pembelian Kembali Saham Yang Dikeluarkan oleh Perusahaan Terbuka<br>Share Buyback by Public Companies                                                                                                                                                                                                                                              | 15 Mei 2025<br>15 May 2025         | ICSA                                                   |
| Musyawarah Anggota Asosiasi Emiten Indonesia (AEI) 2025<br>2025 Members’ Meeting of the Indonesian Listed Companies Association (AEI)                                                                                                                                                                                                              | 2 Juni 2025<br>2 June 2025         | AEI                                                    |
| Sosialisasi (POJK) Nomor 9 Tahun 2025 tentang Dematerialisasi Efek Bersifat Ekuitas dan Pengelolaan Aset yang Tidak Diklaim di Pasar Modal<br>Dissemination of POJK No. 9/2025 on the Dematerialization of Equity Securities and the Management of Unclaimed Assets in the Capital Market                                                          | 19 Juni 2025<br>19 June 2025       | OJK                                                    |
| Pendalaman POJK No. 4 Tahun 2024 tentang Laporan Kepemilikan Atau Setiap Perubahan Kepemilikan Saham Perusahaan Terbuka Dan Laporan Aktivitas Menjamin Saham Perusahaan<br>In-depth Session on POJK No. 4 of 2024 on Reports of Share Ownership or Any Changes in Share Ownership in Public Companies and Reports on Pledging Activities of Shares | 29 Juli 2025<br>29 July 2025       | AEI                                                    |
| Penerapan dan Pemahaman POJK Nomor 14 Tahun 2025<br>Implementation and Understanding of POJK No. 14 of 2025                                                                                                                                                                                                                                        | 31 Juli 2025<br>31 July 2025       | ICSA                                                   |
| Pembukaan Perdagangan dalam Rangka 48 Tahun Diaktifkannya Kembali Pasar Modal Indonesia<br>Opening Ceremony of Trading to Commemorate 48 Years Since the Reactivation of the Indonesian Capital Market                                                                                                                                             | 11 Agustus 2025<br>11 August 2025  | KPEI & Pasar Modal Indonesia                           |
| Sosialisasi POJK Nomor 14 tahun 2025<br>Dissemination of POJK No. 14 of 2025                                                                                                                                                                                                                                                                       | 26 Agustus 2025<br>26 August 2025  | OJK                                                    |
| Focus Group Discussion (FGD) POJK Nomor 9 tahun 2025 Dematerialisasi Efek Bersifat Ekuitas dan Pengelolaan Aset yang Tidak Diklaim di Pasar<br>Focus Group Discussion (FGD) on POJK No. 9/2025: Dematerialization of Equity Securities and Management of Unclaimed Assets in the Capital Market                                                    | 27 Agustus 2025<br>27 August 2025  | OJK                                                    |
| Sosialisasi SEOJK Nomor 10/SEOJK.04/2025<br>Dissemination of SEOJK No. 10/SEOJK.04/2025                                                                                                                                                                                                                                                            | 28 Agustus 2025<br>28 August 2025  | OJK                                                    |

CORPORATE SECRETARY TRAINING AND COMPETENCY DEVELOPMENT

To support the effective performance of the role, the Company provides various competency development programs for the Corporate Secretary, including training, seminars, and regulatory updates relevant to communication and compliance functions. Training and competency development activities attended by the Corporate Secretary throughout 2025 were as follows:

| Topik Pelatihan<br>Training Topic                                                                                                                                                                                                                   | Waktu Pelaksanaan<br>Date            | Penyelenggara<br>Organizer |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|----------------------------|
| Pendalaman Peraturan Otoritas Jasa Keuangan Nomor 17 Tahun 2020 Tentang Transaksi Material dan Perubahan Kegiatan Usaha<br>In-depth Session on OJK Regulation No. 17 of 2020 on Material Transactions and Changes in Business Activities            | 1 September 2025                     | ICSA                       |
| Peran Corporate Secretary dalam Kewajiban Pajak Emiten, M&A, dan Transaksi Saham<br>The Role of the Corporate Secretary in Issuers’ Tax Compliance, M&A, and Share Transactions                                                                     | 9 September 2025                     | ICSA                       |
| Bincang-bincang Dividen Spesial & Penawaran Umum oleh Pemegang Saham<br>Special Dividend and Shareholders’ Public Offering Discussion                                                                                                               | 28 November 2025                     | ICSA                       |
| Pendalaman Peraturan Otoritas Jasa Keuangan Nomor 42 Tahun 2020 tentang Transaksi Afiliasi dan Transaksi Benturan Kepentingan<br>In-depth Session on OJK Regulation No. 42 of 2020 on Affiliated Transactions and Conflict-of-Interest Transactions | 2 Desember 2025<br>2 December 2025   | ICSA                       |
| Sosialisasi platform pelaporan perubahan kepemilikan saham<br>Dissemination of the Share Ownership Change Reporting Platform                                                                                                                        | 19 Desember 2025<br>19 December 2025 | KSEI                       |

PELAKSANAAN TUGAS SEKRETARIS PERUSAHAAN

Sekretaris Perusahaan melaksanakan fungsi komunikasi, kepatuhan, dan koordinasi korporat sepanjang tahun 2025 sesuai tugas dan tanggung jawabnya. Pelaksanaan tugas tersebut disampaikan kepada Direksi secara berkala sebagai bagian dari mekanisme akuntabilitas.

Secara garis besar, berbagai kegiatan yang telah dilakukan dalam mendukung kelancaran komunikasi dan keterbukaan informasi Perseroan pada tahun berjalan, antara lain:

- Menyelenggarakan RUPS Tahunan 2025 untuk pertanggungjawaban tahun buku yang berakhir 31 Desember 2025 pada 13 Juni 2025;
- Melaksanakan pelaporan Registrasi Bulanan Efek kepada PT Bursa Efek Indonesia (Januari- Desember 2025) melalui fasilitas *e-Reporting*;
- Menyelenggarakan dan memberikan masukan kepada rapat Direksi secara berkala dan rencana kerja Perseroan dan Entitas Anak untuk lima tahunan;
- Menyampaikan informasi terkait perkembangan Perseroan melalui Siaran Pers sebanyak 13 (tiga belas) kali;
- Melaksanakan keterbukaan informasi mengenai perkembangan dan tindakan korporasi yang perlu disampaikan kepada Pemegang Saham, investor, dan masyarakat Indonesia melalui OJK dan PT Bursa Efek Indonesia; dan
- Penyusunan Laporan Tahunan dan Laporan Keberlanjutan Perseroan untuk Tahun 2025.

IMPLEMENTATION OF THE CORPORATE SECRETARY’S DUTIES

Throughout 2025, the Corporate Secretary carried out communication, compliance, and corporate coordination functions in accordance with his/her duties and responsibilities. The implementation of these duties was reported periodically to the Board of Directors as part of the accountability mechanism.

In general, the key activities undertaken during the year to support the Company’s communications and information disclosure were as follows:

- Organizing the 2025 AGMS for the accountability of the financial year ended 31 December 2025, held on 13 June 2025;
- Submitting the Monthly Securities Registration reports to PT Bursa Efek Indonesia (January-December 2025) through the *e-Reporting* facility;
- Organizing and providing input to periodic meetings of the Board of Directors, as well as the Company and Subsidiaries’ five-year work plan;
- Disseminating information on the Company’s developments through 13 (thirteen) press releases;
- Carrying out information disclosure on developments and corporate actions that must be communicated to shareholders, investors, and the public in Indonesia through the OJK and PT Bursa Efek Indonesia; and
- Preparing the Company’s 2025 Annual Report and Sustainability Report.

Selain kegiatan utama tersebut, Sekretaris Perusahaan juga melaksanakan berbagai fungsi kesekretariatan lainnya yang berkaitan dengan keterbukaan informasi dan komunikasi korporat, termasuk penyelenggaraan Paparan Publik, pemanfaatan media komunikasi eksternal, kegiatan media relations, serta penyampaian keterbukaan informasi kepada publik. Rincian kegiatan dimaksud disajikan sebagai berikut:

In addition to these core activities, the Corporate Secretary also performed other secretarial functions related to information disclosure and corporate communications, including organizing Public Exposes, utilizing external communication channels, conducting media relations activities, and submitting public disclosures. The details of these activities are as follows:

1. Keterbukaan Informasi

Keterbukaan informasi Perseroan sepanjang tahun 2025 adalah sebagai berikut:

1. Information Disclosure

The Company’s information disclosure activities throughout 2025 were as follows:

| No. | Tanggal<br>Date                    | Perihal<br>Subject                                                                                                                                                        |
|-----|------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1   | 2 Januari 2025<br>2 January 2025   | Laporan Volatilitas Transaksi<br>Transaction Volatility Report                                                                                                            |
| 2   | 8 Januari 2025<br>8 January 2025   | Keterbukaan Informasi BCA – PT Suryalaya Anindita International<br>Information Disclosure: BCA – PT Suryalaya Anindita International                                      |
| 3   | 19 Januari 2025<br>19 January 2025 | Keterbukaan Informasi Kebakaran Glodok Plaza<br>Information Disclosure: Glodok Plaza Fire                                                                                 |
| 4   | 25 Maret 2025<br>25 March 2025     | Perubahan Akuntan Publik<br>Change of Public Accountant                                                                                                                   |
| 5   | 29 April 2025                      | Penyampaian Mata Acara RUPST<br>Submission of AGMS Agenda Items                                                                                                           |
| 6   | 7 Mei 2025<br>7 May 2025           | Pemberitahuan Pengumuman RUPST<br>Notice of AGMS Announcement                                                                                                             |
| 7   | 8 Mei 2025<br>8 May 2025           | Penyampaian Bukti Iklan Pengumuman RUPS<br>Submission of Evidence of AGMS Announcement Advertisement                                                                      |
| 8   | 22 May 2025<br>22 May 2025         | Panggilan RUPST<br>Notice of AGMS Convening                                                                                                                               |
| 9   | 22 May 2025<br>22 May 2025         | Bukti Panggilan RUPST<br>Evidence of AGMS Convening Notice                                                                                                                |
| 10  | 27 May 2025<br>27 May 2025         | Permintaan Penjelasan volatilitas<br>Request for Explanation on Transaction Volatility                                                                                    |
| 11  | 28 May 2025<br>28 May 2025         | Pendirian Anak Perusahaan Baru Perseroan<br>Establishment of a New Subsidiary of the Company                                                                              |
| 12  | 05 Juni 2025<br>05 June 2025       | Perubahan Internal Audit<br>Change of Internal Audit Function/Head of Internal Audit                                                                                      |
| 13  | 05 Juni 2025<br>05 June 2025       | Keterbukaan Informasi Pemegang Saham Tertentu<br>Information Disclosure on Certain Shareholders                                                                           |
| 14  | 16 Juni 2025<br>16 June 2025       | Ringkasan Risalah Rapat Umum Para Pemegang Saham Tahunan<br>Summary of Minutes of the Annual General Meeting of Shareholders                                              |
| 15  | 16 Juni 2025<br>16 June 2025       | Penyampaian Bukti Iklan Hasil RUPS<br>Submission of Evidence of AGMS Resolutions Advertisement                                                                            |
| 16  | 17 Juni 2025<br>17 June 2025       | Keterbukaan Informasi terkait Aksi Korporasi – Dividen Tunai<br>Information Disclosure on Corporate Action - Cash Dividend                                                |
| 17  | 18 Juni 2025<br>18 June 2025       | Laporan Kepemilikan atau Setiap Perubahan Kepemilikan Saham Perusahaan Terbuka<br>Report on Share Ownership or Any Changes in Share Ownership in a Public Company         |
| 18  | 26 Juni 2025<br>26 June 2025       | Laporan Realisasi Penggunaan Jasa Akuntan Publik dan Kantor Akuntan<br>Report on the Realization of the Use of Services of Public Accountants and Public Accounting Firms |
| 19  | 09 Juli 2025<br>09 July 2025       | Permintaan Informasi oleh Emiten dan Perusahaan Publik mengenai Lainnya – Akta BA<br>Information Request by Issuers and Public Companies – Deed of Meeting Minutes        |
| 20  | 23 Juli 2025<br>23 July 2025       | Laporan Pengalihan Kembali Saham Hasil Buyback<br>Report on the Re-transfer of Shares Resulting from the Buyback                                                          |
| 21  | 24 Juli 2025<br>24 July 2025       | (KOREKSI) Laporan Pengalihan Kembali Saham Hasil Buyback<br>(CORRECTION) Report on the Re-transfer of Shares Resulting from the Buyback                                   |

| No. | Tanggal<br>Date                    | Perihal<br>Subject                                                                                                                                                        |
|-----|------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 22  | 31 Juli 2025<br>31 July 2025       | Laporan Kepemilikan atau Setiap Perubahan Kepemilikan Saham Perusahaan Terbuka<br>Report on Share Ownership or Any Changes in Share Ownership in a Public Company         |
| 23  | 6 Agustus 2025<br>6 August 2025    | Laporan Kepemilikan atau Setiap Perubahan Kepemilikan Saham Perusahaan Terbuka<br>Report on Share Ownership or Any Changes in Share Ownership in a Public Company         |
| 24  | 6 Agustus 2025<br>6 August 2025    | Laporan Kepemilikan atau Setiap Perubahan Kepemilikan Saham Perusahaan Terbuka<br>Report on Share Ownership or Any Changes in Share Ownership in a Public Company         |
| 25  | 22 Agustus 2025<br>22 August 2025  | Rencana Penyelenggaraan Public Expose<br>Plan to Hold a Public Expose                                                                                                     |
| 26  | 01 September 2025                  | Penyampaian Materi Public Expose<br>Submission of Public Expose Materials                                                                                                 |
| 27  | 09 September 2025                  | Laporan Hasil Public Expose<br>Public Expose Outcome Report                                                                                                               |
| 28  | 24 Oktober 2025<br>24 October 2025 | Keterbukaan Informasi - Rencana Restrukturisasi PT Suryalaya Anindita International<br>Information Disclosure - Restructuring Plan of PT Suryalaya Anindita International |
| 29  | 11 November 2025                   | Penunjukkan AP/KAP 2026<br>Appointment of Public Accountant/Public Accounting Firm for 2026                                                                               |
| 30  | 18 November 2025                   | Penelaahan LKTT 2025 SSIA<br>Review of SSIA's 2025 Annual Financial Statements                                                                                            |
| 31  | 3 Desember 2025<br>3 December 2025 | Keterbukaan Informasi - Transaksi Afiliasi<br>Information Disclosure - Affiliated Transaction                                                                             |

2. Paparan Publik

Paparan Publik (Public Expose) menjadi salah satu sarana utama bagi Perseroan untuk menjelaskan capaian kinerja, strategi bisnis, serta prospek usaha secara terbuka dan mudah diakses sesuai ketentuan pasar modal. Sesuai peraturan yang berlaku, Perseroan diwajibkan menyelenggarakan Public Expose sekurang-kurangnya 1(satu) kali dalam setahun.

Pada tahun 2025, Perseroan telah menyelenggarakan 1(satu) kali *Public Expose* pada tanggal 8 September 2025 yang dilaksanakan secara *online* dan dihadiri oleh 143 (seratus empat puluh tiga) peserta.

3. Hubungan Media (*Media Relations*) dan Media Komunikasi Eksternal

Perseroan memanfaatkan berbagai saluran media sebagai bagian dari strategi komunikasi eksternal untuk memastikan penyampaian informasi yang akurat, transparan, dan mudah diakses oleh publik serta Pemangku Kepentingan. Melalui kegiatan media relations, Perseroan menjaga hubungan yang konstruktif dengan media dan menyampaikan informasi terkini terkait kinerja maupun perkembangan bisnis melalui siaran pers (press release).

2. Public Expose

The Public Expose serves as one of the Company's key channels to openly and accessibly communicate its performance achievements, business strategy, and business outlook in accordance with capital market regulations. Under the prevailing regulations, the Company is required to hold a Public Expose at least 1(once) a year.

In 2025, the Company held 1 (one) Public Expose on 8 September 2025, which was conducted online and attended by 143 (one hundred and forty-three) participants.

3. Media Relations and External Communication Channels

The Company utilizes various media channels as part of its external communication strategy to ensure that information is delivered accurately, transparently, and in an easily accessible manner to the public and stakeholders. Through media relations activities, the Company maintains constructive relationships with the media and provides the latest information on its performance and business developments through press releases.

Sepanjang tahun 2025, Perseroan telah menerbitkan tiga belas (13) siaran pers, dengan rincian sebagai berikut:

Throughout 2025, the Company issued 13 (thirteen) press releases, as follows:

| No. | Tanggal Siaran Pers<br>Press Release Date | Judul Siaran Pers<br>Press Release Title                                                                                                                                                                                            |
|-----|-------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1   | 7 Januari 2025<br>7 January 2025          | Tandatangan Perpanjangan LUDA: Komitmen Jangka Panjang untuk Lot N1 The Nusa Dua<br>Signing of LUDA Extension: A Long-Term Commitment to Lot N1 at The Nusa Dua                                                                     |
| 2   | 22 Januari 2025<br>22 January 2025        | Manajemen Glodok Plaza Telah Menjalankan Standar Keselamatan dan Keamanan Sesuai Aturan yang Berlaku<br>Glodok Plaza Management Has Implemented Safety and Security Standards in Compliance with Applicable Regulations             |
| 3   | 26 Maret 2025<br>26 March 2025            | Kesuksesan Konsisten: SSIA Meraih Performa Kuat Selama 2024<br>Consistent Success: SSIA Engines Performed Strongly in FY24                                                                                                          |
| 4   | 5 Mei 2025<br>5 May 2025                  | SSIA Melaporkan Hasil Kinerja Keuangan 1Q25, Didorong oleh Sektor Properti dan Konstruksi<br>SSIA Reports 1Q25 Earning Results, Driven by Property & Construction Sectors                                                           |
| 5   | 20 Mei 2025<br>20 May 2025                | Perkuat Posisi di Pasar Jepang, Suryacipta Jalin Kerjasama dengan Sumitomo untuk Subang Smartpolitan<br>Strengthening Its Position in the Japanese Market, Suryacipta Establishes Partnership with Sumitomo for Subang Smartpolitan |
| 6   | 22 Mei 2025<br>22 May 2025                | Suryacipta Promosikan Peluang Investasi di Jawa Barat pada World Expo 2025 Osaka<br>Suryacipta Promotes Investment Opportunities in West Java at World Expo 2025 Osaka                                                              |
| 7   | 23 Mei 2025<br>23 May 2025                | Rapat Umum Pemegang Saham Tahunan PT Nusa Raya Cipta Tbk Tahun Buku 2024<br>Annual General Meeting of Shareholders of PT Nusa Raya Cipta Tbk for Fiscal Year 2024)                                                                  |
| 8   | 13 Juni 2025<br>13 June 2025              | RUPST SSIA Sepakat Bagikan Dividen Sebesar Rp 70,58 Miliar<br>SSIA's AGMS Announce Dividend Distribution with Total Rp70.58 billion                                                                                                 |
| 9   | 4 Agustus 2025<br>4 August 2025           | Kinerja Semester Pertama tahun 2025 SSIA – Melawan Ketidakpastian dengan Pertumbuhan yang Solid di Bisnis Properti<br>1H25 Results - Taming Down The Uncertainty with Solid Growth in Property Segment                              |
| 10  | 8 September 2025                          | SSIA Optimis Capai Target 2025 Meski Hadapi Tantangan<br>SSIA Optimist to Achieve 2025's Target Amid Uncertainty                                                                                                                    |
| 11  | 3 November 2025                           | Laporan Kinerja Sembilan Bulan 2025 – Kunci Titik Balik Kinerja Perseroan didukung Pertumbuhan secara Kuartalan yang Solid<br>9M25 Results – A Pivotal Turning Point Fueled by Robust QoQ Growth                                    |
| 12  | 4 November 2025                           | Festive Season of Wonder at Umana Bali<br>Musim Liburan Penuh Keajaiban di Umana Bali                                                                                                                                               |
| 13  | 23 Desember 2025<br>23 December 2025      | PT Surya Semesta Internusa Tbk dan BATIQA Hotels Memberikan Bantuan Bagi korban Bencana di Sumatera Barat<br>PT Surya Semesta Internusa Tbk and BATIQA Hotels Provide Support to Disaster Victims in West Sumatera)                 |

Selain itu, Perseroan menggunakan beragam media sebagai sarana publikasi, termasuk media cetak seperti Bisnis Indonesia, Kontan, Harian Neraca, Kompas, Rakyat Merdeka, Investor Daily, Media Indonesia, dan The Jakarta Post, serta media online seperti Kontan.co.id, Bisnis.com, Kompas.com, Indopremier.com, Emitennews.com, WartaEkonomi.com, Suara.com, IDNFinancials.com, bloombergtechnoz.com, investor.id, IDXChannel.com dan Liputan6.com.

In addition, the Company utilizes various media outlets as publication channels, including print media such as Bisnis Indonesia, Kontan, Harian Neraca, Kompas, Rakyat Merdeka, Investor Daily, Media Indonesia, and The Jakarta Post, as well as online media such as Kontan.co.id, Bisnis.com, Kompas.com, Indopremier.com, Emitennews.com, WartaEkonomi.com, Suara.com, IDNFinancials.com, bloombergtechnoz.com, investor.id, IDXChannel.com, and Liputan6.com.

Kanal-kanal tersebut digunakan untuk menyampaikan informasi seperti Laporan Keuangan, Risalah RUPS, Paparan Publik, dan informasi korporat lainnya.

These channels are used to disseminate information such as Financial Statements, Minutes of the General Meeting of Shareholders, Public Expose materials, and other corporate information.

# UNIT AUDIT INTERNAL

## INTERNAL AUDIT UNIT

Dalam menjaga kepentingan Perseroan, sikap antisipatif menjadi bagian penting dalam memastikan kegiatan usaha tetap berjalan efektif dan sesuai ketentuan. Oleh karena itu, Perseroan secara berkelanjutan mengevaluasi dan meningkatkan efektivitas manajemen risiko, pengendalian internal, serta penerapan tata kelola perusahaan. Perseroan mendorong seluruh elemen untuk turut terlibat dalam proses dan pelaksanaannya sehingga tercipta efektivitas dan efisiensi operasi, keandalan pelaporan keuangan, serta kepatuhan terhadap hukum dan peraturan yang berlaku.

Dalam pelaksanaannya, seluruh kegiatan yang berkaitan dengan aktivitas pengendalian internal Perseroan dijalankan oleh Unit Audit Internal yang dibentuk dengan mengacu kepada POJK Nomor 56/POJK.04/2015 tentang Pembentukan dan Pedoman Penyusunan Piagam Unit Audit Internal.

Unit Audit Internal di Perseroan berada di bawah dan bertanggung jawab langsung kepada Presiden Direktur. Unit Audit Internal juga berkoordinasi dengan Komite Audit dan Auditor Eksternal untuk memberikan pendapat profesional, independen, dan objektif kepada Direktur Utama atas jalannya aktivitas dan kegiatan operasional Perseroan. Sebagai Unit Kerja Strategis bagi Manajemen, Unit Audit Internal menjalankan fungsi assurance dan konsultatif guna menyelaraskan aktivitas Manajemen dengan Visi, Misi dan Tujuan Perseroan.

### PIHAK YANG MENGANGKAT DAN MEMBERHENTIKAN KEPALA UNIT AUDIT INTERNAL

Pengangkatan dan pemberhentian Kepala Unit Audit Internal dilakukan oleh Presiden Direktur setelah memperoleh persetujuan Dewan Komisaris. Dasar hukum pengangkatan Kepala Unit Audit Internal mengacu pada POJK No. 56/POJK.04/2015 tentang Pembentukan dan Pedoman Penyusunan Piagam Unit Audit Internal.

Unit Audit Internal Perseroan diketuai oleh Kristoforus Paulus Kiarang, yang ditunjuk berdasarkan keputusan Direksi Perseroan No. 008L/SK-DIR/V/2025 tanggal 5 Juni 2025. Sebelumnya yang bersangkutan telah berpengalaman sebagai external auditor selama 10 (sepuluh) tahun pada Kantor Akuntan Publik Prasetyo, Utomo and Company, dengan jabatan terakhir sebagai Partner Audit, dan sebagai Business Consulting Partner pada PB Utama Consulting selama 3 (tiga) tahun dan pada PT GMT Asset Management selama 2 (dua) tahun, serta menjabat sebagai Direktur pada PT Bank Bisnis Internasional selama 6 (enam) tahun.

In safeguarding the Company's interests, a proactive approach is an essential element in ensuring that business activities continue to operate effectively and in compliance with applicable regulations. Accordingly, the Company continuously evaluates and enhances the effectiveness of its risk management, internal control, and the implementation of good corporate governance. The Company encourages all elements within the organization to be actively involved in these processes and their implementation, thereby ensuring operational effectiveness and efficiency, the reliability of financial reporting, and compliance with prevailing laws and regulations.

In practice, all activities related to the Company's internal control are carried out by the Internal Audit Unit, which was established in accordance with POJK No. 56/POJK.04/2015 on the Establishment and Guidance for Preparing Internal Audit Unit Charter.

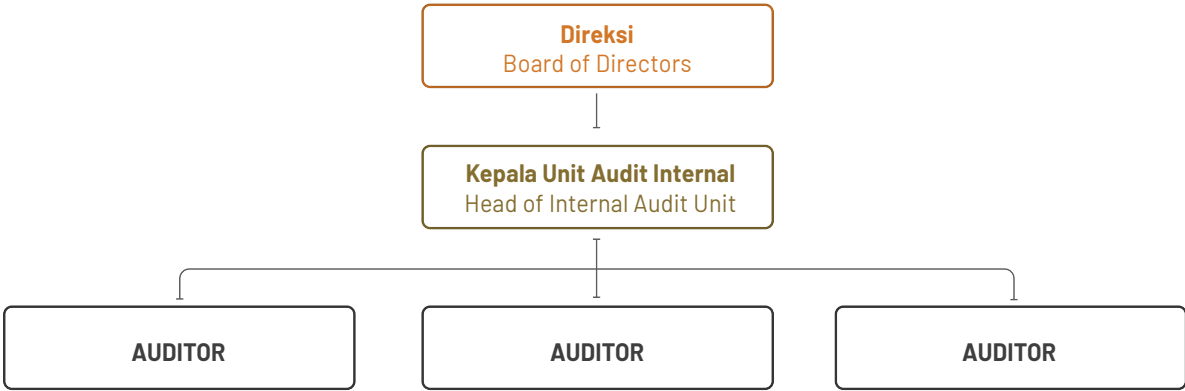
The Company's Internal Audit Unit operates under and is directly accountable to the President Director. The Internal Audit Unit also coordinates with the Audit Committee and External Auditors to provide professional, independent, and objective opinions to the President Director regarding the Company's activities and operational performance. As a strategic working unit for Management, the Internal Audit Unit performs assurance and consulting functions to align Management's activities with the Company's Vision, Mission, and Objectives.

### APPOINTMENT AND DISMISSAL OF THE HEAD OF THE INTERNAL AUDIT UNIT

The appointment and dismissal of the Head of the Internal Audit Unit are carried out by the President Director with the approval of the Board of Commissioners. The legal basis for the appointment of the Head of the Internal Audit Unit refers to POJK No. 56/POJK.04/2015 on the Establishment and Guidance for Preparing Internal Audit Unit Charter.

The Company's Internal Audit Unit is headed by Kristoforus Paulus Kiarang, who was appointed based on the Board of Directors' Decree No. 008L/SK-DIR/V/2025 dated June 5, 2025. The Internal Audit Unit is headed by Kristoforus Paulus Kiarang, who was appointed pursuant to the Board of Directors Decree No. 008L/SK-DIR/V/2025 dated 5 June 2025. Prior to his appointment, he had 10 (ten) years of experience as an external auditor at Prasetyo, Utomo & Co., with his last position being Audit Partner, and he also served as Business Consulting Partner at PB Utama Consulting for 3 (three) years and at PT GMT Asset Management for 2 (two) years, as well as Director at PT Bank Bisnis Internasional for 6 (six) years.

**Struktur Organisasi Audit Internal**  
Internal Audit Unit's Organizational Structure



Sesuai struktur organisasi SSIA, Unit Audit Internal berada di bawah Presiden Direktur dan bertanggung jawab langsung kepada Presiden Direktur. Auditor yang duduk dalam Unit Audit Internal bertanggung jawab secara langsung kepada kepala Unit Audit Internal. Auditor dilarang merangkap tugas dan jabatan terkait pelaksanaan kegiatan operasional baik di Perseroan maupun Entitas Anak Perseroan.

### PIAGAM AUDIT INTERNAL

Piagam Audit Internal (*Internal Audit Charter*) merupakan pedoman kerja bagi Unit Audit Internal yang menjadi acuan dalam melaksanakan seluruh kegiatan audit untuk memastikan berjalannya sistem pengendalian internal yang efektif. Internal Audit Charter disusun sesuai dengan standar dan ketentuan yang berlaku dan dimutakhirkan secara berkala sesuai kebutuhan.

Piagam Audit Internal telah disahkan oleh Direksi dan disetujui oleh Dewan Komisaris pada tanggal 23 Desember 2009. Piagam tersebut mengatur struktur dan kedudukan Unit Audit Internal, tugas dan tanggung jawab, wewenang, kode etik, serta hubungan kerja dengan pihak-pihak terkait.

### TUGAS DAN TANGGUNG JAWAB UNIT AUDIT INTERNAL

Tugas dan tanggung jawab Unit Audit Internal sesuai dengan Piagam Audit Internal adalah untuk memastikan efektivitas sistem pengendalian internal sesuai dengan ketentuan dan peraturan serta kebijakan SSIA yang telah ditetapkan. Tugas dan tanggung jawab tersebut antara lain:

- a. Menyusun dan melaksanakan rencana audit internal tahunan;
- b. Menguji dan mengevaluasi pelaksanaan pengendalian interen dan sistem manajemen risiko sesuai dengan kebijakan Perusahaan;

In accordance with SSIA's organizational structure, the Internal Audit Unit operates under and is directly accountable to the President Director. Auditors serving in the Internal Audit Unit report directly to the Head of the Internal Audit Unit. Auditors are prohibited from holding concurrent duties or positions related to operational activities, either within the Company or its Subsidiaries.

### INTERNAL AUDIT CHARTER

The Internal Audit Charter serves as the working guideline for the Internal Audit Unit and acts as a reference in carrying out all audit activities to ensure the effective implementation of the internal control system. The Internal Audit Charter is prepared in accordance with applicable standards and regulations and is updated periodically as necessary.

The Internal Audit Charter was ratified by the Board of Directors and approved by the Board of Commissioners on 23 December 2009. The Charter governs the structure and position of the Internal Audit Unit, its duties and responsibilities, authority, code of ethics, and working relationships with related parties.

### DUTIES AND RESPONSIBILITIES OF THE INTERNAL AUDIT UNIT

In accordance with the Internal Audit Charter, the duties and responsibilities of the Internal Audit Unit are to ensure the effectiveness of the internal control system in compliance with applicable laws and regulations as well as SSIA's established policies. These duties and responsibilities include, among others:

- a. Preparing and implementing the annual internal audit plan;
- b. Examining and evaluating the implementation of internal controls and risk management systems in accordance with the Company's policies;

- c. Melakukan pemeriksaan dan penilaian atas efisiensi dan efektifitas dibidang keuangan, akuntansi, operasional, sumber daya manusia, pemasaran, teknologi informasi dan kegiatan lainnya;
- d. Memberikan saran perbaikan dan informasi yang obyektif tentang kegiatan yang diperiksa pada semua tingkat manajemen;
- e. Memantau, menganalisis dan melaporkan pelaksanaan tindak lanjut perbaikan yang telah disarankan;
- f. Bekerja sama dengan Komite Audit;
- g. Menyusun program untuk mengevaluasi mutu kegiatan audit internal yang dilakukannya;
- h. Melakukan pemeriksaan khusus apabila diperlukan;
- i. Membuat laporan hasil audit dan menyampaikan laporan tersebut kepada Presiden Direktur dan Dewan Komisaris.

**WEWENANG UNIT AUDIT INTERNAL**

- Wewenang Unit Audit internal sebagaimana tercantum di dalam Piagam Audit Internal adalah sebagai berikut:
- a. Mengakses seluruh informasi yang relevan tentang Perusahaan yang terkait dengan tugas dan fungsinya;
  - b. Melakukan komunikasi secara langsung dengan Direksi, Dewan Komisaris dan atau Komite Audit serta anggota dari Direksi, Dewan Komisaris dan atau Komite Audit;
  - c. Mengadakan rapat secara berkala dan insidentil dengan Direksi, Dewan Komisaris dan atau Komite Audit; dan
  - d. Melakukan koordinasi kegiatannya dengan kegiatan auditor eksternal.

**PENGEMBANGAN KOMPETENSI**

Setiap tahunnya, Perseroan mengalokasikan dana untuk memfasilitasi peningkatan kompetensi Auditor Internal. Peningkatan kompetensi dilakukan melalui pelatihan yang diselenggarakan bersama fasilitator In-House atau dengan melibatkan Lembaga Pendidikan Eksternal. Program yang diikuti diselenggarakan oleh institusi pelatihan yang berpengalaman dalam memberikan kursus/seminar/lokakarya terkait peningkatan kompetensi Auditor

Pelatihan yang telah diikuti Unit Audit Internal sepanjang tahun 2025 adalah sebagai berikut::

| Topik Pelatihan<br>Training Topic         | Waktu Pelaksanaan<br>Date              | Penyelenggara<br>Organizer               |
|-------------------------------------------|----------------------------------------|------------------------------------------|
| Procurement Audit<br>Audit of Procurement | 1-2 Desember 2025<br>1-2 December 2025 | Yayasan Pendidikan Internal Audit (YPIA) |

- c. Conducting reviews and assessments of efficiency and effectiveness in the areas of finance, accounting, operations, human resources, marketing, information technology, and other activities;
- d. Providing recommendations for improvement and objective information on the activities reviewed at all levels of management;
- e. Monitoring, analyzing, and reporting on the implementation of follow-up actions for recommended improvements;
- f. Coordinating and cooperating with the Audit Committee;
- g. Developing programs to evaluate the quality of the internal audit activities performed;
- h. Conducting special audits when necessary; and
- i. Preparing audit reports and submitting such reports to the President Director and the Board of Commissioners.

**AUTHORITY OF THE INTERNAL AUDIT UNIT**

- The authority of the Internal Audit Unit as stipulated in the Internal Audit Charter are as follows:
- a. Accessing all information relevant to the Company in relation to its duties and functions;
  - b. Communicating directly with the Board of Directors, the Board of Commissioners, and/or the Audit Committee, as well as individual members of the Board of Directors, the Board of Commissioners, and/or the Audit Committee;
  - c. Holding regular and ad hoc meetings with the Board of Directors, the Board of Commissioners, and/or the Audit Committee; and
  - d. Coordinating its activities with those of the External Auditors.

**COMPETENCY DEVELOPMENT**

Competency Development Each year, the Company allocates a dedicated budget to support the ongoing professional development of its Internal Auditors. Competency enhancement is carried out through training programs delivered either by in-house facilitators or by external educational institutions. These programs are organized by established training providers with proven experience in delivering courses, seminars, and workshops aimed at strengthening the capabilities of Internal Auditors.

The training programs attended by the Internal Audit Unit throughout 2025 were as follows:

**PELAKSANAAN KEGIATAN UNIT AUDIT INTERNAL**

Unit Audit Internal telah melaksanakan audit sesuai dengan program kerja pemeriksaan tahunan tahun 2025 yang disampaikan kepada Presiden Direktur.

Pelaksanaan kegiatan audit internal dilakukan melalui pendekatan risiko yang meliputi perencanaan audit, pelaksanaan audit, evaluasi temuan, pembahasan dan komunikasi hasil audit dengan Auditee, pembuatan laporan hasil audit dan rekomendasi serta pemantauan pelaksanaan tindak lanjutnya.

- Pelaksanaan kegiatan Unit Audit Internal pada tahun 2025 telah dilaporkan langsung secara berkala kepada Presiden Direktur, yang mencakup hal-hal sebagai berikut:
- Status & hasil pelaksanaan Rencana Audit Tahunan dan kecukupan sumber daya unit.
  - Hasil penelaahan atas kecukupan dan efektivitas pengendalian internal dari proses operasi Auditee.
  - Isu penting sehubungan dengan pengendalian internal Auditee dan rekomendasi perbaikan yang perlu dilakukan

**TINDAK LANJUT HASIL TEMUAN AUDIT**

Sepanjang tahun 2025, Unit Audit Internal telah melaporkan hasil temuan audit sebagaimana tertuang dalam Laporan Hasil Pemeriksaan (LHP) yang memuat saran/rekomendasi atas temuan pemeriksaan. Saran tersebut harus ditindaklanjuti oleh Auditee dalam waktu yang telah ditentukan.

Secara berkala, Unit Audit Internal melakukan monitoring terhadap auditee atas tindak lanjut hasil temuan audit dan melaporkannya kepada Presiden Direktur.

**IMPLEMENTATION OF INTERNAL AUDIT UNIT ACTIVITIES**

The Internal Audit Unit carried out audit activities in accordance with the 2025 Annual Audit Plan, which was submitted to the President Director.

Internal audit activities were conducted using a risk-based approach, encompassing audit planning, audit execution, evaluation of findings, discussion and communication of audit results with the auditees, preparation of audit reports and recommendations, as well as monitoring the implementation of follow-up actions.

- Throughout 2025, the activities of the Internal Audit Unit were reported directly and periodically to the President Director, covering, among others, the following matters:
- The status and results of the implementation of the Annual Audit Plan and the adequacy of the Unit’s resources;
  - The results of reviews on the adequacy and effectiveness of internal controls over the auditees’ operational processes; and
  - Significant issues related to the auditees’ internal controls and the recommended corrective actions.

**FOLLOW-UP ON AUDIT FINDINGS**

Throughout 2025, the Internal Audit Unit reported audit findings as set out in the Audit Report (Laporan Hasil Pemeriksaan/LHP), which contained recommendations for improvement arising from the audit findings. Such recommendations are required to be followed up by the auditees within the prescribed timeframe.

On a periodic basis, the Internal Audit Unit monitors the auditees’ follow-up actions on audit findings and reports the results to the President Director.

SISTEM PENGENDALIAN INTERNAL  
INTERNAL CONTROL SYSTEM

Perseroan memaknai sistem pengendalian internal sebagai serangkaian kebijakan dan prosedur yang melindungi Perseroan dari segala bentuk penyimpangan dan kecurangan (*fraud*), memastikan informasi yang akurat dan memastikan bahwa perundang-undangan serta peraturan dipatuhi sebagaimana mestinya. Oleh karena itu, peranan sistem pengendalian internal sangat signifikan dalam upaya memenuhi aspirasi Pemangku Kepentingan.

Perseroan menetapkan suatu sistem pengendalian internal yang efektif untuk mengamankan investasi dan aset Perseroan yang antara lain mencakup lingkungan pengendalian, pengkajian, dan pengelolaan risiko aktivitas pengendalian, sistem informasi dan komunikasi serta monitoring. Penerapan sistem pengendalian internal yang andal bertujuan untuk membantu tugas pokok manajemen SSIA dalam mengelola dan mengamankan nilai investasi dan kekayaan Perseroan.

Perseroan telah menyusun dan memiliki Sistem Pengendalian Internal berupa serangkaian kebijakan dan prosedur standar dalam menjalankan setiap kebijakan operasionalnya serta sistem informasi dan pelaporan untuk menunjang pengambilan keputusan Manajemen. Sistem ini terus mengalami penyempurnaan dan hingga saat ini dinilai cukup efektif untuk mengendalikan dan meminimalkan risiko yang ada.

Secara berkala, Perseroan melakukan tinjauan manajemen dengan seluruh lini usaha sebagai sarana pengendalian dan juga berfungsi sebagai “alat peringatan dini” (*early warning signal*) sehingga langkah antisipasi (*counter actions*) dapat segera diambil. Namun demikian, Perseroan juga menyadari bahwa hal ini tidak menjamin tidak adanya Tindakan penyelewengan atau tidak ada risiko sama sekali.

Sistem pengendalian internal dilaksanakan secara menyeluruh dan berkelanjutan untuk memberikan keyakinan memadai atas tercapainya tujuan SSIA.

Pelaksanaan sistem pengendalian internal dilakukan oleh Unit Audit Internal yang memiliki tugas utama untuk melaksanakan evaluasi terhadap proses pengendalian. Unit Audit Internal telah melakukan review atas efektivitas sistem pengendalian internal, antara lain melalui hal-hal sebagai berikut:

- a. Menyusun rencana audit tahunan untuk audit unit usaha (Entitas Anak) baik di kantor pusat maupun kantor-kantor cabangnya, dan telah diselesaikannya seluruh penugasan audit sesuai rencana;
- b. Melakukan pengujian dan evaluasi atas kecukupan dan efektivitas pelaksanaan sistem pengendalian internal serta kepatuhan terhadap peraturan perundangundangan lainnya;

The Company defines its internal control system as a set of policies and procedures designed to safeguard the Company against any form of irregularities and fraud, ensure the accuracy of information, and ensure that applicable laws and regulations are properly complied with. Accordingly, the internal control system plays a significant role in meeting stakeholders’ expectations.

The Company has established an effective internal control system to safeguard the Company’s investments and assets, which includes, among others, the control environment, risk assessment and risk management, control activities, information and communication systems, as well as monitoring. The implementation of a reliable internal control system is intended to support SSIA Management in managing and safeguarding the value of the Company’s investments and assets.

The Company has developed and implemented an Internal Control System in the form of a series of policies and standard procedures governing the execution of its operational policies, as well as information and reporting systems to support Management decision-making. This system continues to be enhanced and, to date, is considered sufficiently effective in controlling and mitigating existing risks.

On a periodic basis, the Company conducts management reviews across all business lines as a control mechanism and as an “early warning signal”, enabling timely anticipatory measures (counter actions) to be taken. Nevertheless, the Company acknowledges that these measures do not fully eliminate the possibility of irregularities or the existence of risks.

The internal control system is implemented comprehensively and on an ongoing basis to provide reasonable assurance that SSIA’s objectives are achieved.

The implementation of the internal control system is carried out by the Internal Audit Unit, whose primary responsibility is to evaluate control processes. The Internal Audit Unit has reviewed the effectiveness of the internal control system, including through the following activities:

- a. Preparing the annual audit plan for business units (Subsidiaries), both at the head office and branch offices, and completing all audit assignments in accordance with the plan;
- b. Testing and evaluating the adequacy and effectiveness of the implementation of the internal control system, as well as compliance with applicable laws and regulations;

- c. Melakukan penilaian atas efektivitas dan efisiensi di beberapa bidang seperti keuangan, akuntansi, operasional, dan kegiatan lainnya serta mengidentifikasi atas kemungkinan terjadinya pelanggaran atau kecurangan;
- d. Memberi saran perbaikan atas sistem pengendalian internal yang diperlukan, serta pembahasan bersama Direktur dan jajaran manajemen terkait;
- e. Melakukan pemantauan tindak lanjut perbaikan yang telah disepakati;
- f. Menyusun dan melaporkan hasil audit beserta tindak lanjutnya kepada Presiden Direktur Perseroan;
- g. Melakukan evaluasi mutu Audit Internal yang dilakukan dan penyempurnaan program audit, audit teknik, sistem pelaporan maupun meningkatkan kompetensi para auditor.

HASIL PENELAAHAN SISTEM PENGENDALIAN INTERNAL

Unit Audit Internal menilai bahwa sepanjang tahun 2025 tidak ditemukan adanya kelemahan dalam sistem pengendalian internal yang berlaku di SSIA baik yang dapat berpengaruh secara material terhadap kinerja operasional maupun keuangan Perseroan. Hal ini mengindikasikan bahwa pengelolaan risiko dan tata kelola perusahaan telah berjalan secara efektif dalam mendukung pencapaian tujuan Perseroan.

Dewan Komisaris/Direksi/Komite Audit menyatakan bahwa Sistem Pengendalian Internal yang telah diimplementasikan di sepanjang tahun 2025 telah berjalan sesuai dengan kebutuhan Perseroan.

AKUNTAN PUBLIK  
PUBLIC ACCOUNTANT

Akuntan Publik bertindak sebagai pihak eksternal independen yang melakukan pemeriksaan atas laporan keuangan Perseroan serta memberikan opini mengenai kesesuaian penyajiannya dengan Standar Akuntansi Keuangan (SAK) yang berlaku di Indonesia. Untuk memastikan kualitas dan independensi proses audit, penunjukan Kantor Akuntan Publik (KAP) dilakukan melalui mekanisme yang ketat dan sesuai peraturan.

- c. Assessing effectiveness and efficiency in several areas, such as finance, accounting, operations, and other activities, and identifying potential violations or fraud;
- d. Providing recommendations for improvements to the internal control system as necessary, and discussing such recommendations with the Board of Directors and Management;
- e. Monitoring the implementation of agreed corrective actions;
- f. Preparing and submitting audit results and follow-up actions to the Company’s President Director; and
- g. Conducting quality evaluations of internal audit activities and enhancing audit programs, audit techniques, reporting systems, as well as improving auditors’ competencies.

RESULTS OF THE REVIEW OF THE  
INTERNAL CONTROL SYSTEM

The Internal Audit Unit concluded that throughout 2025, no weaknesses were identified in SSIA’s internal control system that could materially affect the Company’s operational or financial performance. This indicates that risk management and corporate governance have been implemented effectively in supporting the achievement of the Company’s objectives.

The Board of Commissioners/Board of Directors/Audit Committee states that the Internal Control System implemented throughout 2025 has been operating in accordance with the Company’s needs.

The Public Accountant serves as an independent external party that audits the Company’s financial statements and provides an opinion on whether they have been prepared in accordance with the Indonesian Financial Accounting Standards (Standar Akuntansi Keuangan/SAK). To ensure audit quality and independence, the appointment of a Public Accounting Firm (Kantor Akuntan Publik/KAP) is carried out through a rigorous process and in compliance with applicable regulations.

**KRITERIA PENUNJUKAN AKUNTAN PUBLIK**

Dalam melakukan penunjukan Akuntan Publik (AP), terdapat kriteria yang harus dipenuhi di mana sesuai dengan ketentuan dan peraturan yang berlaku. Kriteria-kriteria bagi Akuntan Publik (AP) antara lain:

- 1. Akuntan Publik tersebut telah memperoleh izin menjadi Akuntan Publik dan terdaftar di OJK;
- 2. Akuntan Publik tersebut senantiasa bersikap independen, objektif, dan profesional dalam memberikan jasanya;
- 3. Akuntan Publik tersebut senantiasa menaati standar profesi dan kode etik yang ditetapkan oleh asosiasi profesi yang diakui oleh Menteri Keuangan;
- 4. Akuntan Publik tersebut tidak pernah melakukan perbuatan tercela dan/atau dihukum karena terbukti melakukan tindak pidana dibidang keuangan serta tidak memiliki kredit macet.

**PROSEDUR PENUNJUKAN AKUNTAN PUBLIK**

Perseroan menunjuk Kantor Akuntan Publik (KAP) melalui keputusan RUPS Tahunan dengan mempertimbangkan rekomendasi Komite Audit yang telah disetujui oleh Dewan Komisaris. Proses pemilihan dilakukan sesuai ketentuan perundang-undangan yang berlaku, termasuk regulasi Otoritas Jasa Keuangan (OJK) dan Bursa Efek Indonesia (BEI), serta mekanisme pengadaan jasa audit yang berlaku di Perseroan. Auditor Eksternal yang ditunjuk wajib bebas dari benturan kepentingan, baik secara langsung maupun tidak langsung, dengan Perseroan dan Entitas Anak.

Berdasarkan hasil keputusan Rapat Umum Pemegang Saham Tahunan tanggal 13 Juni 2025, Pemegang Saham mendelegasikan kewenangan kepada Dewan Komisaris untuk menunjuk Akuntan Publik Independen yang terdaftar di OJK dan memiliki reputasi baik untuk melakukan audit atas laporan keuangan Perseroan tahun buku 2024. Dewan Komisaris juga diberi kewenangan untuk menetapkan honorarium Kantor Akuntan Publik serta persyaratan lain yang diperlukan sehubungan dengan penunjukan tersebut.

**RUANG LINGKUP JASA AKUNTAN PUBLIK TAHUN 2025**

Pada tahun 2025, ruang lingkup jasa Audit Eksternal mencakup audit atas Laporan Keuangan Konsolidasian Perseroan untuk tahun buku 2025 dan tidak terdapat penugasan audit lainnya kepada Kantor Akuntan Publik (KAP). Audit tersebut meliputi pemberian opini atas Laporan Posisi Keuangan, Laporan Laba Rugi dan Penghasilan Komprehensif Lain, Laporan Perubahan Ekuitas, Laporan Arus Kas, serta Catatan atas Laporan Keuangan Konsolidasian, yang disusun sesuai dengan standar akuntansi keuangan yang berlaku umum di Indonesia.

**CRITERIA FOR THE APPOINTMENT OF A PUBLIC ACCOUNTANT**

In appointing a Public Accountant (PA), the Company applies criteria that must be fulfilled in accordance with prevailing laws and regulations. The criteria include, among others:

- 1. The Public Accountant holds a valid license and is registered with the OJK;
- 2. The Public Accountant consistently maintains independence, objectivity, and professionalism in providing services;
- 3. The Public Accountant consistently complies with professional standards and the code of ethics established by a professional association recognized by the Minister of Finance; and
- 4. The Public Accountant has never committed misconduct and/or been convicted of a financial crime, and does not have any non-performing loans.

**PROCEDURE FOR THE APPOINTMENT OF A PUBLIC ACCOUNTANT**

The Company appoints a Public Accounting Firm (KAP) based on a resolution of the Annual General Meeting of Shareholders, taking into account the recommendation of the Audit Committee as approved by the Board of Commissioners. The selection process is conducted in accordance with applicable laws and regulations, including regulations issued by the Financial Services Authority (OJK) and the Indonesia Stock Exchange (IDX), as well as the Company's internal audit service procurement procedures. The appointed External Auditor must be free from any conflict of interest, whether directly or indirectly, with the Company and its Subsidiaries.

Based on the resolution of the Annual General Meeting of Shareholders held on 13 June 2025, the Shareholders delegated authority to the Board of Commissioners to appoint an OJK-registered Independent Public Accountant with a good reputation to audit the Company's financial statements for the financial year 2024. The Board of Commissioners was also authorized to determine the audit fee of the Public Accounting Firm and other requirements necessary in connection with such appointment.

**SCOPE OF PUBLIC ACCOUNTANT SERVICES IN 2025**

In 2025, the scope of External Audit services covered the audit of the Company's Consolidated Financial Statements for the financial year 2025, and there were no other audit engagements assigned to the Public Accounting Firm (KAP). The audit included the issuance of an opinion on the Consolidated Statement of Financial Position, Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows, and Notes to the Consolidated Financial Statements, prepared in accordance with generally accepted financial accounting standards in Indonesia.

**NAMA AKUNTAN PUBLIK DALAM 5 (LIMA) TAHUN TERAKHIR**

Laporan Keuangan Konsolidasian Perseroan Tahun Buku 2025 diaudit oleh Kantor Akuntan Publik Amir Abadi Jusuf, Aryanto, Mawar & Rekan, RSM Indonesia. Kantor Akuntan Publik yang ditunjuk oleh Perseroan telah memenuhi ketentuan yang berlaku, salah satunya mengacu pada Peraturan Menteri Keuangan Nomor 186/PMK.01/2021 tanggal 14 Desember 2021.

Rincian Akuntan Publik dan Kantor Akuntan Publik yang melakukan audit dalam 5 (lima) tahun terakhir adalah sebagai berikut:

| Tahun Buku<br>Fiscal Year | Kantor Akuntan Publik<br>Public Accounting Firm         | Nama Akuntan<br>Accountant                               | Ruang Lingkup<br>Audit<br>Scope of Audit                                                    | Audit<br>Lainnya<br>Other Audit | Opini Audit<br>Audit Opinion                                              |
|---------------------------|---------------------------------------------------------|----------------------------------------------------------|---------------------------------------------------------------------------------------------|---------------------------------|---------------------------------------------------------------------------|
| 2025                      | Amir Abadi Jusuf, Aryanto, Mawar & Rekan, RSM Indonesia | Rudi Hartono Purba<br>Nomor Izin Akuntan Publik: AP.0501 | Laporan Keuangan Konsolidasian Perseroan<br>The Company's Consolidated Financial Statements | Tidak Ada<br>None               | Wajar, dalam semua hal yang material<br>Fairly, in all, material respects |
| 2024                      | Amir Abadi Jusuf, Aryanto, Mawar & Rekan, RSM Indonesia | Chairul Wismoyo<br>Nomor Izin Akuntan Publik: AP.1698    | Laporan Keuangan Konsolidasian Perseroan<br>The Company's Consolidated Financial Statements | Tidak Ada<br>None               | Wajar, dalam semua hal yang material<br>Fairly, in all, material respects |
| 2023                      | Amir Abadi Jusuf, Aryanto, Mawar & Rekan, RSM Indonesia | Chairul Wismoyo<br>Nomor Izin Akuntan Publik: AP.1698    | Laporan Keuangan Konsolidasian Perseroan<br>The Company's Consolidated Financial Statements | Tidak Ada<br>None               | Wajar, dalam semua hal yang material<br>Fairly, in all, material respects |
| 2022                      | Amir Abadi Jusuf, Aryanto, Mawar & Rekan, RSM Indonesia | Chairul Wismoyo<br>Nomor Izin Akuntan Publik: AP.1698    | Laporan Keuangan Konsolidasian Perseroan<br>The Company's Consolidated Financial Statements | Tidak Ada<br>None               | Wajar, dalam semua hal yang material<br>Fairly, in all, material respects |
| 2021                      | Amir Abadi Jusuf, Aryanto, Mawar & Rekan, RSM Indonesia | Rudi Hartono Purba<br>Nomor Izin Akuntan Publik AP.0501  | Laporan Keuangan Konsolidasian Perseroan<br>The Company's Consolidated Financial Statements | Tidak Ada<br>None               | Wajar, dalam semua hal yang material<br>Fairly, in all, material respects |

# MANAJEMEN RISIKO

## RISK MANAGEMENT



Perseroan menerapkan manajemen risiko sebagai bagian integral dari tata kelola perusahaan untuk memastikan seluruh kegiatan usaha berjalan dalam batas risiko yang dapat diterima. Pengelolaan risiko dilakukan melalui proses identifikasi, pemetaan, analisis, mitigasi, serta pemantauan terhadap risiko yang berpotensi menghambat pencapaian tujuan bisnis. Pendekatan ini memungkinkan Perseroan mengambil keputusan secara hati-hati, terukur, dan selaras dengan nilai, visi, dan misi Perseroan.

Perseroan menjalankan manajemen risiko secara proaktif dengan memfokuskan pengawasan pada area-area yang memiliki tingkat materialitas tertinggi dan menerapkannya secara terintegrasi pada seluruh lini operasional. Perseroan juga terus meningkatkan efektivitas proses manajemen risiko melalui penyempurnaan kebijakan, peningkatan kapasitas SDM, serta adopsi praktik terbaik yang relevan dengan industri Perseroan.

Dalam implementasinya, setiap unit kerja wajib melakukan identifikasi, pengukuran, pemantauan, dan pelaporan atas risiko yang dapat menghambat pencapaian tujuan unit maupun tujuan Perseroan. Risiko-risiko yang dihadapi Perseroan ditangani melalui langkah pencegahan, mitigasi, ataupun pengalihan risiko sesuai karakteristik risikonya.

Fungsi pelaksanaan manajemen risiko berada pada Divisi terkait yang bertanggung jawab langsung kepada Direktur Utama. Divisi tersebut bertugas melakukan pengawasan, koordinasi,

The Company implements risk management as an integral part of corporate governance to ensure that all business activities operate within an acceptable level of risk. Risk management is carried out through a structured process of identification, mapping, analysis, mitigation, and monitoring of risks that may hinder the achievement of business objectives. This approach enables the Company to make prudent, measured decisions that are aligned with the Company's values, vision, and mission.

The Company adopts a proactive risk management approach by focusing oversight on areas with the highest materiality and integrating risk management across all operational lines. The Company also continues to enhance the effectiveness of its risk management processes through policy refinement, strengthened human capital capabilities, and the adoption of industry-relevant best practices.

In its implementation, each work unit is required to identify, measure, monitor, and report risks that may impede the achievement of unit objectives and the Company's overall objectives. The risks faced by the Company are addressed through preventive measures, mitigation actions, and/or risk transfer, depending on the nature and characteristics of each risk.

The risk management function is carried out by the relevant Division, which reports directly to the President Director. This Division is responsible for overseeing, coordinating, and

dan memastikan proses manajemen risiko berjalan efektif sehingga risiko dapat ditekan hingga tingkat yang dapat diterima oleh organisasi.

### PROSEDUR MANAJEMEN RISIKO

Sebagai landasan penerapan manajemen risiko yang dapat diandalkan, Perseroan telah menyusun Prosedur Manajemen Risiko. Melalui prosedur ini, Perseroan dan Entitas Anak dapat mengidentifikasi serta memetakan risiko berdasarkan 9 (sembilan) kategori taksonomi, yaitu (1) risiko pasar, (2) risiko hukum dan regulasi, (3) risiko keuangan, (4) risiko sumber daya manusia, (5) risiko teknologi informasi, (6) risiko bencana, (7) risiko komersial, (8) risiko operasional, dan (9) risiko pengembangan proyek. Setelah itu, risiko-risiko tersebut diukur berdasarkan tingkat kemungkinan (likelihoods) sekaligus dampak (impact) yang mungkin ditimbulkan untuk kemudian ditentukan rencana mitigasi yang tepat.

Manajemen risiko dipantau serta menjadi tanggung jawab Direksi di mana cakupannya dimulai dari kesesuaian dengan karakteristik, kompleksitas dan profil risiko perusahaan yang meliputi kebijakan, prosedur dan penetapan limit risiko, proses identifikasi, pengukuran, pemantauan, sistem informasi, dan pengendalian risiko, serta sistem pengendalian internal.

Dewan Komisaris juga memberikan arahan terkait kebijakan manajemen risiko termasuk strategi dan kerangka manajemen risiko yang ditetapkan sesuai dengan tingkat risiko yang akan diambil (*risk appetite*) serta toleransi risiko (*risk tolerance*) Perseroan.

### IMPLEMENTASI MANAJEMEN RISIKO

Untuk pengendalian risiko yang cermat dan menyeluruh, Perseroan mengacu kepada standar internasional Sistem Manajemen Risiko ISO 31000:2018-Guidelines. Penerapannya dilakukan dengan praktik terbaik (*best practices*) dan senantiasa dikembangkan dengan konteks kebutuhan dan tantangan yang dihadapi Perseroan.

Manajemen Perseroan juga harus memastikan bahwa implementasi kegiatan manajemen risiko telah terintegrasi di dalam seluruh kegiatan Perseroan serta wajib memberikan contoh kepemimpinan dan komitmen yang konsisten. Hal tersebut telah diterapkan terutama ketika seluruh level manajemen Perseroan mempertimbangkan aspek pengelolaan risiko dalam setiap proses pengambilan keputusan yang dijalankan, kemudian berupaya menerapkan manajemen risiko secara efektif.

ensuring that the risk management process operates effectively so that risks can be managed within levels acceptable to the organization.

### RISK MANAGEMENT PROCEDURES

As a foundation for the implementation of a reliable risk management framework, the Company has established Risk Management Procedures. Through these procedures, the Company and its Subsidiaries identify and map risks based on 9 (nine) taxonomy categories: (1) market risk, (2) legal and regulatory risk, (3) financial risk, (4) human resources risk, (5) information technology risk, (6) disaster risk, (7) commercial risk, (8) operational risk, and (9) project development risk. These risks are then assessed based on their likelihood and potential impact, after which the appropriate mitigation measures are determined.

Risk management is monitored and is under the responsibility of the Board of Directors, with coverage that is aligned with the Company's characteristics, complexity, and risk profile. This includes policies, procedures, and the setting of risk limits, as well as processes for risk identification, measurement, monitoring, information systems, risk control, and the internal control system.

The Board of Commissioners also provides direction on risk management policies, including the risk management strategy and framework, which are established in accordance with the Company's risk appetite and risk tolerance.

### RISK MANAGEMENT IMPLEMENTATION

To ensure careful and comprehensive risk control, the Company refers to the international standard ISO 31000:2018 Risk Management Guidelines. Its implementation follows best practices and is continuously developed in line with the Company's needs and the challenges it faces.

Management is also required to ensure that risk management is integrated into all Company activities and to demonstrate consistent leadership and commitment. This has been implemented, particularly through the consideration of risk management aspects at all management levels in decision-making processes, supported by efforts to apply risk management effectively.

Implementasi manajemen risiko di Perseroan mengacu pada prinsip-prinsip sebagai berikut:

The implementation of risk management at the Company is guided by the following principles:

| Prinsip<br>Principle                                                    | Penerapan<br>Implementation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|-------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Independensi<br>Independence                                            | Penerapannya adalah dengan menata organisasi manajemen risiko dan menjamin independensi dalam hubungan antara masing-masing unit di dalam organisasi manajemen risiko, maupun hubungan antara unit-unit dalam organisasi manajemen risiko dengan organisasi Perseroan secara keseluruhan. Risk management organization should be arranged by ensuring independence in the relationship between each unit in the risk management organization, as well as the relationship between the units in the risk management organization and the Company's overall organization.                                                                                                                                                              |
| Pengukuran yang Akurat<br>Accurate Measurement                          | Kebijakan Manajemen Risiko dilaksanakan berdasarkan metodologi pengukuran yang akurat. Prinsip ini mewakili sisi sains dari konsep manajemen risiko. Untuk itu Perseroan perlu melakukan investasi berkesinambungan untuk berbagai hal seperti menyusun konsep, metodologi, alat dan teknik yang akan digunakan untuk membangun proses manajemen risiko yang kuat. The implementation of Risk Management Policy is based on accurate measurement methodology. This principle represents the science of risk management concept. Therefore, the Company needs to sustainably invest in various things such as preparing concepts, methodologies, tools, and techniques that will be used to develop a robust risk management process. |
| Transparansi<br>Transparency                                            | Kebijakan Manajemen Risiko dilaksanakan secara transparan. Berpijak pada prinsip ini maka seluruh potensi risiko yang ada pada suatu aktivitas, khususnya transaksi, harus dipaparkan secara terbuka. Risiko yang tersembunyi/ disembunyikan akan menjadi sumber permasalahan terbesar dan tidak akan dapat dikelola dengan baik. The Risk Management Policy is implemented transparently. Based on this principle, all the potential risks involved in an activity, particularly transaction, must be publicly disclosed. Hidden/concealed risks are prone to be the main source of problems and will not be well managed.                                                                                                          |
| Informasi Berkualitas dan Tepat Waktu<br>Quality and Timely Information | Kebijakan Manajemen Risiko didukung oleh keberadaan informasi berkualitas dan tepat waktu. Disadari bahwa keberadaan informasi yang berkualitas dan tepat waktu akan turut menentukan aturan pengukuran dan kualitas keputusan yang diambil. Sebaliknya tidak terpenuhinya prinsip ini dapat membawa manajemen pada suatu keputusan yang berisiko. The implementation of Risk Management Policy is supported by quality and timely information. The Company is keenly aware that quality and timely information will also determine the rules of measurement and the quality of decisions taken. Failure to uphold this principle might lead to risky managerial decisions.                                                          |

**Profil Risiko Tahun 2025**  
Risk Profile in 2025

| Jenis Risiko<br>Type of Risk | Keterangan<br>Description                                                                                                                                                   | Mitigasi Risiko<br>Risk Mitigation                                                                                  |
|------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|
| Risiko Permintaan            | Permintaan atas lahan industri dapat berfluktuasi seiring perubahan kondisi investasi domestik maupun global, yang pada akhirnya dapat memengaruhi kinerja penjualan lahan. | Memperkuat keterlibatan dengan investor serta inisiatif pemasaran internasional untuk menarik calon <i>tenant</i> . |
| Demand Risk                  | Demand for industrial land may fluctuate due to changes in domestic and global investment conditions, potentially affecting land sales performance.                         | Strengthen investor engagement and international marketing initiatives to attract potential tenants.                |
| Risiko Biaya                 | Fluktuasi harga material konstruksi dapat meningkatkan biaya proyek dan memengaruhi tingkat profitabilitas.                                                                 | Menerapkan strategi pengadaan dan diversifikasi pemasok.                                                            |
| Cost Risk                    | Fluctuations in construction material prices may increase project costs and affect profitability.                                                                           | Implement procurement strategies and supplier diversification.                                                      |

| Jenis Risiko<br>Type of Risk      | Keterangan<br>Description                                                                                                               | Mitigasi Risiko<br>Risk Mitigation                                                                                                        |
|-----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|
| Risiko Gangguan Operasional       | Pembangunan infrastruktur dapat mengalami keterlambatan akibat tantangan koordinasi, kendala teknis, atau kondisi cuaca.                | Memperkuat tata kelola proyek melalui struktur PMO serta pemantauan progres secara berkelanjutan.                                         |
| Operational Disruption Risk       | Infrastructure construction may experience delays due to coordination challenges, technical constraints, or weather conditions.         | Strengthen project governance through a PMO structure and continuous monitoring of progress.                                              |
| Risiko Kualitas Layanan Pelanggan | Kualitas layanan dan pengalaman tamu secara langsung memengaruhi tingkat kepuasan pelanggan serta reputasi hotel.                       | Melaksanakan program pelatihan secara berkesinambungan serta peningkatan standar layanan.                                                 |
| Customer Service Quality          | Service quality and guest experience directly influence customer satisfaction and hotel reputation.                                     | Continuous training programs and enhancement of service standards.                                                                        |
| Risiko Tenaga Kerja               | Kegiatan operasional memerlukan ketersediaan tenaga kerja terampil yang memadai untuk menjaga kualitas layanan dan standar operasional. | Meningkatkan perencanaan tenaga kerja dan inisiatif pengembangan talenta.                                                                 |
| Manpower Risk                     | Business operations require sufficient skilled personnel to maintain service quality and operational standards.                         | Improve workforce planning and talent development initiatives.                                                                            |
| Risiko Proyek                     | Pengembangan proyek dapat mengalami pembengkakan biaya atau keterlambatan akibat kompleksitas proyek maupun faktor eksternal lainnya.   | Perseroan memperkuat manajemen proyek, menerapkan langkah-langkah pengendalian biaya, serta melakukan penelaahan anggaran secara berkala. |
| Project Risk                      | Project development may experience cost overruns or delays due to project complexities or other external factors.                       | The company strengthens project management, implements cost control measures, and conducts periodic budget reviews.                       |

TINJAUAN ATAS EFEKTIVITAS MANAJEMEN RISIKO

Perseroan menempatkan manajemen risiko sebagai elemen penting dalam memastikan keberlanjutan usaha serta ketahanan operasional di seluruh lini bisnis. Sejalan dengan dinamika industri dan perubahan lingkungan eksternal, Perseroan terus memperkuat kerangka manajemen risiko melalui peningkatan kebijakan, penyempurnaan proses, serta pendalaman kapasitas unit-unit kerja yang terlibat langsung dalam pengelolaan risiko.

Dalam praktiknya, pengelolaan risiko dijalankan melalui pendekatan desentralisasi yang terstruktur. Setiap unit kerja memiliki kewajiban untuk memahami karakteristik risikonya masing-masing dan menjalankan proses identifikasi, pengukuran, pemetaan, dan pelaporan secara mandiri. Mekanisme ini memastikan bahwa risiko dapat diantisipasi sedini mungkin di tingkat operasional, sekaligus tetap berada dalam pengawasan terpusat melalui koordinasi dengan Manajemen dan Direktur Utama.

Hasil pengawasan tahun 2025 menunjukkan bahwa proses analisis dan evaluasi risiko telah dilakukan secara memadai oleh seluruh *Risk Taker*. Proses tersebut meliputi penetapan tujuan aktivitas,

REVIEW OF THE EFFECTIVENESS OF RISK MANAGEMENT

The Company positions risk management as a critical element in ensuring business sustainability and operational resilience across all business lines. In line with industry dynamics and changes in the external environment, the Company continues to strengthen its risk management framework through policy enhancements, process improvements, and the further development of the capabilities of work units directly involved in risk management.

In practice, risk management is implemented through a structured decentralized approach. Each work unit is required to understand the characteristics of its respective risks and to independently carry out risk identification, measurement, mapping, and reporting. This mechanism ensures that risks can be anticipated as early as possible at the operational level, while remaining under centralized oversight through coordination with Management and the President Director.

The 2025 monitoring results indicate that risk analysis and evaluation processes have been conducted adequately by all Risk Takers. These processes include establishing activity

identifikasi potensi kejadian yang dapat menghambat pencapaian tujuan, penilaian tingkat probabilitas dan dampak, penentuan langkah mitigasi, serta evaluasi pasca-mitigasi untuk memastikan risiko berada pada level yang dapat diterima. Selain itu, Perseroan juga mengintegrasikan hasil penilaian risiko ke dalam perencanaan operasional dan proses pengambilan keputusan strategis sehingga pengelolaan risiko tidak hanya bersifat reaktif, tetapi menjadi bagian dari proses bisnis sehari-hari.

Selama tahun berjalan, efektivitas manajemen risiko semakin diperkuat melalui peninjauan berkala atas aktivitas operasional di unit-unit usaha, termasuk evaluasi kepatuhan, standarisasi kualitas operasional, dan pengendalian internal yang terkait. Proses ini memberikan gambaran yang lebih komprehensif mengenai eksposur risiko serta kebutuhan penguatan pengendalian di masa mendatang. Direksi memandang bahwa keseluruhan proses tersebut berjalan dengan baik, terukur, serta mampu mengendalikan risiko utama yang dihadapi Perseroan sepanjang tahun 2025.

**PERNYATAAN DIREKSI DAN/ATAU DEWAN KOMISARIS ATAU KOMITE AUDIT ATAS KECUKUPAN SISTEM MANAJEMEN RISIKO**

Selama periode pelaporan, Direksi bersama Dewan Komisaris/ Komite Audit melakukan penelaahan atas kecukupan sistem manajemen risiko yang diterapkan di seluruh lini usaha Perseroan. Berdasarkan hasil evaluasi, sistem manajemen risiko Perseroan dinilai telah berjalan secara efektif dalam mengidentifikasi, mengelola, memantau, dan mereduksi risiko operasional, keuangan, maupun risiko strategis yang relevan dengan karakteristik bisnis Perseroan. Mekanisme pemantauan dan pelaporan yang berjalan secara konsisten memberikan dasar yang kuat bagi Manajemen dalam menjaga keberlangsungan operasional dan mendukung proses pengambilan keputusan strategis.

**PERKARA HUKUM**  
LEGAL MATTERS

**PERKARA PENTING YANG DIHADAPI PERUSAHAAN**

Hingga 31 Desember 2025, Perseroan, Entitas Anak, serta anggota Dewan Komisaris dan Direksi yang sedang menjabat tidak menghadapi perkara penting, baik pidana maupun perdata, yang berpotensi mempengaruhi kegiatan operasional Perseroan.

**SANKSI ADMINISTRATIF DAN FINANSIAL**

Hingga 31 Desember 2025, Perseroan tidak menerima sanksi administratif maupun finansial dari otoritas atau regulator terkait.

objectives, identifying potential events that may hinder the achievement of objectives, assessing probability and impact levels, determining mitigation measures, and conducting post-mitigation evaluations to ensure risks remain within acceptable levels. In addition, the Company integrates risk assessment results into operational planning and strategic decision-making processes so that risk management is not merely reactive, but becomes an integral part of day-to-day business processes.

During the year, the effectiveness of risk management was further reinforced through periodic reviews of operational activities across business units, including evaluations of compliance, operational quality standardization, and related internal controls. This process provides a more comprehensive view of risk exposure and the need to strengthen controls going forward. The Board of Directors considers that these processes have been implemented effectively, in a measured manner, and have been able to control the key risks faced by the Company throughout 2025.

**STATEMENT OF THE BOARD OF DIRECTORS AND/OR BOARD OF COMMISSIONERS OR AUDIT COMMITTEE ON THE ADEQUACY OF THE RISK MANAGEMENT SYSTEM**

During the reporting period, the Board of Directors together with the Board of Commissioners/Audit Committee reviewed the adequacy of the risk management system implemented across the Company's business lines. Based on the evaluation results, the Company's risk management system is considered to have operated effectively in identifying, managing, monitoring, and mitigating operational, financial, and strategic risks relevant to the Company's business characteristics. Consistent monitoring and reporting mechanisms provide a strong foundation for Management in maintaining operational continuity and supporting strategic decision-making.

**MATERIAL LEGAL CASES FACED BY THE COMPANY**

As of 31 December 2025, the Company, its Subsidiaries, and the serving members of the Board of Commissioners and Board of Directors were not involved in any material criminal or civil legal cases that could potentially affect the Company's operations.

**ADMINISTRATIVE AND FINANCIAL SANCTIONS**

As of 31 December 2025, the Company did not receive any administrative or financial sanctions from the relevant authorities or regulators.

**KODE ETIK**  
CODE OF CONDUCT

Perseroan telah menetapkan Kode Etik yang menjadi pedoman perilaku bagi seluruh Insan SSIA dalam menjalankan aktivitas kerja maupun berinteraksi dengan pemangku kepentingan. Kode Etik ini mengatur etika kerja dan etika bisnis yang wajib dipatuhi untuk menjaga standar integritas, profesionalisme, transparansi, akuntabilitas, kepatuhan, serta mencegah terjadinya konflik kepentingan dalam setiap keputusan dan tindakan yang dilakukan atas nama Perseroan. Kode Etik berfungsi sebagai sistem nilai yang menjadi acuan seluruh karyawan dalam berhubungan dengan pihak internal maupun eksternal, termasuk mitra usaha, pelanggan, pemasok, investor, pemegang saham, regulator, masyarakat, serta media.

Pokok-pokok Etika Perusahaan telah dituangkan dalam Pedoman Perilaku Perusahaan yang ditandatangani oleh seluruh Dewan Komisaris dan Direksi. Buku Pedoman ini berfungsi sebagai panduan dalam menerapkan nilai-nilai dan budaya Perseroan pada setiap pelaksanaan tugas dan tanggung jawab. Seluruh karyawan dan jajaran Manajemen wajib membaca serta memahami kandungan Buku Pedoman ini agar dapat menjadi objektif dalam setiap menjalankan tugas dan fungsinya masing-masing.

**POKOK-POKOK KODE ETIK**

Pedoman Perilaku Perseroan memuat ketentuan-ketentuan terkait landasan perilaku seluruh insan Perseroan, termasuk Pernyataan Komitmen Dewan Komisaris dan Direksi, sekaligus Pernyataan Kepatuhan terhadap Pedoman Perilaku.

Isi dari Pedoman Perilaku Perseroan mencakup:

- a. Pendahuluan;
- b. Visi, Misi dan Nilai Perseroan;
- c. Kebijakan Perilaku Perseroan;
- d. Mekanisme Penegakkan Pedoman Perilaku; dan
- e. Penghargaan dan Sanksi

Sementara sesuai Pedoman Perilaku Perseroan, kebijakan perilaku Perseroan meliputi:

- a. Integritas Laporan Keuangan;
- b. Perlindungan Aset Perseroan;
- c. Perlindungan Informasi Perseroan dan Intangible Asset;
- d. Benturan Kepentingan;
- e. Persamaan dan Penghormatan pada Hak Asasi Manusia;
- f. Kesempatan Kerja yang Adil;
- g. Kesehatan, Keselamatan Kerja, dan Perlindungan Lingkungan;
- h. Informasi Orang Dalam;

The Company has established a Code of Conduct that serves as a behavioral guideline for all SSIA Personnel in carrying out their work activities and in interacting with stakeholders. This Code of Conduct governs work ethics and business ethics that must be adhered to in order to uphold standards of integrity, professionalism, transparency, accountability, and compliance, as well as to prevent conflicts of interest in every decision and action taken on behalf of the Company. The Code of Conduct functions as a value system that guides all employees in their relationships with internal and external parties, including business partners, customers, suppliers, investors, shareholders, regulators, communities, and the media.

The key principles of the Company's ethics have been set out in the Company's Code of Conduct Guidelines, which have been signed by all members of the Board of Commissioners and the Board of Directors. This guideline serves as a reference for applying the Company's values and culture in the performance of duties and responsibilities. All employees and Management are required to read and understand its contents to ensure objectivity in performing their respective roles and functions.

**KEY ELEMENTS OF THE CODE OF CONDUCT**

The Company's Code of Conduct Guidelines set out provisions regarding the behavioral foundation for all Company personnel, including the Commitment Statement of the Board of Commissioners and the Board of Directors, as well as the Compliance Statement with the Code of Conduct.

The Code of Conduct Guidelines cover:

- a. Introduction;
- b. The Company's Vision, Mission, and Values;
- c. The Company's Code of Conduct Policies;
- d. Code of Conduct Enforcement Mechanisms; and
- e. Rewards and Sanctions.

In accordance with the Company's Code of Conduct Guidelines, the Company's code of conduct policies include:

- a. Integrity of Financial Reporting;
- b. Protection of the Company's Assets;
- c. Protection of the Company's Information and Intangible Assets;
- d. Conflicts of Interest;
- e. Equality and Respect for Human Rights;
- f. Fair Employment Opportunities;
- g. Occupational Health and Safety and Environmental Protection;
- h. Insider Information;

- i. Pemberian dan Penerimaan Hadiah, Jamuan, Hiburan, serta Pemberian Donasi;
- j. Aktivitas Politik;
- k. Keterbukaan dan Pengungkapan Informasi; dan
- l. Hubungan dengan Pemangku Kepentingan.

**TUJUAN PEDOMAN PERILAKU**

Adapun tujuan Pedoman Perilaku sebagaimana telah ditetapkan dalam Buku Pedoman Perilaku antara lain:

- a. Menciptakan proses pengelolaan Perseroan yang lebih efektif dalam mencapai Visi dan Misi serta dalam meningkatkan nilai Pemegang Saham;
- b. Mendorong peningkatan kepatuhan insan Perseroan dan Pemangku Kepentingan terhadap peraturan perundang-undangan yang berlaku;
- c. Menciptakan budaya dan lingkungan kerja yang beretika dan berintegritas; dan
- d. Meningkatkan reputasi Perseroan dengan tetap memperhatikan kepentingan Pemangku Kepentingan.

**SOSIALISASI DAN INTERNALISASI KODE ETIK**

Perseroan melaksanakan sosialisasi dan internalisasi Kode Etik secara berkelanjutan kepada seluruh karyawan, manajemen, Direksi dan Dewan Komisaris. Sebagai bagian dari komitmen peningkatan tata kelola, Perseroan secara berkala mengevaluasi tingkat pemahaman karyawan terhadap Kode Etik dan melakukan pembaruan pedoman sesuai kebutuhan. Pembaruan terakhir dilakukan pada tahun 2017 melalui penerbitan Pedoman Perilaku SSIA sebagaimana telah dipublikasikan melalui <https://www.suryainternusa.com/id/good-corporate-governance/gcg-guideline>.

Secara lebih spesifik, Perseroan secara konsisten melaksanakan sosialisasi secara efektif dan menyeluruh melalui:

- 1. Sosialisasi Kode Etik kepada seluruh jajaran Perusahaan, pelanggan, dan mitra usaha serta melakukan penyegaran secara berkala;
- 2. Distribusi buku saku dan mempublikasikannya dengan format digital melalui situs web Perseroan; dan
- 3. Sosialisasi melalui *Executive Meeting* dan portal Perseroan untuk meningkatkan internalisasinya pada setiap insan Perseroan.

**PEMBERLAKUAN KODE ETIK BAGI SELURUH LEVEL ORGANISASI**

Kode Etik diberlakukan secara menyeluruh sejak 2017 dan diterapkan tanpa pengecualian bagi seluruh karyawan, manajemen, Direksi, Dewan Komisaris, serta Entitas Anak di semua tingkatan jabatan. Perseroan juga melakukan telaah berkala atas efektivitas penerapannya untuk memastikan kesesuaian dengan perkembangan organisasi dan kebutuhan bisnis.

- i. Giving and Receiving Gifts, Hospitality, Entertainment, and Donations;
- j. Political Activities;
- k. Transparency and Information Disclosure; and
- l. Stakeholder Engagement.

**OBJECTIVES OF THE CODE OF CONDUCT GUIDELINES**

The objectives of the Code of Conduct Guidelines, as set out in the Code of Conduct Handbook, are as follows:

- a. Creating a more effective corporate management process to achieve the Company's Vision and Mission and to enhance shareholder value;
- b. Encouraging stronger compliance by the Company's personnel and stakeholders with applicable laws and regulations;
- c. Fostering an ethical and integrity-driven culture and work environment; and
- d. Enhancing the Company's reputation while taking into account stakeholders' interests.

**DISSEMINATION AND INTERNALIZATION OF THE CODE OF CONDUCT**

The Company continuously conducts outreach and internalization of the Code of Conduct for all employees, Management, the Board of Directors, and the Board of Commissioners. As part of its commitment to strengthening governance, the Company periodically evaluates employees' level of understanding of the Code of Conduct and updates the guidelines as necessary. The latest update was carried out in 2017 through the issuance of the SSIA Code of Conduct Guidelines, which were published at <https://www.suryainternusa.com/id/good-corporate-governance/gcg-guideline>.

More specifically, the Company consistently implements effective and comprehensive socialization through the following:

- 1. Disseminating the Code of Conduct to all levels of the Company, customers, and business partners, and providing periodic refreshers;
- 2. Distributing pocket handbooks and publishing them in digital format through the Company's website; and
- 3. Conducting socialization through Executive Meetings and the Company portal to strengthen internalization among all Company personnel.

**IMPLEMENTATION OF THE CODE OF CONDUCT ACROSS ALL ORGANIZATIONAL LEVELS**

The Code of Conduct has been implemented comprehensively since 2017 and applies without exception to all employees, Management, the Board of Directors, the Board of Commissioners, and Subsidiaries across all levels of position. The Company also conducts periodic reviews of its effectiveness to ensure alignment with organizational developments and business needs.

Secara lebih spesifik, pihak yang wajib menerapkan Kode Etik dan Budaya Perseroan mencakup:

- 1. Pemegang Saham;
- 2. Insan Perseroan, yaitu Dewan Komisaris, Direksi, Manajemen, dan Karyawan;
- 3. Grup Perseroan, yaitu Entitas Anak dan/atau Perusahaan Patungan, serta unit usaha yang dimilikinya;
- 4. Mitra Usaha, yaitu pemasok, distributor, kreditur, debitur, dan pihak lainnya yang melakukan transaksi usaha dengan Perseroan; serta
- 5. Pelanggan dan organisasi/komunitas yang melakukan kegiatan/usaha dengan Perseroan.

**SANKSI PELANGGARAN KODE ETIK**

Langkah sosialisasi Kode Etik juga senantiasa disertai dengan implementasi penerapan sanksi bagi pelanggaran yang dilakukan. Sebagai insentif bagi penerapan kode etik yang baik, maka penilaian kinerja yang berpengaruh terhadap promosi dan remunerasi akan mempertimbangkan penilaian atas rekam jejak karyawan atas ketaatannya terhadap kode etik.

Setiap insan Perseroan yang terbukti melakukan pelanggaran terhadap Kode Etik akan dikenakan sanksi sesuai tingkat pelanggaran dan ketentuan yang berlaku. Penegakan disiplin dilakukan secara berjenjang, mulai dari teguran, peringatan tertulis, pembinaan, hingga pemutusan hubungan kerja apabila pelanggaran dinilai serius atau berulang. Seluruh proses penetapan sanksi dilakukan berdasarkan prinsip kehati-hatian dan sesuai kebijakan internal serta peraturan perundang-undangan.

Sepanjang tahun 2025, Perseroan tidak mencatat adanya pelanggaran Kode Etik di seluruh lini organisasi. Hasil ini mencerminkan komitmen kuat seluruh Insan SSIA dalam menjaga integritas, profesionalisme, dan perilaku etis dalam menjalankan tugas sehari-hari. Ketiadaan pelanggaran tersebut juga menunjukkan bahwa budaya kepatuhan dan disiplin telah terinternalisasi dengan baik, sekaligus mendukung terwujudnya penerapan praktik GCG secara konsisten di lingkungan Perseroan.

More specifically, parties required to apply the Code of Conduct and the Company's culture include:

- 1. Shareholders;
- 2. Company personnel, namely the Board of Commissioners, the Board of Directors, Management, and Employees;
- 3. The Company Group, namely Subsidiaries and/or Joint Ventures, as well as their business units;
- 4. Business partners, namely suppliers, distributors, creditors, debtors, and other parties conducting business transactions with the Company; and
- 5. Customers and organizations/communities conducting activities or business with the Company.

**SANCTIONS FOR VIOLATIONS OF THE CODE OF CONDUCT**

The socialization of the Code of Conduct is consistently accompanied by the implementation of sanctions for any violations. As an incentive for sound ethical conduct, performance assessments that affect promotion and remuneration consider an employee's track record of compliance with the Code of Conduct.

Any Company personnel proven to have violated the Code of Conduct will be subject to sanctions in accordance with the severity of the violation and applicable provisions. Disciplinary enforcement is carried out in stages, ranging from verbal reprimands, written warnings, and coaching, to termination of employment if the violation is deemed serious or repeated. All sanctioning processes are determined prudently and in accordance with internal policies and applicable laws and regulations.

Throughout 2025, the Company recorded no Code of Conduct violations across the organization. This reflects the strong commitment of all SSIA Personnel to maintaining integrity, professionalism, and ethical conduct in carrying out daily responsibilities. The absence of violations also indicates that a culture of compliance and discipline has been well internalized, thereby supporting the consistent implementation of good corporate governance practices throughout the Company.

## KEBIJAKAN PENGADAAN BARANG DAN JASA

### GOODS AND SERVICES PROCUREMENT POLICY

Perseroan menerapkan tata kelola pengadaan barang dan jasa sebagai bagian penting dari penerapan prinsip-prinsip GCG di lingkungan Perseroan dan Entitas Anak. Kebijakan ini disusun untuk memastikan bahwa seluruh proses pengadaan dilakukan secara efisien, efektif, kompetitif, transparan, wajar, dan akuntabel. Setiap tahapan pengadaan harus bebas dari konflik kepentingan dan dilaksanakan secara profesional sesuai ketentuan internal dan peraturan perundang-undangan yang berlaku.

Sebagai implementasi kebijakan tersebut, Perseroan telah menyusun rencana pengadaan barang dan jasa yang menjadi acuan dalam pelaksanaan pengadaan di seluruh unit kerja. Perseroan juga secara berkala menyampaikan informasi kepada Vendor mengenai kebijakan, perubahan prosedur, serta persyaratan yang berlaku agar tercipta sinergi yang positif dan pemahaman yang seragam antara Perseroan dan mitra usaha. Seluruh mitra kerja, baik yang bekerja sama dengan Perseroan maupun Entitas Anak, diwajibkan mengikuti standar dan ketentuan yang telah ditetapkan.

Proses pengadaan barang dan jasa dilaksanakan berdasarkan kebijakan dan Standar Operasional Prosedur (SOP) yang diselaraskan dengan tujuan pengadaan Perseroan. Perseroan mengutamakan penggunaan produk dalam negeri sesuai ketentuan pendayagunaan produksi dalam negeri serta mendorong keterlibatan pelaku usaha nasional. Seluruh proses pengadaan dilaksanakan secara terbuka dengan memberikan kesempatan kepada pihak-pihak yang memenuhi persyaratan. Penunjukan Vendor dilakukan melalui evaluasi menyeluruh terhadap kualitas, kuantitas, harga, legalitas, dan ketepatan waktu, serta pertimbangan manfaat bagi Perseroan.

Penerapan tata kelola pengadaan barang dan jasa yang baik juga diarahkan untuk mencegah pemborosan, menjaga kewajaran biaya, serta menghindari praktik korupsi, kolusi, dan nepotisme. Perseroan secara tegas melarang penerimaan hadiah, imbalan, atau bentuk gratifikasi lainnya dari Vendor, baik secara langsung maupun tidak langsung, sebagai bagian dari menjaga integritas proses pengadaan.

Sepanjang tahun 2025, Perseroan tidak menemukan adanya indikasi penyimpangan atau praktik pengadaan yang merugikan keuangan Perseroan. Seluruh proses pengadaan telah dilaksanakan sesuai kebijakan internal serta prinsip-prinsip tata kelola, termasuk menjaga kerahasiaan dokumen pengadaan, memastikan persaingan yang sehat, dan mencegah terjadinya benturan kepentingan di seluruh proses.

The Company implements robust governance over the procurement of goods and services as an important component of the application of GCG principles within the Company and its Subsidiaries. This policy is designed to ensure that all procurement processes are carried out efficiently, effectively, competitively, transparently, fairly, and accountably. Each stage of procurement must be free from conflicts of interest and conducted professionally in accordance with internal provisions and applicable laws and regulations.

As part of the implementation of this policy, the Company has developed a procurement plan that serves as the primary reference for procurement activities across all work units. The Company also regularly communicates to Vendors regarding policies, procedural changes, and applicable requirements to foster positive synergy and a shared understanding between the Company and its business partners. All partners, whether engaged by the Company or its Subsidiaries, are required to comply with the established standards and provisions.

The procurement of goods and services is carried out based on policies and standard operating procedures (SOPs) aligned with the Company's procurement objectives. The Company prioritizes the use of domestic products in accordance with prevailing domestic content utilization requirements and encourages the participation of national businesses. All procurement processes are conducted openly by providing equal opportunities to parties that meet the required qualifications. Vendor selection is conducted through a comprehensive evaluation of quality, quantity, price, legal compliance, and timeliness, as well as consideration of the overall benefits to the Company.

The implementation of sound procurement governance is also intended to prevent inefficiency, ensure cost reasonableness, and avoid practices of corruption, collusion, and nepotism. The Company strictly prohibits the acceptance of gifts, rewards, or any other form of gratuities from Vendors, whether directly or indirectly, as part of safeguarding the integrity of the procurement process.

Throughout 2025, the Company did not identify any indications of irregularities or procurement practices that could adversely affect the Company's financial position. All procurement processes were conducted in accordance with internal policies and governance principles, including maintaining the confidentiality of procurement documents, ensuring fair competition, and preventing conflicts of interest throughout the process.

#### VENDOR MEETING

*Vendor Meeting* merupakan salah satu sarana penting bagi Perseroan dalam membangun hubungan yang konstruktif dengan mitra bisnis serta memperkuat penerapan prinsip transparansi dalam proses pengadaan. Melalui kegiatan ini, Perseroan dapat menyampaikan berbagai kebijakan, perubahan prosedur, rencana pengadaan, serta ekspektasi kinerja kepada para Vendor.

Selain sebagai sarana komunikasi satu arah, *Vendor Meeting* juga dirancang sebagai forum dialog yang memungkinkan Perseroan menerima masukan, aspirasi, maupun evaluasi dari para mitra. Masukan tersebut menjadi bahan pertimbangan bagi Perseroan dalam meningkatkan kualitas layanan, efektivitas proses pengadaan, dan perbaikan sistem secara berkelanjutan. Kegiatan ini juga turut memperkuat sinergi antara Perseroan, Entitas Anak, dan Vendor sehingga tercipta hubungan kerja yang saling mendukung dan berorientasi pada pencapaian nilai tambah bagi seluruh pihak.

#### VENDOR MEETING

Vendor Meetings serve as an important platform for the Company to build constructive relationships with business partners and strengthen the principle of transparency in procurement processes. Through these meetings, the Company communicates its policies, procedural updates, procurement plans, and performance expectations to Vendors.

Beyond one-way communication, Vendor Meetings are designed as a dialogue forum that enables the Company to receive feedback, aspirations, and evaluations from its partners. Such input is considered in enhancing service quality, improving procurement process effectiveness, and continuously strengthening the system. These meetings also reinforce synergy among the Company, its Subsidiaries, and Vendors, fostering a mutually supportive working relationship that is oriented toward creating added value for all parties.

## SISTEM PELAPORAN PELANGGARAN

### WHISTLEBLOWING SYSTEM

Perseroan menerapkan Sistem Pelaporan Pelanggaran (*Whistleblowing System*/WBS) sebagai sarana untuk mencegah, mendeteksi, dan mengungkapkan dugaan tindakan pelanggaran atau pengungkapan perbuatan yang melawan hukum, maupun perbuatan tidak etis ataupun perbuatan lain yang dapat merugikan perusahaan maupun pemangku kepentingan. Melalui WBS, seluruh pihak termasuk karyawan maupun pihak eksternal, dapat menyampaikan laporan terkait tindakan yang tidak legal, tidak etis, tidak bermoral, atau bentuk penyimpangan lainnya yang bertentangan dengan Pedoman dan Kode Etik Perseroan maupun peraturan perundang-undangan.

Pembentukan WBS merupakan wujud komitmen Perseroan dalam menjalankan kegiatan usaha berdasarkan prinsip-prinsip GCG, termasuk menjaga praktik bisnis yang bersih, bertanggung jawab, serta bebas dari korupsi, kolusi, dan nepotisme (KKN). Penerapan WBS juga menjadi bagian dari upaya memperkuat budaya etika dan kepatuhan di seluruh organisasi, sebagaimana tercantum dalam Kode Etik Perseroan yang mengatur kewajiban seluruh Insan Perseroan untuk bertindak sesuai nilai dan budaya perusahaan serta mematuhi peraturan yang berlaku.

The Company implements a Whistleblowing System (WBS) as a channel to prevent, detect, and disclose suspected misconduct, unlawful acts, unethical behavior, or other actions that may harm the Company and/or its stakeholders. Through the WBS, all parties, including employees and external parties, may submit reports regarding illegal, unethical, improper, or other irregular actions that are inconsistent with the Company's guidelines and Code of Conduct and/or applicable laws and regulations.

The establishment of the WBS reflects the Company's commitment to conducting its business activities in accordance with the principles of good corporate governance (GCG), including maintaining clean, accountable business practices and preventing corruption, collusion, and nepotism. The implementation of the WBS also forms part of the Company's efforts to strengthen an ethical and compliance-oriented culture throughout the organization, as stipulated in the Company's Code of Conduct, which requires all Company Personnel to act in line with the Company's values and culture and to comply with applicable regulations.

JENIS PELANGGARAN YANG DAPAT DILAPORKAN

Jenis pelanggaran yang dapat disampaikan melalui WBS mencakup setiap tindakan yang berpotensi merugikan Perseroan secara finansial, operasional, maupun yang dapat menimbulkan kerusakan terhadap reputasi Perseroan. Pelaporan dapat dilakukan oleh seluruh pihak di dalam Perseroan, termasuk Direksi, organ penunjang Direksi, Dewan Komisaris, organ penunjang Dewan Komisaris, serta seluruh Karyawan Perseroan. Pelanggaran yang dimaksud antara lain tindakan penyalahgunaan wewenang, kecurangan (*fraud*), korupsi, pencurian aset, pelanggaran etika, pelanggaran ketentuan perusahaan, pelanggaran hukum, benturan kepentingan, ataupun tindakan lain yang tidak sesuai dengan prinsip tata kelola perusahaan yang baik.

MEKANISME PENGADUAN

- Pemangku Kepentingan dapat menyampaikan laporan pelanggaran melalui sarana resmi yang ditetapkan Perseroan. Laporan dapat disampaikan melalui:
- Surat resmi yang ditujukan kepada Direksi Perseroan u.p. *Corporate Secretary*;
  - Penyampaian langsung ke kantor Perseroan;
  - Pengiriman melalui layanan ekspedisi;
  - Faksimile; atau
  - Surat Elektronik: corpsec1@suryainternusa.com.

Setiap laporan yang diterima akan melalui proses verifikasi awal untuk memastikan kelengkapan dan relevansinya. Laporan yang memenuhi kriteria akan dilanjutkan dengan proses investigasi oleh pihak berwenang di Perseroan. Hasil investigasi akan disampaikan kepada Direksi untuk menentukan tindak lanjut yang sesuai. Apabila terbukti terjadi pelanggaran, Perseroan akan memproses terlapor sesuai ketentuan internal maupun peraturan perundang-undangan yang berlaku.

PERLINDUNGAN BAGI PELAPOR

Perseroan menjamin perlindungan bagi pelapor dari segala bentuk ancaman, tekanan, tindakan balasan, atau perlakuan tidak adil akibat laporan yang disampaikan dengan itikad baik. Bentuk perlindungan tersebut mencakup kerahasiaan identitas pelapor, perlindungan dari tindakan intimidatif atau diskriminatif, serta pemberian dukungan yang diperlukan ketika pelapor atau saksi terlibat dalam proses investigasi atas dugaan pelanggaran atau tindak pidana di lingkungan Perseroan. Perseroan berkomitmen memastikan bahwa pelapor dapat menyampaikan laporan tanpa rasa takut, sehingga WBS dapat berfungsi optimal sebagai bagian dari budaya kepatuhan dan integritas di Perseroan.

JUMLAH PENGADUAN YANG MASUK DAN DIPROSES PADA TAHUN 2025

Hingga 31 Desember 2025, Perseroan tidak menerima adanya laporan atas dugaan pelanggaran yang dilaporkan melalui mekanisme WBS.

TYPES OF REPORTABLE VIOLATIONS

Violations that may be reported through the WBS include any actions that may potentially cause financial or operational losses to the Company, or otherwise result in reputational harm. Reports may be submitted by all parties within the Company, including the Board of Directors, supporting organs of the Board of Directors, the Board of Commissioners, supporting organs of the Board of Commissioners, and all Company employees. Reportable violations include, among others, abuse of authority, fraud, corruption, asset misappropriation or theft, ethical breaches, violations of Company policies, violations of laws and regulations, conflicts of interest, and other actions that are inconsistent with the principles of good corporate governance.

COMPLAINT MECHANISM

- Stakeholders may submit reports through the official channels designated by the Company. Reports may be submitted via:
- An official letter addressed to the Company’s Board of Directors c.q. the Corporate Secretary;
  - Direct submission to the Company’s office;
  - Delivery via courier/expedition services;
  - Facsimile; or
  - Email: corpsec1@suryainternusa.com.

Each report received will undergo an initial verification process to ensure its completeness and relevance. Reports that meet the required criteria will proceed to an investigation process conducted by the authorized parties within the Company. The investigation results will be submitted to the Board of Directors to determine the appropriate follow-up actions. If a violation is proven, the Company will take action against the reported party in accordance with internal provisions and applicable laws and regulations.

PROTECTION FOR WHISTLEBLOWERS

The Company provides protection for whistleblowers against any form of threats, pressure, retaliation, or unfair treatment arising from reports submitted in good faith. Such protection includes maintaining the confidentiality of the whistleblower’s identity, safeguarding against intimidation or discrimination, and providing the necessary support when the whistleblower or witnesses are involved in the investigation process of alleged misconduct or criminal acts within the Company. The Company is committed to ensuring that whistleblowers can report concerns without fear, so that the WBS can function optimally as part of the Company’s culture of compliance and integrity.

NUMBER OF REPORTS RECEIVED AND PROCESSED IN 2025

As of 31 December 2025, the Company did not receive any reports of alleged violations submitted through the WBS mechanism.

KEBIJAKAN ANTI KORUPSI DAN GRATIFIKASI  
ANTI-CORRUPTION AND GRATIFICATION POLICY

Perseroan menerapkan kebijakan anti korupsi secara tegas sebagai bagian dari komitmen untuk mematuhi peraturan perundang-undangan dan mendukung upaya pemerintah dalam pemberantasan korupsi. Hal tersebut sebagaimana diatur melalui Undang-Undang No. 20 Tahun 2001 tentang Perubahan atas Undang-Undang No. 31 Tahun 1999 tentang Pemberantasan Tindak Pidana Korupsi dan Undang-Undang No. 8 tahun 2010 tentang Pencegahan dan Pemberantasan Tindak Pidana Pencucian Uang. Untuk itu, Perseroan dan seluruh insan SSIA berkomitmen untuk mengutamakan kepentingan Perseroan di atas kepentingan pribadi, keluarga, kelompok ataupun golongan guna menghindari praktik korupsi dan gratifikasi.

Perseroan melarang setiap bentuk praktik yang dapat merugikan negara, perekonomian, maupun Perseroan, termasuk tindakan penyalahgunaan wewenang, penyuapan, gratifikasi yang tidak sah, dan bentuk kecurangan lainnya. Komitmen tersebut dituangkan dalam Pedoman Perilaku yang telah melekat dalam Perjanjian Ketenagakerjaan seluruh pegawai serta Peraturan Perusahaan. Kebijakan tersebut menjadi acuan bagi seluruh Insan SSIA dalam menjalankan bisnis secara etis, profesional, dan bebas dari konflik kepentingan.

Dalam penerapannya, Perseroan menegaskan bahwa individu atau pihak mana pun yang secara sengaja melakukan pelanggaran hukum, kebijakan internal, atau ketentuan etika dengan tujuan memperoleh keuntungan pribadi atau kelompok, dan yang dapat merugikan Perseroan, akan dikenakan tindakan disiplin maupun sanksi sesuai ketentuan perundang-undangan.

Perseroan akan terus berupaya mewujudkan iklim persaingan usaha yang sehat, transparan, serta menghindari perilaku ataupun perbuatan-perbuatan yang dapat menimbulkan konflik kepentingan, sekaligus tindak pidana korupsi, kolusi dan nepotisme (KKN). Atas komitmen tersebut, Perseroan tidak menemukan adanya laporan terkait kasus korupsi maupun gratifikasi di sepanjang tahun 2025.

PELATIHAN/SOSIALISASI ANTI KORUPSI KEPADA KARYAWAN

Perseroan senantiasa berupaya memperluas sosialisasi komitmen anti korupsi kepada pihak internal maupun eksternal melalui berbagai kanal komunikasi Perseroan. Namun demikian, sepanjang tahun 2025 Perseroan belum menyelenggarakan pelatihan khusus anti korupsi bagi karyawan. Ke depan, Perseroan berencana mengimplementasikan program pelatihan anti korupsi yang terstruktur dan berkelanjutan agar seluruh Insan Perseroan memiliki pemahaman yang memadai dalam mengidentifikasi, mencegah, dan menangani potensi praktik koruptif.

The Company strictly implements an anti-corruption policy as part of its commitment to comply with prevailing laws and regulations and to support the Government’s efforts in combating corruption. This commitment is in line with Law No. 20 of 2001 regarding the Amendment to Law No. 31 of 1999 on Corruption Eradication, as well as Law No. 8 of 2010 on the Prevention and Eradication of Money Laundering Crimes. Accordingly, the Company and all SSIA Personnel are committed to prioritizing the Company’s interests over personal, family, group, or other interests in order to prevent corruption and improper gratuities.

The Company prohibits any practices that may harm the State, the economy, or the Company, including abuse of authority, bribery, unlawful gratuities, and other forms of fraud. This commitment is set out in the Code of Conduct, which forms an integral part of all employees’ employment agreements and the Company Regulation. The policy serves as a reference for all SSIA Personnel in conducting business ethically and professionally, and in a manner free from conflicts of interest.

In its implementation, the Company emphasizes that any individual or party that intentionally violates the law, internal policies, or ethical standards for the purpose of obtaining personal or group benefits, and which may cause harm to the Company, will be subject to disciplinary action and/or sanctions in accordance with applicable laws and regulations.

The Company will continue to strive to foster a healthy and transparent business environment and to avoid behaviors or actions that may give rise to conflicts of interest and/or acts of corruption, collusion, and nepotism. In line with this commitment, the Company did not receive any reports related to corruption or gratuities throughout 2025.

ANTI-CORRUPTION TRAINING/ DISSEMINATION FOR EMPLOYEES

The Company continuously seeks to expand the socialization of its anti-corruption commitment to both internal and external parties through various Company communication channels. However, throughout 2025, the Company did not conduct a dedicated anti-corruption training program for employees. Going forward, the Company plans to implement a structured and ongoing anti-corruption training program to ensure that all Company Personnel have adequate understanding to identify, prevent, and address potential corrupt practices.

## PRAKTIK BAD CORPORATE GOVERNANCE

### BAD CORPORATE GOVERNANCE PRACTICES

Perseroan menegaskan komitmennya untuk mencegah terjadinya praktik *Bad Corporate Governance* melalui penerapan tata kelola yang disiplin, kepatuhan terhadap peraturan, serta penguatan sistem pengendalian internal di seluruh lini usaha. Komitmen ini diterapkan di seluruh entitas yang berada dalam lingkup Surya Internusa Group sebagai bagian dari upaya menciptakan lingkungan usaha yang bersih, transparan, dan berintegritas.

Dalam pelaksanaannya, Perseroan memastikan bahwa seluruh aktivitas operasional, keuangan, dan administratif berjalan sesuai dengan peraturan perundang-undangan yang berlaku. Hal ini mencakup kewajiban pemenuhan regulasi di berbagai aspek, seperti keterbukaan informasi kepada publik dan pemangku kepentingan, ketentuan perpajakan, penyusunan serta penyajian laporan keuangan sesuai standar akuntansi, pemenuhan ketentuan ketenagakerjaan, hingga pelaksanaan kewajiban yang melekat pada perusahaan publik.

Sepanjang tahun 2025, tidak terdapat teguran, sanksi, maupun temuan dari regulator yang berdampak terhadap operasional maupun reputasi Perseroan. Perseroan akan terus memperkuat penerapan tata kelola dan menjaga standar kepatuhan melalui peningkatan kebijakan, sosialisasi internal, dan pemantauan berkelanjutan.

The Company reaffirms its commitment to preventing Bad Corporate Governance practices through disciplined governance implementation, compliance with regulations, and the strengthening of internal control systems across all business lines. This commitment is applied across all entities within the Surya Internusa Group as part of efforts to create a clean, transparent, and integrity-driven business environment.

In practice, the Company ensures that all operational, financial, and administrative activities are conducted in accordance with applicable laws and regulations. This includes compliance obligations in various areas, such as information disclosure to the public and stakeholders, taxation requirements, the preparation and presentation of financial statements in accordance with applicable accounting standards, fulfillment of manpower regulations, and the execution of obligations inherent to a public company.

Throughout 2025, there were no warnings, sanctions, or regulatory findings that affected the Company’s operations or reputation. The Company will continue to strengthen governance implementation and maintain compliance standards through policy enhancements, internal socialization, and ongoing monitoring.

Sejalan dengan ketentuan tersebut, Perseroan secara konsisten meningkatkan kualitas penerapan GCG melalui pemutakhiran berbagai kebijakan, pedoman, serta prosedur internal. Pemutakhiran dilakukan dengan mempertimbangkan perkembangan peraturan perundang-undangan, praktik terbaik tata kelola, serta dinamika usaha Surya Internusa Group, sehingga penerapan GCG tetap relevan, adaptif, dan sesuai kebutuhan bisnis.

Penerapan Aspek, Prinsip, dan Rekomendasi Tata Kelola berdasarkan SEOJK No. 32 meliputi 5 (lima) aspek utama, 8 (delapan) prinsip tata kelola, dan 25 (dua puluh lima) rekomendasi yang menjadi standar dasar penerapan GCG bagi Emiten. Penjelasan lengkap atas tingkat pemenuhan Perseroan terhadap seluruh aspek tersebut disajikan sebagai berikut:

In line with these provisions, the Company consistently enhances the quality of its GCG implementation through the continuous updating of various internal policies, guidelines, and procedures. These updates take into account developments in laws and regulations, governance best practices, and the business dynamics of the Surya Internusa Group, ensuring that GCG implementation remains relevant, adaptive, and aligned with business needs.

The implementation of governance aspects, principles, and recommendations under SEOJK No. 32 comprises 5 (five) main aspects, 8 (eight) governance principles, and 25 (twenty-five) recommendations that serve as the baseline standard for GCG implementation by Issuers. A detailed explanation of the Company’s level of compliance with all of these aspects is presented as follows:

| No.                                                                                                                                                                                                        | Prinsip<br>Principle                                                     | Rekomendasi<br>Recommendation                                                                                                                                                            | Penjelasan<br>Description                                                                                                                                                                                                                                          | Kepatuhan SSIA<br>SSIA's Compliance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Keterangan |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| <b>I Aspek 1: Hubungan Perusahaan Terbuka dengan Pemegang Saham dalam menjamin hak-hak Pemegang Saham.</b><br>Aspect 1: The Public Company's Relationship with Shareholders in Ensuring Shareholder Rights |                                                                          |                                                                                                                                                                                          |                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |            |
|                                                                                                                                                                                                            | <b>Prinsip 1:</b><br>Meningkatkan Nilai Penyelenggaraan RUPS             | 1. Perusahaan Terbuka memiliki cara atau prosedur teknis pengumpulan suara (voting) baik secara terbuka maupun tertutup yang mengedepankan independensi, dan kepentingan pemegang saham. | Setiap saham dengan hak suara yang dikeluarkan mempunyai satu hak suara ( <i>one share one vote</i> ). Pemegang saham dapat menggunakan hak suaranya pada saat pengambilan keputusan, terutama dalam pengambilan keputusan dengan cara pengumpulan suara (voting). | Perseroan telah memiliki ketentuan mengenai prosedur teknis pengambilan suara (voting) baik secara terbuka maupun tertutup di dalam RUPS Tahunan (RUPST) dan RUPS Luar Biasa (RUPSLB), yaitu:<br>a. Pemungutan suara dilakukan setelah seluruh pertanyaan selesai dijawab dan/atau waktu tanya jawab habis;<br>b. Tiap-tiap saham memberikan hak kepada pemegangnya untuk mengeluarkan 1 (satu) suara. Apabila seorang Pemegang Saham memiliki lebih dari 1 (satu) saham, maka yang bersangkutan hanya diminta untuk memberikan suara 1 (satu) kali dan suaranya itu mewakili seluruh saham yang dimilikinya atau diwakilinya;<br>c. Pemungutan suara dapat dilakukan secara lisan dengan "Mengangkat Tangan". | Terpenuhi  |
|                                                                                                                                                                                                            | <b>Principle 1:</b><br>Increasing the Value of the Implementation of GMS | Public Companies have both open and discreet voting procedures that emphasize independence and the interests of shareholders                                                             | Each share with voting rights issued has one voting right ( <i>one share one vote</i> ). Shareholders can use their voting rights when making decisions, especially when making decisions by voting.                                                               | The Company already has provisions on technical procedures for voting both openly and discreetly at the Annual GMS (AGMS) and Extraordinary GMS (EGMS), as follows:<br>a. Voting is carried out after all questions have been answered and/or the question-and-answer time is up;<br>b. Each share entitles its holder to cast 1 (one) vote. If a Shareholder has more than 1 (one) share, then the person concerned is only asked to vote 1 (one) time and the vote represents all the shares he owns or represents;<br>c. Voting can be done verbally by raising hand.                                                                                                                                       | Fulfilled  |

## PENERAPAN ASPEK DAN PRINSIP TATA KELOLA PERUSAHAAN

### SESUAI KETENTUAN OTORITAS JASA KEUANGAN

#### IMPLEMENTATION OF CORPORATE GOVERNANCE ASPECTS AND PRINCIPLES IN ACCORDANCE WITH FINANCIAL SERVICES AUTHORITY REGULATIONS

Penerapan Pedoman Tata Kelola Perusahaan Terbuka merupakan kewajiban (mandatory) bagi seluruh Emiten dan Perusahaan Publik sebagaimana diatur dalam Surat Edaran Otoritas Jasa Keuangan (SEOJK) Nomor 32/SEOJK.04/2015 tentang Pedoman Tata Kelola Perusahaan Terbuka. Ketentuan ini menegaskan bahwa setiap Perseroan Terbuka wajib menerapkan prinsip-prinsip Tata Kelola Perusahaan yang Baik (*Good Corporate Governance/GCG*) sebagai dasar dalam menciptakan nilai tambah yang berkelanjutan bagi Pemegang Saham dan pemangku kepentingan.

The implementation of the Corporate Governance Guidelines for Public Companies is a mandatory obligation for all Issuers and Public Companies, as stipulated in Financial Services Authority Circular Letter (SEOJK) No. 32/SEOJK.04/2015 on the Corporate Governance Guidelines for Public Companies. This regulation emphasizes that every public company is required to implement Good Corporate Governance/GCG principles as a foundation for creating sustainable added value for shareholders and stakeholders.

| No. | Prinsip<br>Principle | Rekomendasi<br>Recommendation                                                                               | Penjelasan<br>Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Kepatuhan SSIA<br>SSIA's Compliance                                                                                                                                                                                                                   | Keterangan |
|-----|----------------------|-------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
|     |                      | 2. Seluruh anggota Direksi dan anggota Dewan Komisaris Perusahaan Terbuka hadir dalam RUPS Tahunan.         | Kehadiran seluruh anggota Direksi dan anggota Dewan Komisaris Emiten bertujuan agar setiap anggota Direksi dan anggota Dewan Komisaris dapat memperhatikan, menjelaskan, dan menjawab secara langsung permasalahan yang terjadi atau pertanyaan yang diajukan oleh pemegang saham terkait mata acara dalam RUPS.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Sebagai bentuk tanggung jawab Perseroan kepada para Pemegang Saham, seluruh Dewan Komisaris dan Direksi Perseroan hadir di dalam dalam RUPST Tahun Buku 2024 yang diadakan pada tanggal 13 Juni 2025.                                                 | Terpenuhi  |
|     |                      | All members of the Board of Directors and Board of Commissioners of Public Companies attend the Annual GMS. | The presence of all members of Listed Companies' Board of Directors and Board of Commissioners ensures that each member of the Board of Directors and Board of Commissioners can observe, explain, and answer directly the problems that occur or questions raised by shareholders regarding the agenda at the GMS.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | As part of the Company's responsibility to Shareholders, all members of the Board of Commissioners and Board of Directors were present at the 2023 AGMS held on 13 June 2025.                                                                         | Fulfilled  |
|     |                      | 3. Ringkasan risalah RUPS tersedia dalam Situs Web Perusahaan Terbuka paling sedikit selama 1 (satu) tahun. | Berdasarkan ketentuan dalam Pasal 49 Peraturan Otoritas Jasa Keuangan Nomor 15/POJK.04/2020 tentang Rencana dan Penyelenggaraan Rapat Umum Pemegang Saham Emiten, Emiten wajib membuat ringkasan risalah RUPS dalam bahasa Indonesia dan bahasa asing (minimal dalam bahasa Inggris), serta diumumkan 2 (dua) hari kerja setelah RUPS diselenggarakan kepada masyarakat, yang salah satunya melalui situs web Emiten. Ketersediaan ringkasan risalah RUPS pada Situs Web Emiten memberikan kesempatan bagi pemegang saham yang tidak hadir untuk mendapatkan informasi penting dalam penyelenggaraan RUPS secara mudah dan cepat. Oleh karena itu, ketentuan tentang jangka waktu minimal ketersediaan ringkasan risalah RUPS di Situs Web Emiten dimaksudkan untuk menyediakan kecukupan waktu bagi pemegang saham untuk memperoleh informasi tersebut.                                                                                                              | Ringkasan Risalah RUPS tersedia dalam situs web Perseroan paling sedikit selama 1 (satu) tahun dalam Rubrik "Good Corporate Governance" pada situs web resmi milik Perseroan <a href="http://www.suryainternusa.com">www.suryainternusa.com</a>       | Terpenuhi  |
|     |                      | Summary of the GMS is available on the Public Companies' website for at least 1 (one) year.                 | Pursuant to the provisions of Article 49 of the Financial Services Authority Regulation No. 15/POJK.04/2020 on Plans and Implementation of Listed Companies' General Meetings of Shareholders, Listed Companies are required to make a summary of the minutes of the GMS in Indonesian and foreign languages (minimum in English), and to announce minutes of the GMS 2 (two) working days after the GMS is held to the public, one of which is through Listed Companies' website. The availability of a summary of the minutes of the GMS on Listed Companies' Website provides an opportunity for shareholders who are not present to obtain important information pertaining to the holding the GMS easily and quickly. Therefore, the provisions regarding the minimum timeframe for the availability of a summary of the minutes of the GMS on the Listed Companies' Website is intended to provide sufficient time for shareholders to obtain such information. | The summary of the AGMS minutes is available on the Company's website for a minimum of 1 (one) year in the "Good Corporate Governance" section on the Company's official website <a href="http://www.suryainternusa.com">www.suryainternusa.com</a> . | Fulfilled  |

| No. | Prinsip<br>Principle                                                                                          | Rekomendasi<br>Recommendation                                                                                                    | Penjelasan<br>Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Kepatuhan SSIA<br>SSIA's Compliance                                                                                                                                                                                                                                                                                                                                                                | Keterangan |
|-----|---------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
|     | <b>Prinsip 2:</b><br>Meningkatkan Kualitas Komunikasi Perusahaan Terbuka dengan Pemegang Saham atau Investor. | 4. Perusahaan Terbuka memiliki suatu kebijakan komunikasi dengan pemegang saham atau investor.                                   | Adanya komunikasi antara Emiten dengan pemegang saham atau investor dimaksudkan agar para pemegang saham atau investor mendapatkan pemahaman lebih jelas atas informasi yang telah dipublikasikan kepada masyarakat, seperti laporan berkala, keterbukaan informasi, kondisi atau prospek bisnis dan kinerja, serta pelaksanaan tata kelola Emiten. Di samping itu, pemegang saham atau investor juga dapat menyampaikan masukan dan opini kepada manajemen Emiten. Kebijakan komunikasi dengan para pemegang saham atau investor menunjukkan komitmen Emiten dalam melaksanakan komunikasi dengan para pemegang saham atau investor. Dalam kebijakan tersebut dapat mencakup strategi, program, dan waktu pelaksanaan komunikasi, serta panduan yang mendukung pemegang saham atau investor untuk berpartisipasi dalam komunikasi tersebut. | Perseroan telah memiliki kebijakan penyampaian informasi sebagai bentuk keterbukaan informasi terhadap pemenuhan hak-hak Pemegang Saham dan Investor. Hal ini dilakukan sebagai bentuk implementasi kebijakan komunikasi antara Perseroan dengan Pemegang Saham atau investor melalui penyampaian laporan berkala ke BEI, dan OJK, kegiatan Investor Meeting, Analyst Meeting, Public Expose, dll. | Terpenuhi  |
|     |                                                                                                               | Principle 2:<br>Increasing the Quality of Communication between Public Companies and Shareholders or Investors.                  | The purpose of communication between the Listed Companies and shareholders or investors is for shareholders or investors to gain a clearer understanding of the information that has been published to the public, such as periodic reports, information disclosure, business condition or prospects and performance, as well as the implementation of the Listed Companies' governance. In addition, shareholders or investors can also provide input and opinion to the Listed Companies' management. The communication policy with shareholders or investors demonstrates Listed Companies commitment to communicating with shareholders or investors. The policy may include strategies, programs and timing of communications, as well as guidelines that support shareholders or investors to participate in these communications.     | The Company already has an information delivery policy as part of information disclosure to uphold the rights of Shareholders and Investors by implementing the communication policy between the Company and Shareholders or investors through the submission of periodic reports to the IDX and FSA, Investor Meeting activities, Analyst Meetings, Public Exposures, etc.                        | Fulfilled  |
|     |                                                                                                               | 5. Perusahaan Terbuka mengungkapkan kebijakan komunikasi perusahaan Terbuka dengan pemegang saham atau investor dalam Situs Web. | Pengungkapan kebijakan komunikasi merupakan bentuk transparansi atas komitmen Emiten dalam memberikan kesetaraan kepada semua pemegang saham atau investor atas pelaksanaan komunikasi. Pengungkapan informasi tersebut juga bertujuan untuk meningkatkan partisipasi dan peran pemegang saham atau investor dalam pelaksanaan program komunikasi Emiten.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Perseroan telah mengungkapkan seluruh informasi yang berkaitan dengan kebijakan komunikasi perusahaan melalui situs web resmi Perseroan: <a href="http://www.suryainternusa.com">www.suryainternusa.com</a> .                                                                                                                                                                                      | Terpenuhi  |
|     |                                                                                                               | Public Companies disclose corporate policy on communication with shareholders or investors on their website.                     | Disclosure of communication policy is part of transparency on the Listed Companies' commitment to providing equality to all shareholders or investors in the implementation of communications. Disclosure of this information also aims to increase the participation and role of shareholders or investors in the implementation of the Listed Companies' communication program.                                                                                                                                                                                                                                                                                                                                                                                                                                                            | The Company has disclosed all information relating to its corporate communication policy through the Company's official website: <a href="http://www.suryainternusa.com">www.suryainternusa.com</a> .                                                                                                                                                                                              | Fulfilled  |

| No.                                                                                                            | Prinsip<br>Principle                                                                           | Rekomendasi<br>Recommendation                                                                                         | Penjelasan<br>Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Kepatuhan SSIA<br>SSIA's Compliance                                                                                                                                                                                                                                                                                                       | Keterangan |
|----------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| IIAspek 2: Fungsi dan Peran Dewan Komisaris<br>Aspect 2: The Functions and Roles of the Board of Commissioners |                                                                                                |                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                           |            |
|                                                                                                                | <b>Prinsip 3:</b><br>Memperkuat Keanggotaan dan Komposisi Dewan Komisaris                      | 6. Penentuan jumlah anggota Dewan Komisaris mempertimbangkan kondisi Perusahaan Terbuka.                              | Jumlah anggota Dewan Komisaris dapat mempengaruhi efektivitas pelaksanaan tugas dari Dewan Komisaris. Penentuan jumlah anggota Dewan Komisaris Emiten wajib mengacu kepada ketentuan peraturan perundang-undangan yang berlaku, yang paling kurang terdiri dari 2 (dua) orang berdasarkan ketentuan Peraturan Otoritas Jasa Keuangan Nomor 33/POJK.04/2014 tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik. Selain itu, perlu juga mempertimbangkan kondisi Emiten yang antara lain meliputi karakteristik, kapasitas, dan ukuran, serta pencapaian tujuan dan pemenuhan kebutuhan bisnis yang berbeda di antara Emiten. Hal lain yang perlu dipertimbangkan adalah jumlah ideal anggota Dewan Komisaris dan Direksi yang berdasarkan prinsip GCG sebaiknya berjumlah sama agar tercipta fungsi check and balances yang baik dan seimbang.                                                                                                                                                                                                            | Jumlah anggota Dewan Komisaris Perseroan telah memenuhi amanat peraturan perundang-undangan yang berlaku bagi Perseroan yang berstatus sebagai Perusahaan Terbuka. Sampai dengan akhir tahun 2025, jumlah anggota Dewan Komisaris Perseroan tercatat sebanyak 5 (lima) orang di mana 2 (dua) di antaranya merupakan Komisaris Independen. | Terpenuhi  |
|                                                                                                                | <b>Principle 3:</b><br>Enhancing the Membership and Composition of the Board of Commissioners. | The number of members of the Board of Commissioners is determined by taking into account Public Companies' condition. | The number of members of the Board of Commissioners can affect the effectiveness of the implementation of the duties of the Board of Commissioners. Determination of the number of members of the Listed Companies' Board of Commissioners must refer to the provisions of the applicable laws and regulations, which consists of at least 2 (two) people based on the provisions of the Financial Services Authority Regulation No. 33/POJK.04/2014 on the Board of Directors and Board of Commissioners of Issuers or Publicly-Traded Companies. In addition, it is also necessary to consider the condition of Listed Companies that includes among others the characteristics, capacity and size, as well as the achievement of goals and the fulfillment of different business needs among Listed Companies. Another thing that needs to be considered is the ideal number of members of the Board of Commissioners and Board of Directors which based on GCG principles should be the same number so as to create a good and balanced check and balance function. | The number of the Board of Commissioners members is in accordance with the laws and regulations that apply to public companies. As of end of 2025, the Board of Commissioners consisted of 5 (five) members, 2 (two) of whom were Independent Commissioners.                                                                              | Fulfilled  |

| No. | Prinsip<br>Principle                                                                                                            | Rekomendasi<br>Recommendation                                                                                                                   | Penjelasan<br>Description                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Kepatuhan SSIA<br>SSIA's Compliance                                                                                                                                                                                                                                                                                                          | Keterangan |
|-----|---------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
|     |                                                                                                                                 | 7. Penentuan komposisi anggota Dewan Komisaris memperhatikan keberagaman keahlian, pengetahuan, dan pengalaman yang dibutuhkan.                 | Komposisi Dewan Komisaris merupakan kombinasi karakteristik baik dari segi organ Dewan Komisaris maupun anggota Dewan Komisaris secara individu, sesuai dengan kebutuhan Emiten. Karakteristik tersebut dapat tercermin dalam penentuan keahlian, pengetahuan, dan pengalaman yang dibutuhkan dalam pelaksanaan tugas pengawasan dan pemberian nasihat oleh Dewan Komisaris.                                                                                                    | Komposisi anggota Dewan Komisaris Perseroan sudah memperhatikan keberagaman keahlian, pengetahuan, dan pengalaman sebagaimana telah diatur di dalam Piagam Dewan Komisaris. Hal ini telah diungkapkan pada Bab Tata Kelola Perusahaan, khususnya bagian Keberagaman Komposisi Dewan Komisaris dan Direksi.                                   | Terpenuhi  |
|     |                                                                                                                                 | The composition of the Board of Commissioners is determined by taking into account the diversity of skills, knowledge, and experience required. | The composition of the Board of Commissioners is a combination of characteristics both in terms of the body of the Board of Commissioners and individual members of the Board of Commissioners, according to the needs of Listed Companies. These characteristics can be reflected in the determination of the expertise, knowledge and experience required in carrying out supervisory and advisory duties by the Board of Commissioners.                                      | The composition of the Board of Commissioners has taken into account the diversity of expertise, knowledge and experience as stipulated in the Board of Commissioners Charter. This has been disclosed in the Corporate Governance Chapter under the Diversity in the Composition of the Board of Commissioners and Board Directors section. | Fulfilled  |
|     | <b>Prinsip 4:</b><br>Meningkatkan Kualitas Pelaksanaan Tugas dan Tanggung Jawab Dewan Komisaris.                                | 8. Dewan Komisaris mempunyai kebijakan penilaian sendiri untuk menilai kinerja Dewan Komisaris.                                                 | Kebijakan penilaian sendiri (self-assessment) Dewan Komisaris merupakan suatu pedoman yang digunakan kinerja Dewan Komisaris secara berkesinambungan                                                                                                                                                                                                                                                                                                                            | Dewan Komisaris melakukan penilaian sendiri untuk menilai kinerja sesuai dengan Rencana Kerja dan Anggaran dengan menggunakan indikator tugas dan tanggung jawabnya.                                                                                                                                                                         | Terpenuhi  |
|     | <b>Principle 4:</b><br>Increasing the Quality of the Implementation of the Board of Commissioners' Duties and Responsibilities. | The Board of Commissioners has self-assessment policy to assess the performance of the Board of Commissioners.                                  | The Board of Commissioners' self-assessment policy is a guideline used to measure the Board of Commissioners' performance on an ongoing basis.                                                                                                                                                                                                                                                                                                                                  | The Board of Commissioners conducts self-assessment to assess its performance in accordance with the Work Plan and Budget by utilizing its duty and responsibility indicators.                                                                                                                                                               | Fulfilled  |
|     |                                                                                                                                 | 9. Kebijakan penilaian sendiri untuk menilai kinerja Dewan Komisaris, diungkapkan melalui Laporan Tahunan Perusahaan Terbuka.                   | Pengungkapan kebijakan self-assessment atas kinerja Dewan Komisaris dilakukan tidak hanya untuk memenuhi aspek transparansi sebagai bentuk pertanggungjawaban atas pelaksanaan tugasnya, namun juga untuk memberikan keyakinan khususnya kepada para pemegang saham atau investor dalam meningkatkan kinerja Dewan Komisaris. Dengan adanya pengungkapan tersebut, pemegang saham atau investor mengetahui mekanisme check and balance terhadap kinerja Dewan Komisaris.        | Kebijakan penilaian sendiri ( self-assessment) untuk menilai kinerja Dewan Komisaris telah diungkapkan melalui Laporan Tahunan Perusahaan.                                                                                                                                                                                                   | Terpenuhi  |
|     |                                                                                                                                 | The self-assessment policy to assess the performance of the Board of Commissioners is disclosed in Public Companies' Annual Report.             | Disclosure of the self-assessment policy on the performance of the Board of Commissioners is carried out not only to fulfill the aspect of transparency as part of accountability for carrying out their duties, but also to provide confidence especially to shareholders or investors to improve the Board of Commissioners' performance. Through said disclosure, shareholders or investors know the check and balance mechanism on the Board of Commissioners' performance. | The self-assessment policy to assess the performance of the Board of Commissioners has been disclosed in the Company's Annual Report.                                                                                                                                                                                                        | Fulfilled  |

| No. | Prinsip<br>Principle | Rekomendasi<br>Recommendation                                                                                                                                                              | Penjelasan<br>Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Kepatuhan SSIA<br>SSIA's Compliance                                                                                                                          | Keterangan |
|-----|----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| 10. |                      | Dewan Komisaris mempunyai kebijakan terkait pengunduran diri anggota Dewan Komisaris apabila terlibat dalam kejahatan keuangan                                                             | Kebijakan pengunduran diri anggota Dewan Komisaris yang terlibat dalam kejahatan keuangan merupakan kebijakan yang dapat meningkatkan kepercayaan para pemangku kepentingan terhadap Emiten, sehingga integritas perusahaan tetap terjaga.                                                                                                                                                                                                                                                                 | Kebijakan pengunduran diri oleh Dewan Komisaris diatur dalam Anggaran Dasar Perseroan dan Pedoman Kerja Dewan Komisaris (Board Manual).                      | Terpenuhi  |
|     |                      | The Board of Commissioners has a policy on the resignation of members of the Board of Commissioners if they were involved in financial crimes.                                             | The resigning policy for members of the Board of Commissioners involved in financial crimes can increase stakeholder confidence in Listed Companies and maintain corporate integrity.                                                                                                                                                                                                                                                                                                                      | The Board of Commissioners' resignation policy is regulated in the Company's Articles of Association and the Board Manual.                                   | Fulfilled  |
|     |                      | 11. Dewan Komisaris atau Komite yang menjalankan fungsi Nominasi dan Remunerasi menyusun kebijakan suksesi dalam proses Nominasi anggota Direksi.                                          | Berdasarkan ketentuan Peraturan Otoritas Jasa Keuangan Nomor 34/ POJK.04/2014 tentang Komite Nominasi dan Remunerasi Emiten atau Perusahaan Publik, komite yang menjalankan fungsi nominasi mempunyai tugas untuk menyusun kebijakan dan kriteria yang dibutuhkan dalam proses nominasi calon anggota Direksi. Salah satu kebijakan yang dapat mendukung proses nominasi sebagaimana dimaksud adalah kebijakan suksesi anggota Direksi.                                                                    | Dewan Komisaris dibantu oleh Komite Remunerasi menyusun kebijakan untuk suksesi dalam proses nominasi anggota Direksi.                                       | Terpenuhi  |
| 12. |                      | The Board of Commissioners or the Committee that performs the Nomination and Remuneration functions prepares succession policy for nominating potential members of the Board of Directors. | Pursuant to the provisions of the Financial Services Authority Regulation No. 34/POJK.04/2014 on the Nomination and Remuneration Committee of Issuers or Public Companies, the committee that carries out the nomination function is responsible for developing the policies and criteria required in the process of nominating prospective members of the Board of Directors. One of the policies that can support the nomination process is the succession policy for members of the Board of Directors. | Assisted by the Remuneration Committee, the Board of Commissioners has prepared a succession policy for the nomination of members of the Board of Directors. | Fulfilled  |

III

Aspek 3: Fungsi dan Peran Direksi  
Aspect 3: the Board of Directors' Function and Role

|                                                                    |                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |           |
|--------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| <b>Prinsip 5:</b><br>Memperkuat Keanggotaan dan Komposisi Direksi. | 12. Penentuan jumlah anggota Direksi mempertimbangkan kondisi Perusahaan Terbuka serta efektifitas dalam pengambilan keputusan. | Sebagai organ perusahaan yang berwenang dalam pengurusan perusahaan, penentuan jumlah Direksi sangat mempengaruhi jalannya kinerja Emiten. Dengan demikian, penentuan jumlah anggota Direksi harus dilakukan melalui pertimbangan yang matang dan wajib mengacu pada ketentuan yang berlaku, di mana berdasarkan Peraturan Otoritas Jasa Keuangan Nomor 33/ POJK.04/2014 tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik paling sedikit terdiri dari 2 (dua) orang. | Jumlah anggota Direksi Perseroan pada akhir tahun 2023 tercatat sebanyak 5 (lima) orang dan dipandang telah sepadan untuk lingkup bisnis Perseroan dan untuk melaksanakan pengambilan keputusan secara efektif.                                                                                                                                                                                                                                                                                  | Terpenuhi |
|                                                                    | <b>Principle 5:</b><br>Enhancing the Membership and Composition of the Board of Directors.                                      | The number of members of the Board of Directors is determined by taking into account Public Companies' condition as well as the effectiveness of the decision-making process.                                                                                                                                                                                                                                                                                                         | As a corporate body that is authorized to manage the company, the determination of the number of Directors greatly affects Listed Companies' performance. Accordingly, the number of members of the Board of Directors must be determined through careful consideration in accordance with Financial Services Authority Regulation No. 33/POJK.04/2014 on the Board of Directors and Board of Commissioners of Issuers or Publicly-Traded Companies, which consists of at least 2 (two) persons. | Fulfilled |

| No. | Prinsip<br>Principle | Rekomendasi<br>Recommendation                                                                                                               | Penjelasan<br>Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Kepatuhan SSIA<br>SSIA's Compliance                                                                                                                                                                                                                                                                                                                                                                              | Keterangan |
|-----|----------------------|---------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| 13. |                      | Penentuan komposisi anggota Direksi memperhatikan, keberagaman keahlian, pengetahuan, dan pengalaman yang dibutuhkan.                       | Seperti halnya Dewan Komisaris, keberagaman komposisi anggota Direksi merupakan kombinasi karakteristik yang diinginkan baik dari segi organ Direksi maupun anggota Direksi secara individu, sesuai dengan kebutuhan Emiten. Kombinasi tersebut ditentukan dengan cara memperhatikan keahlian, pengetahuan, dan pengalaman yang sesuai dengan pembagian tugas dan fungsi jabatan Direksi dalam mencapai tujuan Emiten. Dengan demikian, pertimbangan kombinasi karakteristik dimaksud akan berdampak dalam ketepatan proses pencalonan dan penunjukan individual anggota Direksi baik secara individual ataupun secara kolegal.                                                                                                                                                         | Penentuan komposisi anggota Direksi telah memperhatikan aspek keberagaman keahlian, pengetahuan, dan pengalaman yang dibutuhkan sesuai pembagian tugas Direksi dengan memperhatikan keberagaman komposisi berdasarkan POJK Nomor 33/POJK.04/2014 Tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik.                                                                                              | Terpenuhi  |
|     |                      | The composition of the Board of Directors is determined by taking into account the diversity of skills, knowledge, and experience required. | Similar to the Board of Commissioners, the diversity in the composition of the members of the Board of Directors is a combination of desirable characteristics both in terms of the organs of the Board of Directors and individual members of the Board of Directors, according to the needs of the Listed Companies. The combination is determined by taking into account the expertise, knowledge and experience in accordance with the division of duties and functions of the Board of Directors in achieving the Issuer's goals. Therefore, consideration of the combination of characteristics referred to will have an impact on the accuracy of the nomination process and the appointment of individual members of the Board of Directors either individually or collegially. | Determination of the composition of the members of the Board of Directors has taken into account aspects of the diversity of expertise, knowledge and experience needed in accordance with the division of Directors' Duties by taking into account the diversity of composition based on POJK No. 33/POJK.04/2014 on the Board of Directors and Board of Commissioners of Issuers or Publicly-Traded Companies. | Fulfilled  |

|     |  |                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                    |           |
|-----|--|---------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|-----------|
| 14. |  | Anggota Direksi yang membawahi bidang akuntansi atau keuangan memiliki keahlian dan/atau pengetahuan di bidang akuntansi. | Pengungkapan dan penyusunan informasi keuangan yang disajikan dalam laporan keuangan yang wajib disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan yang berlaku umum di Indonesia dan juga peraturan OJK terkait, antara lain peraturan perundang-undangan di sektor Pasar Modal yang mengatur mengenai penyajian dan pengungkapan Laporan Keuangan Emiten. Berdasarkan peraturan perundang-undangan di sektor Pasar Modal yang mengatur mengenai tanggung jawab Direksi atas Laporan Keuangan, Direksi secara tanggung renteng bertanggung jawab atas Laporan Keuangan, yang ditandatangani Direktur Utama dan anggota Direksi yang membawahi bidang akuntansi atau keuangan.                                                        | Perseroan sudah memiliki seorang anggota Direksi yang menjabat sebagai Direktur Keuangan dengan keahliannya dalam bidang keuangan. | Terpenuhi |
|     |  | Members of the Board of Directors in charge of accounting or finance have expertise and/or knowledge in accounting.       | Disclosure and preparation of financial information presented in financial statements that must be prepared and presented in accordance with generally accepted Financial Accounting Standards in Indonesia as well as related OJK regulations, including laws and regulations in the Capital Markets sector governing the presentation and disclosure of Listed Companies' Financial Statements. Pursuant to laws and regulations in the Capital Markets sector governing the responsibilities of the Board of Directors for Financial Statements, the Directors are jointly and severally responsible for the Financial Statements, signed by the President Director and a member of the Board of Directors in charge of accounting or finance. | The Company's Director of Finance has expertise in finance.                                                                        | Fulfilled |

| No. | Prinsip Principle                                                                                                 | Rekomendasi Recommendation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Penjelasan Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Kepatuhan SSIA SSIA's Compliance                                                                                                                                                                                                                          | Keterangan |
|-----|-------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| 15. |                                                                                                                   | Direksi mempunyai kebijakan penilaian sendiri untuk menilai kinerja Direksi.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Kebijakan penilaian sendiri (self-assessment) Direksi merupakan suatu pedoman yang digunakan sebagai bentuk akuntabilitas atas penilaian kinerja Direksi secara kolegal. Self-assessment atau penilaian sendiri dimaksud dilakukan oleh masing-masing anggota Direksi untuk menilai pelaksanaan kinerja secara kolegal individual (masing-masing anggota Direksi) dengan memperhatikan Peraturan Otoritas Jasa Keuangan Nomor 34/POJK.04/2014 tentang Komite Nominasi dan Remunerasi Emiten atau Perusahaan Publik.                                                                                                   | Kebijakan penilaian sendiri ditentukan berdasarkan <i>Key Performance Indicator</i> (KPI). Hasil evaluasi terhadap kinerja Direksi secara keseluruhan merupakan bagian tak terpisahkan dalam skema kompensasi dan pemberian insentif bagi anggota Direksi | Terpenuhi  |
|     |                                                                                                                   | The Board of Directors has self-assessment policy to assess the performance of the Board of Directors.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | The Board of Directors' self-assessment policy is a guideline that is used as a form of accountability for collegially evaluating the performance of the Board of Directors. Self-assessment is carried out by each member of the Board of Directors to collegially assess individual performance in accordance with the Financial Services Authority Regulation No. 34/POJK.04/2014 on the Nomination and Remuneration Committee of Issuers or Public Companies.                                                                                                                                                     | Self-assessment policy is determined based on Key Performance Indicators (KPI). In general, the Board of Directors' performance evaluation results are an integral part of the compensation and incentive scheme for members of the Board of Directors.   | Fulfilled  |
| 16. | Kebijakan penilaian sendiri untuk menilai kinerja Direksi diungkapkan melalui laporan tahunan Perusahaan Terbuka. | Pengungkapan kebijakan self-assessment atas kinerja Direksi dilakukan tidak hanya untuk memenuhi aspek transparansi sebagai bentuk pertanggungjawaban atas pelaksanaan tugasnya, namun juga untuk memberikan informasi penting atas upaya-upaya perbaikan dalam pengelolaan Emiten. Informasi tersebut sangat bermanfaat untuk memberikan keyakinan kepada pemegang saham atau investor bahwa terdapat kepastian pengelolaan perusahaan terus dilakukan ke arah yang lebih baik. Dengan adanya pengungkapan tersebut, pemegang saham atau investor mengetahui mekanisme check and balance terhadap kinerja Direksi. | Penilaian sendiri Direksi diungkapkan dalam Laporan Tahunan yang dimuat pada Situs Web Perseroan.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                           | Terpenuhi  |
|     |                                                                                                                   | The self-assessment policy to assess the performance of the Board of Directors is disclosed in Public Companies' annual report.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Disclosure of the self-assessment policy on the Board of Directors' performance is not only to fulfill the aspect of transparency as part of accountability for carrying out their duties, but also to provide important information on efforts to improve the management of Listed Companies. This information is very useful in giving confidence to shareholders or investors that there is certainty that the management of Listed Companies will continuously be improved upon. With this disclosure, shareholders or investors know the check and balance mechanism on the Board of Directors' the performance. | The Board of Directors' self-assessment is disclosed in the Annual Report published on the Company's Website.                                                                                                                                             | Fulfilled  |

| No.                                                                                   | Prinsip<br>Principle                                                                                    | Rekomendasi<br>Recommendation                                                                                                          | Penjelasan<br>Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Kepatuhan SSIA<br>SSIA's Compliance                                                                                                      | Keterangan |
|---------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|------------|
|                                                                                       |                                                                                                         | 17. Direksi mempunyai kebijakan terkait pengunduran diri anggota Direksi apabila terlibat dalam kejahatan keuangan.                    | Kebijakan pengunduran diri anggota Direksi yang terlibat dalam kejahatan keuangan merupakan kebijakan yang dapat meningkatkan kepercayaan para pemangku kepentingan terhadap Emiten, sehingga integritas Perusahaan akan tetap terjaga. Kebijakan ini diperlukan untuk membantu kelancaran proses hukum dan agar proses hukum tersebut tidak mengganggu jalannya kegiatan usaha. Selain itu, dari sisi moralitas, kebijakan ini membangun budaya beretika di lingkungan Emiten. Kebijakan tersebut dapat tercakup dalam Pedoman ataupun Kode Etik yang berlaku bagi Direksi. | Kebijakan pengunduran diri anggota Direksi diatur dalam Anggaran Dasar Perseroan dan Pedoman Kerja Direksi ( <i>Board Manual</i> ).      | Terpenuhi  |
|                                                                                       |                                                                                                         | The Board of Directors has a policy on the resignation of members of the Board of Directors if they were involved in financial crimes. | The resignation policy for members of the Board of Directors involved in financial crimes is a policy that can increase stakeholder confidence in Listed Companies and to maintain corporate integrity. This policy is needed to ensure undisrupted legal process without interfering with the course of business activities. In addition, from a morality standpoint, this policy builds an ethical culture within the Listed Companies' environment. This policy can be included in the Guidelines or Code of Conduct applicable to the Board of Directors.                | The resignation policy for members of the Board of Directors is regulated in the Company's Articles of Association and the Board Manual. | Fulfilled  |
| IV Aspek 4: Partisipasi Pemangku Kepentingan<br>Aspect 4: Stakeholders' Participation |                                                                                                         |                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                          |            |
|                                                                                       | Prinsip 7:<br>Meningkatkan Aspek Tata Kelola Perusahaan melalui Partisipasi Pemangku Kepentingan.       | 18. Perusahaan Terbuka memiliki kebijakan untuk mencegah terjadinya insider trading.                                                   | Perusahaan Terbuka dapat meminimalisir terjadinya insider trading tersebut melalui kebijakan pencegahan, misalnya dengan memisahkan secara tegas data dan/atau informasi yang bersifat rahasia dengan yang bersifat publik, serta membagi tugas dan tanggungjawab atas pengelolaan informasi dimaksud secara proporsional dan efisien.                                                                                                                                                                                                                                       | Perseroan secara tegas mengatur tentang pencegahan insider trading dalam Pedoman Perilaku pada bagian Informasi Orang Dalam.             | Terpenuhi  |
|                                                                                       | Principle 7:<br>Enhancing the Aspects of Good Corporate Governance through Stakeholders' Participation. | Public Companies have a policy to prevent insider trading.                                                                             | Public Companies can minimize the occurrence of insider trading through prevention policy, for example by strictly separating confidential data and/ or information from public ones, and dividing the tasks and responsibilities for managing said information proportionally and efficiently.                                                                                                                                                                                                                                                                              | The Company has expressly regulated the prevention of insider trading in the Code of Conduct under the Insider Information section.      | Fulfilled  |

| No. | Prinsip Principle | Rekomendasi Recommendation                                                                               | Penjelasan Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Kepatuhan SSIA SSIA's Compliance                                                                                                                                                                                                                                                                                                                                                      | Keterangan |
|-----|-------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| 19. |                   | Perusahaan Terbuka memiliki kebijakan anti korupsi dan anti- <i>fraud</i> .                              | Kebijakan anti-korupsi bermanfaat untuk memastikan agar kegiatan usaha Emiten dilakukan secara legal, prudent, dan sesuai dengan prinsip-prinsip tata kelola yang baik. Kebijakan tersebut dapat merupakan bagian dalam kode etik, ataupun dalam bentuk tersendiri. Dalam kebijakan tersebut dapat meliputi antara lain mengenai program dan prosedur yang dilakukan dalam mengatasi praktik korupsi, balas jasa ( <i>kickbacks</i> ), <i>fraud</i> , suap dan/atau gratifikasi dalam Emiten. Lingkup dari kebijakan tersebut harus menggambarkan pencegahan Emiten terhadap segala praktik korupsi baik memberi atau menerima dari pihak lain. | Kebijakan Perseroan terkait anti korupsi dan anti- fraud telah diatur di dalam Kebijakan Anti Penyuapan & Korupsi Perseroan serta telah dipublikasikan di Situs Web Perseroan pada bagian Good Corporate Governance. Adapun pengungkapan lebih lanjut mengenai kebijakan anti-korupsi dan anti-fraud sudah dilakukan pada Bab Tata Kelola Perusahaan.                                 | Terpenuhi  |
|     |                   | Public Companies have anti-corruption and anti-fraud policies.                                           | The anti-corruption policy is useful for ensuring that the Listed Companies' business activities are carried out legally, prudently, and in accordance with the principles of good governance. The policy can be part of the code of conduct, or in a separate form. This policy may include, among others, programs and procedures carried out in overcoming corrupt practices, kickbacks, fraud, bribery and/or gratuities at Listed Companies. The scope of the policy must describe Listed Companies' prevention of all corrupt practices, whether giving or receiving from other parties.                                                  | The Company's anti-corruption and anti-fraud policy has been regulated in the Anti-Bribery and Anti-Corruption Policy and has been published on the Company's website under the Good Corporate Governance Section. In addition, the aforementioned policy has been disclosed in the Corporate Governance Chapter.                                                                     | Fulfilled  |
|     |                   | 20. Perusahaan Terbuka memiliki kebijakan tentang seleksi dan peningkatan kemampuan pemasok atau vendor. | Kebijakan tentang seleksi pemasok atau vendor bermanfaat untuk memastikan agar Perusahaan Terbuka memperoleh barang atau jasa yang diperlukan dengan harga yang kompetitif dan kualitas yang baik. Pelaksanaan kebijakan-kebijakan tersebut dapat menjamin kontinuitas pasokan, baik dari segi kuantitas maupun kualitas yang dibutuhkan Perusahaan Terbuka.                                                                                                                                                                                                                                                                                    | Perseroan memiliki kebijakan untuk mengatur seleksi vendor dalam pelaksanaan pengadaan barang dan/atau jasa. Dalam Pedoman Perilaku Perseroan juga mengatur Hubungan Dengan Pemangku Kepentingan, salah satunya terhadap pemasok atau vendor. Perilaku yang diterapkan Perseroan terhadap Mitra Usaha antara lain dengan memperhatikan serta melakukan peningkatan kemampuan pemasok. | Terpenuhi  |
|     |                   | Public Companies have a policy on the screening and capacity improvement of suppliers or vendors.        | Policy on the selection of suppliers or vendors are useful for ensuring that Public Companies obtains the goods or services needed at competitive prices and of good quality. The implementation of this policy can guarantee the continuity of supply, both in terms of quantity and quality needed by the Public Company.                                                                                                                                                                                                                                                                                                                     | The Company has a policy on vendor selection in the implementation of procurement of goods and/or services. The Company's Code of Conduct also regulates Stakeholder Relations, one of which is towards suppliers or vendors. The behavior implemented by the Company towards Business Partners includes paying attention to and improving supplier capabilities.                     | Fulfilled  |

| No. | Prinsip Principle | Rekomendasi Recommendation                                                                           | Penjelasan Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Kepatuhan SSIA SSIA's Compliance                                                                                                                                                                                                                                                                                                           | Keterangan |
|-----|-------------------|------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| 21. |                   | Perusahaan Terbuka memiliki kebijakan tentang pemenuhan hak-hak kreditur.                            | Kebijakan tentang pemenuhan hak-hak kreditur digunakan sebagai pedoman dalam melakukan pinjaman kepada kreditur. Tujuan dari kebijakan dimaksud adalah untuk menjaga terpenuhinya hakhak dan menjaga kepercayaan kreditur terhadap Emiten. Dalam kebijakan tersebut mencakup pertimbangan dalam melakukan perjanjian, serta tindak lanjut dalam pemenuhan kewajiban Emiten kepada kreditur.                                                                                                                                                                                                                                                                               | Perseroan memiliki kebijakan dalam pemenuhan hak-hak kreditur sebagaimana diatur dalam Pedoman Perilaku seperti mengungkapkan informasi secara akurat dan tepat waktu kepada kreditur, mengelola kredit yang diberikan sesuai peruntukannya, serta mengupayakan pembayaran kredit secara tepat waktu.                                      | Terpenuhi  |
|     |                   | Public Companies have a policy on the fulfillment of creditors' rights.                              | The policy on creditors rights fulfillment is used as a guide in making loans to creditors. The purpose of this policy is to maintain the fulfillment of rights and maintain creditors' trust in Listed Companies. The policy stipulates considerations in entering into agreements, as well as follow-up in fulfilling the Listed Companies' obligations to creditors.                                                                                                                                                                                                                                                                                                   | The Company has a policy on the fulfillment of creditors' rights as regulated in the Code of Conduct such as disclosing information accurately and in a timely manner to creditors, managing credit provided according to its designation, and seeking payment credit in a timely manner.                                                  | Fulfilled  |
|     |                   | 22. Perusahaan Terbuka memiliki kebijakan sistem whistleblowing.                                     | Kebijakan sistem whistleblowing yang telah disusun dengan baik akan memberikan kepastian perlindungan kepada saksi atau pelapor atas suatu indikasi pelanggaran yang dilakukan karyawan atau manajemen Emiten. Penerapan kebijakan sistem tersebut akan berdampak pada pembentukan budaya tata kelola perusahaan yang baik. Kebijakan sistem pelaporan pelanggaran mencakup antara lain jenis pelanggaran yang dapat dilaporkan melalui sistem pelaporan pelanggaran, cara pengaduan, perlindungan dan jaminan kerahasiaan pelapor, penanganan pengaduan, pihak yang mengelola aduan, dan hasil penanganan dan tindak lanjut pengaduan.                                   | Perseroan telah memiliki kebijakan terkait Whistleblowing System sebagaimana diatur di dalam Kebijakan Pelaporan Pelanggaran Perseroan serta telah dipublikasikan pada Situs Web Perseroan di bagian Good Corporate Governance . Penjelasan lebih lanjut mengenai Whistleblowing System telah diungkapkan pada Bab Tata Kelola Perusahaan. | Terpenuhi  |
|     |                   | Public Companies have whistleblowing system policy.                                                  | A well-developed whistleblowing system policy will provide assurance of protection for witnesses or whistleblowers alleged violations committed by employees or Listed Companies' management. The implementation of this policy will have an impact on the formation of good corporate governance culture. The whistleblowing system policy covers, among others, the types of violations that can be reported through the whistleblowing system, whistleblowing procedure, whistleblowers' protection and confidentiality, whistleblowing report management, the party administrating whistleblowing system, and the results of whistleblowing management and follow-up. | The Company already has a policy on the Whistleblowing System as stipulated in the Company's Whistleblowing System Policy and has been published on the Company's website under the Good Corporate Governance Section. Further explanation regarding the Whistleblowing System has been disclosed in the Corporate Governance Chapter.     | Fulfilled  |
| 23. |                   | Perusahaan Terbuka memiliki kebijakan pemberian insentif jangka panjang kepada Direksi dan karyawan. | Insentif jangka panjang bermanfaat dalam rangka menjaga loyalitas dan memberikan motivasi kepada Direksi dan karyawan untuk meningkatkan kinerja atau produktivitasnya yang akan berdampak pada peningkatan kinerja perusahaan dalam jangka panjang.                                                                                                                                                                                                                                                                                                                                                                                                                      | Perseroan memiliki insentif bagi manajemen dan karyawan dalam skema remunerasi Perseroan.                                                                                                                                                                                                                                                  | Terpenuhi  |
|     |                   | Public Companies have long-term incentive policy for the Board of Directors and employees.           | Long-term incentives are useful to maintain loyalty and motivate both Directors and employees to improve their performance or productivity that will improve the Company's performance in the long-term.                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | The Company has prepared incentives for the management and employees in the Company's remuneration scheme.                                                                                                                                                                                                                                 | Fulfilled  |

| No. | Prinsip<br>Principle                                                                 | Rekomendasi<br>Recommendation                                                                                                                                                                                                                                                                                                      | Penjelasan<br>Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Kepatuhan SSIA<br>SSIA's Compliance                                                                                                                                                                                             | Keterangan |
|-----|--------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| V   | Aspek 5:<br>Keterbukaan<br>Informasi<br>Aspect 5:<br>Information<br>Disclosure       |                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                 |            |
|     | <b>Prinsip 8:</b><br>Meningkatkan<br>Pelaksanaan<br>Keterbukaan<br>Informasi         | 24. Perusahaan Terbuka<br>Memanfaatkan<br>penggunaan teknologi<br>informasi secara<br>lebih luas selain Situs<br>Web sebagai media<br>keterbukaan informasi                                                                                                                                                                        | Keterbukaan informasi yang dilakukan tidak hanya keterbukaan informasi yang telah diatur dalam peraturan perundang-undangan, namun juga informasi lain terkait Perusahaan Terbuka yang dirasakan bermanfaat untuk diketahui pemegang saham atau investor.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Perseroan senantiasa berupaya untuk meningkatkan kualitas keterbukaan informasi kepada stakeholders melalui pemanfaatan teknologi informasi yang berpusat pada Situs Web dan profil Perseroan di Situs Web seperti IDX dan OJK. | Terpenuhi  |
|     | <b>Principle 8:</b><br>Improving the<br>Information<br>Disclosure<br>Implementation. | Public Companies<br>utilize information<br>technology other<br>than the corporate<br>website to disclose<br>information.                                                                                                                                                                                                           | Disclosure of information carried out is not only disclosure of information that has been regulated in laws and regulations, but also other information related to Public Companies that are felt to be useful for the knowledge of shareholders or investors.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | The Company has utilized information technology centered around its corporate website and corporate profiles on websites such as IDX's and OJK's.                                                                               | Fulfilled  |
|     |                                                                                      | 25. Laporan Tahunan<br>Perusahaan Terbuka<br>mengungkapkan<br>pemilik manfaat akhir<br>dalam kepemilikan<br>saham Perusahaan<br>Terbuka paling sedikit<br>5% (lima persen), selain<br>pengungkapan pemilik<br>manfaat akhir dalam<br>kepemilikan saham<br>Perusahaan Terbuka<br>melalui pemegang<br>saham utama dan<br>pengendali. | Peraturan perundang-undangan di sektor Pasar Modal yang mengatur mengenai penyampaian laporan tahunan Emiten telah mengatur kewajiban pengungkapan informasi mengenai pemegang saham yang memiliki 5% (lima persen) atau lebih saham Emiten, serta kewajiban pengungkapan informasi mengenai pemegang saham utama dan pengendali Emiten baik langsung maupun tidak langsung sampai dengan pemilik manfaat terakhir dalam kepemilikan saham tersebut. Dalam Pedoman Tata Kelola ini direkomendasikan untuk mengungkapkan pemilik manfaat akhir atas kepemilikan saham Emiten paling sedikit 5% (lima persen), selain mengungkapkan pemilik manfaat akhir dari kepemilikan saham oleh pemegang saham utama dan pengendali.                            | Perseroan sudah mengungkapkan pemilik manfaat akhir dalam kepemilikan saham Perseroan paling sedikit 5% (lima persen) dalam Laporan Tahunan.                                                                                    | Terpenuhi  |
|     |                                                                                      | Public Companies' Annual Report discloses the final beneficiary of Public Companies' shareholders with at least 5% (five percent) shares in addition to the disclosure of the final beneficiary of Public Companies' majority and controlling shareholders.                                                                        | Laws and regulations in the Capital Market sector governing the submission of Listed Companies' annual reports stipulate the obligation to disclose information regarding shareholders who own 5% (five percent) or more of Listed Companies' shares, as well as the obligation to disclose information regarding major and controlling shareholders of Listed Companies, either directly or indirectly up to the ultimate beneficial owner in the ownership of the shares. In this Governance Guideline, it is recommended to disclose the final beneficiary of Listed Companies' share ownership of at least 5% (five percent), in addition to disclosing the ultimate beneficial owner of share ownership by major and controlling shareholders. | The Company has disclosed the final beneficiary in the Company's share ownership of at least 5% (five percent) in the Annual Report.                                                                                            | Fulfilled  |

PERNYATAAN BAHWA ULASAN LENGKAP MENGENAI

KEGIATAN TANGGUNG JAWAB SOSIAL DAN LINGKUNGAN

DIUNGKAPKAN PADA LAPORAN KEBERLANJUTAN

STATEMENT THAT A COMPREHENSIVE REVIEW OF SOCIAL AND ENVIRONMENTAL RESPONSIBILITY ACTIVITIES IS DISCLOSED IN THE SUSTAINABILITY REPORT



SSIA memandang keberlanjutan sebagai fondasi utama dalam menjalankan mandatnya. Komitmen tersebut tidak hanya tercermin pada kebijakan formal, tetapi juga dalam pengelolaan kegiatan usaha yang menempatkan aspek ekonomi, sosial dan lingkungan sebagai satu kesatuan dalam proses pengambilan keputusan.

Dalam mematuhi ketentuan SEOJK 16/SEOJK.04/2021(“SEOJK 16/2021”) tentang Bentuk dan Isi Laporan Tahunan Emiten atau Perusahaan Publik, ulasan lengkap mengenai Kinerja Keberlanjutan PT Surya Semesta Internusa Tbk 2025 dapat dilihat pada Laporan Keberlanjutan 2025 yang merupakan bagian tak terpisah dari Laporan Tahunan ini.

SSIA views sustainability as a fundamental pillar in carrying out its mandate. This commitment is reflected not only in formal policies, but also in the management of business activities that integrates economic, social, and environmental aspects as a single, cohesive consideration in decision-making.

In compliance with SEOJK No. 16/SEOJK.04/2021(“SEOJK No. 16 of 2021”) regarding the Form and Content of Annual Reports of Issuers or Public Companies, a comprehensive review of PT Surya Semesta Internusa Tbk's 2025 Sustainability Performance is presented in the 2025 Sustainability Report, which forms an integral part of this Annual Report.

INDEKS SE OJK NO.16/SEOJK.04/2021  
SE OJK NO. 16/SEOJK.04/2021 INDEX

| Indeks SE OJK No. 16/SEOJK.04/2021<br>SE OJK NO. 16/SEOJK.04/2021 INDEX                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Halaman<br>Page |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| <b>Ikhtisar Data Keuangan Penting</b><br>Key Financial Data Highlights                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                 |
| Ikhtisar Data Keuangan Penting memuat informasi keuangan yang disajikan dalam bentuk perbandingan selama 3 (tiga) tahun buku atau sejak memulai usahanya jika Emiten atau Perusahaan Publik tersebut menjalankan kegiatan usahanya kurang dari 3 (tiga) tahun, paling sedikit memuat:<br>a. Pendapatan/penjualan;<br>b. Laba bruto;<br>c. Laba (rugi);<br>d. Jumlah laba (rugi) yang dapat diatribusikan kepada pemilik entitas induk dan kepentingan non pengendali;<br>e. Total laba (rugi) komprehensif;<br>f. Jumlah laba (rugi) komprehensif yang dapat diatribusikan kepada pemilik entitas induk dan kepentingan non pengendali;<br>g. Laba (rugi) per saham;<br>h. Jumlah aset;<br>i. Jumlah liabilitas;<br>j. Jumlah ekuitas;<br>k. Rasio laba (rugi) terhadap jumlah aset;<br>l. Rasio laba (rugi) terhadap ekuitas;<br>m. Rasio laba (rugi) terhadap pendapatan/penjualan;<br>n. Rasio lancar;<br>o. Rasio liabilitas terhadap ekuitas;<br>p. Rasio liabilitas terhadap jumlah aset; dan<br>q. Informasi dan rasio keuangan lainnya yang relevan dengan Emiten atau Perusahaan Publik dan jenis<br><br>Financial information, presented in comparative form for 3 (three) fiscal years or since the start of business if the Listed or Public Company has been running its business activities for less than 3 (three) years, including the following:<br>a. Sales/revenue;<br>b. Gross profit;<br>c. Income (loss);<br>d. Total income (loss) attributable to owners of the parent entity and non-controlling interest;<br>e. Total comprehensive income (loss);<br>f. Total comprehensive income (loss) attributable to owners of the parent entity and non-controlling interest;<br>g. Basic income (loss) per share;<br>h. Total assets;<br>i. Total liabilities;<br>j. Total equity;<br>k. Income (loss)-to-total assets ratio<br>l. Income (loss)-to-total equity ratio;<br>m. Income (loss)-to-sales/revenue ratio;<br>n. Current ratio;<br>o. Debt-to-equity ratio;<br>p. Debt-to assets ratio; and<br>q. Information and other financial ratios relevant to the Listed or Public Company and the type of industry. | 15              |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 16              |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                 |

| Indeks SE OJK No. 16/SEOJK.04/2021<br>SE OJK NO. 16/SEOJK.04/2021 INDEX                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Halaman<br>Page |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| <b>Informasi Saham</b><br>Share Information                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                 |
| Saham yang telah diterbitkan untuk setiap masa triwulan (jika ada) yang disajikan dalam bentuk perbandingan selama 2 (dua) tahun buku terakhir, paling sedikit meliputi:<br>a. Jumlah saham yang beredar;<br>b. Kapitalisasi pasar berdasarkan harga pada Bursa Efek tempat saham ditempatkan;<br>c. Harga saham tertinggi, terendah, dan penutupan berdasarkan harga pada Bursa Efek tempat saham dicatatkan; dan<br>d. Volume perdagangan pada Bursa Efek tempat saham dicatatkan. Informasi pada huruf a diungkapkan oleh Emiten yang merupakan Perusahaan Terbuka yang sahamnya tercatat maupun tidak tercatat di Bursa Efek.                                                                                                  | 19-20           |
| Informasi pada huruf b, huruf c, dan huruf d hanya diungkapkan jika Emiten merupakan Perusahaan Terbuka dan sahamnya tercatat di Bursa Efek.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                 |
| Shares that have been issued in each quarter (if any) presented in comparative form for the past 2 (two) fiscal years, including the following:<br>a. Number of outstanding shares;<br>b. Market capitalization based on the price on the Stock Exchange where the shares are listed;<br>c. The highest, lowest and closing share prices based on the price on the Stock Exchange where the shares are listed; and<br>d. Trading volume on the Stock Exchange where the shares are listed.                                                                                                                                                                                                                                         |                 |
| Information in letter a is disclosed by the Listed Company that is also a Public Company whose shares are either listed or not listed on the Stock Exchange. Information in letters b, c, and d is only disclosed if the Listed Company is a Public Company and its shares are listed on the Stock Exchange.                                                                                                                                                                                                                                                                                                                                                                                                                       |                 |
| Dalam hal terjadi aksi korporasi, seperti pemecahan saham ( <i>stock split</i> ), penggabungan saham ( <i>reverse stock</i> ), dividen saham, saham bonus, dan penurunan nilai nominal saham, informasi saham sebagaimana dimaksud pada angka 2 ditambahkan penjelasan paling sedikit mengenai:<br>a. Tanggal pelaksanaan aksi korporasi;<br>b. Rasio pemecahan saham ( <i>stock split</i> ), penggabungan saham ( <i>reverse stock</i> ), dividen saham, saham bonus, jumlah efek konversi yang diterbitkan, dan perubahan nilai nominal saham;<br>c. Jumlah saham beredar sebelum dan sesudah aksi korporasi;<br>d. Jumlah efek konversi yang dilaksanakan (jika ada); dan<br>e. Harga saham sebelum dan sesudah aksi korporasi. | 21              |
| In the event of a corporate action, such as stock split, reverse stock, stock dividends, bonus shares, and decrease in the nominal value of shares, the share information referred to in number 2 shall be added with additional information as follows:<br>a. The date of the corporate action;<br>b. Ratios of stock split, reverse stock, stock dividends, bonus shares, number of convertible securities issued, and changes in the nominal value of shares;<br>c. The number of outstanding shares before and after the corporate action;<br>d. The number of conversion effects implemented (if any); and<br>e. Share prices before and after the corporate action.                                                          |                 |
| Dalam hal terjadi penghentian sementara perdagangan saham ( <i>suspension</i> ), dan/atau penghapusan pencatatan saham ( <i>delisting</i> ) dalam tahun buku, Emiten atau Perusahaan Publik menjelaskan alasan penghentian sementara perdagangan saham ( <i>suspension</i> ) dan/atau penghapusan pencatatan saham ( <i>delisting</i> ) tersebut.                                                                                                                                                                                                                                                                                                                                                                                  | 21              |
| In the event of trade suspension and/or share delisting during the fiscal year, Listed or Public Company is required to explain the reasons behind the aforementioned trade suspension and/or share delisting.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                 |

| Indeks SE OJK No. 16/SEOJK.04/2021<br>SE OJK NO. 16/SEOJK.04/2021 INDEX                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Halaman<br>Page |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| <b>Laporan Direksi</b><br>Board of Directors' Report                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                 |
| Laporan Direksi paling sedikit memuat:<br>1. Kinerja Emiten atau Perusahaan Publik, paling sedikit memuat:<br>a. Strategi dan kebijakan strategis Emiten atau Perusahaan Publik;<br>b. Peranan Direksi dalam perumusan strategi dan kebijakan strategis Emiten atau Perusahaan Publik;<br>c. Proses yang dilakukan Direksi untuk memastikan implementasi strategi Emiten atau Perusahaan Publik.<br>d. Perbandingan antara hasil yang dicapai dengan yang ditargetkan Emiten atau Perusahaan Publik; dan<br>e. Kendala yang dihadapi Emiten atau Perusahaan Publik<br>2. Gambaran tentang prospek usaha Emiten atau Perusahaan Publik; dan<br>3. Penerapan tata kelola Emiten atau Perusahaan Publik.                        | 54-67           |
| The Board of Directors' report contains the following matters:<br>1. Listed or Public Company's performance, as follows:<br>a. Listed or Public Company's strategy and strategic policies;<br>b. The Board of Directors' role in preparing Listed or Public Company's strategy and strategic policies;<br>c. Process carried out by the Board of Directors to ensure the implementation of Listed or Public Company's strategies.<br>d. Comparison between Listed or Public Company's targets and actual business results; and<br>e. Obstacles faced by Listed or Public Company.<br>2. Listed or Public Company's business outlook overview; and<br>3. Listed or Public Company's good corporate governance implementation. |                 |
| <b>Laporan Dewan Komisaris</b><br>Board of Commissioners' Report                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                 |
| Laporan Dewan Komisaris paling sedikit memuat:<br>1. Penilaian terhadap kinerja Direksi mengenai pengelolaan Emiten dan Perusahaan Publik, termasuk pengawasan Dewan Komisaris dalam perumusan dan implementasi strategi Emiten dan Perusahaan Publik yang dilakukan oleh Direksi<br>2. Pandangan atas prospek usaha Emiten atau Perusahaan Publik yang disusun oleh Direksi<br>3. Pandangan atas penerapan tata kelola Emiten atau Perusahaan Publik                                                                                                                                                                                                                                                                        | 46-53           |
| The Board of Commissioners'report contains the following matters:<br>1. Assessment of the Board of Directors' performance pertaining to the management of Listed or Public Company, including oversight by the Board of Commissioners in the preparation and implementation of Listed or Public Company's strategies carried out by the Board of Directors<br>2. Views on the Listed or Public Company's business outlook prepared by the Board of Directors<br>3. Views on the Listed or Public Company's good corporate governance implementation                                                                                                                                                                          |                 |
| <b>Profil Emiten atau Perusahaan Publik</b><br>Listed or Public Company's Profile                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                 |
| Profil Emiten atau Perusahaan Publik paling sedikit memuat:<br>Nama Emiten atau Perusahaan Publik termasuk apabila terdapat perubahan nama, alasan perubahan, dan tanggal efektif perubahan nama pada tahun buku.<br><br>Listed or Public Company's Profile contains the following matters:<br>Name of Listed or Public Company including changes, reasons for changes, and the effective date of the name change in the fiscal year.                                                                                                                                                                                                                                                                                        |                 |

| Indeks SE OJK No. 16/SEOJK.04/2021<br>SE OJK NO. 16/SEOJK.04/2021 INDEX                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Halaman<br>Page |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| Akses terhadap Emiten atau Perusahaan Publik termasuk kantor cabang atau kantor perwakilan yang memungkinkan masyarakat dapat memperoleh informasi mengenai Emiten atau Perusahaan Publik, meliputi:<br>a. Alamat;<br>b. Nomor telepon;<br>c. Nomor faksimile;<br>d. Alamat surat elektronik; dan<br>e. Alamat Situs Web;<br><br>Access to Listed or Public Company's including branch offices or representative offices that enable the public to obtain information about Listed or Public Company, including the following:<br>a. Address;<br>b. Phone number;<br>c. Facsimile number;<br>d. Electronic mail address; and<br>e. Website Address. | 72              |
| <b>Riwayat singkat Emiten atau Perusahaan Publik.</b><br>Listed or Public Company's brief history                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>76</b>       |
| Visi dan misi Emiten atau Perusahaan Publik serta budaya perusahaan ( <i>corporate culture</i> ) atau nilai-nilai perusahaan.<br><br>Listed or Public Company's vision and mission as well as corporate culture or corporate values.                                                                                                                                                                                                                                                                                                                                                                                                                | 80-83           |
| Kegiatan usaha menurut anggaran dasar terakhir, kegiatan usaha yang dijalankan pada tahun buku, serta jenis barang dan/atau jasa yang dihasilkan.<br><br>Business activities according to the latest articles of association, business activities carried out in the fiscal year, and types of goods and/or services produced.                                                                                                                                                                                                                                                                                                                      | 84-85           |
| Wilayah operasional Emiten atau Perusahaan Publik; wilayah operasional merupakan wilayah atau daerah pelaksanaan kegiatan operasional atau jangkauan dari kegiatan operasional perusahaan.<br><br>Listed or Public Company's operational area; operational area is where the Company conducts its operational activities or the scope of its operational activities.                                                                                                                                                                                                                                                                                | 86              |
| Struktur organisasi Emiten atau Perusahaan Publik dalam bentuk bagan, paling sedikit sampai dengan struktur 1(satu) tingkat di bawah Direksi termasuk komite di bawah Direksi (jika ada) dan komite di bawah Dewan Komisaris, disertai dengan nama dan jabatan.<br><br>Listed or Public Company's organizational structure in the form of a chart, at least up to 1(one) level below the Board of Directors including committees under the Board of Directors (if any) and committees under the Board of Commissioners, accompanied by names and positions.                                                                                         | 88              |
| Daftar keanggotaan dalam asosiasi industri atau lainnya, dan organisasi advokasi nasional atau internasional termasuk asosiasi yang berkaitan dengan penerapan Keuangan Berkelanjutan. Dalam hal Emiten dan Perusahaan Publik tidak memiliki daftar keanggotaan dalam asosiasi dimaksud agar diungkapkan;<br><br>List of memberships in industry or other associations, as well as national or international advocacy organizations including associations related to the implementation of Sustainable Finance. In the event that the Listed and Public Company is not registered as member of any associations, it should be disclosed;           | 90              |

| Indeks SE OJK No. 16/SEOJK.04/2021<br>SE OJK NO. 16/SEOJK.04/2021 INDEX                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Halaman<br>Page |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| Profil Direksi, paling sedikit memuat:<br>a. Nama dan jabatan yang sesuai dengan tugas dan tanggung jawab;<br>b. Foto terbaru;<br>c. Usia;<br>d. Kewarganegaraan;<br>e. Riwayat pendidikan dan/atau sertifikasi;<br>f. Riwayat jabatan, meliputi informasi:<br>1). Dasar hukum pengangkatan sebagai anggota Direksi pada Emiten atau Perusahaan Publik yang bersangkutan;<br>2). Rangkap jabatan, baik sebagai anggota Direksi, anggota Dewan Komisaris, dan/atau anggota komite serta jabatan lainnya (jika ada); dan<br>3). Pengalaman kerja beserta periode waktunya baik di dalam maupun di luar Emiten atau Perusahaan Publik;<br>g. Hubungan afiliasi dengan anggota Direksi lainnya, anggota Dewan Komisaris, pemegang saham utama, dan pengendali baik langsung maupun tidak langsung sampai kepada pemilik individu, meliputi nama pihak yang terafiliasi. Dalam hal anggota Direksi tidak memiliki hubungan afiliasi, maka Emiten atau Perusahaan Publik mengungkapkan hal tersebut; dan<br>h. Perubahan komposisi anggota Direksi dan alasan perubahannya. Dalam hal tidak terdapat perubahan komposisi anggota Direksi, maka diungkapkan mengenai hal tersebut;                                                                                                                                            | 100-103         |
| Board of Directors' profile, containing the following:<br>a. Name and position in accordance with duties and responsibilities;<br>b. Latest photograph;<br>c. Age;<br>d. Citizenship;<br>e. Educational background and/or certification;<br>f. Professional background, including information on the following:<br>1). Legal basis for appointment as member of the Board of Directors of Listed or Public Company;<br>2). Concurrent positions, either as member of the Board of Directors, member of the Board of Commissioners, and/or committee member and other positions (if any); and<br>3). Work experience and term of office both inside and outside Listed or Public Company;<br>g. Affiliation with other members of the Board of Directors, members of the Board of Commissioners, major and controlling shareholders, either directly or indirectly to individual owners, including names of affiliated parties. In the event that members of the Board of Directors have no affiliation, Listed or Public Company is required to disclose the matter; and<br>h. Changes to the composition of the Board of Directors and the reasons for the changes. In the event that there are no changes to the composition of the Board of Directors, Listed or Public Company is required to disclose the matter. | 66              |

| Indeks SE OJK No. 16/SEOJK.04/2021<br>SE OJK NO. 16/SEOJK.04/2021 INDEX                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Halaman<br>Page |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| Profil Dewan Komisaris, paling sedikit memuat:<br>a. Nama;<br>b. Foto terbaru;<br>c. Usia;<br>d. Kewarganegaraan;<br>e. Riwayat pendidikan;<br>f. Riwayat jabatan, meliputi informasi:<br>1). Dasar hukum pengangkatan sebagai anggota Dewan Komisaris;<br>2). Dasar hukum pengangkatan pertama kali sebagai anggota Dewan Komisaris yang merupakan Komisaris Independen pada Emiten atau Perusahaan Publik yang bersangkutan;<br>3). Rangkap jabatan, baik sebagai anggota Dewan Komisaris, anggota Direksi, dan/atau anggota komite serta jabatan lainnya baik di dalam maupun di luar Emiten atau Perusahaan Publik. Dalam hal anggota Dewan Komisaris tidak memiliki rangkap jabatan, maka diungkapkan mengenai hal tersebut; dan pengalaman kerja beserta periode waktunya baik di dalam maupun di luar Emiten atau Perusahaan Publik;<br>4). Pengalaman kerja beserta periode waktunya baik di dalam maupun di luar Emiten atau Perusahaan Publik;<br>g. Hubungan afiliasi dengan anggota Dewan Komisaris lainnya, pemegang saham utama, dan pengendali baik langsung maupun tidak langsung sampai kepada pemilik individu, meliputi nama pihak yang terafiliasi; Dalam hal anggota Dewan Komisaris tidak memiliki hubungan afiliasi, maka Emiten atau Perusahaan Publik mengungkapkan hal tersebut;<br>h. Pernyataan independensi Komisaris Independen dalam hal Komisaris Independen telah menjabat lebih dari 2 (dua) periode; dan<br>i. Perubahan komposisi anggota Dewan Komisaris dan alasan perubahannya. Dalam hal tidak terdapat perubahan komposisi anggota Dewan Komisaris, maka diungkapkan mengenai hal tersebut;                                                                                                               | 94-98           |
| Board of Commissioners' profile, containing the following:<br>a. Name;<br>b. Latest photograph;<br>c. Age<br>d. Citizenship;<br>e. Educational background;<br>f. Professional background, including information on the following:<br>1). Legal basis for appointment as member of the Board of Commissioners;<br>2). Legal basis for the first appointment as Independent Commissioner of Listed or Public Company;<br>3). Concurrent positions, both as member of the Board of Commissioners, member of the Board of Directors, and/or committee member as well as other positions both inside and outside Listed or Public Company. In the event that members of the Board of Commissioners do not have concurrent positions, Listed or Public Company is required to disclose the matter; as well as work experience and term of office both inside and outside Listed or Public Company;<br>4). Work experience and term of office both inside and outside Listed or Public Company;<br>g. Affiliation with other members of the Board of Commissioners, major and controlling shareholders, either directly or indirectly to individual owners, including names of affiliated parties. In the event that members of the Board of Commissioners have no affiliation, Listed or Public Company is required to disclose the matter;<br>h. Statement of independence of the independent commissioner in the event that the independent commissioner has served more than 2 (two) terms; and<br>i. Changes to the composition of the Board of Commissioners and the reasons for the changes. In the event that there are no changes to the composition of the Board of Commissioners, Listed or Public Company is required to disclose the matter. | 52              |
| Dalam hal terdapat perubahan susunan anggota Direksi dan/atau anggota Dewan Komisaris yang terjadi setelah tahun buku berakhir sampai dengan batas waktu penyampaian Laporan Tahunan, susunan yang dicantumkan dalam Laporan Tahunan adalah susunan anggota Direksi dan/atau anggota Dewan Komisaris yang terakhir dan sebelumnya.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | ✓               |
| In the event that there is a change in the composition of the members of the Board of Directors and/or members of the Board of Commissioners that occurs between the end of the fiscal year and the deadline for Annual Report submission, the composition included in the Annual Report is the last and previous composition of the members of the Board of Directors and/or members of the Board of Commissioners.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                 |

| Indeks SE OJK No. 16/SEOJK.04/2021<br>SE OJK NO. 16/SEOJK.04/2021 INDEX                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Halaman<br>Page |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| Jumlah karyawan menurut jenis kelamin, jabatan, usia, tingkat pendidikan, dan status ketenagakerjaan (tetap/kontrak) dalam tahun buku; Pengungkapan informasi dapat disajikan dalam bentuk tabel.<br><br>Number of employees by gender, position, age, education level, and employment status (permanent/ contract) in the fiscal year; Can be presented in table form.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 104-105         |
| Nama pemegang saham dan persentase kepemilikan pada akhir tahun buku, yang terdiri dari:<br>a. Pemegang saham yang memiliki 5% (lima persen) atau lebih saham Emiten atau Perusahaan Publik;<br>b. Anggota Direksi dan anggota Dewan Komisaris yang memiliki saham Emiten atau Perusahaan Publik. Dalam hal seluruh anggota Direksi dan/atau seluruh anggota Dewan Komisaris tidak memiliki saham, maka diungkapkan mengenai hal tersebut; dan<br>c. Kelompok pemegang saham masyarakat, yaitu kelompok pemegang saham yang masing-masing memiliki kurang dari 5% (lima persen) saham Emiten atau Perusahaan Publik;<br><br>Names of shareholders and percentage of ownership at the end of the fiscal year, consisting of the following:<br>a. Shareholders who own 5% (five percent) or more shares in the Listed or Public Company;<br>b. Members of the Board of Directors and members of the Board of Commissioners who own shares in Listed or Public Company. In the event that all members of the Board of Directors and/or all members of the Board of Commissioners do not own shares, Listed or Public Company is required to disclose the matter ; and<br>c. Group of public shareholders i.e. groups of shareholders who each own less than 5% (five percent) of shares in Listed or Public Company; | 108             |
| Persentase kepemilikan tidak langsung atas saham Emiten atau Perusahaan Publik oleh anggota Direksi dan anggota Dewan Komisaris pada awal dan akhir tahun buku, termasuk informasi mengenai pemegang saham yang terdaftar dalam daftar pemegang saham untuk kepentingan kepemilikan tidak langsung anggota Direksi dan anggota Dewan Komisaris;<br><br>Percentage of indirect ownership of shares in Listed or Public Company by members of the Board of Directors and members of the Board of Commissioners at the beginning and end of the fiscal year, including information regarding shareholders registered in the shareholder register for the benefit of indirect ownership by members of the Board of Directors and members of the Board of Commissioners;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 109             |
| Dalam hal seluruh anggota Direksi dan/atau seluruh anggota Dewan Komisaris tidak memiliki kepemilikan tidak langsung atas saham Emiten atau Perusahaan Publik, maka diungkapkan mengenai hal tersebut.<br><br>In the event that all members of the Board of Directors and/or all members of the Board of Commissioners do not have indirect ownership of the shares of the Issuer or Public Company, Listed or Public Company is required to disclose the matter.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | -               |
| Jumlah pemegang saham dan persentase kepemilikan per akhir tahun buku berdasarkan klasifikasi:<br>a. Kepemilikan institusi lokal;<br>b. Kepemilikan institusi asing;<br>c. Kepemilikan individu lokal; dan<br>d. Kepemilikan individu asing;<br><br>Number of shareholders and percentage of ownership at the end of the fiscal year based on the following classification:<br>a. Ownership by local institutions;<br>b. Ownership by foreign institutions;<br>c. Ownership by local individual; and<br>d. Ownership by foreign individuals.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 109             |
| Informasi mengenai pemegang saham utama dan pengendali Emiten atau Perusahaan Publik, baik langsung maupun tidak langsung, sampai kepada pemilik individu, yang disajikan dalam bentuk skema atau bagan.<br><br>Information regarding major and controlling shareholders of listed or Public Company, either directly or indirectly, up to individual owners, is presented in the form of a schematic or chart.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 108             |

| Indeks SE OJK No. 16/SEOJK.04/2021<br>SE OJK NO. 16/SEOJK.04/2021 INDEX                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Halaman<br>Page |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| Nama Entitas Anak, Perusahaan Asosiasi, Perusahaan Ventura bersama di mana Emiten atau Perusahaan Publik memiliki pengendalian bersama entitas, beserta persentase kepemilikan saham, bidang usaha, total aset, dan status operasi Emiten atau Perusahaan Publik tersebut (jika ada); Untuk Entitas Anak, ditambahkan informasi mengenai alamat Entitas Anak tersebut.<br><br>Names of subsidiaries, associates, joint ventures where Listed or Public Company has joint control of the entity, along with the percentage of share ownership, line of business, total assets, and operating status of the Listed or Public Company (if any); Information regarding the address of the subsidiary must be disclosed.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 110-113         |
| Kronologi pencatatan saham, jumlah saham, nilai nominal, dan harga penawaran dari awal pencatatan hingga akhir tahun buku serta nama Bursa Efek di mana saham Emiten atau Perusahaan Publik dicatatkan termasuk pemecahan saham ( <i>stock split</i> ), penggabungan saham ( <i>reverse stock</i> ), dividen saham, saham bonus, dan perubahan nilai nominal saham, pelaksanaan efek konversi, pelaksanaan penambahan dan pengurangan modal (jika ada);<br><br>Chronology of share listing, number of shares, nominal value, and offering price from the beginning of listing to the end of the fiscal year as well as the name of the Stock Exchange where the Listed or Public Company's shares are listed including stock split, reverse stock, stock dividends, bonus shares, and changes in the nominal value of shares, exercise conversion effects, increase and decrease of capital (if any);                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 129             |
| Informasi pencatatan efek lainnya selain efek sebagaimana dimaksud pada angka 18), yang belum jatuh tempo pada tahun buku paling sedikit memuat nama efek, tahun penerbitan, tingkat suku bunga/ imbal hasil, tanggal jatuh tempo, nilai penawaran, dan peringkat efek (jika ada);<br><br>Information on the listing of other securities besides the securities referred to in number 18), which have not yet matured in the fiscal year, at least contains the name of the securities, year of issuance, interest/ yield rate, maturity date, offering value, and rating of the securities (if any) ;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 130             |
| Informasi penggunaan jasa Akuntan Publik (AP) dan Kantor Akuntan Publik (KAP) beserta jaringan/ asosiasi/aliansinya meliputi:<br>a. Nama dan alamat;<br>b. Periode penugasan;<br>c. Informasi jasa audit dan/atau non audit yang diberikan;<br>d. Biaya jasa ( <i>fee</i> ) audit dan/atau non audit untuk masing-masing penugasan yang diberikan selama tahun buku; dan<br>e. Dalam hal AP dan KAP beserta jaringan/asosiasi/aliansinya, yang ditunjuk tidak memberikan jasa non audit, maka diungkapkan mengenai informasi tersebut; dan Pengungkapan informasi penggunaan jasa AP dan KAP beserta jaringan/ asosiasi/aliansinya dapat disajikan dalam bentuk tabel.<br><br>Information on the use of public accountant's and public accounting firm's services and their networks/ associations/ alliance, including the following:<br>a. Name and address;<br>b. Assignment period;<br>c. Information on audit and/or non-audit services rendered;<br>d. Audit and/or non-audit fee for each assignment given during the fiscal year; and<br>e. In the event that the designated public accountant and public accounting firm and their network/ association/alliance do not provide non-audit services, Listed or Public Company is required to disclose the matter; and Disclosure of information on the use of public accountant's and public accounting firm's services and their networks/ associations/ alliance can be presented in table form. | 131             |
| Nama dan alamat lembaga dan/atau profesi penunjang pasar modal selain AP dan KAP.<br><br>Names and addresses of capital market supporting institutions and/or professions other than public accountant and public accounting firm.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 132             |
| Dalam hal terdapat profesi penunjang pasar modal yang memberikan jasa secara berkala kepada Emiten atau Perusahaan Publik, diungkapkan informasi mengenai jasa yang diberikan, komisi ( <i>fee</i> ), dan periode penugasan; dan<br><br>In the event that there is a capital market supporting profession that provides services on a regular basis to Listed or Public Company, Listed or Public Company is required to disclose information regarding the services provided, commissions (fees), and assignment periods; and                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 131             |

| Indeks SE OJK No. 16/SEOJK.04/2021<br>SE OJK NO. 16/SEOJK.04/2021 INDEX                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Halaman<br>Page |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| <p>Penghargaan dan/atau sertifikasi yang diterima Emiten atau Perusahaan Publik baik yang berskala nasional maupun internasional dalam tahun buku terakhir (jika ada), yang memuat:</p> <p>a. Nama penghargaan dan/atau sertifikasi;<br/>b. Badan atau lembaga yang memberikan; dan<br/>c. Masa berlaku penghargaan dan/atau sertifikasi (jika ada).</p> <p>Awards and/or certifications received by Listed or Public Company both nationally and internationally in the past fiscal year (if any), containing the following:</p> <p>a. Name of award and/or certification;<br/>b. Agency or institution that gives said award and/or certification; and<br/>c. The validity period of the award and/or certification (if any).</p>                                                                                                                                                                                                                                                                                                                                           | 29-43           |
| <b>Analisis dan Pembahasan Manajemen</b><br>Management Discussion and Analysis                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                 |
| <p>Analisis dan pembahasan manajemen memuat analisis dan pembahasan mengenai laporan keuangan dan informasi penting lainnya dengan penekanan pada perubahan material yang terjadi dalam tahun buku, yaitu paling sedikit memuat:</p> <p>Management analysis and discussion contains analysis and discussion of financial statements and other important information with an emphasis on material changes that occurred during the fiscal year, containing the following:</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                 |
| <p>Tinjauan operasi per segmen operasi sesuai dengan jenis industri Emiten atau Perusahaan Publik, paling sedikit mengenai:</p> <p>a. Produksi, yang meliputi proses, kapasitas, dan perkembangannya;<br/>b. Pendapatan/penjualan; dan<br/>c. Profitabilitas.</p> <p>Operational review per operating segment according to the type of industry of Listed or Public Company, containing the following:</p> <p>a. Production, which includes process, capacity, and development;<br/>b. Sales revenue; and<br/>c. Profitability.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 142-146         |
| <p>Kinerja keuangan komprehensif yang mencakup perbandingan kinerja keuangan dalam 2 (dua) tahun buku terakhir, penjelasan tentang penyebab adanya perubahan dan dampak perubahan tersebut, paling sedikit mengenai:</p> <p>a. Aset lancar, aset tidak lancar, dan total aset;<br/>b. Liabilitas jangka pendek, liabilitas jangka panjang, dan total liabilitas;<br/>c. Ekuitas;<br/>d. Pendapatan/penjualan, beban, laba (rugi), penghasilan komprehensif lainnya, dan total laba (rugi) komprehensif; dan<br/>e. Arus kas.</p> <p>Comprehensive financial performance that includes a comparison of financial performance in the past 2 (two) fiscal years, an explanation of the causes of the changes and the impact of these changes, containing the following :</p> <p>a. Current assets, non-current assets, and total assets;<br/>b. Current liabilities, non-current liabilities, and total liabilities;<br/>c. Equity;<br/>d. Revenue/sales, expenses, profit (loss), other comprehensive income, and total comprehensive income (loss); and<br/>e. Cash flows.</p> | 146-150         |
| <p>Kemampuan membayar utang atau kewajiban dengan menyajikan perhitungan rasio yang relevan.</p> <p>Ability to pay debts or obligations by presenting the calculation of the relevant ratio.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 150             |
| <p>Tingkat kolektibilitas piutang Emiten atau Perusahaan Publik dengan menyajikan perhitungan rasio yang relevan.</p> <p>The collectibility level of Listed or Public Company's receivables by presenting the calculation of the relevant ratio.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 150-151         |

| Indeks SE OJK No. 16/SEOJK.04/2021<br>SE OJK NO. 16/SEOJK.04/2021 INDEX                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Halaman<br>Page |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| <p>Struktur modal (<i>capital structure</i>) dan kebijakan manajemen atas struktur modal (<i>capital structure</i>) tersebut disertai dasar penentuan kebijakan dimaksud.</p> <p>The capital structure and management policies on the capital structure accompanied by the basis for determining the said policies.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 151             |
| <p>Bahasan mengenai ikatan yang material untuk investasi barang modal dengan penjelasan paling sedikit meliputi:</p> <p>a. Tujuan dari ikatan tersebut;<br/>b. Sumber dana yang diharapkan untuk memenuhi ikatan tersebut;<br/>c. Mata uang yang menjadi denominasi; dan<br/>d. Langkah yang direncanakan Emiten atau Perusahaan Publik untuk melindungi risiko dari posisi mata uang asing yang terkait.</p> <p>Discussion regarding material commitments for investment in capital goods with an explanation containing the following:</p> <p>a. The purpose of the commitment;<br/>b. The source of funds expected to fulfill the said commitment;<br/>c. The currency in which it is denominated; and<br/>d. Steps planned by Listed or Public Company to protect against risks from related foreign currency positions.</p> | 151-152         |
| <p>Bahasan mengenai investasi barang modal yang direalisasikan dalam tahun buku terakhir, paling sedikit meliputi:</p> <p>a. Jenis investasi barang modal;<br/>b. Tujuan investasi barang modal; dan<br/>c. Nilai investasi barang modal yang dikeluarkan;</p> <p>Discussion on investment in capital goods realized in the last financial year containing the following:</p> <p>a. Type of investment in capital goods;<br/>b. The purpose of investment in capital goods; and<br/>c. Investment value for capital goods;</p>                                                                                                                                                                                                                                                                                                   | 152             |
| <p>Informasi dan fakta material yang terjadi setelah tanggal laporan akuntan (jika ada).</p> <p>Information and material facts that occurred after the date of the accountant's report (if any).</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 155             |
| <p>Prospek usaha dari Emiten atau Perusahaan Publik dikaitkan dengan kondisi industri, ekonomi secara umum dan pasar internasional disertai data pendukung kuantitatif dari sumber data yang layak dipercaya.</p> <p>The business prospects of Listed or Public Company linked to industry conditions, the general economy and international markets accompanied by quantitative supporting data from reliable data sources.</p>                                                                                                                                                                                                                                                                                                                                                                                                 | 153-155         |
| <p>Perbandingan antara target/proyeksi pada awal tahun buku dengan hasil yang dicapai (realisasi), mengenai:</p> <p>a. Pendapatan/penjualan;<br/>b. Laba (rugi);<br/>c. Struktur modal (<i>capital structure</i>); atau<br/>d. Hal lainnya yang dianggap penting bagi Emiten atau Perusahaan Publik.</p> <p>Comparison between targets/projections at the beginning of the fiscal year with the results achieved (realization), containing the following:</p> <p>a. Sales revenue;<br/>b. Profit (loss);<br/>c. Capital structure; or<br/>d. Other matters deemed important by Listed or Public Company.</p>                                                                                                                                                                                                                     | 152             |

| Indeks SE OJK No. 16/SEOJK.04/2021<br>SE OJK NO. 16/SEOJK.04/2021 INDEX                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Halaman<br>Page |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| Target/proyeksi yang ingin dicapai Emiten atau Perusahaan Publik untuk 1(satu) tahun mendatang, mengenai:<br>a. Pendapatan/penjualan;<br>b. Laba (rugi);<br>c. Struktur modal ( <i>capital structure</i> );<br>d. Kebijakan dividen; atau<br>e. Hal lainnya yang dianggap penting bagi Emiten atau Perusahaan Publik.<br><br>Listed or Public Company's targets/projections for the next 1 (one) year, containing the following:<br>a. Sales revenue;<br>b. Profit (loss);<br>c. Capital structure;<br>d. Dividend policy; or<br>e. Other matters deemed important by Listed or Public Company.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                 |
| Aspek pemasaran atas barang dan/atau jasa Emiten atau Perusahaan Publik, paling sedikit mengenai strategi pemasaran dan pangsa pasar.<br><br>Marketing aspects of Listed or Public Company' goods and/or services, at least regarding marketing strategy and market share.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 156-159         |
| Uraian mengenai dividen selama 2 (dua) tahun buku terakhir (jika ada), paling sedikit:<br>a. Kebijakan dividen, antara lain memuat informasi persentase jumlah dividen yang dibagikan terhadap laba bersih;<br>b. Tanggal pembayaran dividen kas dan/atau tanggal distribusi dividen non kas;<br>c. Jumlah dividen per saham (kas dan/atau non kas); dan<br>d. Jumlah dividen per tahun yang dibayar.<br><br>Description of dividends for the last 2 (two) fiscal years (if any), containing the following:<br>a. Dividend policy, including information on the percentage of the number of dividends distributed to net profit;<br>b. Cash dividend payment date and/or non-cash dividend distribution date;<br>c. Total dividend per share (cash and/or non-cash); and<br>d. The amount of dividends per year paid.                                                                                                                                                                                                                                                                                                                                       | 160             |
| Pengungkapan informasi dapat disajikan dalam bentuk tabel. Dalam hal Emiten atau Perusahaan Publik tidak membagikan dividen dalam 2 (dua) tahun terakhir, maka diungkapkan mengenai hal tersebut.<br><br>Disclosure of information can be presented in table form. In the event that Listed or Public Company has not distributed dividends in the past 2 (two) years, Listed or Public Company is required to disclose the matter.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | ✓               |
| Realisasi penggunaan dana hasil penawaran umum, dengan ketentuan:<br>a. Dalam hal selama tahun buku, Emiten memiliki kewajiban menyampaikan laporan realisasi penggunaan dana, maka diungkapkan realisasi penggunaan dana hasil penawaran umum secara kumulatif sampai dengan akhir tahun buku; dan<br>b. Dalam hal terdapat perubahan penggunaan dana sebagaimana diatur dalam Peraturan Otoritas Jasa Keuangan tentang Laporan Realisasi Penggunaan Dana Hasil Penawaran Umum, maka Emiten menjelaskan perubahan tersebut.<br><br>Realization of the use of proceeds from the Public Offering, provided that:<br>a. In the event that during the financial year, the Listed Company is required to submit a report on the realization of the use of funds, then the cumulative realization of the use of proceeds from the Public Offering is disclosed up to the end of the financial year; and<br>b. In the event that there is a change in the use of funds as stipulated in the Financial Services Authority Regulation concerning Realization Reports on the Use of Funds from a Public Offering, the Listed Company is required explain the change. | 161             |

| Indeks SE OJK No. 16/SEOJK.04/2021<br>SE OJK NO. 16/SEOJK.04/2021 INDEX                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Halaman<br>Page |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| Informasi material (jika ada), antara lain mengenai investasi, ekspansi, divestasi, penggabungan/ peleburan usaha, akuisisi, restrukturisasi utang/modal, transaksi Afiliasi, dan transaksi yang mengandung benturan kepentingan, yang terjadi pada tahun buku, antara lain memuat:<br>a. Tanggal, nilai, dan objek transaksi;<br>b. Nama pihak yang bertransaksi;<br>c. Sifat hubungan afiliasi (jika ada);<br>d. Penjelasan mengenai kewajaran transaksi; dan<br>e. Pemenuhan ketentuan terkait; dan<br>f. dalam hal terdapat hubungan afiliasi, selain mengungkapkan informasi sebagaimana dimaksud dalam huruf a) sampai dengan huruf e), Emiten atau Perusahaan Publik juga mengungkapkan informasi:<br>1). Pernyataan Direksi bahwa transaksi afiliasi telah melalui prosedur yang memadai untuk memastikan bahwa transaksi afiliasi dilaksanakan sesuai dengan praktik bisnis yang berlaku umum antara lain dilakukan dengan memenuhi prinsip transaksi yang wajar ( <i>armslength principle</i> ); dan<br>2). Peran Dewan Komisaris dan Komite Audit dalam melakukan prosedur yang memadai untuk memastikan bahwa transaksi afiliasi dilaksanakan sesuai dengan praktik bisnis yang berlaku umum antara lain dilakukan dengan memenuhi prinsip transaksi yang wajar ( <i>armslength principle</i> );<br>g. Untuk Transaksi Afiliasi atau Transaksi Material yang merupakan kegiatan usaha yang dijalankan dalam rangka menghasilkan pendapatan usaha dan dijalankan secara rutin, berulang, dan/atau berkelanjutan, agar ditambahkan penjelasan bahwa transaksi afiliasi atau transaksi material tersebut merupakan kegiatan usaha yang dijalankan dalam rangka menghasilkan pendapatan usaha dan dijalankan secara rutin, berulang, dan/atau berkelanjutan.<br>h. Untuk pengungkapan transaksi afiliasi dan/atau transaksi benturan kepentingan yang merupakan hasil pelaksanaan transaksi afiliasi dan/atau transaksi benturan kepentingan yang telah disetujui pemegang saham independen, ditambahkan informasi mengenai tanggal pelaksanaan RUPS yang menyetujui transaksi afiliasi tersebut;<br>i. Dalam hal tidak terdapat transaksi afiliasi dan/atau transaksi benturan kepentingan, maka diungkapkan mengenai hal tersebut;<br><br>Material information (if any), including regarding investments, expansions, divestitures, business mergers/ consolidations, acquisitions, debt/capital restructuring, Affiliate transactions, and transactions with conflicts of interest, which occurred in the financial year, including among others:<br>a. Transaction date, value, and object;<br>b. The name of the transacting party;<br>c. Nature of affiliate relationship (if any);<br>d. Explanation regarding the fairness of the transaction; and<br>e. Fulfillment of related provisions; and<br>f. In the event that there is an affiliation relationship, apart from disclosing the information referred to in letter a) through letter e), Listed or Public Company is required to disclose the following information:<br>1). Statement from the Board of Directors that the affiliated transaction has gone through adequate procedures to ensure that the affiliated transaction is carried out in accordance with generally accepted business practices, among others carried out by fulfilling the arm's length principle; and<br>2). The role of the Board of Commissioners and the audit committee in carrying out adequate procedures to ensure that affiliated transactions are carried out in accordance with generally accepted business practices, among others carried out by fulfilling the armas length principle;<br>g. For Affiliated Transactions or Material Transactions which are business activities carried out in order to generate business income and carried out routinely, repeatedly and/or continuously, it is necessary to add an explanation that the affiliated transactions or material transactions are business activities carried out in order to generate business income and carried out routinely, repeatedly, and/ or continuously.<br>h. For disclosure of affiliated transactions and/or conflict of interest transactions which are the result of the implementation of affiliated transactions and/or conflict of interest transactions that have been approved by independent shareholders, information is added regarding the date of the GMS that approved the affiliated transaction;<br>i. In the event that there are no affiliated transactions and/or conflict of interest transactions, Listed or Public Company is required to disclose the matter. | 159-160, 163    |
| Perubahan ketentuan peraturan perundang-undangan yang berpengaruh signifikan terhadap Emiten atau Perusahaan Publik dan dampaknya terhadap laporan keuangan (jika ada); dan<br><br>Changes in the provisions of laws and regulations that have a significant effect on Listed or Public Company and the impact on the financial statements (if any); and                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 164             |
| Perubahan kebijakan akuntansi, alasan dan dampaknya terhadap laporan keuangan (jika ada).<br><br>Changes in accounting policies, reasons and their impact on financial statements (if any).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 164             |

| Indeks SE OJK No. 16/SEOJK.04/2021<br>SE OJK NO. 16/SEOJK.04/2021 INDEX                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Halaman<br>Page                                         |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|
| <b>Tata Kelola Emiten atau Perusahaan Publik</b><br>Listed or Public Company's Governance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                         |
| Tata kelola Emiten atau Perusahaan Publik paling sedikit memuat uraian singkat mengenai:<br>Listed or Public Company's governance contains the following:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                         |
| RUPS, paling sedikit memuat:<br>a. Informasi mengenai keputusan RUPS pada tahun buku dan 1(satu) tahun sebelum tahun buku meliputi:<br>1). Keputusan RUPS pada tahun buku dan 1(satu) tahun sebelum tahun buku yang direalisasikan pada tahun buku; dan<br>2). Keputusan RUPS pada tahun buku dan 1(satu) tahun sebelum tahun buku yang belum direalisasikan beserta alasan belum direalisasikan;<br>b. Dalam hal Emiten atau Perusahaan Publik menggunakan pihak independen dalam pelaksanaan RUPS untuk melakukan perhitungan suara, maka diungkapkan mengenai hal tersebut;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 179-186                                                 |
| GMS, containing in following:<br>a. Information regarding GMS resolutions in the fiscal year and 1(one) year before the fiscal year including the following:<br>1). GMS resolutions in the fiscal year and 1(one) year prior to the fiscal year realized in the fiscal year; and<br>2). GMS resolutions in the fiscal year and 1(one) year prior to the fiscal year that have not been realized and the reasons for not being realized;<br>b. In the event that Listed or Public Company uses an independent party in the implementation of the GMS to count the votes, Listed or Public Company is required to disclose the matter;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                         |
| Direksi, mencakup antara lain:<br>a. Tugas dan tanggung jawab masing-masing anggota Direksi;<br>b. Pernyataan bahwa Direksi memiliki pedoman atau piagam ( <i>charter</i> ) Direksi;<br>c. Kebijakan dan pelaksanaan tentang frekuensi rapat Direksi, termasuk rapat bersama Dewan Komisaris, dan tingkat kehadiran anggota Direksi dalam rapat tersebut termasuk kehadiran dalam RUPS; Informasi tingkat kehadiran anggota Direksi dalam rapat Direksi, rapat Direksi bersama Dewan Komisaris, atau RUPS dapat disajikan dalam bentuk tabel.<br>d. Pelatihan dan/atau peningkatan kompetensi anggota Direksi:<br>1). Kebijakan pelatihan dan/atau peningkatan kompetensi anggota Direksi, termasuk program orientasi bagi anggota Direksi yang baru diangkat (jika ada); dan<br>2). Pelatihan dan/atau peningkatan kompetensi yang diikuti anggota Direksi dalam tahun buku (jika ada);<br>e. Penilaian terhadap kinerja komite yang mendukung pelaksanaan tugas Direksi pada tahun buku paling sedikit memuat:<br>1). Prosedur penilaian kinerja; dan<br>2). Kriteria yang digunakan seperti capaian kinerja selama tahun buku, kompetensi dan kehadiran dalam rapat; dan<br>f. Dalam hal Emiten atau Perusahaan Publik tidak memiliki komite yang mendukung pelaksanaan tugas Direksi, maka diungkapkan mengenai hal tersebut.                                                                                                                                                                                                                                                                                                                                                                | 199-200<br>197<br>200-201<br><br>202-203<br><br><br>203 |
| Board of Directors, including the following:<br>a. Duties and responsibilities of each member of the Board of Directors;<br>b. Statement that the Board of Directors has a guideline or charter;<br>c. Policy on the frequency of meetings of the Board of Directors and the implementation, including joint meetings with the Board of Commissioners, and the level of attendance of members of the Board of Directors at these meetings including attendance at the GMS; Information on the level of attendance of members of the Board of Directors at meetings of the Board of Directors, meetings of the Board of Directors with the Board of Commissioners or GMS can be presented in table form.<br>d. Training and/or competency improvement for members of the Board of Directors:<br>1). Policy on training and/or competency improvement for members of the Board of Directors, including an orientation program for newly appointed members of the Board of Directors (if any); and<br>2). Training and/or competency improvement attended by members of the Board of Directors in the fiscal year (if any);<br>e. Assessment of the performance of the committees that support the implementation of the duties of the Board of Directors in the fiscal year, containing the following:<br>1). Performance appraisal procedures; and<br>2). The criteria used such as performance achievements during the fiscal year, competence and attendance at meetings; and<br>f. In the event that Listed or Public Company does not have a committee that supports the implementation of the duties of the Board of Directors, Listed or Public Company is required to disclose the matter; |                                                         |

| Indeks SE OJK No. 16/SEOJK.04/2021<br>SE OJK NO. 16/SEOJK.04/2021 INDEX                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Halaman<br>Page                                                |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------|
| Dewan Komisaris, mencakup antara lain:<br>a. Tugas dan tanggung jawab Dewan Komisaris;<br>b. Pernyataan bahwa Dewan Komisaris memiliki pedoman atau piagam ( <i>charter</i> ) Dewan Komisaris;<br>c. Kebijakan dan pelaksanaan tentang frekuensi rapat Dewan Komisaris, termasuk rapat Bersama Direksi, dan tingkat kehadiran anggota Dewan Komisaris dalam rapat tersebut termasuk kehadiran dalam RUPS;<br>d. Pelatihan dan/atau peningkatan kompetensi anggota Direksi:<br>1). Kebijakan pelatihan dan/atau peningkatan kompetensi anggota Direksi, termasuk program orientasi bagi anggota Direksi yang baru diangkat (jika ada); dan<br>2). Pelatihan dan/atau peningkatan kompetensi yang diikuti anggota Direksi dalam tahun buku (jika ada);<br>e. Penilaian kinerja Direksi dan Dewan Komisaris serta masing-masing anggota Direksi dan Dewan Komisaris, paling sedikit meliputi:<br>1). Prosedur pelaksanaan penilaian kinerja;<br>2). Kriteria yang digunakan seperti capaian kinerja selama tahun buku, kompetensi dan kehadiran dalam rapat; dan<br>3). Pihak yang melakukan penilaian; dan<br>f. Penilaian terhadap kinerja komite yang mendukung pelaksanaan tugas Dewan Komisaris pada tahun buku meliputi:<br>1). Prosedur pelaksanaan penilaian kinerja;<br>2). Kriteria yang digunakan seperti capaian kinerja selama tahun buku, kompetensi dan kehadiran dalam rapat                                                                                                                                                                                                                                                             | 191<br>187<br>192-194<br><br>196<br><br><br>196<br><br><br>196 |
| Board of Commissioners, including the following:<br>a. Duties and responsibilities of the Board of Commissioners;<br>b. Statement that the Board of Commissioners has a guidelines or charter;<br>c. Policy on the frequency of meetings of the Board of Commissioners and implementation, including meetings with the Board of Directors, and the level of attendance of members of the Board of Commissioners at these meetings including attendance at the GMS;<br>d. Training and/or competency improvement for members of the Board of Directors:<br>1). Policy on training and/or competency improvement for members of the Board of Directors, including an orientation program for newly appointed members of the Board of Directors (if any); and<br>2). Training and/or competency improvement attended by members of the Board of Directors in the fiscal year (if any);<br>e. Assessment of the performance of the Board of Directors and Board of Commissioners as well as each member of the Board of Directors and Board of Commissioners, containing the following:<br>1). Performance assessment procedures;<br>2). Criteria used such as performance achievements during the fiscal year, competence, and attendance at meetings; and<br>3). The party conducting the assessment; and<br>f. Assessment of the performance of the committees that support the implementation of the duties of the Board of Commissioners in the fiscal year, including the following:<br>1). Performance assessment procedures;<br>2). Criteria used such as performance achievements during the fiscal year, competence and attendance at meetings; |                                                                |

| Indeks SE OJK No. 16/SEOJK.04/2021<br>SE OJK NO. 16/SEOJK.04/2021 INDEX                                                                                                                  | Halaman<br>Page |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| Nominasi dan remunerasi Direksi dan Dewan Komisaris, paling sedikit memuat:                                                                                                              |                 |
| a. Prosedur nominasi, meliputi uraian singkat mengenai kebijakan dan proses nominasi anggota Direksi dan/atau anggota Dewan Komisaris; dan                                               | 207             |
| b. Prosedur dan pelaksanaan remunerasi Direksi dan Dewan Komisaris, antara lain:                                                                                                         | 208             |
| 1. Prosedur penetapan remunerasi Direksi dan Dewan Komisaris;                                                                                                                            |                 |
| 2. Struktur remunerasi Direksi dan Dewan Komisaris seperti, gaji, tunjangan, tantiem/bonus dan lainnya; dan                                                                              |                 |
| 3. Besarnya remunerasi masing-masing anggota Direksi dan anggota Dewan Komisaris;                                                                                                        |                 |
| 4. Pengungkapan informasi dapat disajikan dalam bentuk tabel.                                                                                                                            |                 |
| Nomination and remuneration for the Board of Directors and Board of Commissioners, including the following:                                                                              |                 |
| a. Nomination procedure, including a brief description of the policy and nomination process for members of the Board of Directors and/or members of the Board of Commissioners; and      |                 |
| b. Nomination procedure and implementation for the Board of Directors and Board of Commissioners, including the following:                                                               |                 |
| 1. Procedure for determining remuneration for the Board of Directors and Board of Commissioners;                                                                                         |                 |
| 2. Remuneration structure for the Board of Directors and the Board of Commissioners such as salaries, allowances, profit sharing/ bonuses and others; and                                |                 |
| 3. The amount of remuneration for each member of the Board of Directors and members of the Board of Commissioners;                                                                       |                 |
| 4. Disclosure of information can be presented in table form.                                                                                                                             |                 |
| Dewan Pengawas Syariah, bagi Emiten atau Perusahaan Publik yang menjalankan kegiatan usaha berdasarkan prinsip syariah sebagaimana tertuang dalam anggaran dasar, paling sedikit memuat: | N/A             |
| a. Nama;                                                                                                                                                                                 |                 |
| b. Dasar hukum pengangkatan Dewan Pengawas Syariah;                                                                                                                                      |                 |
| c. Periode penugasan Dewan Pengawas Syariah;                                                                                                                                             |                 |
| d. Tugas dan tanggung jawab Dewan Pengawas Syariah; dan                                                                                                                                  |                 |
| e. Frekuensi dan cara pemberian nasihat dan saran serta pengawasan pemenuhan prinsip syariah di pasar modal terhadap Emiten atau Perusahaan Publik;                                      |                 |
| Sharia Supervisory Board, for Listed or Public Company that conducts business activities based on sharia principles as stated in the articles of association, containing the following:  |                 |
| a. Name;                                                                                                                                                                                 |                 |
| b. The legal basis for the appointment of the sharia supervisory board;                                                                                                                  |                 |
| c. The assignment period of the sharia supervisory board;                                                                                                                                |                 |
| d. Duties and responsibilities of the sharia supervisory board; and                                                                                                                      |                 |
| e. The frequency and method of providing advice and suggestions as well as supervising compliance with sharia principles in the capital market to Listed or Public Company;              |                 |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                      |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|
| <p align="center"><b>Indeks SE OJK No. 16/SE/OJK.04/2021</b><br/>SE OJK NO. 16/SE/OJK.04/2021 INDEX</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <p align="center"><b>Halaman</b><br/><b>Page</b></p> |
| <p>Komite Audit, mencakup antara lain:</p> <ol style="list-style-type: none"> <li>Nama dan jabatannya dalam keanggotaan komite;</li> <li>Usia;</li> <li>Kewarganegaraan;</li> <li>Riwayat pendidikan;</li> <li>Riwayat jabatan, meliputi informasi:             <ol style="list-style-type: none"> <li>Dasar hukum penunjukan sebagai anggota komite;</li> <li>Rangkap jabatan, baik sebagai anggota Dewan Komisaris, anggota Direksi, dan/atau anggota komite serta jabatan lainnya (jika ada); dan</li> <li>Pengalaman kerja beserta periode waktunya baik di dalam maupun di luar Emiten atau Perusahaan Publik;</li> </ol> </li> <li>Periode dan masa jabatan anggota Komite Audit;</li> <li>Pernyataan independensi Komite Audit;</li> <li>Pelatihan dan/atau peningkatan kompetensi yang telah diikuti dalam tahun buku (jika ada)</li> <li>Kebijakan dan pelaksanaan frekuensi rapat Komite Audit dan tingkat kehadiran anggota Komite Audit dalam rapat tersebut; dan</li> <li>Pelaksanaan kegiatan Komite Audit pada tahun buku sesuai dengan yang dicantumkan dalam pedoman atau piagam (<i>charter</i>) Komite Audit;</li> </ol> <p>Audit Committee, including the following:</p> <ol style="list-style-type: none"> <li>Name and position in committee membership;</li> <li>Age;</li> <li>Citizenship;</li> <li>Educational background;</li> <li>Professional background, including the following:             <ol style="list-style-type: none"> <li>Legal basis for appointment as committee member;</li> <li>Concurrent positions, both as members of the Board of Commissioners, members of the Board of Directors, and/or committee members and other positions (if any); and</li> <li>Work experience and term of office both inside and outside Listed or Public Company;</li> </ol> </li> <li>Period and term of office of members of the Audit Committee;</li> <li>Audit Committee's independency statement;</li> <li>Training and/or competency improvement in the fiscal year (if any)</li> <li>Meeting policy and frequency of meetings of the Audit Committee and attendance of members of the Audit Committee in these meetings; and</li> <li>Implementation of Audit Committee's activities in the fiscal year in accordance with Audit Committee guidelines or charter;</li> </ol> | <p align="center">209-217</p>                        |

| Indeks SE OJK No. 16/SEOJK.04/2021<br>SE OJK NO. 16/SEOJK.04/2021 INDEX                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Halaman<br>Page |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| Komite atau fungsi nominasi dan remunerasi Emiten atau Perusahaan Publik, yang mencakup antara lain:<br>a. Nama dan jabatannya dalam keanggotaan komite;<br>b. Usia;<br>c. Kewarganegaraan;<br>d. Riwayat pendidikan;<br>e. Riwayat jabatan, meliputi informasi:<br>1). Dasar hukum penunjukan sebagai anggota komite;<br>2). Rangkap jabatan, baik sebagai anggota Dewan Komisaris, anggota Direksi, dan/atau anggota komite serta jabatan lainnya (jika ada); dan<br>3). Pengalaman kerja beserta periode waktunya baik di dalam maupun di luar Emiten atau Perusahaan Publik;<br>f. Periode dan masa jabatan anggota komite;<br>g. Pernyataan independensi komite;<br>h. Pelatihan dan/atau peningkatan kompetensi yang telah diikuti dalam tahun buku (jika ada)<br>i. Uraian tugas dan tanggung jawab;<br>j. Pernyataan bahwa telah memiliki pedoman atau piagam ( <i>charter</i> ) komite;<br>k. Kebijakan dan pelaksanaan tentang frekuensi rapat komite dan tingkat kehadiran anggota komite dalam rapat tersebut;<br>l. Uraian singkat pelaksanaan kegiatan komite pada tahun buku; dan<br>m. Dalam hal tidak dibentuk komite nominasi dan remunerasi, Emiten atau Perusahaan Publik cukup mengungkapkan informasi sebagaimana dimaksud dalam huruf i) sampai dengan huruf l) dan mengungkapkan:<br>1). Alasan tidak dibentuknya komite; dan<br>2). Pihak yang melaksanakan fungsi nominasi dan remunerasi;                                                                          | 218-226         |
| Listed or Public Company's nomination and remuneration committee or function, including the following:<br>a. Name and position in committee membership;<br>b. Age;<br>c. Citizenship;<br>d. Educational background;<br>e. Professional background, including the following:<br>1). Legal basis for appointment as committee member;<br>2). Concurrent positions, both as members of the Board of Commissioners, members of the Board of Directors, and/or committee members and other positions (if any); and<br>3). Work experience and term of office both inside and outside Listed or Public Company;<br>f. Period and term of office of committee members;<br>g. Committee's independence statement;<br>h. Training and/or competency improvement in the fiscal year (if any)<br>i. Description of duties and responsibilities;<br>j. Statement pertaining to the existence of committee guideline or charter;<br>k. Meeting policy and frequency of meetings of the committee and attendance of members of the committee in these meetings;<br>l. Brief description of the implementation of the committee's activities in the fiscal year; and<br>m. In the event that a nomination and remuneration committee is not formed, Listed or Public Company is only required to disclose the information referred to in letter i) to letter l) as well as the following:<br>1). Reasons for not forming a committee; and<br>2). Parties carrying out nomination and remuneration functions; |                 |

| Indeks SE OJK No. 16/SEOJK.04/2021<br>SE OJK NO. 16/SEOJK.04/2021 INDEX                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Halaman<br>Page |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| Komite lain yang dimiliki Emiten atau Perusahaan Publik dalam rangka mendukung fungsi dan tugas Direksi dan/atau Dewan Komisaris, seperti Komite Nominasi dan Remunerasi, yang mencakup antara lain:<br>a. Nama dan jabatannya dalam keanggotaan komite;<br>b. Usia;<br>c. Kewarganegaraan;<br>d. Riwayat pendidikan;<br>e. Riwayat jabatan, meliputi informasi:<br>1). Dasar hukum penunjukan sebagai anggota komite;<br>2). Rangkap jabatan, baik sebagai anggota Dewan Komisaris, anggota Direksi, dan/atau anggota komite serta jabatan lainnya (jika ada); dan<br>3). Pengalaman kerja beserta periode waktunya baik di dalam maupun di luar Emiten atau Perusahaan Publik;<br>f. Periode dan masa jabatan anggota komite;<br>g. Pernyataan independensi komite;<br>h. Pelatihan dan/atau peningkatan kompetensi yang telah diikuti dalam tahun buku (jika ada)<br>i. Uraian tugas dan tanggung jawab;<br>j. Pernyataan bahwa telah memiliki pedoman atau piagam ( <i>charter</i> ) komite;<br>k. Kebijakan dan pelaksanaan tentang frekuensi rapat komite dan tingkat kehadiran anggota komite dalam rapat tersebut;<br>l. Uraian singkat pelaksanaan kegiatan komite pada tahun buku.                                                                             | N/A             |
| Other committees formed by Listed or Public Company to support the functions and duties of the Board of Directors and/ or Board of Commissioners, such as the Nomination and Remuneration Committee, including the following:<br>a. Name and position in committee membership;<br>b. Age;<br>c. Citizenship;<br>d. Educational background;<br>e. Professional background, including the following:<br>1). Legal basis for appointment as committee member;<br>2). Concurrent positions, both as members of the Board of Commissioners, members of the Board of Directors, and/or committee members and other positions (if any); and<br>3). Work experience and term of office both inside and outside Listed or Public Company;<br>f. Period and term of office of committee members;<br>g. Committee's independence statement;<br>h. Training and/or competency improvement in the fiscal year (if any)<br>i. Description of duties and responsibilities;<br>j. Statement pertaining to the existence of committee guideline or charter;<br>k. Meeting policy and frequency of meetings of the committee and attendance of members of the committee in these meetings;<br>l. Brief description of the implementation of the committee's activities in the fiscal year. |                 |
| Sekretaris Perusahaan, mencakup antara lain;<br>a. Nama;<br>b. Domisili;<br>c. Riwayat jabatan, meliputi informasi:<br>1). Dasar hukum penunjukan sebagai Sekretaris Perusahaan; dan<br>2). Pengalaman kerja beserta periode waktunya baik di dalam maupun di luar Emiten atau Perusahaan Publik;<br>d. Riwayat pendidikan;<br>e. Pelatihan dan/atau peningkatan kompetensi yang telah diikuti dalam tahun buku; dan<br>f. Uraian singkat pelaksanaan tugas Sekretaris Perusahaan pada tahun buku;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 227-235         |
| Corporate Secretary, including the following:<br>a. Name<br>b. Domicile<br>c. Professional background, including the following:<br>1). Legal basis for appointment as Corporate Secretary; and<br>2). Work experience and term of office period both inside and outside Listed or Public Company;<br>d. Educational background;<br>e. Training and/or competency improvement in the fiscal year; and<br>f. Brief description of the implementation of the duties of the Corporate Secretary in the fiscal year;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                 |

| Indeks SE OJK No. 16/SEOJK.04/2021<br>SE OJK NO. 16/SEOJK.04/2021 INDEX                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Halaman<br>Page |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| Unit Audit Internal, mencakup antara lain:<br>a. Nama kepala Unit Audit Internal;<br>b. Riwayat jabatan, meliputi:<br>1). Dasar hukum penunjukan sebagai kepala Unit Audit Internal; dan<br>2). Pengalaman kerja beserta periode waktunya baik di dalam maupun di luar Emiten atau Perusahaan Publik;<br>c. Kualifikasi atau sertifikasi sebagai profesi audit internal (jika ada);<br>d. Pelatihan dan/atau peningkatan kompetensi yang telah diikuti dalam tahun buku;<br>e. Struktur dan kedudukan Unit Audit Internal;<br>f. Uraian tugas dan tanggung jawab;<br>g. Pernyataan bahwa telah memiliki pedoman atau piagam (charter) Unit Audit Internal; dan<br>h. Uraian singkat pelaksanaan tugas Unit Audit Internal pada tahun buku termasuk kebijakan dan pelaksanaan frekuensi rapat dengan Direksi, Dewan Komisaris, dan/atau komite audit.                                                                                                   | 236-239         |
| Internal Audit Unit, including the following:<br>a. Name of the head of the Internal Audit Unit;<br>b. Professional background, including the following:<br>1). Legal basis for appointment as head of the Internal Audit Unit; and<br>2). Work experience and term of office both inside and outside Listed or Public Company;<br>c. Qualification or certification as an internal audit profession (if any);<br>d. Training and/or competency improvement in the fiscal year;<br>e. Structure and position of the Internal Audit Unit;<br>f. Description of duties and responsibilities;<br>g. Statement pertaining to the existence of Internal Audit Unit guideline or charter; and<br>h. A brief description of the implementation of the duties of the Internal Audit Unit in the fiscal year including policies and implementation of the frequency of meetings with the Board of Directors, Board of Commissioners and/or the audit committee. |                 |
| Uraian mengenai sistem pengendalian internal ( <i>internal control</i> ) yang diterapkan oleh Emiten atau Perusahaan Publik, paling sedikit mengenai:<br>a. Pengendalian keuangan dan operasional, serta kepatuhan terhadap peraturan perundang-undangan lainnya; dan<br>b. Tinjauan atas efektivitas sistem pengendalian internal;<br>c. Pernyataan Direksi dan/atau Dewan Komisaris atas kecukupan sistem pengendalian internal.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 240-241         |
| Description of the internal control system implemented by Listed or Public Company, including the following:<br>a. Financial and operational control, as well as compliance with other laws and regulations; and<br>b. Review of the effectiveness of the internal control system;<br>c. Board of Directors' and/or Board of Commissioners' statement on the adequacy of the internal control system.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                 |
| Sistem manajemen risiko yang diterapkan oleh Emiten atau Perusahaan Publik, paling sedikit mengenai:<br>a. Gambaran umum mengenai sistem manajemen risiko Emiten atau Perusahaan Publik;<br>b. Jenis risiko dan cara pengelolaannya; dan<br>c. Tinjauan atas efektivitas sistem manajemen risiko Emiten atau Perusahaan Publik;<br>d. Pernyataan Direksi dan/atau Dewan Komisaris atau Komite Audit atas kecukupan system manajemen risiko.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 244-248         |
| The risk management system implemented by Listed or Public Companies, containing the following:<br>a. General description of Listed or Public Company's risk management system;<br>b. Types of risks and how to manage them; and<br>c. Review of the effectiveness of Listed or Public Company's risk management system;<br>d. Board of Directors' and/or Board of Commissioners' or audit committee's statement on the adequacy of the risk management system.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                 |

| Indeks SE OJK No. 16/SEOJK.04/2021<br>SE OJK NO. 16/SEOJK.04/2021 INDEX                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Halaman<br>Page |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| Perkara hukum yang berdampak material yang dihadapi oleh Emiten atau Perusahaan Publik, Entitas Anak, anggota Direksi dan anggota Dewan Komisaris (jika ada), paling sedikit memuat:<br>a. Pokok perkara/gugatan;<br>b. Status penyelesaian perkara/gugatan; dan<br>c. Pengaruhnya terhadap kondisi Emiten atau Perusahaan Publik;<br><br>Legal cases with a material impact faced by Listed or Public Companies, subsidiaries, members of the Board of Directors and members of the Board of Commissioners (if any), containing the following:<br>a. Main case/lawsuit;<br>b. Case/lawsuit settlement status; and<br>c. Impact on Listed or Public Company's condition;                                                                                                                                                                                                                    | 248             |
| Informasi tentang sanksi administratif yang dikenakan kepada Emiten atau Perusahaan Publik, anggota Dewan Komisaris dan Direksi, oleh otoritas Pasar Modal dan otoritas lainnya pada tahun buku terakhir (jika ada);<br><br>Information on administrative sanctions imposed on Listed or Public Company, members of the Board of Commissioners and Board of Directors, by the Capital Market authorities and other authorities in the past financial year (if any);                                                                                                                                                                                                                                                                                                                                                                                                                         | 248             |
| Informasi mengenai kode etik Emiten atau Perusahaan Publik meliputi:<br>a. Pokok-pokok kode etik;<br>b. Bentuk sosialisasi kode etik dan Upaya penegakannya; dan<br>c. Pernyataan bahwa kode etik berlaku bagi anggota Direksi, anggota Dewan Komisaris, dan karyawan Emiten atau Perusahaan Publik;<br><br>Information regarding Listed or Public Company's code of conduct, including the following:<br>a. The main points of the code of conduct;<br>b. Dissemination of the code of conduct and enforcement efforts; and<br>c. statement that the code of conduct applies to members of the Board of Directors, members of the Board of Commissioners and employees of Listed or Public Company;                                                                                                                                                                                        | 249-251         |
| Uraian singkat mengenai kebijakan pemberian kompensasi jangka panjang berbasis kinerja kepada manajemen dan/atau karyawan yang dimiliki oleh Emiten atau Perusahaan Publik (jika ada), antara lain berupa program kepemilikan saham oleh manajemen ( <i>management stock ownership program</i> /MESOP) dan/atau program kepemilikan saham oleh karyawan ( <i>employee stock ownership program</i> /ESOP); Dalam hal pemberian kompensasi berupa program kepemilikan saham oleh manajemen ( <i>management stock ownership program</i> /MSOP) dan/atau program kepemilikan saham oleh karyawan ( <i>employee stock ownership program</i> /ESOP), informasi yang diungkapkan paling sedikit memuat:<br>a. Jumlah saham dan/atau opsi;<br>b. Jangka waktu pelaksanaan;<br>c. Persyaratan karyawan dan/atau manajemen yang berhak; dan<br>d. Harga pelaksanaan atau penentuan harga pelaksanaan; | 162-163         |
| Brief description of the policy on the provision of performance-based long-term compensation to management and/ or employees of Listed or Public Company (if any), including in the form of a management stock ownership program (MSOP) and/or employee stock ownership program (ESOP); In the event that the provision of compensation in the form of management stock ownership program (MSOP) and/or employee stock ownership program (ESOP), the information disclosure must contain the following:<br>a. Number of shares and/or options;<br>b. Implementation period;<br>c. Requirements for eligible employees and/or management; and<br>d. Exercise price or determination of exercise price;                                                                                                                                                                                       |                 |

| Indeks SE OJK No. 16/SEOJK.04/2021<br>SE OJK NO. 16/SEOJK.04/2021 INDEX                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Halaman<br>Page |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| <p>Uraian singkat mengenai kebijakan pengungkapan informasi mengenai:</p> <p>a. Kepemilikan saham anggota Direksi dan anggota Dewan Komisaris paling lambat 3 (tiga) hari kerja setelah terjadinya kepemilikan atau setiap perubahan kepemilikan atas saham Perusahaan Terbuka; dan</p> <p>b. Pelaksanaan atas kebijakan dimaksud;</p> <p>Brief description of the information disclosure policy regarding the following:</p> <p>a. Share ownership of members of the Board of Directors and members of the Board of Commissioners no later than 3 (three) working days after the ownership or any change in ownership of the Public Company's shares; and</p> <p>b. Implementation of the aforementioned policy;</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 204             |
| <p>Uraian mengenai sistem pelaporan pelanggaran (<i>whistleblowing system</i>) di Emiten atau Perusahaan Publik (jika ada), antara lain meliputi:</p> <p>a. Cara penyampaian laporan pelanggaran;</p> <p>b. Perlindungan bagi pelapor;</p> <p>c. Penanganan pengaduan;</p> <p>d. Pihak yang mengelola pengaduan; dan</p> <p>e. Hasil dari penanganan pengaduan, paling sedikit meliputi:</p> <p>1). Jumlah pengaduan yang masuk dan diproses dalam tahun buku; dan</p> <p>2). Tindak lanjut pengaduan;</p> <p>f. Dalam hal Emiten atau Perusahaan Publik tidak memiliki sistem pelaporan pelanggaran (<i>whistleblowing system</i>), maka diungkapkan mengenai hal tersebut.</p> <p>Description of the whistleblowing system at Listed or Public Company (if any), including the following:</p> <p>a. Whistleblowing reports submission procedure;</p> <p>b. Whistleblowers protection;</p> <p>c. Whistleblowing management;</p> <p>d. Whistleblowing administrators; and</p> <p>e. Whistleblowing management results, including the following:</p> <p>1). Number of whistleblowing reports received and processed in the fiscal year; and</p> <p>2). Whistleblowing follow-up;</p> <p>f. In the event that Listed or Public Company does not have a whistleblowing system, Listed or Public Company is required to disclose the matter.</p> | 253-254         |
| <p>Uraian mengenai kebijakan anti-korupsi Emiten atau Perusahaan Publik, paling sedikit memuat:</p> <p>a. Program dan prosedur yang dilakukan dalam mengatasi praktik korupsi, balas jasa (<i>kickbacks</i>), <i>fraud</i>, suap dan/atau gratifikasi dalam Emiten atau Perusahaan Publik; dan</p> <p>b. Pelatihan/sosialisasi anti korupsi kepada karyawan Emiten atau Perusahaan Publik;</p> <p>Dalam hal Emiten atau Perusahaan Publik tidak memiliki kebijakan anti korupsi, maka dijelaskan alasan tidak dimilikinya kebijakan dimaksud.</p> <p>Description of Listed or Public Company's anti-corruption policy, containing the following:</p> <p>a. Programs and procedures implemented to address corruption, kickbacks, fraud, bribery and/ or gratuities at Listed or Public Company; and</p> <p>b. Anti-corruption training/dissemination for employees of Listed or Public Company;</p> <p>In the event Listed or Public Company does not have an anti-corruption policy, Listed or Public Company is required to disclose the reasoning.</p>                                                                                                                                                                                                                                                                                    | 255             |
| <p>Penerapan atas Pedoman Tata Kelola Perusahaan Terbuka bagi Emiten yang menerbitkan Efek Bersifat Ekuitas atau Perusahaan Publik, meliputi:</p> <p>a. Pernyataan mengenai rekomendasi yang telah dilaksanakan; dan/atau</p> <p>b. Penjelasan atas rekomendasi yang belum dilaksanakan, disertai alasan dan alternatif pelaksanaannya (jika ada);</p> <p>Implementation of Public Company Governance Guidelines for Issuers that issue Equity-Type Securities or Public Companies, including the following:</p> <p>a. Statement regarding recommendations that have been implemented; and/or</p> <p>b. Explanation of recommendations that have not been implemented, including reasons and alternatives for implementation (if any);</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 256-268         |

| Indeks SE OJK No. 16/SEOJK.04/2021<br>SE OJK NO. 16/SEOJK.04/2021 INDEX                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Halaman<br>Page |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| <b>Tanggung Jawab Sosial dan Lingkungan Emiten atau Perusahaan Publik</b><br>Social and Environmental Responsibility of Listed or Public Company                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                 |
| <p>Informasi yang diungkapkan dalam bagian tanggung jawab sosial dan lingkungan merupakan Laporan Keberlanjutan (<i>Sustainability Report</i>) sebagaimana dimaksud dalam Peraturan Otoritas Jasa Keuangan Nomor 51/POJK.03/2017 tentang Penerapan Keuangan Berkelanjutan bagi Lembaga Jasa Keuangan, Emiten, dan Perusahaan Publik, paling sedikit memuat:</p> <p>a. Penjelasan strategi keberlanjutan;</p> <p>b. Ikhtisar aspek keberlanjutan (ekonomi, sosial, dan lingkungan hidup);</p> <p>c. Profil singkat Emiten atau Perusahaan Publik;</p> <p>d. Penjelasan Direksi;</p> <p>e. Tata kelola keberlanjutan;</p> <p>f. Kinerja keberlanjutan;</p> <p>g. Verifikasi tertulis dari pihak independen, jika ada;</p> <p>h. Lembar umpan balik (<i>feedback</i>) untuk pembaca, jika ada; dan</p> <p>i. Tanggapan Emiten atau Perusahaan Publik terhadap umpan balik laporan tahun sebelumnya;</p> <p>The information disclosed in the social and environmental responsibility section is a Sustainability Report as referred to in the Financial Services Authority Regulation Number 51/POJK.03/2017 on the Implementation of Sustainable Finance for Financial Services Institutions, Listed and Public Companies, containing the following:</p> <p>a. Overview of the sustainability strategy;</p> <p>b. Overview of sustainability aspects (economic, social and environmental);</p> <p>c. Brief profile of the Listed or Public Company;</p> <p>d. Board of Directors' statement</p> <p>e. Sustainability governance;</p> <p>f. Sustainability performance;</p> <p>g. Written verification from an independent party, if any;</p> <p>h. Feedback sheet for readers, if any; and</p> <p>i. Listed or Public Company's response to the previous year's report feedback.</p> | 269             |
| <p>Dalam hal Emiten atau Perusahaan Publik menyajikan informasi mengenai tanggung jawab sosial dan lingkungan sebagaimana dimaksud pada angka 1) pada laporan tersendiri seperti laporan tanggung jawab sosial dan lingkungan atau laporan keberlanjutan (<i>sustainability report</i>), Emiten atau Perusahaan Publik dikecualikan untuk mengungkapkan informasi mengenai tanggung jawab sosial dan lingkungan dalam Laporan Tahunan; dan</p> <p>In the event Listed or Public Company presenting information regarding social and environmental responsibility as referred to in number 1) in a separate report such as a social and environmental responsibility report or a sustainability report, Listed or Public Company is exempted from tge obligation to disclose information regarding social responsibility and environment in the Annual Report; and</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | ✓               |
| <p>Laporan sebagaimana dimaksud pada angka 2) disampaikan kepada Otoritas Jasa Keuangan bersamaan dengan penyampaian Laporan Tahunan.</p> <p>The report referred to in number 2) is submitted to the Financial Services Authority simultaneously with the submission of the Annual Report.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | ✓               |
| <b>Laporan Keuangan Tahunan yang Telah Diaudit</b><br>Audited Annual Financial Statements                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                 |
| <p>Laporan keuangan tahunan yang dimuat dalam Laporan Tahunan disusun sesuai dengan Standar Akuntansi Keuangan di Indonesia dan telah diaudit oleh Akuntan. Laporan keuangan dimaksud memuat pernyataan mengenai pertanggungjawaban atas laporan keuangan sebagaimana diatur dalam peraturan perundang-undangan di sektor Pasar Modal yang mengatur mengenai tanggung jawab Direksi atas laporan keuangan atau peraturan perundang-undangan di sektor Pasar Modal yang mengatur mengenai laporan berkala Perusahaan Efek dalam hal Emiten merupakan Perusahaan Efek; dan</p> <p>The annual financial statements included in the Annual Report are prepared in accordance with Indonesian Financial Accounting Standards and have been audited by an Accountant. The aforementioned financial statements contain statements regarding accountability for financial statements as stipulated by laws and regulations in the Capital Markets sector that regulates the responsibility of the Board of Directors for financial statements or laws and regulations in the Capital Markets sector that regulates periodic reports of Securities Companies in the event that Listed Company is a Securities Company; and</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | ✓               |

| Indeks SE OJK No. 16/SEOJK.04/2021<br>SE OJK NO. 16/SEOJK.04/2021 INDEX                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Halaman<br>Page |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| <p><b>Surat Pernyataan Anggota Direksi dan Anggota Dewan Komisaris tentang Tanggung Jawab atas Laporan Tahunan</b></p> <p>Statement of Members of the Board of Directors and Members of the Board of Commissioners regarding Responsibility for the Annual Report</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                 |
| <p>Surat pernyataan anggota Direksi dan anggota Dewan Komisaris tentang tanggung jawab atas Laporan Tahunan disusun sesuai dengan format Surat Pernyataan Anggota Direksi dan Anggota Dewan Komisaris tentang Tanggung Jawab atas Laporan Tahunan sebagaimana tercantum dalam Lampiran yang merupakan bagian tidak terpisahkan dari Surat Edaran Otoritas Jasa Keuangan ini.</p> <p>Statements of members of the Board of Directors and members of the Board of Commissioners regarding responsibility for the Annual Report are prepared in accordance with the format of Statement of Members of the Board of Directors and Board of Commissioners regarding Responsibility for Annual Reports as listed in the Appendix which is an integral part of this Financial Services Authority Circular Letter.</p> | ✓               |





**PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK**

**Laporan Keuangan Konsolidasian  
Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024**

***PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES***

***Consolidated Financial Statements  
For the Years Ended  
December 31, 2025 and 2024***

**PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK**

***PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES***

| <b>Daftar Isi</b>                                                                                                    | <b>Halaman/<br/>Page</b> | <b>Table of Contents</b>                                                                               |
|----------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------------------------------------------------------------------------------------|
| <b>Surat Pernyataan Direksi</b>                                                                                      |                          | <b><i>Directors' Statement Letter</i></b>                                                              |
| <b>Laporan Auditor Independen</b>                                                                                    |                          | <b><i>Independent Auditor's Report</i></b>                                                             |
| <b>Laporan Keuangan Konsolidasian<br/>Untuk Tahun-tahun yang Berakhir pada Tanggal<br/>31 Desember 2025 dan 2024</b> |                          | <b><i>Consolidated Financial Statements<br/>For the Years Ended<br/>December 31, 2025 and 2024</i></b> |
| Laporan Posisi Keuangan Konsolidasian                                                                                | 1                        | <i>Consolidated Statements of Financial Position</i>                                                   |
| Laporan Laba Rugi dan Penghasilan<br>Komprehensif Lain Konsolidasian                                                 | 3                        | <i>Consolidated Statements of Profit or Loss and<br/>Other Comprehensive Income</i>                    |
| Laporan Perubahan Ekuitas Konsolidasian                                                                              | 4                        | <i>Consolidated Statements of Changes in Equity</i>                                                    |
| Laporan Arus Kas Konsolidasian                                                                                       | 5                        | <i>Consolidated Statements of Cash Flows</i>                                                           |
| Catatan Atas Laporan Keuangan Konsolidasian                                                                          | 6                        | <i>Notes to the Consolidated Financial Statements</i>                                                  |
| Informasi Tambahan Entitas Induk:                                                                                    |                          | <i>Additional Information of Parent Entity:</i>                                                        |
| Lampiran I:<br>Laporan Posisi Keuangan                                                                               |                          | <i>Attachment I:<br/>Statements of Financial Position</i>                                              |
| Lampiran II:<br>Laporan Laba Rugi dan Penghasilan<br>Komprehensif Lain                                               |                          | <i>Attachment II:<br/>Statements of Profit or Loss and<br/>Other Comprehensive Income</i>              |
| Lampiran III:<br>Laporan Perubahan Ekuitas                                                                           |                          | <i>Attachment III:<br/>Statements of Changes in Equity</i>                                             |
| Lampiran IV:<br>Laporan Arus Kas                                                                                     |                          | <i>Attachment IV:<br/>Statements of Cash Flows</i>                                                     |
| Lampiran V:<br>Informasi Tambahan                                                                                    |                          | <i>Attachment V:<br/>Additional Information</i>                                                        |

**SURAT PERNYATAAN DIREKSI  
TENTANG TANGGUNG JAWAB ATAS  
LAPORAN KEUANGAN KONSOLIDASIAN  
UNTUK TAHUN-TAHUN YANG BERAKHIR  
PADA TANGGAL 31 DESEMBER 2025 DAN 2024**

**DIRECTORS' STATEMENT  
REGARDING TO THE RESPONSIBILITY FOR  
THE CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED  
DECEMBER 31, 2025 AND 2024**

**PT SURYA SEMESTA INTERNUSA Tbk DAN ENTITAS ANAK/  
PT SURYA SEMESTA INTERNUSA Tbk AND ITS SUBSIDIARIES**

Kami yang bertanda tangan dibawah ini:

We, the undersigned:

|                 |   |                                                                                         |   |                |
|-----------------|---|-----------------------------------------------------------------------------------------|---|----------------|
| 1. Nama         | : | <b>Johannes Suriadjaja</b>                                                              | : | Name           |
| Alamat Kantor   | : | Gd Tempo Scan Tower Lt.20, Jl. HR Rasuna Said Kav 3-4, Kuningan, Jakarta Selatan        | : | Office Address |
| Alamat domisili | : | Widya Chandra II/3 Kav. 14 Senayan, Kebayoran Baru, Jakarta Selatan                     | : | Domicile       |
| Nomor Telepon   | : | 021-5262121                                                                             | : | Phone Number   |
| Jabatan         | : | Presiden Direktur / President Director                                                  | : | Title          |
| 2. Nama         | : | <b>The Jok Tung</b>                                                                     | : | Name           |
| Alamat Kantor   | : | Gd Tempo Scan Tower Lt.20, Jl. HR Rasuna Said Kav 3-4, Kuningan, Jakarta Selatan        | : | Office Address |
| Alamat domisili | : | Jl. Danau Agung 8 Blok E 3/9, RT 003 RW 016, Sunter Agung, Tanjung Priok, Jakarta Utara | : | Domicile       |
| Nomor Telepon   | : | 021-5262121                                                                             | : | Phone Number   |
| Jabatan         | : | Wakil Presiden Direktur / Vice President Director                                       | : | Title          |

Menyatakan bahwa:

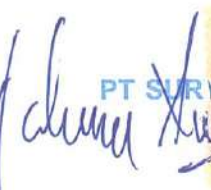
State that:

- |                                                                                                                                                                                                           |                                                                                                                                                                                                         |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. Kami bertanggung jawab atas penyusunan dan penyajian laporan keuangan konsolidasian PT Surya Semesta Internusa Tbk dan Entitas Anak;                                                                   | 1. We are responsible for the preparation and the presentation of the consolidated financial statements of PT Surya Semesta Internusa Tbk and its Subsidiaries;                                         |
| 2. Laporan keuangan konsolidasian PT Surya Semesta Internusa Tbk dan Entitas Anak telah disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan di Indonesia;                                      | 2. The consolidated financial statements of PT Surya Semesta Internusa Tbk and its Subsidiaries have been prepared and presented in accordance with Indonesian Financial Accounting Standards;          |
| 3. a. Semua informasi dalam laporan keuangan konsolidasian PT Surya Semesta Internusa Tbk dan Entitas Anak telah dimuat secara lengkap dan benar;                                                         | 3. a. All information contained in the consolidated financial statements of PT Surya Semesta Internusa Tbk and its Subsidiaries is complete and correct;                                                |
| b. Laporan keuangan konsolidasian PT Surya Semesta Internusa Tbk dan Entitas Anak tidak mengandung informasi atau fakta material yang tidak benar, dan tidak menghilangkan informasi atau fakta material; | b. The consolidated financial statements of PT Surya Semesta Internusa Tbk and its Subsidiaries do not contain incorrect material information or facts, nor do not omit material information and facts; |
| 4. Kami bertanggung jawab atas sistem pengendalian dalam PT Surya Semesta Internusa Tbk dan Entitas Anak.                                                                                                 | 4. We are responsible for PT Surya Semesta Internusa Tbk and its Subsidiaries' internal control system.                                                                                                 |

Demikian pernyataan ini dibuat dengan sebenarnya.

This statement letter is made truthfully.

Jakarta, 30 Maret 2026 / March 30, 2026

  
**PT SURYA SEMESTA INTERNUSA Tbk**  
CE30CANX208331937  
**Johannes Suriadjaja**  
Presiden Direktur /  
President Director

  
**The Jok Tung**  
Wakil Presiden Direktur /  
Vice President Director

PT Surya Semesta Internusa Tbk  
Tempo Scan Tower, 5<sup>th</sup> Floor  
Jl. H.R. Rasuna Said Kav. 3-4  
Kuningan, Jakarta 12950, Indonesia  
Ph. +62 21 526 2121, 527 2121  
Fax. +62 21 526 7878  
[www.suryainternusa.com](http://www.suryainternusa.com)

**Amir Abadi Jusuf, Aryanto, Mawar & Rekan**

Registered Public Accountants

Nomor/Number : 00389/2.1030/AU.1/03/0501-1/1/III/2026

**Laporan Auditor Independen/  
Independent Auditor's Report**

Pemegang Saham, Dewan Komisaris dan Direksi/  
The Shareholders, Board of Commissioners and Directors

**PT Surya Semesta Internusa Tbk**

**Opini**

Kami telah mengaudit laporan keuangan konsolidasian PT Surya Semesta Internusa Tbk dan entitas anaknya ("Grup"), yang terdiri dari laporan posisi keuangan konsolidasian tanggal 31 Desember 2025, serta laporan laba rugi dan penghasilan komprehensif lain konsolidasian, laporan perubahan ekuitas konsolidasian dan laporan arus kas konsolidasian untuk tahun yang berakhir pada tanggal tersebut, serta catatan atas laporan keuangan konsolidasian, termasuk informasi kebijakan akuntansi material.

Menurut opini kami, laporan keuangan konsolidasian terlampir menyajikan secara wajar, dalam semua hal yang material, posisi keuangan konsolidasian Grup tanggal 31 Desember 2025, serta kinerja keuangan konsolidasian dan arus kas konsolidasiannya untuk tahun yang berakhir pada tanggal tersebut, sesuai dengan Standar Akuntansi Keuangan Indonesia.

**Basis Opini**

Kami melaksanakan audit kami berdasarkan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia ("IAPI"). Tanggung jawab kami menurut standar tersebut diuraikan lebih lanjut dalam paragraf Tanggung Jawab Auditor terhadap Audit atas Laporan Keuangan Konsolidasian pada laporan kami. Kami independen terhadap Grup sesuai dengan Kode Etik Profesi Akuntan Publik yang ditetapkan oleh IAPI, 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.

**Opinion**

We have audited the consolidated financial statements of PT Surya Semesta Internusa Tbk and its subsidiaries ("the Group"), which comprise the consolidated statement of financial position as at December 31, 2025, and the consolidated statements of profit or loss and other comprehensive income, consolidated statement of changes in equity, and consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including material accounting policy information.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at December 31, 2025, and its consolidated financial performance and its consolidated cash flows for the year then ended, in accordance with Indonesian Financial Accounting Standards.

**Basis for Opinion**

We conducted our audit in accordance with Standards on Auditing established by the Indonesian Institute of Certified Public Accountants ("IAPI"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements paragraph of our report. We are independent of the Group in accordance with Code of Ethics for Public Accountants established by IAPI, and we have fulfilled our other ethical responsibilities, in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**THE POWER OF BEING UNDERSTOOD**  
ASSURANCE | TAX | CONSULTING

Amir Abadi Jusuf, Aryanto, Mawar & Rekan, Registered Public Accountants is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm which practices in its own right. The RSM network is not itself a separate legal entity in any jurisdiction.

Licence: KMK No.477/KM.1/2015  
Registered at the Indonesia Financial Services Authority (OJK)

### Hal Audit Utama

Hal audit utama adalah hal-hal yang, menurut pertimbangan profesional kami, merupakan hal yang paling signifikan dalam audit kami atas laporan keuangan konsolidasian periode ini. Hal-hal tersebut disampaikan dalam konteks audit kami atas laporan keuangan konsolidasian secara keseluruhan, dan dalam merumuskan opini kami atas laporan keuangan konsolidasian terkait, kami tidak menyatakan suatu opini terpisah atas hal audit utama tersebut.

#### Ketepatan pengakuan pendapatan

Grup memiliki pendapatan utama diantaranya dari jasa konstruksi, hotel, sewa, pengelolaan kawasan industri dan real estat. Pada tanggal 31 Desember 2025, Grup mengakui pendapatan dari jasa konstruksi sebesar Rp3,27 triliun, yang mencakup 73,89% dari total pendapatan Grup.

Pendapatan jasa konstruksi diakui berdasarkan estimasi persentase penyelesaian tiap kontrak yang ditentukan dengan menggunakan keadaan fisik kemajuan pekerjaan dengan metode *output* pada tanggal pelaporan. Terdapat risiko bahwa estimasi persentase penyelesaian yang telah ditentukan belum sesuai dengan progres proyek sebenarnya yang telah disetujui oleh Grup dan Pemberi Kerja.

Karena signifikansi nilai tersebut atas laba Grup, menyebabkan porsi signifikan audit kami mengarah kepada audit atas pendapatan. Sebagaimana yang diungkapkan pada Catatan 3 atas laporan keuangan konsolidasian, penilaian ini melibatkan pertimbangan manajemen dan estimasi yang signifikan.

Prosedur audit kami mencakup, antara lain:

- Kami memperoleh pemahaman dan mengevaluasi desain dan penerapan atas pengendalian kunci yang relevan terhadap pengakuan pendapatan dari jasa konstruksi berdasarkan estimasi persentase penyelesaian;
- Kami memperoleh rincian pendapatan dari jasa konstruksi, dasar penentuan estimasi persentase penyelesaian dan mencocokkan nilainya dengan pendapatan yang telah tercatat pada laporan keuangan konsolidasian;
- Berdasarkan uji petik, kami membaca dan memahami persyaratan utama pada kontrak konstruksi yang berlaku selama tahun berjalan, termasuk modifikasi yang ada untuk mengevaluasi ketepatan perlakuan akuntansi untuk kontrak konstruksi tersebut;

### Key Audit Matters

*Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole and in forming our opinion thereon, and we do not provide a separate opinion on these matters.*

#### Appropriateness of revenue recognition

*The Group has main revenues from construction services, hotel, rental, industrial estate management and real estate. As of December 31, 2025, the Group recognized revenue from construction services amounting to Rp3,27 trillion, which represents 73.89% of the Group's total revenue.*

*Revenue from construction services is recognized based on estimated percentage of completion of each contract which is determined using the physical state of progress of the works using output method at the reporting date. There is a risk that the estimated percentage of completion determined is not based on the actual progress of the project as agreed between the Group and the Project Owners.*

*Due to the significance of the amount involved to the Group's profit, resulting in a significant portion of our audit directed towards the audit of revenue. As disclosed in Note 3 to the consolidated financial statements, these assessments involve significant management judgment and estimates.*

*Our audit procedures include, among others:*

- *We obtained understanding and evaluated the design and implementation of key controls relevant to the revenue recognition from construction services based on estimated percentage of completion;*
- *We obtained the details of revenue from construction services, basis for estimated percentage of completion and compared the amount with the revenue recorded in the consolidated financial statements;*
- *On a sample basis, we read and understood the key terms and conditions of construction contracts outstanding during the year, including any modifications, to assess the appropriateness of the accounting treatment for these construction contracts;*

- Kami mengunjungi proyek, berdasarkan uji petik, untuk memastikan keberadaan proyek dan progresnya; dan
- Berdasarkan uji petik, kami memeriksa pengakuan pendapatan yang telah tercatat pada laporan keuangan konsolidasian untuk memastikan bahwa pendapatan yang telah diakui didukung oleh bukti yang sesuai.

### Hal Lain

Audit kami atas laporan keuangan konsolidasian PT Surya Semesta Internusa Tbk dan entitas anaknya tanggal 31 Desember 2025 dan untuk tahun yang berakhir pada tanggal tersebut terlampir dilaksanakan dengan tujuan untuk merumuskan suatu opini atas laporan keuangan konsolidasian tersebut secara keseluruhan. Informasi Keuangan PT Surya Semesta Internusa Tbk (entitas induk) terlampir, yang terdiri dari laporan posisi keuangan tanggal 31 Desember 2025, laporan laba rugi dan penghasilan komprehensif lain, laporan perubahan ekuitas, dan laporan arus kas untuk tahun yang berakhir pada tanggal tersebut, dan catatan atas investasi pada entitas anak (secara kolektif disebut sebagai "Informasi Keuangan Entitas Induk"), yang disajikan sebagai informasi tambahan terhadap laporan keuangan konsolidasian tersebut di atas, disajikan untuk tujuan analisis tambahan dan bukan merupakan bagian dari laporan keuangan konsolidasian tersebut di atas yang diharuskan menurut Standar Akuntansi Keuangan Indonesia. Informasi Keuangan Entitas Induk merupakan tanggung jawab manajemen serta dihasilkan dari dan berkaitan secara langsung dengan catatan akuntansi dan catatan lainnya yang mendasarinya yang digunakan untuk menyusun laporan keuangan konsolidasian tersebut di atas. Informasi Keuangan Entitas Induk telah menjadi objek prosedur audit yang diterapkan dalam audit atas laporan keuangan konsolidasian tersebut di atas berdasarkan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia. Menurut opini kami, Informasi Keuangan Entitas Induk disajikan secara wajar, dalam semua hal yang material, berkaitan dengan laporan keuangan konsolidasian tersebut di atas secara keseluruhan.

### Informasi Lain

Manajemen bertanggung jawab atas informasi lain. Informasi lain terdiri dari informasi yang tercantum dalam Laporan Tahunan, tetapi tidak mencantumkan laporan keuangan konsolidasian dan laporan auditor kami. Laporan Tahunan diharapkan akan tersedia bagi kami setelah tanggal laporan auditor ini.

- *We visited the projects, on a sample basis to ensure the existence of the projects and its progress; and*
- *On a sample basis, we examined revenue recorded in the consolidated financial statements to assess that the revenue recognized is supported by appropriate evidence.*

### Other Matter

*Our audit of the accompanying consolidated financial statements of PT Surya Semesta Internusa Tbk and its subsidiaries as at December 31, 2025 and for the year ended was performed for the purpose of forming an opinion on such consolidated financial statements taken as a whole. The accompanying financial information of PT Surya Semesta Internusa Tbk (parent entity), which comprises the statements of financial position as at December 31, 2025 and the statements of profit or loss and other comprehensive income, statement of changes in equity, and statement of cash flows for the year then ended, and notes on investment in subsidiaries (collectively referred to as the "Parent Entity Financial Information"), which is presented as a supplementary information to the above-mentioned consolidated financial statements, is presented for the purposes of additional analysis and is not a required part of the above-mentioned consolidated financial statements under Indonesian Financial Accounting Standards. The Parent Entity Financial Information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the above-mentioned consolidated financial statements. The Parent Entity Financial Information has been subjected to the auditing procedures applied in the audits of the above-mentioned consolidated financial statements in accordance with Standards on Auditing established by the Indonesian Institute of Certified Public Accountants. In our opinion, the Parent Entity Financial Information is fairly stated, in all material respects, in relation to the above-mentioned consolidated financial statements taken as a whole.*

### Other Information

*Management is responsible for the other information. The other information comprises the information included in the Annual Report but does not include the consolidated financial statements and our auditors' report thereon. The Annual Report is expected to be available to us after the date of this auditor's report.*

Opini kami atas laporan keuangan konsolidasian tidak mencakup informasi lain, dan oleh karena itu, kami tidak menyatakan bentuk keyakinan apapun atas informasi lain tersebut.

Sehubungan dengan audit kami atas laporan keuangan konsolidasian, tanggung jawab kami adalah untuk membaca informasi lain yang teridentifikasi di atas, jika tersedia dan, dalam melaksanakannya, mempertimbangkan apakah informasi lain mengandung ketidakkonsistensian material dengan laporan keuangan konsolidasian atau pemahaman yang kami peroleh selama audit, atau mengandung kesalahan penyajian material.

Ketika kami, membaca Laporan Tahunan, jika kami menyimpulkan bahwa terdapat suatu kesalahan penyajian material di dalamnya, kami diharuskan untuk mengomunikasikan hal tersebut kepada pihak yang bertanggungjawab atas tata kelola dan melakukan tindakan tepat yang akan dilakukan berdasarkan peraturan perundang-undangan yang berlaku atau Standar Audit yang ditetapkan oleh IAPI.

#### **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 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.

*Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance on the conclusion thereon.*

*In connection with our audit of the consolidated financial statements, our responsibility is to read the other information above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.*

*When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and take appropriate actions based on the applicable laws and regulations or Standards on Auditing established by IAPI.*

#### **Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements**

*Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with Indonesian Financial Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.*

*In preparing the consolidated financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.*

*Those charged with governance are responsible for overseeing the Group's financial reporting process.*

#### **Tanggung Jawab Auditor terhadap Audit atas Laporan Keuangan Konsolidasian**

Tujuan kami adalah untuk memperoleh keyakinan memadai tentang apakah laporan keuangan konsolidasian secara keseluruhan bebas dari kesalahan penyajian material, baik yang disebabkan oleh kecurangan maupun kesalahan, dan untuk menerbitkan laporan auditor yang mencakup opini kami. Keyakinan memadai merupakan suatu level keyakinan tinggi, namun bukan merupakan suatu jaminan bahwa audit yang dilaksanakan berdasarkan Standar Audit akan selalu mendeteksi kesalahan penyajian material ketika hal tersebut ada. Kesalahan penyajian dapat disebabkan oleh kecurangan maupun kesalahan dan dianggap material jika, baik secara individual maupun secara agregat, dapat diekspektasikan secara wajar akan memengaruhi keputusan ekonomi yang diambil oleh pengguna berdasarkan laporan keuangan konsolidasian tersebut.

Sebagai bagian dari suatu audit berdasarkan Standar Audit, kami menerapkan pertimbangan profesional dan mempertahankan skeptisisme profesional selama audit. Kami juga:

- Mengidentifikasi dan menilai risiko kesalahan penyajian material dalam laporan keuangan konsolidasian, baik yang disebabkan oleh kecurangan maupun kesalahan, merancang dan melaksanakan prosedur audit yang responsif terhadap risiko tersebut, serta memperoleh bukti audit yang cukup dan tepat untuk menyediakan basis bagi opini kami. Risiko tidak terdeteksinya kesalahan penyajian material yang disebabkan oleh kecurangan lebih tinggi dari yang disebabkan oleh kesalahan, karena kecurangan dapat melibatkan kolusi, pemalsuan, penghilangan secara sengaja, pernyataan salah, atau pengabaian pengendalian internal.
- Memperoleh suatu pemahaman tentang pengendalian internal yang relevan dengan audit untuk merancang prosedur audit yang tepat sesuai dengan kondisinya, tetapi bukan untuk tujuan menyatakan opini atas keefektifitasan 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 atas kelangsungan usaha oleh manajemen dan, berdasarkan bukti audit yang diperoleh, apakah terdapat suatu ketidakpastian

#### **Auditor's Responsibilities for the Audit of the Consolidated Financial Statements**

*Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.*

*As part of an audit in accordance with Standards on Auditing, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:*

- *Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.*
- *Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.*
- *Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.*
- *Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists*

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.
- Memperoleh bukti audit yang cukup dan tepat terkait informasi keuangan entitas atau aktivitas bisnis dalam Grup untuk menyatakan opini atas laporan keuangan konsolidasian. Kami bertanggung jawab atas arahan, supervisi, dan pelaksanaan audit Grup. Kami tetap bertanggung jawab sepenuhnya atas opini audit kami.

Kami mengomunikasikan kepada pihak yang bertanggung jawab atas tata kelola mengenai, antara lain, ruang lingkup dan saat yang direncanakan atas audit, serta temuan audit signifikan, termasuk setiap defisiensi signifikan dalam pengendalian internal yang teridentifikasi oleh kami selama audit.

Kami juga memberikan suatu pernyataan kepada pihak yang bertanggung jawab atas tata kelola bahwa kami telah mematuhi ketentuan etika yang relevan mengenai independensi, dan mengomunikasikan seluruh hubungan, serta hal-hal lain yang dianggap secara wajar berpengaruh terhadap independensi kami, dan, jika relevan, langkah yang diambil untuk menghilangkan ancaman atau pengamanan yang diterapkan.

*related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.*

- *Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.*
- *Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the Group audit. We remain solely responsible for our audit opinion.*

*We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.*

*We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, actions taken to eliminate threats or safeguards applied.*

Dari hal-hal yang dikomunikasikan kepada pihak yang bertanggung jawab atas tata kelola, kami menentukan hal-hal tersebut yang paling signifikan dalam audit atas laporan keuangan konsolidasian periode ini dan oleh karenanya menjadi hal audit utama. Kami menguraikan hal audit utama dalam laporan auditor kami, kecuali peraturan perundang-undangan melarang pengungkapan publik tentang hal tersebut atau ketika, dalam kondisi yang sangat jarang terjadi, kami menentukan bahwa suatu hal tidak boleh dikomunikasikan dalam laporan kami karena konsekuensi merugikan dari mengomunikasikan hal tersebut akan diekspektasikan secara wajar melebihi manfaat kepentingan publik atas komunikasi tersebut.

*From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matter. We describe the matter in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.*

Amir Abadi Jusuf, Aryanto, Mawar & Rekan

  
Rudi Hartono Purba

Nomor Izin Akuntan Publik: AP.0501/  
Public Accountant License Number: AP.0501

Jakarta, 30 Maret 2026/ March 30, 2026



PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN  
Tanggal 31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

|                                             | Catatan/<br>Notes | 2025<br>Rp         | 2024<br>Rp         |
|---------------------------------------------|-------------------|--------------------|--------------------|
| ASET                                        |                   |                    |                    |
| Aset Lancar                                 |                   |                    |                    |
| Kas dan Setara Kas                          | 4                 | 1,424,845,892,770  | 2,633,757,670,003  |
| Piutang Usaha                               |                   |                    |                    |
| Pihak Ketiga                                | 5                 | 560,529,967,440    | 597,604,784,069    |
| Tagihan Bruto kepada Pemberi Kerja          | 6                 | 683,200,224,524    | 422,475,385,262    |
| Aset Keuangan Lancar Lainnya - Pihak Ketiga | 7                 | 104,534,844,681    | 153,461,169,767    |
| Piutang Retensi                             | 8                 | 339,494,613,040    | 255,075,085,768    |
| Persediaan                                  | 9, 58a            | 825,298,852,078    | 435,094,125,628    |
| Uang Muka                                   | 10                | 83,718,295,021     | 99,862,003,218     |
| Pajak Dibayar di Muka                       | 26a               | 107,315,974,633    | 56,623,020,588     |
| Biaya Dibayar di Muka                       | 11                | 39,022,225,911     | 28,232,060,513     |
| Jumlah Aset Lancar                          |                   | 4,167,960,890,098  | 4,682,185,304,816  |
| Aset Tidak Lancar                           |                   |                    |                    |
| Aset Pajak Tangguhan                        | 3, 26d            | 77,075,520,047     | 31,746,626,429     |
| Investasi pada Entitas Asosiasi             | 12, 37            | 198,807,011,123    | 80,105,152,107     |
| Investasi Saham                             | 13                | 92,367,282         | 94,168,478         |
| Investasi pada Ventura Bersama              | 14                | 35,444,153,441     | 31,913,924,422     |
| Tanah untuk Pengembangan                    | 15                | 4,292,952,652,435  | 3,303,121,248,459  |
| Properti Investasi                          | 16                | 370,428,798,474    | 703,118,004,518    |
| Aset Tetap                                  | 17, 58a           | 3,017,331,644,896  | 1,293,251,846,374  |
| Aset Hak Guna                               | 18                | 413,571,465,508    | 69,913,448,751     |
| Uang Muka Lain-lain                         | 19, 58a           | 77,862,385,906     | 135,407,209,683    |
| Aset Tidak Lancar Lainnya                   | 20                | 60,322,954,529     | 36,548,556,211     |
| Jumlah Aset Tidak Lancar                    |                   | 8,543,888,953,641  | 5,685,220,185,432  |
| JUMLAH ASET                                 |                   | 12,711,849,843,739 | 10,367,405,490,248 |

Catatan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian secara keseluruhan

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF  
FINANCIAL POSITION  
As of December 31, 2025 and 2024  
(In Full Rupiah, unless otherwise stated)

|                                                |  |
|------------------------------------------------|--|
| ASSETS                                         |  |
| Current Assets                                 |  |
| Cash and Cash Equivalents                      |  |
| Trade Receivables                              |  |
| Third Parties                                  |  |
| Gross Amount Due from Owners                   |  |
| Other Current Financial Assets - Third Parties |  |
| Retention Receivables                          |  |
| Inventories                                    |  |
| Advances                                       |  |
| Prepaid Taxes                                  |  |
| Prepaid Expenses                               |  |
| Total Current Assets                           |  |
| Non-Current Assets                             |  |
| Deferred Tax Assets                            |  |
| Investment in Associates                       |  |
| Investment in Shares                           |  |
| Investment in Joint Ventures                   |  |
| Land for Development                           |  |
| Investment Properties                          |  |
| Fixed Assets                                   |  |
| Right-of-Use Assets                            |  |
| Other Advances                                 |  |
| Other Non-Current Assets                       |  |
| Total Non-Current Assets                       |  |
| TOTAL ASSETS                                   |  |

The accompanying notes form an integral part of these consolidated financial statements taken as a whole

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN (Lanjutan)  
Tanggal 31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

|                                                                                          | Catatan/<br>Notes | 2025<br>Rp         | 2024<br>Rp         |
|------------------------------------------------------------------------------------------|-------------------|--------------------|--------------------|
| LIABILITAS                                                                               |                   |                    |                    |
| Liabilitas Jangka Pendek                                                                 |                   |                    |                    |
| Pinjaman Bank Jangka Pendek                                                              | 21                | 458,829,065,514    | 201,627,401,014    |
| Utang Usaha                                                                              |                   |                    |                    |
| Pihak Ketiga                                                                             | 22                | 924,590,666,973    | 543,021,664,748    |
| Liabilitas Keuangan Jangka Pendek Lainnya                                                |                   |                    |                    |
| Pihak Ketiga                                                                             | 23                | 71,765,666,211     | 44,474,861,907     |
| Uang Muka dari Pelanggan                                                                 | 24                | 148,146,845,292    | 42,925,419,163     |
| Liabilitas Bruto kepada Pemberi Kerja                                                    | 25                | 15,020,007,508     | 3,047,780,382      |
| Utang Pajak                                                                              | 26b               | 39,289,859,752     | 177,707,609,517    |
| Beban Akrual                                                                             | 27, 58a           | 64,716,780,668     | 69,966,298,980     |
| Pinjaman Jangka Panjang yang Jatuh Tempo dalam Waktu Satu Tahun                          |                   |                    |                    |
| Bank                                                                                     | 28                | 197,752,259,907    | 77,704,388,501     |
| Utang Lain-lain Pihak Ketiga                                                             | 29                | 95,800,000         | 158,550,000        |
| Liabilitas Sewa                                                                          | 30                | 103,473,702,489    | 17,944,027,749     |
| Uang Muka Proyek                                                                         | 31                | 382,672,136,422    | 347,269,954,466    |
| Pendapatan Diterima di Muka - Jangka Pendek                                              | 32                | 67,785,436,003     | 26,274,873,543     |
| Jumlah Liabilitas Jangka Pendek                                                          |                   | 2,474,138,226,739  | 1,552,122,829,970  |
| Liabilitas Jangka Panjang                                                                |                   |                    |                    |
| Liabilitas Keuangan Jangka Panjang Lainnya                                               |                   |                    |                    |
| Pihak Ketiga                                                                             | 23                | 72,403,465,217     | 33,752,649,652     |
| Pinjaman Jangka Panjang Setelah Dikurangi Bagian yang Jatuh Tempo dalam Waktu Satu Tahun |                   |                    |                    |
| Bank                                                                                     | 28                | 1,532,520,096,167  | 516,973,146,010    |
| Utang Lain-lain Pihak Ketiga                                                             | 29                | 15,966,667         | --                 |
| Liabilitas Sewa                                                                          | 30                | 209,900,775,784    | 60,540,708,557     |
| Jaminan dari Pelanggan                                                                   | 33                | 109,537,789,003    | 38,467,250,668     |
| Liabilitas Imbalan Kerja                                                                 | 34                | 194,988,052,814    | 171,014,046,171    |
| Pendapatan Diterima di Muka Jangka Panjang setelah Dikurangi Bagian Jangka Pendek        | 32                | 38,402,774,808     | 860,479,527        |
| Jumlah Liabilitas Jangka Panjang                                                         |                   | 2,157,768,920,460  | 821,608,280,585    |
| JUMLAH LIABILITAS                                                                        |                   | 4,631,907,147,199  | 2,373,731,110,555  |
| EKUITAS                                                                                  |                   |                    |                    |
| Ekuitas yang Dapat Diatribusikan kepada Pemilik Entitas Induk                            |                   |                    |                    |
| Modal Saham                                                                              |                   |                    |                    |
| Nilai Nominal Rp125 per Saham                                                            |                   |                    |                    |
| Modal Dasar - 6.400.000.000 Saham                                                        |                   |                    |                    |
| Modal Ditempatkan dan Disetor - 4.705.249.440 Saham                                      | 35                | 588,156,180,000    | 588,156,180,000    |
| Tambahan Modal Disetor                                                                   | 36                | 433,062,374,560    | 291,744,224,156    |
| Cadangan Kompensasi Berbasis Saham                                                       | 42                | 50,224,175,361     | 43,749,011,431     |
| Selisih Transaksi dengan Pihak Non-Pengendali                                            | 37                | 1,474,251,977,078  | 1,548,898,733,473  |
| Saham Treasury                                                                           | 38, 42            | --                 | (37,000,283,919)   |
| Saldo Laba                                                                               |                   |                    |                    |
| Ditentukan Penggunaannya                                                                 | 39                | 42,000,000,000     | 41,000,000,000     |
| Tidak Ditentukan Penggunaannya                                                           |                   | 2,950,981,581,160  | 3,123,055,094,531  |
| Penghasilan Komprehensif Lain                                                            | 7                 | 25,419,381,880     | 5,423,484,700      |
| Jumlah Ekuitas yang Dapat Diatribusikan kepada Pemilik Entitas Induk                     |                   | 5,564,095,670,039  | 5,605,026,444,372  |
| Kepentingan Non-Pengendali                                                               | 40                | 2,515,847,026,501  | 2,388,647,935,321  |
| JUMLAH EKUITAS                                                                           |                   | 8,079,942,696,540  | 7,993,674,379,693  |
| JUMLAH LIABILITAS DAN EKUITAS                                                            |                   | 12,711,849,843,739 | 10,367,405,490,248 |

Catatan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian secara keseluruhan

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF  
FINANCIAL POSITION (Continued)  
As of December 31, 2025 and 2024  
(In Full Rupiah, unless otherwise stated)

|                                                            |  |
|------------------------------------------------------------|--|
| LIABILITIES                                                |  |
| Current Liabilities                                        |  |
| Short-Term Bank Loans                                      |  |
| Trade Payables                                             |  |
| Third Parties                                              |  |
| Other Current Financial Liabilities                        |  |
| Third Parties                                              |  |
| Advances from Customers                                    |  |
| Gross Amount Due to Customers                              |  |
| Taxes Payable                                              |  |
| Accrued Expenses                                           |  |
| Current Maturities of Long-Term Loans                      |  |
| Non-Current Liabilities                                    |  |
| Other Payables to Third Parties                            |  |
| Lease Liabilities                                          |  |
| Project Advances                                           |  |
| Unearned Income - Current Portion                          |  |
| Total Current Liabilities                                  |  |
| Non-Current Liabilities                                    |  |
| Other Non-Current Financial Liabilities                    |  |
| Third Parties                                              |  |
| Long-Term Loans - Net of Current Maturities                |  |
| Banks                                                      |  |
| Other Payables to Third Parties                            |  |
| Lease Liabilities                                          |  |
| Tenants' Deposits                                          |  |
| Employment Benefits Liabilities                            |  |
| Long-Term Unearned Income - Net of Current Portion         |  |
| Total Non-Current Liabilities                              |  |
| TOTAL LIABILITIES                                          |  |
| EQUITY                                                     |  |
| Equity Attributable to Owner of the Parent Entity          |  |
| Capital Stock                                              |  |
| Par Value Rp125 per Share                                  |  |
| Authorized - 6,400,000,000 Shares                          |  |
| Subscribed and Paid-up Capital - 4,705,249,440 Shares      |  |
| Additional Paid-in Capital                                 |  |
| Allowances for Share-Based Compensation                    |  |
| Difference in Transaction with Non-Controlling Interest    |  |
| Treasury Stock                                             |  |
| Retained Earnings                                          |  |
| Appropriated                                               |  |
| Unappropriated                                             |  |
| Other Comprehensive Income                                 |  |
| Total of Equity Attributable to Owner of the Parent Entity |  |
| Non-Controlling Interest                                   |  |
| TOTAL EQUITY                                               |  |
| TOTAL LIABILITIES AND EQUITY                               |  |

The accompanying notes form an integral part of these consolidated financial statements taken as a whole

PT SURYA SEMESTA INTERNUSA Tbk DAN ENTITAS ANAK  
LAPORAN PERUBAHAN EKUITAS KONSOLIDASIAN

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

PT SURYA SEMESTA INTERNUSA Tbk AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

For the Years Ended  
December 31, 2025 and 2024  
(In Full Rupiah, unless otherwise stated)

| Dapat Diatribusikan kepada Pemilik Entitas Induk / Attributable to Owners of the Parent |                                                                           |                                                             |                                                                                |                                                                                     |                                      |                                              |                                                         |                                                                                               |                   |                                                               |
|-----------------------------------------------------------------------------------------|---------------------------------------------------------------------------|-------------------------------------------------------------|--------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|--------------------------------------|----------------------------------------------|---------------------------------------------------------|-----------------------------------------------------------------------------------------------|-------------------|---------------------------------------------------------------|
| Saldo Laba *)                                                                           | Salisih Transaksi                                                         |                                                             | Saldo Laba *)                                                                  |                                                                                     | Saldo Laba *)                        |                                              | Saldo Laba *)                                           |                                                                                               | Saldo Laba *)     |                                                               |
|                                                                                         | Modal<br>Ditempatkan<br>dan Disetor/<br>Subscribed and<br>Paid Up Capital | Tambahan<br>Modal Disetor/<br>Additional<br>Paid in Capital | Kompensasi<br>Berbasis Saham/<br>Allowances for<br>Share-Based<br>Compensation | Non-Pengendali/<br>Difference in<br>Transaction with<br>Non-Controlling<br>Interest | Saham<br>Treasuri/<br>Treasury Stock | Ditentukan<br>Penggunaannya/<br>Appropriated | Tidak<br>Ditentukan<br>Penggunaannya/<br>Unappropriated | Perubahan Nilai<br>Wajar Aset<br>Keuangan/<br>Changes in<br>Fair Value of<br>Financial Assets | Jumlah<br>Total   | Kepentingan<br>Non-Pengendali/<br>Non-Controlling<br>Interest |
| Cadangan Umum                                                                           | 588.156.180.000                                                           | 290.374.540.166                                             | -                                                                              | 187.359.421.761                                                                     | (68.012.645.746)                     | 40.000.000.000                               | 2.946.505.619.491                                       | 22.623.715.886                                                                                | 4.007.006.831.558 | 438.447.537.285                                               |
| Cadangan Kompenasi<br>Berbasis Saham                                                    | -                                                                         | -                                                           | -                                                                              | -                                                                                   | -                                    | 1.000.000.000                                | (1.000.000.000)                                         | -                                                                                             | -                 | -                                                             |
| Dividen                                                                                 | -                                                                         | -                                                           | 43.749.011.431                                                                 | -                                                                                   | -                                    | -                                            | -                                                       | -                                                                                             | 43.749.011.431    | -                                                             |
| Penghasilan Saham Treasuri                                                              | -                                                                         | -                                                           | -                                                                              | -                                                                                   | -                                    | -                                            | (55.480.308.480)                                        | -                                                                                             | (55.480.308.480)  | (26.903.741.276)                                              |
| Perubahan Kepemilikan pada<br>Entitas Anak                                              | -                                                                         | -                                                           | -                                                                              | -                                                                                   | -                                    | -                                            | -                                                       | -                                                                                             | 32.382.045.817    | -                                                             |
| Labas Tahun Berjalan                                                                    | -                                                                         | -                                                           | -                                                                              | 1.361.539.311.712                                                                   | -                                    | -                                            | -                                                       | -                                                                                             | 1.361.539.311.712 | 1.765.006.589.504                                             |
| Penghasilan Komprehensif Lain<br>Tahun Berjalan                                         | -                                                                         | -                                                           | -                                                                              | -                                                                                   | -                                    | -                                            | 224.225.754.128                                         | -                                                                                             | 234.225.754.128   | 214.323.315.142                                               |
| Saldo Pada Tanggal 31 Desember 2024                                                     | -                                                                         | -                                                           | -                                                                              | -                                                                                   | -                                    | -                                            | (1.195.970.608)                                         | (17.200.231.186)                                                                              | (18.396.201.794)  | 744.234.686                                                   |
| Cadangan Umum                                                                           | 588.156.180.000                                                           | 291.744.224.166                                             | 43.749.011.431                                                                 | 1.548.898.733.473                                                                   | (37.000.283.919)                     | 41.000.000.000                               | 3.123.055.094.531                                       | 5.423.484.700                                                                                 | 5.605.026.444.372 | 2.388.647.935.321                                             |
| Cadangan Kompenasi<br>Berbasis Saham                                                    | -                                                                         | -                                                           | -                                                                              | -                                                                                   | -                                    | 1.000.000.000                                | (1.000.000.000)                                         | -                                                                                             | -                 | -                                                             |
| Dividen                                                                                 | -                                                                         | -                                                           | -                                                                              | -                                                                                   | -                                    | -                                            | -                                                       | -                                                                                             | 6.475.163.930     | -                                                             |
| Penghasilan Saham Treasuri                                                              | -                                                                         | -                                                           | -                                                                              | -                                                                                   | -                                    | -                                            | (69.508.138.100)                                        | -                                                                                             | (69.508.138.100)  | (77.033.121.757)                                              |
| Perubahan Kepemilikan pada<br>Entitas Anak                                              | -                                                                         | -                                                           | -                                                                              | -                                                                                   | -                                    | -                                            | -                                                       | -                                                                                             | 178.318.434.323   | -                                                             |
| Labas Tahun Berjalan                                                                    | -                                                                         | -                                                           | -                                                                              | (74.646.756.395)                                                                    | -                                    | -                                            | (89.369.021.353)                                        | -                                                                                             | (74.646.756.395)  | 89.568.651.489                                                |
| Penghasilan Komprehensif Lain<br>Tahun Berjalan                                         | -                                                                         | -                                                           | -                                                                              | -                                                                                   | -                                    | -                                            | -                                                       | -                                                                                             | (89.369.021.353)  | 118.286.005.768                                               |
| Saldo Pada Tanggal 31 Desember 2025                                                     | -                                                                         | -                                                           | -                                                                              | -                                                                                   | -                                    | -                                            | (12.195.853.918)                                        | 19.995.897.180                                                                                | 7.800.543.262     | 3.632.444.320                                                 |
| Balance as of December 31, 2025                                                         |                                                                           |                                                             |                                                                                |                                                                                     |                                      |                                              |                                                         |                                                                                               |                   |                                                               |
| General Reserves                                                                        |                                                                           |                                                             |                                                                                |                                                                                     |                                      |                                              |                                                         |                                                                                               |                   |                                                               |
| Allowances for Share-Based Compensation                                                 |                                                                           |                                                             |                                                                                |                                                                                     |                                      |                                              |                                                         |                                                                                               |                   |                                                               |
| Dividend                                                                                |                                                                           |                                                             |                                                                                |                                                                                     |                                      |                                              |                                                         |                                                                                               |                   |                                                               |
| Transfer of Treasury Stock                                                              |                                                                           |                                                             |                                                                                |                                                                                     |                                      |                                              |                                                         |                                                                                               |                   |                                                               |
| Changes of Ownership in Subsidiaries                                                    |                                                                           |                                                             |                                                                                |                                                                                     |                                      |                                              |                                                         |                                                                                               |                   |                                                               |
| Income for the Year                                                                     |                                                                           |                                                             |                                                                                |                                                                                     |                                      |                                              |                                                         |                                                                                               |                   |                                                               |
| Other Comprehensive Income for the Year                                                 |                                                                           |                                                             |                                                                                |                                                                                     |                                      |                                              |                                                         |                                                                                               |                   |                                                               |

Catatan terlampir merupakan bagian yang tidak terpisahkan dari  
laporan keuangan konsolidasian secara keseluruhan

4

The accompanying notes form an integral part of these  
consolidated financial statements taken as a whole

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF PROFIT OR  
LOSS AND OTHER COMPREHENSIVE INCOME  
For the Years Ended  
December 31, 2025 and 2024  
(In Full Rupiah, unless otherwise stated)

The accompanying notes form an integral part of these  
consolidated financial statements taken as a whole

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
LAPORAN LABA RUGI DAN PENGHASILAN  
KOMPREHENSIF LAIN KONSOLIDASIAN  
Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

|                                                                                                    | Catatan/<br>Notes | 2025<br>Rp          | 2024<br>Rp          |
|----------------------------------------------------------------------------------------------------|-------------------|---------------------|---------------------|
| PENDAPATAN USAHA                                                                                   | 43                | 4,427,181,279,129   | 6,311,009,073,490   |
| BEBAN LANGSUNG                                                                                     | 44                | (3,511,398,072,298) | (4,539,337,854,872) |
| LABA BRUTO                                                                                         |                   | 915,783,206,831     | 1,771,671,218,618   |
| Beban Penjualan                                                                                    | 45                | (73,150,951,994)    | (137,559,710,018)   |
| Beban Umum dan Administrasi                                                                        | 46                | (770,582,605,314)   | (735,271,501,977)   |
| Penghasilan Lainnya                                                                                | 47                | 220,302,850,651     | 172,890,466,208     |
| Beban lainnya                                                                                      | 48                | (76,636,902,917)    | (225,807,115,061)   |
| LABA USAHA                                                                                         |                   | 215,715,597,257     | 845,923,357,770     |
| Beban Pajak Final                                                                                  | 49                | (102,400,753,720)   | (150,408,733,963)   |
| Beban Keuangan                                                                                     | 50                | (107,147,440,880)   | (188,012,618,393)   |
| Bagian Laba (Rugi) Entitas Asosiasi                                                                | 12                | (375,388,656)       | 496,741,744         |
| Bagian Laba (Rugi) Entitas Ventura Bersama                                                         | 14                | 5,193,040,381       | (3,735,967,366)     |
| LABA SEBELUM PAJAK PENGHASILAN                                                                     |                   | 10,985,054,382      | 504,262,779,792     |
| MANFAAT (BEBAN) PAJAK PENGHASILAN                                                                  | 26c, 26d          | 17,941,930,033      | (55,713,710,522)    |
| LABA TAHUN BERJALAN                                                                                |                   | 28,926,984,415      | 448,549,069,270     |
| PENGHASILAN KOMPREHENSIF LAIN                                                                      |                   |                     |                     |
| Pos-pos yang Tidak akan Direklasifikasi ke Laba Rugi                                               |                   |                     |                     |
| - Pengukuran Kembali atas Program Imbalan Pasti                                                    | 34                | (16,777,409,436)    | (1,721,405,764)     |
| Bagian atas Penghasilan Komprehensif Lain                                                          |                   |                     |                     |
| Entitas Asosiasi                                                                                   | 12                | (22,752,328)        | 8,829,920           |
| Perubahan Aset Keuangan yang Diukur<br>pada Nilai Wajar                                            | 13                | (1,801,196)         | 1,391,489           |
| - Pajak Penghasilan Terkait                                                                        | 26d               | 972,363,526         | 1,260,839,922       |
| Sub Jumlah                                                                                         |                   | (15,829,599,434)    | (450,344,433)       |
| Pos-pos yang akan Direklasifikasi ke Laba Rugi                                                     |                   |                     |                     |
| - Perubahan nilai wajar aset keuangan melalui<br>penghasilan komprehensif lainnya                  |                   | 37,143,988,887      | (61,773,813,764)    |
| Ditambah: Penyesuaian reklasifikasi<br>atas kerugian (keuntungan) yang termasuk<br>dalam laba rugi |                   | (17,146,290,511)    | 44,572,191,089      |
| Sub Jumlah                                                                                         | 7                 | 19,997,698,376      | (17,201,622,675)    |
| Penghasilan Komprehensif Lain<br>Tahun Berjalan - Setelah Pajak                                    |                   | 4,168,098,942       | (17,651,967,108)    |
| JUMLAH LABA KOMPREHENSIF<br>TAHUN BERJALAN                                                         |                   | 33,095,083,357      | 430,897,102,162     |
| LABA TAHUN BERJALAN YANG DAPAT<br>DIATRIBUSIKAN KEPADA:                                            |                   |                     |                     |
| Pemilik Entitas Induk                                                                              |                   | (89,369,021,353)    | 234,225,754,128     |
| Kepentingan Non-Pengendali                                                                         |                   | 118,296,005,768     | 214,323,315,142     |
|                                                                                                    |                   | 28,926,984,415      | 448,549,069,270     |
| JUMLAH LABA KOMPREHENSIF<br>TAHUN BERJALAN YANG DAPAT<br>DIATRIBUSIKAN KEPADA:                     |                   |                     |                     |
| Pemilik Entitas Induk                                                                              |                   | (81,568,478,091)    | 215,829,552,334     |
| Kepentingan Non-Pengendali                                                                         | 40                | 114,663,561,448     | 215,067,549,828     |
|                                                                                                    |                   | 33,095,083,357      | 430,897,102,162     |
| LABA (RUGI) PER SAHAM DASAR                                                                        | 51                | (19.17)             | 50.87               |

Catatan terlampir merupakan bagian yang tidak terpisahkan dari  
laporan keuangan konsolidasian secara keseluruhan

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
LAPORAN ARUS KAS KONSOLIDASIAN

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF CASH FLOWS

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, unless otherwise stated)

|                                                                    | Catatan/<br>Notes | 2025<br>Rp                 | 2024<br>Rp               |
|--------------------------------------------------------------------|-------------------|----------------------------|--------------------------|
| <b>ARUS KAS DARI AKTIVITAS OPERASI</b>                             |                   |                            |                          |
| Penerimaan dari Pelanggan                                          |                   | 4,355,456,927,822          | 6,452,615,779,095        |
| Pembayaran kepada Pemasok                                          |                   | (4,671,155,466,189)        | (4,881,445,733,293)      |
| Pembayaran kepada Karyawan                                         |                   | (575,900,606,092)          | (559,875,010,623)        |
| Pembayaran Bunga                                                   |                   | (111,417,364,266)          | (183,061,188,981)        |
| Pembayaran Bunga Liabilitas Sewa                                   | 30                | (24,216,995,487)           | (5,762,357,914)          |
| Pembayaran Pajak Penghasilan                                       |                   | (161,386,677,497)          | (179,193,906,915)        |
| Penerimaan Klaim Restitusi Pajak                                   | 26a               | 5,652,408,832              | 18,492,119,843           |
| Penerimaan Kas Lainnya dari Operasi                                |                   | 31,252,103,801             | 56,371,411,120           |
| <b>Kas Neto Diperoleh dari (Digunakan untuk) Aktivitas Operasi</b> |                   | <b>(1,151,715,669,076)</b> | <b>718,141,112,332</b>   |
| <b>ARUS KAS DARI AKTIVITAS INVESTASI</b>                           |                   |                            |                          |
| Penerimaan dari Hasil Investasi pada Nilai Wajar                   | 7                 | 103,268,778,318            | --                       |
| Penerimaan Bunga                                                   | 47                | 71,809,873,803             | 54,120,209,253           |
| Hasil Penjualan Properti Investasi                                 | 16                | 6,771,980,673              | 22,569,422,946           |
| Penerimaan dari Hasil Ventura Bersama                              | 14                | 2,912,811,362              | 99,923,667               |
| Hasil Penjualan Aset Tetap                                         | 17                | 2,397,412,955              | 4,306,917,271            |
| Perolehan Investasi pada Entitas Asosiasi                          | 12                | --                         | (22,361,000,000)         |
| Perolehan Investasi pada Ventura Bersama                           | 14                | (1,250,000,000)            | --                       |
| Penempatan Investasi pada Nilai Wajar                              | 7                 | (20,500,000,000)           | (70,088,275,000)         |
| Penambahan Uang Muka Lain-lain                                     | 19                | (30,456,461,209)           | (6,084,695,338)          |
| Penambahan Uang Muka Investasi                                     | 19                | (35,193,000,000)           | (119,100,000,000)        |
| Perolehan Properti Investasi                                       | 16, 58a           | (48,907,755,392)           | (67,539,083,725)         |
| Perolehan Aset Tetap                                               | 17, 58a           | (1,453,166,500,497)        | (378,505,720,274)        |
| <b>Kas Neto Digunakan untuk Aktivitas Investasi</b>                |                   | <b>(1,402,312,859,987)</b> | <b>(582,582,301,200)</b> |
| <b>ARUS KAS DARI AKTIVITAS PENDANAAN</b>                           |                   |                            |                          |
| Penambahan Pinjaman Bank Jangka Panjang                            | 28, 58b           | 1,236,278,925,469          | 63,116,488,904           |
| Penambahan Pinjaman Bank Jangka Pendek                             | 21, 58b           | 257,231,787,029            | 243,052,635,577          |
| Pengalihan Saham Treasuri                                          | 38                | 226,799,711,055            | 32,382,045,817           |
| Penerbitan Saham Baru Entitas Anak                                 |                   |                            |                          |
| Kepada Pihak Ketiga                                                | 1b, 37            | 5,970,500,000              | 2,929,308,081,601        |
| Penambahan Pinjaman Lain-lain Pihak Ketiga                         | 29, 58b           | 191,600,000                | 556,885,000              |
| Hasil Penjualan Investasi pada Entitas Anak                        | 37                | --                         | 169,814,958,827          |
| Pembayaran Pinjaman Bank Jangka Pendek                             | 21, 58b           | (30,122,529)               | (191,221,500,014)        |
| Pembayaran Pinjaman Lain-lain Pihak Ketiga                         | 29, 58b           | (238,383,333)              | (1,195,440,000)          |
| Pembayaran Biaya Pinjaman                                          | 28                | (20,131,706,042)           | --                       |
| Pembayaran Dividen Kas kepada Pemegang Saham Perusahaan            |                   | (69,509,138,100)           | (55,480,308,480)         |
| Pembayaran Dividen Kas kepada Kepentingan Non-Pengendali           |                   | (77,033,121,757)           | (25,903,741,276)         |
| Pembayaran Pinjaman Bank Jangka Panjang                            | 28, 58b           | (82,888,443,768)           | (1,878,443,861,705)      |
| Pembayaran Pokok Liabilitas Sewa                                   | 30                | (135,709,467,919)          | (12,925,283,089)         |
| <b>Kas Neto Diperoleh dari Aktivitas Pendanaan</b>                 |                   | <b>1,340,932,140,105</b>   | <b>1,273,060,961,162</b> |
| <b>KENAIKAN (PENURUNAN) NETO KAS DAN SETARA KAS</b>                |                   |                            |                          |
|                                                                    |                   | <b>(1,213,096,388,958)</b> | <b>1,408,619,772,294</b> |
| Pengaruh Perubahan Kurs Mata Uang Asing                            |                   | 4,184,611,725              | 6,089,047,605            |
| <b>KAS DAN SETARA KAS AWAL TAHUN</b>                               |                   | <b>2,633,757,670,003</b>   | <b>1,219,048,850,104</b> |
| <b>KAS DAN SETARA KAS AKHIR TAHUN</b>                              | 4                 | <b>1,424,845,892,770</b>   | <b>2,633,757,670,003</b> |

Lihat Catatan 58 atas laporan keuangan konsolidasian untuk pengungkapan informasi tambahan arus kas

|                                                             |
|-------------------------------------------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                 |
| Cash Receipts from Customers                                |
| Cash Paid to Suppliers                                      |
| Cash Paid to Employees                                      |
| Interest Paid                                               |
| Interest Paid from Lease Liabilities                        |
| Income Tax Paid                                             |
| Cash Receipts from Claim for Tax Refunds                    |
| Other Cash Received from Operations                         |
| <b>Net Cash Provided by (Used in) Operating Activities</b>  |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                 |
| Income Shares from Investment at Fair Value                 |
| Interest Received                                           |
| Proceeds from Sale of Investment Properties                 |
| Share of Income from Joint Ventures                         |
| Proceeds from Sale of Fixed Assets                          |
| Acquisitions of Investment in Associates                    |
| Acquisitions of Investment in Joint Ventures                |
| Placement of Investment at Fair Value                       |
| Addition of Other Advances                                  |
| Addition of Investment Advances                             |
| Acquisitions of Investment Properties                       |
| Acquisitions of Fixed Assets                                |
| <b>Net Cash Used in Investing Activities</b>                |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                 |
| Additional of Long Term Bank Loans                          |
| Additional of Short Term Bank Loans                         |
| Transfer of Treasury Stock                                  |
| Issuance New Share of Subsidiary to Third Party             |
| Additional of Other Third Party Loans                       |
| Proceeds from Sale of Investment in Subsidiaries            |
| Payments of Short Term Bank Loans                           |
| Payments of Other Third Party Loans                         |
| Payment of Borrowing Cost                                   |
| Payment of Cash Dividend to the Company's Shareholders      |
| Payment of Cash Dividend to Non-Controlling Interest        |
| Payments of Long Term Bank Loans                            |
| Payment of Principal Lease Liabilities                      |
| <b>Net Cash Provided by Financing Activities</b>            |
| <b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b> |
| Effect of Changes in Foreign Exchange Rate                  |
| <b>CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEARS</b>  |
| <b>CASH AND CASH EQUIVALENTS AT END OF THE YEARS</b>        |

See Note 58 to the consolidated financial statements for the supplemental disclosures of cash flows information

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN KONSOLIDASIAN

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

1. Umum

1.a. Pendirian dan Informasi Umum

PT Surya Semesta Internusa Tbk (Perusahaan) didirikan berdasarkan akta notaris No. 37 tanggal 15 Juni 1971 dari Ny. Umi Sutamto, S.H., Notaris di Jakarta, dengan nama PT Multi Investments Ltd. Akta pendirian ini telah disahkan oleh Menteri Kehakiman Republik Indonesia dalam Surat Keputusannya No. J.A.5/150/16 tanggal 8 September 1971 serta diumumkan dalam Lembaran Berita Negara Republik Indonesia No. 80 tanggal 5 Oktober 1971, Tambahan No. 458. Anggaran Dasar Perusahaan telah mengalami beberapa kali perubahan. Perubahan Anggaran Dasar Perusahaan yang terakhir berdasarkan akta notaris Kumala Tjahjani Widodo, S.H., M.H., M.Kn, No.14 tanggal 12 Juli 2024, tentang penyesuaian maksud dan tujuan serta kegiatan usaha Perusahaan. Akta perubahan ini telah diterima dan dicatat di dalam database sistem Administrasi Badan Hukum Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia sesuai Surat Persetujuan Perubahan Anggaran Dasar Perseroan Terbatas No. AHU-0049208.AH.01.02. TAHUN 2024 tanggal 8 Agustus 2024 dan telah didaftar dalam Daftar Perseroan No. AHU-0165183.AH.01.11.TAHUN 2024 Tanggal 8 Agustus 2024.

Perusahaan mulai beroperasi secara komersial pada tahun 1971.

Efektif sejak tanggal 17 Februari 2014, alamat kantor Perusahaan berlokasi di Tempo Scan Tower Lantai 20, Jalan H.R. Rasuna Said Kavling 3-4, Kuningan, Jakarta Selatan 12950.

Sesuai dengan pasal 3 Anggaran Dasar Perusahaan, ruang lingkup kegiatan Perusahaan terutama adalah berusaha dalam bidang industri, perdagangan, pembangunan, pertanian, pertambangan dan jasa, termasuk mendirikan perusahaan di bidang perindustrian bahan bangunan, real estat, kawasan industri, pengelolaan gedung dan lain-lain. Pada saat ini kegiatan utama Perusahaan adalah melakukan penyertaan saham dan memberikan jasa manajemen serta pelatihan pada entitas anak yang bergerak dalam bidang usaha pembangunan/pengelolaan kawasan industri, real estat, jasa konstruksi, perhotelan dan lain-lain.

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

1. General

1.a. Establishment and General Information

PT Surya Semesta Internusa Tbk (the Company) was established based on notarial deed No. 37 dated June 15, 1971 of Ny. Umi Sutamto, S.H., Notary in Jakarta, under the name of PT Multi Investments Ltd. The deed of establishment was approved by the Minister of Justice of the Republic of Indonesia through decision letter No. J.A.5/150/16 dated September 8, 1971 and was published in State Gazette of the Republic of Indonesia No. 80 dated October 5, 1971, Supplement No. 458. The Company's article of association was amended several times. The latest amendment based on notarial deed No. 14 dated July 12, 2024 by Kumala Tjahjani Widodo, S.H., M.H., M.Kn, regarding the adjustment of the Company's intent and purpose and business activities. This deed of amendment has been received and recorded in the Legal Entity Administration system database of the Ministry of Law and Human Rights of the Republic of Indonesia in accordance with the Approval Letter for Amendments to the Articles of Association of the Limited Liability Company No. AHU-0049208.AH.01.02.TAHUN 2024 dated August 8, 2024 and has been registered in the Company Register No. AHU.0165183.AH.01.11. TAHUN 2024 dated August 8, 2024.

The Company started its commercial operations in 1971.

Effective since February 17, 2014, the Company's address is Tempo Scan Tower 20<sup>th</sup> floor, Jalan H.R. Rasuna Said Kavling 3-4, Kuningan, South Jakarta 12950.

In accordance with article 3 of the Company's articles of association, the scope of its activities is mainly to engage in manufacturing, trading, construction, agriculture, mining and services activities, including establishing companies engaged in the business of construction materials, real estate, industrial estate, building management and others. At present, the Company's main activity are investments in shares and provides management services and training to several subsidiaries which are engaged in industrial estate, real estate, construction services, hotels and others.

Catatan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian secara keseluruhan

The accompanying notes form an integral part of these consolidated financial statements taken as a whole

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

Jumlah rata-rata karyawan Perusahaan dan Entitas Anak (selanjutnya disebut sebagai “Grup”) adalah 2.735 dan 2.528 karyawan masing-masing pada tanggal 31 Desember 2025 dan 2024 (tidak diaudit).

Berdasarkan Akta No. 24 tanggal 13 Juni 2025 dibuat di hadapan Kumala Tjahjani Widodo, S.H.,MH.,M.Kn. Notaris di Kota Administrasi Jakarta Pusat yang laporannya telah dicatat dalam database Sistem Administrasi Badan Hukum Kementerian Hukum Republik Indonesia sebagaimana Surat No. AHU-AH.01.09-0309222 tanggal 10 Juli 2025.

Berdasarkan Akta No. 05 tanggal 7 Juni 2023 dibuat di hadapan Kumala Tjahjani Widodo, S.H.,MH.,M.Kn. Notaris di Kota Administrasi Jakarta Pusat yang laporannya telah dicatat dalam database Sistem Administrasi Badan Hukum Kementerian Hukum Republik Indonesia sebagaimana Surat No. AHU-AH.01.09-0134779 tanggal 4 Juli 2023.

Susunan pengurus Perusahaan pada tanggal 31 Desember 2025 dan 2024 adalah sebagai berikut:

|                          | 2025                  | 2024                     |                                      |
|--------------------------|-----------------------|--------------------------|--------------------------------------|
| Presiden Komisaris       | : Hagianto Kumala *)  | Hagianto Kumala *)       | : <i>President Commissioner</i>      |
| Wakil Presiden Komisaris | : Crescento Hermawan  | Crescento Hermawan       | : <i>Vice President Commissioner</i> |
| Komisaris                | : Steen Dahl Poulsen  | Steen Dahl Poulsen       | : <i>Commissioners</i>               |
|                          | Frans Bedjo Wiantono  | Frans Bedjo Wiantono     |                                      |
|                          | Irawan Chandra        | Irawan Chandra           |                                      |
| Presiden Direktur        | : Johannes Suriadjaja | Johannes Suriadjaja      | : <i>President Director</i>          |
| Wakil Presiden Direktur  | : The Jok Tung        | Ir. Eddy Purwana Wikanta | : <i>Vice President Director</i>     |
| Direktur                 | : Wilson Effendy      | The Jok Tung             | : <i>Directors</i>                   |
|                          | Sonny Satia Negara    | Wilson Effendy           |                                      |
|                          | --                    | Sonny Satia Negara       |                                      |

\*) Komisaris Independen

Susunan ketua dan anggota komite audit adalah sebagai berikut:

|         | 2025 dan/ and 2024 |                   |
|---------|--------------------|-------------------|
| Ketua   | : Hagianto Kumala  | : <i>Chairman</i> |
| Anggota | : Vonny Sulaimin   | : <i>Members</i>  |
|         | Mamat Ma'mun       |                   |

Kepala Audit Internal dan Sekretaris Perusahaan pada 31 Desember 2025 dan 2024 sebagai berikut:

|                       | 2025                         | 2024                |                                 |
|-----------------------|------------------------------|---------------------|---------------------------------|
| Kepala Audit Internal | : Kristoforus Paulus Kiarang | I Ketut Asta Wibawa | : <i>Head of Internal Audit</i> |
| Sekretaris Perusahaan | : Yulean                     | Yulean              | : <i>Corporate Secretary</i>    |

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024  
(In Full Rupiah, except otherwise stated)

The Company and its Subsidiaries (here in after referred as “the Group”) had an average total number of 2,735 and 2,528 employees as of December 31, 2025 and 2024, respectively (unaudited).

Based on Deed No. 24 dated June 13, 2025 made before Kumala Tjahjani Widodo, S.H.,MH.,M.Kn. Notary in the Administrative City of Central Jakarta, the report of which has been recorded in the Legal Entity Administration System database of the Ministry of Law of the Republic of Indonesia as per Letter No. AHU AH.01.09-0309222 dated July 10, 2025.

Based on Deed No. 05 dated June 7, 2023 made before Kumala Tjahjani Widodo, S.H.,MH.,M.Kn. Notary in the Administrative City of Central Jakarta, the report of which has been recorded in the Legal Entity Administration System database of the Ministry of Law of the Republic of Indonesia as per Letter No. AHU-AH.01.09-0134779 dated July 4, 2023.

The Company's board of management as of December 31, 2025 and 2024 are as follows:

|                          | 2025                  | 2024                     |                                      |
|--------------------------|-----------------------|--------------------------|--------------------------------------|
| Presiden Komisaris       | : Hagianto Kumala *)  | Hagianto Kumala *)       | : <i>President Commissioner</i>      |
| Wakil Presiden Komisaris | : Crescento Hermawan  | Crescento Hermawan       | : <i>Vice President Commissioner</i> |
| Komisaris                | : Steen Dahl Poulsen  | Steen Dahl Poulsen       | : <i>Commissioners</i>               |
|                          | Frans Bedjo Wiantono  | Frans Bedjo Wiantono     |                                      |
|                          | Irawan Chandra        | Irawan Chandra           |                                      |
| Presiden Direktur        | : Johannes Suriadjaja | Johannes Suriadjaja      | : <i>President Director</i>          |
| Wakil Presiden Direktur  | : The Jok Tung        | Ir. Eddy Purwana Wikanta | : <i>Vice President Director</i>     |
| Direktur                 | : Wilson Effendy      | The Jok Tung             | : <i>Directors</i>                   |
|                          | Sonny Satia Negara    | Wilson Effendy           |                                      |
|                          | --                    | Sonny Satia Negara       |                                      |

\*) Independent Commissioner

The chairman and members of the audit committee are as follows:

|         | 2025 dan/ and 2024 |                   |
|---------|--------------------|-------------------|
| Ketua   | : Hagianto Kumala  | : <i>Chairman</i> |
| Anggota | : Vonny Sulaimin   | : <i>Members</i>  |
|         | Mamat Ma'mun       |                   |

Head of Internal Audit and Corporate Secretary as of December 31, 2025 and 2024 as follows:

|                       | 2025                         | 2024                |                                 |
|-----------------------|------------------------------|---------------------|---------------------------------|
| Kepala Audit Internal | : Kristoforus Paulus Kiarang | I Ketut Asta Wibawa | : <i>Head of Internal Audit</i> |
| Sekretaris Perusahaan | : Yulean                     | Yulean              | : <i>Corporate Secretary</i>    |

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

1.b. Entitas Anak

Perusahaan memiliki, baik secara langsung maupun tidak langsung, lebih dari 50% saham entitas anak berikut:

| Entitas Anak/<br>Subsidiaries                     | Domisili/<br>Domicile | Jenis Usaha/<br>Type of Business                                                                                                                           | Tahun Mulai<br>Beroperasi<br>Komersial/<br>Start of<br>Commercial<br>Operations | Persentase Kepemilikan/<br>Percentage of Ownership |        | Jumlah Aset (Sebelum Eliminasi)/<br>Total Assets (Before Elimination) |               |
|---------------------------------------------------|-----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|----------------------------------------------------|--------|-----------------------------------------------------------------------|---------------|
|                                                   |                       |                                                                                                                                                            |                                                                                 | 2025                                               | 2024   | 2025                                                                  | 2024          |
|                                                   |                       |                                                                                                                                                            |                                                                                 | %                                                  | %      | Rp '000                                                               | Rp '000       |
| Kepemilikan Langsung/<br>Direct Ownership         |                       |                                                                                                                                                            |                                                                                 |                                                    |        |                                                                       |               |
| PT TCP Internusa (TCP)                            | Jakarta               | Real estat dan penyewaan gedung perkantoran dan pertokoan/<br>Real estate and rent of office building and shopping center                                  | 1973                                                                            | 100.00                                             | 100.00 | 1,054,032,258                                                         | 430,052,821   |
| PT Enercon Paradihya International (EPI)          | Jakarta               | Penyertaan saham pada perusahaan-perusahaan lain/<br>Investment in other companies                                                                         | 1968                                                                            | 100.00                                             | 100.00 | 26,990,832                                                            | 55,126,737    |
| PT Karsa Sedaya Sejahtera (KSS)                   | Jakarta               | Perdagangan, pembangunan, pertanian, pertambangan dan jasa/<br>Trading, development, agriculture, mining and services                                      | 2012                                                                            | 100.00                                             | 100.00 | 2,450,347                                                             | 3,071,604     |
| PT Batiqa Hotel Manajemen (BHM)                   | Jakarta               | Hotel dan usaha sejenis lainnya/<br>Hotel and similar business                                                                                             | 2014                                                                            | 100.00                                             | 100.00 | 5,011,007                                                             | 3,815,672     |
| PT Surya Citra Propertindo (SCP)                  | Jakarta               | Perdagangan, pembangunan, perkebunan, industri dan jasa/<br>Trading, development, agriculture, industry and services                                       | 2017                                                                            | 100.00                                             | 100.00 | 2,719,512                                                             | 9,683,763     |
| PT Surya Internusa Ticon (SITI)                   | Jakarta               | Perdagangan, pembangunan, industri, pengangkutan, pertanian dan jasa/<br>Trading, development, industry transportation, agriculture and services           | belum beroperasi/<br>not yet operated                                           | 100.00                                             | 100.00 | 4,633                                                                 | 3,432         |
| PT Surya Tirta Sejahtera Investama (STSI)         | Jakarta               | Pengelolaan air, real estat, konstruksi, pengolahan, perdagangan dan jasa/<br>Water Management, real estate, construction processing, trading and services | belum beroperasi/<br>not yet operated                                           | 100.00                                             | --     | 65,991,202                                                            | --            |
| PT Suryalaya Anindita International (SAI)         | Jakarta               | Hotel dan usaha sejenis lainnya/<br>Hotel and similar business                                                                                             | 1985                                                                            | 93.37                                              | 86.79  | 3,432,539,162                                                         | 533,175,898   |
| PT Nusa Raya Cipta Tbk (NRC)                      | Jakarta               | Bidang konstruksi bangunan/<br>Building construction                                                                                                       | 1975                                                                            | 63.94                                              | 65.91  | 2,903,846,281                                                         | 2,372,327,469 |
| PT Suryacipta Swadaya (SCS)                       | Jakarta               | Pembangunan dan pengelolaan kawasan industri/<br>Development and management of industrial estate                                                           | 1995                                                                            | 63.50                                              | 63.50  | 5,563,355,856                                                         | 5,430,415,070 |
| Kepemilikan Tidak Langsung/<br>Indirect Ownership |                       |                                                                                                                                                            |                                                                                 |                                                    |        |                                                                       |               |
| PT Sitiagung Makmur (SAM)                         | Jakarta               | Pembangunan properti/<br>Property development                                                                                                              | 2006                                                                            | 93.37                                              | 100.00 | 486,947,533                                                           | 589,011,902   |
| PT Surya Internusa Hotels (SIH)                   | Jakarta               | Hotel dan usaha sejenis lainnya/<br>Hotel and similar business                                                                                             | 2010                                                                            | 93.37                                              | 100.00 | 474,649,698                                                           | 485,081,309   |
| PT Surya Semesta Realti (SSR)                     | Jakarta               | Real estat, pembangunan, pengelolaan gedung, perdagangan dan jasa/<br>Real estate, development, building management, trading and services                  | belum beroperasi/<br>not yet operated                                           | 93.37                                              | 100.00 | 82,723,257                                                            | 81,377,691    |
| PT Ungasan Semesta Resort (USR)                   | Bali                  | Hotel dan usaha sejenis lainnya/<br>Hotel and similar business                                                                                             | 2009                                                                            | 93.37                                              | 100.00 | 248,345,032                                                           | 269,895,969   |
| PT Surya Internusa Properti (SIP)                 | Jakarta               | Pembangunan, real estat, properti, perdagangan dan jasa/<br>Development, real estate, property, trading and services                                       | 2017                                                                            | 93.37                                              | 100.00 | 24,962,265                                                            | 24,889,723    |
| PT Surya Bajo Properti (SBP)                      | Bekasi                | Perdagangan, pembangunan, perkebunan, industri dan jasa/<br>Trading, development, agriculture, industry and services                                       | belum beroperasi/<br>not yet operated                                           | 93.37                                              | 100.00 | 38,079,813                                                            | 38,062,317    |
| PT Jasa Semesta Utama (JSU)                       | Subang                | Pembangunan, real estat, properti, perdagangan dan jasa/<br>Development, real estate, property, trading and services                                       | 2023                                                                            | 100.00                                             | 100.00 | 1,576,609,451                                                         | 1,516,847,751 |
| PT Semesta Cipta Internasional (SCI)              | Subang                | Pembangunan, real estat, properti, perdagangan dan jasa/<br>Development, real estate, property, trading and services                                       | 2024                                                                            | 100.00                                             | 100.00 | 1,091,370,288                                                         | 996,081,753   |
| PT Aneka Bumi Cipta (ABC)                         | Subang                | Pembangunan, real estat, properti, perdagangan dan jasa/<br>Development, real estate, property, trading and services                                       | 2025                                                                            | 100.00                                             | 100.00 | 462,043,669                                                           | 460,271,484   |
| PT Surya Siti Indotama (STI)                      | Subang                | Pembangunan, real estat, properti, perdagangan dan jasa/<br>Development, real estate, property, trading and services                                       | 2024                                                                            | 100.00                                             | 100.00 | 378,325,108                                                           | 707,901,719   |

1.b. The Subsidiaries

The Company has ownership interests of more than 50%, directly or indirectly, in the following subsidiaries:

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

| Entitas Anak/<br>Subsidiaries                                            | Domisili/<br>Domicile | Jenis Usaha/<br>Type of Business                                                                                                                                                | Tahun Mulai<br>Beroperasi                          | Persentase Kepemilikan/<br>Percentage of Ownership |        | Jumlah Aset (Sebelum Eliminasi)/<br>Total Assets (Before Elimination) |             |
|--------------------------------------------------------------------------|-----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|----------------------------------------------------|--------|-----------------------------------------------------------------------|-------------|
|                                                                          |                       |                                                                                                                                                                                 | Komersial/<br>Start of<br>Commercial<br>Operations | 2025                                               | 2024   | 2025                                                                  | 2024        |
|                                                                          |                       |                                                                                                                                                                                 |                                                    | %                                                  | %      | Rp '000                                                               | Rp '000     |
| Kepemilikan Tidak Langsung (Lanjutan)/<br>Indirect Ownership (Continued) |                       |                                                                                                                                                                                 |                                                    |                                                    |        |                                                                       |             |
| PT Bumi Aman Sejahtera (BAS)                                             | Subang                | Pembangunan, real estat, properti,<br>perdagangan dan jasa/<br>Development, real estate,<br>property, trading and services                                                      | 2024                                               | 100.00                                             | 100.00 | 330,483,719                                                           | 319,928,576 |
| PT Karsa Semesta Prima (KSP)                                             | Jakarta               | Pembangunan, real estat, properti,<br>perdagangan dan jasa/<br>Development, real estate,<br>property, trading and services                                                      | belum<br>beroperasi/<br>not yet<br>operated        | 100.00                                             | 100.00 | 487,785                                                               | 490,521     |
| PT Surya Subang Smartpolitan (SSS)                                       | Subang                | Pembangunan, pengembangan dan<br>jasa pengelolaan pelabuhan/<br>Development, expansion and<br>harbour management services                                                       | belum<br>beroperasi/<br>not yet<br>operated        | 100.00                                             | 100.00 | 587,451,636                                                           | 269,603,127 |
| PT Subang Sarana Investasi (SUSI)                                        | Subang                | Pembangunan, real estat, properti,<br>perdagangan dan jasa/<br>Development, real estate,<br>property, trading and services                                                      | belum<br>beroperasi/<br>not yet<br>operated        | 100.00                                             | 100.00 | 247,399,540                                                           | 1,966,273   |
| PT Surya Internusa Lestari (SIL)                                         | Jakarta               | Pembangunan, real estat, properti,<br>perdagangan dan jasa/<br>Development, real estate,<br>property, trading and services                                                      | 2017                                               | 93.37                                              | 100.00 | 99,606,191                                                            | 99,725,574  |
| PT Surya Centra Industri (SUCI)                                          | Subang                | Pembangunan, real estat, properti,<br>perdagangan dan jasa/<br>Development, real estate,<br>property, trading and services                                                      | 2024                                               | 100.00                                             | 100.00 | 151,572,865                                                           | 100,077,253 |
| PT Semesta Industri Pratama (SIPA)                                       | Subang                | Pembangunan, real estat, properti,<br>perdagangan dan jasa/<br>Development, real estate,<br>property, trading and services                                                      | 2024                                               | 100.00                                             | 100.00 | 330,753,035                                                           | 309,718,793 |
| PT Surya Cahaya Properti (SCTI)                                          | Jakarta               | Real estat, pembangunan, pengelolaan<br>gedung, perdagangan dan jasa/<br>Real estate, development, building<br>management, trading and services                                 | belum<br>beroperasi/<br>not yet<br>operated        | 93.37                                              | 100.00 | 44,889,130                                                            | 44,371,544  |
| PT Berjaya Agung Indonesia (BAGS)                                        | Subang                | Pembangunan, real estat, pengelolaan<br>kawasan industri, perdagangan dan jasa/<br>Development, real estate, management of<br>industrial estate, trading and services           | belum<br>beroperasi/<br>not yet<br>operated        | 100.00                                             | 100.00 | 320,747,071                                                           | 63,177,012  |
| PT Bumi Raya Sakti (BRTI)                                                | Subang                | Pembangunan, real estat, pengelolaan<br>kawasan industri, perdagangan dan jasa/<br>Development, real estate, management of<br>industrial estate, trading and services           | 2024                                               | 100.00                                             | 100.00 | 323,235,240                                                           | 220,938,205 |
| PT Suryacipta Swadaya Infrastruktur<br>(SCSI)                            | Subang                | Pembangunan, real estat, pengelolaan<br>kawasan industri, perdagangan dan jasa/<br>Development, real estate, management of<br>industrial estate, trading and services           | belum<br>beroperasi/<br>not yet<br>operated        | 100.00                                             | 100.00 | 587,830,453                                                           | 270,031,321 |
| PT Subang Sejahtera Indonesia (SSRA)                                     | Subang                | Pembangunan, real estat, pengelolaan<br>kawasan industri, perdagangan dan jasa/<br>Development, real estate, management of<br>industrial estate, trading and services           | 2023                                               | 100.00                                             | 100.00 | 126,971,568                                                           | 105,912,078 |
| PT Surya Siti Pratama (SSMA)                                             | Subang                | Pembangunan, real estat, pengelolaan<br>kawasan industri, perdagangan dan jasa/<br>Development, real estate, management of<br>industrial estate, trading and services           | belum<br>beroperasi/<br>not yet<br>operated        | 100.00                                             | 100.00 | 922,794                                                               | 949,420     |
| PT Indo Indah (IDAH)                                                     | Jakarta               | Jasa konsultasi dan pengelolaan properti/<br>Consulting and property management<br>services                                                                                     | 2010                                               | 93.37                                              | 100.00 | 10,015,686                                                            | 10,391,338  |
| PT Surya Bajo Lestari (SBL)                                              | Jakarta               | Real estat, pembangunan, pengelolaan<br>gedung, perdagangan dan jasa/<br>Real estate, development, building<br>management, trading and services                                 | belum<br>beroperasi/<br>not yet<br>operated        | 93.37                                              | 100.00 | 499,136                                                               | 499,753     |
| PT Sinergi Bumi Cipta (SBC)                                              | Subang                | Pembangunan, real estat, pengelolaan<br>kawasan industri, perdagangan dan jasa/<br>Development, real estate, management of<br>industrial estate, trading and services           | belum<br>beroperasi/<br>not yet<br>operated        | 100.00                                             | --     | 614,291                                                               | --          |
| PT Subang Arta Sejahtera (SAS)                                           | Subang                | Pembangunan, real estat, pengelolaan<br>kawasan industri, perdagangan dan jasa/<br>Development, real estate, management of<br>industrial estate, trading and services           | belum<br>beroperasi/<br>not yet<br>operated        | 100.00                                             | --     | 493,754                                                               | --          |
| PT Surya Energi Parahita (SEP)                                           | Jakarta               | Kegiatan usaha hilir minyak dan<br>gas bumi serta industri pembangkit<br>listrik tenaga gas/ Downstream<br>business activities of oil and gas<br>and industrial gas power plant | 2016                                               | 79.00                                              | 79.00  | 154,924,362                                                           | 100,628,671 |
| PT Sumbawa Raya Cipta (SRC)                                              | Jakarta               | Hotel dan usaha sejenis lainnya/<br>Hotel and similar business                                                                                                                  | 2018                                               | 66.02                                              | 66.02  | 3,008,053                                                             | 4,315,717   |
| PT Tirta Tiara Semesta (TTSA)                                            | Bali                  | Pengelolaan air, pengelolaan air limbah,<br>pengolahan sampah, dan konstruksi/<br>Water management, wastewater management,<br>waste processing, and construction/               | belum<br>beroperasi/<br>not yet<br>operated        | 60.00                                              | --     | 71,503,424                                                            | --          |
| PT Tirta Semesta Lestari (TTSL)                                          | Bali                  | Pengelolaan air, pengelolaan air limbah,<br>pengolahan sampah, dan konstruksi/<br>Water management, wastewater management,<br>waste processing, and construction/               | belum<br>beroperasi/<br>not yet<br>operated        | 59.40                                              | --     | 71,682,381                                                            | --          |

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

PT Subang Artha Sejahtera (SAS)

Berdasarkan akta notaris No. 5 tanggal  
11 Maret 2025 dari Devi Liani,S.H.,M.Kn,  
notaris di Majalengka, SCS, Entitas Anak  
dan SCSi, Entitas Anak SCS, mendirikan  
PT Subang Artha Sejahtera (SAS) dengan  
modal dasar sejumlah Rp500.000.000  
yang terdiri dari 500 saham dengan nilai  
nominal Rp1.000.000 per saham. Modal yang  
ditempatkan dan disetor sebesar  
Rp500.000.000 (500 saham).

Akta pendirian ini disahkan oleh Menteri  
Hukum Republik Indonesia dalam surat  
keputusannya No. AHU-0021094.AH.01.01.  
TAHUN 2025 tanggal 11 Maret 2025 dan telah  
didaftarkan dalam Daftar Perseroan No. AHU-  
0058023.AH.01.11.TAHUN 2025 tanggal  
11 Maret 2025.

Persentase kepemilikan Perusahaan pada  
SAS, secara tidak langsung, adalah sebesar  
100%.

PT Sinergi Bumi Cipta (SBC)

Berdasarkan akta notaris No. 6 tanggal  
11 Maret 2025 dari Devi Liani,S.H.,M.Kn,  
notaris di Majalengka, SCS, Entitas Anak  
dan SCSi, Entitas Anak SCS, mendirikan  
PT Sinergi Bumi Cipta (SBC) dengan  
modal dasar sejumlah Rp500.000.000  
yang terdiri dari 500 saham dengan  
nilai nominal Rp1.000.000 per saham.  
Modal yang ditempatkan dan disetor  
sebesar Rp500.000.000 (500 saham).

Akta pendirian ini disahkan oleh Menteri  
Hukum Republik Indonesia dalam surat  
keputusannya No. AHU-0021444.AH.01.01.  
TAHUN 2025 tanggal 12 Maret 2025 dan telah  
didaftarkan dalam Daftar Perseroan No. AHU-  
0059058.AH.01.11.TAHUN 2025 tanggal  
12 Maret 2025.

Persentase kepemilikan Perusahaan pada  
SBC, secara tidak langsung, adalah sebesar  
100%.

PT Surya Tirta Sejahtera Investama (STSI)

Berdasarkan akta notaris No. 27 tanggal  
21 Mei 2025 dari Mochamad Rafly  
Yudhaprawira,S.H.,M.Kn, notaris di Jakarta,  
Perusahaan dan TCP, Entitas Anak,  
mendirikan PT Surya Tirta Sejahtera  
Investama (STSI) dengan modal dasar  
sejumlah Rp100.000.000 yang terdiri dari

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

PT Subang Artha Sejahtera (SAS)

Based on notarial deed No. 5 dated March 11,  
2025 by Devi Liani, S.H., M.Kn, a notary in  
Majalengka, SCS, a Subsidiary and SCSi,  
a Subsidiary of SCS, established PT Subang  
Artha Sejahtera (SAS) with authorized capital  
amounted to Rp500,000,000 composed of 500  
shares with par value amounted to  
Rp1,000,000 per share. Issued and paid in  
capital amounted to Rp500,000,000 (500  
shares).

The deed of establishment was approved by  
the Minister of Law of Republic of Indonesia in  
its decision letter No. AHU-0021094.AH.01.  
01.TAHUN 2025 dated March 11, 2025 and  
was registered with Company Register  
No. AHU-0058023.AH. 01.11.TAHUN 2025  
dated March 11, 2025.

The Company's percentage of ownership in  
SAS, indirectly, is 100%.

PT Sinergi Bumi Cipta (SBC)

Based on notarial deed No. 6 dated March 11,  
2025 by Devi Liani, S.H., M.Kn, a notary in  
Majalengka, SCS, a Subsidiary and SCSi,  
a Subsidiary of SCS, established Sinergi Bumi  
Cipta (SBC) with authorized capital amounted  
to Rp500,000,000 composed of 500 shares  
with par value amounted to Rp1,000,000 per  
share. Issued and paid in capital amounted to  
Rp500,000,000 (500 shares).

The deed of establishment was approved by  
the Minister of Law of Republic of Indonesia in  
its decision letter No. AHU-0021444.AH.01.  
01.TAHUN 2025 dated March 12, 2025 and  
was registered with Company Register  
No. AHU-0059058.AH. 01.11.TAHUN 2025  
dated March 12, 2025.

The Company's percentage of ownership in  
SBC, indirectly, is 100%.

PT Surya Tirta Sejahtera Investama (STSI)

Based on notarial deed No. 27 dated May 21,  
2025 by Mochamad Rafly Yudhaprawira, S.H.,  
M.Kn, a notary in Jakarta, the Company and  
TCP, a Subsidiary, established PT Surya Tirta  
Sejahtera Investama (STSI) with authorized  
capital amounted to Rp100,000,000  
composed of 100,000 shares with par value

**PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)**

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

100.000 saham dengan nilai nominal Rp1.000 per saham. Modal yang ditempatkan dan disetor sebesar Rp25.000.000 (25.000 saham).

Akta pendirian ini disahkan oleh Menteri Hukum Republik Indonesia dalam surat keputusannya No. AHU-0041956.AH.01.01.TAHUN 2025 tanggal 26 Mei 2025 dan telah didaftarkan dalam Daftar Perseroan No. AHU-0115175.AH.01.11.TAHUN 2025 tanggal 26 Mei 2025.

Berdasarkan akta notaris No. 26 tanggal 29 Desember 2025 dari Devi Liani, S.H., M.Kn, notaris di Jakarta, STSI melakukan peningkatan modal dasar serta modal ditempatkan dan disetor penuh sejumlah 66.000.000 saham dengan nilai nominal Rp1.000 per saham, yang seluruhnya diambil oleh Perusahaan.

Akta pendirian ini disahkan oleh Menteri Hukum Republik Indonesia dalam surat keputusannya No. AHU-AH.01.03-0260130 tanggal 31 Desember 2025 dan telah didaftarkan dalam Daftar Perseroan No. AHU-0295782.AH.01.11.TAHUN 2025 tanggal 31 Desember 2025.

Persentase kepemilikan Perusahaan pada STSI, secara tidak langsung, adalah sebesar 100%.

**PT Tirta Tiara Semesta (TTSA)**

Berdasarkan akta notaris No. 1 tanggal 5 Juni 2025 dari Devi Liani, S.H., M.Kn, notaris di Majalengka, STSI, Entitas Anak, dan PT Tiara Cipta Nirwana (TCN), pihak ketiga, mendirikan PT Tirta Tiara Semesta (TTSA) dengan modal dasar sejumlah Rp100.000.000 yang terdiri dari 100.000 saham dengan nilai nominal Rp1.000 per saham. Modal yang ditempatkan dan disetor sebesar Rp62.500.000 (62.500 saham).

Akta pendirian ini disahkan oleh Menteri Hukum Republik Indonesia dalam surat keputusannya No. AHU-0045690.AH.01.01.TAHUN 2025 tanggal 6 Juni 2025 dan telah didaftarkan dalam Daftar Perseroan No. AHU-0125410.AH.01.11.TAHUN 2025 tanggal 6 Juni 2025.

**PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)**

*For the Years Ended  
December 31, 2025 and 2024*

*(In Full Rupiah, except otherwise stated)*

*amounted to Rp1,000 per share. Issued and paid in capital amounted to Rp25,000,000 (25,000 shares).*

*The deed of establishment was approved by the Minister of Law of Republic of Indonesia in its decision letter No. AHU-0041956.AH.01.01.TAHUN 2025 dated May 26, 2025 and was registered with Company Register No. AHU-0115175.AH.01.11.TAHUN 2025 dated May 26, 2025.*

*Based on notarial deed No. 26 dated December 29, 2025 by Devi Liani, S.H., M.Kn, a notary in Jakarta, STSI has increased its authorized capital also its subscribed and paid-up capital amounted to 66,000,000 shares with par value amounted to Rp1,000 per share, all of which were taken by the Company.*

*The deed of establishment was approved by the Minister of Law of Republic of Indonesia in its decision letter No. AHU-AH.01.03-0260130 dated December 31, 2025 and was registered with Company Register No. AHU-0295782.AH.01.11.TAHUN 2025 dated December 31, 2025.*

*The Company's percentage of ownership in STSI, indirectly, is 100%.*

**PT Tirta Tiara Semesta (TTSA)**

*Based on notarial deed No. 1 dated June 5, 2025 by Devi Liani, S.H., M.Kn, a notary in Majalengka, STSI, a Subsidiary, and PT Tiara Cipta Nirwana (TCN), third parties, established PT Tirta Tiara Semesta (TTSA) with authorized capital amounted to Rp100,000,000 composed of 100,000 shares with par value amounted to Rp1,000 per share. Issued and paid in capital amounted to Rp62,500,000 (62,500 shares).*

*The deed of establishment was approved by the Minister of Law of Republic of Indonesia in its decision letter No. AHU-0045690.AH.01.01.TAHUN 2025 dated June 6, 2025 and was registered with Company Register No. AHU-0125410.AH.01.11.TAHUN 2025 dated June 6, 2025.*

**PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)**

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

Berdasarkan akta notaris No. 27 tanggal 29 Desember 2025 dari Devi Liani, S.H., M.Kn, notaris di Jakarta, TTSA melakukan peningkatan modal dasar serta modal ditempatkan dan disetor penuh sejumlah 14.500.000 saham dengan nilai nominal Rp1.000 per saham, yang diambil oleh STSI, Entitas Anak, dan TCN sesuai porsi kepemilikan masing-masing.

Akta pendirian ini disahkan oleh Menteri Hukum Republik Indonesia dalam surat keputusannya No. AHU-AH.01.03-0000114 tanggal 2 Januari 2026 dan telah didaftarkan dalam Daftar Perseroan No. AHU-0000069.AH.01.11.TAHUN 2026 tanggal 2 Januari 2026.

Persentase kepemilikan Perusahaan pada TTSA, secara tidak langsung, adalah sebesar 60%.

**PT Tirta Semesta Lestari (TTSL)**

Berdasarkan akta notaris No. 8 tanggal 10 Juni 2025 dari Devi Liani, S.H., M.Kn, notaris di Majalengka, TTSA, Entitas Anak STSI, dan PT Tiara Cipta Nirwana (TCN), pihak ketiga, mendirikan PT Tirta Semesta Lestari (TTSL) dengan modal dasar sejumlah Rp50.000.000 yang terdiri dari 50.000 saham dengan nilai nominal Rp1.000 per saham. Modal yang ditempatkan dan disetor sebesar Rp50.000.000 (50.000 saham).

Akta pendirian ini disahkan oleh Menteri Hukum Republik Indonesia dalam surat keputusannya No. AHU-0046777.AH.01.01.TAHUN 2025 tanggal 11 Juni 2025 dan telah didaftarkan dalam Daftar Perseroan No. AHU-0128170.AH.01.11.TAHUN 2025 tanggal 11 Juni 2025.

Berdasarkan akta notaris No. 28 tanggal 29 Desember 2025 dari Devi Liani, S.H., M.Kn, notaris di Jakarta, TTSL melakukan peningkatan modal dasar serta modal ditempatkan dan disetor penuh sejumlah 14.500.000 saham dengan nilai nominal Rp1.000 per saham, yang diambil oleh TTSA, Entitas Anak STSI, dan TCN sesuai porsi kepemilikan masing-masing.

Akta pendirian ini disahkan oleh Menteri Hukum Republik Indonesia dalam surat keputusannya No. AHU-AH.01.03-0000152 tanggal 2 Januari 2026 dan telah didaftarkan dalam Daftar Perseroan No. AHU-0000077.AH.01.11.TAHUN 2026 tanggal 2 Januari 2026.

**PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)**

*For the Years Ended  
December 31, 2025 and 2024*

*(In Full Rupiah, except otherwise stated)*

*Based on notarial deed No. 27 dated December 29, 2025 by Devi Liani, S.H., M.Kn, a notary in Jakarta, TTSA has increased its authorized capital also its subscribed and paid-up capital amounted to 14,500,000 shares with par value amounted to Rp1,000 per share, which were taken by STSI, a Subsidiary, and TCN align with respective ownership proportions .*

*The deed of establishment was approved by the Minister of Law of Republic of Indonesia in its decision letter No. AHU-AH.01.03-0000114 dated January 2, 2026 and was registered with Company Register No. AHU-0000069.AH.01.11.TAHUN 2026 dated January 2, 2026.*

*The Company's percentage of ownership in TTSA, indirectly, is 60%.*

**PT Tirta Semesta Lestari (TTSL)**

*Based on notarial deed No. 8 dated June 10, 2025 by Devi Liani, S.H., M.Kn, a notary in Majalengka, TTSA, a Subsidiary of STSI, and PT Tiara Cipta Nirwana (TCN), third parties, established PT Tirta Semesta Lestari (TTSL) with authorized capital amounted to Rp50,000,000 composed of 50,000 shares with par value amounted to Rp1,000 per share. Issued and paid in capital amounted to Rp50,000,000 (50,000 shares).*

*The deed of establishment was approved by the Minister of Law of Republic of Indonesia in its decision letter No. AHU-0046777.AH.01.01.TAHUN 2025 dated June 11, 2025 and was registered with Company Register No. AHU-0128170.AH.01.11.TAHUN 2025 dated June 11, 2025.*

*Based on notarial deed No. 28 dated December 29, 2025 by Devi Liani, S.H., M.Kn, a notary in Jakarta, TTSL has increased its authorized capital also its subscribed and paid-up capital amounted to 14,500,000 shares with par value amounted to Rp1,000 per share, which were taken by TTSA, a Subsidiary of STSI, and TCN align with respective ownership proportions .*

*The deed of establishment was approved by the Minister of Law of Republic of Indonesia in its decision letter No. AHU-AH.01.03-0000152 dated January 2, 2026 and was registered with Company Register No. AHU-0000077.AH.01.11.TAHUN 2026 dated January 2, 2026.*

**PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)**

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

Persentase kepemilikan Perusahaan pada TTSL, secara tidak langsung, adalah sebesar 59,4%.

**PT Suryacipta Swadaya (SCS)**

Pada tanggal 21 Juni 2024, Entitas Anak menjual 55.808.781 saham SCS, Entitas Anak, kepada PT Puri Bumi Lestari, dengan jumlah harga sebesar Rp169.814.958.827 (Catatan 37).

Pada tanggal 21 Juni 2024, SCS, Entitas Anak, menerbitkan saham baru sejumlah 962.701.486 lembar saham yang seluruhnya diambil oleh PT Puri Bumi Lestari yaitu sebesar Rp 2.929.308.081.601.

Persentase kepemilikan Perusahaan pada SCS, Entitas Anak, secara langsung dan tidak langsung setelah penjualan saham SCS dan penambahan modal disetor SCS, turun dari 100% menjadi 63,50%.

**PT Nusa Raya Cipta Tbk (NRC)**

Pada bulan Desember 2024, NRC, Entitas Anak, melakukan penjualan saham treasury kepada masyarakat dengan jumlah sebanyak 4.553.600 lembar saham. Sehingga persentase kepemilikan Perusahaan dan EPI, Entitas Anak, pada NRC secara langsung dan tidak langsung turun menjadi 65,91% dari sebelumnya 66,03%.

Sampai dengan tanggal 31 Desember 2025, NRC, Entitas Anak, melakukan penjualan sisa saham treasury kepada masyarakat dengan jumlah sebanyak 74.626.400 lembar saham. Sehingga persentase kepemilikan Perusahaan pada NRC secara langsung turun menjadi 63,94% dari sebelumnya 65,91%.

**PT Suryalaya Anindita International (SAI)**

Pada tanggal 1 Desember 2025, Grup melakukan restrukturisasi internal Pengalihan seluruh saham yang dimiliki oleh SSIA, Perusahaan dalam SAM, Entitas Anak, SIH, Entitas Anak, dan SSR, Entitas Anak kepada SAI, Entitas Anak, dimana pembayaran atas pengalihan saham tersebut dilakukan oleh SAI dengan mengeluarkan saham baru kepada SSIA dan TCP, Entitas Anak (Inbreng Saham).

Berdasarkan Akta Notaris No. 9 tanggal 8 Desember 2025 tentang Pernyataan Keputusan Pemegang Saham oleh Notaris Raden Rita Diana Syarifah, S.H. di Jakarta Selatan, SAI, Entitas Anak menerima tambahan setoran modal dari Perusahaan

**PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)**

*For the Years Ended  
December 31, 2025 and 2024*

*(In Full Rupiah, except otherwise stated)*

*The Company's percentage of ownership in TTSL, indirectly, is 59.4%.*

**PT Suryacipta Swadaya (SCS)**

*On June 21, 2024, a Subsidiary sold 55,808,781 shares of SCS, a Subsidiary, to PT Puri Bumi Lestari, for a total price of Rp169,814,958,827 (Note 37).*

*On June 21, 2024, SCS, a Subsidiary, issued new shares amounting to 962,701,486 shares all of which were taken up by PT Puri Bumi Lestari amounting to Rp2,929,308,081,601.*

*The Company's percentage of ownership in SCS, a Subsidiary, directly and indirectly after the sale of SCS shares and additional paid-in capital of SCS, decreased from 100% to 63.50%.*

**PT Nusa Raya Cipta Tbk (NRC)**

*In December 2024, NRC, a Subsidiary, has sold its treasury shares to the public amounting to 4,553,600 shares. Thus the Company's and EPI's, a Subsidiary, ownership in NRC, directly and indirectly, decreased to 65.91% from previously 66.03%.*

*As of December 31, 2025, NRC, a Subsidiary, has sold its remaining treasury shares to the public amounting to 74,626,400 shares. Thus the Company's ownership in NRC, directly decreased to 63.94% from previously 65.91%.*

**PT Suryalaya Anindita International (SAI)**

*On December 1, 2025 The Group carried out internal restructuring the Transfer of all shares owned by SSIA, the Company in SAM, a Subsidiary, SIH, a Subsidiary, and SSR, a Subsidiary to SAI, a Subsidiary, where the payment for the share transfer was made by SAI by issuing new shares to the SSIA and TCP (Share Contribution);*

*Based on Notarial Deed No. 9 dated December 8, 2025, concerning the Statement of Shareholders' Decisions by Notary Raden Rita Diana Syarifah, S.H. in South Jakarta, SAI, a Subsidiary received additional capital contributions from the Company amounting to*

**PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)**

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

sebesar Rp16.192.704.000 dan TCP, Entitas Anak sebesar Rp15.764.848.000 dengan cara setoran tidak tunai, jumlah tersebut dicatat sebagai peningkatan modal disetor penuh dan ditempatkan dalam rangka penerbitan saham baru sebanyak 33.014 saham. Per 31 Desember 2025 total modal disetor menjadi sebesar Rp64.191.952.000.

Sampai dengan tanggal 31 Desember 2025, Perusahaan, atas transaksi inbreng saham tersebut, kepemilikan saham Perusahaan pada SAI, Entitas Anak secara langsung mengalami peningkatan menjadi 93,37% dari sebelumnya 86,79%.

**PT Sitiagung Makmur (SAM)**

SAM didirikan berdasarkan akta No. 15 tertanggal 3 Mei 1989 dari Kartini Muljadi, SH, notaris di Jakarta. Akta pendirian ini telah disahkan oleh Menteri Kehakiman Republik Indonesia berdasarkan Surat Keputusan No. C2-820.HT.01.01-TH.90 tertanggal 17 Februari 1990 serta diumumkan dalam Berita Negara Republik Indonesia No. 30 tertanggal 14 April 1990.

Anggaran Dasar SAM telah mengalami beberapa perubahan, terakhir terkait dengan pengambilalihan saham pengendali dari Perusahaan kepada SAI, Entitas Anak sebesar 99,99% melalui transaksi inbreng saham sehingga kepemilikan langsung Perusahaan pada SAM berubah menjadi kepemilikan tidak langsung melalui SAI sebesar 93,37%. Perubahan ini dituangkan dalam Akta No. 5 tanggal 1 Desember 2025 yang dibuat dihadapan Raden Rita Diana Syarifah, S.H., M.Kn., notaris di Jakarta Selatan.

**PT Surya Internusa Hotels (SIH)**

SIH didirikan berdasarkan Akta Notaris Robert Purba, SH, No. 22, tanggal 5 Maret 2010. Akta pendirian Perusahaan telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan No. AHU-15842.AH.01.01. Tahun 2010 tanggal 26 Maret 2010.

Anggaran Dasar SIH telah mengalami beberapa perubahan, terakhir terkait dengan pengambilalihan saham pengendali dari Perusahaan kepada SAI, Entitas Anak sebesar 99,99% melalui transaksi inbreng

**PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)**

*For the Years Ended  
December 31, 2025 and 2024*

*(In Full Rupiah, except otherwise stated)*

*Rp16,192,704,000 and TCP, a Subsidiary amounting to Rp15,764,848,000 through non-cash deposits; this amount recorded as an increase in fully paid-up capital and allocated for the issuance of 33,014 new shares. As of December 31, 2025, the total paid-up capital amounted to Rp64,191,952,000.*

*As of December 31, 2025, the Company, on the transaction of inbreng shares, the Company's share ownership in SAI, a Subsidiary directly increased to 93.37% from the previous 86.79%.*

**PT Sitiagung Makmur (SAM)**

*SAM was established based on deed No. 15 dated May 3, 1989 of Kartini Muljadi, SH, notary in Jakarta. The deed of establishment was approved by the Minister of Justice of the Republic of Indonesia in Decree No. C2-820.HT.01.01-TH.90 dated February 17, 1990 and was published in the State Gazette No. 30 dated April 14, 1990.*

*SAM's Articles of Association was amended several times, the latest amendment related to the acquisition of the controlling shares from the Company to SAI of 99.99%, a Subsidiary, through share contribution so that the Company's direct ownership of SAM changes to indirect ownership through SAI of 93.37%. This change is stated in the Deed No. 5 dated December 1, 2025 made in the presence of Raden Rita Diana Syarifah, S.H., M.Kn., Notary in South Jakarta.*

**PT Surya Internusa Hotels (SIH)**

*SIH was established based on notarial deed No. 22, dated March 5, 2010, of Robert Purba, SH, The deed of establishment was approved by Minister of Law and Human Rights of Republic of Indonesia by decree No. AHU-15842.AH.01.01. Tahun 2010 dated March 26, 2010.*

*SIH's Articles of Association was amended several times, the latest amendment related to the acquisition of the controlling shares from the Company to SAI of 99.99%, a Subsidiary, through share contribution so that the*

**PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)**

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

saham sehingga kepemilikan langsung Perusahaan pada SIH berubah menjadi kepemilikan tidak langsung melalui SAI sebesar 93,37%. Perubahan ini dituangkan dalam Akta No. 6 tanggal 1 Desember 2025 yang dibuat dihadapan Raden Rita Diana Syarifah, S.H., M.Kn., Notaris di Jakarta Selatan.

**PT Surya Semesta Realti (SSR)**

SSR didirikan berdasarkan Akta No.180 tertanggal 19 Mei 2017 dari Hasbullah Abdul Rasyid, S.H., M.Kn., Notaris di Jakarta Selatan. Akta pendirian ini telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia berdasarkan Surat Keputusan No. AHU-0024209.AH.01.01. Tahun 2017 tertanggal 26 Mei 2017 dan telah didaftarkan dalam Daftar Perseroan No.AHU-0067962.AH.01.11. Tahun 2017 tanggal 26 Mei 2017.

Anggaran Dasar SIH telah mengalami beberapa perubahan, terakhir terkait dengan pengambilalihan saham pengendali dari Perusahaan kepada SAI, Entitas Anak sebesar 99,99% melalui transaksi inbreng saham sehingga kepemilikan langsung Perusahaan pada SIH berubah menjadi kepemilikan tidak langsung melalui SAI sebesar 93,37%. Perubahan ini dituangkan dalam Akta No. 4 tanggal 1 Desember 2025 yang dibuat dihadapan Raden Rita Diana Syarifah, S.H., M.Kn., notaris di Jakarta Selatan.

**1.c. Penawaran Umum Efek Perusahaan**

Pada tanggal 24 September 1996, Perusahaan melakukan penandatanganan perjanjian penerbitan obligasi konversi dengan tingkat bunga tetap, sebesar USD22.500.000.

Pada tanggal 5 Maret 1997, Perusahaan memperoleh Surat Pemberitahuan Efektif atas Pernyataan Pendaftaran Emisi Saham dari Ketua Badan Pengawas Pasar Modal (BAPEPAM) No. S-306/PM/1997 untuk melaksanakan penawaran umum sebanyak 135.000.000 lembar saham kepada masyarakat, dengan nilai nominal Rp500 per saham, dengan harga penawaran sebesar Rp975 per saham.

**PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)**

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

*Company's direct ownership of SIH changes to indirect ownership through SAI of 93.37%. This change is stated in the Deed No. 6 dated December 1, 2025 made in the presence of Raden Rita Diana Syarifah, S.H., M.Kn., Notary in South Jakarta.*

**PT Surya Semesta Realti (SSR)**

*SSR was established based on Deed No. 180 dated May 19, 2017 of Hasbullah Abdul Rasyid, S.H., M.Kn., notary based in South Jakarta. The deed of establishment was approved by the Minister of Justice and Human Rights of the Republic of Indonesia in Decree No.AHU 0024209.AH.01.01. Tahun 2017 dated May 26, 2017 and have been listed in the Company Register No.AHU 0067962.AH.01.11. Tahun 2017 dated on May 26, 2017.*

*SSR's Articles of Association was amended several times, the latest amendment related to the acquisition of the controlling shares from the Company to SAI 99.99%, a Subsidiary, through share contribution so that the Company's direct ownership of SSR changes to indirect ownership through SAI of 93.37%. This change is stated in the Deed No. 4 dated December 1, 2025 made in the presence of Raden Rita Diana Syarifah, S.H., M.Kn., Notary in South Jakarta.*

**1.c. Public Offering of Shares of the Company**

*On September 24, 1996, the Company signed converted obligation agreement with fixed rate, amounting to USD22,500,000.*

*On March 5, 1997, the Company obtained the Notice of Effectivity of Registration Statement Issuance from the Chairman of the Capital Market Supervisory Agency (BAPEPAM) through letter No. S-306/PM/1997 for its public offering of 135,000,000 shares with Rp500 par value per share at an offering price of Rp975 per share.*

**PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)**

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

Pada tanggal 27 Maret 1997, utang obligasi konversi sebesar USD22.500.000 tersebut dikonversi menjadi 64.611.500 lembar saham dengan nilai nominal Rp500 per saham atau sejumlah Rp32.305.750.000, dan mencatat agio saham atas konversi obligasi konversi menjadi saham Perusahaan tersebut sebesar Rp19.305.847.518.

Pada tanggal 27 Oktober 2005, Perusahaan melakukan peningkatan modal yang ditempatkan dan disetor melalui pengeluaran saham baru tanpa Hak Memesan Efek Terlebih Dahulu sesuai peraturan BAPEPAM No. IX.D.4 sejumlah 209.027.500 lembar saham, dengan nilai nominal Rp500 per saham atau sejumlah Rp104.513.750.000, dan mencatat agio saham sebesar Rp167.222.000.000.

Pada tanggal 27 Juni 2008, Perusahaan melakukan peningkatan modal ditempatkan dan disetor melalui pengeluaran saham baru melalui penawaran umum terbatas I dengan Hak Memesan Efek Terlebih Dahulu sesuai dengan peraturan BAPEPAM No. IX.D.1 sejumlah 227.673.360 lembar saham, dengan nilai nominal Rp500 per saham atau sejumlah Rp113.836.680.000, dan mencatat agio saham sebesar Rp36.222.489.573.

Efektif sejak tanggal 7 Juli 2011, seluruh saham Perusahaan yang tercatat pada Bursa Efek Indonesia (BEI), menjadi sebanyak 4.705.249.440 lembar saham sehubungan dengan perubahan nilai nominal saham dengan rasio 1:4, yakni dari semula Rp500 per saham menjadi Rp125 per saham.

Pada tanggal 31 Desember 2025 dan 2024, seluruh saham Perusahaan sejumlah 4.705.249.440 lembar saham telah tercatat pada BEI.

**2. Informasi Kebijakan Akuntansi Material**

**2.a. Kepatuhan Terhadap Standar Akuntansi Keuangan (SAK)**

Laporan keuangan konsolidasian telah disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan Indonesia yang meliputi Pernyataan Standar Akuntansi Keuangan (PSAK) dan Interpretasi Standar Akuntansi Keuangan (ISAK) yang diterbitkan oleh Dewan Standar Akuntansi Keuangan – Ikatan Akuntan

**PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)**

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

*On March 27, 1997, convertible bonds amounted to USD 22,500,000 was converted to 64,611,500 shares with par value of Rp500 per share or equivalent to Rp32,305,750,000 and recorded additional paid-in capital from the conversion bonds to shares amounted to Rp19,305,847,518.*

*On October 27, 2005, the Company increased its subscribed and paid-in capital by issuing new shares without Preemptive Rights Issuance to stockholders, based on BAPEPAM Regulations No. IX.D.4 totalling to 209,027,500 shares, with par value of Rp500 per share or amounted to Rp104,513,750,000, and recorded additional paid-in capital amounted to Rp167,222,000,000.*

*On June 27, 2008, the Company increased its subscribed and paid-in capital by issuing new shares through rights issue I with Pre-emptive Rights Issuance to the Stockholders, based on BAPEPAM Regulation No.IX.D.1 totalling to 227,673,360 shares, with par value of Rp500 per share or amounted to Rp113,836,680,000, and recorded additional paid-in capital amounted to Rp36,222,489,573.*

*Effective July 7, 2011, the Company had a total shares of 4,705,249,440 quoted in the Indonesia Stock Exchange (IDX), this is in relation to the Company's change in par value of shares which was originally Rp500 per share to Rp125 per share or a ratio of 1:4.*

*As of December 31, 2025 and 2024, all of the Company's outstanding shares amounted to 4,705,249,440 shares are listed in IDX.*

**2. Material Accounting Policies Information**

**2.a. Compliance with the Financial Accounting Standards (SAK)**

*The consolidated financial statements were prepared and presented in accordance with Indonesian Financial Accounting Standards which include the Statement of Financial Accounting Standards (PSAK) and Interpretation of Financial Accounting Standards (ISAK) issued by the Financial*

**PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)**

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

Indonesia (DSAK – IAI), serta peraturan Pasar Modal yang berlaku antara lain Peraturan Otoritas Jasa Keuangan/Badan Pengawas Pasar Modal dan Lembaga Keuangan (OJK/Bapepam-LK) No. VIII.G.7 tentang pedoman penyajian laporan keuangan, keputusan Ketua Bapepam-LK No. KEP-347/BL/2012 tentang Penyajian dan Pengungkapan Laporan Keuangan Emiten atau Perusahaan Publik, sepanjang tidak bertentangan dengan suatu PSAK atau ISAK.

**2.b. Dasar Penyajian dan Pengukuran Laporan Keuangan Konsolidasian**

Laporan keuangan konsolidasian disusun dan disajikan berdasarkan asumsi kelangsungan usaha serta atas dasar akrual, kecuali laporan arus kas konsolidasian. 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 masing-masing akun tersebut. Biaya perolehan umumnya didasarkan pada nilai wajar imbalan yang diserahkan dalam pemerolehan aset.

Laporan arus kas konsolidasian disajikan dengan metode langsung dengan mengelompokkan arus kas dalam aktivitas operasi, investasi dan pendanaan.

Mata uang penyajian yang digunakan dalam penyusunan laporan keuangan konsolidasian ini adalah Rupiah yang merupakan mata uang fungsional Grup. Setiap entitas di dalam Grup masing-masing menetapkan mata uang fungsional sendiri dan unsur-unsur dalam laporan keuangan dari setiap entitas diukur berdasarkan mata uang fungsional tersebut.

**2.c Standar Akuntansi Keuangan yang Berlaku Efektif pada Tahun Berjalan**

Amendemen atas standar dan standar baru yang berlaku efektif untuk periode yang dimulai pada atau setelah 1 Januari 2025, yaitu:

- PSAK 117: Kontrak Asuransi;
- Amendemen PSAK 117: Kontrak Asuransi tentang Penerapan Awal PSAK 117 dan PSAK 109 – Informasi Komparatif; dan
- Amendemen PSAK 221: Pengaruh Perubahan Kurs Valuta Asing tentang Kekurangan Ketertukaran.

**PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)**

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

*Accounting Standard Board – Indonesian Institute of Accountant (DSAK – IAI), and regulations in the Capital Market include Regulations of Financial Services Authority/ Capital Market and Supervisory Board and Financial Institution (OJK/Bapepam-LK) No. VIII.G.7 regarding guidelines for the presentation of financial statements, decree of Chairman of Bapepam-LK No. KEP-347/BL/2012 regarding Presentation and Disclosure of Financial Statements of the Issuer or Public Company, does not conflict with PSAK or ISAK.*

**2.b. Basis of Preparation and Measurement of the Consolidated Financial Statements**

*The consolidated financial statements have been prepared and presented based on going concern assumption and accrual basis of accounting, except for the consolidated statements of cash flows. Basis of measurement in preparation of these consolidated financial statements is the historical costs concept, except for certain accounts which have been prepared on the basis of other measurements as described in their respective policies. Historical cost is generally based on the fair value of the consideration given in exchange for assets.*

*The consolidated statements of cash flows are prepared using the direct method by classifying cash flows into operating, investing and financing activities.*

*The presentation currency used in the preparation of the consolidated financial statements is Indonesian Rupiah which is the functional currency of the Group. Each entity in the Group respectively determines its own functional currency and items included in the financial statements of each entity are measured using that functional currency.*

**2.c Financial Accounting Standards Effective in the Current Year**

*Amendment to standards and new standard which effective for periods beginning on or after January 1, 2025, are as follows:*

- *PSAK 117: Insurance Contract;*
- *Amendments PSAK 117: Insurance Contract regarding Initial Application of PSAK 117 and PSAK 109 – Comparative Information; and*
- *Amendments PSAK 221: Foreign Exchange Rate regarding Lack of Exchangeability.*

**PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)**

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

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;
- 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; dan
- PSAK 240: Properti Investasi.

Implementasi standar-standar tersebut tidak memiliki dampak yang material terhadap jumlah yang dilaporkan di tahun berjalan atau tahun sebelumnya.

**2.d. Prinsip-prinsip Konsolidasian**

Laporan keuangan konsolidasian mencakup laporan keuangan Perusahaan dan entitas-entitas anak seperti disebutkan pada Catatan 1.b.

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).

Pengendalian diperoleh ketika Kelompok Usaha terekspos atau memiliki hak atas imbal hasil variabel dari keterlibatannya dengan investee dan memiliki kemampuan untuk memengaruhi imbal hasil tersebut melalui kekuasaannya atas investee.

**PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)**

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

*Several PSAKs were also amended which were consequential amendments due to the enactment of PSAK 117: Insurance Contracts, as follows:*

- *PSAK 103: Business Combinations;*
- *PSAK 105: Non-Current Assets Held for Sale and Discontinued Operations;*
- *PSAK 107: Financial Instruments: Disclosures;*
- *PSAK 109: Financial Instruments;*
- *PSAK 115: Income from Contracts with Customers;*
- *PSAK 201: Presentation of Financial Statements;*
- *PSAK 207: Statement of Cash Flows;*
- *PSAK 216: Fixed Assets;*
- *PSAK 219: Employee Benefits;*
- *PSAK 228: Investment in Associated Entities and Joint Ventures;*
- *PSAK 232: Financial Instruments: Presentation;*
- *PSAK 236: Impairment of Assets;*
- *PSAK 237: Provisions, Contingent Liabilities and Contingent Assets;*
- *PSAK 238: Intangible Assets; and*
- *PSAK 240: Investment Property.*

*The implementation of the above standards had no material effect on the amounts reported for the current year or prior financial year.*

**2.d. Principles of Consolidation**

*The consolidated financial statements incorporate the financial statements of the Company and subsidiaries as described in Note 1.b.*

*A subsidiary is an entity controlled by the Group, wherein the Group is exposed, or has the rights, to variable returns from its involvement with the entity and has the ability to affect those returns through its current ability to direct the relevant activities of the entity (power over the investee).*

*Control is achieved when the Group is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee.*

**PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)**

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

Keberadaan dan dampak dari hak suara potensial di mana 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 Perusahaan dan seluruh entitas anak yang secara langsung dan tidak langsung, dikendalikan oleh Perusahaan. Entitas anak dikonsolidasikan sejak tanggal efektif akuisisi, yaitu tanggal di mana 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, laba, beban, dan arus kas dalam intra kelompok usaha terkait dengan transaksi antar entitas dalam grup dieliminasi secara penuh.

Grup mengatribusikan laba rugi dan setiap komponen dari penghasilan komprehensif lain kepada pemilik entitas induk dan kepentingan nonpengendali meskipun hal tersebut mengakibatkan kepentingan nonpengendali memiliki saldo defisit. Grup menyajikan kepentingan nonpengendali di ekuitas dalam laporan posisi keuangan konsolidasian, terpisah dari ekuitas pemilik entitas induk.

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 relatifnya dalam entitas anak. Selisih antara jumlah di mana kepentingan non-pengendali disesuaikan dan nilai wajar dari jumlah yang diterima atau dibayarkan diakui langsung dalam ekuitas dan diatribusikan pada pemilik dari entitas induk, dan disajikan sebagai "Selisih Transaksi dengan Pihak Non-Pengendali".

**PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)**

*For the Years Ended  
December 31, 2025 and 2024*

*(In Full Rupiah, except otherwise stated)*

*The existence and effect of substantive potential voting rights that the Group has the practical ability to exercise (i.e. substantive rights) are considered when assessing whether the Group controls another entity.*

*The Group's financial statements incorporate the operating results, cash flows, assets and liabilities of the Company and all of its directly and indirectly controlled subsidiaries. Subsidiaries are consolidated from the effective date of acquisition, which is the date on which the Group effectively obtains control of the acquired business, until that control ceases.*

*A parent entity prepares consolidated financial statements using uniform accounting policies for similar transactions and other events in similar circumstances. All intragroup transactions, balances, income, expenses and cash flows are eliminated in full on consolidation.*

*The Group attributed the profit or loss and each component of other comprehensive income to the owners of the parent and non-controlling interest even though the results caused non-controlling interests have a deficit balance. The Group presents non-controlling interest in equity in the consolidated statement of financial position, separately from the equity owners of the parent.*

*Changes in the parent's ownership interest in a subsidiary that does not result in loss of control are equity transactions (i.e. transactions with owners in their capacity as owners). When the proportion of equity held by non-controlling interest changed, the Group adjusted the carrying amounts of the controlling interest and non-controlling interest to reflect the changes in their relative interest in the subsidiaries. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognized directly in equity and attributed to the owners of the parent entity, and presented as "Difference in Transaction with Non-Controlling Interest".*

**PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)**

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

Jika Grup kehilangan pengendalian, maka Grup:

- (a) Menghentikan pengakuan aset (termasuk goodwill) dan liabilitas entitas anak pada jumlah tercatatnya ketika pengendalian hilang;
- (b) Menghentikan pengakuan jumlah tercatat setiap kepentingan nonpengendali pada entitas anak terdahulu ketika pengendalian hilang (termasuk setiap komponen penghasilan komprehensif lain yang diatribusikan kepada kepentingan non-pengendali);
- (c) Mengakui nilai wajar pembayaran yang diterima (jika ada) dari transaksi, peristiwa, atau keadaan yang mengakibatkan hilangnya pengendalian;
- (d) Mengakui sisa investasi pada entitas anak terdahulu pada nilai wajarnya pada tanggal hilangnya pengendalian;
- (e) 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; dan
- (f) Mengakui perbedaan apapun yang dihasilkan sebagai keuntungan atau kerugian dalam laba rugi yang diatribusikan kepada entitas induk.

**2.e. Transaksi dan Saldo Dalam Mata Uang Asing**

Dalam menyiapkan laporan keuangan, setiap entitas di dalam Grup mencatat dengan menggunakan mata uang dari lingkungan ekonomi utama di mana entitas beroperasi ("mata uang fungsional"). Mata uang fungsional Perusahaan dan entitas anak adalah Rupiah.

Transaksi-transaksi selama tahun berjalan dalam mata uang asing dicatat dalam Rupiah dengan kurs spot antara Rupiah dan valuta asing pada tanggal transaksi. Pada akhir periode pelaporan, pos moneter dalam mata uang asing dijabarkan ke dalam Rupiah menggunakan kurs penutup, yaitu kurs tengah Bank Indonesia pada 31 Desember 2025 dan 2024 sebagai berikut:

**PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)**

*For the Years Ended  
December 31, 2025 and 2024*

*(In Full Rupiah, except otherwise stated)*

*If the Group loses control, the Group:*

- (a) Derecognizes the assets (including goodwill) and liabilities of the subsidiary at their carrying amounts at the date when control is lost;*
- (b) Derecognizes the carrying amount of any non-controlling interests in the former subsidiary at the date when control is lost (including any components of other comprehensive income attributable to non-controlling interest);*
- (c) Recognizes the fair value of the consideration received, (if any), from the transaction, event or circumstances that resulted in the loss of control;*
- (d) Recognizes any investment retained in the former subsidiary at fair value at the date when control is lost;*
- (e) Reclassified to profit or loss, or transfer directly to retained earnings if required by other SAKs, the amount recognized in other comprehensive income in relation to the subsidiary; and*
- (f) Recognizes any resulting difference as a gain or loss in the profit or loss attributable to the parent entity.*

**2.e. Foreign Currency Transactions and Balances**

*In preparing financial statements, each of the entities within the Group used the currency of the primary economic environment in which the entity operates ("the functional currency"). The functional currency of the Company and subsidiaries is Rupiah.*

*Transactions during the year in foreign currencies are recorded in Rupiah by applying the spot exchange rate between Rupiah and the foreign currency at the date of transactions. At the end of reporting period, foreign currency monetary items are translated to Rupiah using the closing rate, which is the middle rate of Bank of Indonesia at December 31, 2025 and 2024 are as follows:*

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024  
(In Full Rupiah, except otherwise stated)

|                               | 2025   | 2024   |                                     |
|-------------------------------|--------|--------|-------------------------------------|
|                               | Rp     | Rp     | Currency                            |
| Mata uang                     |        |        |                                     |
| Dolar Amerika Serikat ("USD") | 16,782 | 16,162 | United States Dollar ("USD")        |
| Euro ("EUR")                  | 19,753 | 16,851 | Euro ("EUR")                        |
| Dolar Singapura ("SGD")       | 13,069 | 11,919 | Singapore Dollar ("SGD")            |
| Won Korea ("KRW")             | 12     | 11     | Korean Won ("KRW")                  |
| Dolar Taiwan ("TWD")          | 532    | 497    | Taiwan Dollar ("TWD")               |
| Poundsterling Inggris ("GBP") | 22,666 | 20,333 | Great Britain Poundsterling ("GBP") |
| Yuan China ("CNY")            | 2,401  | 2,214  | China Yuan ("CNY")                  |
| Dolar Hongkong ("HKD")        | 2,157  | 2,082  | Hongkong Dollar ("HKD")             |

Selisih kurs yang timbul dari penyelesaian pos moneter dan dari penjabaran pos moneter dalam mata uang asing diakui dalam laporan laba rugi konsolidasian.

Exchange differences arising on the settlement of monetary items or on translating monetary items in foreign currencies are recognized in consolidated statements of profit or loss.

2.f. Transaksi dengan Pihak-pihak Berelasi

Pihak berelasi adalah orang atau entitas yang terkait dengan entitas pelapor:

- a) Orang atau anggota keluarga dekatnya mempunyai relasi dengan entitas pelapor jika orang tersebut:
- i. Memiliki pengendalian atau pengendalian bersama atas entitas pelapor;
  - ii. Memiliki pengaruh signifikan atas entitas pelapor; atau
  - iii. Merupakan personil manajemen kunci entitas pelapor atau entitas induk dari entitas pelapor.
- b) Suatu entitas berelasi dengan entitas pelapor jika memenuhi salah satu hal berikut:
- i. Entitas dan entitas pelapor adalah anggota dari kelompok usaha yang sama (artinya entitas induk, entitas anak, dan entitas anak berikutnya saling berelasi dengan entitas lainnya);
  - ii. Satu entitas adalah entitas asosiasi atau ventura bersama dari entitas lain (atau entitas asosiasi atau ventura bersama yang merupakan anggota suatu kelompok usaha, yang mana entitas lain tersebut adalah anggotanya); Kedua entitas tersebut adalah ventura bersama dari pihak ketiga yang sama;
  - iii. Satu entitas adalah ventura bersama dari entitas ketiga dan entitas yang lain adalah entitas asosiasi dari entitas ketiga;
  - iv. Entitas tersebut adalah suatu program imbalan pasca kerja untuk imbalan kerja dari salah satu entitas pelapor atau entitas yang terkait dengan entitas pelapor. Jika entitas pelapor adalah entitas yang menyelenggarakan program

2.f. Transactions With Related Parties

Related party is a person or an entity that is related to the reporting entity:

- a) Person or a close member of that person's family is related to a reporting entity if that person:
- i. Has control or joint control over the reporting entity;
  - ii. Has significant influence over the reporting entity; or
  - iii. Is a member of the key management personnel of the reporting entity or of a parent of the reporting entity.
- b) Entity related to the reporting entity if it meets one of the following:
- i. The entity and the reporting entity are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to each others);
  - ii. One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member); Both entities are joint ventures of the same third party;
  - iii. One entity is a joint venture of a third entity and the other entity is an associate of the third entity;
  - iv. The entity is a post-employment benefit plan for the benefit of employees of either the reporting entity, or an entity related to the reporting entity. If the reporting entity itself establish such plan,

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

- tersebut, maka entitas sponsor juga berelasi dengan entitas pelapor;
- v. Entitas yang dikendalikan atau dikendalikan bersama oleh orang yang diidentifikasi dalam huruf (a);
  - vi. Orang yang diidentifikasi dalam huruf (a) (i), memiliki pengaruh signifikan atas entitas atau personil manajemen kunci entitas (atau entitas induk dari entitas); atau
  - vii. 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.

Seluruh transaksi dan saldo yang signifikan dengan pihak berelasi diungkapkan dalam Catatan yang relevan.

2.g. Instrumen Keuangan

Pengakuan dan Pengukuran Awal

Grup mengakui aset keuangan atau liabilitas keuangan dalam laporan posisi keuangan konsolidasian, jika dan hanya jika, Grup menjadi salah satu pihak dalam ketentuan pada kontrak instrumen tersebut. Pada saat pengakuan awal aset keuangan atau liabilitas keuangan, Grup mengukur pada nilai wajarnya. Dalam hal aset keuangan atau liabilitas keuangan tidak diukur pada nilai wajar melalui laba rugi, nilai wajar tersebut ditambah atau dikurang dengan biaya transaksi yang dapat diatribusikan secara langsung dengan perolehan atau penerbitan aset keuangan atau liabilitas keuangan tersebut.

Biaya transaksi yang dikeluarkan sehubungan dengan perolehan aset keuangan dan penerbitan liabilitas keuangan yang diklasifikasikan pada nilai wajar melalui laba rugi dibebankan segera.

Pengukuran Selanjutnya Aset Keuangan

Aset keuangan Grup diklasifikasikan sebagai berikut: aset keuangan yang diukur pada biaya perolehan yang diamortisasi, aset keuangan yang diukur pada nilai wajar melalui penghasilan komprehensif lain, aset keuangan yang diukur pada nilai wajar melalui laba rugi dengan menggunakan dua dasar yaitu: model bisnis Grup dalam mengelola aset keuangan dan karakteristik arus kas kontraktual dari aset keuangan.

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024  
(In Full Rupiah, except otherwise stated)

the sponsoring entity are also related to the reporting entity;

- v. The entity is controlled or jointly controlled by a person identified in (a);
- vi. A person identified in (a) (i), has significant influence over the entity or is the key management personnel of the entity (or a parent of the entity); or
- vii. The entity, or any members of a group where the entity is a part of the group, provides key management personnel service to the reporting entity or to the parent of the reporting entity.

All significant transactions and balances with related parties are disclosed in the relevant Notes.

2.g. Financial Instruments

Initial Recognition and Measurement

The Group recognizes a financial asset or a financial liability in the consolidated statement of financial position when, and only when, it becomes a party to the contractual provisions of the instrument. At initial recognition, the Group measures all financial assets and financial liabilities at its fair value. In the case of a financial asset or financial liability not at fair value through profit or loss, fair value plus or minus with the transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

Transaction costs incurred on acquisition of a financial asset and issue of a financial liability classified at fair value through profit or loss are expensed immediately.

Subsequent Measurement of Financial Assets

The Group's Financial assets are classified into the following specified categories: financial assets at amortized costs, financial assets at fair value through other comprehensive income, and financial assets at fair value through profit or loss. On the basis of both: the Group's business model for managing the financial assets and the contractual cash flow characteristics of the financial asset.

**PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)**

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

**i. Aset Keuangan yang Diukur pada Biaya Perolehan Diamortisasi**

Aset keuangan diukur pada biaya perolehan diamortisasi ketika kedua kondisi berikut terpenuhi:

1. Aset keuangan dimiliki dalam model bisnis yang bertujuan untuk memiliki aset keuangan dalam rangka mendapatkan arus kas kontraktual saja; dan
2. Persyaratan kontraktual dari aset keuangan tersebut memberikan hak pada tanggal tertentu atas arus kas yang semata dari pembayaran pokok dan bunga (*solely payments of principal and interest - SPPI*) dari jumlah pokok terutang.

Aset keuangan ini diukur pada jumlah yang diakui pada awal pengakuan dikurangi dengan pembayaran pokok, kemudian dikurangi atau ditambah dengan jumlah amortisasi kumulatif atas perbedaan jumlah pengakuan awal dengan jumlah pada saat jatuh tempo, dan penurunan nilainya.

Pendapatan keuangan dihitung dengan metode menggunakan suku bunga efektif dan diakui di laba rugi. Perubahan pada nilai wajar diakui di laba rugi ketika aset dihentikan atau direklasifikasi.

Aset keuangan yang diklasifikasikan ke biaya perolehan diamortisasi dapat dijual jika terdapat peningkatan risiko kredit. Pembuangan karena alasan lain diperbolehkan tetapi penjualan tersebut harus tidak material nilainya atau jarang terjadi.

**ii. Aset Keuangan yang Diukur pada Nilai Wajar Melalui Penghasilan Komprehensif Lain ("FVTOCI")**

Aset keuangan diukur pada FVTOCI jika kedua kondisi berikut terpenuhi:

- (1) Aset keuangan dikelola dalam model bisnis yang tujuannya akan terpenuhi dengan mendapatkan arus kas kontraktual dan menjual aset keuangan; dan
- (2) Persyaratan kontraktual dari aset keuangan tersebut memberikan hak pada tanggal tertentu atas arus kas yang semata dari pembayaran pokok dan bunga (*solely payments of principal and interest - SPPI*) dari jumlah pokok terutang.

**PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)**

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

**i. Financial Assets Measured at Amortized Costs**

*Financial assets are measured at amortized costs if these conditions are met:*

1. *The financial asset is held within a business model whose objective is to hold financial assets in order to contractual cash flows held to collect; and*
2. *The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest ("SPPI") on the principal amount outstanding.*

*The financial asset is measured at the amount recognized at initial recognition minus principal repayments, minus or plus the cumulative amortization of any difference between that initial amount and the maturity amount, and any loss allowance.*

*Interest income is calculated using the effective interest method and is recognized in profit or loss. Changes in fair value are recognized in profit and loss when the asset is derecognized or reclassified.*

*Financial assets classified to amortized cost may be sold where there is an increase in credit risk. Disposals for other reasons are permitted but such sales should be immaterial in value or infrequent in nature.*

**ii. Financial Assets Measured at Fair Value Through Other Comprehensive Income ("FVTOCI")**

*The financial assets are measured at FVTOCI if these conditions are met:*

- (1) *The financial asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets; and*
- (2) *The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest ("SPPI") on the principal amount outstanding.*

**PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)**

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

Aset keuangan tersebut diukur sebesar nilai wajar, dimana keuntungan atau kerugian diakui dalam penghasilan komprehensif lain, kecuali untuk kerugian akibat penurunan nilai dan keuntungan atau kerugian akibat perubahan kurs, diakui pada laba rugi. Ketika aset keuangan tersebut dihentikan pengakuannya atau direklasifikasi, keuntungan atau kerugian kumulatif yang sebelumnya diakui dalam penghasilan komprehensif lain direklasifikasi dari ekuitas ke laba rugi sebagai penyesuaian reklasifikasi.

**iii. Aset Keuangan yang Diukur pada Nilai Wajar Melalui Laba Rugi ("FVTPL")**

Aset keuangan yang diukur pada FVTPL adalah aset keuangan yang tidak memenuhi kriteria untuk diukur pada biaya perolehan diamortisasi atau untuk diukur FVTOCI.

Setelah pengakuan awal, aset keuangan yang diukur pada FVTPL diukur pada nilai wajarnya. Keuntungan atau kerugian yang timbul dari perubahan nilai wajar aset keuangan diakui dalam laba rugi.

Aset keuangan berupa derivatif dan investasi pada ekuitas tidak memenuhi kriteria untuk diukur pada biaya perolehan diamortisasi atau kriteria untuk diukur pada FVTOCI, sehingga diukur pada FVTPL. Namun demikian, Grup dapat menetapkan pilihan yang tidak dapat dibatalkan saat pengakuan awal atas investasi pada instrumen ekuitas yang bukan untuk diperjualbelikan dalam waktu dekat (*held for trading*) untuk diukur pada FVTOCI. Penetapan ini menyebabkan semua keuntungan atau kerugian disajikan di penghasilan komprehensif lain, kecuali pendapatan dividen tetap diakui di laba rugi. Keuntungan atau kerugian kumulatif yang sebelumnya diakui dalam penghasilan komprehensif lain direklasifikasi ke saldo laba tidak melalui laba rugi.

**Pengukuran Selanjutnya Liabilitas Keuangan**

Grup mengklasifikasikan seluruh liabilitas keuangan sehingga setelah pengakuan awal liabilitas keuangan diukur pada biaya perolehan diamortisasi, kecuali:

- a) Liabilitas keuangan pada nilai wajar melalui laba rugi. Liabilitas dimaksud, termasuk derivatif yang merupakan liabilitas, selanjutnya akan diukur pada nilai wajar.

**PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)**

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

*The financial assets are measured at fair value. The changes in fair value are recognized initially in other comprehensive income (OCI), except for impairment gains and losses, and a portion of foreign exchange gains and losses, which are recognized in profit or loss. When such financial asset is derecognized or reclassified, changes in fair value previously recognized in other comprehensive income and accumulated in equity are reclassified from equity to profit or loss as reclassification adjustment.*

**iii. Financial Assets Measured at Fair Value Through Profit or Loss ("FVTPL")**

*Financial assets measured at FVTPL are those which do not meet the criteria to be measured at amortized costs or to be measured at FVTOCI.*

*After initial recognition, FVTPL financial assets are measured at fair value. Gain or loss arising from changes in fair value of the financial assets are recognized in profit or loss.*

*Financial assets in form of derivatives and investment in equity instrument are not eligible to meet both criteria for amortized costs or FVTOCI. Hence, these are measured at FVTPL. Nonetheless, the Group may irrevocably designate an investment in an equity instrument which is not held for trading in any time soon as FVTOCI. This designation result in gains and losses to be presented in other comprehensive income, except for dividend income on a qualifying investment which is recognized in profit or loss. Cumulative gains or losses previously recognized in other comprehensive income are reclassified to retained earnings, not to profit or loss.*

**Subsequent Measurement of Financial Liabilities**

*The Group shall classify all financial liabilities as subsequently measured at amortized cost, except for:*

- a) *Financial liabilities at fair value through profit or loss. Such liabilities, including derivatives that are liabilities, shall be subsequently measured at fair value.*

**PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)**

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

- b) Liabilitas keuangan yang timbul ketika pengalihan aset keuangan yang tidak memenuhi kualifikasi penghentian pengakuan atau ketika pendekatan keterlibatan berkelanjutan diterapkan.
- c) Kontrak jaminan keuangan dan komitmen untuk menyediakan pinjaman dengan suku bunga di bawah pasar. Setelah pengakuan awal, penerbit kontrak dan penerbit komitmen selanjutnya mengukur kontrak tersebut sebesar jumlah yang lebih tinggi antara:
- i. Jumlah penyisihan kerugian; dan
  - ii. Jumlah yang pertama kali diakui dikurangi dengan, jika sesuai, jumlah kumulatif dari penghasilan yang diakui sesuai dengan prinsip PSAK 115.
- d) Imbalan kontinjensi yang diakui oleh pihak pengakuisisi dalam kombinasi bisnis ketika PSAK 103 diterapkan. Imbalan kontinjensi selanjutnya diukur pada nilai wajar dan selisihnya dalam laba rugi.

Saat pengakuan awal Grup dapat membuat penetapan yang tak terbatalkan untuk mengukur liabilitas keuangan pada nilai wajar melalui laba rugi, jika diizinkan oleh standar atau jika penetapan akan menghasilkan informasi yang lebih relevan, karena:

- a) Mengeliminasi atau mengurangi secara signifikan inkonsistensi pengukuran atau pengakuan (kadang disebut sebagai “*accounting mismatch*”) yang dapat timbul dari pengukuran aset atau liabilitas atau pengakuan keuntungan dan kerugian atas aset atau liabilitas dengan dasar yang berbeda-beda; atau
- b) Sekelompok liabilitas keuangan atau aset keuangan dan liabilitas keuangan dikelola dan kinerjanya dievaluasi berdasarkan nilai wajar, sesuai manajemen risiko atau strategi investasi yang terdokumentasi, dan informasi dengan dasar nilai wajar dimaksud atas kelompok tersebut disediakan secara internal untuk personil manajemen kunci Grup.

**PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)**

*For the Years Ended  
December 31, 2025 and 2024*

*(In Full Rupiah, except otherwise stated)*

- b) Financial liabilities that arise when a transfer of a financial asset does not qualify for derecognition or when the continuing involvement approach applies.*
- c) Financial guarantee contracts and commitments to provide a loan at a below-market interest rate. After initial recognition, an issuer of such a contract and an issuer of such a commitment shall subsequently measure it at the higher of:*
- i. The amount of the loss allowance; and*
  - ii. The amount initially recognized less, when appropriate, the cumulative amount of income recognized in accordance with the principles of PSAK 115.*
- d) Contingent consideration recognized by an acquirer in a business combination to which PSAK 103 applies. Such contingent consideration shall subsequently be measured at fair value with changes recognized in profit or loss.*

*An entity may, at initial recognition, irrevocably designate a financial liability as measured at fair value through profit or loss when permitted by the standard or when doing so results in more relevant information, because either:*

- a) Eliminates or significantly reduces a measurement or recognition inconsistency (sometimes referred to as “an accounting mismatch”) that would otherwise arise from measuring assets or liabilities or recognizing the gains and losses on them on different bases; or*
- b) Group of financial liabilities or financial assets and financial liabilities is managed and its performance is evaluated on a fair value basis, in accordance with a documented risk management or investment strategy, and information about the group is provided internally on that basis to the Group’s key management personnel.*

**PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)**

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

**Penghentian Pengakuan Aset dan Liabilitas Keuangan**

Grup menghentikan pengakuan aset keuangan, jika dan hanya jika hak kontraktual atas arus kas yang berasal dari aset keuangan berakhir atau Grup mengalihkan hak kontraktual untuk menerima kas yang berasal dari aset keuangan atau tetap memiliki hak kontraktual untuk menerima kas tetapi juga menanggung kewajiban kontraktual untuk membayar arus kas yang diterima tersebut kepada satu atau lebih pihak penerima melalui suatu kesepakatan.

Jika Grup secara substansial mengalihkan seluruh risiko dan manfaat atas kepemilikan aset keuangan, maka Grup menghentikan pengakuan aset keuangan dan mengakui secara terpisah sebagai aset atau liabilitas untuk setiap hak dan kewajiban yang timbul atau yang masih dimiliki dalam pengalihan tersebut.

Jika Grup secara substansial tidak mengalihkan dan tidak memiliki seluruh risiko dan manfaat atas kepemilikan aset keuangan tersebut dan masih memiliki pengendalian, maka Grup mengakui aset keuangan sebesar keterlibatan berkelanjutan dengan aset keuangan tersebut.

Jika Grup secara substansial masih memiliki seluruh risiko dan manfaat atas kepemilikan aset keuangan, maka Grup tetap mengakui aset keuangan tersebut.

Grup menghentikan pengakuan liabilitas keuangan, jika dan hanya jika, liabilitas keuangan tersebut berakhir, yaitu ketika kewajiban yang ditetapkan dalam kontrak dilepaskan atau dibatalkan atau kadaluwarsa.

**Penurunan Nilai Aset Keuangan**

Grup mengakui kerugian kredit ekspektasian untuk aset keuangan yang diukur pada biaya perolehan diamortisasi dan aset keuangan yang diukur pada FVTOCI.

Pada setiap tanggal pelaporan, Grup mengukur penyisihan kerugian instrumen keuangan sejumlah kerugian kredit ekspektasian sepanjang umurnya jika risiko kredit atas instrumen keuangan tersebut telah meningkat secara signifikan sejak pengakuan awal. Namun, jika risiko kredit instrumen keuangan tersebut tidak meningkat secara signifikan sejak pengakuan awal, maka mengakui sejumlah kerugian kredit ekspektasian 12 bulan.

**PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)**

*For the Years Ended  
December 31, 2025 and 2024*

*(In Full Rupiah, except otherwise stated)*

**Derecognition of Financial Assets and Liabilities**

*The Group derecognizes a financial asset if, and only if the contractual rights to the cash flows from the financial asset expire or the Group transfers the contractual rights to receive the cash flows of the financial asset or retains the contractual rights to receive the cash flows but assumes a contractual obligation to pay the cash flows to one or more recipients in an arrangement.*

*If the Group transfers substantially all the risks and rewards of ownership of the financial asset, the Group derecognizes the financial asset and recognizes separately as asset or liabilities any rights and obligation created or retained in the transfer.*

*If the Group neither transfers nor retains substantially all the risks and rewards of ownership of the financial asset and has retained control, the Group continues to recognize the financial asset to the extent of its continuing involvement in the financial asset.*

*If the Group retains substantially all the risks and rewards of ownership of the financial asset, the Group continues to recognize the financial asset.*

*The Group removes a financial liability from its statement of financial position if, and only if, it is extinguished, i.e. when the obligation specified in the contract is discharged or canceled or expires.*

**Impairment of Financial Assets**

*The Group recognizes expected credit loss for its financial assets measured at amortized costs and financial assets measured at FVTOCI.*

*At the end of each reporting date, the Group calculates any impairment provision in financial instruments based on its lifetime expected credit loss if the credit risk of the financial instruments has increased significantly since its initial recognition. However, if credit risk has not increased significantly since initial recognition, then a 12 months expected credit loss is recognized.*

**PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)**

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

Grup menerapkan metode yang disederhanakan untuk mengukur kerugian kredit ekspektasian tersebut terhadap piutang usaha, piutang retensi, tagihan bruto dan aset kontrak tanpa komponen pendanaan yang signifikan.

Grup menganggap aset keuangan gagal bayar ketika pihak ketiga tidak mampu membayar kewajiban kreditnya kepada Grup secara penuh. Periode maksimum yang dipertimbangkan ketika memperkirakan kerugian kredit ekspektasian adalah periode maksimum kontrak dimana Grup terekspos terhadap risiko kredit.

Penyisihan kerugian diakui sebagai pengurang jumlah tercatat aset keuangan kecuali untuk aset keuangan yang diukur pada *FVTOCI* yang penyisihan kerugiannya diakui dalam penghasilan komprehensif lain. Sedangkan jumlah kerugian kredit ekspektasian (atau pemulihan kerugian kredit) diakui dalam laba rugi, sebagai keuntungan atau kerugian penurunan nilai.

Pengukuran kerugian kredit ekspektasian dari instrumen keuangan dilakukan dengan suatu cara yang mencerminkan:

- i. Jumlah yang tidak bias dan rata-rata probabilitas tertimbang yang ditentukan dengan mengevaluasi serangkaian kemungkinan yang dapat terjadi;
- ii. Nilai waktu uang; dan
- iii. Informasi yang wajar dan terdukung yang tersedia tanpa biaya atau upaya berlebihan pada tanggal pelaporan mengenai peristiwa masa lalu, kondisi kini, dan perkiraan kondisi ekonomi masa depan.

Aset keuangan dapat dianggap tidak mengalami peningkatan risiko kredit secara signifikan sejak pengakuan awal jika aset keuangan memiliki risiko kredit yang rendah pada tanggal pelaporan. Risiko kredit pada instrumen keuangan dianggap rendah ketika aset keuangan tersebut memiliki risiko gagal bayar yang rendah, peminjam memiliki kapasitas yang kuat untuk memenuhi kewajiban arus kas kontraktualnya dalam jangka waktu dekat dan memburuknya kondisi ekonomi dan bisnis dalam jangka waktu panjang mungkin, namun tidak selalu, menurunkan kemampuan peminjam untuk memenuhi kewajiban arus kas kontraktualnya. Untuk menentukan apakah aset keuangan memiliki risiko kredit rendah, Grup dapat menggunakan peringkat risiko kredit internal atau penilaian eksternal. Misal,

**PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)**

*For the Years Ended  
December 31, 2025 and 2024*

*(In Full Rupiah, except otherwise stated)*

*The Group applied a simplified approach to measure such expected credit loss for trade receivables, retention receivables, gross amount due from customers and contract assets without significant financing component.*

*The Group considers a financial asset to be in default when the counterparty is unlikely to pay its credit obligations to the Group in full. The maximum period considered when estimating expected credit loss is the maximum contractual period over which the Group is exposed to credit risk.*

*Impairment losses are recognized as a deduction in financial assets' carrying amount, except for financial assets measured at FVTOCI where its impairment is recognized in other comprehensive income. The expected credit loss (or recovery of credit loss) is recognized in profit or loss, as gains or losses of financial asset impairment.*

*The expected credit loss of financial instruments are measured in a way that reflects:*

- i. An unbiased and probability-weighted amount that is determined by evaluating a range of possible outcomes;*
- ii. The time value of money; and*
- iii. Reasonable and supportable information that is available without undue cost or effort at the reporting date about past events, current conditions and forecasts of economic conditions.*

*Financial assets may be considered to not have significant increase in credit risk since initial recognition if the financial assets are determined to have low credit risk at the reporting date. Credit risk on financial instrument may be considered be low if there is a low risk of default, the borrower has a strong capacity to meet its contractual cash flow obligations in the near term and adverse changes in economic and business conditions in the longer term may, but will not necessarily, reduce the ability of the borrower to fulfill its contractual cash flow obligations. To determine whether a financial asset has a low credit risk, the Group may use internal credit risk rating or external assessment. For example, a financial asset with "investment grade" according to external assessment has a low credit risk*

**PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)**

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

aset keuangan dengan peringkat "*investment grade*" berdasarkan penilaian eksternal merupakan instrumen yang memiliki risiko kredit yang rendah, sehingga tidak mengalami peningkatan risiko kredit secara signifikan sejak pengakuan awal.

**Metode Suku Bunga Efektif**

Metode suku bunga efektif adalah metode yang digunakan untuk menghitung biaya perolehan diamortisasi dari aset atau liabilitas keuangan (atau kelompok aset atau liabilitas keuangan) dan metode untuk mengalokasikan pendapatan bunga atau beban bunga selama periode yang relevan.

Suku bunga efektif adalah suku bunga yang secara tepat mendiskontokan estimasi pembayaran atau penerimaan kas masa depan selama perkiraan umur dari instrumen keuangan, atau jika lebih tepat, digunakan periode yang lebih singkat untuk memperoleh jumlah tercatat neto dari aset keuangan atau liabilitas keuangan.

Pada saat menghitung suku bunga efektif, Grup mengestimasi arus kas dengan mempertimbangkan seluruh persyaratan kontraktual dalam instrumen keuangan tersebut, seperti pelunasan dipercepat, opsi beli dan opsi serupa lain, tetapi tidak mempertimbangkan kerugian kredit masa depan. Perhitungan ini mencakup seluruh komisi dan bentuk lain yang dibayarkan atau diterima oleh pihak-pihak dalam kontrak yang merupakan bagian tak terpisahkan dari suku bunga efektif, biaya transaksi, dan seluruh premium atau diskonto lain.

**Reklasifikasi**

Grup mereklasifikasi aset keuangan ketika Grup mengubah tujuan model bisnis untuk pengelolaan aset keuangan sehingga penilaian sebelumnya menjadi tidak dapat diterapkan.

Jika Grup mereklasifikasi aset keuangan, maka diperlukan untuk menerapkan reklasifikasi secara prospektif sejak tanggal reklasifikasi. Keuntungan, kerugian (termasuk keuntungan atau kerugian penurunan nilai) atau bunga yang sebelumnya diakui tidak disajikan kembali.

**PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)**

*For the Years Ended  
December 31, 2025 and 2024*

*(In Full Rupiah, except otherwise stated)*

*rating, therefore it does not experience an increase in significant credit risk since initial recognition.*

**The Effective Interest Method**

*The effective interest method is a method of calculating the amortized cost of a financial asset or a financial liability (or group of financial assets or financial liabilities) and of allocating the interest income or interest expense over the relevant period.*

*The effective interest rate is the rate that exactly discount estimated future cash payments or receipts through the expected life of the financial instrument or, when appropriate, a shorter period to the net carrying amount of the financial asset or financial liability.*

*When calculating the effective interest rate, the Group estimates cash flows considering all contractual terms of the financial instrument, for example, prepayment, call and similar option, but shall not consider future credit losses. The calculation includes all fees and points paid or received between parties to the contract that are an integral part of the effective interest rate, transaction costs, and all other premiums or discounts.*

**Reclassification**

*The Group reclassifies a financial asset if and only if the Group's business model objective for its financial assets changes therefore its previous model assessment would no longer apply.*

*If the Group reclassifies a financial asset, it is required to apply the reclassification prospectively from the reclassification date. Previously recognized gains, losses (including impairment gains or losses) or interest are not restated.*

**PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)**

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

Ketika Grup mereklasifikasi aset keuangan keluar dari kategori pengukuran biaya perolehan diamortisasi menjadi kategori FVTPL, nilai wajarnya diukur pada tanggal reklasifikasi. Keuntungan atau kerugian yang timbul dari selisih antara biaya perolehan diamortisasi sebelumnya dan nilai wajar aset keuangan diakui dalam laba rugi. Pada saat Grup melakukan reklasifikasi sebaliknya, yaitu dari aset keuangan kategori FVTPL menjadi kategori pengukuran biaya perolehan diamortisasi, maka nilai wajar pada tanggal reklasifikasi menjadi jumlah tercatat bruto yang baru.

Pada saat Grup mereklasifikasi aset keuangan keluar dari kategori pengukuran biaya perolehan diamortisasi menjadi kategori FVTOCI, nilai wajarnya diukur pada tanggal reklasifikasi. Keuntungan atau kerugian yang timbul dari selisih antara biaya perolehan diamortisasi sebelumnya dan nilai wajar aset keuangan diakui dalam penghasilan komprehensif lain. Suku bunga efektif dan pengukuran kerugian kredit ekspektasian tidak disesuaikan sebagai akibat dari reklasifikasi. Ketika Grup mereklasifikasi aset keuangan sebaliknya, yaitu keluar dari kategori FVTOCI menjadi kategori pengukuran biaya perolehan diamortisasi, aset keuangan direklasifikasi pada nilai wajarnya pada tanggal reklasifikasi. Akan tetapi keuntungan atau kerugian kumulatif yang sebelumnya diakui dalam penghasilan komprehensif lain dihapus dari ekuitas dan disesuaikan terhadap nilai wajar aset keuangan pada tanggal reklasifikasi. Akibatnya, pada tanggal reklasifikasi aset keuangan diukur seperti halnya jika aset keuangan tersebut selalu diukur pada biaya perolehan diamortisasi. Penyesuaian ini mempengaruhi penghasilan komprehensif lain tetapi tidak mempengaruhi laba rugi, dan karenanya bukan merupakan penyesuaian reklasifikasi. Suku bunga efektif dan pengukuran kerugian kredit ekspektasian tidak disesuaikan sebagai akibat dari reklasifikasi.

Pada saat Grup mereklasifikasi aset keuangan keluar dari kategori pengukuran FVTPL menjadi kategori pengukuran FVTOCI, aset keuangan tetap diukur pada nilai wajarnya. Sama halnya, ketika Grup mereklasifikasi aset keuangan keluar dari kategori FVTOCI menjadi kategori pengukuran FVTPL, aset keuangan tetap diukur pada nilai wajarnya. Keuntungan atau kerugian kumulatif yang sebelumnya diakui di penghasilan komprehensif lain direklasifikasi

**PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)**

*For the Years Ended  
December 31, 2025 and 2024*

*(In Full Rupiah, except otherwise stated)*

*When the Group reclassifies its financial asset out of the amortized cost measurement category into FVTPL measurement category, its fair value is measured at reclassification date. Any gains or losses arising from the difference between the previous amortized cost of the financial asset and its fair value is recognized in profit or loss. Otherwise, if the Group reclassifies its financial asset out of the FVTPL measurement category into amortized cost measurement category, its fair value at the date of reclassification becomes a new gross carrying amount.*

*When the Group reclassifies its financial asset out of the amortized cost measurement category into FVTOCI measurement category, its fair value is measured at the reclassification date. Any gains or losses resulted from the difference between previous amortized cost of the financial asset and the FVTOCI. The effective interest rate and the measurement of expected credit loss are not adjusted as a result of the reclassification. Otherwise, when the Group reclassifies its FVTOCI measurement category into amortized cost measurement category, the financial asset is reclassified at its fair value at the reclassification date. However, any cumulative gain or loss previously recognized in other comprehensive income is removed from equity and adjusted against the fair value of the financial asset at the reclassification date. As a result, the financial asset is measured at the reclassification date as if it had always been measured at amortized cost. This adjustment affects other comprehensive income but does not affect profit or loss and therefore is not a reclassification adjustment. The effective interest rate and the measurement of expected credit losses are not adjusted as a result of the reclassification.*

*When the Group reclassifies its financial asset out of the FVTPL measurement category into FVTOCI measurement category, the financial asset continues to be measured at fair value. Similarly, when the Group reclassifies its financial asset out of the FVTOCI measurement category into FVTPL measurement category, the financial asset continues to be measured at fair value. The cumulative gain or loss previously recognized*

**PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)**

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

dari ekuitas ke laba rugi sebagai penyesuaian reklasifikasi pada tanggal reklasifikasi.

**Saling Hapus Aset Keuangan dan Liabilitas Keuangan**

Aset keuangan dan liabilitas keuangan disalinghapuskan, jika dan hanya jika, Grup saat ini memiliki hak yang dapat dipaksakan secara hukum untuk melakukan saling hapus atas jumlah yang telah diakui tersebut; dan berintens untuk menyelesaikan secara neto atau untuk merealisasikan aset dan menyelesaikan liabilitasnya secara simultan.

**Pengukuran Nilai Wajar**

Nilai wajar adalah harga yang akan diterima untuk menjual suatu aset atau harga yang akan dibayar untuk mengalihkan suatu liabilitas dalam transaksi teratur antara pelaku pasar pada tanggal pengukuran.

Nilai wajar aset dan liabilitas keuangan diestimasi untuk keperluan pengakuan dan pengukuran atau untuk keperluan pengungkapan.

Nilai wajar dikategorikan dalam level yang berbeda dalam suatu hierarki nilai wajar berdasarkan pada apakah input suatu pengukuran dapat diobservasi dan signifikansi input terhadap keseluruhan pengukuran nilai wajar:

- i. Harga kuotasian (tanpa penyesuaian) di pasar aktif untuk aset atau liabilitas yang identik yang dapat diakses pada tanggal pengukuran (Level 1);
- ii. Input selain harga kuotasian yang termasuk dalam Level 1 yang dapat diobservasi untuk aset atau liabilitas, baik secara langsung maupun tidak langsung (Level 2);
- iii. Input yang tidak dapat diobservasi untuk aset atau liabilitas (Level 3).

Dalam mengukur nilai wajar aset atau liabilitas, Grup sebisa mungkin menggunakan data pasar yang dapat diobservasi. Apabila nilai wajar aset atau liabilitas tidak dapat diobservasi secara langsung, Grup menggunakan teknik penilaian yang sesuai dengan keadaannya dan memaksimalkan penggunaan input yang dapat diobservasi yang relevan dan meminimalkan penggunaan input yang tidak dapat diobservasi.

**PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)**

*For the Years Ended  
December 31, 2025 and 2024*

*(In Full Rupiah, except otherwise stated)*

*in other comprehensive income is reclassified from equity to profit or loss as a reclassification adjustment at the reclassification date.*

**Offsetting a Financial Asset and a Financial Liability**

*A financial asset and financial liability shall be offset if and only if, the Group currently has a legally enforceable right to set off the recognized amount; and intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously.*

**Fair Value Measurement**

*Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.*

*The fair value of financial assets and financial liabilities must be estimated for recognition and measurement or for disclosure purposes.*

*Fair values are categorized into different levels in a fair value hierarchy based on the degree to which the inputs of measurement are observable and the significance of the inputs to the overall fair value measurement in its entirety:*

- i. Quoted prices (unadjusted) in active markets for identical assets or liabilities that can be accessed at the measurement date (Level 1);*
- ii. Inputs other than quoted prices included in Level 1 that are observable for the assets or liabilities, either directly or indirectly (Level 2);*
- iii. Unobservable inputs for the assets or liabilities (Level 3).*

*When measuring the fair value of an asset or a liability, the Group uses observable market data to the extent possible. If the fair value of an asset or a liability is not directly observable, the Group uses valuation techniques that are appropriate in the circumstances and maximizes the use of relevant observable inputs and minimizes the use of unobservable inputs.*

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

Perpindahan antara level hierarki nilai wajar diakui oleh Grup pada akhir periode pelaporan di mana perpindahan terjadi.

2.h. Kas dan Setara Kas

Kas dan setara kas termasuk kas, kas di bank (rekening giro), dan deposito berjangka yang jatuh tempo dalam jangka waktu tiga bulan atau kurang pada saat penempatan yang tidak digunakan sebagai jaminan atau tidak dibatasi penggunaannya.

2.i. Tagihan Bruto kepada Pemberi Kerja

Tagihan bruto kepada pemberi kerja merupakan piutang Grup yang berasal dari pekerjaan kontrak konstruksi yang dilakukan tetapi pekerjaan yang dilakukan masih dalam pelaksanaan. Tagihan bruto disajikan sebesar selisih antara biaya yang terjadi ditambah laba yang diakui, dikurangi dengan kerugian yang diakui dan termin.

Tagihan bruto diakui sebagai pendapatan sesuai dengan metode persentase penyelesaian yang dinyatakan dalam berita acara penyelesaian pekerjaan yang belum diterbitkan faktur karena perbedaan antara tanggal berita acara kemajuan fisik dengan pengajuan penagihan pada tanggal laporan posisi keuangan.

2.j. Piutang Retensi

Piutang retensi merupakan piutang Grup kepada pemberi kerja yang akan dilunasi setelah penyelesaian kontrak atau pemenuhan kondisi yang ditentukan kontrak. Piutang retensi dicatat pada saat pemotongan sejumlah persentase tertentu dari setiap tagihan termin untuk ditahan oleh pemberi kerja sampai suatu kondisi setelah penyelesaian kontrak dipenuhi.

2.k. Persediaan

Persediaan dinyatakan berdasarkan jumlah terendah antara biaya perolehan dan nilai realisasi neto. Biaya persediaan terdiri dari seluruh biaya pembelian, biaya konversi, dan biaya lain yang timbul sampai persediaan berada dalam kondisi dan lokasi saat ini. Biaya perolehan ditentukan dengan metode rata-rata tertimbang. Nilai realisasi neto merupakan taksiran harga jual dalam kegiatan usaha biasa dikurangi estimasi biaya penyelesaian dan estimasi biaya yang diperlukan untuk membuat penjualan.

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

Transfers between levels of the fair value hierarchy are recognized by the Group at the end of the reporting period during which the change occurred.

2.h. Cash and Cash Equivalents

Cash and cash equivalents are cash on hand, cash in banks (deposits account) and time deposits with maturity periods of three months or less at the time of placement that are not used as collateral or are not restricted.

2.i. Gross Amount Due from Owners

Gross amount due from owners represents the receivable of the Group originated from construction of contract work performed but work is still in progress. Gross amount is presented as the net amount of costs incurred plus recognized profits, less the sum of recognized losses and progress billings.

Gross amount due from customers is recognized as revenue based on the percentage of completion method which is stated on the certificate of work completion, while the invoice is still unbilled due to the difference between the date of physical progress certificates and the submission of billing on the statement of financial position date.

2.j. Retention Receivables

Retention receivable represents receivable of the Group from the owner of the project which will be settled after the completion of the contract or fulfillment of the contractual terms. Retention receivable is recorded when a certain percentage deduction is applied in every billing which is retained by the owner of the project up to a certain condition after completion of the contract has been met.

2.k. Inventories

Inventories are carried at the lower cost and net realizable value. The cost of inventories comprise all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition. Cost is determined using the weighted average method. Net realizable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

Setiap penurunan nilai persediaan di bawah biaya perolehan menjadi nilai realisasi neto dan seluruh kerugian persediaan diakui sebagai beban pada periode terjadinya penurunan atau kerugian tersebut. Setiap pemulihan kembali penurunan nilai persediaan karena peningkatan kembali nilai realisasi neto, diakui sebagai pengurangan terhadap jumlah beban persediaan pada periode terjadinya pemulihan tersebut.

2.l. Uang Muka Proyek

Uang Muka proyek merupakan uang muka yang dibayarkan kepada sub-kontraktor untuk pelaksanaan suatu proyek yang akan dikompensasikan dengan pembayaran termin pada masing-masing wilayah proyek.

2.m. Biaya Dibayar di Muka

Biaya dibayar di muka diamortisasi selama masa manfaat masing-masing biaya dengan menggunakan metode garis lurus.

2.n. Tanah untuk Pengembangan

Terutama terdiri dari tanah belum dikembangkan, dinyatakan sebesar nilai yang lebih rendah antara biaya perolehan dan nilai realisasi neto. Biaya perolehan ditentukan dengan menggunakan metode rata-rata. Biaya perolehan atas tanah dalam pematangan termasuk biaya pengembangan dan pematangan tanah. Biaya perolehan atas unit bangunan terdiri dari biaya aktual konstruksi. Beban keuangan atas pinjaman bank dan fasilitas pinjaman lainnya yang diperoleh yang dapat diatribusikan langsung dengan pembelian, pengembangan dan pematangan tanah, serta konstruksi aset real estat akan dikapitalisasi.

Tanah yang dimiliki oleh Grup untuk pengembangan di masa yang akan datang, disajikan sebagai “Tanah untuk Pengembangan” di bagian aset di laporan posisi keuangan konsolidasian. Pada saat dimulainya pengembangan dan pembangunan infrastruktur, nilai tanah tersebut akan diklasifikasikan sebagai persediaan, properti investasi atau aset tetap, mana yang lebih sesuai.

Selisih lebih nilai tercatat persediaan atas estimasi jumlah terpulihkannya diakui sebagai rugi penurunan nilai sebagai “Penyisihan atas Penurunan Nilai Persediaan” dalam laba rugi.

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

The amount of any write-down of inventories to net realizable value and all losses of inventories shall be recognized as an expense in the period the write-down or loss occurs. The amount of any reversal of any write-down of inventories, arising from an increase in net realizable value, is recognized as a reduction in the amount of inventories recognized as an expense in the period in which the reversal occurs.

2.l. Project Advances

Project advances represent advances paid to sub-contractors for the implementation of a project that will be compensated with the payment terms on each project area.

2.m. Prepaid Expenses

Prepaid expenses are amortized over their beneficial periods using the straight-line method.

2.n. Land for Development

Mainly consisting of land not yet been developed, are carried at the lower of cost and net realizable value. The cost is determined using the average method. Expenditures include land development and improvement cost. Acquisition costs for building units are comprised of actual construction costs. Borrowing costs on loans obtained from banks, and other financing facilities that are directly attributable to the acquisition, development and improvement of the land, and constructions of real estate assets are capitalized.

Land for future development of the Group is classified as “Land for Development” in assets section of the consolidated statement of financial position. Upon the start of development and construction of infrastructure, the carrying costs of land will be transferred to the respective inventory, investment property or fixed assets accounts, whichever is appropriate.

The excess of carrying value of inventories over their estimated recoverable value is recognized as impairment loss under “Provision for Decline in Value of Inventories” in profit or loss.

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

2.o. Investasi pada Entitas Asosiasi

Entitas asosiasi adalah entitas di mana Grup memiliki kekuasaan untuk berpartisipasi dalam keputusan kebijakan keuangan dan operasional *investee*, tetapi tidak mengendalikan atau mengendalikan bersama atas kebijakan tersebut (pengaruh signifikan).

Investasi pada entitas asosiasi dicatat dengan menggunakan metode ekuitas. Dalam metode ekuitas, pengakuan awal investasi diakui sebesar biaya perolehan, dan jumlah tercatat ditambah atau dikurang untuk mengakui bagian atas laba rugi *investee* setelah tanggal perolehan. Bagian atas laba rugi *investee* diakui dalam laba rugi. Penerimaan distribusi dari *investee* mengurangi nilai tercatat investasi. Penyesuaian terhadap jumlah tercatat tersebut juga mungkin dibutuhkan untuk perubahan dalam proporsi bagian investor atas *investee* yang timbul dari penghasilan komprehensif lain, termasuk perubahan yang timbul dari revaluasi aset tetap dan selisih penjabaran valuta asing. Bagian investor atas perubahan tersebut diakui dalam penghasilan komprehensif lain.

Grup menghentikan penggunaan metode ekuitas sejak tanggal ketika investasinya berhenti menjadi investasi pada entitas asosiasi dan ventura bersama sebagai berikut:

- a) Jika investasi menjadi entitas anak, Grup mencatat investasinya sesuai dengan PSAK 103 dan PSAK 110;
- b) Jika sisa kepentingan dalam entitas asosiasi atau ventura bersama merupakan aset keuangan, maka Grup mengukur sisa kepentingan tersebut pada nilai wajar; atau
- c) Ketika Grup menghentikan penggunaan metode ekuitas, Grup mencatat seluruh jumlah yang sebelumnya telah diakui dalam penghasilan komprehensif lain yang terkait dengan investasi tersebut menggunakan dasar perlakuan yang sama dengan yang disyaratkan jika Grup telah melepaskan secara langsung aset dan liabilitas terkait.

2.p. Pengaturan Bersama

Pengaturan bersama adalah pengaturan di mana dua atau lebih pihak memiliki pengendalian bersama, yaitu persetujuan kontraktual untuk berbagi pengendalian atas suatu pengaturan, yang ada hanya ketika keputusan mengenai aktivitas relevan mensyaratkan persetujuan dengan suara bulat dari seluruh pihak yang berbagi pengendalian.

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024  
(In Full Rupiah, except otherwise stated)

2.o. Investment in Associate

*Associate are entities which the Group has the power to participate in the financial and operating policy decisions of the investee but is not control or joint control over those policies (significant influence).*

*Investment in associate accounted for using the equity method. Under the equity method, the initial recognition of investment is recognized at cost and the carrying amount is increased or decreased to recognize the subsequent share of the investee's profit or loss. The investor's share of the profit or loss is recognized in profit or loss. Receipt of distributions from the investee reduce the carrying amount of the investment. Adjustments to the carrying amount may also be required for changes in the investor's proportionate share in investee arising from other comprehensive income, including changes arising from the revaluation of fixed assets and from foreign exchange translation differences. The investor's share of those changes is recognized in other comprehensive income.*

*The Group discontinues the use of the equity method from the date when its investment ceases to be an associate or a joint venture as follows:*

- a) If the investment becomes a subsidiary, the Group account for its investment in accordance with PSAK 103 and PSAK 110;*
- b) If the retained interest in the former associate or joint venture is a financial asset, the Group measures the retained interest at fair value; or*
- c) When the Group discontinues the use of the equity method, the Group accounts for all amounts previously recognized in other comprehensive income in relation to that investment on the same basis as would have been required if the Group has directly disposed of the related assets or liabilities.*

2.p. Joint Arrangement

*Joint arrangement is an arrangement of which two or more parties have joint control, i.e. the contractually agreed sharing of control of an arrangement, which exist only when decisions about the relevant activities require the unanimous consent of the parties sharing control.*

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

Grup mengklasifikasikan pengaturan bersama sebagai ventura bersama. Ventura bersama merupakan pengaturan bersama yang mengatur bahwa para pihak yang memiliki pengendalian bersama atas pengaturan memiliki hak atas aset neto pengaturan tersebut. Para pihak tersebut disebut sebagai venturer bersama. Venturer bersama mengakui kepentingannya dalam ventura bersama sebagai investasi dan mencatat investasi tersebut dengan menggunakan metode ekuitas.

2.q. Properti Investasi

Properti investasi adalah properti (tanah atau bangunan atau bagian dari suatu bangunan atau kedua-duanya) yang dikuasai oleh pemilik atau penyewa melalui sewa pembiayaan untuk menghasilkan sewa atau untuk kenaikan nilai atau kedua-duanya, dan tidak untuk digunakan dalam produksi atau penyediaan barang atau jasa atau untuk tujuan administratif; atau dijual dalam kegiatan usaha sehari-hari.

Properti investasi diakui sebagai aset, jika dan hanya jika, besar kemungkinan manfaat ekonomis masa depan yang terkait dengan properti investasi akan mengalir ke entitas; dan biaya perolehan properti investasi dapat diukur dengan andal.

Properti investasi pada awalnya diukur sebesar biaya perolehan, meliputi harga pembelian dan setiap pengeluaran yang dapat diatribusikan secara langsung (biaya jasa hukum, pajak pengalihan properti, dan biaya transaksi lain). Biaya transaksi termasuk dalam pengukuran awal tersebut.

Setelah pengakuan awal, Grup memilih menggunakan model biaya dan mengukur properti investasi sebesar biaya perolehan dikurangi akumulasi penyusutan dan akumulasi rugi penurunan nilai aset. Hak atas tanah tidak disusutkan dan disajikan sebesar biaya perolehan. Bangunan disusutkan dengan menggunakan metode garis lurus berdasarkan taksiran masa manfaat ekonomis sebagai berikut:

|                                     | Tahun / Years |                                  |
|-------------------------------------|---------------|----------------------------------|
| Bangunan dan Prasarana              | 5-20          | Buildings and Infrastructure     |
| Mesin dan Peralatan                 | 5             | Machinery and Equipment          |
| Perabot, Perlengkapan dan Peralatan | 5-8           | Furniture, Fixture and Equipment |

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024  
(In Full Rupiah, except otherwise stated)

*The Group classified joint arrangement as joint venture. Joint venture represents joint arrangement whereby the parties that have joint control of the arrangement have rights to the net assets of the arrangement. Those parties are called joint venturers. A joint venture recognizes its interest in a joint venture as an investment and account for that investment using the equity method.*

2.q. Investment Properties

*Investment properties are properties (land or a building or part of a building or both) held by the owner or the lessee under a finance lease to earn rentals or for capital appreciation or both, rather than for use in the production or supply of goods or services or for administrative purposes; or sale in the daily business activities.*

*Investment property is recognized as an asset, if and only if, it is probable that the future economic benefits that are associated with the investment property will flow to the entity; and the cost of the investment property can be measured reliably.*

*Investment property shall be measured initially at its cost, comprising its purchase price and any directly attributable expenditure (professional fees for legal services, property transfer taxes and other transaction costs). Transaction costs are included in the initial measurement.*

*After initial recognition, the Group chooses to use cost model and measure its investment property at acquisition cost less accumulated depreciation and accumulated impairment losses. Land rights are not depreciated and are carried at costs. Buildings are depreciated using the straight-line method over their estimated useful lives as follows:*

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

Biaya pemeliharaan dan perbaikan dibebankan pada laba rugi pada saat terjadinya, sedangkan pemugaran dan penambahan dikapitalisasi.

Grup mengalihkan properti ke, atau dari, properti investasi jika, dan hanya jika, ketika properti memenuhi, atau berhenti memenuhi, definisi properti investasi dan terdapat bukti atas perubahan penggunaan, mencakup:

- a. Dimulainya penggunaan oleh pemilik, atau, pengembangan untuk pemilik, untuk pengalihan dari properti investasi menjadi properti yang digunakan sendiri;
- b. Dimulainya pengembangan untuk dijual, untuk pengalihan dari properti investasi menjadi persediaan;
- c. Berakhirnya pemakaian oleh pemilik, untuk pengalihan dari properti yang digunakan sendiri menjadi properti investasi; dan
- d. Insepsi sewa operasi kepada pihak lain, untuk pengalihan dari persediaan menjadi properti investasi.

Properti investasi dihentikan pengakuannya pada saat pelepasan atau ketika properti investasi tersebut tidak digunakan lagi secara permanen dan tidak memiliki manfaat ekonomis di masa depan yang dapat diharapkan pada saat pelepasannya. Keuntungan atau kerugian yang timbul dari penghentian atau pelepasan ditentukan dari selisih antara hasil neto pelepasan dan jumlah tercatat aset, dan diakui dalam laba rugi pada periode terjadinya penghentian atau pelepasan.

2.r. Aset Tetap

Aset tetap pada awalnya diakui sebesar biaya perolehan yang meliputi harga perolehannya dan setiap biaya yang dapat diatribusikan langsung untuk membawa aset ke kondisi dan lokasi yang diperlukan agar aset siap digunakan sesuai intensi manajemen.

Apabila relevan, biaya perolehan juga dapat mencakup estimasi awal biaya pembongkaran dan pemindahan aset tetap dan restorasi lokasi aset tetap, kewajiban tersebut timbul ketika aset tetap diperoleh atau sebagai konsekuensi penggunaan aset tetap selama periode tertentu untuk tujuan selain untuk memproduksi persediaan selama periode tersebut.

Setelah pengakuan awal, aset tetap kecuali tanah dinyatakan sebesar biaya perolehan dikurangi akumulasi penyusutan dan akumulasi rugi penurunan nilai.

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

Maintenance and repairment costs are charged to profit or loss as incurred, while renewals and replacement are capitalized.

The Group shall transfer a property, to, or from investment property when, and only when, there the property meets, or ceases to meet, the definition of investment property and there is evidence of the change in use, include:

- a. Commencement of owner-occupation, or of development with a view to owner-occupation, for a transfer from investment property to owner-occupied property;
- b. Commencement of development with a view to sale, for a transfer from investment property to inventories;
- c. End of owner-occupation, for a transfer from owner-occupied property to investment property; and
- d. Inception of an operating lease to another party, for a transfer from inventories to investment property.

Investment properties is derecognized when it has been either disposed of or when the investment property is permanently withdrawn from use and no future benefit is expected from its disposal. Gains or losses arising from the retirement or disposal are determined as the difference between the net disposal proceeds and the carrying amount of the asset, and are recognized in profit or loss in the period of the retirement or disposal.

2.r. Fixed Assets

Fixed assets are initially recognized at cost, which comprises its purchase price and any cost directly attributable in bringing the assets to the location and condition necessary for it to be capable of operating in the manner intended by management.

When applicable, the cost may also comprise the initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located, the obligation for which an entity incurs either when the item is acquired or as a consequence of having used the item during a particular period for purposes other than to produce inventories during that period.

After initial recognition, fixed assets, except land, are carried at its cost less accumulated depreciation, and accumulated impairment losses.

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

Tanah diakui sebesar harga perolehannya dan tidak disusutkan.

Penyusutan aset tetap dimulai pada saat aset tersebut siap untuk digunakan sesuai maksud penggunaannya dan dihitung dengan menggunakan metode garis lurus berdasarkan estimasi masa manfaat ekonomis aset sebagai berikut:

|                                 | Tahun / Years |                                      |
|---------------------------------|---------------|--------------------------------------|
| Bangunan dan Prasarana          | 20-40         | Buildings and Improvements           |
| Pertamanan, Mesin dan Peralatan | 5-16          | Landscaping, Machinery and Equipment |
| Peralatan Kantor                | 4-8           | Office Equipment                     |
| Peralatan Proyek                | 8             | Project Equipment                    |
| Kendaraan                       | 4-5           | Vehicles                             |
| Perabot dan Perlengkapan        | 5-8           | Furnitures and Fixtures              |
| Perlengkapan Operasional        | 2-6           | Operational Equipment                |

Aset tetap yang dikonstruksi sendiri disajikan sebagai bagian aset tetap sebagai “Aset dalam Konstruksi” dan dinyatakan sebesar biaya perolehannya. Semua biaya, termasuk biaya pinjaman, yang terjadi sehubungan dengan konstruksi aset tersebut dikapitalisasi sebagai bagian dari biaya perolehan aset tetap dalam konstruksi. Biaya perolehan aset tetap dalam konstruksi tidak termasuk setiap laba internal, jumlah tidak normal dari biaya pemborosan yang terjadi dalam pemakaian bahan baku, tenaga kerja atau sumber daya lain.

Akumulasi biaya perolehan yang akan dipindahkan ke masing-masing pos aset tetap yang sesuai pada saat aset tersebut selesai dikerjakan atau siap digunakan dan disusutkan sejak beroperasi.

Nilai tercatat dari suatu aset tetap dihentikan pengakuannya pada saat pelepasan atau ketika tidak terdapat lagi manfaat ekonomis masa depan yang diharapkan dari penggunaan atau pelepasannya. Keuntungan atau kerugian yang timbul dari penghentian pengakuan tersebut (yang ditentukan sebesar selisih antara jumlah hasil pelepasan neto, jika ada, dan jumlah tercatatnya) dimasukkan dalam laba rugi pada saat penghentian pengakuan tersebut dilakukan.

Pada akhir periode pelaporan, Grup melakukan penelaahan berkala atas masa manfaat, nilai residu, metode penyusutan, dan sisa umur pemakaian berdasarkan kondisi teknis.

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

Land is recognized at its cost and is not depreciated.

Depreciation of fixed assets starts when its available for use and its computed by using straight-line method based on the estimated useful lives of assets as follows:

Self-constructed fixed assets are presented as part of the fixed assets under “Asset in Construction” and are stated at its cost. All costs, including borrowing costs, incurred in relation with the construction of these assets are capitalized as part of the cost of assets in construction. Cost of assets in construction shall exclude any internal profits, cost of abnormal amounts of wasted material, labor, or other resources incurred.

The accumulated costs will be transferred to the respective fixed assets items at the time the asset is completed or ready for use and are depreciated since the operation.

The carrying amount of an item of fixed assets is derecognized on disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising from derecognition (that is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item) is included in profit or loss when the item is derecognized.

At the end of each reporting period, the Group made regular review of the useful lives, residual values, depreciation method and residual life based on the technical conditions.

**PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)**

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

**2.s. Biaya Pinjaman**

Biaya pinjaman yang dapat diatribusikan langsung dengan perolehan, pembangunan atau pembuatan aset kualifikasian, dikapitalisasi sebagai bagian biaya perolehan aset tersebut. Biaya pinjaman lainnya diakui sebagai beban pada saat terjadi. Biaya pinjaman dapat mencakup beban bunga, beban keuangan dalam sewa pembiayaan atau selisih kurs yang berasal dari pinjaman dalam mata uang asing sepanjang selisih kurs tersebut diperlakukan sebagai penyesuaian atas biaya bunga.

Kapitalisasi biaya pinjaman dimulai pada saat Grup telah melakukan aktivitas yang diperlukan untuk mempersiapkan aset agar dapat digunakan atau dijual sesuai dengan intensinya serta pengeluaran untuk aset dan biaya pinjamannya telah terjadi. Kapitalisasi biaya pinjaman dihentikan ketika secara substansial seluruh aktivitas yang diperlukan untuk mempersiapkan aset kualifikasian agar dapat digunakan atau dijual sesuai dengan intensinya telah selesai.

**2.t. Penurunan Nilai Aset Non Keuangan**

Pada setiap akhir periode pelaporan, Grup menilai apakah terdapat indikasi aset mengalami penurunan nilai. Jika terdapat indikasi tersebut, Grup mengestimasi jumlah terpulihkan aset tersebut. Jumlah terpulihkan ditentukan atas suatu aset individual, dan jika tidak memungkinkan, Grup menentukan jumlah terpulihkan dari unit penghasil kas dari aset tersebut.

Jumlah terpulihkan adalah jumlah yang lebih tinggi antara nilai wajar dikurangi biaya pelepasan dengan nilai pakainya. Nilai pakai adalah nilai kini dari arus kas yang diharapkan akan diterima dari aset atau unit penghasil kas. Nilai kini dihitung dengan menggunakan tingkat diskonto sebelum pajak yang mencerminkan nilai waktu uang dan risiko spesifik atas aset atau unit yang penurunan nilainya diukur.

Jika, dan hanya jika, jumlah terpulihkan aset lebih kecil dari jumlah tercatatnya, maka jumlah tercatat aset diturunkan menjadi sebesar jumlah terpulihkan. Penurunan tersebut adalah rugi penurunan nilai dan segera diakui dalam laba rugi.

**PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)**

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

**2.s. Borrowing Costs**

*Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset, are capitalized as part of the cost of that asset. Other borrowing costs are recognized as an expense when incurred. Borrowing costs may include interest expense, finance charges in respect of finance leases, or exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs.*

*Capitalization of borrowing costs commences when the Group undertakes activities necessary to prepare the asset for its intended use or sale and expenditures for the asset and its borrowing costs has been incurred. Capitalization of borrowing costs ceases when substantially all the activities necessary to prepare the qualifying assets for its intended use or sale are complete.*

**2.t. Impairment of Non Financial Assets**

*At the end of each reporting period, the Group assesses whether there is any indication that an asset may be impaired. If any such indication exists, the Group shall estimate the recoverable amount of the asset. Recoverable amount is determined for an individual asset, if it is not possible, the Group determines the recoverable amount of the asset's cash-generating unit.*

*The recoverable amount is the higher of fair value less costs to sell and its value in use. Value in use is the present value of the estimated future cash flows of the asset or cash generating unit. Present values are computed using pre-tax discount rates that reflect the time value of money and the risks specific to the asset or unit whose impairment is being measured.*

*If, and only if, the recoverable amount of an asset is less than its carrying amount, the carrying amount of the asset shall be reduced to its recoverable amount. The reduction is an impairment loss and is recognized immediately in profit or loss.*

**PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)**

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

Rugi penurunan nilai yang telah diakui dalam periode sebelumnya untuk aset selain *goodwill* dibalik jika, dan hanya jika, terdapat perubahan estimasi yang digunakan untuk menentukan jumlah terpulihkan aset tersebut sejak rugi penurunan nilai terakhir diakui. Jika demikian, jumlah tercatat aset dinaikkan ke jumlah terpulihkannya. Kenaikan ini merupakan suatu pembalikan rugi penurunan nilai.

**2.u. Liabilitas Bruto kepada Pemberi Kerja**

Sesuai dengan akuntansi kontrak konstruksi, pendapatan dan beban kontrak harus diakui masing-masing sebagai pendapatan dan beban dengan memperhatikan tahap penyelesaian aktivitas kontrak pada tanggal posisi keuangan konsolidasian.

Pada tanggal posisi keuangan konsolidasian, kelebihan penagihan atas pendapatan disajikan pada liabilitas jangka pendek sebagai "Liabilitas Bruto kepada Pemberi Kerja".

**2.v. Imbalan Kerja**

Imbalan Kerja Jangka Pendek

Imbalan kerja jangka pendek diakui ketika pekerja telah memberikan jasanya dalam suatu periode akuntansi, sebesar jumlah tidak terdiskonto dari imbalan kerja jangka pendek yang diharapkan akan dibayar sebagai imbalan atas jasa tersebut.

Imbalan kerja jangka pendek mencakup antara lain upah, gaji, bonus, dan insentif.

Imbalan Pascakerja

Imbalan pascakerja seperti pensiun, uang pisah, dan uang penghargaan masa kerja dihitung berdasarkan Amendemen Undang-Undang No. 6 tahun 2023 ("UU 6/2023").

Grup mengakui jumlah aset atau liabilitas imbalan pasti neto sebesar nilai kini aset atau kewajiban imbalan pasti pada akhir periode pelaporan dikurangi nilai wajar aset program yang dihitung oleh aktuaris independen dengan menggunakan metode *Projected Unit Credit*. Nilai kini aset atau kewajiban imbalan pasti ditentukan dengan mendiskontokan imbalan tersebut.

Grup mencatat tidak hanya kewajiban hukum berdasarkan persyaratan formal program imbalan pasti, tetapi juga kewajiban konstruktif yang timbul dari praktik informal entitas.

**PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)**

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

*An impairment loss recognized in prior period for an asset other than goodwill is reversed if, and only if there has been a change in the estimates used to determine the asset's recoverable amount since the last impairment loss was recognized. If this is the case, the carrying amount of the asset shall be increased to its recoverable amount. That increase is a reversal of an impairment loss.*

**2.u. Gross Amount Due to Customers**

*According to accounting for construction, contract revenue and contract expenses should be recognized as revenue and expenses, respectively, based on percentage of completion contract at consolidated financial position date.*

*At consolidated financial position date, the excess of billing over the revenue is presented in short term liabilities as "Gross Amount Due to Customers".*

**2.v. Employee Benefits**

Short-term Employee Benefits

*Short-term employee benefits are recognized when an employee has rendered service during the accounting period, at the undiscounted amount of short-term employee benefits expected to be paid in exchange for that service.*

*Short term employee benefits include such as wages, salaries, bonus, and incentive.*

Post-employment Benefits

*Post-employment benefits such as retirement, severance, and service payments are calculated based on Amendment to Law No. 6 year 2023.*

*The Group recognizes the amount of the net defined benefit asset or liability at the present value of the defined benefit asset or obligation at the end of the reporting period less the fair value of plan assets which are calculated by independent actuaries using the Projected Unit Credit method. Present value benefit asset or obligation determined by discounting the benefit.*

*The Group accounts not only for its legal obligation under the formal terms of a defined benefit plan, but also for any constructive obligation that arises from the entity's informal practices.*

**PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)**

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

Biaya jasa kini, setiap biaya jasa lalu dan keuntungan atau kerugian atas penyelesaian, dan bunga neto atas liabilitas (aset) imbalan pasti neto diakui dalam laba rugi.

Pengukuran kembali atas liabilitas (aset) imbalan pasti neto yang terdiri dari keuntungan dan kerugian aktuarial, imbal hasil atas aset program, dan setiap perubahan dampak batas atas aset diakui sebagai penghasilan komprehensif lain.

Pesangon

Grup mengakui pesangon sebagai liabilitas dan beban pada tanggal yang lebih awal di antara:

- a) Ketika Grup tidak dapat lagi menarik tawaran atas imbalan tersebut; dan
- b) Ketika Grup mengakui biaya untuk restrukturisasi yang berada dalam ruang lingkup “PSAK 237: Provisi, Liabilitas Kontinjensi, dan Aset Kontinjensi” dan melibatkan pembayaran pesangon.

Grup mengukur pesangon pada saat pengakuan awal, dan mengukur dan mengakui perubahan selanjutnya sesuai dengan sifat imbalan kerja.

**2.w. Sewa**

Pada tanggal inisiasi suatu kontrak, Grup menilai apakah suatu kontrak merupakan, atau mengandung, sewa. Suatu kontrak merupakan, atau mengandung sewa jika kontrak tersebut memberikan hak untuk mengendalikan penggunaan suatu aset identifikasi selama suatu jangka waktu untuk dipertukarkan dengan imbalan. Untuk menilai apakah suatu kontrak memberikan hak untuk mengendalikan suatu aset identifikasi, Grup menilai apakah:

- a. Kontrak melibatkan penggunaan suatu aset identifikasi – ini dapat ditentukan secara eksplisit atau implisit dan secara fisik dapat dibedakan atau mewakili secara substansial seluruh kapasitas aset yang secara fisik dapat dibedakan. Jika pemasok memiliki hak substitusi substantif, maka aset tersebut tidak teridentifikasi;
- b. Grup memiliki hak untuk memperoleh secara substansial seluruh manfaat ekonomis dari penggunaan aset selama periode penggunaan; dan
- c. Grup memiliki hak untuk mengarahkan penggunaan aset identifikasi. Grup memiliki hak ini ketika hak pengambilan

**PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)**

*For the Years Ended  
December 31, 2025 and 2024*

*(In Full Rupiah, except otherwise stated)*

*Current service cost, any past service cost and gain or loss on settlement and net interest on the net defined benefit liabilities (assets) recognized in profit or loss.*

*The remeasurement of the net defined benefit liability (assets) comprise actuarial gain and losses, return on plan assets, and any change in effect of the asset ceiling recognized in other comprehensive income.*

Termination Benefits

*The Group recognize a liabilities and expenses for termination benefits at the earlier of the following dates:*

- a) When the Group can no longer withdraw the offer of those benefits; and*
- b) When the Group recognized costs for a restructuring that is within the scope of “PSAK 237: Provision, Contingent Liability, and Contingent Asset” and involves payment of termination benefits.*

*Group measures severance upon initial recognition, and measure and recognize subsequent changes based on the nature of employee benefits.*

**2.w. Leases**

*At inception of a contract, the Group assesses whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Group assesses whether:*

- a. The contract involves the use of an identified asset – this may be specified explicitly or implicitly and should be physically distinct or represent substantially all of the capacity of a physically distinct asset. If the supplier has the substantive substitution right, then the asset is not identified;*
- b. The Group has the right to obtain substantially all of the economic benefits from use of the asset throughout the period of use; and*
- c. The Group has the right to direct the use of the identified asset. The Group has this right when it has the decision-making rights*

**PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)**

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

keputusan yang paling relevan untuk mengubah bagaimana dan untuk tujuan apa aset tersebut digunakan. Dalam kondisi tertentu di mana semua keputusan tentang bagaimana dan untuk tujuan apa aset digunakan telah ditentukan sebelumnya, Grup memiliki hak untuk mengarahkan penggunaan aset tersebut jika:

- Grup memiliki hak untuk mengoperasikan aset; atau
- Grup mendesain aset dengan cara menetapkan sebelumnya bagaimana dan untuk tujuan apa aset akan digunakan.

Pada tanggal inisiasi atau pada saat penilaian kembali suatu kontrak yang mengandung suatu komponen sewa, Grup mengalokasikan imbalan dalam kontrak ke masing-masing komponen sewa berdasarkan harga tersendiri relatif dari komponen sewa.

Pembayaran sewa yang termasuk dalam indeks liabilitas sewa meliputi: pembayaran sewa tetap, jumlah yang akan dibayarkan dalam jaminan nilai residu dan harga eksekusi opsi beli, opsi perpanjangan atau penalti menghentikan jika Grup cukup pasti akan mengeksekusi opsi tersebut.

Grup sebagai Penyewa

Grup mengakui aset hak guna dan liabilitas sewa pada tanggal dimulainya sewa. Aset hak guna awalnya diukur pada biaya perolehan, yang terdiri dari jumlah pengukuran awal dari liabilitas sewa disesuaikan dengan pembayaran sewa yang dilakukan pada atau sebelum tanggal permulaan, ditambah dengan biaya langsung awal yang dikeluarkan, dan estimasi biaya untuk membongkar dan memindahkan aset pendasar atau untuk merestorasi aset pendasar atau tempat di mana aset berada, dikurangi insentif sewa yang diterima.

Setelah tanggal permulaan, Grup mengukur aset hak guna sebesar biaya perolehan dikurangi akumulasi penyusutan dan akumulasi penurunan nilai, jika ada.

**PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)**

*For the Years Ended  
December 31, 2025 and 2024*

*(In Full Rupiah, except otherwise stated)*

*that are most relevant to changing how and for what purpose the asset is used. In certain circumstances where all the decisions about how and for what purpose the asset is used are predetermined, the Group has the right to direct the use of the asset if either:*

- The Group has the right to operate the asset; or*
- The Group designed the asset in a way that predetermines how and for what purpose the asset will be used.*

*At inception date or on reassessment of a contract that contains a lease component, the Group allocates consideration in the contract to each lease component on the basis of their relative stand-alone prices.*

*Lease payments included in the measurement of the lease liability comprise the following: fixed payments, amounts expected to be payable under a residual value guarantee and the exercise price under a purchase option, optional renewal period or penalties for early termination of a lease unless the Group is reasonably certain not to terminate early.*

Group as Lessee

*The Group recognizes a right-of-use asset and a lease liability at the lease commencement date. The right of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received.*

*After the commencement date, the Group measures right-of-use assets at cost less accumulated depreciation and accumulated impairment losses, if any.*

**PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)**

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

Jika sewa mengalihkan kepemilikan aset pendasar pada akhir masa sewa atau jika biaya perolehan aset hak guna merefleksikan penyewa akan mengeksekusi opsi beli, maka penyewa menyusutkan aset hak guna dari tanggal permulaan hingga akhir umur manfaat aset pendasar. Periode penyusutan untuk aset hak guna dengan opsi beli yang dieksekusi tersebut mengacu pada ketentuan masa manfaat aset tetap.

Liabilitas sewa awalnya diukur pada nilai kini atas pembayaran sewa yang belum dibayar pada tanggal permulaan, didiskontokan menggunakan suku bunga implisit dalam sewa atau, jika suku bunga tersebut tidak dapat ditentukan, digunakan suku bunga pinjaman inkremental Grup. Umumnya, Grup menggunakan suku bunga pinjaman inkremental sebagai suku bunga diskonto.

Setelah tanggal permulaan, Grup mengukur liabilitas sewa dengan:

- Meningkatkan jumlah tercatat untuk merefleksikan bunga atas liabilitas sewa;
- Mengurangi jumlah tercatat untuk merefleksikan sewa yang telah dibayar; dan
- Mengukur kembali jumlah tercatat untuk merefleksikan penilaian kembali atau modifikasi sewa atau untuk merefleksikan pembayaran sewa tetap secara substansi revisian.

Liabilitas sewa diukur kembali ketika ada perubahan pembayaran sewa masa depan yang timbul dari perubahan indeks atau suku bunga, jika ada perubahan estimasi Grup atas jumlah yang diperkirakan akan dibayar dalam jaminan nilai residual, atau jika Grup mengubah penilaiannya apakah akan mengeksekusi opsi beli, perpanjangan atau penghentian.

Ketika liabilitas sewa diukur kembali dengan cara ini, penyesuaian terkait dilakukan terhadap jumlah tercatat aset hak guna, atau dicatat dalam laba rugi jika jumlah tercatat aset hak guna telah berkurang menjadi nol.

**PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)**

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

*If the lease transfers the ownership of the underlying asset at the end of the lease term, then the asset will be depreciated from the beginning of the lease term to the end of the underlying asset's useful life. The depreciation periods for the right-of-use assets with buy options executed should refer to the policy for the fixed assets.*

*The lease liability is initially measured at the present value of the lease payments that are not yet paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the Group's incremental borrowing rate. Generally, the Group uses its incremental borrowing rate as the discount rate.*

*After the commencement date, the Group shall measure the lease liability by:*

- Increasing the carrying amount to reflect interest on the lease liability;*
- Reducing the carrying amount to reflect the lease payments made; and*
- Remeasuring the carrying amount to reflect any reassessment or lease modifications, or to reflect revised in-substance fixed lease payments.*

*Lease liabilities remeasured when there is a change in future lease payments arising from a change in an index or rate, if there is a change in the Group estimates of the amount expected to be payable under a residual value guarantee, or if the Group changes its assessment of whether it will exercise a purchase, extension or termination option.*

*When the lease liability is re-measured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use assets, or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.*

**PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)**

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

Grup menerapkan pengecualian untuk sewa jangka pendek dan sewa aset bernilai rendah berdasarkan sewa-per-sewa.

Selanjutnya, pembayaran atas kontrak yang termasuk ke dalam pengecualian, yakni pembayaran atas sewa jangka pendek dan sewa aset bernilai rendah diakui pada metode garis lurus dan dibebankan pada laba rugi. Pembayaran sewa terkait dengan sewa yang dikecualikan tersebut diakui sebagai beban dengan menggunakan metode garis lurus selama masa sewa.

Sewa jangka pendek adalah sewa dengan masa sewa kurang dari atau sama dengan 12 bulan. Sewa aset bernilai rendah adalah sewa untuk perlengkapan umum seperti komputer, laptop, telepon genggam, dan perlengkapan kantor lainnya, serta aset lain yang harga barunya tidak lebih dari plafon nilai rendah yang ditetapkan oleh Grup.

**2.x. Pengakuan Pendapatan dan Beban**

Dalam menentukan pengakuan pendapatan, Grup melakukan analisa transaksi melalui lima langkah analisa berikut:

- Mengidentifikasi kontrak dengan pelanggan, dengan kriteria sebagai berikut:
  - Kontrak telah disetujui oleh pihak-pihak terkait dalam kontrak;
  - Grup bisa mengidentifikasi hak dari pihak-pihak terkait dan jangka waktu pembayaran dari barang atau jasa yang akan dialihkan;
  - Kontrak memiliki substansi komersial;
  - Besar kemungkinan entitas akan menerima imbalan atas barang atau jasa yang dialihkan
- Mengidentifikasi kewajiban pelaksanaan dalam kontrak, untuk menyerahkan barang atau jasa yang memiliki karakteristik berbeda ke pelanggan;
- Menentukan harga transaksi, setelah dikurangi diskon, retur, insentif penjualan, pajak penjualan barang mewah, pajak pertambahan nilai dan pungutan ekspor, yang berhak diperoleh suatu entitas sebagai kompensasi atas diteruskannya barang atau jasa yang dijanjikan ke pelanggan;
- Mengalokasikan harga transaksi kepada setiap kewajiban pelaksanaan dengan menggunakan dasar harga jual dari setiap barang atau jasa yang dijanjikan di kontrak;

**PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)**

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

*The Group applies the exemption for low-value assets on a lease by lease basis; and for all other leases of low value asset.*

*Furthermore, payments associated with contracts included in the exception, which are payments associated with all short-term leases and certain leases of all low-value assets are recognized on a straight-line basis as an expense in profit or loss. The lease payments associated with those leases will be recognized as an expense on a straight-line basis over the lease term.*

*Short-term leases are leases with a lease term of 12 months or less. Low-value assets are those of general equipment which comprise of computers, tablets, mobile phones and small items of office supplies, and other assets which have value less than the maximum amount of low value set in the policy of the Group.*

**2.x. Revenues and Expenses Recognition**

*In determining revenue recognition, the Group perform analysis transaction through the following five steps of assessment:*

- Identify contracts with customers with certain criteria as follows:*
  - The contract has been agreed by the parties involved in the contract;*
  - The Group can identify the rights of relevant parties and the term of payment for the goods or services to be transferred;*
  - The contract has commercial substance;*
  - It is probable that the Company will receive benefits for the goods or services transferred*
- Identify the performance obligations in the contract, to transfer distinctive goods or services to the customer;*
- Determine the transaction price, net of discounts, returns, sales incentives, luxury sales tax, value added tax and export duty, which an entity expects to be entitled in exchange for transferring promised goods or services to a customer;*
- Allocate the transaction price to each performance obligation on the basis of the selling prices of each goods or services promised in the contract;*

**PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)**

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

5. Mengakui pendapatan ketika kewajiban pelaksanaan telah dipenuhi (sepanjang waktu atau pada suatu waktu tertentu).

Kewajiban pelaksanaan dapat dipenuhi dengan cara sebagai berikut:

- Suatu titik waktu (umumnya janji untuk menyerahkan barang ke pelanggan); atau
- Suatu periode waktu (umumnya janji untuk menyerahkan jasa ke pelanggan). Untuk kewajiban pelaksanaan yang dipenuhi dalam suatu periode waktu, Grup memilih ukuran penyelesaian yang sesuai untuk penentuan jumlah pendapatan yang harus diakui karena telah terpenuhinya kewajiban pelaksanaan.

Suatu kewajiban kinerja dipenuhi pada suatu titik waktu kecuali jika memenuhi salah satu kriteria berikut, dalam hal ini dipenuhi dari waktu ke waktu:

- Pelanggan secara bersamaan menerima dan menggunakan manfaat yang diberikan oleh kinerja Grup sebagaimana yang dilakukan Grup;
- Kinerja Grup menciptakan atau meningkatkan aset yang dikendalikan pelanggan saat aset itu dibuat atau ditingkatkan; dan
- Kinerja Grup tidak menciptakan aset dengan penggunaan alternatif untuk Grup dan Grup memiliki hak yang dapat diberlakukan atas pembayaran untuk kinerja yang diselesaikan hingga saat ini.

**Pendapatan Konstruksi dan Beban Konstruksi**

Pendapatan yang berhubungan dengan kontrak konstruksi diakui sepanjang waktu yang dicatat dengan menggunakan metode persentase penyelesaian. Dengan metode ini, pendapatan yang diakui setara dengan estimasi terbaru dari total nilai kontrak dikalikan dengan tingkat penyelesaian sebenarnya yang ditentukan dengan mengacu pada keadaan fisik kemajuan pekerjaan.

Pendapatan kontrak terdiri dari jumlah pendapatan semula yang disetujui dalam kontrak dan penyimpangan dalam pekerjaan kontrak, klaim, dan pembayaran insentif sepanjang hal ini memungkinkan untuk menghasilkan pendapatan dan dapat diukur dengan andal.

**PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)**

*For the Years Ended  
December 31, 2025 and 2024*

*(In Full Rupiah, except otherwise stated)*

5. *Recognize revenue when performance obligation is satisfied (over time or at a point in time).*

*A performance obligation may be satisfied at the following:*

- *A point in time (typically for promises to transfer goods to a customer); or*
- *Over time (typically for promises to transfer services to a customer). For a performance obligation satisfied over time, the Group selects an appropriate measure of progress to determine the amount of revenue that should be recognized as the performance obligation is satisfied.*

*A performance obligation is satisfied at a point in time unless it meets one of the following criteria, in which case it is satisfied over time:*

- *The Customers simultaneously receives and consumes the benefits provided by the Group's performance as the Group performs;*
- *The Group's performance creates or enhances an asset that the customer controls as the asset is created or enhanced; and*
- *the Group's performance does not create an asset with an alternative use to the Group and the Group has an enforceable right to payment for performance completed to date.*

**Construction Revenues and Construction Costs**

*Revenues related to construction contracts are recognized over time which accounted for using the percentage of completion method. Under this method, the revenue recognized equals the latest estimate of the total value of the contract multiplied by the actual completion rate determined by reference to the physical state of progress of the works.*

*Contract revenue comprises the initial amount of revenue that agreed in the contract and variations in contract work, claims, and incentive payments to the extent that is probable that it will result in revenue and can be reliably measured.*

**PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)**

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

Metode yang digunakan untuk menentukan pendapatan kontrak konstruksi yang diakui dalam tahun berjalan adalah persentase penyelesaian. Metode yang digunakan untuk menentukan tahap penyelesaian kontrak berdasarkan survei atas pekerjaan yang telah dilaksanakan.

Jika adanya kemungkinan bahwa kontrak akan menghasilkan kerugian pada saat penyelesaian kontrak, penyisihan atas kerugian yang diperkirakan hingga penyelesaian kontrak diakui sebagai penyisihan kini pada laporan keuangan konsolidasian. Kerugian diakui secara penuh ketika dapat diukur secara andal, terlepas dari tingkat penyelesaian.

Biaya kontrak yang tidak mungkin dipulihkan diakui segera sebagai beban tahun berjalan pada laba rugi.

Biaya yang secara langsung berhubungan dengan kontrak, menghasilkan sumber daya untuk memenuhi kontrak ("biaya untuk memenuhi") atau penambahan untuk mendapatkan kontrak ("biaya untuk memperoleh") dan diharapkan dapat dipulihkan. Beban tersebut dengan demikian memenuhi syarat kapitalisasi berdasarkan PSAK 115: Pendapatan dari Kontrak dengan Pelanggan dan dicatat sebagai aset lancar lainnya. Beban tersebut diamortisasi dengan cara sistematis sejalan dengan penyerahan barang atau jasa yang terkait dengan aset tersebut.

Beban langsung dan beban tidak langsung proyek yang dapat dialokasikan ke suatu proyek tertentu, diakui sebagai beban pada proyek yang bersangkutan, sedangkan beban yang tidak dapat didistribusikan atau tidak dapat dialokasikan ke aktivitas proyek menjadi beban non-proyek (beban usaha).

**Penjualan Barang dan Jasa**

Pendapatan dari penjualan barang diakui pada saat pengendalian atas barang telah berpindah kepada pelanggan. Pendapatan jasa diakui pada saat pelanggan menerima dan mengkonsumsi manfaat dari jasa tersebut.

**Hotel dan Restoran**

Pendapatan hotel dan restoran diakui pada saat barang atau jasa diberikan kepada tamu hotel atau pengunjung restoran. Pendapatan uang pangkal dan iuran klub keanggotaan

**PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)**

*For the Years Ended  
December 31, 2025 and 2024*

*(In Full Rupiah, except otherwise stated)*

*Method used to determine construction contract revenue for the current year is the percentage of completion. The method used to determine the contract percentage of completion is based on survey of work that are already done.*

*If it is regarded as probable that a contract will generate a loss on completion, a provision for expected losses to completion is recognized as a current provision in the consolidated financial statements. The loss is provided for in full as soon as it can be reliably measured, irrespective of the completion rate.*

*Contract costs that are not probable of being recovered are recognized as current year expenses in profit or loss.*

*The costs that directly relate to the contract generate resources to satisfy the contract ("cost to fulfill") or is incremental on obtaining a contract ("cost to obtain") and are expected to be recovered. These costs are therefore eligible for capitalization under PSAK 115: Revenue from Contracts with Customers and recognized as other current assets. Such cost will be amortized on a systematic basis that is consistent with the transfer of the goods or services to which such asset relates.*

*Direct and indirect costs of projects which can be allocated to a particular project, are recognized as an expense on the related projects, while the expenses that cannot be distributed or cannot be allocated to the project activities are recognized as non-project expenses (operating expenses).*

**Sales of goods and services**

*Revenue from the sale of goods is recognized when the control of goods has been transferred to the customer. Revenue from the rendering of service is recognized when the customer has received and consumed benefit from the services.*

**Hotel and Restaurant**

*Hotel and restaurant revenues are recognized when the goods or services provided to hotel guests or restaurant visitors. Revenue club tuition and membership fees are deferred*

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

ditangguhkan (disajikan dalam akun Pendapatan Ditangguhkan) dan diakui sebagai pendapatan sesuai dengan periode keanggotaannya.

**Real Estat**

Grup memperoleh pendapatan real estatnya dari penjualan kavling, rumah dan kavling dan unit kondominium. Pendapatan dari penjualan proyek real estat ini diakui pada saat ketika Grup telah mengalihkan risiko dan manfaat kepemilikan yang biasa kepada pembeli dalam suatu transaksi yang secara substansi adalah penjualan dan tidak memiliki keterlibatan berkelanjutan yang substansial. dengan properti.

**Pengakuan Beban**

Beban diakui pada saat terjadinya (metode akrual), kecuali merupakan aset yang terkait dengan aktivitas kontrak masa depan.

Biaya yang secara langsung berhubungan dengan kontrak, menghasilkan sumber daya untuk memenuhi kontrak ("biaya untuk memenuhi") atau penambahan untuk mendapatkan kontrak ("biaya untuk memperoleh") dan diharapkan dapat dipulihkan. Beban tersebut dengan demikian memenuhi syarat kapitalisasi berdasarkan PSAK 115: Pendapatan dari Kontrak dengan Pelanggan dan dicatat sebagai aset lancar lainnya. Beban tersebut diamortisasi dengan cara sistematis sejalan dengan penyerahan barang atau jasa yang terkait dengan aset tersebut.

**2.y. Pajak Penghasilan**

Beban pajak adalah jumlah gabungan pajak kini dan pajak tangguhan yang diperhitungkan dalam menentukan laba rugi pada suatu periode. Pajak kini dan pajak tangguhan diakui dalam laba rugi, kecuali pajak penghasilan yang timbul dari transaksi atau peristiwa yang diakui dalam penghasilan komprehensif lain atau secara langsung di ekuitas. Dalam hal ini, pajak tersebut masing-masing diakui dalam penghasilan komprehensif lain atau ekuitas.

Jumlah pajak kini untuk periode berjalan dan periode sebelumnya yang belum dibayar diakui sebagai liabilitas. Jika jumlah pajak yang telah dibayar untuk periode berjalan dan periode-periode sebelumnya melebihi jumlah pajak yang terutang untuk periode tersebut, maka kelebihanannya diakui sebagai aset. Liabilitas (aset) pajak kini untuk periode berjalan dan

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

(presented under Deferred Income) and recognized as income over the period of its membership.

**Real Estate**

The Group derives its real estate revenue from sale of lots, house and lot and condominium units. Revenues from the sale of these real estate projects are recognized at point in time which is when the Group has already transferred to the buyer the usual risks and rewards of ownership in a transaction that is in substance a sale and does not have a substantial continuing involvement with the property.

**Expense Recognition**

Expenses are recognized as incurred (accrual basis), unless they create an asset related to future contract activity.

The costs that directly relate to the contract generate resources to satisfy the contract ("cost to fulfill") or is incremental on obtaining a contract ("cost to obtain") and are expected to be recovered. These costs are therefore eligible for capitalization under PSAK 115: Revenue from Contracts with Customers and recognized as other current assets. Such cost will be amortized on a systematic basis that is consistent with the transfer of the goods or services to which such asset relates.

**2.y. Income Tax**

The tax expense is the combined amount of current tax and deferred tax which is calculated in determining profit or loss in the period. Current tax and deferred tax is recognized in profit or loss, except for income tax arising from transactions or events that are recognized in other comprehensive income or directly in equity. In this case, the tax is recognized in other comprehensive income or equity, respectively.

Current tax for current and prior periods shall, to the extent unpaid, be recognized as a liability. If the amount already paid in respect of current and prior periods exceeds the amount due for those periods, the excess shall be recognized as an asset. Current tax liabilities (assets) for the current and prior periods shall be measured at the amount

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

periode sebelumnya diukur sebesar jumlah yang diperkirakan akan dibayar kepada (direstitusi dari) otoritas perpajakan, yang dihitung menggunakan tarif pajak (dan undang-undang pajak) yang telah berlaku atau secara substantif telah berlaku pada akhir periode pelaporan.

Manfaat terkait dengan rugi pajak yang dapat ditarik untuk memulihkan pajak kini dari periode sebelumnya diakui sebagai aset. Aset pajak tangguhan diakui untuk akumulasi rugi pajak belum dikompensasi dan kredit pajak belum dimanfaatkan sepanjang kemungkinan besar laba kena pajak masa depan akan tersedia untuk dimanfaatkan dengan rugi pajak belum dikompensasi dan kredit pajak belum dimanfaatkan.

Seluruh perbedaan temporer kena pajak diakui sebagai liabilitas pajak tangguhan, kecuali perbedaan temporer kena pajak yang berasal dari:

- a) pengakuan awal goodwill; atau
- b) pengakuan awal aset atau liabilitas dari transaksi yang bukan kombinasi bisnis; dan pada saat transaksi tidak mempengaruhi laba akuntansi atau laba kena pajak (rugi pajak); dan
- c) pada saat transaksi tidak menimbulkan perbedaan temporer kena pajak dan perbedaan temporer yang dapat dikurangkan dalam jumlah yang sama.

Aset pajak tangguhan diakui untuk seluruh perbedaan temporer dapat dikurangkan sepanjang kemungkinan besar laba kena pajak akan tersedia sehingga perbedaan temporer dapat dimanfaatkan untuk mengurangi laba dimaksud, kecuali jika aset pajak tangguhan timbul dari pengakuan awal aset atau pengakuan awal liabilitas dalam transaksi yang bukan kombinasi bisnis, pada saat transaksi tidak mempengaruhi laba akuntansi atau laba kena pajak (rugi pajak), dan pada saat transaksi tidak menimbulkan perbedaan temporer kena pajak dan perbedaan temporer dapat dikurangkan dalam jumlah yang sama.

Aset dan liabilitas pajak tangguhan diukur dengan menggunakan tarif pajak yang diharapkan berlaku ketika aset dipulihkan atau liabilitas diselesaikan, berdasarkan tarif pajak (dan peraturan pajak) yang telah berlaku atau secara substantif telah berlaku pada akhir periode pelaporan.

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

expected to be paid to (recovered from) the taxation authorities, which is calculated using the tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Benefits related to tax losses that can be withdrawn to recover current tax of prior periods is recognized as an asset. Deferred tax asset is recognized for the carry forward of unused tax losses and unused tax credit to the extent that it is probable that future taxable profit will be available against which the unused tax losses and unused tax credits can be utilized.

A deferred tax liability shall be recognized for all taxable temporary differences, except to the extent that the deferred tax liability arises from:

- a) the initial recognition of goodwill; or
- b) the initial recognition of an asset or liability in a transaction which: is not a business combination; and at the time of the transaction, affects neither accounting profit or taxable profit (tax loss); and
- c) at the time of the transaction, does not give rise to equal taxable and deductible temporary differences.

A deferred tax asset shall be recognized for all deductible temporary differences to the extent that it is probable that taxable profit will be available against which the deductible temporary difference can be utilized, unless the deferred tax asset arises from the initial recognition of an asset or liability in a transaction that is not a business combination, at the time of the transaction affects neither accounting profit nor taxable profit (tax loss), and at the time of the transaction, does not give rise to equal taxable and deductible temporary differences.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply to the period when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

**PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)**

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

Pengukuran aset dan liabilitas pajak tangguhan mencerminkan konsekuensi pajak yang sesuai dengan cara Grup memperkirakan, pada akhir periode pelaporan, untuk memulihkan atau menyelesaikan jumlah tercatat aset dan liabilitasnya.

Jumlah tercatat aset pajak tangguhan ditelaah ulang pada akhir periode pelaporan. Grup mengurangi jumlah tercatat aset pajak tangguhan jika kemungkinan besar laba kena pajak tidak lagi tersedia dalam jumlah yang memadai untuk mengkompensasikan sebagian atau seluruh aset pajak tangguhan tersebut. Setiap pengurangan tersebut dilakukan pembalikan atas aset pajak tangguhan hingga kemungkinan besar laba kena pajak yang tersedia jumlahnya memadai.

Grup melakukan saling hapus aset pajak tangguhan dan liabilitas pajak tangguhan jika dan hanya jika:

- a) Grup memiliki hak yang dapat dipaksakan secara hukum untuk melakukan saling hapus aset pajak kini terhadap liabilitas pajak kini; dan
- b) Aset pajak tangguhan dan liabilitas pajak tangguhan terkait dengan pajak penghasilan yang dikenakan oleh otoritas perpajakan yang sama atas:
  - i. Entitas kena pajak yang sama; atau
  - ii. Entitas kena pajak yang berbeda yang bermaksud untuk memulihkan aset dan liabilitas pajak kini dengan dasar neto, atau merealisasikan aset dan menyelesaikan liabilitas secara bersamaan, pada setiap periode masa depan di mana jumlah signifikan atas aset atau liabilitas pajak tangguhan diperkirakan untuk diselesaikan atau dipulihkan.

Grup melakukan saling hapus atas aset pajak kini dan liabilitas pajak kini jika dan hanya jika, Grup:

- a) Memiliki hak yang dapat dipaksakan secara hukum untuk melakukan saling hapus atas jumlah yang diakui; dan
- b) Bermaksud untuk menyelesaikan dengan dasar neto atau merealisasikan aset dan menyelesaikan liabilitas secara bersamaan.

**PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)**

*For the Years Ended  
December 31, 2025 and 2024*

*(In Full Rupiah, except otherwise stated)*

*The measurement of deferred tax liabilities and deferred tax assets shall reflect the tax consequences that would follow from the manner in which the Group expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.*

*The carrying amount of a deferred tax asset reviewed at the end of each reporting period. The Group shall reduce the carrying amount of a deferred tax asset to the extent that it is no longer probable that sufficient taxable profit will be available to allow the benefit of part or all of that deferred tax asset to be utilized. Any such reduction shall be reversed to the extent that it becomes probable that sufficient taxable profit will be available.*

*The Group offsets deferred tax assets and deferred tax liabilities if, and only if:*

- a) The Group has a legally enforceable right to set off current tax assets against current tax liabilities; and*
- b) The deferred tax assets and the deferred tax liabilities relate to income taxes levied by the same taxation authority on either:*
  - i. The same taxable entity; or*
  - ii. Different taxable entities which intend either to settle current tax liabilities and assets on a net basis, or to realize the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered.*

*The Group offsets current tax assets and current tax liabilities if, and only if, the Group:*

- a) Has legally enforceable right to set off the recognized amounts, and*
- b) Intend either to settle on a net basis, or to realize the assets and settle liabilities simultaneously.*

**PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)**

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

Pajak Final

Pada tanggal 21 Februari 2022, Pemerintah telah mengesahkan PP No. 9 Tahun 2022 tentang Perubahan Kedua atas PP No. 51 Tahun 2008 tentang Pajak Penghasilan atas Penghasilan dari Usaha Jasa Konstruksi. Peraturan ini mengubah klasifikasi dan cakupan jasa konstruksi beserta besaran tarif pajak penghasilan final yang dikenakan. Bagi Grup, pemberlakuan peraturan ini menyebabkan penurunan tarif pajak final atas jasa konstruksi dari sebelumnya sebesar 3% turun menjadi 2,65%.

Sesuai dengan Peraturan Pemerintah No. 34 Tahun 2016 tentang pajak penghasilan dari pengalihan Hak atas Tanah atau Bangunan, dan perjanjian pengikatan jual beli atas tanah dan/atau bangunan beserta perubahannya pasal 2 ayat 1 besaran tarif pajak yang dikenakan adalah sebesar 2,5% untuk selain rumah sederhana atau rumah susun sederhana dan 1% untuk rumah sederhana atau rumah susun sederhana.

Sesuai dengan Pasal 4 Ayat 2 UU PPh, dari penghasilan Jasa Pengelolaan dan Persewaan Properti dikenakan tarif 10% Final. Penghasilan Perusahaan dari jasa pengelolaan dan persewaan properti sebagian dikenakan tarif 10% final dan sebagian penghasilan dari Jasa Properti ada yang tidak dikenakan PPh Final sesuai dengan UU PPh.

Pajak Penghasilan Final tidak termasuk dalam lingkup Pajak Penghasilan sesuai ketentuan PSAK 212 sehingga penyajian atas beban pajak final disajikan ke beban lain-lain Perusahaan dan entitas anak.

**2.z. Laba per Saham**

Laba per saham dasar dihitung dengan membagi laba atau rugi yang dapat diatribusikan kepada pemegang saham biasa entitas induk dengan jumlah rata-rata tertimbang saham biasa yang beredar dalam suatu periode.

Untuk tujuan penghitungan laba per saham dilusian, Grup menyesuaikan laba atau rugi yang dapat diatribusikan kepada pemegang saham biasa entitas induk dan jumlah rata-rata tertimbang saham yang beredar, atas dampak dari seluruh instrumen berpotensi saham biasa yang bersifat dilutif.

**PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)**

*For the Years Ended  
December 31, 2025 and 2024*

*(In Full Rupiah, except otherwise stated)*

Final Tax

*On February 21, 2022, the Government has ratified PP No. 9 Year 2022 concerning the Second Amendment to PP No. 51 Year 2008 relating Income Tax on Income from Construction Services. This regulation changes the classification and scope of construction services along with the final income tax rate imposed. For the Company, the enactment of this regulation resulted in a decrease in the final tax rate on construction services from the previous 3% decreased to become 2.65%.*

*In accordance with Government Regulation No. 34 year of 2016 concerning income tax from the transfer of Land or Building Rights, and binding sale and purchase agreements on land and/ or buildings along with amendments to article 2 paragraph 1 the tax rate charged is 2.5% for other than simple houses or simple flats and 1% for simple houses or simple flats.*

*In accordance with Article 4 Paragraph 2 of the Income Tax Act, of income and Rental Property Management Services charged at 10% Final. The Company's income from rental property management services and partially charged at 10% final, and some income from the Property Services are not subject to any Final Income Tax in accordance with the Income Tax Act.*

*The Final Income Tax is not included in the scope of Income Tax under PSAK 212, so that the presentation of final tax expense is presented to other expenses of the Company and subsidiary.*

**2.z. Earning per Share**

*Basic earnings per share is computed by dividing the profit or loss attributable to ordinary equity holders of the parent entity by the weighted average number of ordinary shares outstanding during the period.*

*For the purpose of calculating diluted earnings per share, the Group shall adjust profit or loss attributable to ordinary equity holders of the parent entity, and the weighted average number of shares outstanding, for the effect of all dilutive potential ordinary shares.*

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

2.aa. Provisi

Provisi diakui bila Grup memiliki kewajiban kini (baik bersifat hukum maupun konstruktif) sebagai akibat peristiwa masa lalu dan kemungkinan besar penyelesaian kewajiban menyebabkan arus keluar sumber daya serta jumlah kewajiban tersebut dapat diestimasi secara andal.

Jumlah yang diakui sebagai provisi merupakan estimasi terbaik pengeluaran yang diperlukan untuk menyelesaikan kewajiban kini pada akhir periode pelaporan, dengan mempertimbangkan berbagai risiko dan ketidakpastian yang selalu mempengaruhi berbagai peristiwa dan keadaan. Apabila suatu provisi diukur menggunakan arus kas yang diperkirakan untuk menyelesaikan kewajiban kini, maka nilai tercatatnya adalah nilai kini dari arus kas.

Jika sebagian atau seluruh pengeluaran untuk menyelesaikan provisi diganti oleh pihak ketiga, maka penggantian itu diakui hanya pada saat timbul keyakinan bahwa penggantian pasti akan diterima jika Grup menyelesaikan kewajiban. Penggantian tersebut diakui sebagai aset yang terpisah. Jumlah yang diakui sebagai penggantian tidak boleh melebihi provisi.

Provisi ditelaah pada setiap tanggal pelaporan dan disesuaikan untuk mencerminkan estimasi terbaik yang paling kini. Jika arus keluar sumber daya untuk menyelesaikan kewajiban kemungkinan besar tidak terjadi, maka provisi dibatalkan.

2.ab. Saham Treasuri

Saham treasuri dicatat sebesar biaya perolehan dan disajikan sebagai pengurang modal saham di bagian ekuitas dalam laporan posisi keuangan. Selisih lebih penerimaan dari penjualan saham treasuri di masa yang akan datang atas biaya perolehan atau sebaliknya, akan diperhitungkan sebagai penambah atau pengurang akun tambahan modal disetor.

2.ac. Kombinasi Bisnis Entitas Sepengendali

Transaksi kombinasi bisnis entitas sepengendali, berupa pengalihan bisnis yang dilakukan dalam rangka reorganisasi entitas entitas yang berada dalam suatu kelompok usaha yang sama, bukan merupakan

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024  
(In Full Rupiah, except otherwise stated)

2.aa. Provision

*A provision is recognized when Group has a present obligation (legal or constructive) as a result of past event and it is probable that an outflow of resources will be required to settle the obligation and the amount of the obligation can be estimated reliably.*

*The amount recognized as a provision shall be the best estimate of the expenditure required to settle the present obligation at the end of the reporting period, by taking into account the risks and uncertainties that inevitably surround many events and circumstances. Where a provision is measured using the estimated cash flows to settle the present obligation, its carrying amount is the present value of those cash flows.*

*If some or all of the expenditure to settle a provision is expected to be reimbursed by another party, the reimbursement shall be recognized when, it is virtually certain that reimbursement will be received when the Group settles the obligation. The reimbursement shall be treated as a separate asset. The amount recognized for the reimbursement shall not exceed the amount of the provisions.*

*Provisions are reviewed at each reporting date and adjusted to reflect the most current best estimate. If it is no longer probable that an outflow of resources will be required to settle the obligation, the provision is reversed.*

2.ab. Treasury Stock

*Treasury stock is recorded at its acquisition cost and presented as a deduction from capital stock under the equity section of statements of financial position. The excess of proceeds from future re-sale of treasury stock over the related acquisition cost or vice-versa shall be accounted for as an addition to or deduction from additional paid-in capital.*

2.ac. Business Combination of Entities Under Common Control

*Business combination of entities under common control transactions, such as transfers of business conducted within the framework of the reorganization of the entities that are in the same group, not a change of*

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

perubahan kepemilikan dalam arti substansi ekonomi sehingga transaksi tersebut tidak dapat menimbulkan laba atau rugi bagi Grup secara keseluruhan ataupun bagi entitas individual dalam Grup.

Karena transaksi restrukturisasi antara entitas sepengendali tidak mengakibatkan perubahan substansi ekonomi pemilikan atas aset, liabilitas, saham atau instrumen kepemilikan lainnya yang dipertukarkan, maka aset ataupun liabilitas yang pemilikannya dialihkan (dalam bentuk hukumnya) dicatat sesuai dengan nilai buku seperti penggabungan usaha berdasarkan metode penyatuan kepemilikan.

Entitas yang menerima bisnis, dalam kombinasi bisnis entitas sepengendali, mengakui selisih antara jumlah imbalan yang dialihkan dan jumlah tercatat dari setiap transaksi kombinasi bisnis entitas sepengendali di ekuitas dalam akun tambahan modal disetor.

2.ad. Segmen Operasi

Grup menyajikan segmen operasi berdasarkan informasi keuangan yang digunakan oleh pengambil keputusan operasional dalam menilai kinerja segmen dan menentukan alokasi sumber daya yang dimilikinya. Segmentasi berdasarkan aktivitas dari setiap kegiatan operasi entitas legal di dalam Grup.

Segmen operasi adalah suatu komponen dari entitas:

- Yang terlibat dalam aktivitas bisnis yang memperoleh pendapatan dan menimbulkan beban (termasuk pendapatan dan beban yang terkait dengan transaksi dengan komponen lain dari entitas yang sama);
- Hasil operasinya dikaji ulang secara berkala oleh kepala operasional untuk pembuatan keputusan tentang sumber daya yang dialokasikan pada segmen tersebut dan menilai kinerjanya; dan
- Tersedia informasi keuangan yang dapat dipisahkan.

2.ae. Program Opsi Kepemilikan Saham Manajemen dan Karyawan (MESOP)

Grup menyediakan program opsi saham untuk karyawan dan anggota manajemen yang berhak (MESOP). Program ini terdiri dari program opsi saham yang dilakukan melalui *settlement* saham Perusahaan (pengaturan

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024  
(In Full Rupiah, except otherwise stated)

*ownership in terms of economic substance so that the transaction can not result in a gain or loss for the Group as a whole or the individual entity within the Group.*

*Due to business combination transactions of entities under common control does not lead to change in economic substance of ownership on the exchanged asset, liability, shares or other ownership instrument, then the transferred asset or liability (in its legal form) is recorded at its carrying amount as well as a business combination under the pooling of interest method.*

*An entity that receives the business, in a business combination of entities under common control, recognizes the difference between the amount of the consideration transferred and the carrying amount of each transaction business combination of entities under common control in equity under additional paid in capital.*

2.ad. Operating Segment

*Group presented operating segments based on the financial information used by the chief operating decision maker in assessing the performance of segments and in the allocation of resources. The segments are based on the activities of each of the operating legal entities within the Group.*

*An operating segment is a component of the entity:*

- *That engages in business activities from which it may earn revenues and incur expenses (including revenues and expenses relating to the transactions with other components of the same entity);*
- *Whose operating results are regularly reviewed by chief operating decision maker to make decisions about resources to be allocated to the segment and assess its performance; and*
- *For which separate financial information is available.*

2.ae. Management and Employee Stock Option Program (MESOP)

*The Group provides a stock option program to eligible employees and members of the management (MESOP). This program consists of a stock option plan that upon exercise is settled through the Company's shares (equity*

**PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)**

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

**PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)**

*For the Years Ended  
December 31, 2025 and 2024*

*(In Full Rupiah, except otherwise stated)*

pembayaran saham yang diselesaikan dengan instrumen ekuitas), dicatat sebagai transaksi ekuitas.

Pembayaran berbasis saham yang diselesaikan dengan instrumen ekuitas kepada anggota manajemen dan layanan sejenis lainnya diukur pada nilai wajar instrumen ekuitas pada tanggal pemberian opsi.

Nilai wajar yang ditentukan pada tanggal pemberian opsi pembayaran saham yang diselesaikan dengan instrumen ekuitas dicatat sebagai beban dengan metode garis lurus sepanjang periode *vesting*, berdasarkan estimasi instrumen ekuitas Grup yang akhirnya akan diberikan, dengan peningkatan yang sesuai pada ekuitas.

Pada setiap akhir periode pelaporan, Grup mengubah estimasi dari jumlah instrumen ekuitas yang diharapkan akan diberikan.

Dampak dari perubahan atas estimasi awal, jika ada, diakui dalam laporan laba rugi komprehensif sebagai biaya kumulatif yang mencerminkan perubahan estimasi, dengan penyesuaian berdasarkan cadangan imbalan kerja yang diselesaikan dengan instrumen ekuitas.

**3. Pertimbangan Akuntansi Kritis dan Sumber Ketidakpastian Estimasi**

Penyusunan laporan keuangan konsolidasian Grup mengharuskan manajemen untuk membuat pertimbangan, estimasi dan asumsi yang mempengaruhi jumlah yang dilaporkan dari pendapatan, beban, aset dan liabilitas, dan pengungkapan atas liabilitas kontinjensi, pada akhir periode pelaporan. Ketidakpastian mengenai asumsi dan estimasi tersebut dapat mengakibatkan penyesuaian material terhadap nilai tercatat pada aset dan liabilitas dalam periode pelaporan berikutnya.

Asumsi utama masa depan dan sumber utama estimasi ketidakpastian lain pada tanggal pelaporan yang memiliki risiko signifikan bagi penyesuaian yang material terhadap nilai tercatat aset dan liabilitas untuk tahun berikutnya diungkapkan di bawah ini. Grup mendasarkan asumsi dan estimasi pada parameter yang tersedia pada saat laporan keuangan konsolidasian disusun. Asumsi dan

– *settled share based payment arrangement*), which is accounted as equity transaction.

*Equity-settled share-based payments to members of management and others providing similar services are measured at the fair value of the equity instruments at the grant date.*

*The fair value determined at the grant date of the equity-settled share-based payments is expensed on a straight-line basis over the vesting period, based on the Group's estimate of equity instruments that will eventually vest, with a corresponding increase in equity.*

*At the end of each reporting period, the Group revises its estimate of the number of equity instruments expected to vest.*

*The impact of the revision of the original estimates, if any, is recognized in statements of comprehensive income as cumulative cost which reflects the revised estimates, with a corresponding adjustment based on the completed provision for employee benefits with equity instruments.*

**3. Critical Accounting Judgments and Source of Estimation Uncertainty**

*The preparation of the Group's consolidated financial statements requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset and liability affected in future periods.*

*The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are disclosed below. The Group based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. Existing*

**PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)**

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

situasi mengenai perkembangan masa depan mungkin berubah akibat perubahan pasar atau situasi di luar kendali Grup. Perubahan tersebut dicerminkan dalam asumsi terkait pada saat terjadinya.

Grup mendasarkan asumsi dan estimasi pada parameter yang tersedia pada saat laporan keuangan konsolidasian disusun. Asumsi dan situasi mengenai perkembangan masa depan mungkin berubah akibat perubahan pasar atau situasi di luar kendali Grup. Perubahan tersebut dicerminkan dalam asumsi terkait pada saat terjadinya.

**i. Pertimbangan Kritis dalam Penerapan Kebijakan Akuntansi**

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:

Menentukan Klasifikasi Aset dan Liabilitas Keuangan

Grup menetapkan klasifikasi atas aset dan liabilitas tertentu sebagai aset keuangan dan liabilitas keuangan dengan mempertimbangkan apakah definisi yang ditetapkan PSAK 109 terpenuhi. Dengan demikian, aset keuangan dan liabilitas keuangan diakui sesuai dengan kebijakan akuntansi Grup seperti diungkapkan pada Catatan 2.g dan 56.

**ii. Estimasi dan Asumsi Akuntansi yang Penting**

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:

Cadangan Kerugian Penurunan Nilai Aset Keuangan

Penyisihan penurunan nilai dibuat berdasarkan estimasi jumlah yang tidak dapat terpulihkan yang ditentukan dari rekam jejak tunggakan masa lalu dan disesuaikan dengan risiko peningkatan kerugian kredit ekspektasian di masa depan. Arus kas masa depan dari kelompok piutang yang penurunan nilainya dievaluasi secara

**PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)**

*For the Years Ended  
December 31, 2025 and 2024*

*(In Full Rupiah, except otherwise stated)*

*circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Group. Such changes are reflected in the assumptions when they occur.*

*The Group based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. Assumptions and circumstances about future developments may change due to market changes or circumstances arising beyond the control of the Group. Such changes are reflected in the assumptions when they occur.*

**i. Critical Judgments in Applying Accounting Policies**

*The following judgments were made by management in the process of applying the Company accounting policies that have the most significant effects on the amounts recognized in the consolidated financial statements:*

Determining Classification of Financial Assets and Liabilities

*The Group determines the classifications of certain assets and liabilities as financial assets and financial liabilities by judging if they meet the definition set forth in PSAK 109. Accordingly, the financial assets and financial liabilities are accounted for in accordance with the Group's accounting policies disclosed in Notes 2.g and 56.*

**ii. Critical Accounting Estimates and Assumptions**

*The following estimates and assumptions were made by management in the process of applying the Company accounting policies that have the most significant effects on the amounts recognized in the consolidated financial statements:*

Allowance for Impairment Losses of Financial Assets

*An allowance for impairment is made based on the estimated irrecoverable amount determined by reference to past default experience and adjusted with increase of risk in expected credit loss in the future. Future cash flows in a group of receivables that are collectively evaluated for impairment, are estimated on the basis*

**PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)**

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

kolektif, diestimasi berdasarkan kerugian historis yang pernah dialami atas piutang yang memiliki karakteristik risiko kredit yang sama dengan karakteristik risiko kredit tersebut dan disesuaikan dengan estimasi kerugian kredit ekspektasian di masa depan. Metode dan asumsi yang digunakan ditelaah secara berkala. Penjelasan lebih rinci diungkapkan dalam Catatan 5, 6, 7 dan 8.

Menentukan Metode Penyusutan dan Estimasi Umur Manfaat Properti Investasi, Aset Tetap dan Aset Hak Guna

Estimasi dari masa manfaat properti investasi dan aset tetap adalah berdasarkan penelaahan Grup secara kolektif terhadap praktek industri, evaluasi teknis internal dan pengalaman untuk aset yang setara. Biaya perolehan properti investasi dan aset tetap disusutkan dengan menggunakan metode garis lurus dan menurun ganda berdasarkan taksiran masa manfaat ekonomisnya. Manajemen mengestimasi masa manfaat ekonomis aset tetap 2 tahun sampai dengan 40 tahun. Ini adalah umur yang secara umum diharapkan dalam industri di mana Grup menjalankan bisnisnya. Perubahan tingkat pemakaian dan perkembangan teknologi dapat mempengaruhi masa manfaat ekonomis dan nilai sisa aset, dan karenanya biaya penyusutan masa depan mungkin direvisi. Estimasi dari masa manfaat aset hak guna adalah berdasarkan jangka waktu sewa atas aset tersebut dan disusutkan menggunakan metode garis lurus berdasarkan masa manfaatnya. Penjelasan lebih rinci diungkapkan dalam Catatan 2.q, 2.r, 16, 17 dan 18.

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 atas penggunaan dari aset. Akan tetapi, mungkin, hasil di masa depan dari operasi dapat dipengaruhi secara material oleh perubahan-perubahan dalam estimasi yang diakibatkan oleh perubahan faktor-faktor yang disebutkan di atas.

**PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)**

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

*of historical loss experience for receivables with credit risk characteristics similar to those in the group and adjusted with estimation of expected credit loss in the future. The methodology and assumptions used are reviewed regularly. Further details are disclosed in Notes 5, 6, 7 and 8.*

Determining Depreciation Method and Estimated Useful Lives of Investment Properties, Fixed Assets and Right-of-Use Assets.

*The estimation of the useful lives of investment properties, fixed assets and right-of-use assets is based on the Group's collective assessment of industry practice, internal technical evaluation and experience with similar assets. The costs of investment properties, fixed assets and right-of-use assets are depreciated on a straight-line and double declining basis over their estimated useful lives. Management properly estimates the useful lives of these fixed assets to be within 2 years to 40 years. These are common life expectancies applied in the industries in which the Group conducts its business. Changes in the expected level of usage and technological development could impact on the economic useful lives and the residual values of these assets, and therefore future depreciation charges could be revised. The estimated useful lives of the right-of-use assets are based on the lease term of the assets and are depreciated using the straight-line method over their useful lives. Further details are disclosed in Notes 2.q, 2.r, 16, 17 and 18.*

*The estimated useful lives are reviewed at least each financial year end and are updated if expectations differ from previous estimates due to physical wear and tear, technical or commercial obsolescence and legal or other limitations on the use of the assets. It is possible, however, that future results of operations could be materially affected by changes in the estimates brought about by changes in the factors mentioned above.*

**PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)**

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

Imbalan Kerja

Penentuan liabilitas dan biaya pensiun dan liabilitas imbalan kerja Grup bergantung pada pemilihan asumsi yang digunakan oleh aktuaris independen dalam menghitung jumlah-jumlah tersebut. Asumsi tersebut termasuk antara lain, tingkat diskonto, tingkat kenaikan gaji tahunan, tingkat pengunduran diri karyawan tahunan, tingkat kecacatan, umur pensiun dan tingkat kematian. Realisasi yang berbeda dari asumsi Grup dibebankan atau dikreditkan pada ekuitas di dalam pendapatan komprehensif lainnya periode di mana biaya ini timbul. Sementara Grup berkeyakinan bahwa asumsi tersebut adalah wajar dan sesuai, perbedaan signifikan pada hasil aktual atau perubahan signifikan dalam asumsi yang ditetapkan Grup dapat mempengaruhi secara material liabilitas diestimasi atas pensiun dan imbalan kerja dan beban imbalan kerja bersih. Penjelasan lebih rinci diungkapkan dalam Catatan 34.

Estimasi Pajak Tangguhan

Pertimbangan manajemen diperlukan untuk menentukan jumlah pajak tangguhan yang diakui sebagai laba atau rugi serta jumlah yang dicatat sebagai aset pajak tangguhan. Pengakuan tersebut dilakukan hanya jika besar kemungkinan aset tersebut akan terpulihkan dalam bentuk manfaat ekonomis yang akan diterima pada periode mendatang, dimana perbedaan temporer dan akumulasi rugi fiskal masih dapat digunakan. Manajemen juga mempertimbangkan estimasi penghasilan kena pajak di masa datang dan perencanaan strategik perpajakan dalam mengevaluasi aset pajak tangguhannya agar sesuai dengan peraturan perpajakan yang berlaku maupun perubahannya. Sebagai akibatnya, terkait dengan sifat bawaannya, ada kemungkinan bahwa perhitungan pajak tangguhan berhubungan dengan pola yang kompleks di mana penilaian memerlukan pertimbangan dan tidak diharapkan menghasilkan perhitungan yang akurat. Penjelasan lebih rinci diungkapkan dalam Catatan 26d.

**PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)**

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

Employee Benefits

*The determination of the Group's obligations and cost for pension and employee benefits liabilities is dependent on its selection of certain assumptions used by the independent actuaries in calculating such amount. These assumptions include among others, discount rates, annual salary increase rate, annual employee turn-over rate, disability rate, retirement age and mortality rate. Actual results that differ from the Group's assumptions charged or credited to equity in other comprehensive income in the period in which they arise. While the Group believes that its assumptions are reasonable and appropriate, significant differences in the Group's actual results or significant changes in the Group's assumptions may materially affect its estimated liabilities for pension and employee benefits and net employee benefits expense. Further details are disclosed in Note 34.*

Estimated Deferred Tax

*Management judgment is required to determine the amount of deferred tax recognized in profit or loss and the amount recorded as deferred tax assets. Recognition is done only when it is probable the asset will be recovered in the form of economic benefits that will be received in future periods, in which temporary differences and accumulated tax losses can still be used. Management also considers the estimated taxable income in future taxation and strategic planning in the evaluation of deferred tax assets to comply with applicable tax laws and changes. As a result, related to the nature of the load, it is likely that the deferred tax calculation relates to complex patterns in which assessment requires judgment and is not expected to result in an accurate calculation. Further details are disclosed in Note 26d.*

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

Pengakuan Pendapatan Kontrak Konstruksi  
dan Beban Konstruksi

Grup mengakui pendapatan konstruksi dan beban konstruksi dari proyek yang masih dalam progres pembangunan berdasarkan metode persentase penyelesaian. Asumsi yang penting diperlukan adalah dalam menentukan tahap penyelesaian (persentase penyelesaian) dan jumlah estimasi pendapatan dan jumlah biaya pembangunan. Dalam membuat asumsi, Grup mengevaluasinya berdasarkan pengalaman di waktu yang lampau dan bantuan dari spesialis. Pendapatan dari proyek diungkapkan dalam Catatan 43.

Program Kepemilikan Saham oleh  
Manajemen dan Karyawan (MESOP)

Perusahaan mengukur beban dari transaksi yang diselesaikan dengan instrumen ekuitas (MESOP) kepada manajemen dan karyawan dengan mengacu pada nilai wajar dari instrumen ekuitas pada tanggal instrumen tersebut diberikan. Dalam mengestimasi nilai wajar dari transaksi pembayaran berbasis saham memerlukan penentuan model penilaian yang paling tepat, yang tergantung pada persyaratan dan kondisi yang diberikan. Estimasi ini juga memerlukan penentuan input yang paling tepat ke dalam model penilaian yang mencakup antara lain, ekspektasi umur dari opsi saham, tingkat volatilitas saham dan suku bunga bebas risiko serta penentuan asumsi atas input tersebut. Asumsi-asumsi dan model penilaian yang dipakai untuk mengestimasi nilai wajar transaksi pembayaran berbasis saham ini diungkapkan dalam Catatan 2.ae dan 42.

4. Kas dan Setara Kas

|                                                 | 2025        | 2024          |                                  |
|-------------------------------------------------|-------------|---------------|----------------------------------|
|                                                 | Rp          | Rp            |                                  |
| <b>Kas</b>                                      |             |               | <b>Cash on Hand</b>              |
| Rupiah                                          | 643,642,671 | 1,460,220,096 | Rupiah                           |
| Euro                                            | 111,815,699 | 420,619,395   | Euro                             |
| Dolar Taiwan                                    | 32,904,100  | 38,022,536    | Taiwan Dollar                    |
| Yuan China                                      | 31,155,319  | 14,768,735    | China Yuan                       |
| Won Korea Selatan                               | 29,008,746  | 27,434,628    | South Korea Won                  |
| Dolar Amerika Serikat                           | 27,196,740  | 27,743,528    | United States Dollar             |
| Lain-lain (masing-masing di bawah Rp10.000.000) | 13,636,909  | 5,641,836     | Others (each below Rp10,000,000) |
| Sub Jumlah                                      | 889,360,184 | 1,994,450,754 | Sub Total                        |

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024  
(In Full Rupiah, except otherwise stated)

Revenue Recognition of Construction  
Contract and Construction Costs

The Company recognize revenues from construction and cost of revenues from the construction and project in development stage based on percentage of completion method. Important assumption is required in determining the stage completion (percentage of completion) and the amount of estimated income and total development cost. In making assumptions, the Company evaluate them based on past experience and with the assistance of specialist. Revenue from the project are disclosed in Note 43.

Management and Employee Stock Option  
Program (MESOP)

The Company measures the cost of equity settled transactions (MESOP) with management and employees by reference to the fair value of the equity instruments at the date at which they are granted. Estimating fair value for share based payment transactions requires determining the most appropriate valuation model, which is dependent on the terms and conditions of the grant. This estimate also requires determining the most appropriate inputs to the valuation model including, among others, the expected life of the share option, share volatility and risk free interest rate and making assumptions about them. The assumptions and models used for estimating fair value for share based payment transactions are disclosed in Notes 2.ae and 42.

4. Cash and Cash Equivalents

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

|                           | 2025                     | 2024                     |                         |
|---------------------------|--------------------------|--------------------------|-------------------------|
|                           | Rp                       | Rp                       |                         |
| <b>Rekening Bank</b>      |                          |                          | <b>Current Accounts</b> |
| Rupiah                    | 723,910,937,726          | 1,119,800,003,171        | Rupiah                  |
| Dolar Amerika Serikat     | 95,801,359,694           | 60,558,216,078           | United States Dollar    |
| Sub Jumlah                | 819,712,297,420          | 1,180,358,219,249        | Sub Total               |
| <b>Deposito Berjangka</b> |                          |                          | <b>Time Deposits</b>    |
| Rupiah                    | 587,462,235,166          | 1,330,190,000,000        | Rupiah                  |
| Dolar Amerika Serikat     | 16,782,000,000           | 121,215,000,000          | United States Dollar    |
| Sub Jumlah                | 604,244,235,166          | 1,451,405,000,000        | Sub Total               |
| <b>Jumlah</b>             | <b>1,424,845,892,770</b> | <b>2,633,757,670,003</b> | <b>Total</b>            |

Rincian rekening bank adalah sebagai berikut:

The details of current accounts are as follows:

|                                                                                        | 2025                   | 2024                     |
|----------------------------------------------------------------------------------------|------------------------|--------------------------|
|                                                                                        | Rp                     | Rp                       |
| <b>Rupiah</b>                                                                          |                        |                          |
| PT Bank Mandiri (Persero) Tbk                                                          | 213,032,710,439        | 656,080,672,817          |
| PT Bank Central Asia Tbk                                                               | 168,240,235,214        | 51,677,955,735           |
| PT Bank OCBC NISP Tbk                                                                  | 80,850,635,564         | 154,395,487,886          |
| PT Bank CIMB Niaga Tbk                                                                 | 71,279,932,751         | 27,484,815,363           |
| PT Bank Permata Tbk                                                                    | 66,195,574,492         | 84,375,430,318           |
| PT Bank DBS Indonesia                                                                  | 63,873,326,847         | 108,322,312              |
| PT Bank Negara Indonesia (Persero) Tbk                                                 | 54,476,447,682         | 117,269,571,995          |
| PT Bank Rakyat Indonesia (Persero) Tbk                                                 | 2,408,152,046          | 5,190,209,967            |
| PT Bank Mayapada Internasional Tbk                                                     | 1,759,101,489          | 2,296,097,085            |
| PT BPR Lestari                                                                         | 681,754,844            | 677,578,845              |
| PT Bank Tabungan Negara (Persero) Tbk                                                  | 571,621,581            | 10,069,635,021           |
| PT Bank JTrust Indonesia Tbk                                                           | 198,158,341            | --                       |
| PT Bank Shinhan Indonesia                                                              | 171,258,944            | --                       |
| PT Bank Maybank Indonesia Tbk                                                          | 97,946,227             | 10,096,516,257           |
| Lain-lain (masing-masing di bawah Rp100.000.000)/<br>Others (each below Rp100,000,000) | 74,081,265             | 77,709,570               |
| Sub Jumlah/ Sub Total                                                                  | 723,910,937,726        | 1,119,800,003,171        |
| <b>Dolar Amerika Serikat/ United States Dollar</b>                                     |                        |                          |
| PT Bank Central Asia Tbk                                                               | 48,617,276,283         | 27,331,214,597           |
| PT Bank Negara Indonesia (Persero) Tbk                                                 | 40,791,423,386         | --                       |
| PT Bank Mandiri (Persero) Tbk                                                          | 4,827,593,862          | 20,663,277,163           |
| PT Bank Permata Tbk                                                                    | 1,311,844,074          | 2,942,808,149            |
| PT Bank JTrust Indonesia Tbk                                                           | 103,872,861            | --                       |
| PT Bank Shinhan Indonesia                                                              | 56,882,757             | 1,482,283,446            |
| PT Bank CIMB Niaga Tbk                                                                 | 34,005,031             | 8,085,927,148            |
| Lain-lain (masing-masing di bawah Rp100.000.000)/<br>Others (each below Rp100,000,000) | 58,461,440             | 52,705,575               |
| Sub Jumlah/ Sub Total                                                                  | 95,801,359,694         | 60,558,216,078           |
| <b>Jumlah/ Total</b>                                                                   | <b>819,712,297,420</b> | <b>1,180,358,219,249</b> |

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

Rincian, tingkat bunga dan jangka waktu deposito  
berjangka adalah sebagai berikut:

|                                        | 2025<br>Rp      | 2024<br>Rp        |
|----------------------------------------|-----------------|-------------------|
| <b>Rupiah</b>                          |                 |                   |
| PT Bank Permata Tbk                    | 139,460,000,000 | 255,690,000,000   |
| PT Bank OCBC NISP Tbk                  | 135,000,000,000 | 95,000,000,000    |
| PT Bank Shinhan Indonesia              | 100,000,000,000 | --                |
| PT Bank JTrust Indonesia Tbk           | 70,000,000,000  | --                |
| PT Bank Mayapada International Tbk     | 65,500,000,000  | 70,000,000,000    |
| PT Bank Victoria International Tbk     | 50,000,000,000  | 50,000,000,000    |
| PT Bank Central Asia Tbk               | 16,502,235,166  | 34,000,000,000    |
| PT Bank Rakyat Indonesia (Persero) Tbk | 11,000,000,000  | 25,500,000,000    |
| PT Bank Mandiri (Persero) Tbk          | --              | 800,000,000,000   |
| Sub Jumlah/ <i>Sub Total</i>           | 587,462,235,166 | 1,330,190,000,000 |

**Dolar Amerika Serikat/ *United States Dollar***

|                              |                |                 |
|------------------------------|----------------|-----------------|
| PT Bank JTrust Indonesia Tbk | 16,782,000,000 | --              |
| PT Bank Shinhan Indonesia    | --             | 80,810,000,000  |
| PT Bank Permata Tbk          | --             | 40,405,000,000  |
| Sub Jumlah/ <i>Sub Total</i> | 16,782,000,000 | 121,215,000,000 |

|                             |                        |                          |
|-----------------------------|------------------------|--------------------------|
| <b>Jumlah/ <i>Total</i></b> | <b>604,244,235,166</b> | <b>1,451,405,000,000</b> |
|-----------------------------|------------------------|--------------------------|

**Tingkat Bunga Kontraktual / *Contractual Interest Rates***

|                                                    |                          |                          |
|----------------------------------------------------|--------------------------|--------------------------|
| Rupiah                                             | 2.75% - 7.10%            | 2.50% - 6.95%            |
| Dolar Amerika Serikat/ <i>United States Dollar</i> | 3.65% - 5.00%            | 5.30% - 5.50%            |
| Jangka Waktu/ <i>Maturities</i>                    | 1-3 Bulan/ <i>Months</i> | 1-3 Bulan/ <i>Months</i> |

Tidak terdapat kas dan setara kas yang ditempatkan  
kepada pihak berelasi pada tanggal 31 Desember  
2025 dan 2024.

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

The details, interest rates, and terms of time deposits  
are as follows:

|                                        | 2025<br>Rp      | 2024<br>Rp        |
|----------------------------------------|-----------------|-------------------|
| <b>Rupiah</b>                          |                 |                   |
| PT Bank Permata Tbk                    | 139,460,000,000 | 255,690,000,000   |
| PT Bank OCBC NISP Tbk                  | 135,000,000,000 | 95,000,000,000    |
| PT Bank Shinhan Indonesia              | 100,000,000,000 | --                |
| PT Bank JTrust Indonesia Tbk           | 70,000,000,000  | --                |
| PT Bank Mayapada International Tbk     | 65,500,000,000  | 70,000,000,000    |
| PT Bank Victoria International Tbk     | 50,000,000,000  | 50,000,000,000    |
| PT Bank Central Asia Tbk               | 16,502,235,166  | 34,000,000,000    |
| PT Bank Rakyat Indonesia (Persero) Tbk | 11,000,000,000  | 25,500,000,000    |
| PT Bank Mandiri (Persero) Tbk          | --              | 800,000,000,000   |
| Sub Jumlah/ <i>Sub Total</i>           | 587,462,235,166 | 1,330,190,000,000 |

**Dolar Amerika Serikat/ *United States Dollar***

|                              |                |                 |
|------------------------------|----------------|-----------------|
| PT Bank JTrust Indonesia Tbk | 16,782,000,000 | --              |
| PT Bank Shinhan Indonesia    | --             | 80,810,000,000  |
| PT Bank Permata Tbk          | --             | 40,405,000,000  |
| Sub Jumlah/ <i>Sub Total</i> | 16,782,000,000 | 121,215,000,000 |

|                             |                        |                          |
|-----------------------------|------------------------|--------------------------|
| <b>Jumlah/ <i>Total</i></b> | <b>604,244,235,166</b> | <b>1,451,405,000,000</b> |
|-----------------------------|------------------------|--------------------------|

**Tingkat Bunga Kontraktual / *Contractual Interest Rates***

|                                                    |                          |                          |
|----------------------------------------------------|--------------------------|--------------------------|
| Rupiah                                             | 2.75% - 7.10%            | 2.50% - 6.95%            |
| Dolar Amerika Serikat/ <i>United States Dollar</i> | 3.65% - 5.00%            | 5.30% - 5.50%            |
| Jangka Waktu/ <i>Maturities</i>                    | 1-3 Bulan/ <i>Months</i> | 1-3 Bulan/ <i>Months</i> |

There is no cash and cash equivalents placed to  
related parties as of December 31, 2025 and 2024.

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

|                                                                                                         | 2025<br>Rp             | 2024<br>Rp             |
|---------------------------------------------------------------------------------------------------------|------------------------|------------------------|
| PT SMCC Utama Indonesia                                                                                 | 7,932,804,802          | 15,865,609,605         |
| PT Grama Pramesi Siddhi                                                                                 | 7,855,332,766          | 19,111,006,208         |
| PT Bumi Serpong Damai Tbk                                                                               | 6,404,778,687          | 36,758,993,520         |
| PT Kids Play Indonesia                                                                                  | 299,954,400            | 81,292,191,435         |
| PT Trans Bumi Serbaraja                                                                                 | --                     | 35,147,619,371         |
| PT Layana Buana Hotelindo                                                                               | --                     | 18,527,181,943         |
| PT Anugrah Inti Karya                                                                                   | --                     | 16,679,520,000         |
| Yayasan Setia Budi Samarinda                                                                            | --                     | 11,224,637,108         |
| Lain-lain (masing-masing di bawah Rp10.000.000.000)/<br><i>Others (each below Rp10,000,000,000)</i>     | 173,368,726,077        | 253,829,875,054        |
| Sub Jumlah Pihak Ketiga/ <i>Sub Total Third Parties</i>                                                 | 687,289,868,079        | 714,545,061,393        |
| Dikurangi ( <i>Less</i> ):<br>Cadangan Kerugian Penurunan Nilai/ <i>Allowance for Impairment Losses</i> | (126,759,900,639)      | (116,940,277,324)      |
| <b>Jumlah/ <i>Total</i></b>                                                                             | <b>560,529,967,440</b> | <b>597,604,784,069</b> |

b. Berdasarkan kategori umur:

|                                                 | 2025<br>Rp             | 2024<br>Rp             |                                                   |
|-------------------------------------------------|------------------------|------------------------|---------------------------------------------------|
| Belum Jatuh Tempo                               | 189,913,300,807        | 327,910,380,686        | <i>Not Yet Due</i>                                |
| Sudah Jatuh Tempo                               |                        |                        | <i>Past Due</i>                                   |
| 1-30 hari                                       | 168,578,942,588        | 110,486,609,395        | <i>1-30 Days</i>                                  |
| 31-60 hari                                      | 62,249,116,064         | 65,277,277,549         | <i>31-60 Days</i>                                 |
| 61-90 hari                                      | 54,582,870,449         | 19,008,925,165         | <i>61-90 Days</i>                                 |
| 91-120 hari                                     | 15,834,322,308         | 41,622,177,271         | <i>91-120 Days</i>                                |
| lebih dari 120 hari                             | 196,131,315,863        | 150,239,691,327        | <i>More than 120 Days</i>                         |
| Sub Jumlah                                      | 687,289,868,079        | 714,545,061,393        | <i>Sub Total</i>                                  |
| Dikurangi:<br>Cadangan Kerugian Penurunan Nilai | (126,759,900,639)      | (116,940,277,324)      | <i>Less:<br/>Allowances for Impairment Losses</i> |
| <b>Jumlah - Neto</b>                            | <b>560,529,967,440</b> | <b>597,604,784,069</b> | <b><i>Total - Net</i></b>                         |

c. Berdasarkan mata uang:

|                                                 | 2025<br>Rp             | 2024<br>Rp             |                                                   |
|-------------------------------------------------|------------------------|------------------------|---------------------------------------------------|
| Rupiah                                          | 682,026,672,245        | 705,593,881,170        | <i>Rupiah</i>                                     |
| Dolar Amerika Serikat                           | 5,263,195,834          | 8,951,180,223          | <i>United States Dollar</i>                       |
| Sub Jumlah                                      | 687,289,868,079        | 714,545,061,393        | <i>Sub Total</i>                                  |
| Dikurangi:<br>Cadangan Kerugian Penurunan Nilai | (126,759,900,639)      | (116,940,277,324)      | <i>Less:<br/>Allowances for Impairment Losses</i> |
| <b>Jumlah - Neto</b>                            | <b>560,529,967,440</b> | <b>597,604,784,069</b> | <b><i>Total - Net</i></b>                         |

Mutasi cadangan kerugian penurunan nilai:

*Movement of allowance for impairment losses:*

|                    | 2025<br>Rp             | 2024<br>Rp             |                              |
|--------------------|------------------------|------------------------|------------------------------|
| Saldo Awal         | 116,940,277,324        | 101,409,818,277        | <i>Beginning Balance</i>     |
| Penambahan         | 9,890,707,685          | 15,792,929,842         | <i>Additions</i>             |
| Pemulihan          | (71,084,370)           | (57,057,045)           | <i>Recovery</i>              |
| Penghapusan        | --                     | (205,413,750)          | <i>Write off</i>             |
| <b>Saldo Akhir</b> | <b>126,759,900,639</b> | <b>116,940,277,324</b> | <b><i>Ending Balance</i></b> |

**5. Piutang Usaha**

a. Berdasarkan pelanggan:

|                                                        | 2025<br>Rp      | 2024<br>Rp      |
|--------------------------------------------------------|-----------------|-----------------|
| <b>Pihak Ketiga/ <i>Third Parties</i></b>              |                 |                 |
| PT Indah Kiat Pulp & Paper Tbk                         | 218,720,942,972 | 130,987,480,866 |
| PT Amman Mineral Nusa Tenggara                         | 55,351,474,073  | 18,528,645,745  |
| PT Alfa Goldland Realty                                | 51,098,734,174  | 278,157,617     |
| PT Karang Mas Sejahtera                                | 45,858,291,701  | 11,187,315,132  |
| PT Astra Honda Motor                                   | 34,751,047,500  | --              |
| PT Daimler Commercial Vehicles Manufacturing Indonesia | 31,353,675,143  | --              |
| Ellipse Project SAS                                    | 19,676,149,168  | 21,876,265,559  |
| PT Jaya Real Property Tbk                              | 13,437,225,000  | 16,713,108,000  |
| PT Bandung Pakar                                       | 11,414,329,193  | 2,576,420,907   |
| PT Pindo Deli Pulp & Paper Mills                       | 9,766,402,423   | 23,961,033,323  |

**5. Trade Receivables**

a. By customers:

|                                                        | 2025<br>Rp      | 2024<br>Rp      |
|--------------------------------------------------------|-----------------|-----------------|
| <b>Pihak Ketiga/ <i>Third Parties</i></b>              |                 |                 |
| PT Indah Kiat Pulp & Paper Tbk                         | 218,720,942,972 | 130,987,480,866 |
| PT Amman Mineral Nusa Tenggara                         | 55,351,474,073  | 18,528,645,745  |
| PT Alfa Goldland Realty                                | 51,098,734,174  | 278,157,617     |
| PT Karang Mas Sejahtera                                | 45,858,291,701  | 11,187,315,132  |
| PT Astra Honda Motor                                   | 34,751,047,500  | --              |
| PT Daimler Commercial Vehicles Manufacturing Indonesia | 31,353,675,143  | --              |
| Ellipse Project SAS                                    | 19,676,149,168  | 21,876,265,559  |
| PT Jaya Real Property Tbk                              | 13,437,225,000  | 16,713,108,000  |
| PT Bandung Pakar                                       | 11,414,329,193  | 2,576,420,907   |
| PT Pindo Deli Pulp & Paper Mills                       | 9,766,402,423   | 23,961,033,323  |

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

|                                                                                                         | 2025<br>Rp             | 2024<br>Rp             |
|---------------------------------------------------------------------------------------------------------|------------------------|------------------------|
| PT SMCC Utama Indonesia                                                                                 | 7,932,804,802          | 15,865,609,605         |
| PT Grama Pramesi Siddhi                                                                                 | 7,855,332,766          | 19,111,006,208         |
| PT Bumi Serpong Damai Tbk                                                                               | 6,404,778,687          | 36,758,993,520         |
| PT Kids Play Indonesia                                                                                  | 299,954,400            | 81,292,191,435         |
| PT Trans Bumi Serbaraja                                                                                 | --                     | 35,147,619,371         |
| PT Layana Buana Hotelindo                                                                               | --                     | 18,527,181,943         |
| PT Anugrah Inti Karya                                                                                   | --                     | 16,679,520,000         |
| Yayasan Setia Budi Samarinda                                                                            | --                     | 11,224,637,108         |
| Lain-lain (masing-masing di bawah Rp10.000.000.000)/<br><i>Others (each below Rp10,000,000,000)</i>     | 173,368,726,077        | 253,829,875,054        |
| Sub Jumlah Pihak Ketiga/ <i>Sub Total Third Parties</i>                                                 | 687,289,868,079        | 714,545,061,393        |
| Dikurangi ( <i>Less</i> ):<br>Cadangan Kerugian Penurunan Nilai/ <i>Allowance for Impairment Losses</i> | (126,759,900,639)      | (116,940,277,324)      |
| <b>Jumlah/ <i>Total</i></b>                                                                             | <b>560,529,967,440</b> | <b>597,604,784,069</b> |

b. By age category:

|                                                 | 2025<br>Rp             | 2024<br>Rp             |                                                   |
|-------------------------------------------------|------------------------|------------------------|---------------------------------------------------|
| Belum Jatuh Tempo                               | 189,913,300,807        | 327,910,380,686        | <i>Not Yet Due</i>                                |
| Sudah Jatuh Tempo                               |                        |                        | <i>Past Due</i>                                   |
| 1-30 hari                                       | 168,578,942,588        | 110,486,609,395        | <i>1-30 Days</i>                                  |
| 31-60 hari                                      | 62,249,116,064         | 65,277,277,549         | <i>31-60 Days</i>                                 |
| 61-90 hari                                      | 54,582,870,449         | 19,008,925,165         | <i>61-90 Days</i>                                 |
| 91-120 hari                                     | 15,834,322,308         | 41,622,177,271         | <i>91-120 Days</i>                                |
| lebih dari 120 hari                             | 196,131,315,863        | 150,239,691,327        | <i>More than 120 Days</i>                         |
| Sub Jumlah                                      | 687,289,868,079        | 714,545,061,393        | <i>Sub Total</i>                                  |
| Dikurangi:<br>Cadangan Kerugian Penurunan Nilai | (126,759,900,639)      | (116,940,277,324)      | <i>Less:<br/>Allowances for Impairment Losses</i> |
| <b>Jumlah - Neto</b>                            | <b>560,529,967,440</b> | <b>597,604,784,069</b> | <b><i>Total - Net</i></b>                         |

c. By currency:

|                                                 | 2025<br>Rp             | 2024<br>Rp             |                                                   |
|-------------------------------------------------|------------------------|------------------------|---------------------------------------------------|
| Rupiah                                          | 682,026,672,245        | 705,593,881,170        | <i>Rupiah</i>                                     |
| Dolar Amerika Serikat                           | 5,263,195,834          | 8,951,180,223          | <i>United States Dollar</i>                       |
| Sub Jumlah                                      | 687,289,868,079        | 714,545,061,393        | <i>Sub Total</i>                                  |
| Dikurangi:<br>Cadangan Kerugian Penurunan Nilai | (126,759,900,639)      | (116,940,277,324)      | <i>Less:<br/>Allowances for Impairment Losses</i> |
| <b>Jumlah - Neto</b>                            | <b>560,529,967,440</b> | <b>597,604,784,069</b> | <b><i>Total - Net</i></b>                         |

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

Manajemen berpendapat bahwa cadangan kerugian penurunan nilai piutang usaha kepada pihak ketiga adalah cukup untuk menutupi kerugian yang mungkin timbul dari tidak tertagihnya piutang tersebut.

Piutang usaha tertentu digunakan sebagai jaminan utang bank (Catatan 21 dan 28).

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024  
(In Full Rupiah, except otherwise stated)

Management believes that the allowance for impairment losses of trade receivables from third parties is adequate to cover possible losses on uncollectible accounts.

Certain trade receivables are used as collateral for bank loans (Notes 21 and 28).

6. Tagihan Bruto kepada Pemberi Kerja

Rincian biaya konstruksi dan penagihan yang telah dilakukan oleh NRC, Entitas Anak, sampai dengan tanggal posisi keuangan adalah sebagai berikut:

|                                           | 2025<br>Rp          | 2024<br>Rp          |
|-------------------------------------------|---------------------|---------------------|
| Beban Kontrak Kumulatif                   | 8,574,974,187,194   | 7,656,544,421,327   |
| Laba Kumulatif yang Diakui                | 1,476,792,203,170   | 1,382,591,283,580   |
| Sub Jumlah                                | 10,051,766,390,364  | 9,039,135,704,907   |
| Dikurangi:                                |                     | Less:               |
| Penerbitan Termin Kumulatif               | (9,280,724,190,580) | (8,510,368,899,361) |
| Jumlah Tagihan Bruto kepada Pemberi Kerja | 771,042,199,784     | 528,766,805,546     |
| Cadangan Kerugian Penurunan Nilai         | (87,841,975,260)    | (106,291,420,284)   |
| Tagihan Bruto kepada Pemberi Kerja - neto | 683,200,224,524     | 422,475,385,262     |

Mutasi cadangan kerugian penurunan nilai:

|             | 2025<br>Rp       | 2024<br>Rp      |
|-------------|------------------|-----------------|
| Saldo Awal  | 106,291,420,284  | 46,501,947,803  |
| Penambahan  | 37,559,289,202   | 59,789,472,481  |
| Pemulihan   | (56,008,734,226) | --              |
| Saldo Akhir | 87,841,975,260   | 106,291,420,284 |

Manajemen NRC, Entitas Anak, berpendapat bahwa cadangan kerugian penurunan nilai tagihan bruto kepada pemberi kerja adalah cukup untuk menutupi kerugian yang mungkin timbul.

7. Aset Keuangan Lancar Lainnya

|                                                                                 | 2025<br>Rp      | 2024<br>Rp      |
|---------------------------------------------------------------------------------|-----------------|-----------------|
| Investasi yang diukur pada Nilai Wajar melalui Penghasilan Komprehensif Lainnya | 67,875,031,531  | 39,482,165,962  |
| Piutang Renovasi Villa - Pihak Ketiga                                           | 16,030,451,042  | 27,935,843,482  |
| Investasi yang diukur pada Nilai Wajar melalui Laba Rugi                        | --              | 70,088,275,000  |
| Piutang Lain-lain                                                               | 26,018,819,570  | 21,344,342,785  |
| Sub Jumlah                                                                      | 109,924,302,143 | 158,850,627,229 |
| Cadangan Kerugian Penurunan Nilai                                               | (5,389,457,462) | (5,389,457,462) |
| Jumlah                                                                          | 104,534,844,681 | 153,461,169,767 |

6. Gross Amount Due from Owners

Details of construction costs and progress billings that have been carried out by NRC, a Subsidiary, as of the financial position date are as follows:

|                                    | 2025<br>Rp          | 2024<br>Rp          |
|------------------------------------|---------------------|---------------------|
| Accumulated Contract Cost          | 8,574,974,187,194   | 7,656,544,421,327   |
| Accumulated Recognized Profit      | 1,476,792,203,170   | 1,382,591,283,580   |
| Sub Total                          | 10,051,766,390,364  | 9,039,135,704,907   |
| Less:                              |                     |                     |
| Accumulated Progress Billings      | (9,280,724,190,580) | (8,510,368,899,361) |
| Total Gross Amount due from Owners | 771,042,199,784     | 528,766,805,546     |
| Allowances for Impairment Losses   | (87,841,975,260)    | (106,291,420,284)   |
| Gross Amount due from Owners - net | 683,200,224,524     | 422,475,385,262     |

Movement of allowance for impairment losses:

|                   | 2025<br>Rp       | 2024<br>Rp      |
|-------------------|------------------|-----------------|
| Beginning Balance | 106,291,420,284  | 46,501,947,803  |
| Additions         | 37,559,289,202   | 59,789,472,481  |
| Recovery          | (56,008,734,226) | --              |
| Ending Balance    | 87,841,975,260   | 106,291,420,284 |

The management of NRC, a Subsidiary, believes that the allowance for impairment of gross amount due from the owner is adequate to cover potential loss.

7. Other Current Financial Assets

|                                                                      | 2025<br>Rp      | 2024<br>Rp      |
|----------------------------------------------------------------------|-----------------|-----------------|
| Investment measured at Fair Value through Other Comprehensive Income | 67,875,031,531  | 39,482,165,962  |
| Receivable of Villa Renovations - Third Parties                      | 16,030,451,042  | 27,935,843,482  |
| Investment Measured at Fair Value through Profit or Loss             | --              | 70,088,275,000  |
| Other Receivables                                                    | 26,018,819,570  | 21,344,342,785  |
| Sub Total                                                            | 109,924,302,143 | 158,850,627,229 |
| Allowance for Impairment Losses                                      | (5,389,457,462) | (5,389,457,462) |
| Total                                                                | 104,534,844,681 | 153,461,169,767 |

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

Mutasi cadangan kerugian penurunan nilai:

|             | 2025<br>Rp    | 2024<br>Rp    |
|-------------|---------------|---------------|
| Saldo Awal  | 5,389,457,462 | 5,389,457,462 |
| Penambahan  | --            | --            |
| Saldo Akhir | 5,389,457,462 | 5,389,457,462 |

Investasi yang diukur pada Nilai Wajar melalui Penghasilan Komprehensif Lainnya

Investasi pada nilai wajar melalui penghasilan komprehensif lainnya terdiri dari investasi milik Perusahaan dan KSS, Entitas Anak. Rincian investasi yang diukur pada nilai wajar melalui penghasilan komprehensif lainnya adalah sebagai berikut:

|                                                                             | 2025<br>Rp      | 2024<br>Rp     |
|-----------------------------------------------------------------------------|-----------------|----------------|
| Saldo Awal Investasi/ Beginning Balance of Investment                       | 16,047,265,962  | 14,541,997,332 |
| Penempatan (Penjualan) Investasi Bersih/ Net Placement (Sale) of Investment | (1,251,123,318) | 4,195,500,000  |
| Penyesuaian Nilai Wajar - Neto/ Fair Value Adjustment - Net                 | (254,145,312)   | 11,747,400,000 |
| Nilai Realisasi Keuntungan Investasi/ Realized Loss on Investments          | --              | 8,391,000,000  |
| Saldo Akhir Investasi/ Ending Balance of Investment                         | 14,541,997,332  | 28,999,134,199 |
| Jumlah/ Total                                                               | 39,482,165,962  | 67,875,031,531 |

Dolar Amerika Serikat/ United States Dollar

|                               |                |                 |                |                |                |
|-------------------------------|----------------|-----------------|----------------|----------------|----------------|
| Gobi Fund III, L.P.           | 16,047,265,962 | (1,251,123,318) | (254,145,312)  | --             | 14,541,997,332 |
| Attention Holdings Pte., Ltd. | 4,040,500,000  | --              | 155,000,000    | --             | 4,195,500,000  |
| TuringSense, Inc.             | 11,313,400,000 | --              | 434,000,000    | --             | 11,747,400,000 |
| Xurya Pte., Ltd.              | 8,081,000,000  | --              | 310,000,000    | --             | 8,391,000,000  |
| Samuel Sekuritas              | --             | (7,500,000,000) | 19,352,843,688 | 17,146,290,511 | 28,999,134,199 |
| Jumlah/ Total                 | 39,482,165,962 | (8,751,123,318) | 19,997,698,376 | 17,146,290,511 | 67,875,031,531 |

Dolar Amerika Serikat/ United States Dollar

|                               |                 |              |                  |                  |                |
|-------------------------------|-----------------|--------------|------------------|------------------|----------------|
| Sun & Shine Fund              | 63,158,858,377  | (51,836,395) | (18,534,830,893) | (44,572,191,089) | --             |
| Gobi Fund III, L.P.           | 15,795,757,744  | --           | 251,508,218      | --               | 16,047,265,962 |
| Attention Holdings Pte., Ltd. | 3,854,000,000   | --           | 186,500,000      | --               | 4,040,500,000  |
| TuringSense, Inc.             | 10,791,200,000  | --           | 522,200,000      | --               | 11,313,400,000 |
| Xurya Pte., Ltd.              | 7,708,000,000   | --           | 373,000,000      | --               | 8,081,000,000  |
| Jumlah/ Total                 | 101,307,816,121 | (51,836,395) | (17,201,622,675) | (44,572,191,089) | 39,482,165,962 |

Investasi yang diukur pada Nilai Wajar melalui Laba Rugi

Investasi pada nilai wajar melalui laba rugi merupakan investasi milik Perusahaan. Rincian investasi yang diukur pada nilai wajar melalui laba rugi adalah sebagai berikut:

|                                                                    | 2025<br>Rp       | 2024<br>Rp     |
|--------------------------------------------------------------------|------------------|----------------|
| Saldo Awal Investasi/ Beginning Balance of Investment              | 70,088,275,000   | 70,088,275,000 |
| Penempatan (Penjualan) Investasi/ Placement (Sale) of Investment   | (74,017,655,000) | --             |
| Penyesuaian Nilai Wajar - Neto/ Fair Value Adjustment - Net        | --               | 3,929,380,000  |
| Nilai Realisasi Keuntungan Investasi/ Realized Gain on Investments | --               | --             |
| Saldo Akhir Investasi/ Ending Balance of Investment                | --               | --             |

Rupiah

|                                                                   |                |                  |    |               |    |
|-------------------------------------------------------------------|----------------|------------------|----|---------------|----|
| Sekuritas Rupiah Bank Indonesia/ Bank Indonesia Rupiah Securities | 70,088,275,000 | (74,017,655,000) | -- | 3,929,380,000 | -- |
|-------------------------------------------------------------------|----------------|------------------|----|---------------|----|

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024  
(In Full Rupiah, except otherwise stated)

Movement of allowance for impairment losses:

|                   | 2025<br>Rp       | 2024<br>Rp      |
|-------------------|------------------|-----------------|
| Beginning Balance | 106,291,420,284  | 46,501,947,803  |
| Additions         | 37,559,289,202   | 59,789,472,481  |
| Recovery          | (56,008,734,226) | --              |
| Ending Balance    | 87,841,975,260   | 106,291,420,284 |

Investments measured at Fair Value through Other Comprehensive Income

Investments at fair value through other comprehensive income consists of investments owned by the Company and KSS, a Subsidiary. The details of investments measured at fair value through other comprehensive income are as follows:

|                                                                             | 2025<br>Rp      | 2024<br>Rp     |
|-----------------------------------------------------------------------------|-----------------|----------------|
| Saldo Awal Investasi/ Beginning Balance of Investment                       | 16,047,265,962  | 14,541,997,332 |
| Penempatan (Penjualan) Investasi Bersih/ Net Placement (Sale) of Investment | (1,251,123,318) | 4,195,500,000  |
| Penyesuaian Nilai Wajar - Neto/ Fair Value Adjustment - Net                 | (254,145,312)   | 11,747,400,000 |
| Nilai Realisasi Keuntungan Investasi/ Realized Loss on Investments          | --              | 8,391,000,000  |
| Saldo Akhir Investasi/ Ending Balance of Investment                         | 14,541,997,332  | 28,999,134,199 |
| Jumlah/ Total                                                               | 39,482,165,962  | 67,875,031,531 |

|                                                                             | 2025<br>Rp       | 2024<br>Rp     |
|-----------------------------------------------------------------------------|------------------|----------------|
| Saldo Awal Investasi/ Beginning Balance of Investment                       | 63,158,858,377   | 16,047,265,962 |
| Penempatan (Penjualan) Investasi Bersih/ Net Placement (Sale) of Investment | (51,836,395)     | 4,040,500,000  |
| Penyesuaian Nilai Wajar - Neto/ Fair Value Adjustment - Net                 | (18,534,830,893) | 11,313,400,000 |
| Nilai Realisasi Kerugian Investasi/ Realized Loss on Investments            | (44,572,191,089) | 8,081,000,000  |
| Saldo Akhir Investasi/ Ending Balance of Investment                         | --               | 39,482,165,962 |

Investments measured at Fair Value through Profit or Loss

Investments at fair value through profit or loss represents of investments owned by the Company. The details of investments measured at fair value through profit or loss are as follows:

|                                                                    | 2025<br>Rp       | 2024<br>Rp     |
|--------------------------------------------------------------------|------------------|----------------|
| Saldo Awal Investasi/ Beginning Balance of Investment              | 70,088,275,000   | 70,088,275,000 |
| Penempatan (Penjualan) Investasi/ Placement (Sale) of Investment   | (74,017,655,000) | --             |
| Penyesuaian Nilai Wajar - Neto/ Fair Value Adjustment - Net        | --               | 3,929,380,000  |
| Nilai Realisasi Keuntungan Investasi/ Realized Gain on Investments | --               | --             |
| Saldo Akhir Investasi/ Ending Balance of Investment                | --               | --             |

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024  
(In Full Rupiah, except otherwise stated)

| 2024                                                                         |                                                                                            |                                                                                    |                                                                                              |                                                                            |
|------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|
| Saldo Awal<br>Investasi/<br><i>Beginning Balance<br/>of Investment</i><br>Rp | Penempatan<br>(Penjualan)<br>Investasi/<br><i>Placement (Sale)<br/>of Investment</i><br>Rp | Penyesuaian<br>Nilai Wajar - Neto/<br><i>Fair Value<br/>Adjustment - Net</i><br>Rp | Nilai Realisasi<br>Keuntungan<br>Investasi/<br><i>Realized Gain<br/>on Investments</i><br>Rp | Saldo Akhir<br>Investasi/<br><i>Ending Balance<br/>of Investment</i><br>Rp |
| --                                                                           | 70,088,275,000                                                                             | --                                                                                 | --                                                                                           | 70,088,275,000                                                             |

Rupiah  
Sekuritas Rupiah Bank Indonesia/  
Bank Indonesia Rupiah Securities

Piutang Renovasi Pemilik Vila – Pihak Ketiga

Merupakan piutang kepada pemilik vila atas biaya renovasi atau perbaikan vila dan kawasan.

Untuk tahun yang berakhir pada tanggal 31 Desember 2024, SAM, Entitas Anak, melakukan reklasifikasi uang muka pembelian aset ke aset keuangan lancar lainnya – Piutang Renovasi Villa yaitu sebesar Rp60.737.245.123 (Catatan 19).

Piutang Lain-lain

Piutang lain-lain antara lain terdiri dari piutang karyawan untuk program kepemilikan kendaraan dan piutang lainnya, pada tanggal 31 Desember 2025 dan 2024.

Receivable of Villa Renovations – Third Parties

Represents receivable to villa owners from villa’s and estate renovation or refurbishment expenses

For the year ended December 31, 2024, SAM, a Subsidiary, has reclassified advance purchase of assets to other current financial assets – Receivable of Villa Renovations amounting to Rp60,737,245,123 (Notes 19).

Other Receivables

Other receivables, among others, consist of employees’ receivables for vehicle ownership program and other receivables, as of December 31, 2025 and 2024.

8. Piutang Retensi

Rincian piutang retensi NRC, Entitas Anak, adalah sebagai berikut:

a. Berdasarkan pelanggan:

|                                                                                              | 2025<br>Rp             | 2024<br>Rp             |
|----------------------------------------------------------------------------------------------|------------------------|------------------------|
| <b>Pihak Ketiga/ Third Parties</b>                                                           |                        |                        |
| PT Grama Pramesi Siddhi                                                                      | 31,752,424,633         | 24,160,052,650         |
| PT Trans Bumi Serbaraja                                                                      | 30,277,114,699         | 30,277,114,699         |
| PT Indah Kiat Pulp & Paper Tbk                                                               | 27,083,257,486         | 11,186,771,500         |
| PT Jaya Bumi Cakrawala                                                                       | 18,975,056,383         | 4,828,888,305          |
| PT Banua Multi Guna                                                                          | 15,957,464,061         | 15,892,464,061         |
| PT Akebono Brake Astra Indonesia                                                             | 15,752,500,000         | 12,502,400,000         |
| PT Graha Tunas Selaras                                                                       | 14,391,251,133         | 12,428,416,984         |
| PT Wijaya Pratama Raya                                                                       | 10,999,370,176         | --                     |
| Tahir Foundation                                                                             | 9,275,464,560          | 10,985,652,162         |
| PT Fortuna Paradiso Optima                                                                   | --                     | 23,679,960,749         |
| Lain-lain (masing-masing di bawah Rp10.000.000.000)/<br>Others (each below Rp10,000,000,000) | 175,221,724,362        | 127,363,290,174        |
| Sub Jumlah Pihak Ketiga/ Sub Total Third Parties                                             | 349,685,627,493        | 273,305,011,284        |
| Cadangan Kerugian Penurunan Nilai/ Allowances for Impairment Losses                          | (10,191,014,453)       | (18,229,925,516)       |
| <b>Jumlah - Neto/ Total - Net</b>                                                            | <b>339,494,613,040</b> | <b>255,075,085,768</b> |

8. Retention Receivables

The details of retention receivables of NRC, a Subsidiary, are as follows:

a. By customers:

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024  
(In Full Rupiah, except otherwise stated)

b. Berdasarkan wilayah:

|                                                              | 2025<br>Rp             | 2024<br>Rp             |
|--------------------------------------------------------------|------------------------|------------------------|
| Jakarta                                                      | 279,355,320,210        | 202,088,573,535        |
| Semarang                                                     | 34,225,771,794         | 13,293,012,393         |
| Surabaya                                                     | 22,709,184,612         | 19,602,426,220         |
| Denpasar                                                     | 12,420,391,774         | 37,860,383,013         |
| Medan                                                        | 974,959,103            | 460,616,123            |
| Sub Jumlah/ Sub Total                                        | 349,685,627,493        | 273,305,011,284        |
| Cadangan Kerugian Penurunan Nilai/ Allowances for Impairment | (10,191,014,453)       | (18,229,925,516)       |
| <b>Jumlah - Neto/ Total - Net</b>                            | <b>339,494,613,040</b> | <b>255,075,085,768</b> |

b. By regions:

Mutasi cadangan kerugian penurunan nilai:

|                    | 2025<br>Rp            | 2024<br>Rp            |                       |
|--------------------|-----------------------|-----------------------|-----------------------|
| Saldo Awal         | 18,229,925,516        | 14,962,737,145        | Beginning Balance     |
| Penambahan         | 9,721,059,499         | 18,229,925,516        | Additions             |
| Pemulihan          | (17,759,970,562)      | (14,962,737,145)      | Recovery              |
| <b>Saldo Akhir</b> | <b>10,191,014,453</b> | <b>18,229,925,516</b> | <b>Ending Balance</b> |

Movement of allowance for impairment losses:

Pada tanggal 31 Desember 2025 dan 2024, seluruh piutang retensi NRC, Entitas Anak, dalam mata uang Rupiah.

As of December 31, 2025 and 2024, all retention receivables of NRC, a Subsidiary, are denominated in Rupiah.

Manajemen NRC, Entitas Anak, berpendapat bahwa cadangan kerugian penurunan nilai piutang retensi adalah cukup untuk menutupi kerugian yang mungkin timbul.

The management of NRC, a Subsidiary, believes that the allowance for impairment losses of retention receivables is adequate to cover potential loss.

9. Persediaan

|                                | 2025<br>Rp             | 2024<br>Rp             |                               |
|--------------------------------|------------------------|------------------------|-------------------------------|
| Tanah Siap Dijual              | 549,630,200,000        | 249,663,600,000        | Land Held for Sale            |
| Tanah Sedang Dikembangkan      | 151,206,752,114        | 127,826,111,672        | Land Under Development        |
| Real Estat Sedang Dikembangkan | 114,168,176,587        | 45,849,437,164         | Real Estate Under Development |
| Perlengkapan Operasional Hotel | 10,293,723,377         | 11,754,976,792         | Hotel Operational Equipments  |
| <b>Jumlah</b>                  | <b>825,298,852,078</b> | <b>435,094,125,628</b> | <b>Total</b>                  |

Tanah Siap Dijual

Tanah siap dijual merupakan tanah siap dijual milik SCS dan Entitas Anak nya, yang terletak di Suryacipta City of Industry, Karawang, Jawa Barat, dan di Subang Smartpolitan, Subang, Jawa Barat, dengan rincian luas dan nilai sebagai berikut:

Land Held for Sale

Land held for sale represents land held for sale owned by SCS and its Subsidiaries, located on Suryacipta City of Industry, Karawang, West Java, and on Subang Smartpolitan, Subang, West Java, with land area and value as follows:

| Pemilik / Owner                               | 2025              |                     | 2024              |                     |
|-----------------------------------------------|-------------------|---------------------|-------------------|---------------------|
|                                               | Luas / Area<br>Ha | Nilai / Value<br>Rp | Luas / Area<br>Ha | Nilai / Value<br>Rp |
| SCS dan Entitas Anaknya/ and Its Subsidiaries | 74                | 549,630,200,000     | 38                | 249,663,600,000     |

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024  
(In Full Rupiah, except otherwise stated)

Tanah Sedang Dikembangkan

Tanah sedang dikembangkan merupakan tanah yang sedang dikembangkan milik SCS dan Entitas Anak nya, yang terletak di Suryacipta City of Industry, Karawang, dan di Bekasi, Jawa Barat, dengan rincian luas dan nilai sebagai berikut:

| Pemilik / Owner                               | 2025           |                  | 2024           |                  |
|-----------------------------------------------|----------------|------------------|----------------|------------------|
|                                               | Luas / Area Ha | Nilai / Value Rp | Luas / Area Ha | Nilai / Value Rp |
| SCS dan Entitas Anaknya/ and Its Subsidiaries | 48             | 151,206,752,114  | 70             | 127,826,111,672  |

Persediaan tanah milik SCS dan Entitas Anaknya, yang sedang dikembangkan dijadikan jaminan sehubungan dengan fasilitas pinjaman bank jangka panjang (Catatan 28).

Perlengkapan Operasional Hotel

Perlengkapan operasional hotel merupakan persediaan yang digunakan oleh hotel, seperti persediaan makanan, minuman, peralatan dapur dan perlengkapan operasional lainnya.

Real Estat Sedang Dikembangkan

Real estat dalam penyelesaian merupakan tanah dan bangunan siap jual milik TCP, Entitas Anak, serta milik SIH, Entitas Anak SAI, yang terletak di Jakarta.

Pada tanggal 31 Desember 2024, SIH, Entitas Anak, melakukan reklasifikasi Aset Tetap Tanah ke Real Estat Sedang Dikembangkan sebesar Rp39.206.330.609 (Catatan 17).

Land Under Development

Land under development represents land under development of SCS and its Subsidiaries, located on Suryacipta City of Industry, Karawang, and on Bekasi, West Java, with land area and value as follows:

| Pemilik / Owner                               | 2025           |                  | 2024           |                  |
|-----------------------------------------------|----------------|------------------|----------------|------------------|
|                                               | Luas / Area Ha | Nilai / Value Rp | Luas / Area Ha | Nilai / Value Rp |
| SCS dan Entitas Anaknya/ and Its Subsidiaries | 48             | 151,206,752,114  | 70             | 127,826,111,672  |

Land under development inventories owned by SCS and its Subsidiaries, a Subsidiary, are pledged as collateral for long-term bank loan facility (Note 28).

Hotel Operational Equipment

Hotel operational equipment represents inventories used by hotels, including food, beverages, kitchen utensils and other operational equipment.

Real Estate Under Development

Real estate under construction represents land and buildings held for sale owned by TCP, a Subsidiary, and owned by SIH, a Subsidiary of SAI, located on Jakarta.

As of December 31, 2024, SIH, a Subsidiary, has reclassified Fixed Asset Land to Real Estate Under Development amounting to Rp39,206,330,609 (Note 17).

10. Uang Muka

Akun ini merupakan uang muka pembelian tanah real estat milik TCP, Entitas Anak, uang muka sewa lahan milik SCS dan Entitas Anaknya, serta uang muka proyek NRC, Entitas Anak, SCS dan Entitas Anaknya, dan SAI dan Entitas Anaknya.

|                 | 2025           | 2024           |                |
|-----------------|----------------|----------------|----------------|
|                 | Rp             | Rp             |                |
| Proyek          | 56,561,526,271 | 56,350,309,555 | Projects       |
| Sewa Lahan      | 27,156,768,750 | --             | Land Rent      |
| Pembelian Tanah | --             | 43,511,693,663 | Land Purchases |
| Jumlah          | 83,718,295,021 | 99,862,003,218 | Total          |

10. Advances

This account represents advances for real estate land purchases of TCP, a Subsidiaries, advances for land rent, of SCS and its Subsidiaries, and project advances of NRC, a Subsidiary, SCS and It's Subsidiaries, dan SAI and it's Subsidiaries.

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024  
(In Full Rupiah, except otherwise stated)

11. Biaya Dibayar di Muka

|                                     | 2025           | 2024           |                                             |
|-------------------------------------|----------------|----------------|---------------------------------------------|
|                                     | Rp             | Rp             |                                             |
| Perbaikan dan Pemeliharaan          | 25,197,040,293 | 11,855,425,083 | Repairs and Maintenance                     |
| Media, Publikasi, Iklan dan Promosi | 4,033,163,602  | 2,742,598,392  | Media, Publicity, Advertising and Promotion |
| Asuransi                            | 2,643,566,941  | 3,611,358,136  | Insurance                                   |
| Perijinan dan Lisensi               | 1,933,627,389  | 3,494,293,764  | Permits and License                         |
| Lain-lain (dibawah Rp1.000.000.000) | 5,214,827,686  | 6,528,385,138  | Others (under Rp1,000,000,000)              |
| Jumlah                              | 39,022,225,911 | 28,232,060,513 | Total                                       |

11. Prepaid Expenses

12. Investasi pada Entitas Asosiasi

|                              | 2025                   |                               |                      |                                                    |                                                         |                             |
|------------------------------|------------------------|-------------------------------|----------------------|----------------------------------------------------|---------------------------------------------------------|-----------------------------|
|                              | Kepemilikan/ Ownership | Saldo Awal/ Beginning Balance | Penambahan/ Addition | Bagian Laba (Rugi) Neto/ Net Income (Loss) Portion | Penghasilan Komprehensif Lain/ Other Comprehensive Loss | Saldo Akhir/ Ending Balance |
|                              | %                      | Rp                            | Rp                   | Rp                                                 | Rp                                                      | Rp                          |
| PT Jasamarga Akses Patimban  | 22.82                  | 33,632,964,982                | 119,100,000,000      | (2,130,331,100)                                    | --                                                      | 150,602,633,882             |
| PT Horizon Internusa Persada | 20.27                  | 46,472,187,125                | --                   | 1,754,942,444                                      | (22,752,328)                                            | 48,204,377,241              |
| Jumlah/ Total                |                        | 80,105,152,107                | 119,100,000,000      | (375,388,656)                                      | (22,752,328)                                            | 198,807,011,123             |

|                              | 2024                   |                               |                      |                                                    |                                                         |                             |
|------------------------------|------------------------|-------------------------------|----------------------|----------------------------------------------------|---------------------------------------------------------|-----------------------------|
|                              | Kepemilikan/ Ownership | Saldo Awal/ Beginning Balance | Penambahan/ Addition | Bagian Laba (Rugi) Neto/ Net Income (Loss) Portion | Penghasilan Komprehensif Lain/ Other Comprehensive Loss | Saldo Akhir/ Ending Balance |
|                              | %                      | Rp                            | Rp                   | Rp                                                 | Rp                                                      | Rp                          |
| PT Jasamarga Akses Patimban  | 22.00                  | 13,376,026,507                | 22,361,000,000       | (2,104,061,525)                                    | --                                                      | 33,632,964,982              |
| PT Horizon Internusa Persada | 20.27                  | 43,862,553,936                | --                   | 2,600,803,269                                      | 8,829,920                                               | 46,472,187,125              |
| Jumlah/ Total                |                        | 57,238,580,443                | 22,361,000,000       | 496,741,744                                        | 8,829,920                                               | 80,105,152,107              |

12. Investment in Associates

PT Jasamarga Akses Patimban (JAP)

Jumlah aset, liabilitas, pendapatan dan rugi komprehensif dari entitas asosiasi adalah sebagai berikut:

|                     | 2025              | 2024              |                   |
|---------------------|-------------------|-------------------|-------------------|
|                     | Rp                | Rp                |                   |
| Jumlah Aset         | 2,003,042,796,247 | 1,764,844,345,567 | Total Assets      |
| Jumlah Liabilitas   | 1,122,073,832,294 | 1,102,778,224,014 | Total Liabilities |
| Jumlah Pendapatan   | --                | --                | Revenues          |
| Rugi Tahun Berjalan | (9,575,157,597)   | (9,227,021,880)   | Loss for The Year |

PT Jasamarga Akses Patimban (JAP)

Total assets, liabilities, revenue and comprehensive loss of the associate entity were as follows:

Berdasarkan Akta Pernyataan Keputusan Para Pemegang Saham Di Luar Rapat Umum Pemegang Saham No. 2 tanggal 12 Agustus 2024, oleh Notaris Rina Utami Djauhari, SH, para pemegang saham JAP menyetujui peningkatan modal ditempatkan dan disetor, dimana NRC melakukan penambahan setoran modal sebesar Rp14.471.000.000.

Based on the Deed of Statement of Shareholders' Decisions Outside the General Meeting of Shareholder No. 2 dated August 12, 2024, by Notary Rina Utami Djauhari, SH, JAP's shareholder approved the increase in issued and paid-up capital, where NRC made an additional capital contribution amounting to Rp14,471,000,000.

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

Akta perubahan ini telah diterima dan dicatat di dalam *database* sistem Administrasi Badan Hukum Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia, sesuai Surat Penerimaan Pemberitahuan Perubahan Anggaran Dasar Perseroan No. AHU-AH.01.03-0181220 tanggal 12 Agustus 2024.

Dengan peningkatan modal ditempatkan dan disetor ini, maka persentase kepemilikan NRC pada JAP, Entitas Asosiasi, secara langsung, menjadi 22,60%.

Berdasarkan Akta Pernyataan Keputusan Rapat Umum Pemegang Saham Luar Biasa No. 16 tanggal 27 Desember 2024, oleh Notaris Rina Utami Djauhari, SH, para pemegang saham JAP menyetujui peningkatan modal ditempatkan dan disetor, dimana NRC melakukan penambahan setoran modal sebesar Rp7.890.000.000.

Akta perubahan ini telah diterima dan dicatat di dalam *database* sistem Administrasi Badan Hukum Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia, sesuai Surat Penerimaan Pemberitahuan Perubahan Anggaran Dasar Perseroan No. AHU-AH.01.03-0229066 tanggal 27 Desember 2024.

Dengan peningkatan modal ditempatkan dan disetor ini, maka persentase kepemilikan NRC pada JAP, Entitas Asosiasi, secara langsung, menurun dari 22.60% menjadi 22.00%.

Berdasarkan Akta Pernyataan Keputusan Rapat Umum Pemegang Saham Luar Biasa No. 01 tanggal 01 September 2025 oleh Notaris Rina Utami Djauhari S.H., para pemegang saham JAP menyetujui peningkatan modal ditempatkan dan disetor, dimana NRC melakukan penambahan setoran modal sebesar Rp119.100.000.000 yang direklasifikasi dari uang muka investasi (Catatan 19).

Akta perubahan ini telah diterima dan dicatat di dalam *database* sistem Administrasi Badan Hukum Kementerian Hukum Republik Indonesia, sesuai Surat Penerimaan Pemberitahuan Perubahan Anggaran Dasar Perseroan No. AHU-0059118.AH.01.02 Tahun 2025 tanggal 02 September 2025.

Dengan peningkatan modal ditempatkan dan disetor ini, maka persentase kepemilikan NRC pada JAP, Entitas Asosiasi, secara langsung, meningkat dari 22.00% menjadi 22.82%.

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024  
(In Full Rupiah, except otherwise stated)

*The change of this deed was received and recorded in the database system the of Minister of Law and Human Rights of the Republic of Indonesia, in the Letter of Acceptance Notice of Amendment to Articles of Association No. AHU-AH.01.03-0181220 dated August 12, 2024.*

*With this increase in issued and paid-up capital, the percentage of NRC ownership in JAP, Associate Entity, directly to 22.60%.*

*Based on Deed of Extraordinary General Meeting of Shareholders No. 16 dated December 27, 2024, by Notary Rina Utami Djauhari, SH, JAP's shareholder approved the increase in issued and paid-up capital, where NRC made an additional capital contribution amounting to Rp7,890,000,000.*

*The change of this deed was received and recorded in the database system the of Minister of Law and Human Rights of the Republic of Indonesia, in the Letter of Acceptance Notice of Amendment to Articles of Association No. AHU-AH.01.03-0229066 dated December 27, 2024.*

*With this increase in issued and paid-up capital, the percentage of NRC ownership in JAP, Associate Entity, directly decreased from 22.60% to 22.00%.*

*Based on Deed of Extraordinary General Meeting of Shareholders No. 01 dated September 01, 2025 by Notary Rina Utami Djauhari S.H., JAP's shareholder approved the increase in issued and paid-up capital, where NRC made an additional capital contribution amounting toRp119,100,000,000 reclassified from investment advances (Note 19).*

*The change of this deed was received and recorded in the database system the of Minister of Law of the Republic of Indonesia, in the Letter of Acceptance Notice of Amendment to Articles of Association No. AHU-0059118.AH.01.02 dated September 02, 2025.*

*With this increase in issued and paid-up capital, the percentage of NRC ownership in JAP, Associate Entity, directly increased from 22.00% to 22.82%.*

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

NRC, Entitas Anak, memiliki keterwakilan dalam dewan komisaris.

Tidak ada pembatasan signifikan atas kemampuan JAP untuk mentransfer dana kepada NRC, Entitas Anak, tidak ada bagian atas liabilitas kontinjensi JAP yang terjadi bersama-sama dengan investor lain, dan tidak ada liabilitas kontinjensi yang terjadi karena NRC berkewajiban bersama-sama untuk semua atau sebagian liabilitas JAP.

**PT Horizon Internusa Persada (HIP)**

Jumlah aset, liabilitas, pendapatan dan rugi komprehensif dari entitas asosiasi adalah sebagai berikut:

|                                          | 2025<br>Rp      | 2024<br>Rp      |                                           |
|------------------------------------------|-----------------|-----------------|-------------------------------------------|
| Jumlah Aset Konsolidasian                | 386,661,814,424 | 368,068,690,614 | Total Consolidated Assets                 |
| Jumlah Liabilitas Konsolidasian          | 148,746,307,371 | 139,061,138,523 | Total Consolidated Liabilities            |
| Jumlah Pendapatan Konsolidasian          | 180,790,152,248 | 165,852,769,773 | Consolidated Revenues                     |
| Laba (Rugi) Tahun Berjalan Konsolidasian | 8,659,113,059   | (8,609,984,868) | Consolidated Income (Loss) for The Year   |
| Penyesuaian RE Awal Tahun                | --              | 21,442,684,680  | Adjustment Prior Year's Retained Earnings |
| Laba (Rugi) Komprehensif Lain            |                 |                 | Consolidated Other Comprehensive          |
| Tahun Berjalan Konsolidasian             | (112,262,929)   | 43,567,968      | Income (Loss) for The Year                |

Perusahaan memiliki keterwakilan dalam dewan komisaris.

Tidak ada pembatasan signifikan atas kemampuan HIP untuk mentransfer dana kepada Perusahaan, tidak ada bagian atas liabilitas kontinjensi HIP yang terjadi bersama-sama dengan investor lain, dan tidak ada liabilitas kontinjensi yang terjadi karena Perusahaan berkewajiban bersama-sama untuk semua atau sebagian liabilitas HIP.

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024  
(In Full Rupiah, except otherwise stated)

*NRC, a Subsidiary, has representation on the board of commissioners.*

*There is no significant restrictions on the ability to transfer funds to NRC, a Subsidiary, there is no part of JAP's contingent liabilities that occur together with other investors, and there is no contingent liabilities that occurred because NRC is obliged together for all or part of JAP's liabilities.*

**PT Horizon Internusa Persada (HIP)**

*Total assets, liabilities, revenue and comprehensive loss of the associate entity were as follows:*

*The Company has representation on the board of commissioners.*

*There is no significant restrictions on the ability of HIP to transfer funds to the Company, there is no part of HIP's contingent liabilities that occur together with other investors, and there is no contingent liabilities that occurred because the Company is obliged together for all or part of HIP's liabilities.*

**13. Investasi Saham**

| 2025                                                           |                                            |                                                                            |                                                               |                                                               |                                                                       |            |
|----------------------------------------------------------------|--------------------------------------------|----------------------------------------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------------|-----------------------------------------------------------------------|------------|
| Kepemilikan/<br>Ownership<br>%                                 | Harga Perolehan/<br>Cost Acquisition<br>Rp | Nilai Wajar<br>Awal Tahun/<br>Fair Value at<br>Beginning of The Year<br>Rp | Penambahan<br>(Pengurangan)/<br>Addition<br>(Deduction)<br>Rp | Penyesuaian<br>Nilai Wajar/<br>Fair Value<br>Adjustment<br>Rp | Nilai Wajar<br>Akhir Tahun/<br>Fair Value at<br>End of The Year<br>Rp |            |
| Pengukuran Kembali Nilai Wajar/<br>Remeasurement on Fair Value |                                            |                                                                            |                                                               |                                                               |                                                                       |            |
| PT Karsa Surya Indonusa (KSI)                                  | 0.17                                       | 1,800,000,000                                                              | 94,168,478                                                    | --                                                            | (1,801,196)                                                           | 92,367,282 |
| 2024                                                           |                                            |                                                                            |                                                               |                                                               |                                                                       |            |
| Kepemilikan/<br>Ownership<br>%                                 | Harga Perolehan/<br>Cost Acquisition<br>Rp | Nilai Wajar<br>Awal Tahun/<br>Fair Value at<br>Beginning of The Year<br>Rp | Penambahan<br>(Pengurangan)/<br>Addition<br>(Deduction)<br>Rp | Penyesuaian<br>Nilai Wajar/<br>Fair Value<br>Adjustment<br>Rp | Nilai Wajar<br>Akhir Tahun/<br>Fair Value at<br>End of The Year<br>Rp |            |
| Pengukuran Kembali Nilai Wajar/<br>Remeasurement on Fair Value |                                            |                                                                            |                                                               |                                                               |                                                                       |            |
| PT Karsa Surya Indonusa (KSI)                                  | 0.17                                       | 1,800,000,000                                                              | 92,776,989                                                    | --                                                            | 1,391,489                                                             | 94,168,478 |

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

Investasi saham merupakan aset keuangan yang dinilai pada nilai wajar melalui penghasilan komprehensif lain dengan menggunakan harga kuotasian pasar aktif dan jika harga kuotasian tidak dapat diketahui maka menggunakan teknik penilaian dengan pendekatan penghasilan yang menggunakan input yang tidak dapat diobservasi.

14. Investasi pada Ventura Bersama

Akun ini merupakan investasi pada ventura bersama milik NRC, Entitas Anak, dan BRTI, Entitas Anak SSS, yang terdiri dari:

| 2025                  |                                                                                      |                                |                                           |                                                                 |                                                                   |                                                                                  |
|-----------------------|--------------------------------------------------------------------------------------|--------------------------------|-------------------------------------------|-----------------------------------------------------------------|-------------------------------------------------------------------|----------------------------------------------------------------------------------|
|                       | Proyek/<br>Project                                                                   | Kepemilikan/<br>Ownership<br>% | Saldo Awal/<br>Beginning<br>Balance<br>Rp | Penambahan<br>(Pengurangan)/<br>Additional<br>(Deduction)<br>Rp | Bagian Laba (Rugi)<br>Neto/ Net<br>Income (Loss)<br>Portion<br>Rp | Bagi Hasil dari<br>Ventura Bersama/<br>Profit Sharing for<br>Joint Venture<br>Rp |
|                       |                                                                                      |                                |                                           |                                                                 |                                                                   | Saldo Akhir/<br>Ending<br>Balance<br>Rp                                          |
| JO Karabha NRC        | Tol Cikopo - Palimanan                                                               | 45.00                          | 1,213,490,612                             | --                                                              | 1,699,320,750                                                     | (2,912,811,362)                                                                  |
| JO Edgenta Propel NRC | Pemeliharaan/ Maintenance<br>Tol Cikopo - Palimanan                                  | 45.00                          | 14,748,860,513                            | --                                                              | 131,478,028                                                       | --                                                                               |
|                       |                                                                                      |                                |                                           |                                                                 |                                                                   | 14,880,338,541                                                                   |
| JO STC NRC            | MNC Lido City                                                                        | 40.00                          | 12,971,483,400                            | --                                                              | 3,522,579,341                                                     | --                                                                               |
| JO STC NRC            | MNC Bali                                                                             | 40.00                          | 148,293,547                               | --                                                              | (13,195,000)                                                      | --                                                                               |
| JO STC NRC            | MNC Hotel Lido                                                                       | 40.00                          | 2,831,796,350                             | --                                                              | (147,142,738)                                                     | --                                                                               |
| JO Iforte - SSS       | Pengembangan Infrastruktur<br>Fiber Optik/ Fiber Optic<br>Infrastructure Development | 25.00                          | --                                        | 1,250,000,000                                                   | --                                                                | --                                                                               |
|                       |                                                                                      |                                |                                           |                                                                 |                                                                   | 1,250,000,000                                                                    |
| Jumlah / Total        |                                                                                      |                                | 31,913,924,422                            | 1,250,000,000                                                   | 5,193,040,381                                                     | (2,912,811,362)                                                                  |
|                       |                                                                                      |                                |                                           |                                                                 |                                                                   | 35,444,153,441                                                                   |
| 2024                  |                                                                                      |                                |                                           |                                                                 |                                                                   |                                                                                  |
|                       | Proyek/<br>Project                                                                   | Kepemilikan/<br>Ownership<br>% | Saldo Awal/<br>Beginning<br>Balance<br>Rp | Penambahan<br>(Pengurangan)/<br>Additional<br>(Deduction)<br>Rp | Bagian Laba (Rugi)<br>Neto/ Net<br>Income (Loss)<br>Portion<br>Rp | Bagi Hasil dari<br>Ventura Bersama/<br>Profit Sharing for<br>Joint Venture<br>Rp |
|                       |                                                                                      |                                |                                           |                                                                 |                                                                   | Saldo Akhir/<br>Ending<br>Balance<br>Rp                                          |
| JO Karabha NRC        | Tol Cikopo - Palimanan                                                               | 45.00                          | 1,211,237,407                             | --                                                              | 2,253,205                                                         | --                                                                               |
| JO Maeda NRC          | Tachi-S Indonesia<br>& Y-Tec Autoparts                                               | 50.00                          | 111,317,761                               | --                                                              | (11,394,094)                                                      | (99,923,667)                                                                     |
|                       |                                                                                      |                                |                                           |                                                                 |                                                                   | --                                                                               |
| JO Edgenta Propel NRC | Pemeliharaan/ Maintenance<br>Tol Cikopo - Palimanan                                  | 45.00                          | 14,684,213,266                            | --                                                              | 64,647,247                                                        | --                                                                               |
|                       |                                                                                      |                                |                                           |                                                                 |                                                                   | 14,748,860,513                                                                   |
| JO STC NRC            | MNC Lido City                                                                        | 40.00                          | 16,082,084,148                            | --                                                              | (3,110,600,748)                                                   | --                                                                               |
| JO STC NRC            | MNC Bali                                                                             | 40.00                          | 148,522,639                               | --                                                              | (229,092)                                                         | --                                                                               |
| JO STC NRC            | MNC Hotel Lido                                                                       | 40.00                          | 3,512,440,234                             | --                                                              | (680,643,884)                                                     | --                                                                               |
|                       |                                                                                      |                                |                                           |                                                                 |                                                                   | 2,831,796,350                                                                    |
| Jumlah / Total        |                                                                                      |                                | 35,749,815,455                            | --                                                              | (3,735,967,366)                                                   | (99,923,667)                                                                     |
|                       |                                                                                      |                                |                                           |                                                                 |                                                                   | 31,913,924,422                                                                   |

JO Karabha NRC – Proyek Pembangunan Jalan  
Tol Cikopo – Palimanan

|                     | 2025<br>Rp    | 2024<br>Rp    | Joint Venture       |
|---------------------|---------------|---------------|---------------------|
| Ventura Bersama     |               |               | Total Assets        |
| Jumlah Aset         | --            | 6,505,760,353 |                     |
| Jumlah Liabilitas   | --            | 3,809,114,549 | Total Liabilities   |
| Pendapatan          | --            | --            | Revenues            |
| Laba Tahun Berjalan | 3,776,268,333 | 5,007,122     | Income for The Year |

Proyek jalan tol Cikopo - Palimanan telah selesai. JO Karabha-NRC menyetujui untuk membagikan sisa hasil usaha, sehingga NRC menerima bagiannya sebesar Rp2.912.811.362 pada tahun 2025.

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

Investment in shares are financial assets that are valued at fair value through other comprehensive income using quoted prices in an active market and if the quoted priced cannot be known, it uses a valuation technique with an income approach that uses unobservable inputs.

14. Investment in Joint Ventures

This account represents investment in joint ventures of NRC, a Subsidiary, and BRTI, a Subsidiary of SSS which consist of:

| 2025                  |                                                                                      |                                |                                           |                                                                 |                                                                   |                                                                                  |
|-----------------------|--------------------------------------------------------------------------------------|--------------------------------|-------------------------------------------|-----------------------------------------------------------------|-------------------------------------------------------------------|----------------------------------------------------------------------------------|
|                       | Proyek/<br>Project                                                                   | Kepemilikan/<br>Ownership<br>% | Saldo Awal/<br>Beginning<br>Balance<br>Rp | Penambahan<br>(Pengurangan)/<br>Additional<br>(Deduction)<br>Rp | Bagian Laba (Rugi)<br>Neto/ Net<br>Income (Loss)<br>Portion<br>Rp | Bagi Hasil dari<br>Ventura Bersama/<br>Profit Sharing for<br>Joint Venture<br>Rp |
|                       |                                                                                      |                                |                                           |                                                                 |                                                                   | Saldo Akhir/<br>Ending<br>Balance<br>Rp                                          |
| JO Karabha NRC        | Tol Cikopo - Palimanan                                                               | 45.00                          | 1,213,490,612                             | --                                                              | 1,699,320,750                                                     | (2,912,811,362)                                                                  |
| JO Edgenta Propel NRC | Pemeliharaan/ Maintenance<br>Tol Cikopo - Palimanan                                  | 45.00                          | 14,748,860,513                            | --                                                              | 131,478,028                                                       | --                                                                               |
|                       |                                                                                      |                                |                                           |                                                                 |                                                                   | 14,880,338,541                                                                   |
| JO STC NRC            | MNC Lido City                                                                        | 40.00                          | 12,971,483,400                            | --                                                              | 3,522,579,341                                                     | --                                                                               |
| JO STC NRC            | MNC Bali                                                                             | 40.00                          | 148,293,547                               | --                                                              | (13,195,000)                                                      | --                                                                               |
| JO STC NRC            | MNC Hotel Lido                                                                       | 40.00                          | 2,831,796,350                             | --                                                              | (147,142,738)                                                     | --                                                                               |
| JO Iforte - SSS       | Pengembangan Infrastruktur<br>Fiber Optik/ Fiber Optic<br>Infrastructure Development | 25.00                          | --                                        | 1,250,000,000                                                   | --                                                                | --                                                                               |
|                       |                                                                                      |                                |                                           |                                                                 |                                                                   | 1,250,000,000                                                                    |
| Jumlah / Total        |                                                                                      |                                | 31,913,924,422                            | 1,250,000,000                                                   | 5,193,040,381                                                     | (2,912,811,362)                                                                  |
|                       |                                                                                      |                                |                                           |                                                                 |                                                                   | 35,444,153,441                                                                   |
| 2024                  |                                                                                      |                                |                                           |                                                                 |                                                                   |                                                                                  |
|                       | Proyek/<br>Project                                                                   | Kepemilikan/<br>Ownership<br>% | Saldo Awal/<br>Beginning<br>Balance<br>Rp | Penambahan<br>(Pengurangan)/<br>Additional<br>(Deduction)<br>Rp | Bagian Laba (Rugi)<br>Neto/ Net<br>Income (Loss)<br>Portion<br>Rp | Bagi Hasil dari<br>Ventura Bersama/<br>Profit Sharing for<br>Joint Venture<br>Rp |
|                       |                                                                                      |                                |                                           |                                                                 |                                                                   | Saldo Akhir/<br>Ending<br>Balance<br>Rp                                          |
| JO Karabha NRC        | Tol Cikopo - Palimanan                                                               | 45.00                          | 1,211,237,407                             | --                                                              | 2,253,205                                                         | --                                                                               |
| JO Maeda NRC          | Tachi-S Indonesia<br>& Y-Tec Autoparts                                               | 50.00                          | 111,317,761                               | --                                                              | (11,394,094)                                                      | (99,923,667)                                                                     |
|                       |                                                                                      |                                |                                           |                                                                 |                                                                   | --                                                                               |
| JO Edgenta Propel NRC | Pemeliharaan/ Maintenance<br>Tol Cikopo - Palimanan                                  | 45.00                          | 14,684,213,266                            | --                                                              | 64,647,247                                                        | --                                                                               |
|                       |                                                                                      |                                |                                           |                                                                 |                                                                   | 14,748,860,513                                                                   |
| JO STC NRC            | MNC Lido City                                                                        | 40.00                          | 16,082,084,148                            | --                                                              | (3,110,600,748)                                                   | --                                                                               |
| JO STC NRC            | MNC Bali                                                                             | 40.00                          | 148,522,639                               | --                                                              | (229,092)                                                         | --                                                                               |
| JO STC NRC            | MNC Hotel Lido                                                                       | 40.00                          | 3,512,440,234                             | --                                                              | (680,643,884)                                                     | --                                                                               |
|                       |                                                                                      |                                |                                           |                                                                 |                                                                   | 2,831,796,350                                                                    |
| Jumlah / Total        |                                                                                      |                                | 35,749,815,455                            | --                                                              | (3,735,967,366)                                                   | (99,923,667)                                                                     |
|                       |                                                                                      |                                |                                           |                                                                 |                                                                   | 31,913,924,422                                                                   |

JO Karabha NRC – Cikopo – Palimanan Toll Road  
Project

|                     | 2025<br>Rp    | 2024<br>Rp    | Joint Venture       |
|---------------------|---------------|---------------|---------------------|
| Ventura Bersama     |               |               | Total Assets        |
| Jumlah Aset         | --            | 6,505,760,353 |                     |
| Jumlah Liabilitas   | --            | 3,809,114,549 | Total Liabilities   |
| Pendapatan          | --            | --            | Revenues            |
| Laba Tahun Berjalan | 3,776,268,333 | 5,007,122     | Income for The Year |

The Cikopo-Palimanan toll road project has been completed. JO Karabha-NRC has agreed to distribute the remaining operating results, resulting in NRC received its share of Rp2,912,811,362 in 2025.

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

Berdasarkan hasil pemeriksaan pajak, Kantor Pelayanan Pajak telah menerbitkan surat Keputusan penghapusan nomor pokok wajib pajak JO Karabha-NRC tanggal 12 Maret 2025.

JO Edgenta Propel NRC – Proyek Pemeliharaan  
Jalan Tol Cikopo - Palimanan

|                     | 2025<br>Rp     | 2024<br>Rp     | Joint Venture       |
|---------------------|----------------|----------------|---------------------|
| Ventura Bersama     |                |                | Total Assets        |
| Jumlah Aset         | 41,664,706,832 | 41,440,783,436 |                     |
| Jumlah Liabilitas   | 8,597,287,851  | 8,665,537,851  | Total Liabilities   |
| Pendapatan          | --             | --             | Revenues            |
| Laba Tahun Berjalan | 292,173,396    | 143,660,549    | Income for The Year |

Berdasarkan Perjanjian Kerjasama Operasi tanggal 29 Juni 2015, NRC, Entitas Anak, melakukan kerja sama dengan Edgenta Propel Berhad (“Edgenta”) dengan nama “JO Edgenta Propel NRC” untuk melaksanakan pekerjaan pemeliharaan di Jalan Tol Cikopo–Palimanan dengan pembagian penyertaan masing-masing oleh Edgenta sebesar 55% dan NRC sebesar 45%.

JO STC NRC – Proyek Pembangunan MNC Lido  
City

|                            | 2025<br>Rp     | 2024<br>Rp       | Joint Venture                             |
|----------------------------|----------------|------------------|-------------------------------------------|
| Ventura Bersama            |                |                  | Total Assets                              |
| Jumlah Aset                | 42,896,768,788 | 33,362,098,197   |                                           |
| Jumlah Liabilitas          | 1,661,611,935  | 933,389,699      | Total Liabilities                         |
| Pendapatan                 | --             | --               | Revenues                                  |
| Laba (Rugi) Tahun Berjalan | 8,806,448,355  | (12,784,195,162) | Income (Loss) for The Year                |
| Penyesuaian RE Awal Tahun  | --             | 5,007,693,291    | Adjustment Prior Year's Retained Earnings |

Berdasarkan Perjanjian Kerjasama Operasi tanggal 9 Maret 2017, NRC, Entitas Anak, melakukan kerja sama dengan PT Solobhakti Trading & Contractor (“STC”) dengan nama “JO STC – NRC” untuk melaksanakan pekerjaan pembangunan MNC Lido City dengan pembagian penyertaan masing-masing oleh STC sebesar 60% dan NRC sebesar 40%.

JO STC NRC – Proyek Pembangunan MNC Bali

|                     | 2025<br>Rp    | 2024<br>Rp    | Joint Venture     |
|---------------------|---------------|---------------|-------------------|
| Ventura Bersama     |               |               | Total Assets      |
| Jumlah Aset         | 6,495,566,367 | 6,493,033,867 |                   |
| Jumlah Liabilitas   | 6,157,820,000 | 6,122,300,000 | Total Liabilities |
| Pendapatan          | --            | --            | Revenues          |
| Rugi Tahun Berjalan | (32,987,500)  | (572,730)     | Loss for The Year |

Berdasarkan Perjanjian Kerjasama Operasi tanggal 2 Juli 2019, NRC, Entitas Anak, melakukan kerja sama dengan PT Solobhakti Trading & Contractor (“STC”) dengan nama “JO STC – NRC” untuk melaksanakan

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

Based on the results of the tax audit, the Tax Service Office has issued a decree on the deletion of JO Karabha-NRC tax identification number dated March 12, 2025.

JO Edgenta Propel NRC – Maintenance Cikopo –  
Palimanan Toll Road Project

|                     | 2025<br>Rp     | 2024<br>Rp     | Joint Venture       |
|---------------------|----------------|----------------|---------------------|
| Ventura Bersama     |                |                | Total Assets        |
| Jumlah Aset         | 41,664,706,832 | 41,440,783,436 |                     |
| Jumlah Liabilitas   | 8,597,287,851  | 8,665,537,851  | Total Liabilities   |
| Pendapatan          | --             | --             | Revenues            |
| Laba Tahun Berjalan | 292,173,396    | 143,660,549    | Income for The Year |

Based on the Joint Operation Agreement dated June 29, 2015, NRC, a Subsidiary, in collaboration with Edgenta Propel Berhad (“Edgenta”) with the name “JO Edgenta Propel NRC” to undertake Maintenance Cikopo–Palimanan Toll Road projects with participation by Edgenta of 55% and NRC of 45%, respectively.

JO STC NRC – MNC Lido City Development  
Project

|                            | 2025<br>Rp     | 2024<br>Rp       | Joint Venture                             |
|----------------------------|----------------|------------------|-------------------------------------------|
| Ventura Bersama            |                |                  | Total Assets                              |
| Jumlah Aset                | 42,896,768,788 | 33,362,098,197   |                                           |
| Jumlah Liabilitas          | 1,661,611,935  | 933,389,699      | Total Liabilities                         |
| Pendapatan                 | --             | --               | Revenues                                  |
| Laba (Rugi) Tahun Berjalan | 8,806,448,355  | (12,784,195,162) | Income (Loss) for The Year                |
| Penyesuaian RE Awal Tahun  | --             | 5,007,693,291    | Adjustment Prior Year's Retained Earnings |

Based on the Joint Operation Agreement dated March 9, 2017, NRC, a Subsidiary, collaborate with PT Solobhakti Trading & Contractor (“STC”) with the name “JO STC - NRC” to undertake the construction of MNC Lido City Development projects with participation by STC of 60% and NRC of 40%, respectively.

JO STC NRC – MNC Bali Development Project

|                     | 2025<br>Rp    | 2024<br>Rp    | Joint Venture     |
|---------------------|---------------|---------------|-------------------|
| Ventura Bersama     |               |               | Total Assets      |
| Jumlah Aset         | 6,495,566,367 | 6,493,033,867 |                   |
| Jumlah Liabilitas   | 6,157,820,000 | 6,122,300,000 | Total Liabilities |
| Pendapatan          | --            | --            | Revenues          |
| Rugi Tahun Berjalan | (32,987,500)  | (572,730)     | Loss for The Year |

Based on the Joint Operation Agreement dated July 2, 2019, NRC, a Subsidiary, collaborated with PT Solobhakti Trading & Contractor (“STC”) with the name “JO STC – NRC” to undertake the construction

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

pekerjaan pembangunan MNC Bali dengan pembagian penyertaan masing-masing oleh STC sebesar 60% dan NRC sebesar 40%.

**JO STC NRC – Proyek Pembangunan Hotel Lido Lake Resort 2**

|                        | 2025<br>Rp    | 2024<br>Rp      |                      |
|------------------------|---------------|-----------------|----------------------|
| <b>Ventura Bersama</b> |               |                 | <b>Joint Venture</b> |
| Jumlah Aset            | 9,603,590,192 | 9,972,602,250   | Total Assets         |
| Jumlah Liabilitas      | 2,891,956,161 | 2,893,111,375   | Total Liabilities    |
| Pendapatan             | --            | 3,072,000,000   | Revenues             |
| Rugi Tahun Berjalan    | (367,856,845) | (1,701,609,710) | Loss for The Year    |

Berdasarkan Perjanjian Kerjasama Operasi tanggal 21 Desember 2021, NRC, Entitas Anak, melakukan kerja sama dengan PT Solobhakti Trading & Contractor (“STC”) dengan nama “JO STC – NRC” untuk melaksanakan pekerjaan pembangunan dan perluasan Hotel Lido Lake Resort dengan pembagian penyertaan masing-masing oleh STC sebesar 60% dan NRC sebesar 40%.

**JO Iforte SSS – Proyek Pembangunan Infrastruktur Fiber Optik Subang Smartpolitan**

Berdasarkan perjanjian Konsorsium tanggal 5 Desember 2022 dan akta Perjanjian Konsorsium No. 347 tanggal 27 Juni 2023 oleh Notaris Christina Dwi Utami, S.H., M.Hum, M.Kn, SSS, Entitas Anak SCSl, melakukan kerja sama dengan PT IForte Solusi Infotek (“Iforte”) dengan nama “JO Iforte – SSS” untuk melaksanakan pekerjaan pembangunan dan pengembangan jaringan fiber optic dan fasilitas penunjangnya di Kawasan Subang Smartpolitan dengan pembagian penyertaan masing-masing oleh Iforte sebesar 75% dan SSS, Entitas Anak SCSl, sebesar 25%.

Untuk tahun berakhir pada tanggal 31 Desember 2025, SSS, Entitas Anak SCSl, menambah investasi di JO Iforte SSS – Proyek Pembangunan Infrastruktur Fiber Optik Subang Smartpolitan sebesar Rp1.250.000.000.

Sampai dengan tanggal 31 Desember 2025, belum ada kegiatan operasional pembangunan proyek.

**JO Adhi NRC – Proyek Pembangunan Jalan Tol Akses Patimban**

Berdasarkan Akta Perjanjian Kerja Sama Operasional No. 122 tanggal 23 September 2025, NRC, Entitas Anak, melakukan kerjasama dengan PT Adhi Karya (Persero) Tbk dengan nama “JO Adhi – NRC” untuk melaksanakan pekerjaan pembangunan jalan tol akses Patimban paket I, dengan pembagian penyertaan masing-masing oleh Adhi sebesar 51% dan NRC sebesar 49%.

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

of MNC Bali Development Projects with participation by STC of 60% and NRC of 40%, respectively.

**JO STC NRC – Lido Lake Resort 2 Hotel Project**

|                        | 2025<br>Rp    | 2024<br>Rp      |                      |
|------------------------|---------------|-----------------|----------------------|
| <b>Ventura Bersama</b> |               |                 | <b>Joint Venture</b> |
| Jumlah Aset            | 9,603,590,192 | 9,972,602,250   | Total Assets         |
| Jumlah Liabilitas      | 2,891,956,161 | 2,893,111,375   | Total Liabilities    |
| Pendapatan             | --            | 3,072,000,000   | Revenues             |
| Rugi Tahun Berjalan    | (367,856,845) | (1,701,609,710) | Loss for The Year    |

Based on Joint Operation Agreement dated December 21, 2021, NRC, a Subsidiary, collaborate with PT Solobhakti Trading & Contractor (“STC”) with the name “JO STC - NRC” to undertake the development and expansion of Lido Lake Resort project with participation by STC of 60% and NRC of 40%, respectively.

**JO Iforte SSS – Infrastructure Fiber Optic Subang Smartpolitan Development Project**

Based on the Consortium agreement dated 5 December 2022 and the deed of Consortium Agreement No. 347 dated 27 June 2023 by Notary Christina Dwi Utami, S.H., M.Hum, M.Kn, SSS, a Subsidiary of SCSl, collaborated with PT IForte Solusi Infotek (“Iforte”) with the name “JO Iforte - SSS” to undertake the development and expansion of fiber optic networks and supporting facilities in the Subang Smartpolitan Area with the division of participation by Iforte of 75% and SSS, a Subsidiary of SCSl, of 25%.

For the year ended December 31, 2025, SSS, a Subsidiary of SCSl, increased its investment in JO Iforte SSS – Infrastructure Fiber Optic Subang Smartpolitan Development Project amounting to Rp1,250,000,000.

As of December 31, 2025, there was no operational activities for project development.

**JO ADHI NRC – Patimban Toll Road Access Development Project**

Based on the Operational Cooperation Agreement Deed No. 122 dated September 23, 2025, NRC, a Subsidiary, entered into a cooperation with PT Adhi Karya (Persero) Tbk under the name “JO Adhi – NRC” to undertake the construction of the Patimban toll road access package I, with participation by Adhi of 51% and NRC of 49%, respectively.

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

Sampai dengan tanggal 31 Desember 2025, belum ada kegiatan operasional pembangunan proyek.

**15. Tanah untuk Pengembangan**

Akun ini merupakan tanah belum dikembangkan milik SCS dan Entitas Anak nya, yang terletak di kawasan industri Suryacipta City of Industry, Karawang dan di Kawasan industri Subang Smartpolitan, Jawa Barat, serta milik SBP, Entitas Anak SSR, yang terletak di Nusa Tenggara Timur, dengan luas dan nilai sebagai berikut:

| Entitas/ Entity                               | 2025             |                          | 2024             |                          |
|-----------------------------------------------|------------------|--------------------------|------------------|--------------------------|
|                                               | Luas/ Area<br>Ha | Nilai/ Value<br>Rp       | Luas/ Area<br>Ha | Nilai/ Value<br>Rp       |
| SCS dan Entitas Anak/SCS and its Subsidiaries | 1,683            | 4,254,928,059,961        | 1,541            | 3,265,096,655,985        |
| SBP, Entitas anak SSR/ a Subsidiary of SSR    | 8                | 38,024,592,474           | 8                | 38,024,592,474           |
| <b>Jumlah/Total</b>                           | <b>1,691</b>     | <b>4,292,952,652,435</b> | <b>1,549</b>     | <b>3,303,121,248,459</b> |

Status kepemilikan tanah untuk pengembangan sebagai berikut:

|                         | Luas/ Area<br>Ha<br>2025 | Luas/ Area<br>Ha<br>2024 |                               |
|-------------------------|--------------------------|--------------------------|-------------------------------|
| Sertifikat Hak Bangunan | 1,000                    | 970                      | Certificate of Right to Build |
| Pelepasan Hak           | 691                      | 579                      | Release of Rights             |
| <b>Total</b>            | <b>1,691</b>             | <b>1,549</b>             | <b>Total</b>                  |

Tanah untuk pengembangan yang terletak di Subang milik SCS dan Entitas Anaknya, digunakan sebagai jaminan untuk fasilitas pinjaman bank jangka panjang (Catatan 28).

Nilai wajar tanah untuk pengembangan Grup berdasarkan laporan penilai independen adalah sebagai berikut:

| Jenis Aset/<br>Type of Assets                     | Pemegang Hak/<br>Rights Owner                     | Luas (Ha)/<br>Area (Ha)                | Metode Penilaian/<br>Valuation Method     | Tanggal Penilaian/<br>Appraisal Date | Nilai Pasar/<br>Fair Value |
|---------------------------------------------------|---------------------------------------------------|----------------------------------------|-------------------------------------------|--------------------------------------|----------------------------|
| Tanah untuk Pengembangan/<br>Land for Development | SBP                                               | 81.230 m <sup>2</sup> /<br>(8 Ha)      | Pendekatan Data Pasar/<br>Market Approach | 30 Juni 2025/<br>June 30 2025        | 59,297,900,000             |
| Tanah untuk Pengembangan/<br>Land for Development | SCS dan Entitas Anak/<br>SCS and its Subsidiaries | 1.265.918 m <sup>2</sup> /<br>(126 Ha) | Pendekatan Data Pasar/<br>Market Approach | 22 Jan 2025/<br>Jan 22, 2025         | 408,387,400,000            |
| <b>Jumlah/ Total</b>                              |                                                   |                                        |                                           |                                      | <b>467,685,300,000</b>     |

**16. Properti Investasi**

Properti investasi Grup merupakan tanah dan gedung Glodok Plaza yang berlokasi di Jakarta milik TCP, Entitas Anak, yang disewakan. Termasuk juga, tanah, vila dan bangunan, serta fasilitas penunjang vila lainnya milik SAM, Entitas Anak (tahun 2024); tanah dan bangunan milik SCS, Entitas Anak, NRC, Entitas Anak, dan SCP, Entitas Anak, dengan rincian sebagai berikut:

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

As of December 31, 2025, there was no operational activities for project development.

**15. Land for Development**

This account represents land not yet developed owned by SCS and its Subsidiaries, located in Suryacipta City of Industry industrial estate, Karawang and in Subang Smartpolitan industrial estate, West Java, and owned by SBP, a Subsidiary of SSR, located in Nusa Tenggara Timur, with area and value as follows:

Ownership status of land for development are as follows:

|                         | Luas/ Area<br>Ha<br>2025 | Luas/ Area<br>Ha<br>2024 |                               |
|-------------------------|--------------------------|--------------------------|-------------------------------|
| Sertifikat Hak Bangunan | 1,000                    | 970                      | Certificate of Right to Build |
| Pelepasan Hak           | 691                      | 579                      | Release of Rights             |
| <b>Total</b>            | <b>1,691</b>             | <b>1,549</b>             | <b>Total</b>                  |

Land for development located in Subang belongs to SCS and its Subsidiaries, are pledged as collateral for long-term bank loan facility (Note 28).

The fair value of the Group's land for development based on independent appraisal report, are as follows:

| Jenis Aset/<br>Type of Assets                     | Pemegang Hak/<br>Rights Owner                     | Luas (Ha)/<br>Area (Ha)                | Metode Penilaian/<br>Valuation Method     | Tanggal Penilaian/<br>Appraisal Date | Nilai Pasar/<br>Fair Value |
|---------------------------------------------------|---------------------------------------------------|----------------------------------------|-------------------------------------------|--------------------------------------|----------------------------|
| Tanah untuk Pengembangan/<br>Land for Development | SBP                                               | 81.230 m <sup>2</sup> /<br>(8 Ha)      | Pendekatan Data Pasar/<br>Market Approach | 30 Juni 2025/<br>June 30 2025        | 59,297,900,000             |
| Tanah untuk Pengembangan/<br>Land for Development | SCS dan Entitas Anak/<br>SCS and its Subsidiaries | 1.265.918 m <sup>2</sup> /<br>(126 Ha) | Pendekatan Data Pasar/<br>Market Approach | 22 Jan 2025/<br>Jan 22, 2025         | 408,387,400,000            |
| <b>Jumlah/ Total</b>                              |                                                   |                                        |                                           |                                      | <b>467,685,300,000</b>     |

**16. Investment Properties**

Investment properties of the Group represent land and building of Glodok Plaza located in Jakarta owned by TCP, a Subsidiary, which are available for lease. Also includes land, villas and building, and other supporting facility for villa owned by SAM, a Subsidiary (year 2024); land and buildings owned by SCS, a Subsidiary, NRC, a Subsidiary, and SCP, a Subsidiary with details as follows:

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

|                                     | 2025                             |                                 |                                 |                                          |                                    |                                     |
|-------------------------------------|----------------------------------|---------------------------------|---------------------------------|------------------------------------------|------------------------------------|-------------------------------------|
|                                     | 1 Jan 2025/<br>Jan 1, 2025<br>Rp | Penambahan/<br>Additional<br>Rp | Pengurangan/<br>Deduction<br>Rp | Reklasifikasi/<br>Reclassification<br>Rp | 31 Des 2025/<br>Dec 31, 2025<br>Rp |                                     |
| <b>Biaya Perolehan</b>              |                                  |                                 |                                 |                                          |                                    | <b>Cost Acquisition</b>             |
| Tanah                               | 147,295,768,836                  | 20,370,487,500                  | 3,780,000,000                   | 83,821,502,536                           | 247,707,758,872                    | Land                                |
| Bangunan dan Prasarana              | 631,706,216,117                  | 47,099,046,456                  | 1,905,579,986                   | (439,552,888,217)                        | 237,346,794,370                    | Buildings and Infrastructures       |
| Mesin dan Peralatan                 | 11,044,553,970                   | 6,112,500                       | --                              | (11,050,666,470)                         | --                                 | Machineries and Equipments          |
| Perabot, Perlengkapan dan Peralatan | 107,257,718,057                  | 2,646,149,062                   | 867,489,347                     | (109,036,377,772)                        | --                                 | Furnitures, Fixtures and Equipments |
| Aset dalam Konstruksi               | 163,745,714,528                  | 12,001,097,996                  | 6,957,408,231                   | (168,621,721,293)                        | 167,683,000                        | Assets in Construction              |
| Jumlah                              | 1,061,049,971,508                | 82,122,893,514                  | 13,510,477,564                  | (644,440,151,216)                        | 485,222,236,242                    | Total                               |
| <b>Akumulasi Penyusutan</b>         |                                  |                                 |                                 |                                          |                                    | <b>Accumulated Depreciation</b>     |
| Bangunan dan Prasarana              | 341,434,489,290                  | 29,110,483,350                  | 246,841,529                     | (255,504,693,343)                        | 114,793,437,768                    | Buildings and Infrastructures       |
| Mesin dan Peralatan                 | 2,431,590,872                    | 2,209,318,295                   | --                              | (4,640,909,167)                          | --                                 | Machineries and Equipments          |
| Perabot, Perlengkapan dan Peralatan | 14,065,886,828                   | 13,510,153,157                  | 224,181,931                     | (27,351,858,054)                         | --                                 | Furnitures, Fixtures and Equipments |
| Jumlah                              | 357,931,966,990                  | 44,829,954,802                  | 471,023,460                     | (287,497,460,564)                        | 114,793,437,768                    | Total                               |
| <b>Nilai Tercatat</b>               | <b>703,118,004,518</b>           |                                 |                                 |                                          | <b>370,428,798,474</b>             | <b>Carrying Value</b>               |

|                                     | 2024                             |                                 |                                 |                                          |                                    |                                     |
|-------------------------------------|----------------------------------|---------------------------------|---------------------------------|------------------------------------------|------------------------------------|-------------------------------------|
|                                     | 1 Jan 2024/<br>Jan 1, 2024<br>Rp | Penambahan/<br>Additional<br>Rp | Pengurangan/<br>Deduction<br>Rp | Reklasifikasi/<br>Reclassification<br>Rp | 31 Des 2024/<br>Dec 31, 2024<br>Rp |                                     |
| <b>Biaya Perolehan</b>              |                                  |                                 |                                 |                                          |                                    | <b>Cost Acquisition</b>             |
| Tanah                               | 159,017,768,836                  | --                              | 11,722,000,000                  | --                                       | 147,295,768,836                    | Land                                |
| Bangunan dan Prasarana              | 532,258,317,156                  | 12,823,137,235                  | 6,534,114,923                   | 93,158,876,649                           | 631,706,216,117                    | Buildings and Infrastructures       |
| Mesin dan Peralatan                 | 8,055,886,532                    | --                              | 168,320,300                     | 3,156,987,738                            | 11,044,553,970                     | Machineries and Equipments          |
| Perabot, Perlengkapan dan Peralatan | 15,168,514,460                   | 217,935,821                     | 1,453,676,765                   | 93,324,944,541                           | 107,257,718,057                    | Furnitures, Fixtures and Equipments |
| Aset dalam Konstruksi               | 292,352,067,402                  | 61,034,456,054                  | --                              | (189,640,808,928)                        | 163,745,714,528                    | Assets in Construction              |
| Jumlah                              | 1,006,852,554,386                | 74,075,529,110                  | 19,878,111,988                  | --                                       | 1,061,049,971,508                  | Total                               |
| <b>Akumulasi Penyusutan</b>         |                                  |                                 |                                 |                                          |                                    | <b>Accumulated Depreciation</b>     |
| Bangunan dan Prasarana              | 313,579,924,411                  | 27,966,067,598                  | 111,502,719                     | --                                       | 341,434,489,290                    | Buildings and Infrastructures       |
| Mesin dan Peralatan                 | 268,529,550                      | 2,197,660,049                   | 34,598,727                      | --                                       | 2,431,590,872                      | Machineries and Equipments          |
| Perabot, Perlengkapan dan Peralatan | 1,760,633,015                    | 12,494,130,537                  | 188,876,724                     | --                                       | 14,065,886,828                     | Furnitures, Fixtures and Equipments |
| Jumlah                              | 315,609,086,976                  | 42,657,858,184                  | 334,978,170                     | --                                       | 357,931,966,990                    | Total                               |
| <b>Nilai Tercatat</b>               | <b>691,243,467,410</b>           |                                 |                                 |                                          | <b>703,118,004,518</b>             | <b>Carrying Value</b>               |

Penghasilan sewa dan beban operasi langsung dari properti investasi pada laporan laba rugi konsolidasian adalah sebagai berikut:

|                                                                              | 2025<br>Rp     | 2024<br>Rp     |                                                                           |
|------------------------------------------------------------------------------|----------------|----------------|---------------------------------------------------------------------------|
| Penghasilan Sewa (Catatan 43)                                                | 22,087,545,452 | 47,054,099,649 | Rental Income (Note 43)                                                   |
| Beban Operasi Langsung yang Timbul dari Properti Investasi yang Menghasilkan |                |                | Direct Operating Expenses Arising from Investment Property that Generated |
| Penghasilan Sewa (Catatan 44)                                                | 12,964,373,800 | 24,803,657,711 | Rental Income (Note 44)                                                   |

Beban penyusutan dialokasikan sebagai berikut:

|                                          | 2025<br>Rp            | 2024<br>Rp            |                                               |
|------------------------------------------|-----------------------|-----------------------|-----------------------------------------------|
| Beban Langsung (Catatan 44)              | 3,173,370,624         | 2,706,653,108         | Direct Costs (Note 44)                        |
| Beban Umum dan Administrasi (Catatan 46) | 37,838,103,904        | 36,114,876,528        | General and Administrative Expenses (Note 46) |
| Beban Lainnya (Catatan 48)               | 3,818,480,274         | 3,836,328,548         | Other Expenses (Note 48)                      |
| <b>Jumlah</b>                            | <b>44,829,954,802</b> | <b>42,657,858,184</b> | <b>Total</b>                                  |

Beban penyusutan dicatat sebagai bagian dari beban langsung-sewa dan jasa pemeliharaan dan utilitas, beban umum dan administrasi serta beban lainnya (Catatan 44, 46 dan 48).

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

|                                     | 2025                             |                                 |                                 |                                          |                                    |                                     |
|-------------------------------------|----------------------------------|---------------------------------|---------------------------------|------------------------------------------|------------------------------------|-------------------------------------|
|                                     | 1 Jan 2025/<br>Jan 1, 2025<br>Rp | Penambahan/<br>Additional<br>Rp | Pengurangan/<br>Deduction<br>Rp | Reklasifikasi/<br>Reclassification<br>Rp | 31 Des 2025/<br>Dec 31, 2025<br>Rp |                                     |
| <b>Biaya Perolehan</b>              |                                  |                                 |                                 |                                          |                                    | <b>Cost Acquisition</b>             |
| Tanah                               | 147,295,768,836                  | 20,370,487,500                  | 3,780,000,000                   | 83,821,502,536                           | 247,707,758,872                    | Land                                |
| Bangunan dan Prasarana              | 631,706,216,117                  | 47,099,046,456                  | 1,905,579,986                   | (439,552,888,217)                        | 237,346,794,370                    | Buildings and Infrastructures       |
| Mesin dan Peralatan                 | 11,044,553,970                   | 6,112,500                       | --                              | (11,050,666,470)                         | --                                 | Machineries and Equipments          |
| Perabot, Perlengkapan dan Peralatan | 107,257,718,057                  | 2,646,149,062                   | 867,489,347                     | (109,036,377,772)                        | --                                 | Furnitures, Fixtures and Equipments |
| Aset dalam Konstruksi               | 163,745,714,528                  | 12,001,097,996                  | 6,957,408,231                   | (168,621,721,293)                        | 167,683,000                        | Assets in Construction              |
| Jumlah                              | 1,061,049,971,508                | 82,122,893,514                  | 13,510,477,564                  | (644,440,151,216)                        | 485,222,236,242                    | Total                               |
| <b>Akumulasi Penyusutan</b>         |                                  |                                 |                                 |                                          |                                    | <b>Accumulated Depreciation</b>     |
| Bangunan dan Prasarana              | 341,434,489,290                  | 29,110,483,350                  | 246,841,529                     | (255,504,693,343)                        | 114,793,437,768                    | Buildings and Infrastructures       |
| Mesin dan Peralatan                 | 2,431,590,872                    | 2,209,318,295                   | --                              | (4,640,909,167)                          | --                                 | Machineries and Equipments          |
| Perabot, Perlengkapan dan Peralatan | 14,065,886,828                   | 13,510,153,157                  | 224,181,931                     | (27,351,858,054)                         | --                                 | Furnitures, Fixtures and Equipments |
| Jumlah                              | 357,931,966,990                  | 44,829,954,802                  | 471,023,460                     | (287,497,460,564)                        | 114,793,437,768                    | Total                               |
| <b>Nilai Tercatat</b>               | <b>703,118,004,518</b>           |                                 |                                 |                                          | <b>370,428,798,474</b>             | <b>Carrying Value</b>               |

|                                     | 2024                             |                                 |                                 |                                          |                                    |                                     |
|-------------------------------------|----------------------------------|---------------------------------|---------------------------------|------------------------------------------|------------------------------------|-------------------------------------|
|                                     | 1 Jan 2024/<br>Jan 1, 2024<br>Rp | Penambahan/<br>Additional<br>Rp | Pengurangan/<br>Deduction<br>Rp | Reklasifikasi/<br>Reclassification<br>Rp | 31 Des 2024/<br>Dec 31, 2024<br>Rp |                                     |
| <b>Biaya Perolehan</b>              |                                  |                                 |                                 |                                          |                                    | <b>Cost Acquisition</b>             |
| Tanah                               | 159,017,768,836                  | --                              | 11,722,000,000                  | --                                       | 147,295,768,836                    | Land                                |
| Bangunan dan Prasarana              | 532,258,317,156                  | 12,823,137,235                  | 6,534,114,923                   | 93,158,876,649                           | 631,706,216,117                    | Buildings and Infrastructures       |
| Mesin dan Peralatan                 | 8,055,886,532                    | --                              | 168,320,300                     | 3,156,987,738                            | 11,044,553,970                     | Machineries and Equipments          |
| Perabot, Perlengkapan dan Peralatan | 15,168,514,460                   | 217,935,821                     | 1,453,676,765                   | 93,324,944,541                           | 107,257,718,057                    | Furnitures, Fixtures and Equipments |
| Aset dalam Konstruksi               | 292,352,067,402                  | 61,034,456,054                  | --                              | (189,640,808,928)                        | 163,745,714,528                    | Assets in Construction              |
| Jumlah                              | 1,006,852,554,386                | 74,075,529,110                  | 19,878,111,988                  | --                                       | 1,061,049,971,508                  | Total                               |
| <b>Akumulasi Penyusutan</b>         |                                  |                                 |                                 |                                          |                                    | <b>Accumulated Depreciation</b>     |
| Bangunan dan Prasarana              | 313,579,924,411                  | 27,966,067,598                  | 111,502,719                     | --                                       | 341,434,489,290                    | Buildings and Infrastructures       |
| Mesin dan Peralatan                 | 268,529,550                      | 2,197,660,049                   | 34,598,727                      | --                                       | 2,431,590,872                      | Machineries and Equipments          |
| Perabot, Perlengkapan dan Peralatan | 1,760,633,015                    | 12,494,130,537                  | 188,876,724                     | --                                       | 14,065,886,828                     | Furnitures, Fixtures and Equipments |
| Jumlah                              | 315,609,086,976                  | 42,657,858,184                  | 334,978,170                     | --                                       | 357,931,966,990                    | Total                               |
| <b>Nilai Tercatat</b>               | <b>691,243,467,410</b>           |                                 |                                 |                                          | <b>703,118,004,518</b>             | <b>Carrying Value</b>               |

Rental income and direct expenses from investment property in the consolidated statements of profit or loss are as follows:

|                                                                              | 2025<br>Rp     | 2024<br>Rp     |                                                                           |
|------------------------------------------------------------------------------|----------------|----------------|---------------------------------------------------------------------------|
| Penghasilan Sewa (Catatan 43)                                                | 22,087,545,452 | 47,054,099,649 | Rental Income (Note 43)                                                   |
| Beban Operasi Langsung yang Timbul dari Properti Investasi yang Menghasilkan |                |                | Direct Operating Expenses Arising from Investment Property that Generated |
| Penghasilan Sewa (Catatan 44)                                                | 12,964,373,800 | 24,803,657,711 | Rental Income (Note 44)                                                   |

Allocation of depreciation expenses are as follows:

|                                          | 2025<br>Rp            | 2024<br>Rp            |                                               |
|------------------------------------------|-----------------------|-----------------------|-----------------------------------------------|
| Beban Langsung (Catatan 44)              | 3,173,370,624         | 2,706,653,108         | Direct Costs (Note 44)                        |
| Beban Umum dan Administrasi (Catatan 46) | 37,838,103,904        | 36,114,876,528        | General and Administrative Expenses (Note 46) |
| Beban Lainnya (Catatan 48)               | 3,818,480,274         | 3,836,328,548         | Other Expenses (Note 48)                      |
| <b>Jumlah</b>                            | <b>44,829,954,802</b> | <b>42,657,858,184</b> | <b>Total</b>                                  |

Depreciation are recorded as part of direct costs on rental and maintenance services and utilities, general and administrative expenses and other expenses (Notes 44, 46 and 48).

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

Properti investasi yang diklasifikasikan sebagai bangunan adalah Pusat Perbelanjaan Glodok Plaza, bangunan di Kawasan Suryacipta City of Industry, Karawang, Jawa Barat antara lain: area Suryacipta Square yang terdiri dari gedung The Manor dan The Promenade, dan bangunan milik NRC, Entitas Anak.

Nilai wajar properti investasi Grup berdasarkan laporan penilai independen adalah sebagai berikut:

| Jenis Properti Investasi /<br>Type of Investment Property           | Nama Properti /<br>Name of Properties | Penilai Independen/<br>Independent Appraisal | Metode Penilaian/<br>Valuation Method     | Tanggal Penilaian/<br>Appraisal Date | Nilai Pasar/<br>Fair Value |
|---------------------------------------------------------------------|---------------------------------------|----------------------------------------------|-------------------------------------------|--------------------------------------|----------------------------|
| 903 Unit Bangunan Kios/<br>903 Kiosk Building Units                 | Glodok Plaza                          | KJPP Rengganis, Hamid & Rekan                | Pendekatan Pendapatan/<br>Income Approach | 14 April 2025/<br>April 14, 2025     | 401.698.000.000            |
| Tanah, Bangunan dan Prasarana/<br>Land, Building and Infrastructure | The Manor & The Promenade             | KJPP Rengganis, Hamid & Rekan                | Pendekatan Biaya/<br>Cost Approach        | 17 Januari 2025/<br>January 17, 2025 | 345.894.000.000            |
| Tanah/ Land                                                         | eks. Graha Surya Internusa            | KJPP Suwendho Rinaldy & Rekan                | Pendekatan Data Pasar/<br>Market Approach | 30 Juni 2025/<br>June 30, 2025       | 803.481.250.000            |
| <b>Jumlah/ Total</b>                                                |                                       |                                              |                                           |                                      | <b>1.551.073.250.000</b>   |

Nilai wajar properti investasi milik NRC, Entitas Anak, dihitung berdasarkan analisa manajemen dengan menggunakan metode harga pasar adalah sebesar Rp86.829.658.000 pada 31 Desember 2025.

Untuk tahun-tahun yang berakhir pada tanggal 31 Desember 2025 dan 2024, terdapat penambahan properti investasi melalui uang muka pembelian aset sebesar Rp4.094.284.986 dan Rp6.536.445.385 (Catatan 19 dan 58a)

Untuk tahun yang berakhir pada tanggal 31 Desember 2025, SAM, Entitas Anak SAI, melakukan reklasifikasi properti investasi ke aset tetap dengan nilai buku sebesar Rp356.942.690.652 (Catatan 17 dan 58a)

Properti investasi milik TCP, Entitas Anak, SAM, Entitas Anak SAI, dan SCS, Entitas Anak, digunakan sebagai jaminan sehubungan dengan fasilitas utang bank (Catatan 28).

Untuk tahun-tahun yang berakhir pada tanggal 31 Desember 2025 dan 2024, Grup menjual beberapa properti investasinya dengan perincian keuntungan penjualan adalah sebagai berikut:

|                                                                      | 2025<br>Rp             | 2024<br>Rp           |                                                                       |
|----------------------------------------------------------------------|------------------------|----------------------|-----------------------------------------------------------------------|
| Hasil Penjualan Bersih                                               | 6,771,980,673          | 22,569,422,946       | Net Proceeds from Sale                                                |
| Dikurangi: Nilai Tercatat Properti Investasi yang Dijual             | (6,082,045,873)        | (19,543,133,818)     | Less: Carrying Value of Investment Properties That Has Been Sold      |
| <b>Keuntungan Penjualan</b>                                          | <b>689,934,800</b>     | <b>3,026,289,128</b> | <b>Gain on Sales</b>                                                  |
| Pengurangan Nilai Tercatat atas Properti Investasi yang Tidak Dijual |                        |                      | Deduction in Carrying Value of Investment Properties tahtNot for Sale |
| Pengurangan Properti Investasi yang Tidak Dijual (Catatan 48)        | (6,957,408,231)        | --                   | Deduction of Investment Properties that Not for Sale (Note 48)        |
| Keuntungan Lainnya (Catatan 47)                                      | 134,118,060            | --                   | Other Income (Note 47)                                                |
| Sub Jumlah                                                           | (6,823,290,171)        | --                   | Sub Total                                                             |
| <b>Jumlah Laba (Rugi) - Neto (Catatan 47 &amp; 48)</b>               | <b>(6,133,355,371)</b> | <b>3,026,289,128</b> | <b>Total Gain (Loss) - Net (Notes 47 &amp; 48)</b>                    |

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

Investment properties classified as building are Glodok Plaza Shopping Center, building in Suryacipta City of Industry, Karawang, West Java consist of: Suryacipta Square area consist of The Manor building and The Promenade, and building owned by NRC, a Subsidiary.

The fair value of the Group's investment properties based on independent appraisal report, are as follows:

| Jenis Properti Investasi /<br>Type of Investment Property           | Nama Properti /<br>Name of Properties | Penilai Independen/<br>Independent Appraisal | Metode Penilaian/<br>Valuation Method     | Tanggal Penilaian/<br>Appraisal Date | Nilai Pasar/<br>Fair Value |
|---------------------------------------------------------------------|---------------------------------------|----------------------------------------------|-------------------------------------------|--------------------------------------|----------------------------|
| 903 Unit Bangunan Kios/<br>903 Kiosk Building Units                 | Glodok Plaza                          | KJPP Rengganis, Hamid & Rekan                | Pendekatan Pendapatan/<br>Income Approach | 14 April 2025/<br>April 14, 2025     | 401.698.000.000            |
| Tanah, Bangunan dan Prasarana/<br>Land, Building and Infrastructure | The Manor & The Promenade             | KJPP Rengganis, Hamid & Rekan                | Pendekatan Biaya/<br>Cost Approach        | 17 Januari 2025/<br>January 17, 2025 | 345.894.000.000            |
| Tanah/ Land                                                         | eks. Graha Surya Internusa            | KJPP Suwendho Rinaldy & Rekan                | Pendekatan Data Pasar/<br>Market Approach | 30 Juni 2025/<br>June 30, 2025       | 803.481.250.000            |
| <b>Jumlah/ Total</b>                                                |                                       |                                              |                                           |                                      | <b>1.551.073.250.000</b>   |

Fair value of investment properties owned by NRC, a Subsidiary, was calculated based on management analysis using market prices method amounting to Rp86,829,658,000 as of December 31, 2025.

For the years ended December 31, 2025 and 2024, there is addition of investment properties through advances for purchase of assets amounting to Rp4,094,284,986 and Rp6,536,445,385 respectively (Notes 19 and 58a).

For the year ended December 31, 2025, SAM, a Subsidiary of SAI, has reclassified the investment properties to fixed assets with book value amounting to Rp356,942,690,652 (Notes 17 and 58a).

Investment properties owned by TCP, a Subsidiary, SAM, a Subsidiary of SAI, and SCS, a Subsidiary, were pledged as collaterals for bank loans (Note 28).

For the years ended December 31, 2025 and 2024, the Group sell some of its investment properties, resulting to gain on sale as follows:

|                                                          | 2025<br>Rp         | 2024<br>Rp           |                                                                  |
|----------------------------------------------------------|--------------------|----------------------|------------------------------------------------------------------|
| Hasil Penjualan Bersih                                   | 6,771,980,673      | 22,569,422,946       | Net Proceeds from Sale                                           |
| Dikurangi: Nilai Tercatat Properti Investasi yang Dijual | (6,082,045,873)    | (19,543,133,818)     | Less: Carrying Value of Investment Properties That Has Been Sold |
| <b>Keuntungan Penjualan</b>                              | <b>689,934,800</b> | <b>3,026,289,128</b> | <b>Gain on Sales</b>                                             |

|                                                                      |                        |                      |                                                                       |
|----------------------------------------------------------------------|------------------------|----------------------|-----------------------------------------------------------------------|
| Pengurangan Nilai Tercatat atas Properti Investasi yang Tidak Dijual |                        |                      | Deduction in Carrying Value of Investment Properties tahtNot for Sale |
| Pengurangan Properti Investasi yang Tidak Dijual (Catatan 48)        | (6,957,408,231)        | --                   | Deduction of Investment Properties that Not for Sale (Note 48)        |
| Keuntungan Lainnya (Catatan 47)                                      | 134,118,060            | --                   | Other Income (Note 47)                                                |
| Sub Jumlah                                                           | (6,823,290,171)        | --                   | Sub Total                                                             |
| <b>Jumlah Laba (Rugi) - Neto (Catatan 47 &amp; 48)</b>               | <b>(6,133,355,371)</b> | <b>3,026,289,128</b> | <b>Total Gain (Loss) - Net (Notes 47 &amp; 48)</b>                    |

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

Properti investasi telah diasuransikan terhadap risiko kebakaran, kerusakan gedung, kerusakan dan risiko lainnya kepada beberapa perusahaan asuransi dengan rincian jumlah nilai pertanggungan adalah sebagai berikut:

|                       | 2025<br>Rp      | 2024<br>Rp        |
|-----------------------|-----------------|-------------------|
| Rupiah                | 698,192,048,648 | 1,258,178,248,648 |
| Dolar Amerika Serikat | --              | 13,800,000        |

Manajemen berpendapat bahwa jumlah pertanggungan asuransi adalah cukup untuk menutup risiko kerugian yang mungkin dialami.

Pada tanggal 31 Desember 2024, aset dalam konstruksi milik TCP, Entitas Anak, masih dalam proses penjjakan dengan pihak ketiga yang ingin bekerjasama dalam proses pembangunan.

Pada bulan Januari 2025, properti investasi grup milik TCP, Entitas Anak, mengalami musibah kebakaran. Sampai dengan tanggal otorisasi laporan keuangan konsolidasian, kerugian material akibat musibah tersebut dalam proses pengajuan klaim asuransi.

Berdasarkan penelaahan manajemen, tidak terdapat peristiwa atau perubahan keadaan yang mengindikasikan penurunan nilai properti investasi, sehingga manajemen tidak melakukan penyisihan penurunan properti investasi pada tanggal 31 Desember 2025 dan 2024.

17. Aset Tetap

|                             | 2025                             |                                 |                                 |                                          |                                    |
|-----------------------------|----------------------------------|---------------------------------|---------------------------------|------------------------------------------|------------------------------------|
|                             | 1 Jan 2025/<br>Jan 1, 2025<br>Rp | Penambahan/<br>Additional<br>Rp | Pengurangan/<br>Deduction<br>Rp | Reklasifikasi/<br>Reclassification<br>Rp | 31 Des 2025/<br>Dec 31, 2025<br>Rp |
| <b>Biaya Perolehan</b>      |                                  |                                 |                                 |                                          |                                    |
| <b>Pemilikan Langsung</b>   |                                  |                                 |                                 |                                          |                                    |
| Tanah                       | 310,773,847,594                  | 990,200,623                     | --                              | 81,632,410,777                           | 393,396,458,994                    |
| Bangunan dan Prasarana      | 1,315,433,106,703                | 3,699,150,455                   | 3,601,467,793                   | 527,881,176,620                          | 1,843,411,965,985                  |
| Pertamanan                  | 3,964,571,986                    | 22,593,343                      | --                              | 66,600,000                               | 4,053,765,329                      |
| Mesin dan Peralatan         | 506,143,555,719                  | 20,174,463,180                  | 6,298,896,696                   | 13,374,084,118                           | 533,393,206,321                    |
| Peralatan Kantor            | 302,321,133,161                  | 14,984,354,869                  | 5,114,373,838                   | 3,730,945,913                            | 315,922,060,105                    |
| Peralatan Proyek            | 52,843,112,090                   | 730,858,100                     | --                              | 632,543,293                              | 54,206,513,483                     |
| Kendaraan                   | 88,062,367,092                   | 11,215,897,033                  | 2,961,802,076                   | --                                       | 96,316,462,049                     |
| Perabot dan Perlengkapan    | 62,625,196,680                   | 3,433,033,099                   | 508,626,717                     | 109,506,149,772                          | 175,055,752,834                    |
| Perlengkapan Operasional    | 12,611,777,448                   | 774,805,328                     | --                              | 103,000,000                              | 13,489,582,776                     |
| Aset dalam Konstruksi       | 350,019,272,957                  | 1,425,574,764,839               | --                              | (92,486,759,277)                         | 1,683,107,278,519                  |
| Jumlah                      | 3,004,797,941,430                | 1,481,600,120,869               | 18,485,167,120                  | 644,440,151,216                          | 5,112,353,046,395                  |
| <b>Akumulasi Penyusutan</b> |                                  |                                 |                                 |                                          |                                    |
| <b>Pemilikan Langsung</b>   |                                  |                                 |                                 |                                          |                                    |
| Bangunan dan Prasarana      | 838,707,187,587                  | 65,290,960,116                  | 3,566,612,884                   | 255,504,693,343                          | 1,155,936,228,162                  |
| Pertamanan                  | 3,085,380,395                    | 119,846,365                     | --                              | --                                       | 3,205,226,760                      |
| Mesin dan Peralatan         | 443,453,154,061                  | 15,881,530,998                  | 5,356,301,504                   | 4,640,909,167                            | 458,619,292,722                    |
| Peralatan Kantor            | 254,065,129,997                  | 16,009,504,533                  | 4,991,806,694                   | --                                       | 265,082,827,836                    |
| Peralatan Proyek            | 45,655,212,035                   | 2,238,356,979                   | --                              | --                                       | 47,893,569,014                     |
| Kendaraan                   | 74,058,285,101                   | 6,145,001,366                   | 2,932,101,912                   | --                                       | 77,271,184,555                     |
| Perabot dan Perlengkapan    | 46,181,348,205                   | 5,156,916,493                   | 473,951,726                     | 27,351,858,054                           | 78,216,171,026                     |
| Perlengkapan Operasional    | 6,340,397,675                    | 2,456,503,749                   | --                              | --                                       | 8,796,901,424                      |
| Jumlah                      | 1,711,546,095,056                | 113,298,620,599                 | 17,320,774,720                  | 287,497,460,564                          | 2,095,021,401,499                  |
| Nilai Tercatat              | <u>1,293,251,846,374</u>         |                                 |                                 |                                          | <u>3,017,331,644,896</u>           |

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

Investment properties were insured against risk of fire, damages, riots and other possible risks with several insurance companies with the details of total coverage value are as follows:

|                       | 2025<br>Rp      | 2024<br>Rp        |
|-----------------------|-----------------|-------------------|
| Rupiah                | 698,192,048,648 | 1,258,178,248,648 |
| Dolar Amerika Serikat | --              | 13,800,000        |

Management believes that insurance coverage is adequate to cover possible losses arising from such risks.

As of December 31, 2024, construction in progress owned by TCP, a Subsidiary, are still in the process of being explored with third parties who wish to collaborate in the development process.

In January 2025, the Group's investment property owned by TCP, a Subsidiary, suffered a fire incident. As of the date of authorization of the consolidated financial statements, the material loss arising from this incident is in the process of being submitted for an insurance claim.

Based on management's review, there is no event or change in circumstances that indicates material impairment of the investment properties. Therefore, management did not provide any allowance for impairment on investment properties as of December 31, 2025 and 2024.

17. Fixed Assets

|                             | 2025                             |                                 |                                 |                                          |                                    |
|-----------------------------|----------------------------------|---------------------------------|---------------------------------|------------------------------------------|------------------------------------|
|                             | 1 Jan 2025/<br>Jan 1, 2025<br>Rp | Penambahan/<br>Additional<br>Rp | Pengurangan/<br>Deduction<br>Rp | Reklasifikasi/<br>Reclassification<br>Rp | 31 Des 2025/<br>Dec 31, 2025<br>Rp |
| <b>Biaya Perolehan</b>      |                                  |                                 |                                 |                                          |                                    |
| <b>Pemilikan Langsung</b>   |                                  |                                 |                                 |                                          |                                    |
| Tanah                       | 310,773,847,594                  | 990,200,623                     | --                              | 81,632,410,777                           | 393,396,458,994                    |
| Bangunan dan Prasarana      | 1,315,433,106,703                | 3,699,150,455                   | 3,601,467,793                   | 527,881,176,620                          | 1,843,411,965,985                  |
| Pertamanan                  | 3,964,571,986                    | 22,593,343                      | --                              | 66,600,000                               | 4,053,765,329                      |
| Mesin dan Peralatan         | 506,143,555,719                  | 20,174,463,180                  | 6,298,896,696                   | 13,374,084,118                           | 533,393,206,321                    |
| Peralatan Kantor            | 302,321,133,161                  | 14,984,354,869                  | 5,114,373,838                   | 3,730,945,913                            | 315,922,060,105                    |
| Peralatan Proyek            | 52,843,112,090                   | 730,858,100                     | --                              | 632,543,293                              | 54,206,513,483                     |
| Kendaraan                   | 88,062,367,092                   | 11,215,897,033                  | 2,961,802,076                   | --                                       | 96,316,462,049                     |
| Perabot dan Perlengkapan    | 62,625,196,680                   | 3,433,033,099                   | 508,626,717                     | 109,506,149,772                          | 175,055,752,834                    |
| Perlengkapan Operasional    | 12,611,777,448                   | 774,805,328                     | --                              | 103,000,000                              | 13,489,582,776                     |
| Aset dalam Konstruksi       | 350,019,272,957                  | 1,425,574,764,839               | --                              | (92,486,759,277)                         | 1,683,107,278,519                  |
| Jumlah                      | 3,004,797,941,430                | 1,481,600,120,869               | 18,485,167,120                  | 644,440,151,216                          | 5,112,353,046,395                  |
| <b>Akumulasi Penyusutan</b> |                                  |                                 |                                 |                                          |                                    |
| <b>Pemilikan Langsung</b>   |                                  |                                 |                                 |                                          |                                    |
| Bangunan dan Prasarana      | 838,707,187,587                  | 65,290,960,116                  | 3,566,612,884                   | 255,504,693,343                          | 1,155,936,228,162                  |
| Pertamanan                  | 3,085,380,395                    | 119,846,365                     | --                              | --                                       | 3,205,226,760                      |
| Mesin dan Peralatan         | 443,453,154,061                  | 15,881,530,998                  | 5,356,301,504                   | 4,640,909,167                            | 458,619,292,722                    |
| Peralatan Kantor            | 254,065,129,997                  | 16,009,504,533                  | 4,991,806,694                   | --                                       | 265,082,827,836                    |
| Peralatan Proyek            | 45,655,212,035                   | 2,238,356,979                   | --                              | --                                       | 47,893,569,014                     |
| Kendaraan                   | 74,058,285,101                   | 6,145,001,366                   | 2,932,101,912                   | --                                       | 77,271,184,555                     |
| Perabot dan Perlengkapan    | 46,181,348,205                   | 5,156,916,493                   | 473,951,726                     | 27,351,858,054                           | 78,216,171,026                     |
| Perlengkapan Operasional    | 6,340,397,675                    | 2,456,503,749                   | --                              | --                                       | 8,796,901,424                      |
| Jumlah                      | 1,711,546,095,056                | 113,298,620,599                 | 17,320,774,720                  | 287,497,460,564                          | 2,095,021,401,499                  |
| Nilai Tercatat              | <u>1,293,251,846,374</u>         |                                 |                                 |                                          | <u>3,017,331,644,896</u>           |

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

|                             | 2024                             |                                 |                                 |                                          |                                    |
|-----------------------------|----------------------------------|---------------------------------|---------------------------------|------------------------------------------|------------------------------------|
|                             | 1 Jan 2024/<br>Jan 1, 2024<br>Rp | Penambahan/<br>Additional<br>Rp | Pengurangan/<br>Deduction<br>Rp | Reklasifikasi/<br>Reclassification<br>Rp | 31 Des 2024/<br>Dec 31, 2024<br>Rp |
| <b>Biaya Perolehan</b>      |                                  |                                 |                                 |                                          |                                    |
| <b>Pemilikan Langsung</b>   |                                  |                                 |                                 |                                          |                                    |
| Tanah                       | 341,475,263,956                  | --                              | --                              | (30,701,416,362)                         | 310,773,847,594                    |
| Bangunan dan Prasarana      | 1,362,390,281,288                | 26,135,561,605                  | 75,056,343,397                  | 1,963,607,207                            | 1,315,433,106,703                  |
| Pertamanan                  | 3,964,571,986                    | --                              | --                              | --                                       | 3,964,571,986                      |
| Mesin dan Peralatan         | 524,796,439,276                  | 15,879,236,183                  | 40,047,683,376                  | 5,515,563,636                            | 506,143,555,719                    |
| Peralatan Kantor            | 379,520,361,208                  | 14,214,074,627                  | 91,713,460,591                  | 300,157,917                              | 302,321,133,161                    |
| Peralatan Proyek            | 50,422,807,991                   | 2,420,304,099                   | --                              | --                                       | 52,843,112,090                     |
| Kendaraan                   | 83,998,272,761                   | 13,655,509,910                  | 4,075,851,943                   | (5,515,563,636)                          | 88,062,367,092                     |
| Perabot dan Perlengkapan    | 56,104,352,025                   | 6,969,578,389                   | 448,733,734                     | --                                       | 62,625,196,680                     |
| Perlengkapan Operasional    | 7,746,180,187                    | 4,865,597,261                   | --                              | --                                       | 12,611,777,448                     |
| Aset dalam Konstruksi       | 49,534,753,624                   | 311,253,198,704                 | --                              | (10,768,679,371)                         | 350,019,272,957                    |
| Jumlah                      | 2,859,953,284,302                | 395,393,060,778                 | 211,342,073,041                 | (39,206,330,609)                         | 3,004,797,941,430                  |
| <b>Akumulasi Penyusutan</b> |                                  |                                 |                                 |                                          |                                    |
| <b>Pemilikan Langsung</b>   |                                  |                                 |                                 |                                          |                                    |
| Bangunan dan Prasarana      | 851,569,022,242                  | 62,194,508,742                  | 75,056,343,397                  | --                                       | 838,707,187,587                    |
| Pertamanan                  | 2,963,981,225                    | 121,399,170                     | --                              | --                                       | 3,085,380,395                      |
| Mesin dan Peralatan         | 465,141,229,986                  | 17,279,513,111                  | 38,967,589,036                  | --                                       | 443,453,154,061                    |
| Peralatan Kantor            | 330,596,414,174                  | 15,145,359,779                  | 91,676,643,956                  | --                                       | 254,065,129,997                    |
| Peralatan Proyek            | 43,381,277,700                   | 2,273,934,335                   | --                              | --                                       | 45,655,212,035                     |
| Kendaraan                   | 72,868,067,747                   | 4,885,207,915                   | 3,694,990,561                   | --                                       | 74,058,285,101                     |
| Perabot dan Perlengkapan    | 41,772,696,920                   | 4,857,362,502                   | 448,711,217                     | --                                       | 46,181,348,205                     |
| Perlengkapan Operasional    | 3,991,480,711                    | 2,348,916,964                   | --                              | --                                       | 6,340,397,675                      |
| Jumlah                      | 1,812,284,170,705                | 109,106,202,518                 | 209,844,278,167                 | --                                       | 1,711,546,095,056                  |
| Nilai Tercatat              | <u>1,047,669,113,597</u>         |                                 |                                 |                                          | <u>1,293,251,846,374</u>           |

Beban penyusutan dialokasikan sebagai berikut:

|                                             | 2025<br>Rp             | 2024<br>Rp             |
|---------------------------------------------|------------------------|------------------------|
| Beban Umum dan Administrasi<br>(Catatan 46) | 90,700,721,800         | 89,750,159,931         |
| Beban Langsung (Catatan 44)                 | 22,597,898,799         | 19,356,042,587         |
| Jumlah                                      | <u>113,298,620,599</u> | <u>109,106,202,518</u> |

Nilai perolehan atas aset tetap yang telah disusutkan penuh dan masih digunakan adalah sebagai berikut:

|                          | 2025<br>Rp             | 2024<br>Rp             |
|--------------------------|------------------------|------------------------|
| Jenis Aset Tetap         |                        |                        |
| Mesin dan Peralatan      | 379,182,324,750        | 360,346,698,057        |
| Peralatan Kantor         | 197,394,215,424        | 190,004,958,803        |
| Kendaraan                | 52,670,565,680         | 54,527,954,440         |
| Perabot dan Perlengkapan | 36,658,968,037         | 36,870,042,781         |
| Bangunan dan Prasarana   | 36,548,602,873         | 38,995,194,583         |
| Peralatan Proyek         | 35,950,152,907         | 35,950,152,907         |
| Perlengkapan Operasional | 1,607,492,351          | 3,782,851,451          |
| Jumlah                   | <u>740,012,322,022</u> | <u>720,477,853,022</u> |

Nilai wajar aset tetap milik SAI, Entitas Anak, dan SIH, Entitas Anak SAI, SIP, Entitas Anak SIH, SIL, Entitas Anak SIH, dan SBP, Entitas Anak SSR, berdasarkan laporan penilai independen dengan menggunakan rekonsiliasi antara Pendekatan Pendapatan dan Pendekatan Biaya, adalah sebagai berikut:

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

|                             | 2024                             |                                 |                                 |                                          |                                    |
|-----------------------------|----------------------------------|---------------------------------|---------------------------------|------------------------------------------|------------------------------------|
|                             | 1 Jan 2024/<br>Jan 1, 2024<br>Rp | Penambahan/<br>Additional<br>Rp | Pengurangan/<br>Deduction<br>Rp | Reklasifikasi/<br>Reclassification<br>Rp | 31 Des 2024/<br>Dec 31, 2024<br>Rp |
| <b>Biaya Perolehan</b>      |                                  |                                 |                                 |                                          |                                    |
| <b>Pemilikan Langsung</b>   |                                  |                                 |                                 |                                          |                                    |
| Tanah                       | 341,475,263,956                  | --                              | --                              | (30,701,416,362)                         | 310,773,847,594                    |
| Bangunan dan Prasarana      | 1,362,390,281,288                | 26,135,561,605                  | 75,056,343,397                  | 1,963,607,207                            | 1,315,433,106,703                  |
| Pertamanan                  | 3,964,571,986                    | --                              | --                              | --                                       | 3,964,571,986                      |
| Mesin dan Peralatan         | 524,796,439,276                  | 15,879,236,183                  | 40,047,683,376                  | 5,515,563,636                            | 506,143,555,719                    |
| Peralatan Kantor            | 379,520,361,208                  | 14,214,074,627                  | 91,713,460,591                  | 300,157,917                              | 302,321,133,161                    |
| Peralatan Proyek            | 50,422,807,991                   | 2,420,304,099                   | --                              | --                                       | 52,843,112,090                     |
| Kendaraan                   | 83,998,272,761                   | 13,655,509,910                  | 4,075,851,943                   | (5,515,563,636)                          | 88,062,367,092                     |
| Perabot dan Perlengkapan    | 56,104,352,025                   | 6,969,578,389                   | 448,733,734                     | --                                       | 62,625,196,680                     |
| Perlengkapan Operasional    | 7,746,180,187                    | 4,865,597,261                   | --                              | --                                       | 12,611,777,448                     |
| Aset dalam Konstruksi       | 49,534,753,624                   | 311,253,198,704                 | --                              | (10,768,679,371)                         | 350,019,272,957                    |
| Jumlah                      | 2,859,953,284,302                | 395,393,060,778                 | 211,342,073,041                 | (39,206,330,609)                         | 3,004,797,941,430                  |
| <b>Akumulasi Penyusutan</b> |                                  |                                 |                                 |                                          |                                    |
| <b>Pemilikan Langsung</b>   |                                  |                                 |                                 |                                          |                                    |
| Bangunan dan Prasarana      | 851,569,022,242                  | 62,194,508,742                  | 75,056,343,397                  | --                                       | 838,707,187,587                    |
| Pertamanan                  | 2,963,981,225                    | 121,399,170                     | --                              | --                                       | 3,085,380,395                      |
| Mesin dan Peralatan         | 465,141,229,986                  | 17,279,513,111                  | 38,967,589,036                  | --                                       | 443,453,154,061                    |
| Peralatan Kantor            | 330,596,414,174                  | 15,145,359,779                  | 91,676,643,956                  | --                                       | 254,065,129,997                    |
| Peralatan Proyek            | 43,381,277,700                   | 2,273,934,335                   | --                              | --                                       | 45,655,212,035                     |
| Kendaraan                   | 72,868,067,747                   | 4,885,207,915                   | 3,694,990,561                   | --                                       | 74,058,285,101                     |
| Perabot dan Perlengkapan    | 41,772,696,920                   | 4,857,362,502                   | 448,711,217                     | --                                       | 46,181,348,205                     |
| Perlengkapan Operasional    | 3,991,480,711                    | 2,348,916,964                   | --                              | --                                       | 6,340,397,675                      |
| Jumlah                      | 1,812,284,170,705                | 109,106,202,518                 | 209,844,278,167                 | --                                       | 1,711,546,095,056                  |
| Nilai Tercatat              | <u>1,047,669,113,597</u>         |                                 |                                 |                                          | <u>1,293,251,846,374</u>           |

Allocation of depreciation expenses are as follows:

|                                             | 2025<br>Rp             | 2024<br>Rp             |
|---------------------------------------------|------------------------|------------------------|
| Beban Umum dan Administrasi<br>(Catatan 46) | 90,700,721,800         | 89,750,159,931         |
| Beban Langsung (Catatan 44)                 | 22,597,898,799         | 19,356,042,587         |
| Jumlah                                      | <u>113,298,620,599</u> | <u>109,106,202,518</u> |

The acquisition cost of fixed assets that are fully depreciated and still used are as follows:

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

| Jenis Aset Tetap/<br><i>Type of Fixed Assets</i>                                                                                                                           | Unit Hotel                         | Metode Penilaian/<br><i>Valuation Method</i>                                                                                           | Penilai Independen/<br><i>Independent Appraisal</i> | Tanggal Penilaian/<br><i>Appraisal Date</i> | Nilai Pasar/<br><i>Fair Value</i> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|---------------------------------------------|-----------------------------------|
| Tanah, Bangunan & Prasarana/<br><i>Land, Building and Infrastructure</i>                                                                                                   | Gran Meliá Hotel<br>Jakarta        | Rekonsiliasi antara Pendekatan Pendapatan<br>dan Pendekatan Biaya/ <i>Reconciliation between<br/>Income Approach and Cost Approach</i> | KJPP Suwendho Rinaldy & Rekan                       | 30 Juni 2025/<br><i>June 30, 2025</i>       | 1,388,730,000,000                 |
| Bangunan & Prasarana/<br><i>Building and Infrastructure</i>                                                                                                                | Meliá Bali Hotel                   | Pendekatan Pendapatan/<br><i>Income Approach</i>                                                                                       | KJPP Suwendho Rinaldy & Rekan                       | 30 Juni 2025/<br><i>June 30, 2025</i>       | 1,843,095,000,000                 |
| 52 Unit Bangunan, Fasilitas Penunjang,<br>Perlengkapan dan Perabot Unit Vila/<br><i>52 Units Building, Supporting Facilities,<br/>Furniture and Fixtures of Unit Villa</i> | Umana Bali<br>LXR Hotels & Resorts | Rekonsiliasi antara Pendekatan Pendapatan<br>dan Pendekatan Biaya/ <i>Reconciliation between<br/>Income Approach and Cost Approach</i> | KJPP Suwendho Rinaldy & Rekan                       | 30 Juni 2025/<br><i>June 30, 2025</i>       | 897,174,592,000                   |
| Tanah, Bangunan, Prasarana,<br>Mesin dan Perabot/<br><i>Land, Building, Infrastructure<br/>Machinery and Furniture</i>                                                     | Batiqa Hotel Karawang              | Rekonsiliasi antara Pendekatan Pendapatan<br>dan Pendekatan Biaya/ <i>Reconciliation between<br/>Income Approach and Cost Approach</i> | KJPP Suwendho Rinaldy & Rekan                       | 30 Juni 2025/<br><i>June 30, 2025</i>       | 65,498,000,000                    |
| Tanah, Bangunan, Prasarana,<br>Mesin dan Perabot/<br><i>Land, Building, Infrastructure<br/>Machinery and Furniture</i>                                                     | Batiqa Hotel Cirebon               | Rekonsiliasi antara Pendekatan Pendapatan<br>dan Pendekatan Biaya/ <i>Reconciliation between<br/>Income Approach and Cost Approach</i> | KJPP Suwendho Rinaldy & Rekan                       | 30 Juni 2025/<br><i>June 30, 2025</i>       | 57,680,000,000                    |
| Tanah, Bangunan, Prasarana,<br>Mesin dan Perabot/<br><i>Land, Building, Infrastructure<br/>Machinery and Furniture</i>                                                     | Batiqa Hotel Jababeka              | Rekonsiliasi antara Pendekatan Pendapatan<br>dan Pendekatan Biaya/ <i>Reconciliation between<br/>Income Approach and Cost Approach</i> | KJPP Suwendho Rinaldy & Rekan                       | 30 Juni 2025/<br><i>June 30, 2025</i>       | 57,000,000,000                    |
| Tanah, Bangunan, Prasarana,<br>Mesin dan Perabot/<br><i>Land, Building, Infrastructure<br/>Machinery and Furniture</i>                                                     | Batiqa Hotel Palembang             | Rekonsiliasi antara Pendekatan Pendapatan<br>dan Pendekatan Biaya/ <i>Reconciliation between<br/>Income Approach and Cost Approach</i> | KJPP Suwendho Rinaldy & Rekan                       | 30 Juni 2025/<br><i>June 30, 2025</i>       | 76,560,000,000                    |
| Tanah, Bangunan, Prasarana,<br>Mesin dan Perabot/<br><i>Land, Building, Infrastructure<br/>Machinery and Furniture</i>                                                     | Batiqa Hotel Pekanbaru             | Rekonsiliasi antara Pendekatan Pendapatan<br>dan Pendekatan Biaya/ <i>Reconciliation between<br/>Income Approach and Cost Approach</i> | KJPP Suwendho Rinaldy & Rekan                       | 30 Juni 2025/<br><i>June 30, 2025</i>       | 62,150,000,000                    |
| Tanah, Bangunan, Prasarana,<br>Mesin dan Perabot/<br><i>Land, Building, Infrastructure<br/>Machinery and Furniture</i>                                                     | Batiqa Hotel Lampung               | Rekonsiliasi antara Pendekatan Pendapatan<br>dan Pendekatan Biaya/ <i>Reconciliation between<br/>Income Approach and Cost Approach</i> | KJPP Suwendho Rinaldy & Rekan                       | 30 Juni 2025/<br><i>June 30, 2025</i>       | 61,123,000,000                    |
| Tanah/ <i>Land</i>                                                                                                                                                         | Palembang                          | Pendekatan Data Pasar/<br><i>Market Approach</i>                                                                                       | KJPP Suwendho Rinaldy & Rekan                       | 30 Juni 2025/<br><i>June 30, 2025</i>       | 37,564,800,000                    |
| Tanah/ <i>Land</i>                                                                                                                                                         | Bogor                              | Pendekatan Data Pasar/<br><i>Market Approach</i>                                                                                       | KJPP Suwendho Rinaldy & Rekan                       | 30 Juni 2025/<br><i>June 30, 2025</i>       | 136,319,250,000                   |
| Tanah / <i>Land</i>                                                                                                                                                        | Bajo                               | Pendekatan Data Pasar/<br><i>Market Approach</i>                                                                                       | KJPP Suwendho Rinaldy & Rekan                       | 30 Juni 2025/<br><i>June 30, 2025</i>       | 59,519,090,000                    |
| <b>Jumlah/ <i>Total</i></b>                                                                                                                                                |                                    |                                                                                                                                        |                                                     |                                             | <b>4,742,413,732,000</b>          |

Kapitalisasi bunga pinjaman ke aset dalam konstruksi  
SAI, Entitas Anak, untuk tahun yang berakhir pada  
tanggal 31 Desember 2025 adalah sebesar  
Rp27.590.023.384 (Catatan 58a).

Penilaian bangunan hotel milik SRC, Entitas Anak  
NRC, dihitung berdasarkan harga perolehannya yaitu  
sebesar Rp31.676.853.356.

Untuk tahun yang berakhir pada tanggal 31 Desember  
2025, SAM, Entitas Anak SAI, melakukan reklasifikasi  
properti investasi ke aset tetap dengan nilai buku  
sebesar Rp356.942.690.652 (Catatan 16 dan 58a)

Untuk tahun yang berakhir pada tanggal 31 Desember  
2024, SIH, Entitas Anak, melakukan reklasifikasi Aset  
Tetap Tanah ke Real Estat Sedang Dikembangkan  
sebesar Rp39.206.330.609 (Catatan 9 dan 58a).

Untuk tahun yang berakhir pada tanggal 31 Desember  
2024, terdapat penambahan aset tetap melalui uang  
muka pembelian aset sebesar Rp16.887.340.504  
(Catatan 19 dan 58a).

Nilai tercatat atas sebagian aset tetap milik entitas  
anak yang disusutkan dengan menggunakan metode  
saldo menurun ganda yakni sebesar  
Rp15.615.908.912 dan Rp13.304.484.299 atau

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024  
(In Full Rupiah, except otherwise stated)

Interest loan capitalization to construction in progress  
of SAI, a Subsidiary, for the year ended December 31,  
2025 amounting to Rp27,590,023,384 (Note 58a).

The valuation of hotel building owned by SRC,  
a Subsidiary of NRC, was calculated based on its  
acquisition cost amounted to Rp31,676,853,356.

For the year ended December 31, 2025, SAM,  
a Subsidiary of SAI, has reclassified the investment  
properties to fixed assets with book value amounting  
to Rp356,942,690,652 (Notes 16 and 58a).

For the year ended December 31, 2024, SIH,  
a Subsidiary, has reclassified Fixed Asset Land to  
Real Estate Under Development amounting to  
Rp39,206,330,609 (Notes 9 and 58a).

For the year ended December 31, 2024, there is  
addition of fixed assets through advances for  
purchase of assets amounting to Rp16,887,340,504  
(Notes 19 and 58a).

The carrying amount of some of the fixed assets of the  
subsidiary which are depreciated using the double  
declining balance method, amounted to  
Rp15,615,908,912 and Rp13,304,484,299 or 0.52%

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

sebesar 0,52% dan 1,03% dari total nilai buku  
konsolidasian masing-masing untuk tahun-tahun yang  
berakhir pada tanggal 31 Desember 2025 dan 2024.

Aset tetap pemilikan langsung, kecuali aset dalam  
konstruksi, dijadikan sebagai jaminan atas fasilitas  
pinjaman jangka pendek dan jangka panjang yang  
diperoleh dari bank (Catatan 21 dan 28).

Untuk tahun-tahun yang berakhir pada tanggal  
31 Desember 2025 dan 2024, Grup menjual beberapa  
aset tetapnya dengan perincian keuntungan penjualan  
adalah sebagai berikut:

|                                                                 | 2025<br>Rp           | 2024<br>Rp           |                                                                   |
|-----------------------------------------------------------------|----------------------|----------------------|-------------------------------------------------------------------|
| Harga Jual                                                      | 2,397,412,955        | 4,306,917,271        | <i>Selling Price</i>                                              |
| Dikurangi: Nilai Tercatat Aset Tetap<br>yang Dijual             | (1,164,392,400)      | (1,485,560,640)      | <i>Less: Carrying Value of Fixed Asset<br/>That Has Been Sold</i> |
| <b>Keuntungan Penjualan</b>                                     | <b>1,233,020,555</b> | <b>2,821,356,631</b> | <b><i>Gain on Sale</i></b>                                        |
|                                                                 |                      |                      |                                                                   |
| Pengurangan Nilai Tercatat atas<br>Aset Tetap yang Tidak Dijual |                      |                      | <i>Deduction in Carrying Value of<br/>Not for Sale</i>            |
| Kerugian Lainnya (Catatan 48)                                   | --                   | (12,234,234)         | <i>Other Losses (Note 48)</i>                                     |
| Sub Jumlah                                                      | --                   | (12,234,234)         | <i>Sub Total</i>                                                  |
| <b>Jumlah Laba - Neto (Catatan 47)</b>                          | <b>1,233,020,555</b> | <b>2,809,122,397</b> | <b><i>Total Gain - Net (Note 47)</i></b>                          |

Untuk tahun-tahun yang berakhir pada tanggal  
31 Desember 2025, persentase jumlah tercatat  
terhadap nilai kontrak dari aset dalam konstruksi milik  
SAI, Entitas Anak, adalah 76,05%, milik JSU, Entitas  
Anak SCS, adalah 77,96%, milik STI, Entitas Anak  
SCS, adalah 38,38%, milik BAGS, Entitas Anak SSS,  
adalah 67,92%, milik BRTI, Entitas Anak SSS, adalah  
56,99%, dan milik TTSL, Entitas Anak TTSA, adalah  
sebesar 45,25%. Tidak ada hambatan atas kelanjutan  
penyelesaian untuk aset dalam konstruksi milik SAI,  
JSU, STI, BAGS, BRTI dan TTSL.

Aset tetap kecuali tanah telah diasuransikan terhadap  
risiko kebakaran, kerusakan gedung, kerusakan dan  
risiko lainnya kepada beberapa perusahaan asuransi  
dengan rincian jumlah pertanggungan adalah sebagai  
berikut:

|                       | 2025<br>Rp        | 2024<br>Rp        |                             |
|-----------------------|-------------------|-------------------|-----------------------------|
| Rupiah                | 1,956,909,265,997 | 1,320,171,408,197 | <i>Rupiah</i>               |
| Dolar Amerika Serikat | 100,300,000       | 86,500,000        | <i>United States Dollar</i> |

Manajemen berpendapat bahwa jumlah  
pertanggungan tersebut cukup untuk menutupi  
kemungkinan kerugian atas aset yang diasuransikan.

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024  
(In Full Rupiah, except otherwise stated)

and 1.03% of the total consolidated net book value for  
the years ended December 31,2025 and 2024,  
respectively.

Fixed assets, except for construction in progress, are  
pledged as collaterals for short-term and long-term  
loan facilities from banks (Note 21 and 28).

For the years ended December 31, 2025 and 2024,  
the Group sell some of its fixed assets, resulting to  
gains on sale as follows:

For the years ended December 31, 2025, the  
percentage of book value to contract value of  
construction in progress that belongs to SAI,  
a Subsidiary, is 76.05%, JSU, a Subsidiary of SCS, is  
77.96%, STI, a Subsidiary of SCS, is 38.38%, BAGS,  
a Subsidiary of SSS, is 67.92%, BRTI, a Subsidiary of  
SSS, is 56.99%, and TTSL, a Subsidiary of TTSA, is  
45.25%. There is no expected delay to completion of  
assets under construction in progress of SAI, JSU,  
STI, BAGS, BRTI and TTSL.

Fixed assets except land, were insured against fire,  
damages, riots and other possible risks with several  
insurance companies with the details of total coverage  
value are as follows:

Management believes that the insurance coverage is  
adequate to cover possible losses on the assets  
insured.

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

Berdasarkan penelaahan Manajemen, tidak terdapat peristiwa atau perubahan keadaan yang mengindikasikan penurunan nilai aset tetap, sehingga Manajemen tidak melakukan cadangan kerugian penurunan nilai aset tetap untuk tahun-tahun yang berakhir pada tanggal 31 Desember 2025 dan 2024.

18. Aset Hak Guna

|                             | 2025                             |                               |                                 |                                   |                                    |                                 |
|-----------------------------|----------------------------------|-------------------------------|---------------------------------|-----------------------------------|------------------------------------|---------------------------------|
|                             | 1 Jan 2025/<br>Jan 1, 2025<br>Rp | Penambahan/<br>Addition<br>Rp | Pengurangan/<br>Deduction<br>Rp | Penyesuaian/<br>Adjustments<br>Rp | 31 Des 2025/<br>Dec 31, 2025<br>Rp |                                 |
| <b>Biaya Perolehan</b>      |                                  |                               |                                 |                                   |                                    | <b>Cost Acquisition</b>         |
| Tanah                       | 105,728,790,633                  | 418,721,452,743               | 97,558,177,047                  | --                                | 426,892,066,329                    | Land                            |
| Bangunan dan Ruang Kantor   | 2,566,366,109                    | 2,556,216,318                 | --                              | --                                | 5,122,582,427                      | Buildings and Office Spaces     |
| Kendaraan                   | 267,467,474                      | 686,512,229                   | 122,411,708                     | --                                | 831,567,995                        | Vehicles                        |
| Jumlah                      | 108,562,624,216                  | 421,964,181,290               | 97,680,588,755                  | --                                | 432,846,216,751                    | Total                           |
| <b>Akumulasi Penyusutan</b> |                                  |                               |                                 |                                   |                                    | <b>Accumulated Depreciation</b> |
| Tanah                       | 37,906,407,475                   | 14,999,781,043                | 36,584,316,381                  | --                                | 16,321,872,137                     | Land                            |
| Bangunan dan Ruang Kantor   | 554,255,369                      | 1,919,262,373                 | --                              | --                                | 2,473,517,742                      | Buildings and Office Spaces     |
| Kendaraan                   | 188,512,621                      | 413,260,451                   | 122,411,708                     | --                                | 479,361,364                        | Vehicles                        |
| Jumlah                      | 38,649,175,465                   | 17,332,303,867                | 36,706,728,089                  | --                                | 19,274,751,243                     | Total                           |
| <b>Nilai Tercatat</b>       | <b>69,913,448,751</b>            |                               |                                 |                                   | <b>413,571,465,508</b>             | <b>Carrying Value</b>           |
|                             |                                  |                               |                                 |                                   |                                    |                                 |
|                             | 2024                             |                               |                                 |                                   |                                    |                                 |
|                             | 1 Jan 2024/<br>Jan 1, 2024<br>Rp | Penambahan/<br>Addition<br>Rp | Pengurangan/<br>Deduction<br>Rp | Penyesuaian/<br>Adjustments<br>Rp | 31 Des 2024/<br>Dec 31, 2024<br>Rp |                                 |
| <b>Biaya Perolehan</b>      |                                  |                               |                                 |                                   |                                    | <b>Cost Acquisition</b>         |
| Tanah                       | 105,354,847,732                  | --                            | --                              | 373,942,901                       | 105,728,790,633                    | Land                            |
| Bangunan dan Ruang Kantor   | 4,641,757,446                    | 2,566,366,109                 | 4,641,757,446                   | --                                | 2,566,366,109                      | Buildings and Office Spaces     |
| Kendaraan                   | 303,101,027                      | 122,411,708                   | 158,045,261                     | --                                | 267,467,474                        | Vehicles                        |
| Jumlah                      | 110,299,706,205                  | 2,688,777,817                 | 4,799,802,707                   | 373,942,901                       | 108,562,624,216                    | Total                           |
| <b>Akumulasi Penyusutan</b> |                                  |                               |                                 |                                   |                                    | <b>Accumulated Depreciation</b> |
| Tanah                       | 30,240,808,163                   | 7,619,895,192                 | --                              | 45,704,120                        | 37,906,407,475                     | Land                            |
| Bangunan dan Ruang Kantor   | 4,277,295,435                    | 918,717,380                   | 4,641,757,446                   | --                                | 554,255,369                        | Buildings and Office Spaces     |
| Kendaraan                   | 175,038,534                      | 171,519,348                   | 158,045,261                     | --                                | 188,512,621                        | Vehicles                        |
| Jumlah                      | 34,693,142,132                   | 8,710,131,920                 | 4,799,802,707                   | 45,704,120                        | 38,649,175,465                     | Total                           |
| <b>Nilai Tercatat</b>       | <b>75,606,564,073</b>            |                               |                                 |                                   | <b>69,913,448,751</b>              | <b>Carrying Value</b>           |

Beban penyusutan dialokasikan sebagai berikut:

|                                             | 2025<br>Rp            | 2024<br>Rp           |                                                  |
|---------------------------------------------|-----------------------|----------------------|--------------------------------------------------|
| Beban Umum dan Administrasi<br>(Catatan 46) | 16,395,024,546        | 8,710,131,920        | General and Administrative Expenses<br>(Note 46) |
| Beban Penjualan (Catatan 45)                | 937,279,321           | --                   | Selling Expenses (Note 45)                       |
| <b>Jumlah</b>                               | <b>17,332,303,867</b> | <b>8,710,131,920</b> | <b>Total</b>                                     |

Pada tanggal 31 Desember 2025 dan 2024, terdapat penambahan dan pengurangan aset hak guna disebabkan oleh perubahan jadwal pembayaran dan pengakhiran liabilitas sewa.

Pada tahun 2025, penambahan aset hak guna milik SAI, Entitas Anak, karena adanya perubahan jangka waktu Pemanfaatan dan Pengelolaan Lahan untuk Melia Bali Hotel, yang akan berakhir pada 17 April 2033, diperbaharui sampai dengan 17 April 2063.

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024  
(In Full Rupiah, except otherwise stated)

Based on the review of the Management, there are no events or changes in circumstances that may indicate impairment of fixed assets, so the Management has no impairment loss on fixed assets for the years ended December 31, 2025 and 2024, respectively.

18. Right-of-Use Assets

|                             | 2025                             |                               |                                 |                                   |                                    |                                 |
|-----------------------------|----------------------------------|-------------------------------|---------------------------------|-----------------------------------|------------------------------------|---------------------------------|
|                             | 1 Jan 2025/<br>Jan 1, 2025<br>Rp | Penambahan/<br>Addition<br>Rp | Pengurangan/<br>Deduction<br>Rp | Penyesuaian/<br>Adjustments<br>Rp | 31 Des 2025/<br>Dec 31, 2025<br>Rp |                                 |
| <b>Biaya Perolehan</b>      |                                  |                               |                                 |                                   |                                    | <b>Cost Acquisition</b>         |
| Tanah                       | 105,728,790,633                  | 418,721,452,743               | 97,558,177,047                  | --                                | 426,892,066,329                    | Land                            |
| Bangunan dan Ruang Kantor   | 2,566,366,109                    | 2,556,216,318                 | --                              | --                                | 5,122,582,427                      | Buildings and Office Spaces     |
| Kendaraan                   | 267,467,474                      | 686,512,229                   | 122,411,708                     | --                                | 831,567,995                        | Vehicles                        |
| Jumlah                      | 108,562,624,216                  | 421,964,181,290               | 97,680,588,755                  | --                                | 432,846,216,751                    | Total                           |
| <b>Akumulasi Penyusutan</b> |                                  |                               |                                 |                                   |                                    | <b>Accumulated Depreciation</b> |
| Tanah                       | 37,906,407,475                   | 14,999,781,043                | 36,584,316,381                  | --                                | 16,321,872,137                     | Land                            |
| Bangunan dan Ruang Kantor   | 554,255,369                      | 1,919,262,373                 | --                              | --                                | 2,473,517,742                      | Buildings and Office Spaces     |
| Kendaraan                   | 188,512,621                      | 413,260,451                   | 122,411,708                     | --                                | 479,361,364                        | Vehicles                        |
| Jumlah                      | 38,649,175,465                   | 17,332,303,867                | 36,706,728,089                  | --                                | 19,274,751,243                     | Total                           |
| <b>Nilai Tercatat</b>       | <b>69,913,448,751</b>            |                               |                                 |                                   | <b>413,571,465,508</b>             | <b>Carrying Value</b>           |
|                             |                                  |                               |                                 |                                   |                                    |                                 |
|                             | 2024                             |                               |                                 |                                   |                                    |                                 |
|                             | 1 Jan 2024/<br>Jan 1, 2024<br>Rp | Penambahan/<br>Addition<br>Rp | Pengurangan/<br>Deduction<br>Rp | Penyesuaian/<br>Adjustments<br>Rp | 31 Des 2024/<br>Dec 31, 2024<br>Rp |                                 |
| <b>Biaya Perolehan</b>      |                                  |                               |                                 |                                   |                                    | <b>Cost Acquisition</b>         |
| Tanah                       | 105,354,847,732                  | --                            | --                              | 373,942,901                       | 105,728,790,633                    | Land                            |
| Bangunan dan Ruang Kantor   | 4,641,757,446                    | 2,566,366,109                 | 4,641,757,446                   | --                                | 2,566,366,109                      | Buildings and Office Spaces     |
| Kendaraan                   | 303,101,027                      | 122,411,708                   | 158,045,261                     | --                                | 267,467,474                        | Vehicles                        |
| Jumlah                      | 110,299,706,205                  | 2,688,777,817                 | 4,799,802,707                   | 373,942,901                       | 108,562,624,216                    | Total                           |
| <b>Akumulasi Penyusutan</b> |                                  |                               |                                 |                                   |                                    | <b>Accumulated Depreciation</b> |
| Tanah                       | 30,240,808,163                   | 7,619,895,192                 | --                              | 45,704,120                        | 37,906,407,475                     | Land                            |
| Bangunan dan Ruang Kantor   | 4,277,295,435                    | 918,717,380                   | 4,641,757,446                   | --                                | 554,255,369                        | Buildings and Office Spaces     |
| Kendaraan                   | 175,038,534                      | 171,519,348                   | 158,045,261                     | --                                | 188,512,621                        | Vehicles                        |
| Jumlah                      | 34,693,142,132                   | 8,710,131,920                 | 4,799,802,707                   | 45,704,120                        | 38,649,175,465                     | Total                           |
| <b>Nilai Tercatat</b>       | <b>75,606,564,073</b>            |                               |                                 |                                   | <b>69,913,448,751</b>              | <b>Carrying Value</b>           |

Allocation of depreciation expenses are as follows:

|                                             | 2025<br>Rp            | 2024<br>Rp           |                                                  |
|---------------------------------------------|-----------------------|----------------------|--------------------------------------------------|
| Beban Umum dan Administrasi<br>(Catatan 46) | 16,395,024,546        | 8,710,131,920        | General and Administrative Expenses<br>(Note 46) |
| Beban Penjualan (Catatan 45)                | 937,279,321           | --                   | Selling Expenses (Note 45)                       |
| <b>Jumlah</b>                               | <b>17,332,303,867</b> | <b>8,710,131,920</b> | <b>Total</b>                                     |

As of December 31, 2025 and 2024, there were additions and deductions of right of use assets was due to the changes in the schedule of payment and ending of lease liabilities.

On year 2025, additions of right of use assets owned by SAI, a Subsidiary, caused by changes to the Land Utilization and Management from Melia Bali Hotel, which will ended on April 17, 2033, renewed until April 17, 2063.

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

19. Uang Muka Lain-lain

Rincian uang muka lain-lain adalah sebagai berikut:

|                                     | 2025<br>Rp            | 2024<br>Rp             |                                      |
|-------------------------------------|-----------------------|------------------------|--------------------------------------|
| Penyertaan Investasi pada Entitas   |                       |                        | Placement of Investment in Associate |
| Asosiasi (Catatan 12)               | 35,193,000,000        | 119,100,000,000        | Entities (Note 12)                   |
| Pembelian Aset                      | 28,221,297,576        | 14,774,498,531         | Purchase of Assets                   |
| Relokasi Tamu Hotel                 | 10,511,063,648        | --                     | Hotel Guest Relocation               |
| Operasional                         | 2,856,574,178         | 1,231,567,680          | Operations                           |
| Lain-lain (dibawah Rp1.000.000.000) | 1,080,450,504         | 301,143,472            | Others (under Rp1,000,000,000)       |
| <b>Jumlah</b>                       | <b>77,862,385,906</b> | <b>135,407,209,683</b> | <b>Total</b>                         |

Pada tanggal 31 Desember 2025 dan 2024, uang muka penyertaan investasi pada entitas asosiasi merupakan uang muka penyertaan milik NRC, Entitas Anak, kepada PT Jasamarga Akses Patimban (JAP) masing-masing sebesar Rp35.193.000.000 dan Rp119.100.000.000 (Catatan 12).

Pada tanggal 31 Desember 2025, NRC, Entitas Anak, melakukan reklasifikasi uang muka penyertaan investasi pada entitas asosiasi ke investasi pada entitas asosiasi yaitu sebesar Rp119.100.000.000 (Catatan 12 dan 58a).

Untuk tahun yang berakhir pada tanggal 31 Desember 2024, SAM, Entitas Anak, melakukan reklasifikasi uang muka pembelian aset ke aset keuangan lancar lainnya – Piutang Renovasi Villa yaitu sebesar Rp60.737.245.123 (Catatan 7 dan 58a).

Untuk tahun yang berakhir pada tanggal 31 Desember 2024, terdapat penambahan aset tetap melalui uang muka pembelian aset sebesar Rp16.887.340.504 (Catatan 17 dan 58a).

Untuk tahun-tahun yang berakhir pada tanggal 31 Desember 2025 dan 2024, terdapat penambahan properti investasi melalui uang muka pembelian aset masing-masing sebesar Rp4.094.284.986 dan Rp6.536.445.385 (Catatan 16 dan 58a).

20. Aset Tidak Lancar Lainnya

|                                                   | 2025<br>Rp            | 2024<br>Rp            |                                                |
|---------------------------------------------------|-----------------------|-----------------------|------------------------------------------------|
| Sinking Fund Pinjaman Bank<br>(Catatan 21 dan 28) | 27,852,254,825        | 25,000,000,000        | Sinking Fund of Bank Loan<br>(Notes 21 and 28) |
| Beban Tangguhan                                   | 22,900,000,000        | --                    | Deferred Charges                               |
| Perpanjangan HGB Tanah                            | 6,880,392,450         | 7,222,077,165         | Land Rights Extension                          |
| Jaminan Pengembalian                              | 1,790,029,409         | 4,307,601,720         | Guaranteed Deposits                            |
| Lain-lain                                         | 900,277,845           | 18,877,326            | Others                                         |
| <b>Jumlah</b>                                     | <b>60,322,954,529</b> | <b>36,548,556,211</b> | <b>Total</b>                                   |

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024  
(In Full Rupiah, except otherwise stated)

19. Other Advances

The details of other advances are as follows:

|                                     | 2025<br>Rp            | 2024<br>Rp             |                                      |
|-------------------------------------|-----------------------|------------------------|--------------------------------------|
| Penyertaan Investasi pada Entitas   |                       |                        | Placement of Investment in Associate |
| Asosiasi (Catatan 12)               | 35,193,000,000        | 119,100,000,000        | Entities (Note 12)                   |
| Pembelian Aset                      | 28,221,297,576        | 14,774,498,531         | Purchase of Assets                   |
| Relokasi Tamu Hotel                 | 10,511,063,648        | --                     | Hotel Guest Relocation               |
| Operasional                         | 2,856,574,178         | 1,231,567,680          | Operations                           |
| Lain-lain (dibawah Rp1.000.000.000) | 1,080,450,504         | 301,143,472            | Others (under Rp1,000,000,000)       |
| <b>Jumlah</b>                       | <b>77,862,385,906</b> | <b>135,407,209,683</b> | <b>Total</b>                         |

As of December 31, 2025 and 2024, the advances for investment in the associated entity represents advances for investment owned by NRC, a Subsidiary, to PT Jasamarga Akses Patimban (JAP) amounting to Rp35,193,000,000 and Rp119,100,000,000 (Note 12).

As of December 31, 2025, NRC, a Subsidiary, reclassified advances for investment in associate to investment in associate amounting to Rp119,100,000,000 (Notes 12 and 58a).

For the year ended December 31, 2024, SAM, a Subsidiary, has reclassified advance purchase of assets to other current financial assets – Receivable of Villa Renovations amounting to Rp60,737,245,123 (Notes 7 and 58a).

For the year ended December 31, 2024, there is addition of fixed assets through advances for purchase of assets amounting to Rp16,887,340,504 (Notes 17 and 58a).

For the years ended December 31, 2025 and 2024, there is addition of investment properties through advances for purchase of assets amounting to Rp4,094,284,986 and Rp6,536,445,385, respectively (Notes 16 and 58a).

20. Other Non-Current Assets

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

*Sinking Fund* Pinjaman Bank merupakan jaminan atas fasilitas pinjaman NRC, Entitas Anak, TCP, Entitas Anak, dan SCS, Entitas Anak.

21. Pinjaman Bank Jangka Pendek

Rincian pinjaman bank jangka pendek adalah sebagai berikut:

|                                        | 2025<br>Rp      | 2024<br>Rp      |
|----------------------------------------|-----------------|-----------------|
| PT Bank Central Asia Tbk               | 236,737,380,380 | 20,893,655,231  |
| PT Bank Negara Indonesia (Persero) Tbk | 145,091,685,134 | 103,733,745,783 |
| PT Bank Mayapada Internasional Tbk     | 77,000,000,000  | 77,000,000,000  |
| Jumlah/ Total                          | 458,829,065,514 | 201,627,401,014 |

Mutasi pinjaman bank jangka pendek adalah sebagai berikut:

|                                        |     | 2025                                      |                               |                              |                                         |
|----------------------------------------|-----|-------------------------------------------|-------------------------------|------------------------------|-----------------------------------------|
|                                        |     | Saldo Awal/<br>Beginning<br>Balance<br>Rp | Penambahan/<br>Addition<br>Rp | Pembayaran/<br>Payment<br>Rp | Saldo Akhir/<br>Ending<br>Balance<br>Rp |
| PT Bank Negara Indonesia (Persero) Tbk | NRC | 103,733,745,783                           | 41,357,939,351                | --                           | 145,091,685,134                         |
| PT Bank Central Asia Tbk               | NRC | --                                        | 98,967,874,915                | --                           | 98,967,874,915                          |
| PT Bank Mayapada Internasional Tbk     | NRC | 77,000,000,000                            | --                            | --                           | 77,000,000,000                          |
| PT Bank Central Asia Tbk               | SCS | --                                        | 79,886,234,165                | --                           | 79,886,234,165                          |
| PT Bank Central Asia Tbk               | SAI | 6,003,712,357                             | 37,019,738,598                | --                           | 43,023,450,955                          |
| PT Bank Central Asia Tbk               | SAM | 14,889,942,874                            | --                            | (30,122,529)                 | 14,859,820,345                          |
| Jumlah/ Total                          |     | 201,627,401,014                           | 257,231,787,029               | (30,122,529)                 | 458,829,065,514                         |
|                                        |     | 2024                                      |                               |                              |                                         |
|                                        |     | Saldo Awal/<br>Beginning<br>Balance<br>Rp | Penambahan/<br>Addition<br>Rp | Pembayaran/<br>Payment<br>Rp | Saldo Akhir/<br>Ending<br>Balance<br>Rp |
| PT Bank Negara Indonesia (Persero) Tbk | NRC | 57,813,326,787                            | 232,436,330,444               | (186,515,911,448)            | 103,733,745,783                         |
| PT Bank Mayapada Internasional Tbk     | NRC | 77,000,000,000                            | --                            | --                           | 77,000,000,000                          |
| PT Bank Central Asia Tbk               | SAM | 14,982,938,664                            | 1,212,004,210                 | (1,305,000,000)              | 14,889,942,874                          |
| PT Bank Central Asia Tbk               | SAI | --                                        | 6,003,712,357                 | --                           | 6,003,712,357                           |
| PT Bank Rakyat Indonesia (Persero) Tbk | NRC | --                                        | 3,400,588,566                 | (3,400,588,566)              | --                                      |
| Jumlah/ Total                          |     | 149,796,265,451                           | 243,052,635,577               | (191,221,500,014)            | 201,627,401,014                         |

PT Bank Central Asia Tbk (“BCA”)

Saldo utang kepada BCA merupakan utang NRC, Entitas Anak, SCS, Entitas Anak, SAI, Entitas Anak dan SAM, Entitas Anak SAI, dengan rincian sebagai berikut:

|                                                                 | 2025<br>Rp      | 2024<br>Rp     |
|-----------------------------------------------------------------|-----------------|----------------|
| PT Nusa Raya Cipta Tbk                                          | 98,967,874,915  | --             |
| PT Suryacipta Swadaya dan Entitas Anaknya/ and its Subsidiaries |                 |                |
| - PT Semesta Cipta Internasional                                | 79,886,234,165  | --             |
| PT Suryalaya Anindita International                             | 43,023,450,955  | 6,003,712,357  |
| PT Sitiagung Makmur                                             | 14,859,820,345  | 14,889,942,874 |
| Jumlah/ Total                                                   | 236,737,380,380 | 20,893,655,231 |

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

*Sinking Fund on Bank Loan* represents the collateral for the loan facilities of NRC, a Subsidiary; TCP, a Subsidiary; and SCS, a Subsidiary.

21. Short-Term Bank Loans

The details of short-term bank loans are as follows:

|                                        | 2025<br>Rp      | 2024<br>Rp      |
|----------------------------------------|-----------------|-----------------|
| PT Bank Central Asia Tbk               | 236,737,380,380 | 20,893,655,231  |
| PT Bank Negara Indonesia (Persero) Tbk | 145,091,685,134 | 103,733,745,783 |
| PT Bank Mayapada Internasional Tbk     | 77,000,000,000  | 77,000,000,000  |
| Jumlah/ Total                          | 458,829,065,514 | 201,627,401,014 |

The mutation of short-term bank loans are as follows:

|                                        |     | 2025                                      |                               |                              |                                         |
|----------------------------------------|-----|-------------------------------------------|-------------------------------|------------------------------|-----------------------------------------|
|                                        |     | Saldo Awal/<br>Beginning<br>Balance<br>Rp | Penambahan/<br>Addition<br>Rp | Pembayaran/<br>Payment<br>Rp | Saldo Akhir/<br>Ending<br>Balance<br>Rp |
| PT Bank Negara Indonesia (Persero) Tbk | NRC | 103,733,745,783                           | 41,357,939,351                | --                           | 145,091,685,134                         |
| PT Bank Central Asia Tbk               | NRC | --                                        | 98,967,874,915                | --                           | 98,967,874,915                          |
| PT Bank Mayapada Internasional Tbk     | NRC | 77,000,000,000                            | --                            | --                           | 77,000,000,000                          |
| PT Bank Central Asia Tbk               | SCS | --                                        | 79,886,234,165                | --                           | 79,886,234,165                          |
| PT Bank Central Asia Tbk               | SAI | 6,003,712,357                             | 37,019,738,598                | --                           | 43,023,450,955                          |
| PT Bank Central Asia Tbk               | SAM | 14,889,942,874                            | --                            | (30,122,529)                 | 14,859,820,345                          |
| Jumlah/ Total                          |     | 201,627,401,014                           | 257,231,787,029               | (30,122,529)                 | 458,829,065,514                         |
|                                        |     | 2024                                      |                               |                              |                                         |
|                                        |     | Saldo Awal/<br>Beginning<br>Balance<br>Rp | Penambahan/<br>Addition<br>Rp | Pembayaran/<br>Payment<br>Rp | Saldo Akhir/<br>Ending<br>Balance<br>Rp |
| PT Bank Negara Indonesia (Persero) Tbk | NRC | 57,813,326,787                            | 232,436,330,444               | (186,515,911,448)            | 103,733,745,783                         |
| PT Bank Mayapada Internasional Tbk     | NRC | 77,000,000,000                            | --                            | --                           | 77,000,000,000                          |
| PT Bank Central Asia Tbk               | SAM | 14,982,938,664                            | 1,212,004,210                 | (1,305,000,000)              | 14,889,942,874                          |
| PT Bank Central Asia Tbk               | SAI | --                                        | 6,003,712,357                 | --                           | 6,003,712,357                           |
| PT Bank Rakyat Indonesia (Persero) Tbk | NRC | --                                        | 3,400,588,566                 | (3,400,588,566)              | --                                      |
| Jumlah/ Total                          |     | 149,796,265,451                           | 243,052,635,577               | (191,221,500,014)            | 201,627,401,014                         |

PT Bank Central Asia Tbk (“BCA”)

Loan balance to BCA consists of NRC’s loan, a Subsidiary, SCS’s loan, a Subsidiary, SAI’s loan, a Subsidiary, SAM’s loan, a Subsidiary of SAI, with details are as follows:

|                                                                 | 2025<br>Rp      | 2024<br>Rp     |
|-----------------------------------------------------------------|-----------------|----------------|
| PT Nusa Raya Cipta Tbk                                          | 98,967,874,915  | --             |
| PT Suryacipta Swadaya dan Entitas Anaknya/ and its Subsidiaries |                 |                |
| - PT Semesta Cipta Internasional                                | 79,886,234,165  | --             |
| PT Suryalaya Anindita International                             | 43,023,450,955  | 6,003,712,357  |
| PT Sitiagung Makmur                                             | 14,859,820,345  | 14,889,942,874 |
| Jumlah/ Total                                                   | 236,737,380,380 | 20,893,655,231 |

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

- PT Nusa Raya Cipta Tbk (“NRC”)

Berdasarkan Akta Perjanjian Kredit No. 87 tanggal 21 Maret 2025, oleh Buntario Tigris Darmawa Ng, S.H., S.E., M.H, NRC, Entitas Anak, memperoleh fasilitas pinjaman bank dari BCA. Perubahan perjanjian yang terakhir berdasarkan Surat Pemberitahuan Perubahan Suku Bunga No.30576/GBK/2025 tanggal 4 September 2025, dengan rincian sebagai berikut:

|                    |                                   |                  |
|--------------------|-----------------------------------|------------------|
| a. Jenis Fasilitas | Kredit Lokal/ Local Credit        | a. Facility Type |
| Plafon             | Rp100,000,000,000                 | Plafond          |
| Jangka Waktu       | 21 Maret 2026/ March 21, 2026     | Time Period      |
| Tujuan             | Modal Kerja /Working Capital      | Purpose          |
| Suku Bunga         | 7.50% p.a. (mengambang/ floating) | Interest         |
| Provisi            | 0,5% p.a.                         | Provision        |

|                    |                                   |                  |
|--------------------|-----------------------------------|------------------|
| b. Jenis Fasilitas | Time Loan Revolving               | b. Facility Type |
| Plafon             | Rp300,000,000,000                 | Plafond          |
| Jangka Waktu       | 21 Maret 2026/ March 21, 2026     | Time Period      |
| Tujuan             | Modal Kerja /Working Capital      | Purpose          |
| Suku Bunga         | 7.50% p.a. (mengambang/ floating) | Interest         |
| Provisi            | 0,5% p.a.                         | Provision        |

Jaminan yang diberikan NRC, atas Fasilitas pinjaman ini antara lain adalah sebagai berikut:

- a. Tanah dan/atau bangunan yang terletak di Surabaya (Catatan 17);
- b. Piutang usaha sebesar 100% dari plafon (Catatan 5); dan
- c. Jaminan gadai dalam bentuk deposito berjangka sebesar 5% dari penerbitan bank garansi (Catatan 20).

Berdasarkan perjanjian kredit, NRC, Entitas Anak, wajib memenuhi persyaratan tertentu, antara lain:

- a. Menjaga rasio keuangan sebagai berikut:
- Rasio lancar minimal 1 kali; dan
  - Rasio (EBITDA-Tax) to Interest minimal 1,5 kali.
- b. Wajib memperoleh persetujuan tertulis dari BCA sebelum melakukan kegiatan-kegiatan, antara lain:
- Memperoleh kredit atau fasilitas baru atau pinjaman berbunga lainnya dari lembaga keuangan atau pihak ketiga lainnya, kecuali telah memenuhi rasio keuangan;
  - Mengalihkan atau menyerahkan kepada pihak lain, sebagian atau seluruh hak dan kewajiban yang timbul terkait dengan fasilitas kredit; dan
  - Mengikat diri sebagai penjamin utang atau menjaminkan harta kekayaan kepada pihak lain.

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

- PT Nusa Raya Cipta Tbk (“NRC”)

Based on Credit Agreement No. 87 dated March 21, 2025, by Buntario Tigris Darmawa Ng, S.H., S.E., M.H, NRC, a Subsidiary, obtained a bank loan facility from BCA. The latest amendment to the agreement is based on the Notification Letter of Interest Rate Changes No. 30576/GBK/2025 dated September 4, 2025 with the following details:

|                  |  |
|------------------|--|
| a. Facility Type |  |
| Plafond          |  |
| Time Period      |  |
| Purpose          |  |
| Interest         |  |
| Provision        |  |

|                  |  |
|------------------|--|
| b. Facility Type |  |
| Plafond          |  |
| Time Period      |  |
| Purpose          |  |
| Interest         |  |
| Provision        |  |

Guarantees issued by NRC, on these loan facilities are as follows:

- a. Land and/or building which is located in Surabaya (Note 17);
- b. Trade receivables of 100% of the ceiling (Note 5); and
- c. Collateral in the form of time deposits of 5% of the issuance of bank guarantees (Note 20).

Based on the loan agreement, NRC, a Subsidiary, shall meet certain requirements, such as:

- a. Maintain financial ratios as follows:
- Current ratio minimum of 1 times; and
  - (EBITDA-Tax) to Interest ratio minimum 1.5 times.
- b. Obligated to obtain a written approval from BCA before executing certain actions, such as:
- Obtain new credit or facilities or other interest-bearing loans from financial institutions or other third parties, unless they have met the financial ratios;
  - Transfer or hand over to another party, some or all of the rights and obligations arising in relation to the credit facility; and
  - Bind itself as a guarantor of debt or pledge assets to another party.

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

Berdasarkan Surat Pemberitahuan Perpanjangan Batas Waktu Penarikan dan/atau Penggunaan Fasilitas Kredit No. 30134/GBK/2026 tanggal 16 Maret 2026, BCA menyetujui perpanjangan jangka waktu fasilitas Kredit Lokal dan *Time Loan Revolving* sampai dengan tanggal 21 Juni 2026 (Catatan 60).

Pada tahun yang berakhir pada tanggal 31 Desember 2025, NRC, Entitas Anak, telah memenuhi persyaratan pinjaman dari Bank BCA.

- **PT Suryacipta Swadaya dan Entitas Anaknya (“SCS Grup”)**

Berdasarkan Akta Perjanjian Kredit No. 2 tanggal 18 Februari 2025, oleh Veronica Sandra Irawaty Purnadi, S.H., JSU, ABC, STI, SCI, SUSI, SBC, SAS, SSS dan BRTI, Entitas Anak SCS, memperoleh fasilitas pinjaman bank dari BCA. Perubahan perjanjian yang terakhir berdasarkan Surat Pemberitahuan Perubahan Suku Bunga No. 30564/GBK/2025 tanggal 4 September 2025, dengan rincian sebagai berikut:

| Jenis Fasilitas | Kredit Lokal/ <i>Local Credit</i>                                                                                        | Facility Type |
|-----------------|--------------------------------------------------------------------------------------------------------------------------|---------------|
| Plafon          | Rp100,000,000,000                                                                                                        | Plafond       |
| Jangka Waktu    | 5 Februari 2026/ <i>February 5, 2026</i>                                                                                 | Time Period   |
| Tujuan          | Modal Kerja dan <i>Bridging CAPEX</i> Subang Smartpolitan/ <i>Working Capital and Bridging CAPEX</i> Subang Smartpolitan | Purpose       |
| Suku Bunga      | 7.00% p.a. (mengambang/ <i>floating</i> )                                                                                | Interest      |
| Provisi         | 0,5% p.a.                                                                                                                | Provision     |

Fasilitas pinjaman Kredit Lokal menggunakan jaminan dan kewajiban menjaga rasio keuangan yang sama dengan fasilitas pinjaman Kredit Investasi (Catatan 28).

Berdasarkan Surat Pemberitahuan Pemberian Kredit No. 30080/GBK/2026 tanggal 11 Februari 2026, BCA menyetujui perpanjangan jangka waktu fasilitas Kredit Lokal sampai dengan tanggal 18 Februari 2027 (Catatan 60).

- **PT Suryalaya Anindita International (“SAI”)**

Berdasarkan Akta Perubahan Kelima No. 105 tanggal 8 Desember 2020, oleh Buntario Tigris Darmawa Ng, S.H., S.E., M.M, SAI, Entitas Anak, memperoleh tambahan fasilitas pinjaman bank dari BCA. Perubahan perjanjian yang terakhir berdasarkan Akta Perubahan Ketiga Belas atas Perjanjian Kredit No. 85 tanggal 19 Desember 2025, dengan rincian fasilitas sebagai berikut:

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

*Based on the Notification Letter of Withdrawal Extension and/or Use of Credit Facility No. 30134/GBK/2026 dated March 16, 2026, BCA approves the extension of the term of the Local Credit and Time Loan Revolving facilities until June 21, 2026 (Note 60).*

*For the year ended December 31, 2025, NRC, a Subsidiary, has complied with the requirements from Bank BCA.*

- **PT Suryacipta Swadaya and its Subsidiaries (“SCS Group”)**

*Based on the Deed to Credit Agreement No. 2 dated February 18, 2025, by Veronica Sandra Irawaty Purnadi, S.H., JSU, ABC, STI, SCI, SUSI, SBC, SAS, SSS and BRTI, a Subsidiaries of SCS, obtained a bank loan facility from BCA. The latest amendment to the agreement is based on the Notification Letter of Interest Rate Changes No.30564/GBK/2025 dated September 4, 2025, with the following details:*

| Jenis Fasilitas | Kredit Lokal/ <i>Local Credit</i>                                                                                        | Facility Type |
|-----------------|--------------------------------------------------------------------------------------------------------------------------|---------------|
| Plafon          | Rp100,000,000,000                                                                                                        | Plafond       |
| Jangka Waktu    | 5 Februari 2026/ <i>February 5, 2026</i>                                                                                 | Time Period   |
| Tujuan          | Modal Kerja dan <i>Bridging CAPEX</i> Subang Smartpolitan/ <i>Working Capital and Bridging CAPEX</i> Subang Smartpolitan | Purpose       |
| Suku Bunga      | 7.00% p.a. (mengambang/ <i>floating</i> )                                                                                | Interest      |
| Provisi         | 0,5% p.a.                                                                                                                | Provision     |

*The Local Credit loan facility uses the same collateral and financial ratios obligation as the Investment Credit loan facility (Note 28).*

*Based on the Notification Letter of Credit Provision No. 30080/GBK/2026 dated February 11, 2026, BCA approves the extension of the Local Credit facility term until February 18, 2027 (Note 60).*

- **PT Suryalaya Anindita International (“SAI”)**

*Based on Deed of Fifth Addendum No. 105 dated December 8, 2020, by Buntario Tigris Darmawa Ng, S.H., S.E., M.M, SAI, a Subsidiary, obtained an additional loan facility from BCA. The latest amendment to the agreement is based on the Deed of Thirteenth Addendum No. 85 dated December 19, 2025, with the following details:*

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

| Jenis Fasilitas | Kredit Lokal (Rekening Koran)/<br><i>Local Credit (Current Account)</i>                     | Facility Type |
|-----------------|---------------------------------------------------------------------------------------------|---------------|
| Plafon          | Rp50,000,000,000                                                                            | Plafond       |
| Jangka Waktu    | sampai dengan 8 September 2026/<br><i>until September 8, 2026</i>                           | Time Period   |
| Tujuan          | Operasional hotel dan <i>bridging CAPEX</i> /<br><i>Hotel operations and bridging CAPEX</i> | Purpose       |
| Suku Bunga      | 7.50% p.a. (mengambang/ <i>floating</i> )                                                   | Interest      |
| Provisi         | 0,5% p.a.                                                                                   | Provision     |

Fasilitas pinjaman Kredit Lokal (Rekening Koran) menggunakan jaminan dan kewajiban menjaga rasio keuangan yang sama dengan fasilitas pinjaman Kredit Investasi *Tranche A* dan Kredit Investasi *Tranche B* (Catatan 28).

- **PT Sitiagung Makmur (“SAM”)**

Berdasarkan Akta Perjanjian Kredit No. 124 tanggal 21 Desember 2021, oleh Buntario Tigris Darmawa Ng, S.H., S.E., M.H, SAM, Entitas Anak SAI, memperoleh fasilitas pinjaman bank dari BCA. Perubahan perjanjian yang terakhir berdasarkan Surat Pemberitahuan Perubahan Suku Bunga No. 30571/GBK/2025 tanggal 4 September 2025 dengan rincian fasilitas sebagai berikut:

| Jenis Fasilitas | Kredit Lokal/ <i>Local Credit</i>                         | Facility Type |
|-----------------|-----------------------------------------------------------|---------------|
| Plafon          | Rp15,000,000,000                                          | Plafond       |
| Jangka Waktu    | sampai dengan 21 Juni 2026/<br><i>until June 21, 2026</i> | Time Period   |
| Tujuan          | Modal Kerja/ <i>Working Capital</i>                       | Purpose       |
| Suku Bunga      | 7.75% p.a. (mengambang/ <i>floating</i> )                 | Interest      |
| Provisi         | 0,5% p.a.                                                 | Provision     |

Fasilitas pinjaman Kredit Lokal menggunakan jaminan dan kewajiban menjaga rasio keuangan yang sama dengan fasilitas pinjaman Kredit Investasi dan *Installment Loan* (Catatan 28).

Pada tahun yang berakhir pada tanggal 31 Desember 2025, SAM, Entitas Anak SAI, belum memenuhi persyaratan pinjaman dari BCA untuk menjaga rasio *Interest Bearing Debt to Equity* maksimal 2 kali dan *EBITDA-Tax to Principal+Interest* minimal 1 kali. Atas hal ini, SAM, Entitas Anak SAI, telah menginformasikan kondisi ini dan BCA telah menerima dan mengadministrasikan pemberitahuan tersebut.

Pada tanggal 11 Maret 2026, SAM, Entitas Anak SAI, menerima surat pemberitahuan persetujuan dari BCA, yang menyetujui penyimpangan atas tidak terpenuhinya rasio keuangan yang dipersyaratkan.

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

*The Local Credit (Current Account) loan facility uses the same collateral and financial ratios obligation as the Investment Credit Tranche A and Investment Credit Tranche B credit facility (Note 28).*

- **PT Sitiagung Makmur (“SAM”)**

*Based on Deed of Credit Loan No. 124 dated December 21, 2021, by Buntario Tigris Darmawa Ng, S.H., S.E., M.H, SAM, a Subsidiary of SAI, obtained loan facility from BCA. The latest amendment to the agreement is based on the Notification Letter of Interest Rate Changes No. 30571/GBK/2025 dated September 4, 2025, with the following details:*

*The Local Credit loan facility uses the same collateral and financial ratios obligation as the Investment Credit and Installment Loan facilities (Note 28).*

*For the year ended December 31, 2025, SAM, a Subsidiary of SAI, has not yet complied with the requirements from BCA to maintain Interest Bearing Debt to Equity maximum of 2 times and EBITDA-Tax to Principal+Interest ratio minimum of 1 times. SAM, a Subsidiary of SAI has notified this condition and Bank BCA has acknowledged and processed the notification.*

*On March 11, 2026, SAM, a Subsidiary of SAI, has received a notification letter of approval from BCA, which agrees the deviation due to the not yet complied the required financial ratios.*

**PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)**

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

**- PT Surya Energi Parahita ("SEP")**

Berdasarkan Akta Perjanjian Kredit No. 12 tanggal 8 Januari 2025, oleh Buntario Tigris Darmawa Ng, S.H., S.E., M.H, SEP, Entitas Anak SCS, memperoleh fasilitas pinjaman bank dari BCA. Perubahan perjanjian yang terakhir berdasarkan Surat Pemberitahuan Perubahan Suku Bunga No. 30563/GBK/2025 tanggal 4 September 2025, dengan rincian sebagai berikut:

| Jenis Fasilitas | Kredit Lokal/ Local Credit                                         | Facility Type |
|-----------------|--------------------------------------------------------------------|---------------|
| Plafon          | Rp10,000,000,000                                                   | Plafond       |
| Jangka Waktu    | 11 November 2025/ November 11, 2025                                | Time Period   |
| Tujuan          | Modal Kerja dan Bridging CAPEX/ Working Capital and Bridging CAPEX | Purpose       |
| Suku Bunga      | 7.00% p.a. (mengambang/ floating)                                  | Interest      |
| Provisi         | 0,5% p.a.                                                          | Provision     |

Fasilitas pinjaman Kredit Lokal menggunakan jaminan dan kewajiban menjaga rasio keuangan yang sama dengan fasilitas pinjaman Kredit Investasi (Catatan 28).

Berdasarkan Surat Pemberitahuan Pemberian Kredit No. 30019/GBK/2026 tanggal 21 Januari 2026, BCA menyetujui perpanjangan jangka waktu fasilitas Kredit Lokal sampai dengan tanggal 8 Januari 2027 (Catatan 60).

**PT Bank Negara Indonesia (Persero) Tbk ("BNI")**

Berdasarkan Perjanjian Kredit No. 031/JDM/PK-KMK/2021 tanggal 24 Juni 2021 dan Perjanjian Kredit No. 066/JDM/PK-KMK/2022 tanggal 23 Juni 2022, NRC, Entitas Anak, memperoleh fasilitas pinjaman dari PT Bank Negara Indonesia (Persero) Tbk. Perubahan perjanjian yang terakhir berdasarkan Persetujuan Perubahan Perjanjian Kredit No. (6) 031/JDM/PK-KMK/2021 tanggal 19 Maret 2025, dengan rincian fasilitas sebagai berikut:

| a. Jenis Fasilitas | Kredit Modal Kerja Post Financing - 1/ Working Capital Credit Post Financing - 1                                             | a. Facility Type |
|--------------------|------------------------------------------------------------------------------------------------------------------------------|------------------|
| Plafon             | Rp150,000,000,000                                                                                                            | Plafond          |
| Jatuh Tempo        | sampai dengan 27 Maret 2026/ until March 27, 2026                                                                            | Maturity Date    |
| Tujuan             | untuk pembiayaan tagihan atas pekerjaan yang telah selesai dikerjakan/ for invoice financing of works that has been finished | Purpose          |
| Suku Bunga         | 8.74% p.a. (mengambang/ floating)                                                                                            | Interest         |
| Provisi            | 0,5% p.a.                                                                                                                    | Provision        |

**PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)**

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

**- PT Surya Energi Parahita ("SEP")**

16. Based on the Deed to Credit Agreement No. 12 dated January 8, 2025, by Buntario Tigris Darmawa Ng, S.H., S.E., M.H, SEP, a Subsidiary of SCS, obtained a bank loan facility from BCA. The latest amendment to the agreement is based on the Notification Letter of Interest Rate Changes No.30563/GBK/2025 dated September 4, 2025, with the following details:

| Jenis Fasilitas | Kredit Lokal/ Local Credit                                         | Facility Type |
|-----------------|--------------------------------------------------------------------|---------------|
| Plafon          | Rp10,000,000,000                                                   | Plafond       |
| Jangka Waktu    | 11 November 2025/ November 11, 2025                                | Time Period   |
| Tujuan          | Modal Kerja dan Bridging CAPEX/ Working Capital and Bridging CAPEX | Purpose       |
| Suku Bunga      | 7.00% p.a. (mengambang/ floating)                                  | Interest      |
| Provisi         | 0,5% p.a.                                                          | Provision     |

The Local Credit loan facility uses the same collateral and financial ratios obligation as the Investment Credit loan facility (Note 28).

Based on the Notification Letter of Credit Provision No. 30019/GBK/2026 dated January 21, 2026, BCA approves the extension of the Local Credit facility term until January 8, 2027 (Note 60).

**PT Bank Negara Indonesia (Persero) Tbk ("BNI")**

Based on Credit Agreement No. 031/JDM/PK-KMK/2021 dated June 24, 2021 and Credit Agreement No. 066/JDM/PK-KMK/2022 dated June 23, 2022, NRC, a Subsidiary, obtained a loan facility from PT Bank Negara Indonesia (Persero) Tbk. The latest amendment to the agreement is based on Approval of Changes to the Credit Agreement No. (6) 031/JDM/PK-KMK/2021 dated March 19, 2025, with the following details:

| a. Jenis Fasilitas | Kredit Modal Kerja Post Financing - 1/ Working Capital Credit Post Financing - 1                                             | a. Facility Type |
|--------------------|------------------------------------------------------------------------------------------------------------------------------|------------------|
| Plafon             | Rp150,000,000,000                                                                                                            | Plafond          |
| Jatuh Tempo        | sampai dengan 27 Maret 2026/ until March 27, 2026                                                                            | Maturity Date    |
| Tujuan             | untuk pembiayaan tagihan atas pekerjaan yang telah selesai dikerjakan/ for invoice financing of works that has been finished | Purpose          |
| Suku Bunga         | 8.74% p.a. (mengambang/ floating)                                                                                            | Interest         |
| Provisi            | 0,5% p.a.                                                                                                                    | Provision        |

**PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)**

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

**b. Jenis Fasilitas**

Kredit Modal Kerja Post Financing - 2/  
Working Capital Credit Post Financing - 2

|             |                                                                                                                              |
|-------------|------------------------------------------------------------------------------------------------------------------------------|
| Plafon      | Rp20.000.000.000                                                                                                             |
| Jatuh Tempo | sampai dengan 27 Maret 2026/ until March 27, 2026                                                                            |
| Tujuan      | untuk pembiayaan tagihan atas pekerjaan yang telah selesai dikerjakan/ for invoice financing of works that has been finished |
| Suku Bunga  | 8,74% p.a. (mengambang/ floating)                                                                                            |
| Provisi     | 0,5% p.a.                                                                                                                    |

Fasilitas ini dijamin dengan piutang usaha/ tagihan atas proyek yang telah disepakati (Catatan 5).

Berdasarkan perjanjian kredit, NRC, Entitas Anak, wajib memenuhi persyaratan tertentu, antara lain:

**a. Menjaga rasio keuangan sebagai berikut:**

- Rasio Lancar minimal 1 kali;
- Rasio Total Utang terhadap Modal maksimal 2,3 kali; dan
- Debt Service Coverage minimal 100%.

**b. Wajib memperoleh persetujuan tertulis dari BNI sebelum melakukan kegiatan-kegiatan, antara lain:**

- Melakukan penggabungan usaha, akuisisi, investasi atau pengambilalihan saham pada perusahaan lain;
- Memberikan dan/atau menerima pinjaman dari pihak lain, kecuali dalam rangka menjalankan usaha sehari-hari; dan
- Menjual dan/atau menggadaikan harta kekayaan utama.

Berdasarkan Persetujuan Perubahan Kredit No. (7) 031/JDM/PK-KMK/2021 tanggal 27 Maret 2026 dan Persetujuan Perubahan Kredit No. (5) 066/JDM/PK-KMK/2022 tanggal 27 Maret 2026, BNI menyetujui perpanjangan jangka waktu fasilitas Kredit Modal Kerja sampai dengan tanggal 27 Maret 2027 (Catatan 60).

Pada tahun yang berakhir pada tanggal 31 Desember 2025, NRC, Entitas Anak, telah memenuhi persyaratan pinjaman dari BNI.

**PT Bank Mayapada Internasional Tbk ("MAYA")**

Berdasarkan Akta Surat Utang No. 131 tanggal 29 Mei 2019, oleh Stephanie Wilamarta, S.H., NRC, Entitas Anak, memperoleh fasilitas pinjaman bank dari PT Bank Mayapada Internasional Tbk. Perubahan perjanjian yang terakhir berdasarkan Surat Persesuaian No. 0291/Pers/AOO/VIII/2025 tanggal 12 Agustus 2025, dengan rincian fasilitas sebagai berikut:

**PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)**

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

**b. Facility Type**

|               |
|---------------|
| Plafond       |
| Maturity Date |
| Purpose       |
| Interest      |
| Provision     |

The facility is secured by trade receivables / invoices of the agreed project (Note 5).

Based on the loan agreement, NRC, a Subsidiary, is obligated to meet certain covenants, such as:

**a. Maintain financial ratios as follows:**

- Current Ratio minimum 1 time;
- Total Debt to Equity ratio maximum 2.3 times; and
- Debt Service Coverage minimum 100%.

**b. Obligated to obtain a written approval from BNI before executing certain actions, such as:**

- Conduct business merger, acquisitions, investments or takeovers of shares in other companies;
- Provide and/or obtain loans from other parties, except to perform daily business; and
- Sell and/or mortgage the major assets.

Based on the Approval of Changes to the Credit Agreement No. (7) 031/JDM.PK-KMK/2021 dated March 27, 2026, and Approval of changes to the Agreement Credit No. (5) 066/JDM/PK-KMK/2022 dated March 27, 2026, BNI approves the extension of the Working Capital Credit facility term until March 27, 2027 (Note 60).

For the year ended December 31, 2025, NRC, a Subsidiary, has complied with the requirements from BNI.

**PT Bank Mayapada Internasional Tbk ("MAYA")**

Based on Deed of Debt No. 131 dated May 29, 2019, by Stephanie Wilamarta, S.H., NRC, a Subsidiary, obtained a loan facility from PT Bank Mayapada Internasional Tbk. The latest amendment to the agreement is based on the Correspondence Letter No. 0291/Pers/AOO/VIII/2025 dated August 12, 2025, with the following details:

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

|                 |   |                                                                                  |   |               |
|-----------------|---|----------------------------------------------------------------------------------|---|---------------|
| Jenis Fasilitas | : | Pinjaman Tetap X-Tra on Demand (PTX-OD) /<br>Fixed Loan X-Tra on Demand (PTX-OD) | : | Facility Type |
| Plafon          | : | Rp200,000,000,000                                                                | : | Plafond       |
| Jangka Waktu    | : | sampai dengan 2 Juli 2026 / until July 2, 2026                                   | : | Time Period   |
| Tujuan          | : | untuk modal kerja / for working capital                                          | : | Purpose       |
| Suku Bunga      | : | 8% p.a. (mengambang / floating)                                                  | : | Interest      |
| Provisi         | : | 0,5% p.a.                                                                        | : | Provision     |

Fasilitas ini dijamin dengan Cessie atas seluruh pembayaran dari proyek yang telah disepakati, dengan nilai kontrak senilai Rp307.000.000.000.

Berdasarkan perjanjian kredit, NRC, Entitas Anak, wajib memperoleh persetujuan tertulis dari MAYA sebelum melakukan kegiatan-kegiatan, antara lain:

- a) Penggadaian saham kepada pihak lain;  
b) Pembubaran dan/atau penghentian usaha; dan  
c) Penggabungan usaha / merger, akuisisi, konsolidasi, pemisahan dengan perusahaan lain.

**Bank Garansi**

Grup memiliki fasilitas-fasilitas bank garansi dengan rincian sebagai berikut:

|                                                                                                                          |     | Fasilitas Maksimal/<br>Maximum Facility | Fasilitas yang Telah<br>Digunakan/<br>Used Facility | Fasilitas yang Belum<br>Digunakan/<br>Unused Facility | Tanggal Jatuh Tempo/<br>Due Date |
|--------------------------------------------------------------------------------------------------------------------------|-----|-----------------------------------------|-----------------------------------------------------|-------------------------------------------------------|----------------------------------|
| PT Bank OCBC NISP Tbk<br>Bank Garansi/ Bank Guarantee<br>Standby Letter of Credit                                        | NRC | 1,000,000,000,000                       | 382,683,590,728                                     | 617,316,409,272                                       | 30 Maret 2026 / March 30, 2026   |
|                                                                                                                          | NRC | 1,000,000,000,000                       | 131,159,094,045                                     | 868,840,905,955                                       | 30 Maret 2026 / March 30, 2026   |
| PT Bank CIMB Niaga Tbk<br>Bank Garansi/ Bank Guarantee                                                                   | NRC | 200,000,000,000                         | 114,754,254,337                                     | 85,245,745,663                                        | 21 Feb 2026 / Feb 21, 2026       |
| PT Bank Permata Tbk<br>Bank Garansi/ Bank Guarantee                                                                      | NRC | 300,000,000,000                         | 138,061,940,133                                     | 161,938,059,867                                       | 10 Okt 2026 / Oct 10, 2026       |
| PT Bank Central Asia Tbk<br>Bank Garansi/ Bank Guarantee<br>Bank Garansi/ Bank Guarantee<br>Bank Garansi/ Bank Guarantee | SCS | 340,000,000,000                         | --                                                  | 340,000,000,000                                       | 21 Mar 2026/ Mar 21, 2026        |
|                                                                                                                          | SEP | 50,000,000,000                          | USD 990,600                                         | 33,375,750,800                                        | 11 Nov 2025 / Nov 11, 2025       |
|                                                                                                                          | NRC | 100,000,000,000                         | 4,331,875,000                                       | 95,668,125,000                                        | 21 Mar 2026/ Mar 21, 2026        |

**PT Bank OCBC NISP Tbk ("OCBC")**

Berdasarkan Surat Pemberitahuan Perpanjangan Sementara Jangka Waktu Fasilitas dalam Perjanjian Pinjaman, No. 140/ILS-JKT/PK/IV/2025 tanggal 8 Mei 2025, NRC, Entitas Anak, memperoleh fasilitas bank garansi dari PT Bank OCBC NISP Tbk dengan rincian fasilitas sebagai berikut:

|                 |                                                                                                                                                                                                |               |
|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| Jenis Fasilitas | Combine Trade Facility                                                                                                                                                                         | Facility Type |
| sublimit:       | - Bank Garansi/ Bank Guarantee (BG)<br>- Standby Letter of Credit (SBLC)<br>- Demand Guarantee (DG)<br>- SKBDN: Sight/ Usance<br>- Letter of Credit (L/C): Sight/ Usance<br>- Demand Loan (DL) |               |

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

The facility is secured by Cessie of all payments from agreed project, with contract value amounting to Rp307,000,000,000.

Based on the loan agreement, NRC, a Subsidiary, is required to obtain a written approval from MAYA before executing certain actions, such as:

- a) Pledge its shares to other parties;  
b) Perform a liquidation and/or termination of business; and  
c) Perform a business combination / merger, acquisition, consolidation, spin off to other company.

**Bank Guarantee**

The Group has bank guarantee facilities with details are as follows:

**PT Bank OCBC NISP Tbk ("OCBC")**

Based on the Notification Letter of Temporary Extension of the Facility Term in the Loan Agreement, No. 140/ILS-JKT/PK/IV/2025 dated May 8, 2025, NRC, a Subsidiary, obtained a bank guarantee facility from PT Bank OCBC NISP Tbk with the following facility details:

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

|                 |                                                   |                  |
|-----------------|---------------------------------------------------|------------------|
| Plafon Gabungan | Rp1,000,000,000,000                               | Combined Plafond |
| Jatuh Tempo     | sampai dengan 30 Maret 2026/ until March 30, 2026 | Time Period      |
| Tujuan          | untuk pembayaran proyek/ to project payment       | Purpose          |
| Suku Bunga      | DL: 8% p.a. (mengambang/ floating)                | Interest         |
| Komisi          | 1% p.a.                                           | Commission       |

Penggunaan jumlah batas fasilitas Combine Trade (sublimit Fasilitas BG, SBLC, dan DG) tersebut di atas berlangsung tidak melebihi Rp1.000.000.000.000, sedangkan untuk fasilitas SKBDN dan L/C tidak melebihi Rp150.000.000.000 dan fasilitas Demand Loan tidak melebihi Rp200.000.000.000.

Fasilitas ini dijamin dengan aset NRC, Entitas Anak, sebagai berikut:

- a. Tanah dan bangunan terletak di Bekasi dengan nilai hak tanggungan peringkat I sebesar Rp7.500.000.000, penambahan nilai hak tanggungan peringkat II sebesar Rp14.100.000.000 dan penambahan nilai hak tanggungan peringkat III sebesar Rp4.900.000.000 (Catatan 17);  
b. Tanah dan bangunan terletak di Semarang dengan nilai hak tanggungan peringkat I sebesar Rp3.500.000.000, penambahan nilai hak tanggungan peringkat II sebesar Rp6.475.000.000 dan penambahan nilai hak tanggungan peringkat III sebesar Rp10.000.000.000 (Catatan 17);  
c. Tanah dan bangunan terletak di Medan dengan nilai hak tanggungan peringkat I sebesar Rp7.000.000.000, penambahan nilai hak tanggungan peringkat II sebesar Rp9.500.000.000, penambahan nilai hak tanggungan peringkat III sebesar Rp10.000.000.000 dan penambahan nilai hak tanggungan peringkat IV sebesar Rp3.000.000.000 (Catatan 17); dan  
d. Piutang proyek dengan sebesar Rp197.500.000.000 (Catatan 5).

Berdasarkan perjanjian kredit, NRC, Entitas Anak, wajib memenuhi persyaratan tertentu, antara lain, menjaga rasio keuangan sebagai berikut:

- Rasio Adjusted Leverage maksimum 3 kali; dan
- Total utang dibagi total modal maksimum 1,5 kali.

Berdasarkan Surat Pemberitahuan Perpanjangan Sementara Jangka Waktu Fasilitas dalam Perjanjian Pinjaman No. 102/WBD-EXT/MR/III/2026 tanggal 17 Maret 2026, OCBC menyetujui perpanjangan jangka waktu fasilitas Combine Trade sampai dengan tanggal 15 Mei 2026 (Catatan 60).

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

Use of the Combined Trade facility limit amount (BG, SBLC and DG Facility sub-limits) mentioned above does not exceed Rp1,000,000,000,000, meanwhile SKBDN and L/C Facilities sub-limits does not exceed Rp150,000,000,000, and Demand Loan Facilities sub-limits does not exceed Rp200,000,000,000.

The facility is secured by the assets of NRC, a Subsidiary, are as follows:

- a. Land and building located in Bekasi with the value of 1<sup>st</sup> rank mortgage amounting to Rp7,500,000,000 and additional value of 2<sup>nd</sup> rank mortgage amounting to Rp14,100,000,000 and additional value of 3<sup>rd</sup> rank mortgage amounting to Rp4,900,000,000 (Note 17);  
b. Land and building located in Semarang with the value of 1<sup>st</sup> rank mortgage amounting to Rp3,500,000,000, additional value of 2<sup>nd</sup> rank mortgage amounting to Rp6,475,000,000 and additional value of 3<sup>rd</sup> rank mortgage amounting to Rp10,000,000,000 (Note 17);  
c. Land and building located in Medan with the value of 1<sup>st</sup> rank mortgage amounting to Rp7,000,000,000, additional value of 2<sup>nd</sup> rank mortgage amounting to Rp9,500,000,000, additional value of 3<sup>rd</sup> rank mortgage amounting to Rp10,000,000,000 and additional value of 4<sup>th</sup> rank mortgage amounting to Rp3,000,000,000 (Note 17); and  
d. Trade receivables amounting to Rp197,500,000,000 (Note 5).

Based on the loan agreement, NRC, a Subsidiary, is required to meet certain requirements, such as, maintain financial ratios as follows:

- Adjusted Leverage Ratio maximum of 3 times; and
- Total liability divided by total equity maximum of 1.5 times.

Based on the Notification Temporary Extension of the Facility on the Loan Agreement No. 102/WBD-EXT/MR/III/2026 dated March 17, 2026, OCBC approves the extension of the Combine Trade facility term until May 15, 2026 (Note 60).

**PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)**

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

Pada tanggal 31 Desember 2025, NRC, Entitas Anak, telah memenuhi semua persyaratan utang bank tersebut di atas seperti disebutkan dalam perjanjian kredit terkait.

**PT Bank CIMB Niaga Tbk (“CIMB”)**

Berdasarkan Perubahan ke-6 (keenam) Akta Perjanjian Kredit No. 59, tanggal 20 Maret 2025, NRC, Entitas Anak, memperoleh perpanjangan fasilitas bank garansi dari CIMB dengan rincian fasilitas sebagai berikut:

| a. Jenis Fasilitas | Bank Garansi/ <i>Bank Guarantee</i><br>( <i>On Revolving Basis - Uncommitted</i> )                                                                                                                        | a. <i>Facility Type</i> |
|--------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|
| Plafon             | Rp200,000,000,000                                                                                                                                                                                         | <i>Plafond</i>          |
| Jangka Waktu       | sampai dengan 21 Februari 2026/<br><i>until February 21, 2026</i>                                                                                                                                         | <i>Time Period</i>      |
| Tujuan             | untuk jaminan proyek konstruksi/<br><i>collateral of construction projects</i>                                                                                                                            | <i>Purpose</i>          |
| b. Jenis Fasilitas | Surat Kredit Berdokumen Dalam Negeri<br>(SKBDN)                                                                                                                                                           | b. <i>Facility Type</i> |
| Plafon             | Rp200,000,000,000                                                                                                                                                                                         | <i>Plafond</i>          |
| Jangka Waktu       | sampai dengan 21 Februari 2026/<br><i>until February 21, 2026</i>                                                                                                                                         | <i>Time Period</i>      |
| Tujuan             | untuk mendukung pembelian bahan baku,<br>perlengkapan dan jasa yang berkaitan dengan<br>operasional/ <i>to support the purchase of raw<br/>materials, supplies and services related to<br/>operations</i> | <i>Purpose</i>          |

Fasilitas ini dijamin secara fidusia atas tagihan piutang proyek senilai Rp100.000.000.000 (Catatan 5).

Berdasarkan perjanjian kredit, NRC, Entitas Anak, wajib memenuhi persyaratan tertentu, antara lain:

a. Menjaga rasio keuangan sebagai berikut:

- *Leverage Ratio* maksimal 3 kali; dan
- *Gearing Ratio* maksimal 1,5 kali.

b. Wajib memperoleh persetujuan tertulis dari CIMB sebelum melakukan kegiatan-kegiatan, antara lain:

- Mengagunkan kekayaan kepada pihak lain, kecuali penjaminan kepada CIMB; dan
- Perubahan susunan direksi, dewan komisaris dan pemegang saham atau pengurus, kecuali selama Perusahaan tetap menjadi pemegang saham mayoritas.

Berdasarkan Surat Pemberitahuan Perpanjangan Sementara Fasilitas Kredit No. 009/DOP/CBT-III/II/2026 tanggal 25 Februari 2026, CIMB menyetujui perpanjangan jangka waktu fasilitas Bank Garansi sampai dengan tanggal 21 Mei 2026 (Catatan 60).

**PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)**

*For the Years Ended  
December 31, 2025 and 2024*

*(In Full Rupiah, except otherwise stated)*

*As of December 31, 2025, NRC, a Subsidiary, has complied with all the above bank loan requirements as stated in the related credit agreement.*

**PT Bank CIMB Niaga Tbk (“CIMB”)**

*Based on 6th (sixth) Amendment Letter on Deed of Credit Agreement No. 59, dated March 20, 2025, NRC, a Subsidiary, obtained an extension of bank guarantee facility from CIMB with the following details:*

| a. <i>Facility Type</i> |
|-------------------------|
| <i>Plafond</i>          |
| <i>Time Period</i>      |
| <i>Purpose</i>          |
| b. <i>Facility Type</i> |
| <i>Plafond</i>          |
| <i>Time Period</i>      |
| <i>Purpose</i>          |

*The facility is fiduciary secured with project receivable amounting to Rp100,000,000,000 (Note 5).*

*Based on the loan agreement, NRC, a Subsidiary, is obligated to meet certain requirements, such as:*

*a. Maintain financial ratios as follows:*

- *Leverage Ratio* maximum of 3 times; and
- *Gearing Ratio* maximum of 1,5 times.

*b. Obligated to obtain a written approval from CIMB before executing certain actions, such as:*

- *Mortgage assets to other parties, except pledged to CIMB; and*
- *Changes in composition board of directors, board of commissioners and shareholders or management, except as long as the Company remains the majority shareholder.*

*Based on the Notification Letter of Temporary Credit Facility Extension No. 009/DOP/CBT-III/II/2026 dated February 25, 2026, CIMB approved the extension of the Bank Guarantee facility term until May 21, 2026 (Note 60).*

**PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)**

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

Pada tanggal 31 Desember 2025, NRC, Entitas Anak, telah memenuhi semua persyaratan utang bank tersebut di atas seperti disebutkan dalam perjanjian kredit terkait.

**PT Bank Permata Tbk (“Permata”)**

Berdasarkan Akta Perubahan Keenam Perjanjian Pemberian Fasilitas Perbankan No. 3313/KK/AMD/XI/2025/CG4 Tanggal 18 November 2025, NRC, Entitas Anak, memperoleh fasilitas pinjaman bank dari PT Bank Permata Tbk dengan rincian fasilitas sebagai berikut:

| Jenis Fasilitas  | Omnibus Bank Guarantee<br><i>Sublimit: LC/SKBDN</i>                            | <i>Facility Type</i>       |
|------------------|--------------------------------------------------------------------------------|----------------------------|
| Plafon           | Rp300,000,000,000<br>( <i>Sublimit LC/SKBDN: Rp50.000.000.000</i> )            | <i>Plafond</i>             |
| Jangka Waktu     | sampai dengan 10 Oktober 2026/<br><i>until October 10, 2026</i>                | <i>Time Period</i>         |
| Bunga (LC/SKBDN) | JIBOR + 1% p.a (IDR)<br>SOFR +1,25% p.a (USD)                                  | <i>Interest (LC/SKBDN)</i> |
| Tujuan           | untuk jaminan proyek konstruksi/<br><i>collateral of construction projects</i> | <i>Purpose</i>             |

Penggunaan jumlah batas fasilitas *Combine Trade* (*sublimit Fasilitas Omnibus BG, L/C dan SKBDN* tersebut diatas berlangsung tidak melebihi Rp300.000.000.000.

Berdasarkan perjanjian kredit, NRC, Entitas Anak, wajib memenuhi persyaratan tertentu, antara lain:

a. Menjaga rasio keuangan sebagai berikut:

- Rasio *Interest Bearing Debt/Total Equity* maksimal 1,5 kali; dan
- Rasio *Total Liabilities/Equity* maksimal 3 kali.

b. Wajib memperoleh persetujuan tertulis dari Permata sebelum melakukan kegiatan-kegiatan, antara lain:

- Menjaminkan, mengalihkan, menyewakan, menyerahkan kepada pihak lain atas barang jaminan;
- Mengagunkan sebagian besar atau seluruh harta kekayaan (kecuali mengagunkan kepada Permata); dan
- Melakukan pembubaran, penggabungan usaha dan/atau peleburan/ konsolidasi dengan perusahaan lain.

Pada tanggal 31 Desember 2025, NRC, Entitas Anak, telah memenuhi semua persyaratan utang bank tersebut di atas seperti disebutkan dalam perjanjian kredit terkait.

**PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)**

*For the Years Ended  
December 31, 2025 and 2024*

*(In Full Rupiah, except otherwise stated)*

*As of December 31, 2025, NRC, a Subsidiary, has complied with all the above bank loan requirements as stated in the related credit agreement.*

**PT Bank Permata Tbk (“Permata”)**

*Based on the deed of Sixth Amendment to the Banking Facility Granting Agreement No. 3313/KK/AMD/XI/2025/CG4 dated November 18, 2025, NRC, a Subsidiary, obtained a bank loan facility from PT Bank Permata Tbk with the following details:*

| <i>Facility Type</i>       |
|----------------------------|
| <i>Plafond</i>             |
| <i>Time Period</i>         |
| <i>Interest (LC/SKBDN)</i> |
| <i>Purpose</i>             |

*Use of the Combined Trade facility limit amount (Omnibus BG, L/C and SKBDN Facility sub-limits) mentioned above does not exceed Rp300,000,000,000.*

*Based on the loan agreement, NRC, a Subsidiary, is obligated to meet certain requirements, such as:*

*a. Maintain financial ratios as follows:*

- *Interest Bearing Debt/Total Equity* ratio maximum of 1.5 times; and
- *Total Liabilities/Equity* ratio maximum of 3 times.

*b. Obligated to obtain a written approval from Permata before executing certain actions, such as:*

- *Pledge, transfer, lease, hand over of collateral items to other parties;*
- *Pledge most of or all of the assets (except pledge to Permata); and*
- *Perform dissolution, merger, and/ or consolidation with other company.*

*As of December 31, 2025, NRC, a Subsidiary, has complied with all the above bank loan requirements as stated in the related credit agreement.*

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024  
(In Full Rupiah, except otherwise stated)

**PT Bank Central Asia Tbk ("BCA")**

**- PT Suryacipta Swadaya dan Entitas Anaknya  
("SCS Grup")**

Berdasarkan Akta Perjanjian Kredit No. 2 tanggal 18 Februari 2025, oleh Veronica Sandra Irawaty Purnadi, S.H., JSU, ABC, STI, SCI, SUSI, SBC, SAS, SSS dan BRTI, Entitas Anak SCS, memperoleh fasilitas pinjaman bank dari BCA. Perubahan perjanjian yang terakhir berdasarkan Surat Pemberitahuan Perubahan Suku Bunga No. 30564/GBK/2025 tanggal 4 September 2025, dengan rincian sebagai berikut:

|                 |                                                                   |
|-----------------|-------------------------------------------------------------------|
| Jenis Fasilitas | Bank Garansi/ <i>Bank Guarantee</i>                               |
| Plafon          | Rp340,000,000,000                                                 |
| Jatuh Tempo     | 5 Februari 2026/ <i>February 5, 2026</i>                          |
| Tujuan          | Jaminan tender dan proyek/<br><i>Tender and project guarantee</i> |

Berdasarkan Surat Pemberitahuan Pemberian Kredit No. 30080/GBK/2026 tanggal 11 Februari 2026, BCA menyetujui perpanjangan jangka waktu fasilitas Bank Garansi sampai dengan tanggal 18 Februari 2027 (Catatan 60).

Fasilitas Bank Garansi menggunakan jaminan dan kewajiban menjaga rasio keuangan yang sama dengan fasilitas pinjaman Kredit Investasi (Catatan 28).

**- PT Surya Energi Parahita ("SEP")**

Berdasarkan Akta Perjanjian Kredit No. 12 tanggal 8 Januari 2025, oleh Buntario Tigris Darmawa Ng, S.H., S.E., M.H, SEP, Entitas Anak SCS, memperoleh fasilitas pinjaman bank dari BCA. Perubahan perjanjian yang terakhir berdasarkan Surat Pemberitahuan Perubahan Suku Bunga No. 30563/GBK/2025 tanggal 4 September 2025, dengan rincian sebagai berikut:

|                    |                                                         |
|--------------------|---------------------------------------------------------|
| a. Jenis Fasilitas | Bank Garansi/ <i>Bank Guarantee (BG/ SBLC)</i>          |
| Plafon             | Rp50,000,000,000                                        |
| Jatuh Tempo        | 11 November 2025/ <i>November 11, 2025</i>              |
| Tujuan             | Jaminan Pembelian Gas/<br><i>Gas Purchase Guarantee</i> |

|                    |                                                                                  |
|--------------------|----------------------------------------------------------------------------------|
| b. Jenis Fasilitas | <i>Forex Forward Line</i>                                                        |
| Plafon             | USD1,500,000                                                                     |
| Jatuh Tempo        | 1 bulan/ <i>1 month</i>                                                          |
| Tujuan             | Cover Risiko kurs pembayaran gas/<br><i>Cover gas payment exchange rate risk</i> |

**PT Bank Central Asia Tbk ("BCA")**

**- PT Suryacipta Swadaya and its Subsidiaries  
("SCS Group")**

*Based on the Deed to Credit Agreement No. 2 dated February 18, 2025, by Veronica Sandra Irawaty Purnadi, S.H., JSU, ABC, STI, SCI, SUSI, SBC, SAS, SSS and BRTI, a Subsidiaries of SCS, obtained a bank loan facility from BCA. The latest amendment to the agreement is based on the Notification Letter of Interest Rate Changes No.30564/GBK/2025 dated September 4, 2025, with the following details:*

|                      |
|----------------------|
| <i>Facility Type</i> |
| <i>Plafond</i>       |
| <i>Time Period</i>   |
| <i>Purpose</i>       |

*Based on the Notification Letter of Credit Provision No. 30080/GBK/2026 dated February 11, 2026, BCA approves the extension of the Bank Guarantee facility term until February 18, 2027 (Note 60).*

*The Bank Guarantee facility uses the same collateral and financial ratios obligation as the Investment Credit loan facility (Note 28).*

**- PT Surya Energi Parahita ("SEP")**

*Based on the Deed to Credit Agreement No. 12 dated January 8, 2025, by Buntario Tigris Darmawa Ng, S.H., S.E., M.H, SEP, a Subsidiary of SCS, obtained a bank loan facility from BCA. The latest amendment to the agreement is based on the Notification Letter of Interest Rate Changes No.30563/GBK/2025 dated September 4, 2025, with the following details:*

|                         |
|-------------------------|
| <i>a. Facility Type</i> |
| <i>Plafond</i>          |
| <i>Time Period</i>      |
| <i>Purpose</i>          |

|                         |
|-------------------------|
| <i>b. Facility Type</i> |
| <i>Plafond</i>          |
| <i>Time Period</i>      |
| <i>Purpose</i>          |

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

Fasilitas Bank Garansi menggunakan jaminan dan kewajiban menjaga rasio keuangan yang sama dengan fasilitas pinjaman Kredit Investasi (Catatan 28).

Berdasarkan Surat Pemberitahuan Pemberian Kredit No. 30019/GBK/2026 tanggal 21 Januari 2026, BCA menyetujui perpanjangan jangka waktu fasilitas Bank Garansi sampai dengan tanggal 8 Januari 2027 (Catatan 60).

**- PT Nusa Raya Cipta ("NRC")**

Berdasarkan Akta Perjanjian Kredit No. 87 tanggal 21 Maret 2025, oleh Buntario Tigris Darmawa Ng, S.H., S.E., M.H, NRC, Entitas Anak, memperoleh fasilitas pinjaman bank dari BCA. Perubahan perjanjian yang terakhir berdasarkan Surat Pemberitahuan Perubahan Suku Bunga No.30576/GBK/2025 tanggal 4 September 2025, dengan rincian sebagai berikut:

|                 |                                                                   |
|-----------------|-------------------------------------------------------------------|
| Jenis Fasilitas | Bank Garansi/ <i>Bank Guarantee</i>                               |
| Plafon          | Rp100,000,000,000                                                 |
| Jatuh Tempo     | 21 Maret 2026/ <i>March 21, 2026</i>                              |
| Tujuan          | Jaminan tender dan proyek/<br><i>Tender and project guarantee</i> |

Fasilitas Bank Garansi menggunakan jaminan dan kewajiban menjaga rasio keuangan yang sama dengan fasilitas pinjaman Kredit Investasi (Catatan 28).

Berdasarkan Surat Pemberitahuan Perpanjangan Batas Waktu Penarikan dan/atau Penggunaan Fasilitas Kredit No. 30134/GBK/2026 tanggal 16 Maret 2026, BCA menyetujui perpanjangan jangka waktu fasilitas Bank Garansi sampai dengan tanggal 21 Juni 2026 (Catatan 60).

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024  
(In Full Rupiah, except otherwise stated)

*The Bank Guarantee facility uses the same collateral and financial ratios obligation as the Investment Credit loan facility (Note 28).*

*Based on the Notification Letter of Credit Provision No. 30019/GBK/2026 dated January 21, 2026, BCA approves the extension of the Bank Guarantee facility term until January 8, 2027 (Note 60).*

**- PT Nusa Raya Cipta ("NRC")**

*Based on Credit Agreement No. 87 dated March 21, 2025, by Buntario Tigris Darmawa Ng, S.H., S.E., M.H, NRC, a Subsidiary, obtained a bank loan facility from BCA. The latest amendment to the agreement is based on the Notification Letter of Interest Rate Changes No. 30576/GBK/2025 dated September 4, 2025 with the following details:*

|                      |
|----------------------|
| <i>Facility Type</i> |
| <i>Plafond</i>       |
| <i>Time Period</i>   |
| <i>Purpose</i>       |

*The Bank Guarantee facility uses the same collateral and financial ratios obligation as the Investment Credit loan facility (Note 28).*

*Based on the Notification Letter of Withdrawal Extension and/or Use of Credit Facility No. 30134/GBK/2026 dated March 16, 2026, BCA approves the extension of the term of Bank Guarantee facilities until June 21, 2026 (Note 60).*

**22. Utang Usaha**

Merupakan utang usaha kepada pemasok dalam negeri sehubungan dengan kegiatan proyek.

a. Berdasarkan pemasok:

**Pihak Ketiga/ *Third Parties***

|                                   |
|-----------------------------------|
| PT Tunas Insan Cemerlang          |
| PT Subang Sakti Pertiwi           |
| PT Bintang Jaya Pratama Indonesia |
| PT Twink Indonesia                |
| PT Sigit Putra Agung              |
| PT Adhimix RMC Indonesia          |
| PT The Master Steel Manufactory   |
| PT Multidaya Teknik Prakarsa      |

**22. Trade Payables**

*Trade payables represent liabilities to local suppliers related to projects activities.*

a. By supplier:

| 2025<br>Rp                        | 2024<br>Rp     |
|-----------------------------------|----------------|
| PT Tunas Insan Cemerlang          | --             |
| PT Subang Sakti Pertiwi           | --             |
| PT Bintang Jaya Pratama Indonesia | 14,747,156,137 |
| PT Twink Indonesia                | --             |
| PT Sigit Putra Agung              | --             |
| PT Adhimix RMC Indonesia          | 21,817,736,795 |
| PT The Master Steel Manufactory   | 6,138,790,082  |
| PT Multidaya Teknik Prakarsa      | 14,185,214,640 |

**PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)**

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

**PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)**

For the Years Ended

December 31, 2025 and 2024

*(In Full Rupiah, except otherwise stated)*

|                                                                                           | 2025                   | 2024                   |
|-------------------------------------------------------------------------------------------|------------------------|------------------------|
|                                                                                           | Rp                     | Rp                     |
| PT Buana Baja Bina Semesta                                                                | 12,194,919,004         | 10,039,229,382         |
| PT Dantosan Precon Perkasa                                                                | 10,102,153,577         | 33,366,045,082         |
| PT Satya Langgeng Sentosa                                                                 | 9,934,833,750          | 2,636,505,700          |
| PT Andika Bangun Nusantara                                                                | 9,919,942,546          | 6,951,595,037          |
| PT Dacrea Design and Engineering Consultants                                              | 9,626,901,243          | 3,709,877,520          |
| PT Marga Maju Mapan                                                                       | 9,184,457,316          | 137,085,000            |
| CV Dika Konstruksi                                                                        | 8,606,988,511          | 14,778,690,366         |
| PT Diamond Diaci Anugrah Jaya                                                             | 8,457,545,779          | 3,119,158,170          |
| PT Dirgantara Yudha Artha                                                                 | 7,981,232,556          | 23,268,620,109         |
| PT Mandiri Jaya Makmur                                                                    | 7,722,142,516          | --                     |
| PT Sapta Sumber Lancar                                                                    | 7,047,719,256          | 5,514,840,462          |
| PT Magna Prima Teknologi                                                                  | 6,893,038,092          | --                     |
| PT Ecowater Technology Indonesia                                                          | 6,677,995,597          | 11,287,965,457         |
| PT Kadi International                                                                     | 6,295,404,455          | --                     |
| PT Jaya Kencana                                                                           | 6,219,888,089          | --                     |
| PT Cipta Mortar Utama                                                                     | 5,695,243,710          | 3,716,156,851          |
| PT Tiara Cipta Nirwana                                                                    | 5,442,913,344          | --                     |
| PT Kendalisada Mahesa Pramanda                                                            | 5,358,901,312          | --                     |
| PT Memiontec Indonesia                                                                    | 5,073,545,495          | 7,373,737,335          |
| PT Merak Jaya Beton                                                                       | 4,494,406,560          | 6,894,287,610          |
| PT Trikarya Sejahtera Interindo                                                           | 2,606,058,038          | 5,259,739,136          |
| PT Krakatau Wajatama Osaka Steel                                                          | 1,651,089,901          | 26,429,253,652         |
| PT Cahaya Lestari Permai Abadi                                                            | 471,423,614            | 5,639,286,070          |
| PT Mitra Sekawan Prima                                                                    | 34,013,971             | 7,447,358,824          |
| PT Padma Panji Pratama                                                                    | --                     | 7,989,569,824          |
| PT Karyamitra Tata Bersama                                                                | --                     | 6,454,986,275          |
| PT Multitama Karyatronindo                                                                | --                     | 6,145,608,444          |
| Lain-lain (masing-masing dibawah Rp5.000.000.000)/<br>Others (each below Rp5,000,000,000) | 524,060,115,396        | 287,973,170,788        |
| <b>Jumlah/ Total</b>                                                                      | <b>924,590,666,973</b> | <b>543,021,664,748</b> |

b. Berdasarkan umur:

*b. By age category:*

|                   | 2025                   | 2024                   |                    |
|-------------------|------------------------|------------------------|--------------------|
|                   | Rp                     | Rp                     |                    |
| Belum Jatuh Tempo | 490,914,394,788        | 313,950,389,018        | Not Yet Due        |
| Sudah Jatuh Tempo |                        |                        | Past Due           |
| 1 s/d 30 hari     | 156,429,661,645        | 123,911,445,970        | 1-30 Days          |
| 31 s/d 60 hari    | 189,887,752,671        | 39,701,075,323         | 31-60 Days         |
| 61 s/d 90 hari    | 26,610,608,773         | 26,875,170,503         | 61-90 Days         |
| 91 s/d 120 hari   | 1,999,555,748          | 9,689,235,769          | 91-120 Days        |
| >120 hari         | 58,748,693,348         | 28,894,348,165         | More than 120 Days |
| <b>Jumlah</b>     | <b>924,590,666,973</b> | <b>543,021,664,748</b> | <b>Total</b>       |

c. Berdasarkan mata uang:

c. *By currency:*

|                       | 2025                   | 2024                   |                      |
|-----------------------|------------------------|------------------------|----------------------|
|                       | Rp                     | Rp                     |                      |
| Rupiah                | 923,600,630,572        | 541,395,520,041        | Rupiah               |
| Dolar Amerika Serikat | 859,195,716            | 1,626,144,707          | United States Dollar |
| Dolar Singapura       | 130,840,686            | --                     | Singapore Dollar     |
| <b>Jumlah</b>         | <b>924,590,666,973</b> | <b>543,021,664,748</b> | <b>Total</b>         |

**PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)**

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

**PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)**

For the Years Ended

December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

## 23. Liabilitas Keuangan Lainnya

### 23. Other Financial Liabilities

|                                                          | 2025<br>Rp            | 2024<br>Rp            |                                     |
|----------------------------------------------------------|-----------------------|-----------------------|-------------------------------------|
| <b>Pihak Ketiga</b>                                      |                       |                       | <b>Third Parties</b>                |
| Pengembangan Tanah dan Prasarana                         | 65,534,574,976        | 33,851,319,071        | Land and Infrastructure Development |
| Uang Muka Agen dan Tamu Hotel                            | 40,143,384,423        | 13,600,909,666        | Agent and Guest Hotel Advances      |
| Proyek Konstruksi                                        | 4,003,156,357         | 3,669,410,857         | Construction Projects               |
| Beban Manajemen Hotel                                    | 1,642,997,288         | 10,861,029,558        | Hotel Management Cost               |
| Lain-lain                                                | 32,845,018,384        | 16,244,842,407        | Others                              |
| Sub Jumlah                                               | 144,169,131,428       | 78,227,511,559        | Sub Total                           |
| Dikurangi Bagian yang Jatuh Tempo dalam Waktu Satu Tahun | (71,765,666,211)      | (44,474,861,907)      | Less Current Maturities             |
| <b>Bagian Jangka Panjang - Neto</b>                      | <b>72,403,465,217</b> | <b>33,752,649,652</b> | <b>Long-Term Portion - Net</b>      |

## 24. Uang Muka dari Pelanggan

## 24. Advances from Customers

Akun ini merupakan uang muka diterima dari pelanggan dalam rangka penjualan tanah kawasan industri Suryacipta, milik SCS dan Entitas Anak nya, dan penjualan rumah milik TCP, Entitas Anak, dengan rincian uang muka pelanggan adalah sebagai berikut:

*This account represents advances received from customers, for the sale of land located in Suryacipta industrial estate owned by SCS and its Subsidiaries, and sale of residential owned by TCP, a Subsidiary, with details of customer advances are as follows:*

|                                  | 2025                   | 2024                  |
|----------------------------------|------------------------|-----------------------|
|                                  | Rp                     | Rp                    |
| Penjualan Tanah Kawasan Industri | 148,146,845,292        | 42,840,131,065        |
| Penjualan Rumah                  | --                     | 85,288,098            |
| <b>Jumlah/ Total</b>             | <b>148,146,845,292</b> | <b>42,925,419,163</b> |

**25. Liabilitas Bruto kepada Pemberi Kerja**

**25. Gross Amount Due to Customers**

Rincian biaya konstruksi dan penagihan yang telah dilakukan oleh NRC, Entitas Anak, sampai dengan tanggal posisi keuangan adalah sebagai berikut:

*Details of construction are costs and progress billings that had been carried out by NRC, a Subsidiary, as of the financial position date are as follows:*

|                                              | 2025<br>Rp              | 2024<br>Rp             |                                      |
|----------------------------------------------|-------------------------|------------------------|--------------------------------------|
| Beban Kontrak Kumulatif                      | 375,622,387,698         | 280,579,692,502        | Accumulated Contract Cost            |
| Laba Kumulatif yang Diakui                   | 74,561,865,089          | 67,920,523,244         | Accumulated Recognized Profit        |
| Sub Jumlah                                   | 450,184,252,787         | 348,500,215,746        | Sub Total                            |
| Dikurangi:                                   |                         |                        | Less:                                |
| Penerbitan Termin Kumulatif                  | (465,204,260,295)       | (351,547,996,128)      | Accumulated Progress Billings        |
| <b>Liabilitas Bruto kepada Pemberi Kerja</b> | <b>(15,020,007,508)</b> | <b>(3,047,780,382)</b> | <b>Gross Amount due to Customers</b> |

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024  
(In Full Rupiah, except otherwise stated)

26. Perpajakan

a. Pajak Dibayar di Muka

|                                | 2025            | 2024           |
|--------------------------------|-----------------|----------------|
|                                | Rp              | Rp             |
| Perusahaan                     |                 |                |
| Pajak Penghasilan - Pasal 28A  | 286,537,508     | --             |
| Pajak Pertambahan Nilai - neto | 23,139,249      | 13,560,316     |
| Klaim atas Pengembalian Pajak  | --              | 13,522,025,672 |
| Sub Jumlah                     | 309,676,757     | 13,535,585,988 |
| Entitas Anak                   |                 |                |
| Pajak Penghasilan - Pasal 21   | 566,307,986     | 317,391,568    |
| Pajak Penghasilan - Pasal 23   | --              | 1,628,557      |
| Pajak Penghasilan - Pasal 28A  | 8,678,767,932   | --             |
| Pajak Final                    | 13,420,148,644  | 11,717,349,186 |
| Pajak Pertambahan Nilai - neto | 84,341,073,314  | 31,051,065,289 |
| Sub Jumlah                     | 107,006,297,876 | 43,087,434,600 |
| Jumlah                         | 107,315,974,633 | 56,623,020,588 |

Klaim atas pengembalian pajak terdiri dari:  
Perusahaan

Klaim atas pengembalian pajak milik Perusahaan, merupakan kelebihan pembayaran pajak penghasilan badan tahun 2023 sebesar Rp13.522.025.672.

Berdasarkan Surat Ketetapan Pajak Lebih Bayar Pajak Penghasilan tahun 2023 No. 00032/406/23/054/24 tanggal 30 Desember 2024, klaim atas kelebihan pembayaran pajak penghasilan badan tahun 2023 yang disetujui, setelah dikurangi dengan jumlah Surat Ketetapan Pajak Kurang Bayar Pajak Penghasilan Badan dan Pajak Penghasilan Pasal 23 tahun 2023, adalah sebesar Rp5.652.408.832. Kelebihan pembayaran pajak diterima pada bulan Februari 2025.

Berdasarkan Surat Ketetapan Pajak Lebih Bayar Pajak Penghasilan tahun 2022 No. 00023/406/22/054/24 tanggal 26 Maret 2024, klaim atas kelebihan pembayaran pajak penghasilan badan tahun 2022 yang disetujui, setelah dikurangi dengan jumlah Surat Ketetapan Pajak Kurang Bayar Pajak Pertambahan Nilai tahun 2022, adalah sebesar Rp11.653.927.890. Kelebihan pembayaran pajak diterima pada bulan April 2024.

b. Utang Pajak

|                         | 2025        | 2024          |
|-------------------------|-------------|---------------|
|                         | Rp          | Rp            |
| Perusahaan              |             |               |
| Pajak Penghasilan       |             |               |
| Pasal 21                | 278,519,634 | 326,209,243   |
| Pasal 23                | 17,666,057  | 4,676,245     |
| Pasal 26                | 60,678,000  | 70,846,656    |
| Pasal 29                | --          | 7,983,208,857 |
| Pajak Penghasilan Final | 665,196     | 961,168       |
| Sub Jumlah              | 357,528,887 | 8,385,902,169 |

Claim for tax refunds are as follows:

The Company

Claim for tax refund owned by the Company, represents overpayment of corporate income tax for the year 2023 amounting to Rp13,522,025,672.

Based on the Assessment Letter of Corporate Income Tax Overpayment year 2023 No.00032/406/23/054/24 dated December 30, 2024 the approved claim for Overpayment of Tax Assessments Letter on Corporate Income Tax year 2023, after deducting the amount of Underpayment of Tax Assessment on Corporate Income Tax and Income Tax Article 23 year 2023, amounting to Rp5,652,408,832. The Overpayment of Tax Assessments received on February 2025.

Based on the Assessment Letter of Corporate Income Tax Overpayment year 2022 No. 00023/406/22/054/24 dated March 26, 2024 the approved claim for Overpayment of Tax Assessments Letter on Corporate Income Tax year 2022, after deducting the amount of Underpayment of Tax Assessment on Value Added Tax year 2022, amounting to Rp11,653,927,890. Overpayment of Tax Assessments received on April 2024.

b. Taxes Payable

|                  |
|------------------|
| The Company      |
| Income Tax       |
| Article 21       |
| Article 23       |
| Article 26       |
| Article 29       |
| Final Income Tax |
| Sub Total        |

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024  
(In Full Rupiah, except otherwise stated)

|                                        | 2025           | 2024            |
|----------------------------------------|----------------|-----------------|
|                                        | Rp             | Rp              |
| Entitas Anak                           |                |                 |
| Pajak Penghasilan                      |                |                 |
| Pasal 21                               | 7,497,089,949  | 1,938,436,026   |
| Pasal 23                               | 938,683,412    | 948,416,920     |
| Pasal 25                               | 895,377,781    | 1,196,927,373   |
| Pasal 26                               | 87,772,958     | 286,945,827     |
| Pasal 29                               | 986,355,489    | 37,848,832,136  |
| Pajak Penghasilan Final                |                |                 |
| Sewa                                   | 5,856,706,178  | 3,482,295,832   |
| Pengalihan Hak atas Tanah dan Bangunan | 7,997,962      | --              |
| Konstruksi                             | 5,932,467,725  | 2,564,425,576   |
| Jasa                                   | --             | 21,477,571      |
| UMKM                                   | 1,687,500      | 303,811         |
| Pajak Bumi dan Bangunan                | --             | 700,468,040     |
| Pajak Pertambahan Nilai - neto         | 12,222,126,213 | 115,869,870,929 |
| Pajak Pembangunan I                    | 4,506,065,698  | 4,463,307,307   |
| Sub Jumlah                             | 38,932,330,865 | 169,321,707,348 |
| Jumlah                                 | 39,289,859,752 | 177,707,609,517 |

c. Manfaat (Beban) Pajak Penghasilan

|                                    | 2025             | 2024             |
|------------------------------------|------------------|------------------|
|                                    | Rp               | Rp               |
| Perusahaan                         |                  |                  |
| Pajak Kini - SKP 2023 & SP2DK 2024 | (17,604,840,639) | --               |
| Pajak Kini                         | --               | (8,224,127,010)  |
| Pajak Tangguhan                    | 270,631,842      | 283,954,761      |
| Sub Jumlah                         | (17,334,208,797) | (7,940,172,249)  |
| Entitas Anak                       |                  |                  |
| Pajak Kini                         | (8,809,759,420)  | (59,904,359,679) |
| Pajak Tangguhan                    | 44,085,898,250   | 12,130,821,406   |
| Sub Jumlah                         | 35,276,138,830   | (47,773,538,273) |
| Jumlah                             | 17,941,930,033   | (55,713,710,522) |

Pajak Penghasilan Kini

Merupakan pajak penghasilan non-final atas jasa dari entitas anak sebagai berikut:

|                                     |
|-------------------------------------|
| PT Suryacipta Swadaya               |
| PT Surya Energi Parahita            |
| PT Nusa Raya Cipta Tbk              |
| PT Suryalaya Anindita International |
| PT Bumi Raya Sakti                  |
| PT Jasa Semesta Utama               |

Jumlah/ Total

Rekonsiliasi antara laba (rugi) sebelum pajak menurut laba rugi konsolidasian dengan laba kena pajak adalah sebagai berikut:

c. Income Tax Benefit (Expense)

|                                     |
|-------------------------------------|
| The Company                         |
| Current Tax - SKP 2023 & SP2DK 2024 |
| Current Tax                         |
| Deferred Tax                        |

|              |
|--------------|
| Subsidiaries |
| Current Tax  |
| Deferred Tax |
| Sub Total    |
| Total        |

Current Income Tax

Details of the non-final income tax for subsidiaries on services are as follows:

|                                     | 2025          | 2024           |
|-------------------------------------|---------------|----------------|
|                                     | Rp            | Rp             |
| PT Suryacipta Swadaya               | 7,403,434,500 | 18,887,070,400 |
| PT Surya Energi Parahita            | 1,293,147,460 | 3,875,945,700  |
| PT Nusa Raya Cipta Tbk              | 113,177,460   | 438,604,540    |
| PT Suryalaya Anindita International | --            | 35,260,494,060 |
| PT Bumi Raya Sakti                  | --            | 1,173,580,320  |
| PT Jasa Semesta Utama               | --            | 268,664,659    |
| Jumlah/ Total                       | 8,809,759,420 | 59,904,359,679 |

A reconciliation between the income (loss) before tax per consolidated of profit or loss with taxable income are as follows:

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

|                                                       | 2025<br>Rp        | 2024<br>Rp        |
|-------------------------------------------------------|-------------------|-------------------|
| Laba Sebelum Pajak Penghasilan                        |                   |                   |
| Menurut Laba Rugi Konsolidasian                       | 10,985,054,382    | 504,262,779,792   |
| Rugi (Laba) Sebelum Pajak Entitas Anak                | 351,129,668       | (662,909,604,707) |
| Eliminasi                                             | (83,527,816,521)  | 402,561,828,491   |
| Laba (Rugi) Sebelum Pajak Perusahaan                  | (72,191,632,471)  | 243,915,003,576   |
| Perbedaan Waktu:                                      |                   |                   |
| Imbalan Kerja                                         | 1,610,202,116     | 1,674,498,742     |
| Iuran Pensiun - DPLK Manulife                         | (15,000,000)      | (180,000,000)     |
| Pembayaran Imbalan Kerja                              | (170,824,000)     | --                |
| Sub Jumlah                                            | 1,424,378,116     | 1,494,498,742     |
| Perbedaan Tetap:                                      |                   |                   |
| Kenikmatan Karyawan                                   | 38,735,268        | --                |
| Sumbangan                                             | 206,308,600       | 89,163,036        |
| Pendapatan Bunga yang sudah dikenakan pajak final     | (13,564,523,584)  | (10,088,764,487)  |
| Realisasi Keuntungan yang Sudah dikenakan pajak final | (3,929,380,000)   | --                |
| Depresiasi Aset Hak Guna                              | 3,287,998,472     | 3,412,624,910     |
| Beban Bunga Liabilitas Sewa                           | 531,491,514       | 439,002,130       |
| Pembayaran Beban Sewa                                 | (3,785,673,000)   | (3,997,024,000)   |
| Beban Pajak                                           | 121,820,400       | 639,966,728       |
| Kompensasi Berbasis Saham                             | 6,475,163,930     | 43,749,011,431    |
| Keuntungan (Kerugian) Penjualan Investasi             | (588,089,830,150) | 98,228,844,622    |
| Bagian Rugi (Laba) Entitas Anak                       | 53,101,995,442    | (331,996,643,904) |
| Bagian Laba Entitas Asosiasi                          | (1,754,942,444)   | (2,600,803,269)   |
| Lain-lain                                             | (312,633)         | --                |
| Sub Jumlah                                            | (547,361,148,185) | (202,124,622,803) |
| Laba (Rugi) Kena Pajak                                | (618,128,402,540) | 43,284,879,515    |
| Kompensasi Rugi Pajak Tahun Sebelumnya                | --                | (71,730,970,911)  |
| Rugi pajak yang tidak dapat dikompensasikan           | --                | 71,730,970,911    |
| Laba (Rugi) Kena Pajak Perusahaan                     | (618,128,402,540) | 43,284,879,515    |
| Penghasilan Kena Pajak                                | --                | 43,284,879,000    |
| Beban Pajak Penghasilan                               | --                | 8,224,127,010     |
| Kredit Pajak:                                         |                   |                   |
| Pajak Penghasilan Pasal 23                            | (286,537,508)     | (240,918,153)     |
| Pajak Penghasilan Terutang (Klaim)                    | (286,537,508)     | 7,983,208,857     |

Perhitungan beban dan utang pajak kini (pajak lebih bayar) adalah sebagai berikut:

|                                                 | 2025<br>Rp       | 2024<br>Rp       |
|-------------------------------------------------|------------------|------------------|
| Beban Pajak Kini - Perusahaan                   | --               | 8,224,127,010    |
| Beban Pajak Kini - Entitas Anak                 | 8,809,759,420    | 59,904,359,679   |
| Sub Jumlah                                      | 8,809,759,420    | 68,128,486,689   |
| Dikurangi Pembayaran Pajak di Muka              |                  |                  |
| Pasal 23                                        | (4,442,865,477)  | (10,211,580,973) |
| Pasal 25                                        | (12,345,843,894) | (12,084,864,723) |
| Sub Jumlah                                      | (16,788,709,371) | (22,296,445,696) |
| Kurang (Lebih) Bayar Pajak Badan Tahun Berjalan | (7,978,949,951)  | 45,832,040,993   |

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024  
(In Full Rupiah, except otherwise stated)

|                                                          |  |
|----------------------------------------------------------|--|
| Income Before Income Tax per Consolidated Profit or Loss |  |
| Loss (Income) Before Tax of Subsidiaries                 |  |
| Elimination                                              |  |
| Income (Loss) Before Tax of the Company                  |  |
| Timing Differences:                                      |  |
| Employment Benefits                                      |  |
| Pension Expense - DPLK Manulife                          |  |
| Benefit Payment                                          |  |
| Sub Total                                                |  |
| Permanent Differences:                                   |  |
| Employee Welfare                                         |  |
| Donation                                                 |  |
| Interest Income that has been charged of final tax       |  |
| Realized Gain that has been charged of final tax         |  |
| Depreciation of Right-of-use Assets                      |  |
| Interest Expense of Lease Liabilities                    |  |
| Lease Payment                                            |  |
| Tax Expenses                                             |  |
| Stock Option Plan                                        |  |
| Gain (Loss) on Sale of Investment                        |  |
| Equity in Net Loss (Earning) of Subsidiaries             |  |
| Equity in Net Earning of Associates                      |  |
| Others                                                   |  |
| Sub Total                                                |  |
| Taxable Income (Loss)                                    |  |
| Compensation of Tax Loss                                 |  |
| Carried Forward                                          |  |
| Non Compensated Tax Loss                                 |  |
| Tax Income (Loss) of the Company                         |  |
| Taxable Income                                           |  |
| Income Tax Expense                                       |  |
| Credit Taxes:                                            |  |
| Income Tax Article 23                                    |  |
| Income Tax Payable (Klaim)                               |  |
| Current Tax Expenses - the Company                       |  |
| Current Tax Expenses - Subsidiaries                      |  |
| Sub Total                                                |  |
| Less Prepaid Taxes                                       |  |
| Article 23                                               |  |
| Article 25                                               |  |
| Sub Total                                                |  |
| Underpayment (Overpayment) of Income Tax Current Year    |  |

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

|                                          | 2025<br>Rp      | 2024<br>Rp     |
|------------------------------------------|-----------------|----------------|
| Rincian tersebut adalah sebagai berikut: |                 |                |
| Utang Pajak (Pajak Dibayar di Muka):     |                 |                |
| Perusahaan                               | (286,537,508)   | 7,983,208,857  |
| Entitas Anak                             |                 |                |
| PT Suryacipta Swadaya                    | 873,178,029     | 5,585,810,943  |
| PT Nusa Raya Cipta Tbk                   | 113,177,460     | 438,604,540    |
| PT Bumi Raya Sakti                       | --              | 1,027,449,300  |
| PT Jasa Semesta Utama                    | --              | 268,664,659    |
| PT Surya Energi Parahita                 | (1,942,291,594) | 1,455,927,851  |
| PT Suryalaya Anindita International      | (6,736,476,338) | 29,072,374,843 |
| Sub Jumlah                               | (7,692,412,443) | 37,848,832,136 |
| Jumlah                                   | (7,978,949,951) | 45,832,040,993 |

Rincian antara beban (manfaat) pajak dan laba (rugi) akuntansi sebelum pajak dengan tarif pajak yang berlaku adalah sebagai berikut:

|                                                                         | 2025<br>Rp        | 2024<br>Rp        |
|-------------------------------------------------------------------------|-------------------|-------------------|
| Laba Sebelum Pajak Menurut Laporan Laba Rugi Konsolidasian              | 10,985,054,382    | 504,262,779,792   |
| Rugi (Laba) Sebelum Pajak Entitas Anak                                  | 351,129,668       | (662,909,604,707) |
| Eliminasi                                                               | (83,527,816,521)  | 402,561,828,491   |
| Laba (Rugi) Sebelum Pajak Perusahaan                                    | (72,191,632,471)  | 243,915,003,576   |
| Beban Pajak Sesuai Tarif Pajak Efektif                                  | (13,716,410,169)  | 46,343,850,679    |
| Pengaruh Pajak atas Beban (Penghasilan) yang Tidak Dapat Diperhitungkan |                   |                   |
| Menurut Fiskal:                                                         |                   |                   |
| Kenikmatan Karyawan                                                     | 7,359,701         | --                |
| Sumbangan                                                               | 39,198,634        | 16,940,977        |
| Pendapatan Bunga yang sudah dikenakan pajak final                       | (2,577,259,481)   | (1,916,865,253)   |
| Realisasi Keuntungan yang sudah dikenakan pajak final                   | (746,582,200)     | --                |
| Depresiasi Aset Hak Guna                                                | 624,719,710       | 648,398,733       |
| Beban Bunga Liabilitas Sewa                                             | 100,983,388       | 83,410,405        |
| Pembayaran Beban Sewa                                                   | (719,277,870)     | (759,434,560)     |
| Beban Pajak                                                             | 23,145,876        | 121,593,678       |
| Kompensasi Berbasis Saham                                               | 1,230,281,147     | 8,312,312,172     |
| Keuntungan (Kerugian) Penjualan Investasi                               | (111,737,067,729) | 18,663,480,478    |
| Bagian Rugi (Laba) Entitas Anak                                         | 10,089,379,134    | (63,079,362,342)  |
| Bagian Laba Entitas Asosiasi                                            | (333,439,064)     | (494,152,621)     |
| Lain-lain                                                               | (59,400)          | --                |
| Sub Jumlah                                                              | (103,998,618,154) | (38,403,678,333)  |
| Laba (Rugi) Pajak                                                       | 117,985,660,165   | (7,656,217,585)   |
| Manfaat Pajak Tangguhan Perusahaan                                      | 270,631,842       | 283,954,761       |
| Pajak Kini Perusahaan                                                   | (17,604,840,639)  | (8,224,127,010)   |
| Beban Pajak Entitas Anak                                                | 35,276,138,830    | (47,773,538,273)  |
| Jumlah                                                                  | 17,941,930,033    | (55,713,710,522)  |

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024  
(In Full Rupiah, except otherwise stated)

|                                                                                 |  |
|---------------------------------------------------------------------------------|--|
| The Details are as follows:                                                     |  |
| Taxes Payable (Prepaid Taxes):                                                  |  |
| The Company                                                                     |  |
| Subsidiaries                                                                    |  |
| PT Suryacipta Swadaya                                                           |  |
| PT Nusa Raya Cipta Tbk                                                          |  |
| PT Bumi Raya Sakti                                                              |  |
| PT Jasa Semesta Utama                                                           |  |
| PT Surya Energi Parahita                                                        |  |
| PT Suryalaya Anindita International                                             |  |
| Sub Total                                                                       |  |
| Total                                                                           |  |
| Income Before Income Tax per Consolidated Statement of Profit or Loss           |  |
| Loss (Income) Before Tax of Subsidiaries                                        |  |
| Elimination                                                                     |  |
| Income (Loss) Before Tax of the Company                                         |  |
| Tax Expense at Effective Tax Rate                                               |  |
| Effect of Taxes on Expense (Income) that Unable to be Credited Based on Fiscal: |  |
| Employee Welfare                                                                |  |
| Donation                                                                        |  |
| Interest Income that has been charged of final tax                              |  |
| Realized Gain that has been charged of final tax                                |  |
| Depreciation of Right-of-use Assets                                             |  |
| Interest Expense of Lease Liabilities                                           |  |
| Lease Payment                                                                   |  |
| Tax Expenses                                                                    |  |
| Stock Option Plan                                                               |  |
| Gain (Loss) on Sale of Investment                                               |  |
| Equity in Net Loss (Earning) of Subsidiaries                                    |  |
| Equity in Net Earning of Associate Entity                                       |  |
| Others                                                                          |  |
| Sub Total                                                                       |  |
| Tax Income (Loss)                                                               |  |
| Deferred Tax Benefit of The Company                                             |  |
| Current Tax Expenses - the Company                                              |  |
| Tax Expenses of Subsidiaries                                                    |  |
| Total                                                                           |  |

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

d. Pajak Tangguhan

Rincian dari aset dan liabilitas pajak tangguhan Grup  
adalah sebagai berikut:

|                                           |                                     | Dikreditkan<br>(Dibebankan)<br>ke Laba Rugi/<br><i>Credited<br/>(Charges) to<br/>Statements of<br/>Profit or Loss</i> | Dikreditkan<br>(Dibebankan) ke<br>Penghasilan<br>Komprehensif<br>Lain/<br><i>Credited<br/>(Charges) to<br/>Other<br/>Comprehensive<br/>Income</i> |                                     |
|-------------------------------------------|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|
|                                           | 31 Des 2024/<br><i>Dec 31, 2024</i> | Rp                                                                                                                    | Rp                                                                                                                                                | 31 Des 2025/<br><i>Dec 31, 2025</i> |
|                                           | Rp                                  |                                                                                                                       | Rp                                                                                                                                                | Rp                                  |
| <b>ASET PAJAK TANGGUHAN</b>               |                                     |                                                                                                                       |                                                                                                                                                   |                                     |
| Perusahaan                                |                                     |                                                                                                                       |                                                                                                                                                   |                                     |
| Imbalan Kerja                             | 688,141,452                         | 270,631,842                                                                                                           | (255,967,844)                                                                                                                                     | 702,805,450                         |
| <b>Entitas Anak</b>                       |                                     |                                                                                                                       |                                                                                                                                                   |                                     |
| PT Ungasan Semesta Resort                 | 30,248,896,561                      | 1,240,970,645                                                                                                         | 50,854,921                                                                                                                                        | 31,540,722,127                      |
| PT Suryalaya Anindita International       | 809,588,416                         | 42,844,927,605                                                                                                        | 1,177,476,449                                                                                                                                     | 44,831,992,470                      |
| Sub Jumlah                                | 31,058,484,977                      | 44,085,898,250                                                                                                        | 1,228,331,370                                                                                                                                     | 76,372,714,597                      |
| <b>Jumlah Aset Pajak Tangguhan - Neto</b> | <b>31,746,626,429</b>               |                                                                                                                       |                                                                                                                                                   | <b>77,075,520,047</b>               |

|                                           |                                     | Dikreditkan<br>(Dibebankan)<br>ke Laba Rugi/<br><i>Credited<br/>(Charges) to<br/>Statements of<br/>Profit or Loss</i> | Dikreditkan<br>(Dibebankan) ke<br>Penghasilan<br>Komprehensif<br>Lain/<br><i>Credited<br/>(Charges) to<br/>Other<br/>Comprehensive<br/>Income</i> |                                     |
|-------------------------------------------|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|
|                                           | 31 Des 2023/<br><i>Dec 31, 2023</i> | Rp                                                                                                                    | Rp                                                                                                                                                | 31 Des 2024/<br><i>Dec 31, 2024</i> |
|                                           | Rp                                  |                                                                                                                       | Rp                                                                                                                                                | Rp                                  |
| <b>ASET PAJAK TANGGUHAN</b>               |                                     |                                                                                                                       |                                                                                                                                                   |                                     |
| Perusahaan                                |                                     |                                                                                                                       |                                                                                                                                                   |                                     |
| Imbalan Kerja                             | 469,889,395                         | 283,954,761                                                                                                           | (65,702,704)                                                                                                                                      | 688,141,452                         |
| <b>Entitas Anak</b>                       |                                     |                                                                                                                       |                                                                                                                                                   |                                     |
| PT Ungasan Semesta Resort                 | 18,609,556,006                      | 11,624,604,363                                                                                                        | 14,736,192                                                                                                                                        | 30,248,896,561                      |
| PT Suryalaya Anindita International       | --                                  | (502,218,018)                                                                                                         | 1,311,806,434                                                                                                                                     | 809,588,416                         |
| Sub Jumlah                                | 18,609,556,006                      | 11,122,386,345                                                                                                        | 1,326,542,626                                                                                                                                     | 31,058,484,977                      |
| <b>Jumlah Aset Pajak Tangguhan - Neto</b> | <b>19,079,445,401</b>               |                                                                                                                       |                                                                                                                                                   | <b>31,746,626,429</b>               |

|                                                 |                        |               |    |           |
|-------------------------------------------------|------------------------|---------------|----|-----------|
| <b>LIABILITAS PAJAK TANGGUHAN</b>               |                        |               |    |           |
| <b>Entitas Anak</b>                             |                        |               |    |           |
| PT Suryalaya Anindita International             | (1,008,435,061)        | 1,008,435,061 | -- | --        |
| <b>Jumlah Liabilitas Pajak Tangguhan - Neto</b> | <b>(1,008,435,061)</b> |               |    | <b>--</b> |

27. Beban Akrual

|                                       | 2025<br>Rp            | 2024<br>Rp            |
|---------------------------------------|-----------------------|-----------------------|
| Perbaikan dan Pemeliharaan            | 14,801,150,218        | 3,061,165,819         |
| Gaji, Upah dan Kesejahteraan Karyawan | 11,071,084,459        | 15,249,821,248        |
| Pemakaian Gas                         | 8,402,064,080         | 6,595,976,811         |
| Bunga Pinjaman                        | 7,173,629,556         | 896,895,489           |
| Utilitas                              | 4,229,891,946         | 3,650,167,446         |
| <i>Service Charge Hotel</i>           | 3,014,560,784         | 2,483,391,783         |
| Pajak Bumi dan Bangunan               | 1,981,218,896         | --                    |
| Komisi Penjualan                      | 457,582,471           | 24,188,711,458        |
| Asuransi                              | 206,658,087           | 2,599,857,445         |
| Lain-lain (dibawah Rp1.000.000.000)   | 13,378,940,171        | 11,240,311,481        |
| <b>Jumlah</b>                         | <b>64,716,780,668</b> | <b>69,966,298,980</b> |

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024  
(In Full Rupiah, except otherwise stated)

d. Deferred Tax

The details of the Group's deferred tax assets and  
liabilities are as follows:

|                                        |  |
|----------------------------------------|--|
| <b>DEFERRED TAX ASSETS</b>             |  |
| <i>The Company</i>                     |  |
| Employment Benefit                     |  |
| <b>Subsidiaries</b>                    |  |
| PT Ungasan Semesta Resort              |  |
| PT Suryalaya Anindita International    |  |
| Sub Total                              |  |
| <b>Total Deferred Tax Assets - Net</b> |  |

|                                        |  |
|----------------------------------------|--|
| <b>DEFERRED TAX ASSETS</b>             |  |
| <i>The Company</i>                     |  |
| Employment Benefit                     |  |
| <b>Subsidiaries</b>                    |  |
| PT Ungasan Semesta Resort              |  |
| PT Suryalaya Anindita International    |  |
| Sub Total                              |  |
| <b>Total Deferred Tax Assets - Net</b> |  |

|                                             |  |
|---------------------------------------------|--|
| <b>DEFERRED TAX LIABILITIES</b>             |  |
| <b>Subsidiaries</b>                         |  |
| PT Suryalaya Anindita International         |  |
| <b>Total Deferred Tax Liabilities - Net</b> |  |

27. Accrued Expenses

|                                              |  |
|----------------------------------------------|--|
| <i>Repair and Maintenance</i>                |  |
| <i>Salaries, Wages, and Employee Welfare</i> |  |
| <i>Gas Consumption</i>                       |  |
| <i>Loan Interest</i>                         |  |
| <i>Utilities</i>                             |  |
| <i>Service Charge Hotel</i>                  |  |
| <i>Property Tax</i>                          |  |
| <i>Sales Commission</i>                      |  |
| <i>Insurance</i>                             |  |
| <i>Others (under Rp1,000,000,000)</i>        |  |
| <b>Total</b>                                 |  |

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

28. Pinjaman Bank Jangka Panjang

|                                                             | 2025<br>Rp               | 2024<br>Rp             |
|-------------------------------------------------------------|--------------------------|------------------------|
| Rupiah                                                      |                          |                        |
| PT Bank Central Asia Tbk                                    | 1,551,422,310,566        | 396,594,125,323        |
| PT Bank Mandiri (Persero) Tbk                               | 178,850,045,508          | 198,083,409,188        |
| Jumlah                                                      | 1,730,272,356,074        | 594,677,534,511        |
| Dikurangi Bagian yang Jatuh Tempo<br>dalam Waktu Satu Tahun | (197,752,259,907)        | (77,704,388,501)       |
| <b>Bagian Jangka Panjang - Neto</b>                         | <b>1,532,520,096,167</b> | <b>516,973,146,010</b> |
| Tingkat Bunga per Tahun                                     | 7.00% - 8.25%            | 7.50% - 8.25%          |

Utang bank di atas memiliki tingkat bunga  
mengambang, sehingga entitas anak terekspos  
terhadap risiko suku bunga atas arus kas.

Mutasi pinjaman bank jangka panjang adalah sebagai  
berikut:

|                               |           |  | 2025                                        |                                |                               |
|-------------------------------|-----------|--|---------------------------------------------|--------------------------------|-------------------------------|
|                               |           |  | Saldo Awal/<br><i>Beginning<br/>Balance</i> | Penambahan/<br><i>Addition</i> | Pembayaran/<br><i>Payment</i> |
|                               |           |  | Rp                                          | Rp                             | Rp                            |
| PT Bank Central Asia Tbk      | SAM       |  | 295,987,899,599                             | 18,606,172,084                 | (27,191,403,319)              |
| PT Bank Central Asia Tbk      | SIH       |  | 100,606,225,724                             | --                             | (35,697,040,449)              |
| PT Bank Central Asia Tbk      | SAI       |  | --                                          | 1,059,771,327,972              | (15,703,715,625)              |
| PT Bank Central Asia Tbk      | SCS       |  | --                                          | 105,059,140,413                | (4,252,990,419)               |
| PT Bank Central Asia Tbk      | SEP       |  | --                                          | 52,842,285,000                 | (174,999,998)                 |
| PT Bank Mandiri (Persero) Tbk | TCP       |  | 198,083,409,188                             | --                             | (20,000,000,000)              |
| <b>Jumlah/ Total</b>          |           |  | <b>594,677,534,511</b>                      | <b>1,236,278,925,469</b>       | <b>(103,020,149,810)</b>      |
|                               |           |  |                                             |                                |                               |
|                               |           |  | 2024                                        |                                |                               |
|                               |           |  | Saldo Awal/<br><i>Beginning<br/>Balance</i> | Penambahan/<br><i>Addition</i> | Pembayaran/<br><i>Payment</i> |
|                               |           |  | Rp                                          | Rp                             | Rp                            |
| PT Bank Central Asia Tbk      | SAM       |  | 248,540,520,134                             | 59,385,603,258                 | (11,862,426,984)              |
| PT Bank Central Asia Tbk      | SIH       |  | 132,013,868,668                             | --                             | (31,508,694,773)              |
| PT Bank Central Asia Tbk      | SAI       |  | 49,615,167,642                              | --                             | (50,057,142,857)              |
| PT Bank Central Asia Tbk      | SCS - JSU |  | 1,102,838,430,453                           | 3,730,885,646                  | (1,137,015,597,091)           |
| PT Bank Mandiri (Persero) Tbk | TCP       |  | 399,393,436,505                             | --                             | (202,000,000,000)             |
| PT Bank Mandiri (Persero) Tbk | SCS       |  | 443,421,875,000                             | --                             | (446,000,000,000)             |
| <b>Jumlah/ Total</b>          |           |  | <b>2,375,823,298,402</b>                    | <b>63,116,488,904</b>          | <b>(1,878,443,861,705)</b>    |

Jadwal pembayaran kembali utang bank adalah  
sebagai berikut:

|                   | 2025<br>Rp               | 2024<br>Rp             |
|-------------------|--------------------------|------------------------|
| Dalam satu tahun  | 197,752,259,907          | 77,704,388,501         |
| Dalam tahun ke-2  | 181,416,064,058          | 188,567,894,782        |
| Dalam tahun ke-3  | 111,102,501,223          | 120,822,212,991        |
| Dalam tahun ke-4  | 193,795,182,378          | 38,669,076,644         |
| Dalam tahun ke-5  | 205,220,046,662          | 40,613,041,596         |
| Dalam tahun ke-6  | 238,674,286,429          | 46,480,497,786         |
| Dalam tahun ke-7  | 180,107,627,125          | 53,597,953,976         |
| Dalam tahun ke-8  | 207,451,343,594          | 28,222,468,235         |
| Dalam tahun ke-9  | 208,300,776,873          | --                     |
| Dalam tahun ke-10 | 6,452,267,825            | --                     |
| <b>Jumlah</b>     | <b>1,730,272,356,074</b> | <b>594,677,534,511</b> |

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024  
(In Full Rupiah, except otherwise stated)

28. Long-Term Bank Loans

|                                |  |
|--------------------------------|--|
| Rupiah                         |  |
| PT Bank Central Asia Tbk       |  |
| PT Bank Mandiri (Persero) Tbk  |  |
| Total                          |  |
| Less Current Maturities        |  |
| <b>Long-Term Portion - Net</b> |  |
| Interest Rate per Annum        |  |

The bank loans as stated above bear floating interest  
rates, thus, the subsidiaries are exposed to cash flows  
interest rate risk.

The movements of long-term bank loans are as  
follows:

|                                                        |  |  | 2025                                        |                                |                               |
|--------------------------------------------------------|--|--|---------------------------------------------|--------------------------------|-------------------------------|
|                                                        |  |  | Saldo Awal/<br><i>Beginning<br/>Balance</i> | Penambahan/<br><i>Addition</i> | Pembayaran/<br><i>Payment</i> |
|                                                        |  |  | Rp                                          | Rp                             | Rp                            |
| Transaksi Non Kas/<br><i>Non Cash<br/>Transactions</i> |  |  |                                             |                                |                               |
| Saldo Akhir/<br><i>Ending<br/>Balance</i>              |  |  |                                             |                                |                               |
| 548,394,374                                            |  |  | 287,951,062,738                             |                                |                               |
| --                                                     |  |  | 64,909,185,275                              |                                |                               |
| 808,378,129                                            |  |  | 1,044,875,990,476                           |                                |                               |
| 37,637,083                                             |  |  | 100,843,787,077                             |                                |                               |
| 174,999,998                                            |  |  | 52,842,285,000                              |                                |                               |
| 766,636,320                                            |  |  | 178,850,045,508                             |                                |                               |
| <b>2,336,045,904</b>                                   |  |  | <b>1,730,272,356,074</b>                    |                                |                               |
|                                                        |  |  |                                             |                                |                               |
|                                                        |  |  | 2024                                        |                                |                               |
|                                                        |  |  | Saldo Awal/<br><i>Beginning<br/>Balance</i> | Penambahan/<br><i>Addition</i> | Pembayaran/<br><i>Payment</i> |
|                                                        |  |  | Rp                                          | Rp                             | Rp                            |
| Transaksi Non Kas/<br><i>Non Cash<br/>Transactions</i> |  |  |                                             |                                |                               |
| Saldo Akhir/<br><i>Ending<br/>Balance</i>              |  |  |                                             |                                |                               |
| (75,796,809)                                           |  |  | 295,987,899,599                             |                                |                               |
| 101,051,829                                            |  |  | 100,606,225,724                             |                                |                               |
| 441,975,215                                            |  |  | --                                          |                                |                               |
| 30,446,280,992                                         |  |  | --                                          |                                |                               |
| 689,972,683                                            |  |  | 198,083,409,188                             |                                |                               |
| 2,578,125,000                                          |  |  | --                                          |                                |                               |
| <b>34,181,608,910</b>                                  |  |  | <b>594,677,534,511</b>                      |                                |                               |

The bank loan repayment schedule are as follows:

|              | 2025<br>Rp               | 2024<br>Rp             |
|--------------|--------------------------|------------------------|
| One year     | 197,752,259,907          | 77,704,388,501         |
| 2nd year     | 181,416,064,058          | 188,567,894,782        |
| 3rd year     | 111,102,501,223          | 120,822,212,991        |
| 4th year     | 193,795,182,378          | 38,669,076,644         |
| 5th year     | 205,220,046,662          | 40,613,041,596         |
| 6th year     | 238,674,286,429          | 46,480,497,786         |
| 7th year     | 180,107,627,125          | 53,597,953,976         |
| 8th year     | 207,451,343,594          | 28,222,468,235         |
| 9th year     | 208,300,776,873          | --                     |
| 10th year    | 6,452,267,825            | --                     |
| <b>Total</b> | <b>1,730,272,356,074</b> | <b>594,677,534,511</b> |

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

**PT Bank Central Asia Tbk (BCA)**

Saldo utang kepada BCA merupakan utang Entitas Anak, dengan rincian sebagai berikut:

|                                                                        |                          |                        |
|------------------------------------------------------------------------|--------------------------|------------------------|
| PT Suryalaya Anindita International                                    | 1,059,771,327,972        | --                     |
| PT Sitiagung Makmur                                                    | 291,113,016,362          | 299,698,247,597        |
| PT Suryacipta Swadaya dan Entitas Anaknya/ <i>and its Subsidiaries</i> |                          |                        |
| - PT Semesta Cipta Internasional                                       | 100,644,541,760          |                        |
| - PT Bumi Raya Sakti                                                   | 4,414,598,653            | --                     |
| PT Surya Internusa Hotels                                              | 64,909,185,275           | 100,606,225,724        |
| PT Surya Energi Parahita                                               | 52,842,285,000           | --                     |
| Sub Jumlah/ <i>Sub Total</i>                                           | 1,573,694,955,022        | 400,304,473,321        |
| Provisi yang belum diamortisasi/ <i>Unamortized Provision</i>          | (22,272,644,456)         | (3,710,347,998)        |
| <b>Jumlah/ <i>Total</i></b>                                            | <b>1,551,422,310,566</b> | <b>396,594,125,323</b> |

- **PT Suryalaya Anindita International (SAI)**

|                                                               |                          |           |
|---------------------------------------------------------------|--------------------------|-----------|
|                                                               | 2025                     | 2024      |
|                                                               | Rp                       | Rp        |
| Kredit Investasi / <i>Investment Credit (Tranche A)</i>       | 910,640,245,405          | --        |
| Kredit Investasi / <i>Investment Credit (Tranche B)</i>       | 149,131,082,567          | --        |
| Sub Jumlah/ <i>Sub Total</i>                                  | 1,059,771,327,972        | --        |
| Provisi yang belum diamortisasi/ <i>Unamortized Provision</i> | (14,895,337,496)         | --        |
| <b>Jumlah/ <i>Total</i></b>                                   | <b>1,044,875,990,476</b> | <b>--</b> |

Berdasarkan Akta Perubahan Kelima No. 105 tanggal 8 Desember 2020, oleh Buntario Tigris Darmawa Ng, S.H., S.E., M.M, SAI, Entitas Anak, memperoleh tambahan fasilitas pinjaman bank dari BCA. Perubahan perjanjian yang terakhir berdasarkan Akta Perubahan Ketiga Belas atas Perjanjian Kredit No. 85 tanggal 19 Desember 2025, dengan rincian fasilitas sebagai berikut:

|                    |                                                                                           |                         |
|--------------------|-------------------------------------------------------------------------------------------|-------------------------|
| a. Jenis Fasilitas | Kredit Investasi/ <i>Investment Credit (Tranche A)</i>                                    | a. <i>Facility Type</i> |
| Plafon             | Rp1.200.000.000.000                                                                       | <i>Plafond</i>          |
| Jatuh Tempo        | 10 tahun dengan <i>grace period</i> 2 tahun/<br><i>10 years with grace period 2 years</i> | <i>Maturity Date</i>    |
| Tujuan             | Renovasi Melia Bali Hotel/<br><i>Melia Bali Hotel Renovation</i>                          | <i>Purpose</i>          |
| Suku Bunga         | 7,50% p.a. (mengambang/ <i>floating</i> )                                                 | <i>Interest</i>         |
| Provisi            | 1 % p.a.                                                                                  | <i>Provision</i>        |
| b. Jenis Fasilitas | Kredit Investasi/ <i>Investment Credit (Tranche B)</i>                                    | b. <i>Facility Type</i> |
| Plafon             | Rp215.000.000.000                                                                         | <i>Plafond</i>          |
| Jatuh Tempo        | 10 tahun dengan <i>grace period</i> 2 tahun/<br><i>10 years with grace period 2 years</i> | <i>Maturity Date</i>    |
| Tujuan             | Kompensasi Perpanjangan Kepemilikan atas Bangunan dan Uang Muka Liabilitas Sewa/          | <i>Purpose</i>          |

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

**PT Bank Central Asia Tbk (BCA)**

Loan to BCA represents loan of Subsidiaries, with the details are as follows:

|                                                                        |                          |                        |
|------------------------------------------------------------------------|--------------------------|------------------------|
|                                                                        | 2025                     | 2024                   |
|                                                                        | Rp                       | Rp                     |
| PT Suryalaya Anindita International                                    | 1,059,771,327,972        | --                     |
| PT Sitiagung Makmur                                                    | 291,113,016,362          | 299,698,247,597        |
| PT Suryacipta Swadaya dan Entitas Anaknya/ <i>and its Subsidiaries</i> |                          |                        |
| - PT Semesta Cipta Internasional                                       | 100,644,541,760          |                        |
| - PT Bumi Raya Sakti                                                   | 4,414,598,653            | --                     |
| PT Surya Internusa Hotels                                              | 64,909,185,275           | 100,606,225,724        |
| PT Surya Energi Parahita                                               | 52,842,285,000           | --                     |
| Sub Jumlah/ <i>Sub Total</i>                                           | 1,573,694,955,022        | 400,304,473,321        |
| Provisi yang belum diamortisasi/ <i>Unamortized Provision</i>          | (22,272,644,456)         | (3,710,347,998)        |
| <b>Jumlah/ <i>Total</i></b>                                            | <b>1,551,422,310,566</b> | <b>396,594,125,323</b> |

- **PT Suryalaya Anindita International (SAI)**

|                                                               |                          |           |
|---------------------------------------------------------------|--------------------------|-----------|
|                                                               | 2025                     | 2024      |
|                                                               | Rp                       | Rp        |
| Kredit Investasi / <i>Investment Credit (Tranche A)</i>       | 910,640,245,405          | --        |
| Kredit Investasi / <i>Investment Credit (Tranche B)</i>       | 149,131,082,567          | --        |
| Sub Jumlah/ <i>Sub Total</i>                                  | 1,059,771,327,972        | --        |
| Provisi yang belum diamortisasi/ <i>Unamortized Provision</i> | (14,895,337,496)         | --        |
| <b>Jumlah/ <i>Total</i></b>                                   | <b>1,044,875,990,476</b> | <b>--</b> |

Based on Deed of Fifth Addendum No. 105 dated December 8, 2020, by Buntario Tigris Darmawa Ng, S.H., S.E., M.M, SAI, a Subsidiary, obtained an additional loan facility from BCA. The latest amendment to the agreement is based on the Deed of Third Teenth Addendum No. 85 dated December 19, 2025, with the following details:

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

|            |                                                                                       |                  |
|------------|---------------------------------------------------------------------------------------|------------------|
|            | Compensation for Extension of Ownership of Buildings and Advance of Lease Liabilities |                  |
| Suku Bunga | 7,50% p.a. (mengambang/ <i>floating</i> )                                             | <i>Interest</i>  |
| Provisi    | 1 % p.a.                                                                              | <i>Provision</i> |

Berdasarkan perjanjian kredit, seluruh fasilitas pinjaman dijaminkan dengan tanah dan bangunan Hotel Gran Melia Jakarta dan Melia Bali Hotel (Catatan 17).

Berdasarkan perjanjian kredit, SAI, Entitas Anak, wajib memenuhi persyaratan tertentu untuk seluruh fasilitas pinjaman, antara lain:

a. Menjaga rasio keuangan sebagai berikut:

- Rasio *EBITDA (Earning Before Interest, Tax, Depreciation and Amortization)-Tax+(Equity-Subordinated Loan to (Principal+Interest)* minimal 1,0 kali (mulai tahun 2022), dengan ketentuan khusus tahun 2025 yaitu Rasio *EBITDA (Earning Before Interest, Tax, Depreciation and Amortization)-Tax+(Equity-Subordinated Loan)+Prior Year Cash to (Principal+Interest)* minimal 1,0 kali ; dan
- Rasio *IBD (Interest Bearing Debt) to Total Equity* maksimal 7,5 kali (tahun 2025),6,5 kali (tahun 2026), 6,0 kali (tahun 2027), 5,0 kali (tahun 2028), 3,0 kali (tahun 2029), dan 2,5 kali (tahun 2030).

b. Wajib memperoleh persetujuan tertulis dari BCA sebelum melakukan kegiatan-kegiatan, antara lain:

- Perubahan struktur permodalan serta susunan pemegang saham;
- Memperoleh pinjaman baru dari pihak lain kecuali dari pinjaman untuk pembelian barang dan kebutuhan operasional hotel, serta tambahan pinjaman berbunga dari pemegang saham dan pihak berelasi;
- Mengagunkan harta kekayaan SAI kepada pihak lain;
- Mengubah status kelembagaan, susunan dan porsi pemegang saham, dan anggaran dasar selain terkait peningkatan modal dasar; dan
- Membagikan dividen kecuali telah terpenuhi kewajiban menjaga rasio keuangan serta renovasi Melia Bali Hotel telah selesai dan beroperasi minimal 2 tahun.

Pada tanggal 31 Desember 2025, SAI, Entitas Anak, telah memenuhi semua persyaratan utang bank tersebut di atas seperti disebutkan dalam perjanjian kredit terkait.

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

Based on the credit agreement, all loan facilities are collateralized by the land and building of Gran Melia Jakarta Hotel and Melia Bali Hotel (Note 17).

Based on the loan agreement, SAI, a Subsidiary, shall meet certain requirements for all loan facilities, such as:

a. Maintain financial ratios as follows:

- *EBITDA (Earning Before Interest, Tax, Depreciation and Amortization)-Tax+(Equity-Subordinated Loan) to (Principal+Interest) Ratio minimum of 1.0 times, with special regulation year 2025 that is EBITDA (Earning Before Interest, Tax, Depreciation and Amortization)-Tax+(Equity-Subordinated Loan)+Prior Year Cash to (Principal+Interest) Ratio minimum of 1.0 times and*
- *IBD (Interest Bearing Debt) to Total Equity Ratio maximum of 7.5 times (year 2025), 6.5 times (year 2026), 6.0 times (year 2027), 5.0 times (year 2028), 3.0 times (year 2029), and 2.5 times (year 2030).*

b. Obligated to obtain a written approval from BCA before executing certain actions, such as:

- *Amendments on capital structure and stockholders' composition;*
- *Obtaining new loan from other parties except loan for purchase goods and hotel operation purposes, also additional interest bearing-loan from shareholders and related parties;*
- *Mortgage of SAI's assets to any other party; and*
- *Changing the institutional status, composition and portion of shareholders, and articles of association other than related to increasing authorized capital; and*
- *Distribute dividends unless the obligation to maintain financial ratios has been fulfilled and the renovation of the Melia Bali Hotel has been completed and has been operating for at least 2 years.*

As of December 31, 2025, SAI, a Subsidiary, has complied with all the above bank loan requirements as stated in the related credit agreement.

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

- PT Sitiagung Makmur (SAM)

|                                                               | 2025<br>Rp             | 2024<br>Rp             |
|---------------------------------------------------------------|------------------------|------------------------|
| Kredit Investasi/ <i>Investment Credit (Tranche A)</i>        | 196,504,000,000        | 214,368,000,000        |
| Kredit Investasi/ <i>Investment Credit (Tranche B)</i>        | 10,670,314,600         | 11,640,343,200         |
| Kredit Investasi/ <i>Investment Credit (Tranche C)</i>        | 70,188,576,762         | 58,689,904,397         |
| <i>Installment Loan</i>                                       | 13,750,125,000         | 15,000,000,000         |
| <i>Sub Jumlah/ Sub Total</i>                                  | 291,113,016,362        | 299,698,247,597        |
| Provisi yang belum diamortisasi/ <i>Unamortized Provision</i> | (3,161,953,624)        | (3,710,347,998)        |
| <b>Jumlah/ Total</b>                                          | <b>287,951,062,738</b> | <b>295,987,899,599</b> |

Berdasarkan Akta Perjanjian Kredit No. 124 tanggal 21 Desember 2021, oleh Buntario Tigris Darmawa Ng, S.H., S.E., M.H, SAM, Entitas Anak SAI, memperoleh fasilitas pinjaman bank dari BCA. Perubahan perjanjian yang terakhir berdasarkan Surat Pemberitahuan Perubahan Suku Bunga No. 30571/GBK/2025 tanggal 4 September 2025 dengan rincian fasilitas sebagai berikut:

|                    |                                                                                     |
|--------------------|-------------------------------------------------------------------------------------|
| a. Jenis Fasilitas | Kredit Investasi/ <i>Investment Credit (Tranche A)</i>                              |
| Plafon             | Rp223.300.000.000                                                                   |
| Jatuh Tempo        | 21 Desember 2031/ <i>December 21, 2031</i>                                          |
| Tujuan             | Pembiayaan CAPEX/ <i>CAPEX Financing</i>                                            |
| Suku Bunga         | 7,75% p.a. (mengambang/ <i>floating</i> )                                           |
| Provisi            | 1 % p.a.                                                                            |
| b. Jenis Fasilitas | Kredit Investasi/ <i>Investment Credit (Tranche B)</i>                              |
| Plafon             | Rp12.125.357.500                                                                    |
| Jatuh Tempo        | 21 Desember 2031/ <i>December 21, 2031</i>                                          |
| Tujuan             | Pembiayaan buyback 1 unit villa/ <i>Financing for buyback 1 unit villa</i>          |
| Suku Bunga         | 7,75% p.a. (mengambang/ <i>floating</i> )                                           |
| Provisi            | 1 % p.a.                                                                            |
| c. Jenis Fasilitas | Kredit Investasi/ <i>Investment Credit (Tranche C)</i>                              |
| Plafon             | Rp98.420.000.000                                                                    |
| Jatuh Tempo        | 21 Desember 2031/ <i>December 21, 2031</i>                                          |
| Tujuan             | Pembiayaan renovasi fasilitas umum/ <i>Financing for public facility renovation</i> |
| Suku Bunga         | 7,75% p.a. (mengambang/ <i>floating</i> )                                           |
| Provisi            | 1 % p.a.                                                                            |
| d. Jenis Fasilitas | <i>Installment Loan</i>                                                             |
| Plafon             | Rp15.000.000.000                                                                    |
| Jatuh Tempo        | 15 Agustus 2028/ <i>August 15, 2028</i>                                             |
| Tujuan             | Pembiayaan CAPEX/ <i>CAPEX Financing</i>                                            |
| Suku Bunga         | 7,75% p.a. (mengambang/ <i>floating</i> )                                           |
| Provisi            | 1% p.a.                                                                             |

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

- PT Sitiagung Makmur (SAM)

|                                                               | 2025<br>Rp             | 2024<br>Rp             |
|---------------------------------------------------------------|------------------------|------------------------|
| Kredit Investasi/ <i>Investment Credit (Tranche A)</i>        | 196,504,000,000        | 214,368,000,000        |
| Kredit Investasi/ <i>Investment Credit (Tranche B)</i>        | 10,670,314,600         | 11,640,343,200         |
| Kredit Investasi/ <i>Investment Credit (Tranche C)</i>        | 70,188,576,762         | 58,689,904,397         |
| <i>Installment Loan</i>                                       | 13,750,125,000         | 15,000,000,000         |
| <i>Sub Jumlah/ Sub Total</i>                                  | 291,113,016,362        | 299,698,247,597        |
| Provisi yang belum diamortisasi/ <i>Unamortized Provision</i> | (3,161,953,624)        | (3,710,347,998)        |
| <b>Jumlah/ Total</b>                                          | <b>287,951,062,738</b> | <b>295,987,899,599</b> |

Based on Deed of Credit Loan No. 124 dated December 21, 2021, by Buntario Tigris Darmawa Ng, S.H., S.E., M.H, SAM, a Subsidiary of SAI, obtained loan facility from BCA. The latest amendment to the agreement is based on the Notification Letter of Interest Rate Changes No. 30571/GBK/2025 dated September 4, 2025, with the following details:

|                    |  |
|--------------------|--|
| a. Facility Type   |  |
| Plafond            |  |
| Maturity Date      |  |
| Purpose            |  |
| Interest Provision |  |
| b. Facility Type   |  |
| Plafond            |  |
| Maturity Date      |  |
| Purpose            |  |
| Interest Provision |  |
| c. Facility Type   |  |
| Plafond            |  |
| Maturity Date      |  |
| Purpose            |  |
| Interest Provision |  |
| d. Facility Type   |  |
| Plafond            |  |
| Maturity Date      |  |
| Purpose            |  |
| Interest Provision |  |

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

Jaminan yang diberikan SAM, Entitas Anak SAI atas Fasilitas pinjaman ini antara lain adalah sebagai berikut:

- Tanah dan/atau bangunan yang terletak di Bali, milik SAM, Entitas Anak SAI, dengan nilai Hak Tanggungan I senilai Rp434.480.000.000 (Catatan 16);
- Bangunan vila milik SAM, Entitas Anak SAI, yang terletak di Bali (Catatan 16);
- Seluruh lembar saham SAM, Entitas Anak SAI milik Perusahaan dan TCP, Entitas Anak;
- Seluruh lembar saham USR, milik Perusahaan dan SAM, Entitas Anak SAI;
- Tagihan-tagihan dan piutang SAM, Entitas Anak SAI dan USR, Entitas Anak SAM, yang diikat dengan fidusia (Catatan 5); dan
- Jaminan perusahaan oleh USR, Entitas Anak SAM, dan Perusahaan (Catatan 54).

Berdasarkan perjanjian kredit, SAM, Entitas Anak SAI, wajib memenuhi persyaratan tertentu, antara lain:

- Menjaga rasio keuangan sebagai berikut:
  - Rasio *Interest Bearing Debt to Equity* maksimal 2 kali, dimulai dari tahun 2023; dan
  - Rasio *EBITDA-Tax to Principal+Interest* minimal 1 kali, dimulai pada tahun 2024.
- Wajib memperoleh persetujuan tertulis dari BCA sebelum melakukan kegiatan-kegiatan, antara lain:
  - Memperoleh fasilitas kredit baru dari pihak lain, kecuali untuk operasional hotel;
  - Mengikat diri sebagai penanggung/ penjamin dalam bentuk dan dengan nama apapun;
  - Mengagunkan kepada pihak lain atas tanah bangunan 50 unit vila, fasilitas *beach club* dan fasilitas umum;
  - Meminjamkan uang, termasuk tetapi tidak terbatas kepada perusahaan afiliasinya, kecuali dalam rangka menjalankan usaha sehari-hari;
  - Melakukan investasi, penyertaan atau membuka usaha baru selain bidang usaha perhotelan;
  - Menjual atau melepaskan harta tidak bergerak atau harta kekayaan utama dalam menjalankan usaha sehari-hari;
  - Mengubah anggaran dasar serta komposisi para pemegang saham; dan
  - Membagikan dividen kepada para pemegang saham, kecuali tetap menjaga *financial covenant*

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

Guarantees issued by SAM, a Subsidiary of SAI on these loan facilities are as follows:

- Land and/or building which is located in Bali, owned by SAM, a Subsidiary of SAI, with the value of 1st rank mortgage amounting to Rp434,480,000,000 (Note 16);*
- Building villa owned by SAM, a Subsidiary of SAI, located in Bali (Note 16);*
- All the shares of SAM, a Subsidiary of SAI owned by the Company and TCP, a Subsidiary;*
- All the shares of USR owned by the Company and SAM, a Subsidiary of SAI;*
- Claims and receivables owned by SAM, a Subsidiary of SAI, and USR a Subsidiary of SAM, which are bound by fiduciary (Note 5); and*
- Corporate guarantee by USR, a Subsidiary of SAM and the Company (Note 54).*

Based on the loan agreement, SAM, a Subsidiary of SAI, shall meet certain requirements, such as:

- Maintain financial ratios as follows:
  - Interest Bearing Debt to Equity ratio maximum of 2 times, starting from 2023; and*
  - EBITDA-Tax to Principal+Interest ratio minimum 1 times, starting from 2024.*
- Obligated to obtain a written approval from BCA before executing certain actions, such as:
  - Obtain new loan facility from other parties, except for the hotel operational;*
  - Committing as insurer/ guarantor in any form and by any name;*
  - Pledge to other parties of the land and building of 50 units of villas, beach club facilities and public facilities;*
  - Lending money, including but not limited to its affiliated companies, except to run the daily business;*
  - Investing, addition or open a new business to the field beside of hotel business;*
  - Sell or dispose fixed asset or any major assets in daily business activity;*
  - Changing the articles of association and composition of shareholders; and*
  - Distribute dividend to shareholders, except still maintaining financial covenant.*

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

Pada tahun yang berakhir pada tanggal 31 Desember 2025, SAM, Entitas Anak SAI, belum memenuhi persyaratan pinjaman dari BCA untuk menjaga rasio *Interest Bearing Debt to Equity* maksimal 2 kali dan *EBITDA-Tax to Principal+Interest* minimal 1 kali. Atas hal ini, SAM, Entitas Anak SAI, telah menginformasikan kondisi ini dan Bank BCA telah menerima dan mengadministrasikan pemberitahuan tersebut.

Pada tanggal 11 Maret 2026, SAM, Entitas Anak SAI, menerima surat pemberitahuan persetujuan dari Bank Mandiri, yang menyetujui penyimpangan atas tidak terpenuhinya rasio keuangan yang dipersyaratkan.

**PT Suryacipta Swadaya dan Entitas Anaknya**  
**(“SCS Grup”)**

Kredit Investasi / *Investment Credit*

Provisi yang belum diamortisasi/ *Unamortized Provision*

**Jumlah/ Total**

Berdasarkan Akta Perjanjian Kredit No. 2 tanggal 18 Februari 2025, oleh Veronica Sandra Irawaty Purnadi, S.H., JSU, ABC, STI, SCI, SUSI, SBC, SAS, SSS dan BRTI, Entitas Anak SCS, memperoleh fasilitas pinjaman bank dari BCA. Perubahan perjanjian yang terakhir berdasarkan Surat Pemberitahuan Perubahan Suku Bunga No. 30564/GBK/2025 tanggal 4 September 2025, dengan rincian sebagai berikut:

|                 |                                                                                                    |                  |
|-----------------|----------------------------------------------------------------------------------------------------|------------------|
| Jenis Fasilitas | Kredit Investasi/ <i>Investment Credit</i>                                                         | a. Facility Type |
| Plafon          | Rp500.000.000.000                                                                                  | Plafond          |
| Jatuh Tempo     | 10 tahun (termasuk <i>grace period</i> 2 tahun)/<br>10 years (include <i>grace period</i> 2 years) | Maturity Date    |
| Tujuan          | CAPEX Pengembangan dan Akuisisi Lahan/<br>CAPEX of Land Acquisition and Development                | Purpose          |
| Suku Bunga      | 7,00% p.a. (mengambang/ <i>floating</i> )                                                          | Interest         |
| Provisi         | 0,5 % p.a.                                                                                         | Provision        |

Jaminan yang diberikan JSU, ABC, STI, SCI, SUSI, SBC, SAS, SSS dan BRTI, atas Fasilitas pinjaman ini antara lain adalah sebagai berikut:

- Tanah dan/atau bangunan The Manor and Promenade (Catatan 16);
- Tanah di Subang dan/atau Karawang (Catatan 9 dan 15);
- Jaminan perusahaan dari JSU, ABC, STI, SCI, SUSI, SBC, SAS, SSS dan BRTI atas *cash deficiency* (Catatan 54);

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

For the year ended December 31, 2025, SAM, a Subsidiary of SAI, has not yet complied with the requirements from BCA to maintain *Interest Bearing Debt to Equity* maximum of 2 times and *EBITDA-Tax to Principal+Interest* ratio minimum of 1 times. SAM, a Subsidiary of SAI has notified this condition and Bank BCA has acknowledged and processed the notification.

On March 11, 2026, SAM, a Subsidiary of SAI, has received a notification letter of approval from Bank Mandiri, which agreed to the deviation due to the not yet complied with the required financial ratios.

- **PT Suryacipta Swadaya and its Subsidiaries**  
**(“SCS Group”)**

| 2025<br>Rp             | 2024<br>Rp |
|------------------------|------------|
| 105,059,140,413        | --         |
| (4,215,353,336)        | --         |
| <b>100,843,787,077</b> | <b>--</b>  |

Based on the Deed to Credit Agreement No. 2 dated February 18, 2025, by Veronica Sandra Irawaty Purnadi, S.H., JSU, ABC, STI, SCI, SUSI, SBC, SAS, SSS and BRTI, a Subsidiaries of SCS, obtained a bank loan facility from BCA. The latest amendment to the agreement is based on the Notification Letter of Interest Rate Changes No.30564/GBK/2025 dated September 4, 2025, with the following details:

- Land and/or building of The Manor and Promenade (Note 16);
- Land in Subang and/or Karawang (Notes 9 and 15);
- Corporate guarantee from JSU, ABC, STI, SCI, SUSI, SBC, SAS, SSS and BRTI for cash deficiency (Note 54);

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

- Gadai rekening dan deposito (DSA, DSRA dan *Revenue Account*); dan
- Tagihan-tagihan dan piutang yang diikat dengan fidusia (Catatan 5).

Berdasarkan perjanjian kredit, JSU, ABC, STI, SCI, SUSI, SBC, SAS, SSS dan BRTI, Entitas Anak SCS, wajib memenuhi persyaratan tertentu untuk seluruh fasilitas pinjaman, antara lain:

- Menjaga rasio keuangan sebagai berikut:
  - Total ekuitas bernilai positif;
  - Rasio IBD (*Interest Bearing Debt*) to *Equity* maksimal 1,5 kali; dan
  - Rasio (Saldo awal kas *balance* + NOCG before interest) / (P+I) minimal 1 kali
- Wajib memperoleh persetujuan tertulis dari BCA sebelum melakukan kegiatan-kegiatan, antara lain:
  - Memperoleh pinjaman baru dari pihak ketiga maupun lembaga keuangan kecuali *leasing*;
  - Menerbitkan obligasi dan/atau surat utang lainnya;
  - Memberikan pinjaman kepada afiliasi atau pihak lainnya, kecuali untuk pengembangan kawasan subang;
  - Mengikat diri sebagai penanggung atau penjamin dalam bentuk dan nama apapun; dan
  - Mengubah status kelembagaan, anggaran dasar, susunan dan porsi pemegang saham, selain terkait peningkatan modal dasar.

Pada tanggal 31 Desember 2025, SCS dan Entitas Anaknya, telah memenuhi semua persyaratan utang bank tersebut di atas seperti disebutkan dalam perjanjian kredit terkait.

- **PT Surya Internusa Hotels (SIH)**

Kredit Investasi I/ *Investment Credit I*

Kredit Investasi II/ *Investment Credit II*

Sub Jumlah/ *Sub Total*

Provisi yang belum diamortisasi/ *Unamortized Provision*

**Jumlah/ Total**

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

- Pledge of accounts and deposits (DSA, DSRA and Revenue Account); and*
- Claims and receivables which are bound by fiduciary (Note 5);*

Based on the loan agreement, JSU, ABC, STI, SCI, SUSI, SBC, SAS, SSS and BRTI, a Subsidiaries of SCS, shall meet certain requirements for all loan facilities, such as:

- Maintain financial ratios as follows:
  - Total equity is positive
  - IBD (*Interest Bearing Debt*) to *Equity* ratio maximum of 1.5 times; and
  - Ratio (*Initial cash balance* + NOCG before interest) / (P+I) minimum of 1 time
- Obligated to obtain a written approval from BCA before executing certain actions, such as:
  - Obtain new loans from third parties or financial institutions except *leasing*;
  - Issue bonds and/or other debt securities;
  - Provide loans to affiliates or other parties, except for the development of the Subang area;
  - Bind itself as a guarantor or guarantor in any form and name; and
  - Change the institutional status, articles of association, composition and portion of shareholders, other than those related to increasing authorized capital.

As of December 31, 2025, SCS and its Subsidiaries, has complied with all the above bank loan requirements as stated in the related credit agreement.

- **PT Surya Internusa Hotels (SIH)**

| 2025<br>Rp            | 2024<br>Rp             |
|-----------------------|------------------------|
| 30,138,609,447        | 48,182,896,234         |
| 34,770,575,828        | 52,423,329,490         |
| 64,909,185,275        | 100,606,225,724        |
| --                    | --                     |
| <b>64,909,185,275</b> | <b>100,606,225,724</b> |

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

**Kredit Investasi I**

Berdasarkan perjanjian kredit dengan BCA yang terakhir pada tanggal 30 Januari 2014, SIH, Entitas Anak SAI, memperoleh fasilitas Kredit Investasi I dari BCA dengan batas kredit sebesar Rp197.767.200.000. Tujuan pemberian kredit ini adalah untuk membiayai pembangunan Hotel Batiqa di Karawang, Palembang, Cirebon, Pekanbaru. Fasilitas kredit ini berjangka waktu selama 9 tahun sejak tanda tangan kontrak dengan tingkat bunga mengambang (*floating*). Provisi yang dikenakan 0,75% dari jumlah fasilitas kredit investasi yang diberikan dan dibayar sekali.

Berdasarkan Surat Perubahan Kesembilan atas Perjanjian Kredit No. 185/ADD-KCK/2023 tanggal 31 Mei 2023, SIH, Entitas Anak SAI, mengangsur secara proporsional setiap triwulan sampai dengan tanggal 4 Juni 2027 dan 8 Juli 2027 dengan tingkat bunga mengambang sebesar 7,25% untuk masing-masing Fasilitas Kredit Investasi I dan II.

Berdasarkan perjanjian kredit, SIH, Entitas Anak SAI, wajib memenuhi persyaratan tertentu, antara lain:

a. Menjaga rasio keuangan sebagai berikut:

- Rasio (*EBITDA – Tax + Top Up Equity and Subordinated Loan*) to (*Principal + Interest + Deferred Interest*) minimal 1 kali; dan
- Rasio *Interest Bearing Debt (IBD) to Equity* maksimal 2 kali.

b. Wajib memperoleh persetujuan tertulis dari BCA sebelum melakukan kegiatan-kegiatan, antara lain:

- Mengikat diri sebagai penanggung/ penjamin dalam bentuk dan dengan nama apapun dan/ atau mengagunkan agunan kepada pihak lain;
- Meminjamkan uang, termasuk tetapi tidak terbatas kepada perusahaan afiliasinya, kecuali dalam rangka menjalankan usaha sehari-hari dan kepada entitas anak;
- Melakukan investasi, penyertaan atau membuka usaha baru selain bidang usaha perhotelan;
- Menjual atau melepaskan harta tidak bergerak atau harta kekayaan utama dalam menjalankan usaha sehari-hari; dan
- Mengubah anggaran dasar serta komposisi para pemegang saham.

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

**Investment Credit I**

Based on the last credit agreement with BCA dated January 30, 2014, SIH, a Subsidiary of SAI, obtained Investment Credit facility I from BCA with credit limit amounted to Rp197,767,200,000. The purpose of this credit facility is to finance the construction of Hotel Batiqa in Karawang, Palembang, Cirebon, Pekanbaru. Credit period is for 9 years since the signing of the contract with floating interest rate. Provision charge is 0.75% from the amount of investment credit facilities and payable at once.

Based on the Ninth Amendment Letter of Credit Agreement No. 185/ADD-KCK/2023 dated May 31, 2023, SIH, a Subsidiary of SAI, repay in proportion every quarter up to June 4, 2027 and July 8, 2027 with floating interest rate of 7.25% for each Investment Credit Facility I and II.

Based on the loan agreement, SIH, a Subsidiary of SAI, shall meet certain requirements, such as:

a. Maintain financial ratios as follows:

- (*EBITDA – Tax + Top Up Equity and Subordinated Loan*) to (*Principal + Interest + Deferred Interest*) minimum 1 time; and
- *Interest Bearing Debt (IBD) to Equity* ratio maximum 2 times.

b. Obligated to obtain a written approval from BCA before executing certain actions, such as:

- *Committing as insurer/ guarantor in any form and by any name and/or pledge the Company's assets to other parties;*
- *Lending money, including but not limited to its affiliated companies, except to run the daily business and to subsidiary;*
- *Investing, addition or open a new business to the field beside of hotel business;*
- *Sell or dispose fixed asset or any major assets in daily business activity; and*
- *Changing the articles of association and composition of shareholders.*

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

**Kredit Investasi II**

Berdasarkan perubahan ke IV pada tanggal 23 Agustus 2017, BCA memberikan fasilitas Kredit Investasi II sebesar Rp109.600.000.000 kepada SIH, Entitas Anak SAI, dengan provisi sebesar 1% sesuai plafon kredit. Fasilitas Kredit Investasi II ini akan digunakan untuk membiayai pembangunan Hotel Batiqa di Jakarta, Cikarang, dan Lampung.

Berkaitan dengan fasilitas kredit tersebut, SIH, Entitas Anak SAI, memberikan agunan kepada BCA berupa (Catatan 17):

- a. Sertifikat Hak Guna Bangunan atas nama SIH di beberapa lokasi;
- b. Sertifikat Hak Guna Bangunan di daerah Palembang, Sumatera Selatan atas nama SIP, Entitas Anak SIH; dan
- c. *Letter of Undertaking* untuk *Top up any Cash Deficiency* yang diberikan oleh para pemegang saham, sesuai persentase kepemilikan sahamnya (Catatan 54);

Pada tanggal 31 Desember 2025, SIH, Entitas Anak SAI, telah memenuhi semua persyaratan utang bank tersebut di atas seperti disebutkan dalam perjanjian kredit terkait.

- PT Surya Energi Parahita (SEP)

Kredit Investasi / *Investment Credit*

Provisi yang belum diamortisasi/ *Unamortized Provision*

**Jumlah/ Total**

Berdasarkan Akta Perjanjian Kredit No. 12 tanggal 8 Januari 2025, oleh Buntario Tigris Darmawa Ng, S.H., S.E., M.H, SEP, Entitas Anak SCS, memperoleh fasilitas pinjaman bank dari BCA. Perubahan perjanjian yang terakhir berdasarkan Surat Pemberitahuan Perubahan Suku Bunga No. 30563/GBK/2025 tanggal 4 September 2025, dengan rincian sebagai berikut:

| Jenis Fasilitas | Kredit Investasi/ <i>Investment Credit</i>                                                            | Facility Type |
|-----------------|-------------------------------------------------------------------------------------------------------|---------------|
| Plafon          | Rp60.000.000.000                                                                                      | Plafond       |
| Jatuh Tempo     | 8 tahun (termasuk <i>grace period</i> 2 tahun)/<br>8 years (include <i>grace period</i> 2 years)      | Maturity Date |
| Tujuan          | Pembangunan Pipa Gas di Subang dan Karawang/<br><i>Development of Gas Pipe at Subang and Karawang</i> | Purpose       |
| Suku Bunga      | 7,00% p.a. (mengambang/ <i>floating</i> )                                                             | Interest      |
| Provisi         | 0.5 % p.a.                                                                                            | Provision     |

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

**Investment Credit II**

Based on amendment IV dated August 23, 2017, BCA provided Investment Credit facility II amounted to Rp109,600,000,000 to SIH, a Subsidiary of SAI, with provision of 1% as the credit limit. This Investment Credit Facility II will be used to finance the construction in the site of Batiqa Hotel Jakarta, Cikarang, and Lampung.

Related to the credit facility, SIH, a Subsidiary of SAI, provides collateral to BCA in the form of (Note 17):

- a. *Building Rights on Land Certificate* registered on behalf of SIH in several locations;
- b. *Building rights on land certificates* registered on behalf of the SIP, Entitas Anak SIH in Palembang, South Sumatera; and
- c. *Letter of Undertaking* for *Top up any Cash Deficiency* provided by the shareholders, in proportion of its share ownership (Note 54);

As of December 31, 2025, SIH, a Subsidiary of SAI, has complied with all the above bank loan requirements as stated in the related credit agreement.

- PT Surya Energi Parahita (SEP)

| 2025<br>Rp            | 2024<br>Rp |
|-----------------------|------------|
| 52,842,285,000        | --         |
| --                    | --         |
| <b>52,842,285,000</b> | <b>--</b>  |

Based on the Deed to Credit Agreement No. 12 dated January 8, 2025, by Buntario Tigris Darmawa Ng, S.H., S.E., M.H, SEP, a Subsidiary of SCS, obtained a bank loan facility from BCA. The latest amendment to the agreement is based on the Notification Letter of Interest Rate Changes No.30563/GBK/2025 dated September 4, 2025, with the following details:

**PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)**

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

Jaminan yang diberikan SEP, Entitas Anak SCS, atas Fasilitas pinjaman ini antara lain adalah sebagai berikut:

- a. Tanah dan/atau bangunan yang terletak di Karawang (Catatan 16);
- b. Piutang, yang diikat dengan fidusia (Catatan 5); dan
- c. Gadai Rekening dan Deposito (DSA, DSRA dan Revenue A/C).

Berdasarkan perjanjian kredit, SEP, Entitas Anak SCS, wajib memenuhi persyaratan tertentu, antara lain:

a. Menjaga rasio keuangan sebagai berikut:

- Total Ekuitas positif;
- Rasio *Interest Bearing Debt (IBD) to Equity* maksimal 1,5 kali; dan
- Rasio *NOCG before interest / (P+I)* minimal 1 kali.

b. Wajib memperoleh persetujuan tertulis dari BCA sebelum melakukan kegiatan-kegiatan, antara lain:

- Mendapat tambahan pinjaman berbunga dari pihak ketiga maupun lembaga keuangan, kecuali *leasing*;
- Menerbitkan obligasi dan/atau surat utang lainnya;
- Memberikan pinjaman kepada pihak afiliasi/ pihak lainnya, kecuali pengembangan kawasan Subang;
- Mengikat diri sebagai penanggung/ penjamin; dan
- Mengubah status kelembagaan, anggaran dasar, susunan dan porsi pemegang saham.

Pada tanggal 31 Desember 2025, SEP, Entitas Anak SCS, telah memenuhi semua persyaratan utang bank tersebut di atas seperti disebutkan dalam perjanjian kredit terkait.

**PT Bank Mandiri (Persero) Tbk (Mandiri)**

Saldo utang kepada Mandiri merupakan utang TCP, Entitas Anak, dengan rincian sebagai berikut:

*Term Loan*

Provisi yang belum diamortisasi/ *Unamortized Provision*

**Jumlah/ Total**

**PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)**

*For the Years Ended  
December 31, 2025 and 2024*

*(In Full Rupiah, except otherwise stated)*

*Guarantees issued by SEP, a Subsidiary of SCS, on these loan facilities are as follows:*

- a. Land and/or building which is located in Karawang (Note 16);*
- b. Receivables, which are bound by fiduciary (Note 5); and*
- c. Current Account and Deposit Mortgage (DSA, DSRA and Revenue A/C).*

*Based on the loan agreement, SEP, a Subsidiary of SCS, shall meet certain requirements, such as:*

*a. Maintain financial ratios as follows:*

- Positive Equity;*
- Interest Bearing Debt (IBD) to Equity ratio maximum 1.5 times; and*
- NOCG before interest / (P+I) minimum 1 time.*

*b. Obligated to obtain a written approval from BCA before executing certain actions, such as:*

- Obtain additional interest-bearing loans from third parties or financial institutions, except leasing;*
- Issue bonds and/or other debt securities;*
- Provide loans to affiliates/ other parties, except for the development of the Subang area;*
- Bind as a guarantor/ surety; and*
- Change the institutional status, articles of association, composition and portion of shareholders.*

*As of December 31, 2025, SEP, a Subsidiary of SCS, has complied with all the above bank loan requirements as stated in the related credit agreement.*

**PT Bank Mandiri (Persero) Tbk (Mandiri)**

*Loan balance to Mandiri consists of TCP's loan, a Subsidiary, with details as follows:*

|                                                               | 2025<br>Rp             | 2024<br>Rp             |
|---------------------------------------------------------------|------------------------|------------------------|
| <i>Term Loan</i>                                              | 180,000,000,000        | 200,000,000,000        |
| Provisi yang belum diamortisasi/ <i>Unamortized Provision</i> | (1,149,954,492)        | (1,916,590,812)        |
| <b>Jumlah/ Total</b>                                          | <b>178,850,045,508</b> | <b>198,083,409,188</b> |

**PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)**

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

Berdasarkan akta Perjanjian Kredit *Term Loan* No. 113 tanggal 27 Juni 2019, TCP, Entitas Anak, memperoleh fasilitas pinjaman berjangka (*Term Loan*) dari Mandiri, dengan plafon Rp500.000.000.000. Fasilitas ini memiliki tingkat suku bunga sebesar 10% per tahun, dan provisi sebesar 0,75% dari limit kredit. Pinjaman ini mempunyai jangka waktu 84 bulan, sampai dengan tanggal 26 Mei 2026.

Berdasarkan Addendum I tanggal 15 Juni 2020, Mandiri menyetujui perubahan plafon fasilitas pinjaman berjangka menjadi sebesar Rp470.900.000.000, dan juga merubah jadwal cicilan pokok dengan jangka waktu pinjaman yang diperpanjang sampai dengan tanggal 26 Desember 2026. Selain itu, Mandiri juga menyetujui penurunan suku bunga pinjaman menjadi 8,5% per tahun.

Berdasarkan Addendum II tanggal 22 Desember 2020, Mandiri menyetujui perubahan jumlah angsuran pokok, jangka waktu pinjaman yang diperpanjang sampai dengan tanggal 26 Desember 2027, dan juga menyetujui penurunan suku bunga pinjaman menjadi 8,25% per tahun.

Berdasarkan Addendum III tanggal 20 September 2024, Mandiri menyetujui perubahan ketentuan percepatan pelunasan dan pelepasan Sebagian jaminan.

Jaminan yang diberikan TCP, Entitas Anak, atas Fasilitas pinjaman ini antara lain adalah sebagai berikut:

a. 903 unit SHMSRS dari Gedung "Glodok Plaza", di Jalan Pinangsia Raya, Jakarta Barat, dengan nilai Hak Tanggungan I senilai Rp550.000.000.000 (Catatan 16);

b. *Undertaking Letter* dari Perusahaan (Catatan 54); dan

c. *Sinking Fund* (Catatan 20).

Berdasarkan perjanjian kredit, TCP, Entitas Anak, wajib memenuhi persyaratan tertentu, antara lain:

a. Menjaga rasio keuangan sebagai berikut:

- Rasio *Adjusted Debt Service Coverage* minimal 100%. Dalam hal < (lebih kecil) 100%, maka pemenuhan kewajiban harus di *top up* oleh pemegang saham;
- Rasio *Debt to Equity* maksimal 500%, dimulai pada tahun 2020 sampai dengan tahun 2022, dan maksimal 250% dimulai pada tahun 2023 sampai dengan tahun 2027.

**PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)**

*For the Years Ended  
December 31, 2025 and 2024*

*(In Full Rupiah, except otherwise stated)*

*Based on deed of Term Loan Credit Agreement No. 113 dated June 27, 2019, TCP, a Subsidiary, obtained a term loan facility from Mandiri, with plafond amounted to Rp500,000,000,000. This facility has an interest rate of 10% per year, and provision of 0.75% of credit limit. This loan has a term of 84 months, until May 26, 2026.*

*Based on Addendum I dated June 15, 2020, Mandiri approved an amendment on plafond of term loan facility amounted to Rp470,900,000,000, and also amended the schedule of principal payment with an extended loan term until December 26, 2026. In addition, Mandiri also approved to decline the loan interest rate to become 8.5% per annum.*

*Based on Addendum II dated December 22, 2020, Mandiri approved an amendment on schedule of principal installment amount, loan term extended until December 26, 2027, and also approved to decline the loan interest rate become to 8.25% per annum.*

*Based on Addendum III dated September 20, 2024, Mandiri approved an amendment on the terms of early repayment and partial release of collaterals.*

*The collaterals provided by TCP, a Subsidiary, on these loan facilities are as follows:*

*a. 903 units strata title certificates (SHMSRS) from building "Glodok Plaza", located in Jalan Pinangsia Raya, West Jakarta, with the value of 1<sup>st</sup> rank mortgage amounting to Rp550,000,000,000 (Note 16);*

*b. Undertaking Letter from the Company (Note 54); and*

*c. Sinking Fund (Note 20).*

*Based on the loan agreement, TCP, a Subsidiary, shall meet certain requirements, such as:*

*a. Maintain financial ratios as follows:*

- Adjusted Debt Service Coverage Ratio minimum of 100%. If < (less) than 100%, thus the fulfillment of obligations must be topped up by the shareholders;*
- Debt to Equity ratio maximum of 500%, starting from 2020 until 2022, and maximum of 250%, starting from 2023 until 2027.*

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

- b. Wajib memperoleh persetujuan tertulis dari Mandiri sebelum melakukan kegiatan-kegiatan, antara lain:
- Melakukan perubahan anggaran dasar termasuk susunan pengurus, permodalan dan pemegang saham;
  - Memperoleh fasilitas pinjaman baru dari pihak lainnya, kecuali dalam rangka menjalankan usaha sehari-hari;
  - Melakukan merger, akuisisi, atau mengubah permodalan; dan
  - Membagikan dividen, kecuali tetap menjaga *financial covenant* terpenuhi dan nilai dividen yang dibagikan maksimal sebesar laba tahun berjalan.

Pada tahun yang berakhir pada tanggal 31 Desember 2025, TCP, Entitas Anak, belum memenuhi persyaratan pinjaman dari Bank Mandiri untuk menjaga rasio *Adjusted Debt Service Coverage* minimal 100%. Atas hal ini, TCP, Entitas Anak, telah menginformasikan kondisi ini dan Bank Mandiri telah menerima dan mengadminstrasikan pemberitahuan tersebut.

Pada tanggal 11 Februari 2026, TCP, Entitas Anak, menerima surat pemberitahuan persetujuan dari Bank Mandiri, yang menyetujui penyimpangan atas tidak terpenuhinya rasio keuangan yang dipersyaratkan.

29. Utang Lain-lain Pihak Ketiga

|                                                          | 2025<br>Rp   | 2024<br>Rp    |                         |
|----------------------------------------------------------|--------------|---------------|-------------------------|
| Lain-lain - Pihak Ketiga                                 | 111,766,667  | 158,550,000   | Others - Third Parties  |
| Dikurangi Bagian yang Jatuh Tempo dalam Waktu Satu Tahun | (95,800,000) | (158,550,000) | Less Current Maturities |
| Bagian Jangka Panjang                                    | 15,966,667   | --            | Long Term Portion       |

Merupakan utang kepada perusahaan pembiayaan untuk mendanai program kepemilikan kendaraan karyawan. Seluruh perusahaan pembiayaan tersebut merupakan pihak ketiga.

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

- b. *Obligated to obtain a written approval from Mandiri before executing certain actions, such as:*
- *Amendments on articles of association including composition of management, capital and shareholders;*
  - *Obtaining new loan facility from other parties, except to run the daily business;*
  - *Perform merger, acquisition, or changing of ownership; and*
  - *Distribute dividend, except still maintaining fulfillment of financial covenant and the amount of distributed dividend maximum net income for the current year.*

*For the year ended December 31, 2025, TCP, a Subsidiary, has not yet complied with the requirements from Bank Mandiri to maintain Adjusted Debt Service Coverage ratio minimum 100%. TCP, a Subsidiary has notified this condition and Bank Mandiri has acknowledged and processed the notification.*

*On February 11, 2026, TCP, a Subsidiary, has received a notification letter of approval from Bank Mandiri, which agreed to the deviation due to the not yet complied with the required financial ratios.*

29. Other Payables to Third Parties

|                                                          | 2025<br>Rp   | 2024<br>Rp    |                         |
|----------------------------------------------------------|--------------|---------------|-------------------------|
| Lain-lain - Pihak Ketiga                                 | 111,766,667  | 158,550,000   | Others - Third Parties  |
| Dikurangi Bagian yang Jatuh Tempo dalam Waktu Satu Tahun | (95,800,000) | (158,550,000) | Less Current Maturities |
| Bagian Jangka Panjang                                    | 15,966,667   | --            | Long Term Portion       |

*Represent payable to financing company to finance the employee car ownership program. All the financing companies are third parties.*

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

30. Liabilitas Sewa

Rincian liabilitas sewa berdasarkan perjanjian sewa Grup dengan pihak ketiga adalah sebagai berikut:

|                                                                                     | 2025<br>Rp        | 2024<br>Rp       |  |
|-------------------------------------------------------------------------------------|-------------------|------------------|--|
| <b>Pihak Ketiga/ Third Parties</b>                                                  |                   |                  |  |
| Bali Tourism Development Corp                                                       | 308,843,715,681   | 75,581,967,189   |  |
| PT Bank Mandiri (Persero) Tbk                                                       | 2,000,545,817     | --               |  |
| Masyarakat Desa Adat Ungasan                                                        | 1,957,577,470     | 1,816,553,687    |  |
| PT Surya Sudeco                                                                     | 293,895,144       | 83,323,267       |  |
| PT Tempo Realty                                                                     | 210,178,833       | 1,002,892,163    |  |
| Rons Rejeki                                                                         | 68,565,328        | --               |  |
| Jumlah                                                                              | 313,374,478,273   | 78,484,736,306   |  |
| Dikurangi: Bagian yang Jatuh Tempo dalam Waktu Satu Tahun/ Less: Current Maturities | (103,473,702,489) | (17,944,027,749) |  |
| Bagian Jangka Panjang/ Long Term Portion                                            | 209,900,775,784   | 60,540,708,557   |  |

Pembayaran sewa minimum di masa mendatang, serta nilai kini atas pembayaran minimum sewa pada tanggal 31 Desember 2025 dan 2024 adalah sebagai berikut:

|                                    | 2025<br>Rp        | 2024<br>Rp       |                                         |
|------------------------------------|-------------------|------------------|-----------------------------------------|
| Jatuh Tempo dalam Waktu Satu Tahun | 120,123,813,352   | 24,232,389,987   | Current Maturities                      |
| Jatuh Tempo Lebih dari Satu Tahun  | 1,042,534,148,339 | 82,201,818,109   | Mature Later than One Year              |
| Jumlah                             | 1,162,657,961,691 | 106,434,208,096  | Total                                   |
| Dikurangi:                         |                   |                  | Less:                                   |
| Beban Bunga yang Belum Jatuh Tempo | (849,283,483,418) | (27,949,471,790) | Interest Charges Not Yet Mature         |
| Nilai Kini Pembayaran Minimum Sewa | 313,374,478,273   | 78,484,736,306   | Present Value of Minimum Lease Payments |
| Jatuh Tempo dalam Waktu Satu Tahun | 103,473,702,489   | 17,944,027,749   | Current Maturities                      |
| Jatuh Tempo Lebih dari Satu Tahun  | 209,900,775,784   | 60,540,708,557   | Mature Later than One Year              |
| Nilai Kini Pembayaran Minimum Sewa | 313,374,478,273   | 78,484,736,306   | Present Value of Minimum Lease Payments |

Liabilitas sewa merupakan liabilitas atas perolehan tanah, bangunan dan ruang kantor, serta kendaraan oleh Grup. Liabilitas sewa pembiayaan tidak memiliki jaminan dan berjangka waktu lebih dari lima (5) tahun.

Untuk tahun-tahun yang berakhir pada tanggal 31 Desember 2025 dan 2024, beban bunga atas liabilitas sewa yang termasuk dalam beban keuangan adalah masing-masing sebesar Rp24.216.995.487 dan Rp5.762.357.914 (Catatan 50).

31. Uang Muka Proyek

Akun ini merupakan uang muka milik NRC, Entitas Anak, yang diterima dari pelanggan pada saat dimulainya pelaksanaan proyek, yang akan dikurangi dari tagihan prestasi proyek.

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

30. Lease Liabilities

*Details of lease liabilities based on the Group's lease agreements with third parties are as follows:*

|                                                                                     | 2025<br>Rp        | 2024<br>Rp       |  |
|-------------------------------------------------------------------------------------|-------------------|------------------|--|
| <b>Pihak Ketiga/ Third Parties</b>                                                  |                   |                  |  |
| Bali Tourism Development Corp                                                       | 308,843,715,681   | 75,581,967,189   |  |
| PT Bank Mandiri (Persero) Tbk                                                       | 2,000,545,817     | --               |  |
| Masyarakat Desa Adat Ungasan                                                        | 1,957,577,470     | 1,816,553,687    |  |
| PT Surya Sudeco                                                                     | 293,895,144       | 83,323,267       |  |
| PT Tempo Realty                                                                     | 210,178,833       | 1,002,892,163    |  |
| Rons Rejeki                                                                         | 68,565,328        | --               |  |
| Jumlah                                                                              | 313,374,478,273   | 78,484,736,306   |  |
| Dikurangi: Bagian yang Jatuh Tempo dalam Waktu Satu Tahun/ Less: Current Maturities | (103,473,702,489) | (17,944,027,749) |  |
| Bagian Jangka Panjang/ Long Term Portion                                            | 209,900,775,784   | 60,540,708,557   |  |

*Future minimum lease payments together with the present value of the minimum lease payments as at December 31, 2025 and 2024 were as follows:*

|                                    | 2025<br>Rp        | 2024<br>Rp       |                                         |
|------------------------------------|-------------------|------------------|-----------------------------------------|
| Jatuh Tempo dalam Waktu Satu Tahun | 120,123,813,352   | 24,232,389,987   | Current Maturities                      |
| Jatuh Tempo Lebih dari Satu Tahun  | 1,042,534,148,339 | 82,201,818,109   | Mature Later than One Year              |
| Jumlah                             | 1,162,657,961,691 | 106,434,208,096  | Total                                   |
| Dikurangi:                         |                   |                  | Less:                                   |
| Beban Bunga yang Belum Jatuh Tempo | (849,283,483,418) | (27,949,471,790) | Interest Charges Not Yet Mature         |
| Nilai Kini Pembayaran Minimum Sewa | 313,374,478,273   | 78,484,736,306   | Present Value of Minimum Lease Payments |
| Jatuh Tempo dalam Waktu Satu Tahun | 103,473,702,489   | 17,944,027,749   | Current Maturities                      |
| Jatuh Tempo Lebih dari Satu Tahun  | 209,900,775,784   | 60,540,708,557   | Mature Later than One Year              |
| Nilai Kini Pembayaran Minimum Sewa | 313,374,478,273   | 78,484,736,306   | Present Value of Minimum Lease Payments |

*Lease liabilities represent liabilities for the acquisition of land, building and office space, and vehicle by the Group. The lease liabilities are unsecured and have terms of more than five (5) years.*

*For the years ended December 31, 2025 and 2024, interest expense on lease liabilities that included in financial expenses amounted to Rp24,216,995,487 and Rp5,762,357,914, respectively (Note 50).*

31. Project Advances

*This account represents advances received from customers owned by NRC, a Subsidiary, at the beginning of the projects. This will be deducted from the billings of those projects.*

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

Rincian uang muka berdasarkan lokasi operasi  
adalah sebagai berikut:

|                                    | 2025<br>Rp             | 2024<br>Rp             |
|------------------------------------|------------------------|------------------------|
| <b>Pihak Ketiga/ Third Parties</b> |                        |                        |
| Jakarta                            | 227,183,610,231        | 168,862,323,675        |
| Denpasar                           | 69,687,964,324         | 136,976,556,362        |
| Surabaya                           | 41,508,034,791         | 24,052,885,154         |
| Semarang                           | 26,674,105,326         | 15,040,232,255         |
| Medan                              | 17,618,421,750         | 2,337,957,020          |
| <b>Jumlah/ Total</b>               | <b>382,672,136,422</b> | <b>347,269,954,466</b> |

32. Pendapatan Diterima di Muka

|                                                             | 2025<br>Rp            | 2024<br>Rp         |                              |
|-------------------------------------------------------------|-----------------------|--------------------|------------------------------|
| <b>Pihak Ketiga</b>                                         |                       |                    | <b>Third Parties</b>         |
| Kontribusi Key Money                                        | 29,850,450,450        | --                 | Key Money Contribution       |
| Klaim Asuransi                                              | 28,387,918,847        | --                 | Insurance Klaim              |
| Sewa dan Jasa Pelayanan                                     | 26,781,309,350        | 25,289,096,593     | Rental and Service Charge    |
| Kontribusi Re-launch Villa                                  | 11,195,457,779        | --                 | Re-launch Villa Contribution |
| Kontribusi Pemasaran                                        | 7,010,696,521         | --                 | Marketing Contribution       |
| Lainnya                                                     | 2,962,377,864         | 1,846,256,477      | Others                       |
| Jumlah                                                      | 106,188,210,811       | 27,135,353,070     | Total                        |
| Dikurangi Bagian yang Jatuh Tempo<br>dalam Waktu Satu Tahun | (67,785,436,003)      | (26,274,873,543)   | Less Current Maturities      |
| Bagian Jangka Panjang                                       | <b>38,402,774,808</b> | <b>860,479,527</b> | Long Term Portion            |

Kontribusi Key Money dan kontribusi pemasaran  
terjadi sehubungan rebranding Melia Bali milik SAI,  
Entitas Anak, menjadi Paradisus by Melia.

Key Money contributions and marketing contributions  
occur in connection with the rebranding of Melia Bali  
owned by SAI, a Subsidiary, to Paradisus by Melia.

Pendapatan klaim asuransi diterima dimuka  
merupakan klaim asuransi atas properti investasi milik  
TCP, Entitas Anak, yang terbakar pada Januari 2025.  
Jumlah nilai klaim asuransi masih dalam perhitungan

Unearned insurance claim income represents an  
insurance claim for investment property owned by  
TCP, a Subsidiary, that was burned in January 2025.  
The amount of the insurance claim is still being  
calculated.

Kontribusi Re-Launch Villa merupakan pendapatan  
diterima di muka milik USR, Entitas Anak SAM, dari  
Hilton International Manage Indonesia sebagai  
kontribusi re-launch villa.

Re-launch Villa Contribution represents unearned  
income owned by USR, a Subsidiary of SAM, that  
received from Hilton International Manage Indonesia  
as a contribution toward the villa's relaunch.

33. Jaminan dari Pelanggan

Akun ini merupakan jaminan yang diterima dari  
pelanggan atas jaminan pembelian tanah kawasan  
industri, sewa, service charge, pendistribusian gas,  
telepon dan listrik yang akan dikembalikan pada saat  
perjanjian pengikatan jual beli atau pada akhir masa  
sewa.

This account represents deposits received from  
tenants for the guarantee of industrial estate land  
sale, rental, service charge, gas distribution,  
telephone and electricity, which will be refunded at  
Sale and Purchase Binding Agreement or the end of  
the lease term.

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024  
(In Full Rupiah, except otherwise stated)

Details of advances based on location as are follows:

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

34. Liabilitas Imbalan Kerja

Imbalan Pascakerja – Program Iuran Pasti

Grup menandatangani Perjanjian Pengelolaan  
Program Pensiun dengan DPLK Manulife Indonesia.  
Tujuan dari program ini adalah untuk memenuhi  
ketentuan perundang-undangan ketenagakerjaan  
dan PSAK yang berlaku, khususnya mengenai  
pengelolaan dana oleh Grup untuk memenuhi  
kewajiban Grup sehubungan dengan kompensasi  
pesangon karyawan. Program ini hanya dapat  
dipergunakan untuk keperluan pembayaran  
kewajiban Grup yang timbul sebagai akibat  
kompensasi pesangon karyawan sebagai pihak yang  
tertanggung, yang terdaftar sebagai peserta program.

Imbalan Pascakerja – Program Imbalan Pasti

Jumlah karyawan yang berhak atas imbalan  
pascakerja adalah masing-masing 1.721 dan 1.808  
karyawan pada tanggal 31 Desember 2025 dan 2024,  
yang dihitung oleh Kantor Konsultan Aktuaria Agus  
Susanto, aktuaris independen.

Beban yang diakui pada laporan laba rugi  
konsolidasian berkaitan dengan imbalan kerja  
tersebut adalah sebagai berikut:

|                 | 2025<br>Rp            | 2024<br>Rp            |                      |
|-----------------|-----------------------|-----------------------|----------------------|
| Biaya Jasa Kini | 11,817,776,161        | 11,029,236,190        | Current Service Cost |
| Biaya Bunga     | 12,272,715,595        | 11,209,719,938        | Interest Cost        |
| <b>Jumlah</b>   | <b>24,090,491,756</b> | <b>22,238,956,128</b> | <b>Total</b>         |

Beban tahun berjalan dicatat sebagai bagian dari  
beban langsung, beban penjualan dan beban umum  
dan administrasi (Catatan 44, 45 dan 46).

Post Employment Benefit – Defined Contribution  
Plan

Group signed Cooperation Agreement of  
Management of Pension Program with DPLK Manulife  
Indonesia. The purpose of this program is to fulfill the  
provision in accordance with Labor Law and PSAK, in  
particular regarding managing fund by the Group to  
fulfill Group's employee liabilities concerning  
severance compensation. This program could only be  
used for the purpose of the Group's liabilities arising  
from the effect of employee severance compensation,  
who are listed as participants in the program.

Post Employment Benefit – Defined Benefit Plan

The number of employees entitled to the benefits  
under this labor law are 1,721 and 1,808 employees  
as of December 31, 2025 and 2024, respectively,  
which are calculated by Kantor Konsultan Aktuaria  
Agus Susanto, an independent actuary.

Expenses that are recognized in the consolidated  
statements of profit or loss related to employee  
benefits are as follows:

|                                  | 2025<br>Rp             | 2024<br>Rp             |                               |
|----------------------------------|------------------------|------------------------|-------------------------------|
| Saldo Awal Tahun                 | 171,014,046,171        | 163,616,849,333        | Beginning Balance of the Year |
| Beban Tahun Berjalan             | 24,090,491,756         | 22,238,956,128         | Expense Current Year          |
| Kontribusi - Neto                | (8,701,000,000)        | (15,955,000,000)       | Contribution - Net            |
| Pembayaran Manfaat               | (8,192,894,549)        | (608,165,054)          | Benefit Payments              |
| Penghasilan Komprehensif Lainnya | 16,777,409,436         | 1,721,405,764          | Other Comprehensive Income    |
| <b>Jumlah</b>                    | <b>194,988,052,814</b> | <b>171,014,046,171</b> | <b>Total</b>                  |

Liabilitas imbalan kerja yang diakui pada laporan  
posisi keuangan konsolidasian adalah sebagai  
berikut:

Employment benefit liabilities recognized in the  
consolidated statement of financial position are as  
follows:

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

|                                     | 2025             | 2024             |                                      |
|-------------------------------------|------------------|------------------|--------------------------------------|
|                                     | Rp               | Rp               |                                      |
| Nilai Kini Liabilitas Imbalan Pasti | 222,559,536,604  | 205,122,447,518  | Present Value of Benefits Obligation |
| Nilai Wajar Aset Program            | (27,571,483,790) | (34,108,401,347) | Fair Value of Plan Assets            |
| Jumlah                              | 194,988,052,814  | 171,014,046,171  | Total                                |

Mutasi nilai wajar aset program pensiun adalah sebagai berikut:

The movements of the fair value of plan assets are as follows:

|                    | 2025             | 2024            |                               |
|--------------------|------------------|-----------------|-------------------------------|
|                    | Rp               | Rp              |                               |
| Saldo Awal Tahun   | 34,108,401,347   | 25,993,186,029  | Beginning Balance of the Year |
| Kontribusi         | 8,701,000,000    | 15,955,000,000  | Contribution                  |
| Penghasilan Bunga  | 2,406,709,583    | 1,757,426,911   | Interest Income               |
| Pembayaran Manfaat | (17,147,856,907) | (9,411,395,368) | Benefit Payments              |
| Kerugian Aktuaria  | (496,770,233)    | (185,816,225)   | Actuarial Loss                |
| Jumlah             | 27,571,483,790   | 34,108,401,347  | Total                         |

Asumsi utama yang digunakan dalam menentukan penilaian aktuarial adalah sebagai berikut:

The principal assumptions used in determining the actuarial calculation cost are as follows:

|                      | 2025                                 | 2024                                 |                         |
|----------------------|--------------------------------------|--------------------------------------|-------------------------|
|                      | Rp                                   | Rp                                   |                         |
| Tingkat Kematian     | Mortality Table<br>Indonesia IV-2019 | Mortality Table<br>Indonesia IV-2019 | Mortality Rate          |
| Usia Pensiun Normal  | 55-56 tahun/ years                   | 55-58 tahun/ years                   | Normal Pension Age      |
| Kenaikan Gaji        | 5%-6%                                | 5%-6%                                | Salary Increase         |
| Tingkat Bunga Teknis | 5.90% - 6.60%                        | 6.50%-7.40%                          | Technical Interest Rate |

Program pensiun imbalan pasti memberikan eksposur Grup terhadap risiko aktuarial seperti risiko tingkat bunga.

The defined benefit pension plan typically exposes the Group to actuarial risks such as interest rate risk.

Risiko Tingkat Bunga

Nilai kini liabilitas imbalan pasti pensiun dihitung menggunakan tingkat diskonto yang ditetapkan dengan mengacu pada imbal hasil obligasi korporasi berkualitas tinggi. Penurunan suku bunga obligasi akan meningkatkan liabilitas program.

Risiko Gaji

Nilai kini kewajiban imbalan pasti dihitung dengan mengacu pada gaji masa depan peserta program. Dengan demikian, kenaikan gaji peserta program akan meningkatkan liabilitas program itu.

Analisa Sensitivitas

Sensitivitas dari liabilitas imbalan kerja lainnya terhadap perubahan asumsi aktuaria adalah sebagai berikut:

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024  
(In Full Rupiah, except otherwise stated)

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

|                                    |                                                                                    | 2025                             | Biaya Jasa Kini/<br>Current Service Cost | 2024                                                                               | Biaya Jasa Kini/<br>Current Service Cost |
|------------------------------------|------------------------------------------------------------------------------------|----------------------------------|------------------------------------------|------------------------------------------------------------------------------------|------------------------------------------|
|                                    | Nilai Kini Liabilitas<br>Imbalan Pasti/<br>Present Value of<br>Benefit Liabilities | Rp                               | Rp                                       | Nilai Kini Liabilitas<br>Imbalan Pasti/<br>Present Value of<br>Benefit Liabilities | Rp                                       |
| Tingkat Diskonto/<br>Discount Rate | Kenaikan/ Increase 1%<br>Penurunan/ Decrease 1%                                    | (6,340,530,308)<br>7,246,717,361 | (778,942,241)<br>879,417,501             | (5,934,763,363)<br>6,744,825,581                                                   | (696,350,366)<br>783,872,609             |
| Tingkat Gaji/<br>Salary Rate       | Kenaikan/ Increase 1%<br>Penurunan/ Decrease 1%                                    | 6,519,516,219<br>(6,028,239,797) | 814,433,069<br>(735,531,642)             | 6,094,167,457<br>(5,643,891,435)                                                   | 728,121,475<br>(658,876,534)             |

35. Modal Saham

Pada tanggal 31 Desember 2025 dan 2024, seluruh saham Perusahaan masing-masing sebanyak 4.705.249.440 lembar saham telah tercatat pada Bursa Efek Indonesia.

Komposisi pemegang saham sesuai dengan registrasi Biro Administrasi Efek dan PT Kustodian Sentral Efek Indonesia adalah sebagai berikut:

|                                                            |                                                        | 2025                                       |                                                               |                                                                  |
|------------------------------------------------------------|--------------------------------------------------------|--------------------------------------------|---------------------------------------------------------------|------------------------------------------------------------------|
|                                                            | Jabatan dalam<br>Perusahaan/<br>Position in<br>Company | Jumlah<br>Saham/<br>Number of<br>Shares *) | Persentase<br>Pemilikan/<br>Percentage of<br>Ownership<br>(%) | Jumlah Modal<br>Disetor/<br>Total Paid-up<br>Capital Stock<br>Rp |
| Pemegang Saham/ Name of Stockholders                       |                                                        |                                            |                                                               |                                                                  |
| PT Dwimuria Investama Andalan                              |                                                        | 482,000,000                                | 10.24                                                         | 60,250,000,000                                                   |
| PT Henan Putihrai Asset Management                         |                                                        | 446,740,300                                | 9.49                                                          | 55,842,537,500                                                   |
| PT Arman Investments Utama                                 |                                                        | 400,826,144                                | 8.52                                                          | 50,103,268,000                                                   |
| Intrepid Investments Limited                               |                                                        | 386,015,600                                | 8.20                                                          | 48,251,950,000                                                   |
| PT Persada Capital Investama                               |                                                        | 369,188,000                                | 7.85                                                          | 46,148,500,000                                                   |
| Johannes Suriadjaja                                        | Presiden Direktur/<br>President Director               | 16,722,400                                 | 0.36                                                          | 2,090,300,000                                                    |
| Sonny Satia Negara                                         | Direktur/ Director                                     | 3,293,500                                  | 0.07                                                          | 411,687,500                                                      |
| Wilson Effendy                                             | Direktur/ Director                                     | 2,337,900                                  | 0.05                                                          | 292,237,500                                                      |
| The Jok Tung                                               | Wakil Presiden Direktur/<br>Vice President Director    | 2,223,100                                  | 0.05                                                          | 277,887,500                                                      |
| Masyarakat/ Public (masing-masing di bawah/ each below 5%) |                                                        | 2,595,902,496                              | 55.17                                                         | 324,487,812,000                                                  |
| Jumlah/ Total                                              |                                                        | 4,705,249,440                              | 100.00                                                        | 588,156,180,000                                                  |

\*) Dengan nilai nominal Rp125 per saham

\*) With par value of Rp125 per share

|                                                            |                                                        | 2024                                       |                                                               |                                                                  |
|------------------------------------------------------------|--------------------------------------------------------|--------------------------------------------|---------------------------------------------------------------|------------------------------------------------------------------|
|                                                            | Jabatan dalam<br>Perusahaan/<br>Position in<br>Company | Jumlah<br>Saham/<br>Number of<br>Shares *) | Persentase<br>Pemilikan/<br>Percentage of<br>Ownership<br>(%) | Jumlah Modal<br>Disetor/<br>Total Paid-up<br>Capital Stock<br>Rp |
| Pemegang Saham/ Name of Stockholders                       |                                                        |                                            |                                                               |                                                                  |
| PT Arman Investments Utama                                 |                                                        | 400,826,144                                | 8.67                                                          | 50,103,268,000                                                   |
| Intrepid Investments Limited                               |                                                        | 386,015,600                                | 8.35                                                          | 48,251,950,000                                                   |
| PT Persada Capital Investama                               |                                                        | 369,188,000                                | 7.98                                                          | 46,148,500,000                                                   |
| Johannes Suriadjaja                                        | Presiden Direktur/<br>President Director               | 8,975,100                                  | 0.19                                                          | 1,121,887,500                                                    |
| The Jok Tung                                               | Direktur/ Director                                     | 10,031,600                                 | 0.22                                                          | 1,253,950,000                                                    |
| Wilson Effendy                                             | Direktur/ Director                                     | 5,165,900                                  | 0.11                                                          | 645,737,500                                                      |
| Sonny Satia Negara                                         | Direktur/ Director                                     | 3,293,500                                  | 0.07                                                          | 411,687,500                                                      |
| Masyarakat/ Public (masing-masing di bawah/ each below 5%) |                                                        | 3,440,178,896                              | 74.41                                                         | 430,022,362,000                                                  |
| Jumlah Saham Beredar/ Total Outstanding Shares             |                                                        | 4,623,674,740                              | 100.00                                                        | 577,959,342,500                                                  |
| Saham Treasuri/ Treasury Stock (Catatan/ Note 38)          |                                                        | 81,574,700                                 |                                                               | 10,196,837,500                                                   |
| Jumlah/ Total                                              |                                                        | 4,705,249,440                              |                                                               | 588,156,180,000                                                  |

\*) Dengan nilai nominal Rp125 per saham

\*) With par value of Rp125 per share

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

36. Tambahan Modal Disetor

Akun ini merupakan tambahan modal disetor dengan  
perincian sebagai berikut:

|                                                                                                                                                                                                                 | Rp                |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| Agio atas pengeluaran saham Perusahaan kepada pemegang saham pada tahun 1994 sebanyak 20.253.400 saham dengan nilai nominal Rp 1.000 per saham                                                                  | 8,101,360,000     |
| Kapitalisasi agio saham menjadi modal disetor tahun 1996                                                                                                                                                        | (8,000,000,000)   |
| Agio atas penjualan saham Perusahaan melalui penawaran umum kepada masyarakat pada tanggal 27 Maret 1997 sebanyak 135.000.000 saham dengan nilai nominal Rp500 per saham dan harga penawaran Rp975 per saham    | 64,125,000,000    |
| Agio saham atas obligasi konversi dalam rangka penawaran umum kepada masyarakat sebanyak 64.611.500 lembar saham dengan nilai nominal Rp500 per saham                                                           | 19,305,847,518    |
| Konversi atas saldo utang yang direstrukturasiasi menjadi saham tahun 2005                                                                                                                                      |                   |
| Jumlah saldo utang yang dikonversi                                                                                                                                                                              | 271,735,750,000   |
| Jumlah yang dicatat sebagai modal disetor                                                                                                                                                                       | (104,513,750,000) |
| Agio atas penjualan saham Perusahaan melalui penawaran umum terbatas I kepada pemegang saham pada Juli 2008 sebanyak 227.673.360 saham dengan nilai nominal Rp500 per saham dan harga penawaran Rp675 per saham | 36,222,489,573    |
| Aset Pengampunan Pajak NRC, Entitas Anak tahun 2016                                                                                                                                                             | 3,397,843,075     |
| Keuntungan atas transaksi pelepasan saham treasury tahun 2024 (Catatan 38)                                                                                                                                      | 1,369,683,990     |
| Jumlah pada 31 Desember 2024                                                                                                                                                                                    | 291,744,224,156   |
| Keuntungan atas transaksi pelepasan saham treasury (Catatan 38)                                                                                                                                                 | 141,318,150,404   |
| Jumlah pada 31 Desember 2025                                                                                                                                                                                    | 433,062,374,560   |

Perusahaan mencatat aset pengampunan pajak NRC, Entitas Anak, sebesar persentase kepemilikan efektif Perusahaan yakni sebesar Rp3.397.843.075.

37. Selisih Transaksi dengan Pihak Non-Pengendali

|                                                                                                             | Rp                |
|-------------------------------------------------------------------------------------------------------------|-------------------|
| Nilai buku aset bersih SAI, Entitas Anak                                                                    | 61,804,450,737    |
| Nilai pembelian 33,04% saham SAI, Entitas Anak, pada tanggal 30 Oktober 2012                                | 240,457,909,300   |
| Selisih transaksi dengan pihak non-pengendali SAI                                                           | (178,653,458,563) |
| Nilai buku aset bersih NRC, Entitas Anak, Nilai buku investasi Perusahaan di NRC, pada tanggal 30 Juni 2013 | 688,767,267,425   |
| Selisih transaksi dengan pihak non-pengendali NRC                                                           | 491,045,038,770   |
| Harga jual Investasi di NRC                                                                                 | 197,722,228,655   |
| Nilai buku investasi Perusahaan di NRC pada tanggal 30 Nopember 2014                                        | 74,925,000,000    |
| Selisih transaksi dengan pihak non-pengendali NRC                                                           | 20,705,900,795    |
|                                                                                                             | 54,219,099,205    |

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024  
(In Full Rupiah, except otherwise stated)

36. Additional Paid-in Capital

This account represents additional paid in capital with the details as follows:

| Additional paid-in capital from issuance of 20,253,400 shares to stockholders in 1994 at par value of Rp1,000 per share                                                |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| Conversion to capital stock in 1996                                                                                                                                    |  |
| Additional paid in capital from offering 135,000,000 shares to the public on March 27, 1997 at par value of Rp500 per share and offering price of Rp975 per share      |  |
| Additional paid in capital from conversion of the convertible bond during the public offering of 64,611,500 shares at par value of Rp500 per share                     |  |
| Conversion of restructuring loan to capital stock in 2005                                                                                                              |  |
| Amount of converted loans                                                                                                                                              |  |
| Amount recorded as paid-up capital stock                                                                                                                               |  |
| Additional paid in capital from right issue I of 227,673,360 shares to shareholders in July 2008 at par value of Rp500 per share and offering price of Rp675 per share |  |
| Assets of Tax Amnesty of NRC, a Subsidiary year 2016                                                                                                                   |  |
| Gain from release of treasury stock transaction year 2024 (Note 38)                                                                                                    |  |
| Total as of December 31, 2024                                                                                                                                          |  |
| Gain from release of treasury stock transaction (Note 38)                                                                                                              |  |
| Total as of December 31, 2025                                                                                                                                          |  |

The Company record tax amnesty asset of NRC, a Subsidiary, in the amount of percentage effective ownership amounted to Rp3,397,843,075.

37. Difference in Transactions with Non-Controlling Interest

| Book value of net assets of SAI                                                   |  |
|-----------------------------------------------------------------------------------|--|
| Acquisition cost for 33.04% of SAI's Shares, a Subsidiary, as of October 30, 2012 |  |
| Difference to non-controlling interest of SAI                                     |  |
| Book value of net assets of NRC, a Subsidiary                                     |  |
| Book value of Company's investment in NRC, as of June 30, 2013                    |  |
| Difference to non-controlling interest of NRC                                     |  |
| Sales price of investment in NRC                                                  |  |
| Book value of Company's investment in NRC as of November 30, 2014                 |  |
| Difference to non-controlling interest of NRC                                     |  |

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

|                                                                                            | Rp                |
|--------------------------------------------------------------------------------------------|-------------------|
| Harga jual Investasi di NRC                                                                | 62,275,200,000    |
| Nilai buku investasi Perusahaan di NRC pada tanggal 23 Januari 2015                        | 13,755,423,570    |
| Selisih transaksi dengan pihak non-pengendali NRC                                          | 48,519,776,430    |
| Harga jual Investasi di NRC                                                                | 35,029,800,000    |
| Nilai buku investasi Perusahaan di NRC pada tanggal 27 Januari 2015                        | 6,308,433,965     |
| Selisih transaksi dengan pihak non-pengendali NRC                                          | 28,721,366,035    |
| Nilai buku investasi Perusahaan di NRC pada tanggal 28 Februari 2018                       | 40,153,556,157    |
| Harga pembelian Investasi di NRC                                                           | 38,351,799,888    |
| Selisih transaksi dengan pihak non-pengendali NRC                                          | 1,801,756,269     |
| Nilai buku aset bersih HIP                                                                 | 40,195,025,899    |
| Nilai buku investasi Perusahaan di HIP pada tanggal 30 April 2021                          | 35,575,000,000    |
| Selisih transaksi dengan pihak non-pengendali HIP                                          | 4,620,025,899     |
| Nilai buku aset bersih HIP                                                                 | 44,752,854,093    |
| Nilai buku investasi Perusahaan di HIP pada tanggal 30 November 2022                       | 18,390,222,806    |
| Selisih transaksi dengan pihak non-pengendali HIP                                          | 26,362,631,287    |
| Nilai buku aset bersih HIP                                                                 | 44,723,403,316    |
| Nilai buku investasi Perusahaan di HIP pada tanggal 30 April 2023                          | 40,677,406,772    |
| Selisih transaksi dengan pihak non-pengendali HIP                                          | 4,045,996,544     |
| Nilai buku aset bersih SCS                                                                 | 3,062,838,152,316 |
| Nilai buku investasi Perusahaan di SCS pada tanggal 30 Juni 2024                           | 1,797,858,183,919 |
| Selisih transaksi dengan pihak non-pengendali SCS                                          | 1,264,979,968,397 |
| Harga jual Investasi di SCS                                                                | 169,814,958,827   |
| Nilai buku investasi Perusahaan di SCS dan biaya transaksi pada tanggal 30 Juni 2024       | 72,402,787,042    |
| Selisih transaksi dengan pihak non-pengendali SCS                                          | 97,412,171,785    |
| Kerugian atas transaksi pengalihan saham treasury di NRC per tanggal 11 Desember 2024      | (852,828,470)     |
| Jumlah pada 31 Desember 2024                                                               | 1,548,898,733,473 |
| Keuntungan atas transaksi pelepasan saham treasury di NRC sampai tanggal 30 September 2025 | 5,695,975,031     |
| Nilai buku aset bersih SIH, SAM dan SSR                                                    | 587,525,482,470   |
| Nilai buku investasi Perusahaan di SIH, SAM dan SSR pada tanggal 30 November 2025          | 667,868,213,896   |
| Selisih transaksi dengan pihak non-pengendali SAI                                          | (80,342,731,426)  |
| Jumlah pada 31 Desember 2025                                                               | 1,474,251,977,078 |

PT Suryalaya Anindita International (SAI)

Grup melakukan restrukturisasi internal pada tanggal 1 Desember 2025 melalui:

- a. Pengalihan seluruh saham yang dimiliki oleh Perusahaan dan TCP, Entitas Anak dalam SAM, Entitas Anak, SIH, Entitas Anak, dan SSR, Entitas Anak kepada SAI, Entitas Anak, dimana pembayaran atas pengalihan saham tersebut dilakukan oleh SAI dengan mengeluarkan saham baru kepada Perusahaan dan TCP, (Inbreng Saham);

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024  
(In Full Rupiah, except otherwise stated)

| Sales price of investment in NRC                                                    |  |
|-------------------------------------------------------------------------------------|--|
| Book value of Company's investment in NRC as of January 23, 2015                    |  |
| Difference to non-controlling interest of NRC                                       |  |
| Sales price of investment in NRC                                                    |  |
| Book value of Company's investment in NRC as of January 27, 2015                    |  |
| Difference to non-controlling interest of NRC                                       |  |
| Book value of Company's investment in NRC as of February 28, 2018                   |  |
| Purchase price of investment in NRC                                                 |  |
| Difference to non-controlling interest of NRC                                       |  |
| Book value of net assets of HIP                                                     |  |
| Book value of Company's investment in HIP as of April 30, 2021                      |  |
| Difference to non-controlling interest of HIP                                       |  |
| Book value of net assets of HIP                                                     |  |
| Book value of Company's investment in HIP as of November 30, 2022                   |  |
| Difference to non-controlling interest of HIP                                       |  |
| Book value of net assets of HIP                                                     |  |
| Book value of Company's investment in HIP as of April 30, 2023                      |  |
| Difference to non-controlling interest of HIP                                       |  |
| Book value of net assets of SCS                                                     |  |
| Book value of Company's investment in SCS as of June 30, 2024                       |  |
| Difference to non-controlling interest of SCS                                       |  |
| Sales price of investment in SCS                                                    |  |
| Book value of Company's investment in SCS and transaction costs as of June 30, 2024 |  |
| Difference to non-controlling interest of SCS                                       |  |
| Loss from changes of treasury stock transaction of NRC as of December 11, 2024      |  |
| Total as of December 31, 2024                                                       |  |

|                                                                                 |  |
|---------------------------------------------------------------------------------|--|
| Gain from release of treasury stock transaction of NRC as of September 30, 2025 |  |
| Book value of net assets of SIH, SAM and SSR                                    |  |
| Book value of Company's investment in SIH, SAM and SSR as of November 30, 2025  |  |
| Difference to non-controlling interest of SAI                                   |  |
| Total as of December 31, 2025                                                   |  |

PT Suryalaya Anindita International (SAI)

The Company carried out an internal restructuring on December 1, 2025 through:

- a. The Transfer of all shares owned by the Company and TCP, a Subsidiary, in SAM, a Subsidiary, SIH, a Subsidiary, and SSR, a Subsidiary to SAI, a Subsidiary , where the payment for the share transfer was made by SAI by issuing new shares to the Company and TCP;

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

b. Pengalihan tanah yang dimiliki TCP, Entitas Anak kepada SAI, Entitas Anak, dimana pembayaran atas pengalihan tanah tersebut dilakukan oleh SAI dengan mengeluarkan saham baru kepada TCP (Inbreng Saham).

Atas transaksi pengalihan tersebut, Perusahaan mencatat selisih transaksi dengan pihak nonpengendali negatif sebesar Rp80.342.731.426. Dengan transaksi ini, maka persentase kepemilikan Perusahaan pada SAI, Entitas Anak secara langsung dan tidak langsung meningkat dari 86,79% menjadi 93,36%.

**PT Nusa Raya Cipta (NRC)**

Sampai dengan tanggal 31 Desember 2025, NRC, Entitas Anak, melakukan penjualan sisa saham treasuri kepada masyarakat dengan jumlah sebanyak 74.626.400 lembar saham. Sehingga persentase kepemilikan Perusahaan pada NRC secara langsung turun menjadi 63,94% dari sebelumnya 65,91%.

**PT Suryacipta Swadaya (SCS)**

Pada tanggal 21 Juni 2024, Perusahaan menjual 55.808.781 saham SCS, Entitas Anak, kepada PT Puri Bumi Lestari, dengan jumlah harga sebesar Rp169.814.958.827.

Pada tanggal 21 Juni 2024, SCS, Entitas Anak, menerbitkan saham baru sejumlah 962.701.486 lembar saham yang seluruhnya diambil oleh PT Puri Bumi Lestari yaitu sebesar Rp 2.929.308.081.601.

Jumlah biaya-biaya jasa profesional atas penyelesaian atas transaksi-transaksi diatas sebesar Rp15.777.333.205.

Persentase kepemilikan Perusahaan pada SCS, Entitas Anak, secara langsung dan tidak langsung setelah penjualan saham SCS dan penambahan modal disetor SCS, turun dari 100% menjadi 63,50%.

**38. Saham Treasuri**

Untuk tahun-tahun yang berakhir pada tanggal 31 Desember 2025 dan 2024, jumlah saham treasuri yang dikonversikan sehubungan dengan hak MESOP dan pengalihan kepada pihak ketiga masing-masing sebanyak 81.574.700 dan 68.373.100 saham (Catatan 42).

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024  
(In Full Rupiah, except otherwise stated)

b. The transfer of land owned by TCP, a Subsidiary to SAI, a Subsidiary, where the payment for the land transfer was made by SAI by issuing new shares to TCP (Share Contribution).

From these transfer transactions, the Company recorded a negative transaction difference with non-controlling interest amounting to Rp80,342,731,426. With this transaction, the Company's ownership percentage in SAI, a Subsidiary, directly and indirectly, increased from 86.79% to 93.36%.

**PT Nusa Raya Cipta (NRC)**

As of December 31, 2025, NRC, a Subsidiary, has sold its remaining treasury shares to the public amounting to 77,626,400 shares. Thus the Company's ownership in NRC, directly decreased to 63.94% from previously 65.91%.

**PT Suryacipta Swadaya (SCS)**

On June 21, 2024, the Company sold 55,808,781 shares of SCS, a Subsidiary, to PT Puri Bumi Lestari, for a total price of Rp169,814,958,827.

On June 21, 2024, SCS, a Subsidiary, issued new shares amounting to 962,701,486 shares all of which were taken up by PT Puri Bumi Lestari amounting to Rp2,929,308,081,601.

The professional fees for completing the above transactions is Rp15,777,333,205.

The Company's percentage of ownership in SCS, a Subsidiary, directly and indirectly after the sale of SCS shares and additional paid-in capital of SCS, decreased from 100% to 63.50%.

**38. Treasury Stock**

For the years ended December 31, 2025 and 2024, the amount of treasury shares converted in connection with MESOP rights and transfer to third parties was 81,574,700 and 68,373,100 shares, respectively (Note 42).

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

Mutasi saham treasuri adalah sebagai berikut:

| 2025                                 |                                                               |                        |                  |
|--------------------------------------|---------------------------------------------------------------|------------------------|------------------|
| Jumlah Saham/<br>Number of<br>Shares | Persentase<br>Kepemilikan/<br>Percentage of<br>Ownership<br>% | Jumlah/<br>Total<br>Rp |                  |
| Saldo Awal                           | 81,574,700                                                    | 1.73                   | 37,000,283,919   |
| Pengurangan                          | (81,574,700)                                                  | (1.73)                 | (37,000,283,919) |
| Saldo Akhir                          | --                                                            | --                     | --               |
| 2024                                 |                                                               |                        |                  |
| Jumlah Saham/<br>Number of<br>Shares | Persentase<br>Kepemilikan/<br>Percentage of<br>Ownership<br>% | Jumlah/<br>Total<br>Rp |                  |
| Saldo Awal                           | 149,947,800                                                   | 3.19                   | 68,012,645,746   |
| Pengurangan                          | (68,373,100)                                                  | (1.45)                 | (31,012,361,827) |
| Saldo Akhir                          | 81,574,700                                                    | 1.73                   | 37,000,283,919   |

Pada tanggal 22 Juli 2025, sebanyak 62.930.200 lembar saham treasuri Perusahaan dialihkan kepada pihak ketiga, dengan harga pengalihan saham sebesar Rp2.700 per saham, melalui pasar negosiasi di Bursa Efek.

On July 22, 2025, amounting to 62,930,200 shares of the Company's treasury stock were transferred to a third party, with a share transfer price of Rp2,700 per share, through the negotiation market on the Stock Exchange.

**39. Saldo Laba Ditentukan Penggunaannya**

Berdasarkan hasil Rapat Umum Pemegang Saham (RUPS) Tahunan pada tanggal 13 Juni 2025, para pemegang saham Perusahaan menyetujui tambahan penyisihan cadangan umum sebesar Rp1.000.000.000 dari laba bersih Perusahaan, menjadi sebesar Rp42.000.000.000.

Berdasarkan hasil Rapat Umum Pemegang Saham (RUPS) Tahunan pada tanggal 21 Juni 2024, para pemegang saham Perusahaan menyetujui tambahan penyisihan cadangan umum sebesar Rp1.000.000.000 dari laba bersih Perusahaan, menjadi sebesar Rp41.000.000.000.

**40. Kepentingan Non-Pengendali**

| Kepentingan Non-Pengendali atas Aset Bersih Entitas Anak/<br>Non-Controlling Interest of Net Asset to Subsidiaries | 2025<br>Rp        | 2024<br>Rp        |
|--------------------------------------------------------------------------------------------------------------------|-------------------|-------------------|
| PT Suryacipta Swadaya                                                                                              | 1,948,806,508,918 | 1,931,186,720,317 |
| PT Nusa Raya Cipta Tbk                                                                                             | 437,985,891,340   | 394,481,790,605   |
| PT Suryalaya Anindita International                                                                                | 106,875,498,188   | 45,820,207,958    |
| PT Surya Energi Parahita                                                                                           | 16,207,992,694    | 17,159,105,806    |
| PT Tirta Tiara Semesta                                                                                             | 5,825,481,747     | --                |
| PT Tirta Semesta Lestari                                                                                           | 145,561,453       | --                |
| PT Sumbawa Raya Cipta                                                                                              | 92,161            | 110,635           |
| Jumlah/ Total                                                                                                      | 2,515,847,026,501 | 2,388,647,935,321 |

**39. Retained Earning Appropriated**

Based on the result of the Annual General Shareholders' Meeting on June 13, 2025, the Company's shareholders approved the Company's additional provision for general reserves, amounting to Rp1,000,000,000 of its net income, become to Rp42,000,000,000.

Based on the result of the Annual General Shareholders' Meeting on June 21, 2024, the Company's shareholders approved the Company's additional provision for general reserves, amounting to Rp1,000,000,000 of its net income, become to Rp41,000,000,000.

**40. Non-Controlling Interest**

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

|                                                                                                                                                                | 2025<br>Rp             | 2024<br>Rp             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------------------------|
| Kepentingan Non-Pengendali atas Laba (Rugi) Komprehensif Entitas Anak/<br><i>Non-Controlling Interest on Total Comprehensive Income (Loss) to Subsidiaries</i> |                        |                        |
| PT Suryacipta Swadaya                                                                                                                                          | 74,147,995,180         | 170,657,703,751        |
| PT Nusa Raya Cipta Tbk                                                                                                                                         | 58,590,327,547         | 25,285,024,338         |
| PT Surya Energi Parahita                                                                                                                                       | 1,147,164,888          | 4,262,966,232          |
| PT Tirta Tiara Semesta                                                                                                                                         | 481,747                | --                     |
| PT Tirta Semesta Lestari                                                                                                                                       | 61,453                 | --                     |
| PT Sumbawa Raya Cipta                                                                                                                                          | (18,474)               | 76                     |
| PT Suryalaya Anindita International                                                                                                                            | (19,222,450,893)       | 14,861,855,431         |
| <b>Jumlah/ Total</b>                                                                                                                                           | <b>114,663,561,448</b> | <b>215,067,549,828</b> |

41. Dividen

Berdasarkan hasil Rapat Umum Pemegang Saham (RUPS) Tahunan pada tanggal 13 Juni 2025, para pemegang saham Perusahaan menyetujui pembagian dividen sebesar Rp15 per saham.

Pada tanggal 17 Juli 2025, Perusahaan telah membayar dividen sebesar Rp15 per saham atau sejumlah Rp69.509.138.100, yang diambil dari laba tahun 2024 yang dapat diatribusikan kepada pemilik entitas induk.

Berdasarkan hasil Rapat Umum Pemegang Saham (RUPS) Tahunan pada tanggal 21 Juni 2024, para pemegang saham Perusahaan menyetujui pembagian dividen sebesar Rp12 per saham.

Pada tanggal 24 Juli 2024, Perusahaan telah membayar dividen sebesar Rp12 per saham atau sejumlah Rp55.480.308.480, yang diambil dari laba tahun 2023 yang dapat diatribusikan kepada pemilik entitas induk.

42. Program Kompensasi Manajemen dan Karyawan Berbasis Saham (MESOP)

Perusahaan telah mendapatkan persetujuan atas program MESOP yang berasal dari pengalihan saham treasury Perusahaan, dalam Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) yang diadakan pada tanggal 14 Mei 2020.

Tujuan program MESOP ini adalah untuk mendorong dan memberikan motivasi kepada karyawan dalam mencapai target Perusahaan serta memberikan penghargaan dan insentif kepada karyawan.

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024  
(In Full Rupiah, except otherwise stated)

41. Dividends

Based on the result of the Annual General Shareholders' Meeting on June 13, 2025, the Company's shareholders agreed to distribute dividend amounted to Rp15 per share.

On July 17, 2025, the Company has paid the dividends amounted to Rp15 per share or the total amount of Rp69,509,138,100, were taken from income of 2024 attributable to equity holders of the parent company.

Based on the result of the Annual General Shareholders' Meeting on June 21, 2024, the Company's shareholders agreed to distribute dividend amounted to Rp12 per share.

On July 24, 2024, the Company has paid the dividends amounted to Rp12 per share or the total amount of Rp55,480,308,480, were taken from income of 2023 attributable to equity holders of the parent company.

42. Management and Employee's Stock Option Plan (MESOP)

The Company has obtained approval for MESOP program coming from the Company's treasury stock, at the Extraordinary General Meeting of Shareholders (EGMS) held on May 14, 2020.

The purpose of MESOP program is to encourage and motivate employees to achieve the Company's targets and provide rewards and incentives to employees.

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024  
(In Full Rupiah, except otherwise stated)

Rincian program MESOP adalah sebagai berikut: The details of MESOP program are as follows:

|                                                         |                                                                                                                                                                                                                                               |
|---------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Peserta/ <i>Participants</i>                            | : Manajemen dan karyawan Grup yang memenuhi kriteria yang ditentukan/<br><i>The Group's Management and employees that meets the determined criteria.</i>                                                                                      |
| Jumlah Alokasi Saham/<br><i>Total Shares Allocation</i> | : Sebanyak-banyaknya 94.104.989 lembar saham treasury yang dilakukan dalam 3 tahap/ <i>Maximum of 94,104,989 shares of treasury stock that implemented in 3 stages.</i>                                                                       |
| Alokasi Hak Opsi/<br><i>Allocation of Options</i>       | : - Tahap 1 sejumlah 30% pada Agustus 2020/ <i>Stage 1 of 30% on August 2020;</i><br>- Tahap 2 sejumlah 30% pada Juni 2021/ <i>Stage 2 of 30% on June 2021;</i><br>- Tahap 3 sejumlah 40% pada Juni 2022/ <i>Stage 3 of 40% on June 2022.</i> |
| Jangka Waktu Hak Opsi/<br><i>Maturities of Options</i>  | : - Tahap 1 : Juni 2021-Juni 2025/ <i>Stage 1 : June 2021-June 2025;</i><br>- Tahap 2 : Juni 2022-Juni 2025/ <i>Stage 2 : June 2022-June 2025;</i><br>- Tahap 3 : Juni 2023-Juni 2025/ <i>Stage 3 : June 2023-June 2025.</i>                  |

Harga Pelaksanaan/  
*Exercise Price* : Rp475 per saham/ *Rp475 per share.*

Perusahaan mengukur instrumen ekuitas atas opsi saham dengan menggunakan nilai intrinsik, dan melakukan penyesuaian saldo nilai tercatat, masing-masing sebesar Rp6.475.163.930 dan Rp43.749.011.431 untuk tahun-tahun yang berakhir pada tanggal 31 Desember 2025 dan 2024. Penyesuaian tersebut dicatat sebagai beban lainnya (Catatan 48), dan didebet atau dikredit ke akun Cadangan Kompensasi Berbasis Saham di Ekuitas.

Sampai dengan tanggal otorisasi laporan keuangan konsolidasian, jumlah hak MESOP yang sudah dialokasikan dan memenuhi kriteria yang telah ditentukan adalah sebesar 87.017.600 lembar saham.

Untuk tahun-tahun yang berakhir pada tanggal 31 Desember 2025 dan 2024, jumlah hak MESOP yang sudah direalisasikan masing-masing sebesar 18.644.500 dan 68.373.100 saham (Catatan 38) atau senilai Rp8.456.688.085 dan Rp31.012.361.827 (Catatan 38).

Mutasi pengukuran instrumen ekuitas atas opsi saham adalah sebagai berikut:

|                         | 2025<br>Rp            | 2024<br>Rp            |                              |
|-------------------------|-----------------------|-----------------------|------------------------------|
| Saldo awal              | 43,749,011,431        | --                    | <i>Beginning Balance</i>     |
| Penambahan (Catatan 48) | 6,475,163,930         | 43,749,011,431        | <i>Addition (Note 48)</i>    |
| <b>Saldo akhir</b>      | <b>50,224,175,361</b> | <b>43,749,011,431</b> | <b><i>Ending Balance</i></b> |

The Company measured the equity instrument for stock options using the intrinsic value, and made an adjustment to the carrying value, amounted to Rp6,475,163,930 and Rp43,749,011,431, respectively, for years ended December 31, 2025 and 2024. The adjustments is recognized as other expenses (Note 48), and debited or credited to account Allowances for Share-based Compensation at Equity.

Until the authorization date of the consolidated financial statements, the number of MESOP rights that have been allocated and meet the determine criteria is 87,017,600 shares.

For the years ended December 31, 2025 and 2024, the number of MESOP rights that has been realized amounting to 18,644,500 and 68,373,100 shares, respectively, (Note 38) or amounting to Rp8,456,688,085 and Rp31,012,361,827, respectively (Note 38).

Movements in the measurement of equity instrument for stock options are as follows:

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024  
(In Full Rupiah, except otherwise stated)

43. Pendapatan Usaha

|                                | 2025<br>Rp               | 2024<br>Rp               |
|--------------------------------|--------------------------|--------------------------|
| Jasa Konstruksi                | 3,271,145,236,401        | 3,055,810,887,287        |
| Hotel                          | 491,224,092,572          | 992,043,282,807          |
| Jasa Pemeliharaan dan Utilitas | 319,747,772,419          | 329,213,534,209          |
| Tanah Kawasan Industri         | 310,364,019,672          | 1,868,410,207,217        |
| Sewa (Catatan 16)              | 22,087,545,452           | 47,054,099,649           |
| Real Estat                     | 12,612,612,613           | 18,477,062,321           |
| <b>Jumlah</b>                  | <b>4,427,181,279,129</b> | <b>6,311,009,073,490</b> |

Tidak terdapat pendapatan usaha yang melebihi 10% dari jumlah pendapatan usaha dari satu pelanggan, untuk tahun-tahun yang berakhir pada tanggal 31 Desember 2025.

Terdapat pendapatan usaha yang melebihi 10% dari jumlah pendapatan usaha yaitu dari PT BYD Auto Indonesia sebanyak 108 Ha untuk tahun yang berakhir pada tanggal 31 Desember 2024.

There was no revenue more than 10% of the total revenues from one customer for the years ended December 31, 2025.

There was revenue more than 10% of the total revenues, which is from PT BYD Auto Indonesia amounting to 108 Ha for the year ended December 31, 2024.

44. Beban Langsung

|                                | 2025<br>Rp               | 2024<br>Rp               |
|--------------------------------|--------------------------|--------------------------|
| Jasa Konstruksi                | 2,919,181,550,441        | 2,703,330,205,391        |
| Jasa Pemeliharaan dan Utilitas | 246,231,218,680          | 256,617,843,203          |
| Hotel                          | 237,106,242,806          | 371,837,034,305          |
| Tanah Kawasan Industri         | 89,616,357,338           | 1,176,769,118,251        |
| Sewa (Catatan 16)              | 12,964,373,800           | 24,803,657,711           |
| Real Estat                     | 6,298,329,233            | 5,979,996,011            |
| <b>Jumlah</b>                  | <b>3,511,398,072,298</b> | <b>4,539,337,854,872</b> |

Tidak terdapat beban langsung yang melebihi 10% dari jumlah beban langsung dari satu pemasok untuk tahun-tahun yang berakhir pada tanggal 31 Desember 2025 dan 2024.

45. Beban Penjualan

|                                          | 2025<br>Rp            | 2024<br>Rp             |
|------------------------------------------|-----------------------|------------------------|
| Iklan dan Promosi                        | 23,904,269,013        | 37,413,333,613         |
| Gaji                                     | 22,378,242,826        | 23,459,250,565         |
| Perjalanan dan Transportasi              | 6,046,828,345         | 5,966,556,200          |
| Komisi Penjualan                         | 4,197,422,481         | 34,063,100,561         |
| Jasa Pemasaran                           | 2,770,676,341         | 26,068,385,915         |
| Representasi dan Jamuan                  | 1,488,888,389         | 1,963,244,211          |
| Tender                                   | 1,432,981,888         | 1,042,676,399          |
| Penyusutan Aset Hak Guna<br>(Catatan 18) | 937,279,321           | --                     |
| Lain-lain (dibawah Rp800.000.000)        | 9,994,363,390         | 7,583,162,554          |
| <b>Jumlah</b>                            | <b>73,150,951,994</b> | <b>137,559,710,018</b> |

43. Revenues

Construction Services  
Hotel  
Maintenance Services and Utilities  
Industrial Estate Land  
Rental (Note 16)  
Real Estate  
Total

44. Direct Costs

Construction Service  
Maintenance Services and Utilities  
Hotel  
Industrial Estate Land  
Rental (Note 16)  
Real Estate  
Total

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024  
(In Full Rupiah, except otherwise stated)

46. Beban Umum dan Administrasi

|                                                                     | 2025<br>Rp             | 2024<br>Rp             |
|---------------------------------------------------------------------|------------------------|------------------------|
| Gaji dan Upah                                                       | 344,229,278,389        | 310,308,116,058        |
| Penyusutan Aset Tetap dan<br>Properti Investasi (Catatan 16 dan 17) | 128,538,825,704        | 125,865,036,459        |
| Utilitas                                                            | 39,608,609,289         | 44,453,349,708         |
| Sewa                                                                | 35,789,579,477         | 36,519,437,703         |
| Jasa Profesional                                                    | 31,612,283,615         | 39,883,352,066         |
| Perbaikan dan Pemeliharaan                                          | 27,057,999,274         | 35,343,727,579         |
| Informasi dan Teknologi                                             | 25,220,536,186         | 11,385,403,637         |
| Imbalan Kerja                                                       | 20,226,539,141         | 18,662,215,593         |
| Penyusutan Aset Hak Guna<br>(Catatan 18)                            | 16,395,024,546         | 8,710,131,920          |
| Pajak Bumi dan Bangunan                                             | 16,286,084,622         | 17,299,419,153         |
| Kesejahteraan Karyawan                                              | 9,861,671,740          | 9,507,507,935          |
| Pajak dan Perijinan                                                 | 8,788,233,594          | 10,688,096,226         |
| Asuransi                                                            | 8,202,684,472          | 11,200,359,798         |
| Jasa Manajemen - Pihak Ketiga                                       | 6,935,341,264          | --                     |
| Perlengkapan Kantor                                                 | 6,403,374,516          | 5,589,853,050          |
| Keamanan dan Kebersihan                                             | 5,570,734,895          | 5,785,945,391          |
| Sumbangan                                                           | 5,454,167,406          | 3,863,014,144          |
| Perjalanan dan Transportasi                                         | 5,389,147,099          | 5,616,409,748          |
| Representasi dan Jamuan                                             | 5,195,530,498          | 8,215,156,145          |
| Administrasi Bank                                                   | 4,938,203,324          | 9,205,674,731          |
| Telekomunikasi                                                      | 2,852,924,283          | 2,884,425,927          |
| Iuran Keanggotaan                                                   | 2,526,323,678          | 2,814,717,195          |
| Lain-lain (dibawah Rp1.000.000.000)                                 | 13,499,508,302         | 11,470,151,811         |
| <b>Jumlah</b>                                                       | <b>770,582,605,314</b> | <b>735,271,501,977</b> |

47. Penghasilan Lainnya

|                                                               | 2025<br>Rp             | 2024<br>Rp             |
|---------------------------------------------------------------|------------------------|------------------------|
| Penghasilan Bunga                                             | 71,809,873,803         | 54,120,209,253         |
| Pemulihan Pencadangan Tagihan Bruto<br>kepada Pemberi Kerja   | 56,008,734,226         | --                     |
| Keuntungan Penjualan Investasi                                | 21,075,670,511         | --                     |
| Pemulihan Pencadangan Piutang Retensi                         | 17,759,970,562         | 14,962,737,145         |
| Penyesuaian Aset Hak Guna                                     | 14,608,106,524         | --                     |
| Penghasilan Sewa Lahan                                        | 14,370,684,477         | 7,242,520,150          |
| Penyambungan Utilitas                                         | 9,820,417,436          | 10,158,219,655         |
| Pengalihan Tanah Kavling                                      | 5,590,154,004          | 66,874,095,070         |
| Keuntungan Kurs Mata Uang Asing - Neto                        | 3,995,509,532          | 4,028,343,997          |
| Keuntungan Penjualan Aset Tetap<br>(Catatan 17)               | 1,233,020,555          | 2,821,356,631          |
| Bagi Hasil Pendapatan                                         | 929,130,298            | 1,034,410,706          |
| Keuntungan Penjualan Properti Investasi<br>(Catatan 16)       | --                     | 3,026,289,128          |
| Realisasi Keuntungan Penjualan Investasi<br>yang Ditangguhkan | --                     | 1,174,318,930          |
| Lain-lain - Neto                                              | 3,101,578,723          | 7,447,965,543          |
| <b>Jumlah</b>                                                 | <b>220,302,850,651</b> | <b>172,890,466,208</b> |

47. Other Income

Interest Income  
Recovery Allowance Gross Amount  
Due from Owners  
Gain on Sale of Investment  
Recovery Allowance Retention Receivable  
Recalculation on Right of Use Assets  
Land Rental Income  
Utilities Connection  
Land Plot Transfer  
Gain on Foreign Exchange - Net  
Gain on Sale of Fixed Assets  
(Note 17)  
Revenue Sharing  
Gain on Sale of Investment Properties  
(Note 16)  
Realized Deferred Gain on Sale  
on Investment  
Others - Net  
Total

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024  
(In Full Rupiah, except otherwise stated)

48. Beban Lainnya

|                                                                    | 2025<br>Rp            | 2024<br>Rp             |
|--------------------------------------------------------------------|-----------------------|------------------------|
| Kerugian Penurunan Nilai Aset Keuangan<br>(Catatan 5, 6, 7, dan 8) | 57,171,056,386        | 94,012,913,015         |
| Kompensasi Berbasis Saham<br>(Catatan 42)                          | 6,475,163,930         | 43,749,011,431         |
| Kerugian Penjualan Properti Investasi<br>(Catatan 16)              | 6,133,355,371         | --                     |
| Penyusutan Properti Investasi (Catatan 16)                         | 3,818,480,274         | 3,836,328,548          |
| Administrasi Bank                                                  | 2,867,197,480         | 2,204,388,536          |
| Realisasi Nilai Kerugian Investasi pada<br>Nilai Wajar (Catatan 7) | --                    | 44,572,191,089         |
| Beban Pajak                                                        | --                    | 21,143,310,901         |
| Beban Sumbangan & Hibah                                            | --                    | 16,000,000,000         |
| Lain-lain - Neto                                                   | 171,649,476           | 288,971,541            |
| <b>Jumlah</b>                                                      | <b>76,636,902,917</b> | <b>225,807,115,061</b> |

48. Other Expenses

|                                                                |
|----------------------------------------------------------------|
| Impairment Losses on Financial Assets<br>(Note 5, 6, 7, and 8) |
| Share-based Compensation<br>(Note 42)                          |
| Loss on Sale of Investment Properties<br>(Note 16)             |
| Investment Properties Depreciation (Note 16)                   |
| Bank Charges                                                   |
| Realized Loss on Investments<br>at Fair Value (Note 7)         |
| Tax Expenses                                                   |
| Donation & Grant Expenses                                      |
| Others - Net                                                   |
| <b>Total</b>                                                   |

49. Beban Pajak Final

49. Final Tax Expenses

|                                   | 2025<br>Rp             | 2024<br>Rp             |
|-----------------------------------|------------------------|------------------------|
| <b>Entitas Anak/ Subsidiaries</b> |                        |                        |
| PT Nusa Raya Cipta Tbk            | 87,192,799,463         | 93,504,309,656         |
| PT Suryacipta Swadaya             | 6,487,724,480          | 11,436,255,933         |
| PT Sitiagung Makmur               | 4,850,698,271          | 4,189,377,567          |
| PT TCP Internusa                  | 1,364,171,229          | 5,642,753,408          |
| PT Jasa Semesta Utama             | 754,534,000            | 6,797,049,562          |
| PT Semesta Cipta Internasional    | 557,088,751            | 15,248,482,455         |
| PT Surya Energi Parahita          | 429,479,130            | 435,755,500            |
| PT Surya Siti Indotama            | 374,389,814            | 13,030,905,286         |
| PT Aneka Bumi Cipta               | 234,946,250            | --                     |
| PT Indo Indah                     | 94,443,082             | 82,669,596             |
| PT Surya Internusa Properti       | 41,175,000             | 41,175,000             |
| PT Semesta Industri Pratama       | 19,304,250             | --                     |
| <b>Jumlah/ Total</b>              | <b>102,400,753,720</b> | <b>150,408,733,963</b> |

50. Beban Keuangan

50. Financial Expenses

|                                      | 2025<br>Rp             | 2024<br>Rp             |
|--------------------------------------|------------------------|------------------------|
| Beban keuangan dari:                 |                        |                        |
| Utang Bank dan Sindikasi             | 78,602,556,370         | 147,790,444,527        |
| Liabilitas Sewa (Catatan 30)         | 24,216,995,487         | 5,762,357,914          |
| Amortisasi Provisi yang Ditangguhkan | 3,212,527,095          | 33,024,405,990         |
| Lain-lain                            | 1,115,361,928          | 1,435,409,962          |
| <b>Jumlah</b>                        | <b>107,147,440,880</b> | <b>188,012,618,393</b> |

|                                     |
|-------------------------------------|
| Financial Expenses from:            |
| Bank and Syndicated Loans           |
| Lease Liabilities (Note 30)         |
| Amortization of Deferred Provisions |
| Others                              |
| <b>Total</b>                        |

51. Laba (Rugi) per Saham Dasar

51. Basic Earnings (Loss) per Share

Berikut ini adalah data yang digunakan untuk rugi per saham yang dapat diatribusikan kepada pemilik entitas induk:

The following data is the computation of the basic loss per share attributable to owners of the parent entity:

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024  
(In Full Rupiah, except otherwise stated)

|                                                                                            | 2025<br>Rp       | 2024<br>Rp      |                                                                                   |
|--------------------------------------------------------------------------------------------|------------------|-----------------|-----------------------------------------------------------------------------------|
| Jumlah Laba (Rugi) Tahun Berjalan yang Dapat<br>Diatribusikan kepada Pemilik Entitas Induk | (89,369,021,353) | 234,225,754,128 | Income (Loss) for the Current Year<br>Attributable to Owners of Parent Entity     |
| Jumlah Rata-rata Tertimbang Saham Biasa<br>untuk Perhitungan Laba per Saham Dasar          | 4,661,394,290    | 4,604,081,573   | Weighted Average Number of Ordinary Shares<br>to Computation Net Income per Share |
| Lab a (Rugi) per Saham Dasar                                                               | (19.17)          | 50.87           | Basic Earnings (Loss) per Share                                                   |

52. Sifat Hubungan dan Transaksi dengan  
Pihak Berelasi

52. Nature of Relationship and Transactions  
with Related Parties

Dalam kegiatan usaha normal, Grup melakukan transaksi dengan pihak berelasi. Transaksi-transaksi tersebut antara lain piutang kepada pihak berelasi serta kompensasi komisaris dan direksi.

In the normal course of business, the Group is engaged in transactions with related parties. Those transactions include due from related parties and compensation of commissioners and directors.

Transaksi dengan pihak berelasi antara lain:

Transactions with related parties are as follows:

|                                                                                             | 2025<br>Rp             | 2024<br>Rp            | Persentase terhadap Total Aset/<br>Percentage against Total Assets |             |
|---------------------------------------------------------------------------------------------|------------------------|-----------------------|--------------------------------------------------------------------|-------------|
|                                                                                             |                        |                       | 2025<br>%                                                          | 2024<br>%   |
| <b>Investasi pada Entitas Asosiasi/<br/>Investment in Associate</b>                         |                        |                       |                                                                    |             |
| PT Horizon Internusa Persada                                                                | 48,204,377,241         | 46,472,187,125        | 0.38                                                               | 0.45        |
| PT Jasamarga Akses Patimban                                                                 | 150,602,633,882        | 33,632,964,982        | 1.18                                                               | 0.32        |
| <b>Jumlah/ Total</b>                                                                        | <b>198,807,011,123</b> | <b>80,105,152,107</b> | <b>1.56</b>                                                        | <b>0.77</b> |
| <b>Investasi pada Ventura Bersama/<br/>Investment in Joint Ventures</b>                     |                        |                       |                                                                    |             |
|                                                                                             | 35,444,153,441         | 31,913,924,422        | 0.28                                                               | 0.31        |
| <b>Penyertaan Investasi pada Entitas Asosiasi/<br/>Placement of Investment in Associate</b> |                        |                       |                                                                    |             |
| PT Jasamarga Akses Patimban                                                                 | 35,193,000,000         | 119,100,000,000       | 0.28                                                               | 1.15        |

Sifat hubungan dengan pihak-pihak berelasi adalah sebagai berikut:

The nature of relationship with related parties is as follows:

| Perusahaan/<br>Company                                                | Sifat Hubungan/<br>Nature of Relationship | Jenis Transaksi/<br>Nature of Transaction                                                                                                       |
|-----------------------------------------------------------------------|-------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|
| PT Horizon Internusa Persada                                          | Entitas Asosiasi /<br>Associates Entity   | Investasi pada Entitas Asosiasi /<br>Investment in Associates                                                                                   |
| PT Jasamarga Akses Patimban                                           | Entitas Asosiasi /<br>Associates Entity   | Investasi pada Entitas Asosiasi, Uang Muka Investasi pada Entitas Asosiasi /<br>Investment in Associates ,<br>Advances Investment in Associates |
| Dewan Komisaris dan Direksi /<br>Board of Commissioners and Directors | Management Kunci /<br>Key Management      | Imbalan Kerja Jangka Pendek /<br>Short Term Employee Benefit                                                                                    |

Kompensasi Komisaris dan Direksi

Perusahaan memberikan kompensasi kepada komisaris dan direksi Perusahaan berupa gaji, tunjangan dan bonus. Jumlah kompensasi tersebut adalah sebesar Rp21.419.133.328 dan Rp20.376.937.451, masing-masing untuk tahun-tahun yang berakhir pada tanggal 31 Desember 2025 dan 2024.

Compensation of Commissioners and Directors

The Company provided compensation to Commissioners and Directors consisting of salaries, wages and bonuses. Those compensation amounted to Rp21,419,133,328 and Rp20,376,937,451, for the years ended December 31, 2025 and 2024, respectively, respectively.

PT SURYA SEMESTA INTERNUSA Tbk DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

**PT SURYA SEMESTA INTERNUSA Tbk AND SUBSIDIARIES**  
**NOTES TO THE CONSOLIDATED**  
**FINANCIAL STATEMENTS (Continued)**

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

*For the Years Ended  
December 31, 2025 and 2024  
(In Full Rupiah, except otherwise stated)*

[illegible]

**PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)**

*For the Years Ended  
December 31, 2025 and 2024  
(In Full Rupiah, except otherwise stated)*

### 53. Segment Operation

### ***Business Segment***

*For management reporting purposes, the operation of the Group are divided into five operating divisions - industrial estates development, real estates and rental buildings, building construction, investment in shares to other companies, and hotels along with other similar businesses as December 31, 2025 and 2024.*

The following of the segment information based on business segment:

**PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)**

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

### 53. Segmen Operasi

## Segmen Usaha

Untuk tujuan pelaporan manajemen, saat ini Grup dibagi dalam lima divisi operasi – pembangunan kawasan industri, real estat dan sewa gedung, konstruksi bangunan, penyertaan saham pada perusahaan lain, dan hotel beserta usaha sejenis lainnya pada tanggal 31 Desember 2025 dan 2024.

Berikut ini adalah informasi segmen berdasarkan segmen usaha:

**PT SURYA SEMESTA INTERNUSA Tbk DAN ENTITAS ANAK**  
**CATATAN ATAS LAPORAN KEUANGAN**  
**KONSOLIDASIAN (Lanjutan)**

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

| 2024                                                                     |                                                                           |                                                                                                           |                                            |                                                                                |                                                              |                        |                           |
|--------------------------------------------------------------------------|---------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|--------------------------------------------|--------------------------------------------------------------------------------|--------------------------------------------------------------|------------------------|---------------------------|
|                                                                          | Pembangunan dan Utilitas/ Kawasan Industri/ Industrial Estate Development | Real Estat, Sewa, Jasa Pemeliharaan dan Utilitas/ Real Estate, Rental, Maintenance Services and Utilities | Konstruksi Bangunan/ Building Construction | Penyerahan Saham Pada Perusahaan Lain/ Investment In Shares to Other Companies | Hotel dan Usaha Sellenis Lainnya/ Hotel and Similar Business | Eliminasi/ Elimination | Konsolidasi/ Consolidated |
|                                                                          | Rp                                                                        | Rp                                                                                                        | Rp                                         | Rp                                                                             | Rp                                                           | Rp                     | Rp                        |
| Penjualan Eksternal                                                      | 1,868,410,207,217                                                         | 394,744,696,179                                                                                           | 3,055,810,887,287                          | -                                                                              | 992,043,282,807                                              | --                     | 6,311,009,073,490         |
| Penjualan antar Segmen                                                   | --                                                                        | 5,719,712,400                                                                                             | 306,671,289,571                            | 17,056,403,308                                                                 | 4,714,870,393                                                | (334,162,275,672)      | --                        |
| Jumlah Pendapatan Usaha                                                  | 1,868,410,207,217                                                         | 400,464,408,579                                                                                           | 3,362,482,176,858                          | 17,056,403,308                                                                 | 996,758,153,200                                              | (334,162,275,672)      | 6,311,009,073,490         |
| HASIL                                                                    |                                                                           |                                                                                                           |                                            |                                                                                |                                                              |                        |                           |
| Hasil Segmen                                                             | 691,641,088,966                                                           | 107,343,199,254                                                                                           | 382,472,933,040                            | 17,056,403,308                                                                 | 629,129,083,548                                              | (55,971,489,499)       | 1,771,671,218,618         |
| Beban Penjualan                                                          |                                                                           |                                                                                                           |                                            |                                                                                |                                                              |                        | (137,559,710,019)         |
| Beban Umum dan Administrasi                                              |                                                                           |                                                                                                           |                                            |                                                                                |                                                              |                        | (735,271,501,977)         |
| Pendapatan Lainnya                                                       |                                                                           |                                                                                                           |                                            |                                                                                |                                                              |                        | 172,890,466,208           |
| Beban Lainnya                                                            |                                                                           |                                                                                                           |                                            |                                                                                |                                                              |                        | (225,807,115,061)         |
| Laba Usaha                                                               |                                                                           |                                                                                                           |                                            |                                                                                |                                                              |                        | 845,923,357,770           |
| Beban Pajak Penghasilan                                                  |                                                                           |                                                                                                           |                                            |                                                                                |                                                              |                        |                           |
| Beban Pajak Penghasilan                                                  |                                                                           |                                                                                                           |                                            |                                                                                |                                                              |                        | (150,408,733,963)         |
| Beban Keuangan                                                           |                                                                           |                                                                                                           |                                            |                                                                                |                                                              |                        | (188,012,618,393)         |
| Bagian Laba Entitas Asosiasi                                             |                                                                           |                                                                                                           |                                            |                                                                                |                                                              |                        | 496,741,714               |
| Bagian Rugi Entitas Ventura Bersama                                      |                                                                           |                                                                                                           |                                            |                                                                                |                                                              |                        | (3,735,967,366)           |
| Laba Sebelum Pajak Penghasilan                                           |                                                                           |                                                                                                           |                                            |                                                                                |                                                              |                        | 504,262,779,792           |
| Beban Pajak Penghasilan                                                  |                                                                           |                                                                                                           |                                            |                                                                                |                                                              |                        | (55,713,710,522)          |
| Laba Tahun Berjalan                                                      |                                                                           |                                                                                                           |                                            |                                                                                |                                                              |                        | 448,548,069,270           |
| Penghasilan Komprehensif Lain                                            |                                                                           |                                                                                                           |                                            |                                                                                |                                                              |                        |                           |
| Jumlah Laba Komprehensif Tahun Berjalan                                  |                                                                           |                                                                                                           |                                            |                                                                                |                                                              |                        | 430,897,102,162           |
| Laba Tahun Berjalan yang Dapat Diatribusikan Kepada:                     |                                                                           |                                                                                                           |                                            |                                                                                |                                                              |                        |                           |
| Pemilik Entitas Induk                                                    |                                                                           |                                                                                                           |                                            |                                                                                |                                                              |                        | 234,226,754,128           |
| Kepentingan Non Pengendali                                               |                                                                           |                                                                                                           |                                            |                                                                                |                                                              |                        | 214,323,315,142           |
| Laba Tahun Berjalan                                                      |                                                                           |                                                                                                           |                                            |                                                                                |                                                              |                        | 448,548,069,270           |
| Jumlah Laba Komprehensif Tahun Berjalan yang Dapat Diatribusikan Kepada: |                                                                           |                                                                                                           |                                            |                                                                                |                                                              |                        |                           |
| Pemilik Entitas Induk                                                    |                                                                           |                                                                                                           |                                            |                                                                                |                                                              |                        | 215,829,552,334           |
| Kepentingan Non Pengendali                                               |                                                                           |                                                                                                           |                                            |                                                                                |                                                              |                        | 215,067,549,828           |
| Jumlah Laba Komprehensif Tahun Berjalan                                  |                                                                           |                                                                                                           |                                            |                                                                                |                                                              |                        | 430,897,102,162           |
| Total Comprehensive Income for the Year                                  |                                                                           |                                                                                                           |                                            |                                                                                |                                                              |                        |                           |
| Income for the Year Attributable to:                                     |                                                                           |                                                                                                           |                                            |                                                                                |                                                              |                        |                           |
| Owners of the Parent Entity                                              |                                                                           |                                                                                                           |                                            |                                                                                |                                                              |                        |                           |
| Non-Controlling Interest                                                 |                                                                           |                                                                                                           |                                            |                                                                                |                                                              |                        |                           |
| Income for the Year                                                      |                                                                           |                                                                                                           |                                            |                                                                                |                                                              |                        |                           |
| Total Comprehensive Income for the Year                                  |                                                                           |                                                                                                           |                                            |                                                                                |                                                              |                        |                           |
| Income Tax Expense                                                       |                                                                           |                                                                                                           |                                            |                                                                                |                                                              |                        |                           |
| Financial Expenses                                                       |                                                                           |                                                                                                           |                                            |                                                                                |                                                              |                        |                           |
| Equity in Net Earning of Associate Entity                                |                                                                           |                                                                                                           |                                            |                                                                                |                                                              |                        |                           |
| Equity in Net Loss of Joint Ventures                                     |                                                                           |                                                                                                           |                                            |                                                                                |                                                              |                        |                           |
| Income Before Income Tax                                                 |                                                                           |                                                                                                           |                                            |                                                                                |                                                              |                        |                           |
| Income Tax Expenses                                                      |                                                                           |                                                                                                           |                                            |                                                                                |                                                              |                        |                           |
| Income for the Year                                                      |                                                                           |                                                                                                           |                                            |                                                                                |                                                              |                        |                           |
| Other Comprehensive Income                                               |                                                                           |                                                                                                           |                                            |                                                                                |                                                              |                        |                           |
| Total Comprehensive Income for The Year                                  |                                                                           |                                                                                                           |                                            |                                                                                |                                                              |                        |                           |
| Income for the Year Attributable to:                                     |                                                                           |                                                                                                           |                                            |                                                                                |                                                              |                        |                           |
| Owners of the Parent Entity                                              |                                                                           |                                                                                                           |                                            |                                                                                |                                                              |                        |                           |
| Non-Controlling Interest                                                 |                                                                           |                                                                                                           |                                            |                                                                                |                                                              |                        |                           |
| Income for the Year                                                      |                                                                           |                                                                                                           |                                            |                                                                                |                                                              |                        |                           |
| Total Comprehensive Income for the Year                                  |                                                                           |                                                                                                           |                                            |                                                                                |                                                              |                        |                           |
| Attributable to:                                                         |                                                                           |                                                                                                           |                                            |                                                                                |                                                              |                        |                           |
| Owners of the Parent Entity                                              |                                                                           |                                                                                                           |                                            |                                                                                |                                                              |                        |                           |
| Non-Controlling Interest                                                 |                                                                           |                                                                                                           |                                            |                                                                                |                                                              |                        |                           |
| Total Comprehensive Income for The Year                                  |                                                                           |                                                                                                           |                                            |                                                                                |                                                              |                        |                           |

**PT SURYA SEMESTA INTERNUSA Tbk AND SUBSIDIARIES**  
**NOTES TO THE CONSOLIDATED**  
**FINANCIAL STATEMENTS (Continued)**

*For the Years Ended  
December 31, 2025 and 2024  
(In Full Rupiah, except otherwise stated)*

**PT SURYA SEMESTA INTERNUSA Tbk DAN ENTITAS ANAK**  
**CATATAN ATAS LAPORAN KEUANGAN**  
**KONSOLIDASIAN (Lanjutan)**

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

| 2025                                             |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|--------------------------------------------------|----------------------------------------|------------------------------------------------------------------------------------|-----------------------------------------------------|--------------------------------------------------------------------------------------------|----------------------------------------------------------------------|---------------------------|------------------------------|
|                                                  | Real Estat, Sewa,<br>Jasa Pemeliharaan | Real Estat/ Sewa,<br>Real Estate, Rental,<br>Maintenance Services<br>and Utilities | Konstruksi<br>Bangunan/<br>Building<br>Construction | Penyertaan Saham<br>Pada Perusahaan<br>Lain/ Investment<br>in Shares to Other<br>Companies | Hotel dan Usaha<br>Sejenis Lainnya/<br>Hotel and<br>Similar Business | Eliminasi/<br>Elimination | Konsolidasi/<br>Consolidated |
|                                                  | Rp                                     | Rp                                                                                 | Rp                                                  | Rp                                                                                         | Rp                                                                   | Rp                        | Rp                           |
| INFORMASI LAINNYA                                |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
| ASET                                             |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
| Aset Segmen Grup                                 | 6.122.550.161.751                      | 888.581.436.196                                                                    | 2.717.367.453.156                                   | 647.714.896.264                                                                            | 3.093.131.792.764                                                    | (991.839.427.238)         | 12.477.506.311.893           |
| Investasi pada Entitas Anak                      | --                                     | --                                                                                 | --                                                  | 5.185.914.720.216                                                                          | --                                                                   | (5.185.914.720.216)       | --                           |
| Investasi pada Entitas Asosiasi                  | 1.000                                  | 867.063.773.527                                                                    | 150.602.633.882                                     | 70.419.932.579                                                                             | 1.000.000                                                            | (889.280.329.865)         | 198.807.011.123              |
| Investasi Saham                                  | --                                     | 92.367.282                                                                         | --                                                  | --                                                                                         | --                                                                   | --                        | 92.367.282                   |
| Investasi pada Ventura Bersama                   | 1.250.000.000                          | --                                                                                 | 34.194.153.441                                      | --                                                                                         | --                                                                   | --                        | 35.444.153.441               |
| Jumlah Aset yang Dikonsolidasikan                | 6.123.800.162.751                      | 1.755.737.577.005                                                                  | 2.902.164.240.479                                   | 5.904.048.548.059                                                                          | 3.093.132.792.764                                                    | (7.067.034.477.319)       | 12.711.849.843.739           |
| LIABILITAS                                       |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
| Liabilitas Segmen Grup                           | 841.389.447.276                        | 627.107.253.376                                                                    | 1.536.872.586.513                                   | 31.568.416.593                                                                             | 1.715.372.996.598                                                    | (120.413.553.157)         | 4.631.807.147.199            |
| Jumlah Liabilitas yang Dikonsolidasikan          | 841.389.447.276                        | 627.107.253.376                                                                    | 1.536.872.586.513                                   | 31.568.416.593                                                                             | 1.715.372.996.598                                                    | (120.413.553.157)         | 4.631.807.147.199            |
| Pengeluaran Modal                                | 407.703.836.717                        | 62.346.853.476                                                                     | 12.447.142.517                                      | 71.341.548.367                                                                             | 1.788.786.334.358                                                    | (778.912.701.052)         | 1.563.723.014.383            |
| Penyusutan                                       | 20.964.150.142                         | 46.407.418.062                                                                     | 14.865.614.760                                      | 4.379.737.519                                                                              | 92.884.375.164                                                       | (4.040.416.379)           | 175.460.879.268              |
| Beban Non-Kas Selain Penyusutan dan Amortisasi / | 4.902.024.300                          | 1.674.076.048                                                                      | 10.047.503.678                                      | 1.610.202.116                                                                              | 5.656.685.614                                                        | --                        | 24.090.491.756               |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |
|                                                  |                                        |                                                                                    |                                                     |                                                                                            |                                                                      |                           |                              |

**PT SURYA SEMESTA INTERNUSA Tbk AND SUBSIDIARIES**  
**NOTES TO THE CONSOLIDATED**  
**FINANCIAL STATEMENTS (Continued)**

*For the Years Ended  
December 31, 2025 and 2024  
(In Full Rupiah, except otherwise stated)*

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024  
(In Full Rupiah, except otherwise stated)

Geographical Segment

The Group's operating revenues based on geographic location are as follows:

| 2025<br>Rp        | 2024<br>Rp        |
|-------------------|-------------------|
| 2,656,643,356,411 | 2,573,012,090,068 |
| 898,195,528,644   | 908,601,059,965   |
| 551,112,820,368   | 751,365,275,215   |
| 263,996,380,462   | 331,702,053,427   |
| 133,664,854,083   | 469,309,885,111   |
| 118,533,596,167   | 1,463,545,328,115 |
| 67,941,420,909    | 46,309,944,344    |
| 27,949,516,673    | 28,045,991,168    |
| 22,731,953,134    | 22,563,965,794    |
| 19,139,744,342    | 20,756,042,359    |
| 18,276,478,933    | 18,223,399,810    |
| 10,891,791,126    | 11,736,313,786    |
| 4,789,077,441,252 | 6,645,171,349,162 |
| (361,896,162,123) | (334,162,275,672) |
| 4,427,181,279,129 | 6,311,009,073,490 |

54. Significant Agreements

The Company

a) Based on loan credit agreement between TCP, a Subsidiary, and PT Bank Mandiri (Persero) Tbk dated June 27, 2019, The Company willing to top up fund with the terms of the credit agreement (Note 28).

b) Based on loan credit agreement between SAM, a Subsidiary of SAI, and PT Bank Central Asia Tbk dated December 21, 2021, the Company willing to top up fund for any Cash Deficiency with the terms of the credit agreement (Note 28).

c) Based on loan credit agreement between SIH, a Subsidiary of SAI, and PT Bank Central Asia Tbk dated January 30, 2014, the Company willing to top up fund in accordance with the terms of the credit agreement (Note 28).

PT TCP Internusa (TCP)

On October 30, 2017, TCP, a Subsidiary, entered into a lease agreement with PT Securindo Packatama Indonesia (Secure Parking), whereby the TCP leased a parking lot at Plaza Glodok to Secure Parking. Based on the latest addendum dated July 22, 2025, There have been changes to the rental rates, effective through December 31, 2026.

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

Segmen Geografis

Pendapatan usaha Grup berdasarkan letak geografis adalah sebagai berikut:

|                         |
|-------------------------|
| Jakarta                 |
| Bali                    |
| Karawang                |
| Surabaya                |
| Semarang                |
| Subang                  |
| Medan                   |
| Palembang               |
| Pekanbaru               |
| Bandar Lampung          |
| Cirebon                 |
| Cikarang                |
| Sub Jumlah / Sub Total  |
| Eliminasi / Elimination |
| Jumlah / Total          |

54. Perjanjian-Perjanjian Penting

Perusahaan

a) Berdasarkan akta perjanjian kredit antara TCP, Entitas Anak, dengan PT Bank Mandiri (Persero) Tbk tanggal 27 Juni 2019, Perusahaan bersedia untuk menambah dana (top up) sesuai persyaratan perjanjian kredit (Catatan 28).

b) Berdasarkan akta perjanjian kredit antara SAM, Entitas Anak SAI, dengan PT Bank Central Asia Tbk tanggal 21 Desember 2021, Perusahaan bersedia untuk menambah dana (top up) untuk setiap Cash Deficiency sesuai persyaratan perjanjian kredit (Catatan 28).

c) Berdasarkan akta perjanjian kredit antara SIH, Entitas Anak SAI, dengan PT Bank Central Asia Tbk tanggal 30 Januari 2014, Perusahaan bersedia melakukan top up dana sesuai persyaratan perjanjian kredit (Catatan 28).

PT TCP Internusa (TCP)

Pada tanggal 30 Oktober 2017, TCP, Entitas Anak, mengadakan perjanjian sewa menyewa dengan PT Securindo Packatama Indonesia (Secure Parking), dimana TCP menyewakan lahan parkir di Plaza Glodok kepada Secure Parking. Berdasarkan adendum yang terakhir pada tanggal 22 Juli 2025, terdapat perubahan harga sewa yang berlaku sampai dengan tanggal 31 Desember 2026.

PT SURYA SEMESTA INTERNUSA Tbk DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

PT SURYA SEMESTA INTERNUSA Tbk AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

| 2024                                             |                                  |                                                             |                                     |                                            |                                                                                |                                                             |                        |                           |                                                                                          |
|--------------------------------------------------|----------------------------------|-------------------------------------------------------------|-------------------------------------|--------------------------------------------|--------------------------------------------------------------------------------|-------------------------------------------------------------|------------------------|---------------------------|------------------------------------------------------------------------------------------|
| INFORMASI LAINNYA                                | ASET                             | Pembangunan Kawasan Industri/ Industrial Estate Development | Real Estat, Sewa, Jasa Pemeliharaan | Konstruksi Bangunan/ Building Construction | Penyerahan Saham Pada Perusahaan Lain/ Investment In Shares to Other Companies | Hotel dan Usaha sejenis Lainnya/ Hotel and Similar Business | Eliminasi/ Elimination | Konsolidasi/ Consolidated | OTHER INFORMATION                                                                        |
|                                                  |                                  | Rp                                                          | Rp                                  | Rp                                         | Rp                                                                             | Rp                                                          | Rp                     | Rp                        |                                                                                          |
| Aset Segmen Grup                                 | Investasi pada Entitas Anak      | 5,585,311,987,009                                           | 1,093,035,896,846                   | 2,304,754,016,222                          | 611,542,226,283                                                                | 1,070,636,697,835                                           | (409,988,578,954)      | 10,255,292,245,241        | Group's Segment Assets                                                                   |
|                                                  |                                  | --                                                          | --                                  | --                                         | 4,935,992,094,320                                                              | --                                                          | (4,935,992,094,320)    | --                        |                                                                                          |
|                                                  |                                  | 1,000                                                       | 26,925,403,235                      | 33,632,964,982                             | 87,841,081,105                                                                 | 1,000,000                                                   | (68,256,298,215)       | 80,105,152,107            |                                                                                          |
|                                                  |                                  | --                                                          | 94,168,478                          | --                                         | --                                                                             | --                                                          | --                     | 94,168,478                |                                                                                          |
|                                                  |                                  | --                                                          | --                                  | 31,913,924,422                             | --                                                                             | --                                                          | --                     | 31,913,924,422            |                                                                                          |
| Investasi Tersedia untuk Dijual                  | Investasi pada Ventura Bersama   | 5,585,311,988,009                                           | 1,120,055,468,559                   | 2,370,300,905,626                          | 5,635,375,401,708                                                              | 1,070,637,697,835                                           | (5,414,275,971,489)    | 10,367,405,490,248        | Total Assets Consolidated                                                                |
|                                                  |                                  | --                                                          | --                                  | --                                         | --                                                                             | --                                                          | --                     | --                        |                                                                                          |
|                                                  |                                  | --                                                          | --                                  | --                                         | --                                                                             | --                                                          | --                     | --                        |                                                                                          |
|                                                  |                                  | --                                                          | --                                  | --                                         | --                                                                             | --                                                          | --                     | --                        |                                                                                          |
|                                                  |                                  | --                                                          | --                                  | --                                         | --                                                                             | --                                                          | --                     | --                        |                                                                                          |
| Liabilitas Segmen Grup                           | Liabilitas yang Dikonsolidasikan | 364,737,483,633                                             | 584,884,127,438                     | 1,166,509,986,042                          | 22,478,962,644                                                                 | 341,157,848,024                                             | (96,037,297,226)       | 2,373,731,110,555         | Group's Segment Liabilities                                                              |
|                                                  |                                  | 364,737,483,633                                             | 584,884,127,438                     | 1,166,509,986,042                          | 22,478,962,644                                                                 | 341,157,848,024                                             | (96,037,297,226)       | 2,373,731,110,555         |                                                                                          |
|                                                  |                                  | --                                                          | --                                  | --                                         | --                                                                             | --                                                          | --                     | --                        |                                                                                          |
|                                                  |                                  | --                                                          | --                                  | --                                         | --                                                                             | --                                                          | --                     | --                        |                                                                                          |
|                                                  |                                  | --                                                          | --                                  | --                                         | --                                                                             | --                                                          | --                     | --                        |                                                                                          |
| Pengeluaran Modal                                | Penyusutan                       | 275,923,039,981                                             | 82,411,975,472                      | 10,492,223,203                             | 2,945,651,317                                                                  | 95,816,067,266                                              | 1,879,632,649          | 469,468,589,888           | Capital Expenditures                                                                     |
|                                                  |                                  | 16,478,738,377                                              | 43,866,501,886                      | 14,478,222,032                             | 3,837,488,766                                                                  | 86,735,664,003                                              | (4,912,422,442)        | 160,474,192,622           |                                                                                          |
|                                                  |                                  | --                                                          | --                                  | --                                         | --                                                                             | --                                                          | --                     | --                        |                                                                                          |
|                                                  |                                  | --                                                          | --                                  | --                                         | --                                                                             | --                                                          | --                     | --                        |                                                                                          |
|                                                  |                                  | --                                                          | --                                  | --                                         | --                                                                             | --                                                          | --                     | --                        |                                                                                          |
| Beban Non Kas Selain Penyusutan dan Amortisasi / | Beban Imbalan Kerja              | 4,648,079,752                                               | 1,674,782,895                       | 8,559,719,819                              | 1,674,498,742                                                                  | 5,681,874,920                                               | --                     | 22,238,956,128            | Non Cash Expenses Other than Depreciation and Amortization / Employment Benefits Expense |
|                                                  |                                  | --                                                          | --                                  | --                                         | --                                                                             | --                                                          | --                     | --                        |                                                                                          |
|                                                  |                                  | --                                                          | --                                  | --                                         | --                                                                             | --                                                          | --                     | --                        |                                                                                          |
|                                                  |                                  | --                                                          | --                                  | --                                         | --                                                                             | --                                                          | --                     | --                        |                                                                                          |
|                                                  |                                  | --                                                          | --                                  | --                                         | --                                                                             | --                                                          | --                     | --                        |                                                                                          |

**PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)**

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

**PT Sitiagung Makmur (SAM)**

a) Berdasarkan perjanjian pengikatan jual beli antara SAM, Entitas Anak SAI, dengan pihak pembeli vila Umana Bali Ungasan, SAM sepakat untuk menjual vila kepada pembeli dengan ketentuan bahwa pembeli akan menyerahkan sebagian hak pengelolaan vila untuk disewakan kepada pihak lain. Atas penyerahan sebagian hak ini, pembeli akan menerima pendapatan sewa sebesar 40% dari total pendapatan kamar vila berdasarkan nilai proporsional dari masing-masing vila (tidak termasuk, tetapi tidak terbatas pada biaya layanan, makanan & minuman, tagihan lainnya, komisi dan pajak yang dapat dipakai).

b) SAM, Entitas Anak SAI, mengadakan perjanjian penyerahan vila kepada USR, Entitas Anak SAM. Berdasarkan perjanjian tersebut SAM akan menyewakan vila-vila yang belum terjual kepada USR, untuk dioperasikan sebagai resor bintang 5 (lima) dan untuk itu SAM akan menerima pendapatan sewa sebesar 40% dari penghasilan kamar vila (tidak termasuk, tetapi tidak terbatas pada biaya layanan, makanan dan minuman, tagihan lainnya, komisi dan pajak yang dapat dipakai) berdasarkan nilai proporsional setiap unit vila. Perjanjian ini berlaku selama jangka waktu yang tercantum dalam Sertifikat Hak Guna Bangunan (SHGB) vila yang berakhir pada tahun 2044 serta setiap perpanjangan periode SHGB tersebut.

c) SAM, Entitas Anak SAI, juga mengadakan Perjanjian penyerahan fasilitas umum kepada USR, Entitas Anak SAM, SAM akan menerima pendapatan sewa sesuai yang tertera dalam perjanjian tersebut. Perjanjian ini berlaku selama jangka waktu yang tercantum dalam Sertifikat Hak Guna Bangunan (SHGB) vila yang berakhir pada tahun 2044 serta setiap perpanjangan periode SHGB tersebut.

**PT Ungasan Semesta Resort (USR)**

USR, Entitas Anak SAM, mengadakan perjanjian sebagai berikut:

a) USR, Entitas Anak SAM, melakukan perjanjian pengelolaan vila dengan masing-masing pemiliknya (pembeli vila dari SAM). Pemilik atau pembeli vila setuju menyewakan vila untuk dioperasikan oleh Perusahaan sebagai sebuah hotel bintang lima.

Sehubungan dengan perjanjian itu, USR akan membayar biaya sewa kepada mereka sebesar 40% dari pendapatan kamar berdasarkan nilai proporsional dari masing-masing unit vila yang

**PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)**

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

**PT Sitiagung Makmur (SAM)**

a) According to the purchase and sale contract between SAM, a Subsidiary of SAI, and the buyer of Umana Bali Ungasan villa, SAM agreed to sell the villa on a condition that the buyer will delegate part of the villa management right for rent to other parties. For this right's transfer, the buyer will receive rental income for 40% of villa rental revenue based on the proportional value of each villa (excluded, but not limited to service charge, food and beverage, other billings, commissions and any applicable taxes).

b) SAM, a Subsidiary of SAI, entered into an agreement to transfer its villas to USR. Based on the agreement, SAM agreed to lease its unsold villas to USR, SAM's Subsidiary, to be operated as a 5 (five) star resort and SAM will receive 40% of villa rental revenue (excluded, but not limited to service charge, food and beverage, other billings, commissions and any applicable taxes) based on the proportional value of each villa. This agreement is valid for the period as stipulated in the Buildings Right on Land (SHGB) of the villa which will expire in 2044 and any of the extension periods of the related SHGB.

c) SAM, a Subsidiary of SAI, also entered into an agreement to transfer its public facility area to USR, SAM's Subsidiary. SAM will receive rental income as stipulated in the agreement. This agreement is valid for the period as stipulated in the Buildings Right on Land (SHGB) of the villa which will expire in 2044 and any of the extension periods of the related SHGB.

**PT Ungasan Semesta Resort (USR)**

USR, SAM's Subsidiary, entered into agreements as follows:

a) USR, a subsidiary of SAM, entered into villa management agreements with each of villas owner (buyer of SAM's villa), the buyers agreed to lease their villas to be operated by the Company as a five star hotel.

Related to that agreement, USR will pay rental expenses to the buyers amounting to 40% of room revenue based on the proportional value of each unit villa which has been determined from the

**PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)**

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

telah ditentukan dari awal oleh SAM, Entitas Anak SAI. Perjanjian ini berlaku selama jangka waktu Sertifikat Hak Guna Bangunan (SHGB) berakhir pada 2044 serta setiap pembaruan periode SHGB.

b) Pada 7 Januari 2021, USR, Entitas Anak SAM, mengadakan Perjanjian manajemen dengan PT Hilton International Manage Indonesia (Operator), dimana operator setuju untuk menyediakan jasa operasional, kepegawaian, komersial, pembelian dan pengendalian mutu pelayanan hotel. Sebagai kompensasi, operator akan memperoleh imbalan jasa manajemen yang dihitung berdasarkan persentase tertentu dari laba operasi kotor yang ditetapkan dalam perjanjian. Perjanjian ini akan berlaku sampai dengan tanggal 31 Desember tahun kelima belas sejak tanggal pembukaan hotel dan dapat diperpanjang untuk jangka waktu sepuluh tahun dengan persetujuan kedua belah pihak.

c) Pada 7 Januari 2021, USR, Entitas Anak SAM, mengadakan perjanjian Lisensi dengan Hilton Worldwide Manage Limited (Hilton), dimana Hilton setuju memberikan hak untuk menggunakan nama "Hilton" serta hak kekayaan intelektual untuk hotel yang dikelola oleh Perusahaan. Sebagai imbalannya, Licensor akan menerima royalti yang dihitung berdasarkan persentase tertentu dari pendapatan hotel yang telah ditetapkan dalam perjanjian.

d) Pada 7 Januari 2021, USR, Entitas Anak SAM, mengadakan perjanjian servis pelayanan dengan Hilton Worldwide Manage Limited (Hilton), dimana Hilton setuju untuk menyediakan jasa reservasi, promosi penjualan dan hubungan masyarakat untuk hotel, baik melalui organisasi dan pihak terkait di luar Indonesia. Sebagai kompensasi, Hilton akan menerima jasa pemasaran dan promosi berdasarkan perhitungan yang disampaikan oleh Hilton kepada Perusahaan dengan jumlah maksimum tertentu sebagaimana yang telah ditetapkan dalam perjanjian.

Jumlah biaya jasa yang dibebankan ke laporan laba rugi dan penghasilan komprehensif lain sehubungan dengan perjanjian-perjanjian di atas adalah sebesar Rp9.034.037.793 dan Rp7.039.663.483, masing-masing untuk tahun-tahun yang berakhir pada tanggal 31 Desember 2025 dan 2024.

**PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)**

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

beginning by SAM, a Subsidiary of SAI. This agreement is valid for the period specified in villa's SHGB certificate which will expire in 2044 along with every renewal SHGB period.

b) On January 7, 2021, USR, a subsidiary of SAM, entered into Management Agreement with PT Hilton International Manage Indonesia (Operator), where operator agreed to provide operational services, personnel, commercial, purchasing and quality control services to the hotel. As compensation, operator will receive management fees calculated based on a certain percentage of gross operating profit as stipulated in the agreement. This agreement shall be effective until December 31, of the fifteenth year from the opening date, and could be extended for a period of ten years with the consent of both parties.

c) On January 7, 2021, USR, a subsidiary of SAM, entered into License agreement with Hilton Worldwide Manage Limited (Hilton), where Hilton agreed to give the right to use the name of "Hilton" for the hotel managed by the Company and other intellectual property rights. As compensation, the Licensor will receive royalty fee, calculated based on a certain percentage of hotel revenues as stated in the agreement.

d) On January 7, 2021, USR, a subsidiary of SAM, entered into an Offshore Services Agreement with Hilton Worldwide Manage Limited (Hilton), where Hilton agreed to provide reservation services, sales promotion and public relations to the hotel, either through the organization and the related parties outside of Indonesia. As compensation, Hilton will receive marketing and promotion fee based on the calculations which submit from Hilton to the Company with a certain maximum amount as stated in the agreement.

Total fees charged to statement of profit or loss and other comprehensive income in relation to the above agreements amounted to Rp9,034,037,793 and Rp7,039,663,483, for the years ended December 31, 2025 and 2024, respectively.

**PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)**

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

**PT Suryalaya Anindita International (SAI)**

a) Pada tanggal 30 Oktober 2012, SAI, Entitas Anak, mengadakan perjanjian-perjanjian manajemen dengan PT Sol Melia Indonesia ("Operator"), dimana Operator setuju untuk mengelola dan mengoperasikan Melia Bali dan Gran Melia Jakarta berdasarkan syarat dan ketentuan dalam masing-masing perjanjian tersebut. Perjanjian-perjanjian tersebut menggantikan perjanjian jasa teknis tanggal 1 Januari 1991 untuk Melia Bali dan perjanjian manajemen tanggal 10 April 1995 untuk Melia Jakarta dan segala perjanjian-perjanjian perubahannya.

Sebagai kompensasi, Operator akan menerima pembayaran jasa manajemen yang dihitung berdasarkan persentase tertentu dari laba kotor operasional masing-masing Hotel sebagaimana tercantum dalam perjanjian-perjanjian tersebut.

Sehubungan dengan *rebranding* Melia Bali menjadi Paradisus by Melia ("Paradisus Bali"), pada tanggal 12 September 2025, PT Sol Melia Indonesia ("Operator") dan Melia Hotels International S.A., Spanyol ("MHI") mengadakan perjanjian novasi dimana PT Sol Melia Indonesia ("Operator") memindahkan seluruh hak dan kewajibannya atas perjanjian-perjanjian jasa manajemen, kepada Melia Hotels International S.A., Spanyol ("MHI"), pihak berelasinya, berdasarkan syarat dan ketentuan dalam masing-masing perjanjian tersebut.

b) Pada tanggal 30 Oktober 2012, SAI, Entitas Anak, mengadakan perjanjian-perjanjian lisensi untuk Melia Bali dan Gran Melia Jakarta dengan Markserv B.V., Belanda ("*Licensor*"), dimana *Licensor* setuju untuk memberikan kepada SAI lisensi untuk menggunakan nama "Melia Bali" dan "Gran Melia Jakarta" untuk Hotel milik SAI dan hak kekayaan intelektual lainnya. Perjanjian-perjanjian tersebut menggantikan perjanjian lisensi tanggal 1 Januari 1991 untuk Melia Bali dan tanggal 10 April 1995 untuk Melia Jakarta dan segala perjanjian-perjanjian perubahannya.

Sebagai kompensasi, *Licensor* akan menerima pembayaran jasa lisensi yang dihitung berdasarkan persentase tertentu dari pendapatan masing-masing Hotel sebagaimana tercantum dalam perjanjian-perjanjian tersebut.

Pada tanggal 1 November 2012, *Licensor* dan Melia Hotels International S.A., Spanyol ("MHI") mengadakan perjanjian-perjanjian dimana *Licensor* memindahkan seluruh hak dan kewajibannya sehubungan dengan perjanjian-perjanjian lisensi di atas kepada MHI, pihak berelasinya, efektif sejak tanggal 1 Januari 2013.

**PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)**

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

**PT Suryalaya Anindita International (SAI)**

a) On October 30, 2012, SAI, a Subsidiary, entered into agreements with PT Sol Melia Indonesia ("Operator"), which the Operator agreed to manage and operate Melia Bali and the Gran Melia Jakarta, based on the terms and conditions in each agreement. These agreements replace the technical services agreement dated January 1, 1991 for the Melia Bali and the management agreement dated April 10, 1995 for the Melia Jakarta and all the agreements addendums.

As compensation, the Operator shall receive a management fee calculated at a certain percentage of the respective Hotel's gross operating profit as defined in the aforesaid agreements.

In connection with rebranding Melia Bali to Paradisus by Melia ("Paradisus Bali"), on September 12, 2025, PT Sol Melia Indonesia ("Operator") and Melia Hotels International S.A., Spain ("MHI") entered into novation agreement whereby PT Sol Melia Indonesia ("Operator") transferred all of its rights and obligations of Management Service Agreement, to Melia Hotels International S.A., Spain ("MHI"), its related party, based on the terms and conditions in each agreement.

b) On October 30, 2012, SAI, a Subsidiary, entered into the trademark license agreements for Melia Bali and Gran Melia Jakarta with Markserv B.V., Netherlands ("*Licensor*"), whereby the *Licensor* agreed to grant the SAI the license to use the name of "Melia Bali" and "Gran Melia Jakarta" for the Hotels owned by the SAI and other intellectual property rights. Such agreements replaced and superseded the trademark license agreements dated January 1, 1991 for Melia Bali and dated April 10, 1995 for Melia Jakarta and all of its addendums.

As compensation, the *Licensor* shall receive license fees calculated at a certain percentage of the respective Hotel's revenues as defined in the aforesaid agreements.

On November 1, 2012, the *Licensor* and Melia Hotels International S.A., Spain ("MHI") entered into agreements whereas the *Licensor* transferred all of its rights and obligations in relation to the above license agreements to MHI, its related party, effective from January 1, 2013.

**PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)**

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

Pada tanggal 12 September 2025, perjanjian lisensi untuk Melia Bali diamendemen menjadi Paradisus Bali.

c) Pada tanggal 30 Oktober 2012, SAI, Entitas Anak, mengadakan perjanjian-perjanjian jasa pemasaran dan promosi internasional dengan Markserv B.V., Belanda ("Markserv"), dimana Markserv setuju untuk menyediakan jasa pemasaran dan promosi untuk Melia Bali dan Gran Melia Jakarta di seluruh bagian dunia, selain di Indonesia, berdasarkan syarat dan ketentuan dalam masing-masing perjanjian tersebut. Perjanjian-perjanjian tersebut menggantikan perjanjian jasa pemasaran dan promosi internasional tanggal 1 Januari 1991 untuk Melia Bali dan tanggal 10 April 1995 untuk Melia Jakarta dan segala perjanjian-perjanjian perubahannya.

Sebagai kompensasi, Markserv akan menerima pembayaran jasa pemasaran dan promosi yang dihitung berdasarkan persentase tertentu dari pendapatan dan laba kotor operasional masing-masing Hotel sebagaimana tercantum dalam perjanjian-perjanjian tersebut.

Pada tanggal 11 Desember 2012, Markserv dan Sol Melia Hotel Management (Shanghai) Company Ltd., China ("Melia Shanghai") mengadakan perjanjian-perjanjian dimana Markserv memindahkan seluruh hak dan kewajibannya sehubungan dengan perjanjian-perjanjian jasa pemasaran dan promosi di atas kepada Melia Shanghai, pihak berelasinya, efektif sejak tanggal 1 Januari 2013.

Sehubungan dengan *rebranding* Melia Bali menjadi Paradisus by Melia ("Paradisus Bali"), pada tanggal 12 September 2025, Sol Melia Hotel Management (Shanghai) Company Ltd., China ("Melia Shanghai") dan Melia Hotels International S.A., Spanyol ("MHI") mengadakan perjanjian novasi dimana Sol Melia Hotel Management (Shanghai) Company Ltd., China ("Melia Shanghai") memindahkan seluruh hak dan kewajibannya atas perjanjian-perjanjian jasa pemasaran dan promosi, kepada Melia Hotels International S.A., Spanyol ("MHI"), pihak berelasinya, berdasarkan syarat dan ketentuan dalam masing-masing perjanjian.

d) Pada tanggal 27 Oktober 2020, SAI, Entitas Anak, dan MHI telah menandatangani Nota Kesepahaman ("*Term Sheet*") untuk melakukan *rebranding* dari "Melia Bali" menjadi "Paradisus Bali" by Melia.

**PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)**

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

On September 12, 2025, the license agreement for Melia Bali was amended to Paradisus Bali.

c) On October 30, 2012, SAI, a Subsidiary, entered into the international marketing and promotional services agreements with Markserv B.V., Netherlands ("Markserv"), whereby Markserv agreed to provide the marketing and promotional services for Melia Bali and Gran Melia Jakarta in all parts of the world, other than in Indonesia, based on the terms and conditions in each respective agreement. Such agreements replaced and superseded the international marketing and promotional services agreements dated January 1, 1991 for Melia Bali and dated April 10, 1995 for Melia Jakarta and all of its addendums.

As compensation, Markserv shall receive a marketing and promotional fees calculated at a certain percentage of the respective Hotel's revenues and gross operating profit as defined in aforesaid agreements.

On December 11, 2012, Markserv and Sol Melia Hotel Management (Shanghai) Company Ltd., China ("Melia Shanghai") entered into agreements whereas Markserv transferred all of its rights and obligations under the international marketing and promotional services agreements to Melia Shanghai, its related party, effective from January 1, 2013.

In connection with rebranding Melia Bali to Paradisus by Melia, on September 12, 2025, Sol Melia Hotel Management (Shanghai) Company Ltd., China ("Melia Shanghai") and Melia Hotels International S.A., Spain ("MHI") entered into novation agreement whereby Sol Melia Hotel Management (Shanghai) Company Ltd., China ("Melia Shanghai") transferred all of its rights and obligations of marketing and promotional fees agreements, to Melia Hotels International S.A., Spain ("MHI"), its related party, based on the terms and conditions in each agreement.

d) On October 27, 2020, SAI, a Subsidiary, and MHI signed a Memorandum of Understanding ("*Term Sheet*") for the rebranding of "Melia Bali" to "Paradisus Bali" by Melia.

**PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)**

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

*Term Sheet* ini tidak mengikat dan subjek dari penandatanganan perjanjian jasa manajemen dari Paradisus Bali oleh SAI, Entitas Anak, dan MHI di kemudian hari.

e) Pada tanggal 12 September 2025, SAI, Entitas Anak, dan Prodigios Interactivos, S.A. ("Prodigios") mengadakan perjanjian-perjanjian sehubungan dengan *Loyalty Program, Reservation Services* dan jasa-jasa lain (*Services Agreement*) yang disediakan oleh Prodigios dan atau Melia group berdasarkan syarat dan ketentuan dalam masing-masing perjanjian dan addendum tersebut.

Pada tanggal 20 November 2020, SAI, Entitas Anak, menandatangani addendum perjanjian jasa manajemen dengan Operator, perjanjian lisensi merek dagang dengan MHI, serta pemasaran dan promosi internasional dengan Melia Shanghai untuk Gran Melia Jakarta, dimana SAI, Operator, MHI, dan Melia Shanghai setuju memperpanjang setiap perjanjian hingga 31 Desember 2030, berdasarkan syarat dan ketentuan dalam masing-masing perjanjian dan addendum tersebut.

Perjanjian jasa manajemen, lisensi dan jasa pemasaran dan promosi internasional untuk Melia Bali berlaku efektif sampai dengan tanggal 31 Desember 2025, yang secara otomatis akan diperpanjang untuk satu periode 5 (lima) tahun berikutnya, dengan memperhatikan ketentuan-ketentuan yang ada dalam masing-masing perjanjian tersebut.

Sehubungan dengan *rebranding* Melia Bali menjadi Paradisus by Melia ("Paradisus Bali"), pada tanggal 12 September 2025 dilakukan amendemen perjanjian jasa manajemen, jasa lisensi, serta jasa pemasaran dan promosi Paradisus Bali, yang berlaku efektif selama 20 tahun sejak tanggal pembukaan kembali atau berlaku sesuai dengan periode yang disepakati bersama.

Jumlah biaya jasa yang dibebankan ke laporan laba rugi dan penghasilan komprehensif lain sehubungan dengan perjanjian-perjanjian di atas adalah sebesar Rp3.611.791.598 dan Rp42.365.262.173, masing-masing untuk tahun-tahun yang berakhir pada tanggal 31 Desember 2025 dan 2024.

Pada tanggal laporan posisi keuangan, biaya jasa yang belum dibayarkan dicatat sebagai liabilitas keuangan jangka pendek lainnya - pihak ketiga.

**PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)**

*For the Years Ended  
December 31, 2025 and 2024*

*(In Full Rupiah, except otherwise stated)*

*This Term Sheet is not binding and is subject to the signing of a management service agreement from Paradisus Bali by SAI, a Subsidiary, and MHI at a later date.*

*e) On September 12, 2025, SAI, a Subsidiary, and Prodigios Interactivos, S.A. ("Prodigios") entered into agreements in connection with the Loyalty Program, Reservation Services and other services (Services Agreement) provided by Prodigios and/or Melia group based on the terms and conditions in each agreement and addendum.*

*On November 20, 2020, SAI, a Subsidiary, signed an addendum of management service agreement with the Operator, a trademark license agreement with MHI, as well as international marketing and promotion with Melia Shanghai for Gran Melia Jakarta, where SAI, Operator, MHI, and Melia Shanghai agreed to extend each agreement until December 31, 2030, based on the terms and conditions in each agreements and addendum.*

*The management services agreement, license and international marketing and promotional services agreements for Melia Bali are effective until December 31, 2025, with due observance to the terms in each respective agreements.*

*In connection with the rebranding of Melia Bali to Paradisus by Melia ("Paradisus Bali"), on September 12, 2025, amendments were made to the management services agreement, licensing services, and marketing and promotion services of Paradisus Bali, which are effective for 20 years from the date of reopening or effective in accordance with the mutually agreed period.*

*Total fees charged to statement of profit or loss and other comprehensive income in relation to the above agreements amounted to Rp3,611,791,598 and Rp42,365,262,173, for the years ended December 31, 2025 and 2024, respectively.*

*At the statement of financial position date, unpaid fees were included in other short term financial liabilities – third parties.*

**PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)**

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

**55. Aset dan Liabilitas Kontinjensi**

**Aset Kontinjensi**

NRC, Entitas Anak, mengajukan Gugatan Perbuatan Melawan Hukum ke Pengadilan Negeri Jakarta Selatan dengan Perkara No. 459/Pdt.G/2024/PN.Jkt.Sel, dengan pihak tergugat adalah PT Fortuna Paradiso Optima ("FPO") dan 3 pihak tergugat lainnya. Gugatan ini dilakukan antara lain mengenai sengketa atas denda progres pekerjaan proyek sebesar Rp84.674.426.482.

NRC, Entitas Anak, melakukan tuntutan pengembalian atas pembayaran denda, serta pembayaran kerugian materiil maupun immateriil.

Pada tanggal 25 September 2024, Majelis Hakim Perkara memberikan Putusan Sela yang diajukan oleh FPO, menyatakan Pengadilan Negeri Jakarta Selatan tidak berwenang mengadili perkara.

Pada tanggal 30 September 2024, NRC, Entitas Anak, mengajukan banding ke Pengadilan Tinggi DKI Jakarta dengan putusan No. 1384/PDT/2024/PTDKI.

Pada tanggal 9 Desember 2024 agenda pembacaan Putusan Banding dengan amar putusan yaitu menguatkan Putusan Pengadilan Negeri Jakarta Selatan Nomor 459/Pdt.G/2024/PN Jkt.Sel tanggal 25 September 2024.

Pada tanggal 16 Desember 2024, NRC, Entitas Anak, mengajukan kasasi ke Mahkamah Agung dengan No.3421/PAN.PN.W10.U3/HK.02/2/2025.

Pada tanggal 2 Juni 2025, NRC, Entitas Anak, mencapai kesepakatan damai di luar mekanisme peradilan dengan FPO dan 3 pihak lainnya. Berdasarkan kesepakatan bersama yang telah dicapai, seluruh proses hukum yang sedang berjalan, termasuk perkara pada tingkat kasasi, akan dihentikan secara resmi sesuai ketentuan yang berlaku.

**Liabilitas Kontinjensi**

a. TCP, Entitas Anak, merupakan tergugat dalam perkara mengenai gugatan tanah seluas 500m<sup>2</sup> yang terletak di Kuningan, Jakarta Selatan, dalam Gugatan Perdata No. 1029/Pdt.G/2021/PN.Jkt.Sel tanggal 8 November 2021.

Pada tanggal 5 Januari 2023, TCP, Entitas Anak, memperoleh putusan Pengadilan Negeri Jakarta Selatan, yang memenangkan TCP dalam perkara tersebut. Penggugat mengajukan banding atas putusan tersebut.

**PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)**

*For the Years Ended  
December 31, 2025 and 2024*

*(In Full Rupiah, except otherwise stated)*

**55. Contingent Assets and Liabilities**

**Contingent Assets**

*NRC, a Subsidiary, filed a Lawsuit for Unlawful Act with the South Jakarta District Court with Case No. 459/Pdt.G/20248/PN.Jkt.Sel with the defendant party is PT Fortuna Paradiso Optima ("FPO") and 3 other defendants. This lawsuit was filed regarding, among other things, a dispute over fines for project work progress amounted to Rp84,674,426,482.*

*NRC, a Subsidiary, demands the return of fines and payment of material and immaterial losses.*

*On September 25, 2024, the Panel of Judges for the Case issued an Interim Decision filed by FPO, stating that the South Jakarta District Court did not have the authority to try the case.*

*On September 30, 2024, NRC, a Subsidiary, filed an appeal to the DKI Jakarta High Court with decision No. 1384/PDT/2024/PTDKI.*

*On December 9, 2024, the agenda for reading the Appeal Decision with the verdict confirming the Decision of the South Jakarta District Court Number 459/Pdt.G/2024/PN Jkt.Sel dated September 25, 2024.*

*On December 16, 2024, NRC, a Subsidiary, filed an appeal to the Supreme Court with No. 3421/PAN.PN.W10.U3/HK.02/2/2025.*

*On June 2, 2025, NRC, a Subsidiary, reached an out-of-court settlement with the FPO and three other parties. Based on this agreed mutual agreement, all ongoing legal proceedings, including the cassation case, will be officially terminated in accordance with applicable regulations.*

**Contingent Liabilities**

*a. TCP, a Subsidiary, is a defendant in a lawsuit regarding claims covering an area of 500sqm of land located at Kuningan, South Jakarta, in a Civil Action No. 1029/Pdt.G/2021/PN.Jkt.Sel dated November 8, 2021.*

*On January 5, 2023, TCP, a Subsidiary, obtained a decision from the South Jakarta District Court, which in favor of TCP in the case. The plaintiff has appealed on the decision.*

**PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)**

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

Pada tanggal 27 Desember 2023, TCP, Entitas Anak, menerima salinan putusan Pengadilan Negeri Jakarta Selatan, yang menguatkan Putusan Pengadilan Negeri Jakarta Selatan.

Pada tanggal 2 Januari 2024, Pembanding (*dahulu Penggugat*) mengajukan memori kasasi dan TCP, Entitas Anak, telah mengajukan kontra memori kasasi pada tanggal 8 Januari 2024.

Pada tanggal 28 Agustus 2024, TCP, Entitas Anak menerima Relas Putusan Mahkamah Agung No. 3380K/PDT/2024 tanggal 28 Agustus 2024 yang memenangkan kontra memori TCP.

Pada tanggal 20 Januari 2025, TCP, Entitas Anak, menerima Relas Pemberitahuan dan Penyerahan Memori Peninjauan Kembali.

TCP, Entitas Anak, telah mengajukan Kontra Memori Peninjauan Kembali kepada Mahkamah Agung Republik Indonesia melalui Pengadilan Negeri Jakarta Selatan yang diterima pada tanggal 6 Februari 2025.

Pada tanggal 11 November 2025, TCP, Entitas Anak, menerima Relas Pemberitahuan Putusan Pengadilan Negeri Jakarta Selatan No. 24.200/ PAN.PN/W10.U3/HK.02/11/2025-063 yang menolak permohonan Memori Peninjauan Kembali dari Pemohon Peninjauan Kembali (*dahulu Pembanding/Penggugat*).

b. Perusahaan dan EPI, Entitas Anak, menjadi penjamin atas utang bank PT Alpha Sarana dengan jumlah sebesar Rp26.819.616.836.

Sampai dengan tanggal penerbitan laporan keuangan konsolidasian, belum terdapat tindakan hukum atas penerbitan jaminan tersebut.

**56. Instrumen Keuangan dan Manajemen  
Risiko Keuangan**

**a. Kebijakan Manajemen Risiko**

Dalam menjalankan aktivitas operasi, investasi dan pendanaan, Grup menghadapi risiko keuangan yaitu risiko kredit, risiko likuiditas, risiko mata uang dan risiko suku bunga. Grup mendefinisikan risiko-risiko tersebut sebagai berikut:

- Risiko kredit merupakan risiko yang muncul dikarenakan debitur tidak membayar semua atau sebagian piutang atau tidak membayar secara tepat waktu dan akan menyebabkan kerugian bagi Grup.

**PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)**

*For the Years Ended  
December 31, 2025 and 2024*

*(In Full Rupiah, except otherwise stated)*

*On December 27, 2023, TCP, a Subsidiary, obtained a decision from the South Jakarta District Court, which strengthened the decision of the South Jakarta District Court.*

*On January 2 2024, the Appellant (formerly the Plaintiff) submitted a cassation memo and TCP, a Subsidiary, submitted a counter cassation memo on January 8, 2024.*

*On August 28, 2024, TCP, a Subsidiary, received the Supreme Court Decision Release No. 3380K/PDT/2024 dated August 28, 2024 which won TCP's counter-memory*

*On January 20, 2025, TCP, a Subsidiary, received the Relas of Notification and Submission of the Judicial Review Memorandum.*

*TCP, a Subsidiary, has filed a Counter-Memorial for Judicial Review to the Supreme Court of the Republic of Indonesia through the South Jakarta District Court which was received on February 6, 2025.*

*On November 11, 2025, TCP, a Subsidiary, received the Relas of Notification for Judicial Review through the South Jakarta District Court No. 24.200/PAN.PN/W10.U3/HK.02/11/2025-063 which rejected the request for a Petition for Judicial Review by the Petitioner (previously the Appellant/Plaintiff).*

*b. The Company and EPI, a Subsidiary, are guarantors for the loan debt of PT Alpha Sarana amounted to Rp26,819,616,836.*

*As of the issuance date of the consolidated financial statements, there are no further legal actions yet.*

**56. Financial Instruments and and  
Financial Risk Management**

**c. Risk Management Policies**

*In its operating, investing and financing activities, the Group is exposed to the following financial risks: credit risk, liquidity risk, currency risk and interest rate risk. The Group defines these risks as follows:*

- *Credit risk represents risk due to the possibility that a debtor will not repay all or a portion of receivable or will not repay in a timely manner and therefore will cause a loss the Group.*

**PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)**

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

- Risiko likuiditas merupakan risiko atas ketidakmampuan Grup membayar liabilitasnya pada saat jatuh tempo. Saat ini Grup dapat membayar semua liabilitasnya pada saat jatuh tempo.
- Risiko mata uang merupakan risiko fluktuasi nilai instrumen keuangan yang disebabkan perubahan nilai tukar mata uang asing.
- Risiko suku bunga terdiri dari risiko suku bunga atas nilai wajar, yaitu risiko fluktuasi nilai instrumen keuangan yang disebabkan perubahan suku bunga pasar dan risiko suku bunga atas arus kas, yaitu risiko arus kas pada masa datang akan berfluktuasi karena perubahan suku bunga pasar.

Pedoman utama dari kebijakan ini adalah sebagai berikut:

- Meminimalkan dampak dari perubahan tingkat suku bunga, mata uang dan risiko pasar untuk semua jenis transaksi dengan menyediakan cadangan mata uang yang cukup;
- Memaksimalkan penggunaan lindung nilai alamiah yang menguntungkan; sebanyak mungkin *off-setting* alami antara pendapatan dan biaya dan utang piutang dalam mata uang yang sama;
- Semua kegiatan manajemen risiko keuangan dilakukan dan dipantau di tingkat pusat;
- Semua kegiatan manajemen risiko keuangan dilakukan secara bijaksana dan konsisten dan mengikuti praktik pasar terbaik; dan
- Grup dapat berinvestasi dalam saham atau instrumen serupa hanya dalam hal terjadi kelebihan likuiditas yang bersifat sementara, dan transaksi tersebut harus disahkan oleh Dewan Direksi.

**Risiko Kredit**

Grup mengendalikan eksposur risiko kredit dengan menetapkan kebijakan, dimana persetujuan atau penolakan kontrak kredit baru dan kepatuhan atas kebijakan tersebut dipantau oleh Direksi. Sebagai bagian dari proses dalam persetujuan atau penolakan tersebut, reputasi dan jejak rekam pelanggan menjadi bahan pertimbangan. Saat ini, tidak terdapat risiko kredit yang terkonsentrasi secara signifikan.

Pada tanggal pelaporan, eksposur maksimum Grup terhadap risiko kredit adalah sebesar nilai tercatat masing-masing kategori aset keuangan yang disajikan pada laporan posisi keuangan konsolidasian.

**PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)**

*For the Years Ended  
December 31, 2025 and 2024*

*(In Full Rupiah, except otherwise stated)*

- *Liquidity risk represents risk of the Group's inability to repay all of their liabilities at maturity date. At present, the Group does pay all liabilities at their contractual maturity.*
- *Foreign currency risk represents fluctuation of financial instrument caused by changes of foreign currency exchange*
- *Interest rate risk consists of fair value interest rate risk, which is the risk of fluctuation of financial instrument caused by changes in market interest rate, and cash flow interest rate risk, which is the risk that the future cash flow of financial instruments will fluctuate due to changes in market interest rate.*

*The major guidelines of this policy are the following:*

- *Minimize effect of changes in interest rate, currency and market risk for all kinds of transactions by providing adequate foreign currencies reserve;*
- *Maximize the use of natural hedge favouring as much as possible the natural off-setting of revenue and costs and payables receivables denominated in the same currency;*
- *All financial risk management activities are carried out and monitored at top level;*
- *All financial risk management activities carried out on a prudent and consistent basis and following the best market practices; and*
- *The Group may invest in shares or similar instruments only in the case of temporary excess of liquidity, and such transactions have to be authorised by the Board of Directors.*

**Credit Risk**

*The Group controls its exposure to credit risk by setting their policy in approval or rejection of new credit contract and compliance is monitored by the Directors. As part of the process in approval or rejection, the customer reputation and track record are taking into consideration. There are no significant concentrations on credit risk.*

*At the reporting date, the Group's maximum exposure to credit risk is represented by the carrying amount of each class of financial assets presented in the consolidated statements of financial position.*

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

| 2025                                                                                      |                                           |                               |                                |
|-------------------------------------------------------------------------------------------|-------------------------------------------|-------------------------------|--------------------------------|
| Tidak Mengalami<br>Penurunan Nilai/<br><i>Not Subjected to<br/>Impairment Value</i><br>Rp | Penurunan Nilai/<br><i>Impaired</i><br>Rp | Jumlah/<br><i>Total</i><br>Rp |                                |
| <b>Aset Keuangan</b>                                                                      |                                           |                               | <b>Financial Assets</b>        |
| Kas dan Setara Kas                                                                        | --                                        | 1,424,845,892,770             | Cash and Cash Equivalents      |
| Piutang Usaha                                                                             | (126,759,900,639)                         | 560,529,967,440               | Trade Receivables              |
| Tagihan Bruto kepada Pemberi Kerja                                                        | (87,841,975,260)                          | 683,200,224,524               | Gross Amount Due from Owners   |
| Aset Keuangan Lancar Lainnya                                                              | (5,389,457,462)                           | 104,534,844,681               | Other Current Financial Assets |
| Piutang Retensi                                                                           | (10,191,014,453)                          | 339,494,613,040               | Retention Receivables          |
| Investasi Saham                                                                           | --                                        | 92,367,282                    | Investment in Shares           |
| Aset Tidak Lancar Lainnya                                                                 | --                                        | 29,642,284,234                | Other Non Current Assets       |
| <b>Jumlah</b>                                                                             | <b>(230,182,347,814)</b>                  | <b>3,142,340,193,971</b>      | <b>Total</b>                   |

| 2024                                                                                      |                                           |                               |                                |
|-------------------------------------------------------------------------------------------|-------------------------------------------|-------------------------------|--------------------------------|
| Tidak Mengalami<br>Penurunan Nilai/<br><i>Not Subjected to<br/>Impairment Value</i><br>Rp | Penurunan Nilai/<br><i>Impaired</i><br>Rp | Jumlah/<br><i>Total</i><br>Rp |                                |
| <b>Aset Keuangan</b>                                                                      |                                           |                               | <b>Financial Assets</b>        |
| Kas dan Setara Kas                                                                        | --                                        | 2,633,757,670,003             | Cash and Cash Equivalents      |
| Piutang Usaha                                                                             | (116,940,277,324)                         | 597,604,784,069               | Trade Receivables              |
| Tagihan Bruto kepada Pemberi Kerja                                                        | (106,291,420,284)                         | 422,475,385,262               | Gross Amount Due from Owners   |
| Aset Keuangan Lancar Lainnya                                                              | (5,389,457,462)                           | 153,461,169,767               | Other Current Financial Assets |
| Piutang Retensi                                                                           | (18,229,925,516)                          | 255,075,085,768               | Retention Receivables          |
| Investasi Saham                                                                           | --                                        | 94,168,478                    | Investment in Shares           |
| Aset Tidak Lancar Lainnya                                                                 | --                                        | 29,307,601,720                | Other Non Current Assets       |
| <b>Jumlah</b>                                                                             | <b>(246,851,080,586)</b>                  | <b>4,091,775,865,067</b>      | <b>Total</b>                   |

Risiko Likuiditas

Grup mengelola manajemen risiko likuiditas yang pruden dan aktif dengan kebijakan antara lain:

- Memelihara kecukupan dana untuk membiayai liabilitas keuangan yang jatuh tempo, kebutuhan modal kerja dan pembiayaan barang modal;
- Memonitor arus kas *forecast* dan aktual secara terus menerus untuk kebutuhan likuiditas;
- Mencocokkan profil jatuh tempo dari aset dan liabilitas keuangan;
- Menjaga rasio likuiditas; dan
- Melakukan perencanaan pembiayaan utang.

Tabel di bawah menunjukkan analisis jatuh tempo liabilitas keuangan Grup dalam rentang waktu yang menunjukkan jatuh tempo kontraktual untuk semua liabilitas keuangan non-derivatif dan derivatif dimana jatuh tempo kontraktual sangat penting untuk pemahaman terhadap arus kas. Jumlah yang diungkapkan dalam tabel adalah arus kas kontraktual yang tidak terdiskonto (termasuk pembayaran pokok dan bunga).

Liquidity Risk

The Group manages prudent and active liquidity risk management with policies including:

- Maintain sufficient funds to finance maturing financial liabilities, working capital requirements and capital goods financing;
- Monitor forecast and actual cash flows continuously for liquidity needs;
- Match the maturity profile of financial assets and liabilities;
- Maintain liquidity ratios; and
- Conduct debt financing planning.

The following table analyze the Group's financial liabilities into relevant maturity groupings based on their contractual maturities for all non-derivative financial liabilities and derivative financial instruments for which the contractual maturities are essential for an understanding of the timing of the cash flows. The amounts disclosed in the table are the contractual undiscounted cash flows (including principal and interest payment).

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

| 2025                                           |                                                                                             |                                                                                              |                                                                                          |                                                                  |                          |                                                |
|------------------------------------------------|---------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|------------------------------------------------------------------|--------------------------|------------------------------------------------|
| Nilai Tercatat/<br><i>Carrying Value</i><br>Rp | Satu Bulan<br>Sampai dengan<br>Tiga Bulan/<br><i>One Month until<br/>Three Months</i><br>Rp | Tiga Bulan<br>Sampai dengan<br>Enam Bulan/<br><i>Three Months until<br/>Six Months</i><br>Rp | Enam Bulan<br>Sampai dengan<br>Satu Tahun/<br><i>Six Months until<br/>One Year</i><br>Rp | Lebih dari<br>Satu Tahun/<br><i>More Than<br/>One Year</i><br>Rp |                          |                                                |
| Pinjaman Bank Jangka Pendek                    | 458,829,065,514                                                                             | --                                                                                           | --                                                                                       | 458,829,065,514                                                  | --                       | Short Term Bank Loans                          |
| Utang Usaha                                    | 924,590,666,973                                                                             | 863,842,417,877                                                                              | 1,999,555,748                                                                            | 58,748,693,348                                                   | --                       | Trade Payables                                 |
| Liabilitas Keuangan Lainnya -<br>Pihak Ketiga  | 144,169,131,428                                                                             | 64,829,049,108                                                                               | 3,586,987,687                                                                            | 3,349,629,416                                                    | 72,403,465,217           | Other Financial Liabilities -<br>Third Parties |
| Liabilitas Bruto kepada Pemberi Kerja          | 15,020,007,508                                                                              | --                                                                                           | --                                                                                       | 15,020,007,508                                                   | --                       | Gross Amount due to Customers                  |
| Beban Akrua                                    | 64,716,780,668                                                                              | 64,716,780,668                                                                               | --                                                                                       | --                                                               | --                       | Accrued Expenses                               |
| Pinjaman Bank Jangka Panjang                   | 1,730,272,356,074                                                                           | 49,383,248,210                                                                               | 49,367,181,911                                                                           | 99,001,829,786                                                   | 1,532,520,096,167        | Long Term Banks Loans                          |
| Utang Lain-lain - Pihak Ketiga                 | 111,766,667                                                                                 | --                                                                                           | --                                                                                       | 95,800,000                                                       | 15,966,667               | Other Liabilities - Third Parties              |
| Liabilitas Sewa                                | 313,374,478,273                                                                             | 103,473,702,489                                                                              | --                                                                                       | --                                                               | 209,900,775,784          | Lease Liabilities                              |
| Jaminan dari Pelanggan                         | 109,537,789,003                                                                             | --                                                                                           | --                                                                                       | --                                                               | 109,537,789,003          | Tenants' Deposits                              |
| <b>Jumlah</b>                                  | <b>3,760,622,042,108</b>                                                                    | <b>1,146,245,198,352</b>                                                                     | <b>54,953,725,346</b>                                                                    | <b>635,045,025,572</b>                                           | <b>1,924,378,092,838</b> | <b>Total</b>                                   |

| 2024                                           |                                                                                             |                                                                                              |                                                                                          |                                                                  |                        |                                                |
|------------------------------------------------|---------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|------------------------------------------------------------------|------------------------|------------------------------------------------|
| Nilai Tercatat/<br><i>Carrying Value</i><br>Rp | Satu Bulan<br>Sampai dengan<br>Tiga Bulan/<br><i>One Month until<br/>Three Months</i><br>Rp | Tiga Bulan<br>Sampai dengan<br>Enam Bulan/<br><i>Three Months until<br/>Six Months</i><br>Rp | Enam Bulan<br>Sampai dengan<br>Satu Tahun/<br><i>Six Months until<br/>One Year</i><br>Rp | Lebih dari<br>Satu Tahun/<br><i>More Than<br/>One Year</i><br>Rp |                        |                                                |
| Pinjaman Bank Jangka Pendek                    | 201,627,401,014                                                                             | --                                                                                           | --                                                                                       | 201,627,401,014                                                  | --                     | Short Term Bank Loans                          |
| Utang Usaha                                    | 543,021,664,748                                                                             | 504,438,080,814                                                                              | 9,689,235,769                                                                            | 28,894,348,165                                                   | --                     | Trade Payables                                 |
| Liabilitas Keuangan Lainnya -<br>Pihak Ketiga  | 78,227,511,559                                                                              | 28,979,463,139                                                                               | 787,520,348                                                                              | 14,707,878,420                                                   | 33,752,649,652         | Other Financial Liabilities -<br>Third Parties |
| Liabilitas Bruto kepada Pemberi Kerja          | 3,047,780,382                                                                               | --                                                                                           | --                                                                                       | 3,047,780,382                                                    | --                     | Gross Amount due to Customers                  |
| Beban Akrua                                    | 69,966,298,980                                                                              | 69,966,298,980                                                                               | --                                                                                       | --                                                               | --                     | Accrued Expenses                               |
| Pinjaman Bank Jangka Panjang                   | 594,677,534,511                                                                             | 14,360,813,815                                                                               | 14,360,813,815                                                                           | 48,982,760,871                                                   | 516,973,146,010        | Long Term Banks Loans                          |
| Utang Lain-lain - Pihak Ketiga                 | 158,550,000                                                                                 | --                                                                                           | --                                                                                       | 158,550,000                                                      | --                     | Other Liabilities - Third Parties              |
| Liabilitas Sewa                                | 78,484,736,306                                                                              | 4,547,307,811                                                                                | 4,490,995,434                                                                            | 8,905,724,504                                                    | 60,540,708,557         | Lease Liabilities                              |
| Jaminan dari Pelanggan                         | 38,467,250,668                                                                              | --                                                                                           | --                                                                                       | --                                                               | 38,467,250,668         | Tenants' Deposits                              |
| <b>Jumlah</b>                                  | <b>1,607,678,728,168</b>                                                                    | <b>622,291,964,559</b>                                                                       | <b>29,328,565,366</b>                                                                    | <b>306,324,443,356</b>                                           | <b>649,733,754,887</b> | <b>Total</b>                                   |

Risiko Mata Uang Asing

Grup terekspos terhadap pengaruh fluktuasi nilai tukar mata uang asing terutama dikarenakan transaksi dan saldo yang didenominasi dalam mata uang asing seperti penjualan, pembelian, kas dan setara kas serta pinjaman yang didenominasi dalam mata uang asing.

Grup mengelola eksposur terhadap mata uang asing dengan mengusahakan transaksi lindung nilai dan/atau juga "*natural hedging*", apabila memungkinkan, dengan cara antara lain melakukan pinjaman mata uang asing apabila pendapatannya juga dalam mata uang asing. Selain itu, Grup juga melakukan pengamatan terhadap fluktuasi mata uang asing sehingga dapat melakukan tindakan yang tepat apabila diperlukan untuk mengurangi risiko mata uang asing. Jumlah mata uang asing bersih Grup pada tanggal laporan posisi keuangan diungkapkan dalam Catatan 57.

Penguatan Rupiah sebesar 5% terhadap mata uang asing untuk tahun-tahun yang berakhir pada tanggal 31 Desember 2025 dan 2024, akan menurunkan laba tahun berjalan dan ekuitas masing-masing sebesar Rp7.444.162.119 dan Rp6.862.426.821. Pelemahan Rupiah sebesar 5% terhadap mata uang asing untuk tahun-tahun yang

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

Foreign Currency Risk

The Group is exposed to the effect of foreign currency exchange rate fluctuation mainly because of foreign currency denominated transactions and balances such as purchases, sales, cash and cash equivalents and borrowings denominated in foreign currency.

The Group manages foreign currency exposure by adopting hedge transaction and/or natural hedging, where possible, among others by obtaining foreign denominated loans only when earnings were also foreign denominated. In addition, the Group also manages foreign currency exposure by monitoring fluctuations in foreign currency, in order to perform the appropriate actions, if necessary, to mitigate the foreign currency risk. The Group's monetary assets and liabilities denominated in foreign currency as of balance sheet are disclosed in Note 57.

A 5% strengthening of the Rupiah against the foreign currency for the years ended December 31, 2025 and 2024, would have decreased income current year and equity by Rp7,444,162,119 and Rp6,862,426,821, respectively. A weakening of 5% Rupiah against the foreign currency for the years ended December 31, 2025 and 2024, would

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

berakhir pada tanggal 31 Desember 2025 dan 2024, akan memberikan efek kebalikan yang sama besarnya, dengan asumsi bahwa variabel lainnya tetap sama.

Risiko Suku Bunga

Grup terpengaruh terhadap risiko tingkat bunga karena pendanaan Grup yang memiliki tingkat bunga baik tetap maupun mengambang.

Grup mengelola risiko tingkat bunga dengan melakukan pengamatan terhadap pergerakan suku bunga sehingga dapat melakukan tindakan yang tepat apabila diperlukan untuk mengurangi risiko tingkat bunga termasuk antara lain: melakukan perubahan komposisi antara pinjaman suku bunga tetap dan mengambang.

Kenaikan tingkat bunga sebesar 50 basis poin akan menurunkan nilai ekuitas dan laba untuk tahun-tahun yang berakhir pada tanggal 31 Desember 2025 dan 2024, masing-masing sebesar Rp10.946.065.941 dan Rp3.982.317.428. Penurunan tingkat bunga sebesar 50 basis poin untuk tahun-tahun yang berakhir pada tanggal 31 Desember 2025 dan 2024, akan memberikan efek kebalikan yang sama besarnya, dengan asumsi bahwa variabel lainnya tetap sama.

b. Nilai Wajar Instrumen Keuangan

Pada 31 Desember 2025 dan 2024, Manajemen berpendapat bahwa nilai tercatat aset dan liabilitas keuangan yang dicatat sebesar biaya perolehan diamortisasi dalam laporan posisi keuangan mendekati nilai wajarnya baik yang jatuh tempo dalam jangka pendek maupun yang dibawa berdasarkan tingkat suku bunga pasar.

Nilai tercatat aset dan liabilitas keuangan dianggap mendekati nilai wajarnya.

PSAK 107, "Instrumen Keuangan: Pengungkapan" mensyaratkan pengungkapan atas pengukuran nilai wajar dengan tingkat hierarki nilai wajar sebagai berikut:

- a) harga kuotasian (tidak disesuaikan) dalam pasar aktif untuk aset atau liabilitas yang identik (tingkat 1);
- b) input selain harga kuotasian yang termasuk dalam tingkat 1 yang dapat diobservasi untuk aset atau liabilitas, baik secara langsung (misalnya harga) atau secara tidak langsung (misalnya derivasi dari harga) (tingkat 2), dan
- c) input untuk aset atau liabilitas yang bukan berdasarkan data pasar yang dapat diobservasi (input yang tidak dapat diobservasi) (tingkat 3).

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

have had the equal opposite effect, on the basis that all other variables remain constant.

Interest Rate Risk

The Group is exposed to interest rate risk because the Group's borrow funds at both fixed and floating interest rates.

The Group manages the interest rate risk by monitoring the movement of interest rates in order to perform the appropriate actions, if necessary, to mitigate the interest rate risk including among others by changing the composition of variable and fixed interest bearing debt.

A 50 basis points increase in interest rates would have decreased equity and profit or loss for the years ended December 31, 2025 and 2024 by Rp10,946,065,941 and Rp3,982,317,428, respectively. A 50 basis points decrease in interest rates for years ended December 31, 2025 and 2024, would have had the equal but opposite effect, on the basis that all other variables remain constant.

d. Fair Value of Financial Instruments

As of December 31, 2025 and 2024, Management considers that the carrying amount of financial assets and liabilities recorded at amortized cost in the statements of financial position approximate their value both of short term maturities and carried at market interest rate.

The carrying amount of financial assets and liabilities approximate their fair value.

PSAK 107, "Financial Instruments: Disclosures" requires disclosing the fair value measurements by level of the following fair value hierarchy:

- a) quoted prices in active markets (unadjusted) for identical financial assets or liabilities (level 1);
- b) inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (as prices) or indirectly (e.g. derivation from prices) (level 2); and
- c) inputs for the asset or liability that are not based on observable market data (unobservable inputs) (level 3).

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

Tabel berikut menyajikan aset dan liabilitas keuangan Grup yang diukur sebesar nilai wajar pada 31 Desember 2025 dan 2024:

| Pengukuran Nilai Wajar pada Akhir Tahun Pelaporan Menggunakan/<br>Fair Value Measurement on End of Year Using |                       |                       |                       |                                         |
|---------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------------------------|
| 2025                                                                                                          | Tingkat 1/<br>Level 1 | Tingkat 2/<br>Level 2 | Tingkat 3/<br>Level 3 |                                         |
| Rp                                                                                                            | Rp                    | Rp                    | Rp                    |                                         |
| Aset Keuangan yang Diukur dengan Nilai Wajar                                                                  |                       |                       |                       | Financial Assets Measured at Fair Value |
| Aset Keuangan Lancar Lainnya                                                                                  | 67,875,031,531        | 51,932,131,531        | 15,942,900,000        | Other Current Financial Assets          |
| Investasi Saham                                                                                               | 92,367,282            | --                    | --                    | Investment in Shares                    |
| Jumlah                                                                                                        | 67,967,398,813        | 51,932,131,531        | 15,942,900,000        | 92,367,282Total                         |
| Pengukuran Nilai Wajar pada Akhir Tahun Pelaporan Menggunakan/<br>Fair Value Measurement on End of Year Using |                       |                       |                       |                                         |
| 2024                                                                                                          | Tingkat 1/<br>Level 1 | Tingkat 2/<br>Level 2 | Tingkat 3/<br>Level 3 |                                         |
| Rp                                                                                                            | Rp                    | Rp                    | Rp                    |                                         |
| Aset Keuangan yang Diukur dengan Nilai Wajar                                                                  |                       |                       |                       | Financial Assets Measured at Fair Value |
| Aset Keuangan Lancar Lainnya                                                                                  | 109,570,440,962       | 94,216,540,962        | 15,353,900,000        | Other Current Financial Assets          |
| Investasi Saham                                                                                               | 94,168,478            | --                    | --                    | Investment in Shares                    |
| Jumlah                                                                                                        | 109,664,609,440       | 94,216,540,962        | 15,353,900,000        | 94,168,478Total                         |

c. Manajemen Permodalan

Tujuan manajemen permodalan Grup adalah untuk menjaga ketersediaan sumber daya keuangan yang memadai untuk operasi, pengembangan bisnis dan pertumbuhan perusahaan di masa mendatang serta untuk menjaga kepercayaan investor, kreditur, dan pasar terhadap Grup. Hal ini dilakukan Grup melalui pengelolaan dan penyesuaian struktur permodalan sesuai dengan kondisi perekonomian.

Grup menargetkan rasio struktur permodalan Grup yaitu utang berbunga (interest bearing debt) dibanding dengan ekuitas tidak lebih besar dari 1 (satu) kali.

Posisi rasio pada masing-masing tahun adalah sebagai berikut:

|                       | 2025<br>Rp        | 2024<br>Rp        |                             |
|-----------------------|-------------------|-------------------|-----------------------------|
| Jumlah Utang Berbunga | 2,189,213,188,255 | 796,463,485,525   | Total Interest Bearing Debt |
| Jumlah Ekuitas        | 8,079,942,696,540 | 7,993,674,379,693 | Total Equity                |
| Debt to Equity Ratio  | 0.27              | 0.10              | Debt to Equity Ratio        |

57. Aset dan Liabilitas Moneter dalam Mata Uang Asing

Pada tanggal 31 Desember 2025 dan 2024, Grup mempunyai aset dan liabilitas moneter dalam mata uang asing sebagai berikut:

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

The following table presents the Group's financial assets and liabilities that are measured at fair value as at December 31, 2025 and 2024:

e. Capital Management

The Group's objective in capital management is to maintain the availability of adequate financial resources for operation, business development, future growth and to maintain investor, creditor, and market confidence to the Group. The Group manages its capital structure and make adjustments to it, in light of changes in economic conditions.

The Group targeted Group's capital structure ratio which is interest bearing debt to equity not exceeding 1 (one) time.

The ratio for each year are as follows:

57. Monetary Assets and Liabilities Denominated in Foreign Currencies

As of December 31, 2025 and 2024, the Group has monetary assets and liabilities denominated in foreign currencies as follows:

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

|                                                        |     | 2025                                        |                                 | 2024                                        |                                 |                                        |
|--------------------------------------------------------|-----|---------------------------------------------|---------------------------------|---------------------------------------------|---------------------------------|----------------------------------------|
|                                                        |     | Mata Uang<br>Asing /<br>Foreign<br>Currency | Ekuivalen /<br>Equivalent<br>Rp | Mata Uang<br>Asing /<br>Foreign<br>Currency | Ekuivalen /<br>Equivalent<br>Rp |                                        |
|                                                        |     |                                             |                                 |                                             |                                 |                                        |
|                                                        |     |                                             |                                 |                                             |                                 |                                        |
| Aset                                                   |     |                                             |                                 |                                             |                                 | Assets                                 |
| Kas dan Setara Kas                                     | USD | 6,710,199                                   | 112,610,556,434                 | 11,248,667                                  | 181,800,959,606                 | Cash and Cash Equivalents              |
|                                                        | EUR | 5,661                                       | 111,815,699                     | 24,961                                      | 420,619,395                     |                                        |
|                                                        | TWD | 61,850                                      | 32,904,100                      | 76,504                                      | 38,022,536                      |                                        |
|                                                        | CNY | 12,976                                      | 31,155,319                      | 6,671                                       | 14,768,735                      |                                        |
|                                                        | KRW | 2,417,396                                   | 29,008,746                      | 2,494,057                                   | 27,434,628                      |                                        |
|                                                        | HKD | 3,305                                       | 7,129,216                       | 1,649                                       | 3,433,251                       |                                        |
|                                                        | SGD | 336                                         | 4,385,949                       | 26                                          | 305,249                         |                                        |
|                                                        | GBP | 94                                          | 2,121,744                       | 94                                          | 1,903,336                       |                                        |
| Piutang Usaha                                          | USD | 313,621                                     | 5,263,195,834                   | 553,841                                     | 8,951,180,223                   | Trade Receivable                       |
| Aset Keuangan Lancar Lainnya                           | USD | 2,316,523                                   | 38,875,897,332                  | 2,442,901                                   | 39,482,165,962                  | Other Current Financial Assets         |
| Aset Tidak Lancar Lainnya                              | USD | 26,203                                      | 439,743,613                     | 21,420                                      | 346,190,040                     | Other Non Current Assets               |
| Sub Jumlah                                             |     |                                             | 157,407,913,986                 |                                             | 231,086,982,961                 | Sub Total                              |
| Liabilitas                                             |     |                                             |                                 |                                             |                                 | Liabilities                            |
| Utang Usaha Kepada Pihak Ketiga                        | USD | 51,197                                      | 859,195,716                     | 100,615                                     | 1,626,144,707                   | Trade Payable to Third Parties         |
|                                                        | SGD | 10,012                                      | 130,840,686                     |                                             |                                 |                                        |
|                                                        |     |                                             |                                 |                                             |                                 |                                        |
| Liabilitas Keuangan Jangka Pendek Lainnya Pihak Ketiga | USD | 157,056                                     | 2,635,720,537                   | 636,233                                     | 10,282,791,212                  | Other Short Term Financial Liabilities |
| Beban Akruai                                           | USD | 291,915                                     | 4,898,914,677                   | 392,745                                     | 6,347,543,431                   | Third Parties                          |
| Liabilitas Sewa                                        | USD | --                                          | --                              | 4,676,523                                   | 75,581,967,189                  | Accrued Expenses                       |
|                                                        |     |                                             |                                 |                                             |                                 | Lease Liabilities                      |
| Sub Jumlah                                             |     |                                             | 8,524,671,615                   |                                             | 93,838,446,539                  | Sub Total                              |
| Jumlah Aset Neto                                       |     |                                             | 148,883,242,371                 |                                             | 137,248,536,422                 | Total Net Assets                       |

58. Informasi Tambahan Arus Kas

a. Transaksi Non-Kas

Tabel di bawah ini menunjukkan transaksi non kas Grup selama tahun berjalan, sebagai berikut:

|                                                                                    | 2025<br>Rp      | 2024<br>Rp      |                                                                                   |
|------------------------------------------------------------------------------------|-----------------|-----------------|-----------------------------------------------------------------------------------|
| Penambahan Aset Hak Guna                                                           | 421,964,181,290 | 2,688,777,817   | Addition of Right-of-Use Assets                                                   |
| Reklasifikasi Properti Investasi ke Aset Tetap                                     | 356,942,690,652 | --              | Reclassification of Investment Properties to Fixed Assets                         |
| Penambahan Investasi pada Entitas Asosiasi melalui Pengurangan Uang Muka Lain-lain | 119,100,000,000 | --              | Addition of Investment in Associate Entities through Deduction of Other Advances  |
| Kapitalisasi Beban Bunga Pinjaman ke Aset Tetap                                    | 27,590,023,384  | --              | Capitalization of Borrowing Interest Expense to Fixed Assets                      |
| Penambahan Properti Investasi melalui Pengurangan Uang Muka Pembelian Aset         | 4,094,284,986   | 6,536,445,385   | Addition of Investment Properties through Deduction of Advance Purchase of Assets |
| Reklasifikasi Uang Muka Pembelian Aset ke Aset Keuangan Lancar Lainnya             | --              | 60,737,245,123  | Reclassification of Advances Purchase of Assets to Other Current Financial Assets |
| Reklasifikasi Aset Tetap ke Persediaan                                             | --              | 39,206,330,609  | Reclassification of Fixed Assets to Inventory                                     |
| Reklasifikasi Aset Tidak Lancar Lainnya ke Kas dan Setara Kas                      | --              | 20,000,000,000  | Reclassification of Other Non-Current Assets to Cash and Cash Equivalents         |
| Penambahan Aset Tetap melalui Pengurangan Uang Muka Pembelian Aset                 | --              | 16,887,340,504  | Addition of Fixed Assets through Deduction of Advance Purchase of Assets          |
| Jumlah                                                                             | 929,691,180,312 | 146,056,139,438 | Total                                                                             |

b. Rekonsiliasi Liabilitas yang Timbul dari Aktivitas Pendanaan

Tabel dibawah ini menunjukkan rekonsiliasi liabilitas yang timbul dari pendanaan pada 31 Desember 2025 dan 2024, sebagai berikut:

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

|                                                        |     | 2025                                        |                                 | 2024                                        |                                 |                                        |
|--------------------------------------------------------|-----|---------------------------------------------|---------------------------------|---------------------------------------------|---------------------------------|----------------------------------------|
|                                                        |     | Mata Uang<br>Asing /<br>Foreign<br>Currency | Ekuivalen /<br>Equivalent<br>Rp | Mata Uang<br>Asing /<br>Foreign<br>Currency | Ekuivalen /<br>Equivalent<br>Rp |                                        |
|                                                        |     |                                             |                                 |                                             |                                 |                                        |
|                                                        |     |                                             |                                 |                                             |                                 |                                        |
| Aset                                                   |     |                                             |                                 |                                             |                                 | Assets                                 |
| Kas dan Setara Kas                                     | USD | 6,710,199                                   | 112,610,556,434                 | 11,248,667                                  | 181,800,959,606                 | Cash and Cash Equivalents              |
|                                                        | EUR | 5,661                                       | 111,815,699                     | 24,961                                      | 420,619,395                     |                                        |
|                                                        | TWD | 61,850                                      | 32,904,100                      | 76,504                                      | 38,022,536                      |                                        |
|                                                        | CNY | 12,976                                      | 31,155,319                      | 6,671                                       | 14,768,735                      |                                        |
|                                                        | KRW | 2,417,396                                   | 29,008,746                      | 2,494,057                                   | 27,434,628                      |                                        |
|                                                        | HKD | 3,305                                       | 7,129,216                       | 1,649                                       | 3,433,251                       |                                        |
|                                                        | SGD | 336                                         | 4,385,949                       | 26                                          | 305,249                         |                                        |
|                                                        | GBP | 94                                          | 2,121,744                       | 94                                          | 1,903,336                       |                                        |
| Piutang Usaha                                          | USD | 313,621                                     | 5,263,195,834                   | 553,841                                     | 8,951,180,223                   | Trade Receivable                       |
| Aset Keuangan Lancar Lainnya                           | USD | 2,316,523                                   | 38,875,897,332                  | 2,442,901                                   | 39,482,165,962                  | Other Current Financial Assets         |
| Aset Tidak Lancar Lainnya                              | USD | 26,203                                      | 439,743,613                     | 21,420                                      | 346,190,040                     | Other Non Current Assets               |
| Sub Jumlah                                             |     |                                             | 157,407,913,986                 |                                             | 231,086,982,961                 | Sub Total                              |
| Liabilitas                                             |     |                                             |                                 |                                             |                                 | Liabilities                            |
| Utang Usaha Kepada Pihak Ketiga                        | USD | 51,197                                      | 859,195,716                     | 100,615                                     | 1,626,144,707                   | Trade Payable to Third Parties         |
|                                                        | SGD | 10,012                                      | 130,840,686                     |                                             |                                 |                                        |
|                                                        |     |                                             |                                 |                                             |                                 |                                        |
| Liabilitas Keuangan Jangka Pendek Lainnya Pihak Ketiga | USD | 157,056                                     | 2,635,720,537                   | 636,233                                     | 10,282,791,212                  | Other Short Term Financial Liabilities |
| Beban Akruai                                           | USD | 291,915                                     | 4,898,914,677                   | 392,745                                     | 6,347,543,431                   | Third Parties                          |
| Liabilitas Sewa                                        | USD | --                                          | --                              | 4,676,523                                   | 75,581,967,189                  | Accrued Expenses                       |
|                                                        |     |                                             |                                 |                                             |                                 | Lease Liabilities                      |
| Sub Jumlah                                             |     |                                             | 8,524,671,615                   |                                             | 93,838,446,539                  | Sub Total                              |
| Jumlah Aset Neto                                       |     |                                             | 148,883,242,371                 |                                             | 137,248,536,422                 | Total Net Assets                       |

58. Supplemental Cash Flow Information

a. Non-Cash Transactions

The below table shows the Group's non-cash transactions during the year, as follows:

|                                                        |     | 2025                                        |                                 | 2024                                        |                                 |                                        |
|--------------------------------------------------------|-----|---------------------------------------------|---------------------------------|---------------------------------------------|---------------------------------|----------------------------------------|
|                                                        |     | Mata Uang<br>Asing /<br>Foreign<br>Currency | Ekuivalen /<br>Equivalent<br>Rp | Mata Uang<br>Asing /<br>Foreign<br>Currency | Ekuivalen /<br>Equivalent<br>Rp |                                        |
|                                                        |     |                                             |                                 |                                             |                                 |                                        |
|                                                        |     |                                             |                                 |                                             |                                 |                                        |
| Aset                                                   |     |                                             |                                 |                                             |                                 | Assets                                 |
| Kas dan Setara Kas                                     | USD | 6,710,199                                   | 112,610,556,434                 | 11,248,667                                  | 181,800,959,606                 | Cash and Cash Equivalents              |
|                                                        | EUR | 5,661                                       | 111,815,699                     | 24,961                                      | 420,619,395                     |                                        |
|                                                        | TWD | 61,850                                      | 32,904,100                      | 76,504                                      | 38,022,536                      |                                        |
|                                                        | CNY | 12,976                                      | 31,155,319                      | 6,671                                       | 14,768,735                      |                                        |
|                                                        | KRW | 2,417,396                                   | 29,008,746                      | 2,494,057                                   | 27,434,628                      |                                        |
|                                                        | HKD | 3,305                                       | 7,129,216                       | 1,649                                       | 3,433,251                       |                                        |
|                                                        | SGD | 336                                         | 4,385,949                       | 26                                          | 305,249                         |                                        |
|                                                        | GBP | 94                                          | 2,121,744                       | 94                                          | 1,903,336                       |                                        |
| Piutang Usaha                                          | USD | 313,621                                     | 5,263,195,834                   | 553,841                                     | 8,951,180,223                   | Trade Receivable                       |
| Aset Keuangan Lancar Lainnya                           | USD | 2,316,523                                   | 38,875,897,332                  | 2,442,901                                   | 39,482,165,962                  | Other Current Financial Assets         |
| Aset Tidak Lancar Lainnya                              | USD | 26,203                                      | 439,743,613                     | 21,420                                      | 346,190,040                     | Other Non Current Assets               |
| Sub Jumlah                                             |     |                                             | 157,407,913,986                 |                                             | 231,086,982,961                 | Sub Total                              |
| Liabilitas                                             |     |                                             |                                 |                                             |                                 | Liabilities                            |
| Utang Usaha Kepada Pihak Ketiga                        | USD | 51,197                                      | 859,195,716                     | 100,615                                     | 1,626,144,707                   | Trade Payable to Third Parties         |
|                                                        | SGD | 10,012                                      | 130,840,686                     |                                             |                                 |                                        |
|                                                        |     |                                             |                                 |                                             |                                 |                                        |
| Liabilitas Keuangan Jangka Pendek Lainnya Pihak Ketiga | USD | 157,056                                     | 2,635,720,537                   | 636,233                                     | 10,282,791,212                  | Other Short Term Financial Liabilities |
| Beban Akruai                                           | USD | 291,915                                     | 4,898,914,677                   | 392,745                                     | 6,347,543,431                   | Third Parties                          |
| Liabilitas Sewa                                        | USD | --                                          | --                              | 4,676,523                                   | 75,581,967,189                  | Accrued Expenses                       |
|                                                        |     |                                             |                                 |                                             |                                 | Lease Liabilities                      |
| Sub Jumlah                                             |     |                                             | 8,524,671,615                   |                                             | 93,838,446,539                  | Sub Total                              |
| Jumlah Aset Neto                                       |     |                                             | 148,883,242,371                 |                                             | 137,248,536,422                 | Total Net Assets                       |

b. Reconciliation of Liabilities Arising from Financing Activities

The below table sets out a reconciliation of liabilities arising from financing activities as of December 31, 2025 and 2024, as follows:

PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

|                              |  | 2025                                                    |                                                                             | 2024                                                               |                                                                            |                   |
|------------------------------|--|---------------------------------------------------------|-----------------------------------------------------------------------------|--------------------------------------------------------------------|----------------------------------------------------------------------------|-------------------|
|                              |  | Saldo Awal/<br>Beginning<br>Balance                     | Arus Kas dari Aktivitas Pendanaan /<br>Cash flows from Financing Activities | Perubahan Non Kas/<br>Non Cash Transaction                         | Saldo Akhir/<br>Ending<br>Balance                                          |                   |
|                              |  | Penambahan<br>(Pengurangan)/<br>Addition<br>(Deduction) | Pembayaran /<br>Payment                                                     | Pergerakan<br>Kurs Mata<br>Uang Asing/<br>Foreign<br>Exchange Rate | Perubahan Transaksi<br>Non Kas /<br>Changes on<br>Non Cash<br>Transactions |                   |
|                              |  | Rp                                                      | Rp                                                                          | Rp                                                                 | Rp                                                                         |                   |
| Pinjaman Bank Jangka Pendek  |  | 201,627,401,014                                         | 257,231,787,029                                                             | (30,122,529)                                                       | --                                                                         | 458,829,065,514   |
|                              |  | 594,677,534,511                                         | 1,236,278,925,469                                                           | (103,020,149,810)                                                  | --                                                                         | 1,730,272,356,074 |
| Pinjaman Bank Jangka Panjang |  | 158,550,000                                             | 191,600,000                                                                 | (238,383,333)                                                      | --                                                                         | 111,766,667       |
|                              |  | 78,484,736,306                                          | --                                                                          | (111,492,472,432)                                                  | --                                                                         | 313,374,478,273   |
| Liabilitas Sewa              |  |                                                         |                                                                             |                                                                    | 346,382,214,399                                                            |                   |
| Jumlah                       |  | 874,948,221,831                                         | 1,493,702,312,498                                                           | (214,781,128,104)                                                  | 348,718,260,303                                                            | 2,502,587,666,528 |
|                              |  |                                                         |                                                                             |                                                                    |                                                                            |                   |
|                              |  | 2025                                                    |                                                                             | 2024                                                               |                                                                            |                   |
|                              |  | Saldo Awal/<br>Beginning<br>Balance                     | Arus Kas dari Aktivitas Pendanaan /<br>Cash flows from Financing Activities | Perubahan Non Kas/<br>Non Cash Transaction                         | Saldo Akhir/<br>Ending<br>Balance                                          |                   |
|                              |  | Penambahan<br>(Pengurangan)/<br>Addition<br>(Deduction) | Pembayaran /<br>Payment                                                     | Pergerakan<br>Kurs Mata<br>Uang Asing/<br>Foreign<br>Exchange Rate | Perubahan Transaksi<br>Non Kas /<br>Changes on<br>Non Cash<br>Transactions |                   |
|                              |  | Rp                                                      | Rp                                                                          | Rp                                                                 | Rp                                                                         |                   |
| Pinjaman Bank Jangka Pendek  |  | 149,796,265,451                                         | 243,052,635,577                                                             | (191,221,500,014)                                                  | --                                                                         | 201,627,401,014   |
|                              |  | 2,375,823,298,402                                       | 63,116,488,904                                                              | (1,878,443,861,705)                                                | --                                                                         | 594,677,534,511   |
| Pinjaman Bank Jangka Panjang |  | 797,105,000                                             | 556,885,000                                                                 | (1,195,440,000)                                                    | --                                                                         | 158,550,000       |
|                              |  | 83,627,897,923                                          | --                                                                          | (7,162,925,175)                                                    | --                                                                         | 78,484,736,306    |
| Liabilitas Sewa              |  |                                                         |                                                                             |                                                                    | 2,019,763,558                                                              |                   |
| Jumlah                       |  | 2,610,044,566,776                                       | 306,726,009,481                                                             | (2,078,023,726,894)                                                | 36,201,372,468                                                             | 874,948,221,831   |

59. Reklasifikasi Akun

Beberapa akun dalam laporan keuangan yang berakhir pada 31 Desember 2024 telah direklasifikasi sesuai dengan penyajian laporan keuangan per 31 Desember 2025 untuk tujuan perbandingan.

|                             |  | 2024                                              |                                                  |                                     |
|-----------------------------|--|---------------------------------------------------|--------------------------------------------------|-------------------------------------|
|                             |  | Sebelum Reklasifikasi/<br>Before Reclassification | Setelah Reklasifikasi/<br>After Reclassification |                                     |
|                             |  | Rp                                                | Rp                                               |                                     |
|                             |  |                                                   |                                                  |                                     |
| LABA & RUGI                 |  |                                                   |                                                  | PROFIT & LOSS                       |
| Pendapatan                  |  | 6,251,910,481,971                                 | 6,311,009,073,490                                | Revenues                            |
| Beban Langsung              |  | (4,492,951,490,456)                               | (4,539,337,854,872)                              | Direct Costs                        |
| Beban Penjualan             |  | (134,553,907,665)                                 | (137,559,710,018)                                | Selling Expenses                    |
| Beban Umum dan Administrasi |  | (689,450,200,699)                                 | (735,271,501,977)                                | General and Administrative Expenses |
| Beban Lainnya               |  | (261,921,991,589)                                 | (225,807,115,061)                                | Other Expenses                      |

60. Peristiwa Setelah Periode Pelaporan

- a. Grup melakukan restrukturisasi internal pada tanggal 9 Januari 2026 melalui penjualan seluruh saham yang dimiliki oleh Perusahaan dalam BHM, Entitas Anak, kepada SAI, Entitas Anak.
- b. Berdasarkan Surat Pemberitahuan Pemberian Kredit No. 30019/GBK/2026 tanggal 21 Januari 2026, BCA menyetujui perpanjangan jangka waktu fasilitas kredit lokal kepada SEP, Entitas Anak, menjadi sampai dengan tanggal 8 Januari 2027.

PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)

For the Years Ended  
December 31, 2025 and 2024

(In Full Rupiah, except otherwise stated)

| Non Cash Transaction |                   | Saldo Akhir/                   |  |
|----------------------|-------------------|--------------------------------|--|
| Perubahan Transaksi  |                   | Ending                         |  |
| Non Kas /            |                   | Balance                        |  |
| Changes on           |                   |                                |  |
| Non Cash             |                   |                                |  |
| Transactions         |                   |                                |  |
| Rp                   | Rp                |                                |  |
| --                   | 458,829,065,514   | Short Term Bank Loans          |  |
| 2,336,045,904        | 1,730,272,356,074 | Long Term Bank Loans           |  |
| --                   | 111,766,667       | Other Payable to Third Parties |  |
| 346,382,214,399      | 313,374,478,273   | Lease Liabilities              |  |
| 348,718,260,303      | 2,502,587,666,528 | Total                          |  |

| Non Cash Transaction |                 | Saldo Akhir/          |  |
|----------------------|-----------------|-----------------------|--|
| Perubahan Transaksi  |                 | Ending                |  |
| Non Kas /            |                 | Balance               |  |
| Changes on           |                 |                       |  |
| Non Cash             |                 |                       |  |
| Transactions         |                 |                       |  |
| Rp                   | Rp              |                       |  |
| --                   | 201,627,401,014 | Short Term Bank Loans |  |
| 34,181,608,910       | 594,677,534,511 | Long Term Bank Loans  |  |
| --                   | 158,550,000     | Others                |  |
| 2,019,763,558        | 78,484,736,306  | Lease Liabilities     |  |
| 36,201,372,468       | 874,948,221,831 | Total                 |  |

**PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)**

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

- c. Berdasarkan Surat Pemberitahuan Pemberian Kredit No. 30080/GBK/2026 tanggal 11 Februari 2026, BCA menyetujui perpanjangan jangka waktu fasilitas kredit lokal kepada SCS dan Entitas Anaknya sampai dengan tanggal 18 Februari 2027.
- f. Berdasarkan Surat Pemberitahuan Perpanjangan Sementara Fasilitas Kredit No. 009/DOP/CBT-III/II/2026 tanggal 25 Februari 2026, CIMB menyetujui perpanjangan jangka waktu fasilitas Bank Garansi kepada NRC, Entitas Anak sampai dengan tanggal 21 Mei 2026.
- g. Berdasarkan Surat Pemberitahuan Perpanjangan Batas Waktu Penarikan dan/atau Penggunaan Fasilitas Kredit No. 30134/GBK/2026 tanggal 16 Maret 2026, BCA menyetujui perpanjangan jangka waktu fasilitas Kredit Lokal dan *Time Loan Revolving* sampai dengan tanggal 21 Juni 2026.
- f. Berdasarkan Surat Pemberitahuan Perpanjangan Jangka Waktu Fasilitas dalam Perjanjian Pinjaman No. 102/WBD-EXT/MR/III/2026 tanggal 17 Maret 2026, OCBC menyetujui perpanjangan jangka waktu fasilitas *Combine Trade* kepada NRC, Entitas Anak, sampai dengan tanggal 15 Mei 2026.
- j. Berdasarkan Persetujuan Perubahan Kredit No. (7) 031/JDM/PK-KMK/2021 tanggal 27 Maret 2026 dan Persetujuan Perubahan Kredit No. (5) 066/JDM/PK-KMK/2022 tanggal 27 Maret 2026, BNI menyetujui perpanjangan jangka waktu fasilitas Kredit Modal Kerja sampai dengan NRC, Entitas Anak, sampai dengan tanggal 27 Maret 2027 (Catatan 60).

**61. Standar Baru dan Amendemen atas Standar yang Telah Disahkan Namun Belum Berlaku Efektif**

Amendemen, revisi dan penyesuaian tahunan atas standar yang berlaku efektif untuk periode yang dimulai pada atau setelah 1 Januari 2026, dengan penerapan dini diperkenankan yaitu:

- Amendemen PSAK 109: Instrumen Keuangan dan PSAK 107: Instrumen Keuangan: Pengungkapan tentang Klasifikasi dan Pengukuran Instrumen Keuangan;
- Penyesuaian Tahunan PSAK 107, PSAK 109, PSAK 110, dan PSAK 207; dan
- Revisi PSAK 338: Kombinasi Bisnis Entitas Sepengendali terkait ruang lingkup dan penerapan metode penyatuan kepemilikan.

**PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)**

*For the Years Ended  
December 31, 2025 and 2024*

*(In Full Rupiah, except otherwise stated)*

- c. *Based on the Notification Letter of Credit Provision No. 30080/GBK/2026 dated February 11, 2026, BCA approves the extension of the local credit facility term to SCS and it's Subsidiaries until February 18, 2027.*
- d. *Based on the Notification Letter of Temporary Credit Facility Extension No. 009/DOP/CBT-III/II/2026 dated February 25, 2026, CIMB approved the extension of the Bank Guarantee to NRC, a Subsidiary facility term until May 21, 2026.*
- e. *Based on the Notification Letter of Withdrawal Extension and/or Use of Credit Facility No. 30134/GBK/2026 dated March 16, 2026, BCA approves the extension of the term of the Local Credit and Time Loan Revolving facilities until June 21, 2026.*
- h. *Based on the Notification Extension of the Facility on the Loan Agreement No. 102/WBD-EXT/MR/III/2026 dated March 17, 2026, OCBC approves the extension of the Combine Trade facility term to NRC, a Subsidiary, until May 15, 2026.*
- i. *Based on the Approval of Changes to the Credit Agreement No. (7) 031/JDM.PK-KMK/2021 dated March 27, 2026, and Approval of changes to the Agreement Credit No. (5) 066/JDM/PK-KMK/2022 dated March 27, 2026, BNI approves the extension of BNI's loan facility approves the extension of the Working Capital Credit facility term until March 27, 2027 (Note 60).*

**61. Standard and Amendment to Standards which has been Issued but Not Yet Effective**

*Amendments, revised and annual improvements to standards which are effective for periods beginning on or after January 1, 2026, with early adoption are as follows:*

- *Amendments PSAK 109 and PSAK 107 regarding Classification and Measurement of Financial Instruments;*
- *Annual Improvements on PSAK 107, PSAK 109, PSAK 110, dan PSAK 207; and*
- *Revised PSAK 338: Business Combination of Entity Under Common Control regarding the scope and application of the method of pooling of interest.*

**PT SURYA SEMESTA INTERNUSA Tbk  
DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN (Lanjutan)**

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024

(Dalam Rupiah Penuh, kecuali dinyatakan lain)

Standar baru, revisi dan amandemen serta interpretasi atas standar yang berlaku efektif untuk periode yang dimulai pada atau setelah 1 Januari 2027, dengan penerapan dini diperkenankan yaitu:

- PSAK 118: Penyajian dan Pengungkapan dalam Laporan Keuangan;
- PSAK 119 : Entitas Anak tanpa Akuntabilitas Publik: Pengungkapan;
- Amandemen PSAK 119: Entitas Anak tanpa Akuntabilitas Publik: Pengungkapan;
- Revisi PSAK 401: Penyajian dan Pengungkapan dalam Laporan Keuangan Syariah;
- ISAK 403: Komponen Laporan Keuangan Entitas Syariah Yang Menerapkan SAK Indonesia Untuk Entitas Privat dan SAK Indonesia Untuk Entitas Mikro, Kecil, dan Menengah;
- PSAK 413: Penurunan Nilai; dan
- PSAK 414: Penurunan Nilai Aset Keuangan Syariah bagi Entitas yang Menerapkan SAK Indonesia untuk Entitas Privat (SAK EP).

Hingga tanggal laporan keuangan ini diotorisasi, Perusahaan masih melakukan evaluasi atas dampak potensial dari penerapan standar baru, amandemen standar dan interpretasi standar tersebut.

**62. Informasi Keuangan Tambahan atas Laporan Keuangan Konsolidasian**

Informasi berikut pada Lampiran 1 sampai dengan Lampiran 5 adalah informasi tambahan PT Surya Semesta Internusa Tbk, entitas induk saja, yang menyajikan penyertaan Perusahaan pada entitas anak berdasarkan metode ekuitas dan metode biaya perolehan.

**63. Tanggung Jawab Manajemen atas Laporan Keuangan Konsolidasian**

Manajemen Perusahaan bertanggung jawab atas penyusunan dan penyajian laporan keuangan konsolidasian yang diotorisasi oleh Direksi untuk terbit pada tanggal 30 Maret 2026.

**PT SURYA SEMESTA INTERNUSA Tbk  
AND SUBSIDIARIES  
NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS (Continued)**

*For the Years Ended  
December 31, 2025 and 2024*

*(In Full Rupiah, except otherwise stated)*

*New, revised and amendment of standards and interpretation of standard which are effective for periods beginning on or after January 1, 2027, with early adoption permitted, are as follows:*

- *PSAK 118: Presentation and Disclosure in Financial Statements;*
- *PSAK 119: Subsidiaries without Public Accountability: Disclosures;*
- *Amendment PSAK 119: Subsidiaries without Public Accountability: Disclosures;*
- *Revised PSAK 401: Presentation and Disclosure in Sharia Financial Statements;*
- *ISAK 403: Components of Financial Reports of Sharia Entities That Apply Indonesian SAK for Private Entities and Indonesian SAK for Micro, Small, and Medium Entities;*
- *PSAK 413: Impairment; and*
- *PSAK 414: Impairment of Sharia Financial Assets for Entities Implementing Indonesian SAK for Private Entities (SAK EP).*

*Until the date of the financial statements is authorized, the Group is still evaluating the potential impact of the adoption of new standards, amendments to standards and interpretations of these standards.*

**62. Additional Financial Information of the Consolidated Financial Statements**

*The following information in Appendix 1 to Appendix 5 are additional information of PT Surya Semesta Internusa Tbk, the parent entity only, which presents the Company's investment in subsidiaries under the equity method and cost method.*

**63. Management Responsibility on the Consolidated Financial Statements**

*Management of the Company is responsible for the preparation and presentation of the consolidated financial statements which were authorized by the Directors for issuance on March 30, 2026.*

## Lampiran I

**Attachment I**

**PT SURYA SEMESTA INTERNUSA Tbk**  
**INFORMASI TAMBAHAN**  
**LAPORAN POSISI KEUANGAN**  
**ENTITAS INDUK**  
Tanggal 31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

**PT SURYA SEMESTA INTERNUSA Tbk**  
**ADDITIONAL INFORMATION**  
**STATEMENTS OF FINANCIAL POSITION**  
**OF PARENT ENTITY**  
*As of December 31, 2025 and 2024*  
*(In Full Rupiah, unless otherwise stated)*

|                                 | 2025<br>Rp               | 2024<br>Rp               |
|---------------------------------|--------------------------|--------------------------|
| <b>ASET</b>                     |                          |                          |
| <b>Aset Lancar</b>              |                          |                          |
| Kas dan Setara Kas              | 289,534,803,120          | 283,653,011,282          |
| Piutang Usaha - Pihak Berelasi  | 17,574,343,163           | 6,699,475,780            |
| Aset Keuangan Lancar Lainnya    | 71,347,464,555           | 113,024,233,909          |
| Uang Muka                       | 148,787,750              | 6,073,500                |
| Pajak dibayar di Muka           | 309,676,757              | 13,535,585,988           |
| Biaya dibayar di Muka           | 794,069,957              | 488,487,052              |
| <b>Jumlah Aset Lancar</b>       | <b>379,709,145,302</b>   | <b>417,406,867,511</b>   |
| <b>Aset Tidak Lancar</b>        |                          |                          |
| Piutang dari Pihak Berelasi     | 41,000,000,000           | --                       |
| Aset Pajak Tangguhan            | 702,805,450              | 688,141,452              |
| Investasi pada Entitas Anak     | 5,214,907,990,108        | 4,945,016,478,936        |
| Investasi pada Entitas Asosiasi | 48,204,377,241           | 46,472,187,125           |
| Aset Tetap                      | 3,247,082,376            | 3,444,027,069            |
| Aset Hak Guna                   | 4,020,617,470            | 7,308,615,942            |
| Uang Muka Setoran Modal         | 112,505,008,000          | 161,945,025,000          |
| Aset Tidak Lancar Lainnya       | 3,852,830,294            | 3,914,009,232            |
| <b>Jumlah Aset Tidak Lancar</b> | <b>5,428,440,710,939</b> | <b>5,168,788,484,756</b> |
| <b>JUMLAH ASET</b>              | <b>5,808,149,856,241</b> | <b>5,586,195,352,267</b> |

\*) Dicatat menggunakan metode ekuitas

## Lampiran I

**Attachment I**

**PT SURYA SEMESTA INTERNUSA Tbk**  
**INFORMASI TAMBAHAN**  
**LAPORAN POSISI KEUANGAN**  
**ENTITAS INDUK (Lanjutan)**  
Tanggal 31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

**PT SURYA SEMESTA INTERNUSA Tbk**  
**ADDITIONAL INFORMATION**  
**STATEMENTS OF FINANCIAL POSITION**  
**OF PARENT ENTITY (Continued)**  
*As of December 31, 2025 and 2024*  
*(In Full Rupiah, unless otherwise stated)*

|                                                | 2025                     | 2024                     |                                         |
|------------------------------------------------|--------------------------|--------------------------|-----------------------------------------|
|                                                | Rp                       | Rp                       |                                         |
| <b>LIABILITAS</b>                              |                          |                          | <b>LIABILITIES</b>                      |
| <b>Liabilitas Jangka Pendek</b>                |                          |                          | <b>Current Liabilities</b>              |
| Liabilitas Keuangan Jangka Pendek Lainnya      |                          |                          | Other Short Term Financial Liabilities  |
| Pihak Ketiga                                   | 4,058,109,341            | 4,039,971,760            | Third Parties                           |
| Utang Pajak                                    | 357,528,887              | 8,385,902,169            | Tax Payables                            |
| Beban Akrua                                    | 19,880,518               | 14,485,660               | Accrued Expenses                        |
| Pinjaman Jangka Panjang Setelah Dikurangi      |                          |                          | Long Term Loans Net of                  |
| Bagian yang Jatuh Tempo dalam Waktu Satu Tahun |                          |                          | Current Maturities                      |
| Liabilitas Sewa                                | 2,915,941,755            | 3,254,181,484            | Lease Liabilities                       |
| <b>Jumlah Liabilitas Jangka pendek</b>         | <b>7,351,460,501</b>     | <b>15,694,541,073</b>    | <b>Total Current Liabilities</b>        |
| <b>Liabilitas Jangka Panjang</b>               |                          |                          | <b>Non-Current Liabilities</b>          |
| Utang kepada Pihak Berelasi                    | --                       | 2,900,000,000            | Due to Related Party                    |
| Pinjaman Jangka Panjang Setelah Dikurangi      |                          |                          | Long-Term Loans Net of                  |
| Bagian yang Jatuh Tempo dalam Waktu            |                          |                          | Current Maturities                      |
| Satu Tahun                                     |                          |                          |                                         |
| Liabilitas Sewa                                | 717,401,961              | 3,633,343,718            | Lease Liabilities                       |
| Tanggungan Rugi pada                           |                          |                          | Accumulated Equity in Net Losses of     |
| Investasi pada Entitas Anak                    | 28,993,269,892           | 9,024,384,616            | Investment in Subsidiaries              |
| <b>Jumlah Liabilitas Jangka panjang</b>        | <b>29,710,671,853</b>    | <b>15,557,728,334</b>    | <b>Total Non-Current Liabilities</b>    |
| <b>JUMLAH LIABILITAS</b>                       | <b>37,062,132,354</b>    | <b>31,252,269,407</b>    | <b>TOTAL LIABILITIES</b>                |
| <b>EKUITAS</b>                                 |                          |                          | <b>EQUITY</b>                           |
| Modal Saham                                    |                          |                          | Capital Stock                           |
| Nilai nominal Rp125 per Saham                  |                          |                          | Par value Rp125 per Share               |
| Modal Dasar - 6.400.000.000 Saham              |                          |                          | Authorized - 6,400,000,000 Shares       |
| Modal Ditempatkan dan Disetor -                |                          |                          | Subscribed and Paid-up Capital -        |
| 4.705.249.440 Saham                            | 588,156,180,000          | 588,156,180,000          | 4,705,249,440 Shares                    |
| Tambahan Modal Disetor                         | 608,018,623,833          | 289,804,687,325          | Additional Paid-in Capital              |
| Cadangan Kompensasi Berbasis Saham             | 50,224,175,361           | 43,749,011,431           | Allowances for Share-Based Compensation |
| Selisih Transaksi dengan Pihak                 |                          |                          | Difference in Transaction with          |
| Non-Pengendali                                 | 1,505,002,817,257        | 1,499,306,842,226        | Non-Controlling Interest                |
| Saham Treasuri                                 | --                       | (37,000,283,919)         | Treasury Stock                          |
| Saldo Laba                                     |                          |                          | Retained Earnings                       |
| Ditentukan Penggunaannya                       | 42,000,000,000           | 41,000,000,000           | Appropriated                            |
| Tidak Ditentukan Penggunaannya                 | 2,952,266,545,556        | 3,124,503,161,097        | Unappropriated                          |
| Penghasilan Komprehensif Lain                  | 25,419,381,880           | 5,423,484,700            | Other Comprehensive Income              |
| <b>JUMLAH EKUITAS</b>                          | <b>5,771,087,723,887</b> | <b>5,554,943,082,860</b> | <b>TOTAL EQUITY</b>                     |
| <b>JUMLAH LIABILITAS DAN EKUITAS</b>           | <b>5,808,149,856,241</b> | <b>5,586,195,352,267</b> | <b>TOTAL LIABILITIES AND EQUITY</b>     |

Lampiran III

PT SURYA SEMESTA INTERNUSA Tbk  
INFORMASI TAMBAHAN  
LAPORAN PERUBAHAN EKUITAS ENTITAS INDUK  
Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

Attachment III  
PT SURYA SEMESTA INTERNUSA Tbk  
ADDITIONAL INFORMATION  
STATEMENTS OF CHANGES IN EQUITY OF PARENT ENTITY  
For the Years Ended  
December 31, 2025 and 2024  
(In Full Rupiah, unless otherwise stated)

|                                              |                                                                     |                                                    |                                                                             | Selisih Transaksi dengan Pihak Non-Pengendali/ Difference in Transaction with Non-controlling Interest | Saham Treasuri/ Treasury Stock | Perubahan Nilai Wajar Aset Keuangan/ Changes in Fair Value of Financial Assets |                                              | Total Ekuitas/ Total Equity |                                         |
|----------------------------------------------|---------------------------------------------------------------------|----------------------------------------------------|-----------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|--------------------------------|--------------------------------------------------------------------------------|----------------------------------------------|-----------------------------|-----------------------------------------|
|                                              | Model Ditempatkan dan Disetor Penuh/ Subscribed and Paid-up Capital | Tambahan Modal Disetor/ Additional Paid in Capital | Cadangan Kompensasi Berbasis Saham/ Allowances for Share-based Compensation | Rp                                                                                                     | Rp                             | Saldo Laba/ Retained Earnings *)                                               | Tidak Dientukan Pengunaannya/ Unappropriated | Rp                          | Rp                                      |
| Saldo Pada Tanggal 1 Januari 2024            | 588,156,180,000                                                     | 287,831,760,813                                    | --                                                                          | 137,767,530,514                                                                                        | (68,012,645,746)               | 40,000,000,000                                                                 | 2,946,214,469,535                            | 22,623,715,886              | 3,954,581,011,002                       |
| Cadangan Umum                                | --                                                                  | --                                                 | --                                                                          | --                                                                                                     | --                             | 1,000,000,000                                                                  | (1,000,000,000)                              | --                          | --                                      |
| Cadangan Kompensasi Berbasis Saham           | --                                                                  | --                                                 | 43,749,011,431                                                              | --                                                                                                     | --                             | --                                                                             | --                                           | --                          | 43,749,011,431                          |
| Dividen                                      | --                                                                  | --                                                 | --                                                                          | --                                                                                                     | --                             | --                                                                             | (55,480,308,480)                             | --                          | (55,480,308,480)                        |
| Perubahan Kepemilikan pada Entitas Anak      | --                                                                  | 603,242,522                                        | --                                                                          | 1,361,539,311,712                                                                                      | --                             | --                                                                             | --                                           | --                          | 1,362,142,554,234                       |
| Pengalihan Saham Treasuri                    | --                                                                  | 1,369,683,990                                      | --                                                                          | --                                                                                                     | 31,012,361,827                 | --                                                                             | --                                           | --                          | 32,382,045,817                          |
| Laba Tahun Berjalan                          | --                                                                  | --                                                 | --                                                                          | --                                                                                                     | --                             | --                                                                             | 235,974,831,327                              | --                          | 235,974,831,327                         |
| Penghasilan Komprehensif Lain Tahun Berjalan | --                                                                  | --                                                 | --                                                                          | --                                                                                                     | --                             | --                                                                             | (1,205,831,285)                              | (17,200,231,186)            | (18,406,062,471)                        |
| Saldo Pada Tanggal 31 Desember 2024          | 588,156,180,000                                                     | 289,804,687,325                                    | 43,749,011,431                                                              | 1,499,306,842,226                                                                                      | (37,000,283,919)               | 41,000,000,000                                                                 | 3,124,503,161,097                            | 5,423,484,700               | 5,554,943,082,860                       |
| Cadangan Umum                                | --                                                                  | --                                                 | --                                                                          | --                                                                                                     | --                             | 1,000,000,000                                                                  | (1,000,000,000)                              | --                          | --                                      |
| Cadangan Kompensasi Berbasis Saham           | --                                                                  | --                                                 | 6,475,163,930                                                               | --                                                                                                     | --                             | --                                                                             | --                                           | --                          | 6,475,163,930                           |
| Dividen                                      | --                                                                  | --                                                 | --                                                                          | --                                                                                                     | --                             | --                                                                             | (69,509,138,100)                             | --                          | (69,509,138,100)                        |
| Perubahan Kepemilikan pada Entitas Anak      | --                                                                  | 176,895,786,104                                    | --                                                                          | 5,695,975,031                                                                                          | --                             | --                                                                             | --                                           | --                          | 182,591,761,135                         |
| Pengalihan Saham Treasuri                    | --                                                                  | 141,318,150,404                                    | --                                                                          | --                                                                                                     | 37,000,283,919                 | --                                                                             | --                                           | --                          | 178,318,434,323                         |
| Rugi Tahun Berjalan                          | --                                                                  | --                                                 | --                                                                          | --                                                                                                     | --                             | --                                                                             | (89,525,841,268)                             | --                          | (89,525,841,268)                        |
| Penghasilan Komprehensif Lain Tahun Berjalan | --                                                                  | --                                                 | --                                                                          | --                                                                                                     | --                             | --                                                                             | (12,201,636,173)                             | 19,995,897,180              | 7,794,261,007                           |
| Saldo Pada Tanggal 31 Desember 2025          | 588,156,180,000                                                     | 608,018,623,833                                    | 50,224,175,361                                                              | 1,505,002,817,257                                                                                      | --                             | 42,000,000,000                                                                 | 2,952,266,545,556                            | 25,419,381,880              | 5,771,087,723,387                       |
|                                              |                                                                     |                                                    |                                                                             |                                                                                                        |                                |                                                                                |                                              |                             | Balance as of December 31, 2025         |
|                                              |                                                                     |                                                    |                                                                             |                                                                                                        |                                |                                                                                |                                              |                             | General Reserves                        |
|                                              |                                                                     |                                                    |                                                                             |                                                                                                        |                                |                                                                                |                                              |                             | Allowances for Share-Based Compensation |
|                                              |                                                                     |                                                    |                                                                             |                                                                                                        |                                |                                                                                |                                              |                             | Dividend                                |
|                                              |                                                                     |                                                    |                                                                             |                                                                                                        |                                |                                                                                |                                              |                             | Changes of Ownership in Subsidiaries    |
|                                              |                                                                     |                                                    |                                                                             |                                                                                                        |                                |                                                                                |                                              |                             | Transfer of Treasury Stock              |
|                                              |                                                                     |                                                    |                                                                             |                                                                                                        |                                |                                                                                |                                              |                             | Loss for the Year                       |
|                                              |                                                                     |                                                    |                                                                             |                                                                                                        |                                |                                                                                |                                              |                             | Other Comprehensive Income for the Year |

\*) Termasuk Pengukuran Kembali Program Imbalan Pasti

\*) Includes Remeasurement on Defined Benefit Plans

Attachment II

PT SURYA SEMESTA INTERNUSA Tbk  
ADDITIONAL INFORMATION  
STATEMENTS OF PROFIT OR LOSS AND  
OTHER COMPREHENSIVE INCOME  
OF PARENT ENTITY  
For the Years Ended  
December 31, 2025 and 2024  
(In Full Rupiah, unless otherwise stated)

|                                                                                       | 2025<br>Rp | 2024<br>Rp |  |
|---------------------------------------------------------------------------------------|------------|------------|--|
| REVENUES                                                                              |            |            |  |
| DIRECT COSTS                                                                          |            |            |  |
| GROSS PROFIT                                                                          |            |            |  |
| General and Administrative Expenses                                                   |            |            |  |
| Other Income                                                                          |            |            |  |
| Other Expenses                                                                        |            |            |  |
| OPERATING LOSS                                                                        |            |            |  |
| Financial Expenses                                                                    |            |            |  |
| Equity in Net Earning (Loss) of Subsidiaries                                          |            |            |  |
| Equity in Net Income of Associates                                                    |            |            |  |
| INCOME (LOSS) BEFORE INCOME TAX                                                       |            |            |  |
| INCOME TAX EXPENSE                                                                    |            |            |  |
| INCOME (LOSS) FOR THE YEARS                                                           |            |            |  |
| OTHER COMPREHENSIVE INCOME                                                            |            |            |  |
| Item That Will Not be Reclassified to Profit or Loss                                  |            |            |  |
| Remeasurement on Defined - Benefit Plans                                              |            |            |  |
| Portion of Other Comprehensive Income - Associates Entities                           |            |            |  |
| Changes in Financial Assets that Measured - at Fair Value                             |            |            |  |
| Related Income Tax -                                                                  |            |            |  |
| Sub Total                                                                             |            |            |  |
| Item That Will be Reclassified to Profit or Loss                                      |            |            |  |
| Portion of Other Comprehensive Income - from Subsidiaries                             |            |            |  |
| Changes in fair value of financial assets through - other comprehensive income        |            |            |  |
| Add: Reclassification adjustment on loss which are already included in profit or loss |            |            |  |
| Sub Total                                                                             |            |            |  |
| Other Comprehensive Income for the Years - Net of Tax                                 |            |            |  |
| TOTAL COMPREHENSIVE INCOME (LOSS) FOR THE YEARS                                       |            |            |  |

Lampiran II

PT SURYA SEMESTA INTERNUSA Tbk  
INFORMASI TAMBAHAN  
LAPORAN LABA RUGI DAN PENGHASILAN  
KOMPREHENSIF LAIN  
ENTITAS INDUK  
Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

|                                                                                 | 2025<br>Rp       | 2024<br>Rp       |
|---------------------------------------------------------------------------------|------------------|------------------|
| PENDAPATAN USAHA                                                                | 20,356,905,386   | 17,056,403,308   |
| BEBAN LANGSUNG                                                                  | --               | --               |
| LABA BRUTO                                                                      | 20,356,905,386   | 17,056,403,308   |
| Beban Umum dan Administrasi                                                     | (69,146,186,880) | (65,010,358,893) |
| Penghasilan Lainnya                                                             | 34,969,967,924   | 10,868,671,219   |
| Beban Lainnya                                                                   | (6,493,774,389)  | (43,831,192,268) |
| RUGI USAHA                                                                      | (20,313,087,959) | (80,916,476,634) |
| Beban Keuangan                                                                  | (531,491,514)    | (9,765,966,963)  |
| Bagian Laba (Rugi) Entitas Anak                                                 | (53,101,995,442) | 331,996,643,904  |
| Bagian Laba Entitas Asosiasi                                                    | 1,754,942,444    | 2,600,803,269    |
| LABA (RUGI) SEBELUM PAJAK                                                       | (72,191,632,471) | 243,915,003,576  |
| BEBAN PAJAK PENGHASILAN                                                         | (17,334,208,797) | (7,940,172,249)  |
| LABA (RUGI) TAHUN BERJALAN                                                      | (89,525,841,268) | 235,974,831,327  |
| PENGHASILAN KOMPREHENSIF LAIN                                                   |                  |                  |
| Pos yang Tidak akan Direklasifikasi ke Laba Rugi                                |                  |                  |
| - Pengukuran Kembali atas Program Imbalan Pasti                                 | (12,990,684,247) | (2,302,211,497)  |
| - Bagian atas Penghasilan Komprehensif Lain Entitas Asosiasi                    | (22,752,328)     | 8,829,920        |
| - Perubahan Aset Keuangan yang Diukur pada Nilai Wajar                          | (1,801,196)      | 1,391,489        |
| - Pajak Penghasilan Terkait                                                     | 811,800,402      | 1,087,550,292    |
| Sub Jumlah                                                                      | (12,203,437,369) | (1,204,439,796)  |
| Pos yang akan Direklasifikasi ke Laba Rugi                                      |                  |                  |
| - Bagian atas Penghasilan Komprehensif Lain dari Entitas Anak                   | --               | (18,534,830,893) |
| - Perubahan nilai wajar aset keuangan melalui penghasilan komprehensif lainnya  | 19,997,698,376   | 1,333,208,218    |
| Ditambah: Penyesuaian reklasifikasi atas kerugian yang termasuk dalam laba rugi | --               | --               |
| Sub Jumlah                                                                      | 19,997,698,376   | 1,333,208,218    |
| Penghasilan Komprehensif Lain Tahun Berjalan - Setelah Pajak                    | 7,794,261,007    | (18,406,062,471) |
| JUMLAH LABA (RUGI) KOMPREHENSIF TAHUN BERJALAN                                  | (81,731,580,261) | 217,568,768,856  |

Lampiran IV

PT SURYA SEMESTA INTERNUSA Tbk  
INFORMASI TAMBAHAN  
LAPORAN ARUS KAS  
ENTITAS INDUK

Untuk Tahun-tahun yang Berakhir pada Tanggal  
31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

|                                                                      | 2025<br>Rp              | 2024<br>Rp              |
|----------------------------------------------------------------------|-------------------------|-------------------------|
| <b>ARUS KAS DARI AKTIVITAS OPERASI</b>                               |                         |                         |
| Penerimaan dari Pelanggan                                            | 9,482,038,003           | 20,066,676,326          |
| Pembayaran kepada Pemasok                                            | (3,390,888,627)         | (21,791,250,507)        |
| Pembayaran kepada Karyawan                                           | (52,189,088,161)        | (50,315,203,028)        |
| Pembayaran Bunga                                                     | --                      | (18,731,578,665)        |
| Pembayaran Bunga Liabilitas Sewa                                     | (531,491,514)           | (439,002,131)           |
| Pembayaran Pajak Penghasilan                                         | (25,570,679,411)        | (310,269,674)           |
| Penerimaan Klaim Restitusi Pajak                                     | 5,652,408,832           | 11,653,927,890          |
| Pengeluaran Kas Lainnya dari Operasi                                 | (38,265,755)            | (1,669,003,991)         |
| <b>Kas Neto Digunakan untuk Aktivitas Operasi</b>                    | <b>(66,585,966,633)</b> | <b>(61,535,703,780)</b> |
| <b>ARUS KAS DARI AKTIVITAS INVESTASI</b>                             |                         |                         |
| Penerimaan Dividen Kas                                               | 142,865,552,055         | 479,542,317,563         |
| Penjualan (Penempatan) Investasi pada Nilai Wajar                    | 82,768,778,318          | (70,088,275,000)        |
| Penerimaan Bunga                                                     | 13,864,620,806          | 87,076,942,726          |
| Penerimaan Hasil Penjualan Aset Tetap                                | 108,109                 | 343,245                 |
| Perolehan Investasi Saham                                            | (24,999,000)            | (5,337,903,043)         |
| Penambahan Uang Muka Lain-lain                                       | (142,714,250)           | 1,183,868,820           |
| Perolehan Aset Tetap                                                 | (894,794,354)           | (2,945,651,317)         |
| Pengurangan Utang kepada Pihak Berelasi                              | (2,900,000,000)         | (177,717,000,000)       |
| Pengurangan Piutang kepada Pihak Berelasi                            | (41,000,000,000)        | 3,696,000,000           |
| Penambahan Uang Muka Investasi Saham                                 | (227,105,000,000)       | (161,145,025,000)       |
| <b>Kas Neto Diperoleh dari (Digunakan untuk) Aktivitas Investasi</b> | <b>(32,568,448,316)</b> | <b>154,265,617,994</b>  |
| <b>ARUS KAS DARI AKTIVITAS PENDANAAN</b>                             |                         |                         |
| Penerimaan Hasil Penjualan Investasi                                 | 141,318,150,404         | 169,814,958,827         |
| Pengalihan Saham Treasuri                                            | 37,000,283,919          | 32,382,045,817          |
| Pembayaran Pokok Liabilitas Sewa                                     | (3,785,673,000)         | (4,063,547,250)         |
| Pembayaran Dividen kepada Pemegang Saham Perusahaan                  | (69,509,138,100)        | (55,480,308,480)        |
| <b>Kas Neto Diperoleh dari Aktivitas Pendanaan</b>                   | <b>105,023,623,223</b>  | <b>142,653,148,914</b>  |
| <b>KENAIKAN NETO KAS DAN SETARA KAS</b>                              |                         |                         |
| Pengaruh Perubahan Kurs Mata Uang Asing                              | 12,583,564              | 14,931,422              |
| <b>KAS DAN SETARA KAS AWAL TAHUN</b>                                 | <b>283,653,011,282</b>  | <b>48,255,016,732</b>   |
| <b>KAS DAN SETARA KAS AKHIR TAHUN</b>                                | <b>289,534,803,120</b>  | <b>283,653,011,282</b>  |

Attachment IV

PT SURYA SEMESTA INTERNUSA Tbk  
ADDITIONAL INFORMATION  
STATEMENTS OF CASH FLOWS  
OF PARENT ENTITY

For the Years Ended  
December 31, 2025 and 2024  
(In Full Rupiah, unless otherwise stated)

|                                                            |  |
|------------------------------------------------------------|--|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                |  |
| Cash Receipts From Customers                               |  |
| Cash Paid To Suppliers                                     |  |
| Cash Paid To Employees                                     |  |
| Interest Paid                                              |  |
| Interest Paid from Lease Liabilities                       |  |
| Income Tax Paid                                            |  |
| Cash Receipts from Claim for Tax Refunds                   |  |
| Other Cash Paid from Operations                            |  |
| <b>Net Cash Used in Operating Activities</b>               |  |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                |  |
| Cash Dividend Received                                     |  |
| Sale (Placement) of Investment at Fair Value               |  |
| Interest Received                                          |  |
| Proceed from Sale of Fixed Assets                          |  |
| Acquisition of Share Investment                            |  |
| Addition in Other Advances                                 |  |
| Acquisition of Fixed Assets                                |  |
| Deductions of Due to Related Parties                       |  |
| Deduction of Due from Related Parties                      |  |
| Addition in Advance of Share Investment                    |  |
| <b>Net Cash Provided by (Used in) Investing Activities</b> |  |
| <b>CASH FLOWS FROM FINANCING ACTMITES</b>                  |  |
| Proceed from Sale of Investment                            |  |
| Transfer of Treasury Stock                                 |  |
| Payments of Principal Lease Liabilities                    |  |
| Payment of Cash Dividend to the Company's Shareholders     |  |
| <b>Net Cash Provided by Financing Activities</b>           |  |
| <b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>           |  |
| Effect of Changes in Foreign Exchange Rate                 |  |
| <b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEARS</b>     |  |
| <b>CASH AND CASH EQUIVALENTS AT END OF YEARS</b>           |  |

Lampiran V

PT SURYA SEMESTA INTERNUSA Tbk  
INFORMASI TAMBAHAN  
ENTITAS INDUK

Tanggal 31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

Informasi tambahan adalah informasi keuangan PT Surya Semesta Internusa Tbk (entitas induk saja) yang menyajikan investasi Perusahaan.

a. Menggunakan Metode Ekuitas

| 2025                                                                                                                 |                                                          |                                     |                                                         |                                                                                                               |                          |                                                                       |                                                 |                                   |
|----------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|-------------------------------------|---------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|--------------------------|-----------------------------------------------------------------------|-------------------------------------------------|-----------------------------------|
|                                                                                                                      | Persentase<br>Kepemilikan/<br>Percentage<br>of Ownership | Saldo Awal/<br>Beginning<br>Balance | Penambahan<br>(Pengurangan)/<br>Addition<br>(Deduction) | Selisih Transaksi<br>dengan Entitas<br>Sepengendali/<br>Differences in<br>Transaction Under<br>Common Control | Dividen/<br>Dividend     | Penghasilan<br>Komprehensif<br>Lain/ Other<br>Comprehensive<br>Income | Bagian Laba<br>(Rugi)/ Profit<br>(Loss) Portion | Saldo Akhir/<br>Ending<br>Balance |
|                                                                                                                      | %                                                        | Rp                                  | Rp                                                      | Rp                                                                                                            | Rp                       | Rp                                                                    | Rp                                              | Rp                                |
| <b>Investasi pada Entitas Anak/<br/>Investment In Subsidiaries</b>                                                   |                                                          |                                     |                                                         |                                                                                                               |                          |                                                                       |                                                 |                                   |
| Kepemilikan Langsung/<br>Direct Ownership                                                                            |                                                          |                                     |                                                         |                                                                                                               |                          |                                                                       |                                                 |                                   |
| PT Enercon Paradhya International                                                                                    | 99.9999                                                  | (815,842,252)                       | --                                                      | --                                                                                                            | (9,399,999,812)          | (669,664,807)                                                         | (18,070,496,503)                                | (28,956,003,374)                  |
| PT Karsa Sedaya Sejahtera                                                                                            | 99.9999                                                  | (6,015,877,751)                     | 6,795,992,000                                           | --                                                                                                            | --                       | --                                                                    | (378,674,928)                                   | 401,439,321                       |
| PT Surya Tirta Sejahtera Investama                                                                                   | 99.9999                                                  | --                                  | 66,024,999,000                                          | --                                                                                                            | --                       | --                                                                    | (37,128,064)                                    | 65,987,870,936                    |
| PT Batiga Hotel Manajemen                                                                                            | 99.9969                                                  | (2,149,196,795)                     | 6,000,000,000                                           | --                                                                                                            | --                       | 79,704,738                                                            | (1,012,059,495)                                 | 2,918,448,448                     |
| PT Surya Internusa Ticon                                                                                             | 99.9000                                                  | (43,467,818)                        | --                                                      | --                                                                                                            | --                       | --                                                                    | 6,201,300                                       | (37,266,518)                      |
| PT Surya Citra ProPERTindo                                                                                           | 99.0000                                                  | 9,582,430,590                       | --                                                      | --                                                                                                            | --                       | --                                                                    | (6,965,582,929)                                 | 2,616,847,661                     |
| PT TCP Internusa                                                                                                     | 95.5830                                                  | 50,836,147,854                      | 100,649,025,000                                         | 208,987                                                                                                       | --                       | (5,069,770,596)                                                       | (97,361,008,655)                                | 49,054,602,590                    |
| PT Nusa Raya Cipta Tbk                                                                                               | 63.9437                                                  | 541,459,999,976                     | --                                                      | 5,695,975,031                                                                                                 | (35,116,406,600)         | (5,281,067,547)                                                       | 74,231,476,359                                  | 580,989,977,219                   |
| PT Suryacipta Swadaya                                                                                                | 63.5000                                                  | 3,359,735,801,306                   | --                                                      | --                                                                                                            | (98,343,595,436)         | (88,877,231)                                                          | 129,086,074,136                                 | 3,390,389,402,775                 |
| PT Suryalaya Anindita International                                                                                  | 50.1071                                                  | 359,428,429,586                     | 844,764,000,000                                         | --                                                                                                            | --                       | --                                                                    | (2,242,239,670)                                 | (80,696,552,601)                  |
| PT Sitiagung Makmur                                                                                                  | 0.0000                                                   | 198,122,424,491                     | (154,275,034,389)                                       | --                                                                                                            | --                       | --                                                                    | (43,847,390,102)                                | --                                |
| PT Surya Internusa Hotels                                                                                            | 0.0000                                                   | 346,179,482,503                     | (338,349,327,022)                                       | --                                                                                                            | --                       | --                                                                    | (7,830,155,481)                                 | --                                |
| PT Surya Semesta Realiti                                                                                             | 0.0000                                                   | 78,372,443,019                      | (78,143,852,485)                                        | --                                                                                                            | --                       | --                                                                    | (228,590,534)                                   | --                                |
| Sub Jumlah/ Sub Total                                                                                                |                                                          | <b>4,934,692,774,709</b>            | <b>453,465,802,104</b>                                  | <b>5,696,184,018</b>                                                                                          | <b>(142,860,001,848)</b> | <b>(13,271,915,113)</b>                                               | <b>(53,103,887,497)</b>                         | <b>5,184,618,956,373</b>          |
| Kepemilikan Tidak Langsung/<br>Indirect Ownership                                                                    |                                                          |                                     |                                                         |                                                                                                               |                          |                                                                       |                                                 |                                   |
| PT Surya Bajo Properti                                                                                               | 2.5916                                                   | 987,856,557                         | --                                                      | (1,485,322)                                                                                                   | --                       | --                                                                    | (894,173)                                       | 985,477,062                       |
| PT Karsa Semesta Prima                                                                                               | 1.0000                                                   | 4,893,209                           | --                                                      | --                                                                                                            | --                       | --                                                                    | (27,523)                                        | 4,865,686                         |
| PT Semesta Cipta Internasional                                                                                       | 0.0060                                                   | 50,638,613                          | --                                                      | --                                                                                                            | (600,036)                | --                                                                    | 1,599,619                                       | 51,638,196                        |
| PT Surya Internusa Properti                                                                                          | 0.0040                                                   | 988,774                             | --                                                      | --                                                                                                            | --                       | --                                                                    | 2,902                                           | 991,676                           |
| PT Jasa Semesta Utama                                                                                                | 0.0036                                                   | 53,890,662                          | --                                                      | --                                                                                                            | (3,600,130)              | --                                                                    | 530,203                                         | 50,820,735                        |
| PT Bumi Aman Sejahtera                                                                                               | 0.0032                                                   | 10,557,639                          | --                                                      | (483)                                                                                                         | --                       | --                                                                    | 18,306                                          | 10,575,462                        |
| PT Surya Siti Indotama                                                                                               | 0.0030                                                   | 10,305,465                          | --                                                      | 484,252                                                                                                       | (1,350,041)              | --                                                                    | 913,745                                         | 10,353,421                        |
| PT Aneka Bumi Cipta                                                                                                  | 0.0022                                                   | 10,125,958                          | --                                                      | --                                                                                                            | --                       | --                                                                    | 38,994                                          | 10,164,952                        |
| PT Subang Sejahtera Indonesia                                                                                        | 0.0010                                                   | 1,059,118                           | --                                                      | (43,946)                                                                                                      | --                       | --                                                                    | 600                                             | 1,015,772                         |
| PT Surya Subang Smartpollitan                                                                                        | 0.0009                                                   | 5,122,460                           | --                                                      | 204,593                                                                                                       | --                       | --                                                                    | (39,988)                                        | 5,287,065                         |
| PT Ungasan Semesta Resort                                                                                            | 0.0007                                                   | 163,881,156                         | --                                                      | 944,552                                                                                                       | --                       | (1,262)                                                               | (250,630)                                       | 164,573,816                       |
| Sub Jumlah/ Sub Total                                                                                                |                                                          | <b>1,299,319,611</b>                | --                                                      | <b>103,646</b>                                                                                                | <b>(5,550,207)</b>       | <b>(1,262)</b>                                                        | <b>1,892,055</b>                                | <b>1,295,763,843</b>              |
| <b>Jumlah/ Total</b>                                                                                                 |                                                          | <b>4,935,992,094,320</b>            | <b>453,465,802,104</b>                                  | <b>5,696,287,664</b>                                                                                          | <b>(142,865,552,055)</b> | <b>(13,271,916,375)</b>                                               | <b>(53,101,995,442)</b>                         | <b>5,185,914,720,216</b>          |
| Total Investasi pada Entitas Anak dicatat sebagai berikut/ Total Investment in Subsidiaries are recorded as follows: |                                                          |                                     |                                                         |                                                                                                               |                          |                                                                       |                                                 |                                   |
| Investasi pada Entitas Anak/ Investment In Subsidiaries                                                              |                                                          |                                     |                                                         |                                                                                                               |                          |                                                                       |                                                 | 5,214,907,990,108                 |
| Tanggungan Rugi pada Investasi pada Entitas Anak/ Accumulated Equity in Net Losses of Investment in Subsidiaries     |                                                          |                                     |                                                         |                                                                                                               |                          |                                                                       |                                                 | (28,993,269,892)                  |
| <b>Jumlah/ Total</b>                                                                                                 |                                                          |                                     |                                                         |                                                                                                               |                          |                                                                       |                                                 | <b>5,185,914,720,216</b>          |
| <b>Investasi pada Entitas Asosiasi/<br/>Investment in Associates</b>                                                 |                                                          |                                     |                                                         |                                                                                                               |                          |                                                                       |                                                 |                                   |
| PT Horizon Internusa Persada                                                                                         | 20.2670                                                  | <b>46,472,187,125</b>               | --                                                      | --                                                                                                            | --                       | <b>(22,752,328)</b>                                                   | <b>1,754,942,444</b>                            | <b>48,204,377,241</b>             |

|                                                                |                               | 2024                                           |                                                                                                             |                   |                   |                                                           |                                           |                             |
|----------------------------------------------------------------|-------------------------------|------------------------------------------------|-------------------------------------------------------------------------------------------------------------|-------------------|-------------------|-----------------------------------------------------------|-------------------------------------------|-----------------------------|
|                                                                |                               |                                                | Selisih Transaksi dengan Entitas Non-Sepengendali/ Differences in Transaction with Non-Controlling Interest |                   |                   | Penghasilan Komprehensif Lain/ Other Comprehensive Income | Bagian Laba (Rugi)/ Profit (Loss) Portion | Saldo Akhir/ Ending Balance |
| Persentase Kepemilikan/ Percentage of Ownership                | Saldo Awal/ Beginning Balance | Penambahan (Pengurangan)/ Addition (Deduction) |                                                                                                             |                   | Dividen/ Dividend |                                                           |                                           |                             |
| %                                                              | Rp                            | Rp                                             | Rp                                                                                                          | Rp                | Rp                | Rp                                                        | Rp                                        | Rp                          |
| <u>Investasi pada Entitas Anak/ Investment In Subsidiaries</u> |                               |                                                |                                                                                                             |                   |                   |                                                           |                                           |                             |
| Kepemilikan Langsung/ Direct Ownership                         |                               |                                                |                                                                                                             |                   |                   |                                                           |                                           |                             |
| PT Enercon Paradhya International                              | 99.9900                       | (13,079,765,066)                               | --                                                                                                          | --                | --                | (531,960,504)                                             | 12,795,883,318                            | (815,842,252)               |
| PT Surya Internusa Hotels                                      | 99.9900                       | 354,660,782,126                                | --                                                                                                          | --                | --                | 271,819,609                                               | (8,753,119,232)                           | 346,179,482,503             |
| PT Karsa Sedaya Sejahtera                                      | 99.9900                       | 59,005,955,947                                 | --                                                                                                          | --                | --                | (18,534,830,893)                                          | (46,487,002,805)                          | (6,015,877,751)             |
| PT Batiga Hotel Manajemen                                      | 99.9900                       | (723,079,705)                                  | --                                                                                                          | --                | --                | 51,791,594                                                | (1,477,908,684)                           | (2,149,196,795)             |
| PT Surya Semesta Realiti                                       | 99.9900                       | 78,912,274,190                                 | --                                                                                                          | --                | --                | --                                                        | (539,831,171)                             | 78,372,443,019              |
| PT Surya Internusa Ticon                                       | 99.9000                       | (67,869,118)                                   | --                                                                                                          | --                | --                | --                                                        | 24,401,300                                | (43,467,818)                |
| PT Surya Citra ProPERTindo                                     | 99.0000                       | 9,590,967,229                                  | --                                                                                                          | --                | --                | --                                                        | (8,536,639)                               | 9,582,430,590               |
| PT Sitiagung Makmur                                            | 94.3700                       | 200,832,167,586                                | 60,550,000,000                                                                                              | (59,568,355)      | --                | (49,306,848)                                              | (63,150,867,892)                          | 198,122,424,491             |
| PT TCP Internusa                                               | 92.6182                       | 44,492,522,063                                 | --                                                                                                          | (1,705,426)       | --                | (891,469,311)                                             | 7,236,800,528                             | 50,836,147,854              |
| PT Nusa Raya Cipta Tbk                                         | 65.9142                       | 562,050,602,278                                | 5,337,900,000                                                                                               | (190,017,593)     | (45,859,811,200)  | (4,648,600,079)                                           | 24,769,926,570                            | 541,459,999,976             |
| PT Suryacipta Swadaya                                          | 63.5000                       | 2,229,001,705,515                              | (56,625,450,794)                                                                                            | 1,264,979,968,397 | (433,682,506,363) | 6,608,900,587                                             | 349,453,183,964                           | 3,359,735,801,306           |
| PT Suryalaya Anindita International                            | 49.5500                       | 303,682,408,646                                | --                                                                                                          | --                | --                | (2,304,545,766)                                           | 58,050,566,706                            | 359,428,429,586             |
| Sub Jumlah/ Sub Total                                          |                               | 3,828,358,671,691                              | 9,262,449,206                                                                                               | 1,264,728,677,023 | (479,542,317,563) | (20,028,201,611)                                          | 331,913,495,963                           | 4,934,692,774,709           |

Attachment V

PT SURYA SEMESTA INTERNUSA Tbk  
ADDITIONAL INFORMATION  
OF PARENT ENTITY

As of December 31, 2025 and 2024  
(In Full Rupiah, unless otherwise stated)

Additional Information is financial information of PT Surya Semesta Internusa Tbk (parent entity only) which disclosed the Company's investment.

a. Using Equity Method

PT SURYA SEMESTA INTERNUSA Tbk  
INFORMASI TAMBAHAN  
ENTITAS INDUK (Lanjutan)  
Tanggal 31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

PT SURYA SEMESTA INTERNUSA Tbk  
ADDITIONAL INFORMATION  
OF PARENT ENTITY (Continued)  
As of December 31, 2025 and 2024  
(In Full Rupiah, unless otherwise stated)

| 2024                                                                                                                 |                                                      |                                     |                                                      |                                                                                                                   |                         |                                                              |                                              |                                   |
|----------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|-------------------------------------|------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|-------------------------|--------------------------------------------------------------|----------------------------------------------|-----------------------------------|
|                                                                                                                      | Persentase Kepemilikan/<br>Percentage of Ownership % | Saldo Awal/<br>Beginning Balance Rp | Penambahan (Pengurangan)/<br>Addition (Deduction) Rp | Selisih Transaksi dengan Entitas Non-Sepengendall/<br>Differences in Transaction with Non-Controlling Interest Rp | Dividen/<br>Dividend Rp | Penghasilan Komprehensif Lain/ Other Comprehensive Income Rp | Bagian Laba (Rugi)/ Profit (Loss) Portion Rp | Saldo Akhir/<br>Ending Balance Rp |
| Kepemilikan Tidak Langsung/<br>Indirect Ownership                                                                    |                                                      |                                     |                                                      |                                                                                                                   |                         |                                                              |                                              |                                   |
| PT Surya Bajo Properti                                                                                               | 2.6800                                               | 988,053,666                         | --                                                   | --                                                                                                                | --                      | --                                                           | (197,109)                                    | 987,856,557                       |
| PT Karsa Semesta Prima                                                                                               | 1.0000                                               | 4,923,781                           | --                                                   | --                                                                                                                | --                      | --                                                           | (30,572)                                     | 4,893,209                         |
| PT Semesta Cipta Internasional                                                                                       | 0.0060                                               | 50,154,637                          | --                                                   | (365,823)                                                                                                         | (4,200,000)             | --                                                           | 5,049,799                                    | 50,638,613                        |
| PT Surya Internusa Properti                                                                                          | 0.0040                                               | 985,530                             | --                                                   | --                                                                                                                | --                      | --                                                           | 3,244                                        | 988,774                           |
| PT Jasa Semesta Utama                                                                                                | 0.0036                                               | 50,403,379                          | --                                                   | 72,855                                                                                                            | --                      | --                                                           | 3,414,428                                    | 53,890,662                        |
| PT Bumi Aman Sejahtera                                                                                               | 0.0033                                               | 10,067,872                          | --                                                   | (225,833)                                                                                                         | --                      | --                                                           | 715,600                                      | 10,557,639                        |
| PT Aneka Bumi Cipta                                                                                                  | 0.0022                                               | 10,024,721                          | --                                                   | 95,270                                                                                                            | --                      | --                                                           | 5,967                                        | 10,125,958                        |
| PT Surya Subang Smartpolitan                                                                                         | 0.0019                                               | 2,905,427                           | --                                                   | (70,564,182)                                                                                                      | --                      | --                                                           | 72,781,215                                   | 5,122,460                         |
| PT Surya Siti Indotama                                                                                               | 0.0019                                               | 10,154,290                          | --                                                   | (105,449)                                                                                                         | (1,710,000)             | --                                                           | 1,966,624                                    | 10,305,465                        |
| PT Ungasan Semesta Resort                                                                                            | 0.0012                                               | 164,443,088                         | --                                                   | --                                                                                                                | --                      | --                                                           | (561,932)                                    | 163,881,156                       |
| PT Subang Sejahtera Indonesia                                                                                        | 0.0010                                               | 989,633                             | --                                                   | 68,808                                                                                                            | --                      | --                                                           | 677                                          | 1,059,118                         |
| Sub Jumlah/ Sub Total                                                                                                |                                                      | 1,293,106,024                       | --                                                   | (71,024,354)                                                                                                      | (5,910,000)             | --                                                           | 83,147,941                                   | 1,299,319,611                     |
| Jumlah/ Total                                                                                                        |                                                      | 3,829,651,777,715                   | 9,282,449,206                                        | 1,264,657,652,669                                                                                                 | (479,548,227,563)       | (20,028,201,611)                                             | 331,996,643,904                              | 4,935,992,094,320                 |
| Total Investasi pada Entitas Anak dicatat sebagai berikut/ Total Investment in Subsidiaries are recorded as follows: |                                                      |                                     |                                                      |                                                                                                                   |                         |                                                              |                                              |                                   |
| Investasi pada Entitas Anak/ Investment in Subsidiaries                                                              |                                                      |                                     |                                                      |                                                                                                                   |                         |                                                              |                                              | 4,945,016,478,936                 |
| Tanggungan Rugi pada Investasi pada Entitas Anak/ Accumulated Equity in Net Losses of Investment in Subsidiaries     |                                                      |                                     |                                                      |                                                                                                                   |                         |                                                              |                                              | (9,024,384,616)                   |
| Jumlah/ Total                                                                                                        |                                                      |                                     |                                                      |                                                                                                                   |                         |                                                              |                                              | 4,935,992,094,320                 |
| Investasi pada Entitas Asosiasi/ Investment in Associates                                                            |                                                      |                                     |                                                      |                                                                                                                   |                         |                                                              |                                              |                                   |
| PT Horizon Internusa Persada                                                                                         | 20.2670                                              | 43,862,553,936                      | --                                                   | --                                                                                                                | --                      | 8,829,920                                                    | 2,600,803,269                                | 46,472,187,125                    |

b. Menggunakan Metode Biaya Perolehan

b. Using Cost Acquisition Method

| 2025                                                       |                                                      |                                                                 |                            |                              |                                                               |
|------------------------------------------------------------|------------------------------------------------------|-----------------------------------------------------------------|----------------------------|------------------------------|---------------------------------------------------------------|
|                                                            | Persentase Kepemilikan/<br>Percentage of Ownership % | Saldo Awal<br>Biaya Perolehan/<br>Beginning Acquisition Cost Rp | Penambahan/<br>Addition Rp | Pengurangan/<br>Deduction Rp | Saldo Akhir<br>Biaya Perolehan/<br>Ending Acquisition Cost Rp |
| Investasi pada Entitas Anak/<br>Investment in Subsidiaries |                                                      |                                                                 |                            |                              |                                                               |
| Kepemilikan Langsung /<br>Direct Ownership                 |                                                      |                                                                 |                            |                              |                                                               |
| PT Enercon Paradhya International                          | 99.9999                                              | 70,906,599,000                                                  | --                         | --                           | 70,906,599,000                                                |
| PT Karsa Sedaya Sejahtera                                  | 99.9999                                              | 44,799,944,000                                                  | 6,795,992,000              | --                           | 51,595,936,000                                                |
| PT Surya Tirta Sejahtera Investama                         | 99.9999                                              | --                                                              | 66,024,999,000             | --                           | 66,024,999,000                                                |
| PT Batiqa Hotel Manajemen                                  | 99.9969                                              | 26,199,000,000                                                  | 6,000,000,000              | --                           | 32,199,000,000                                                |
| PT Surya Internusa Ticon                                   | 99.9000                                              | 99,900,000                                                      | --                         | --                           | 99,900,000                                                    |
| PT Surya Citra Propertindo                                 | 99.0000                                              | 9,900,000,000                                                   | --                         | --                           | 9,900,000,000                                                 |
| PT TCP Internusa                                           | 95.5830                                              | 162,349,991,119                                                 | 100,649,025,000            | --                           | 262,999,016,119                                               |
| PT Nusa Raya Cipta Tbk                                     | 63.9437                                              | 1,346,103,024,665                                               | --                         | --                           | 1,346,103,024,665                                             |
| PT Suryacipta Swadaya                                      | 63.5000                                              | 1,771,928,821,000                                               | --                         | --                           | 1,771,928,821,000                                             |
| PT Suryalaya Anindita International                        | 50.1071                                              | 290,841,411,558                                                 | 844,764,000,000            | --                           | 1,135,605,411,558                                             |
| PT Sitiagung Makmur                                        | 0.0000                                               | 481,455,630,150                                                 | 42,650,000,000             | 524,105,630,150              | --                                                            |
| PT Surya Internusa Hotels                                  | 0.0000                                               | 773,029,000,000                                                 | 50,300,000,000             | 823,329,000,000              | --                                                            |
| PT Surya Semesta Realti                                    | 0.0000                                               | 81,269,200,000                                                  | 4,150,000,000              | 85,419,200,000               | --                                                            |
| Sub Jumlah/ Sub Total                                      |                                                      | 5,058,882,521,492                                               | 1,121,334,016,000          | 1,432,853,830,150            | 4,747,362,707,342                                             |

PT SURYA SEMESTA INTERNUSA Tbk  
INFORMASI TAMBAHAN  
ENTITAS INDUK (Lanjutan)  
Tanggal 31 Desember 2025 dan 2024  
(Dalam Rupiah Penuh, kecuali dinyatakan lain)

PT SURYA SEMESTA INTERNUSA Tbk  
ADDITIONAL INFORMATION  
OF PARENT ENTITY (Continued)  
As of December 31, 2025 and 2024  
(In Full Rupiah, unless otherwise stated)

| 2025                                                                     |                                                                       |                               |                                 |                                                                     |                   |
|--------------------------------------------------------------------------|-----------------------------------------------------------------------|-------------------------------|---------------------------------|---------------------------------------------------------------------|-------------------|
| Persentase<br>Kepemilikan/<br>Percentage<br>of Ownership<br>%            | Saldo Awal<br>Biaya Perolehan/<br>Beginning<br>Acquisition Cost<br>Rp | Penambahan/<br>Addition<br>Rp | Pengurangan/<br>Deduction<br>Rp | Saldo Akhir<br>Biaya Perolehan/<br>Ending<br>Acquisition Cost<br>Rp |                   |
| <u>Investasi pada Entitas Anak/</u><br><u>Investment In Subsidiaries</u> |                                                                       |                               |                                 |                                                                     |                   |
| Kepemilikan Tidak Langsung/<br>Indirect Ownership                        |                                                                       |                               |                                 |                                                                     |                   |
| PT Surya Bajo Properti                                                   | 2.5916                                                                | 990,000,000                   | --                              | --                                                                  | 990,000,000       |
| PT Karsa Semesta Prima                                                   | 1.0000                                                                | 5,500,000                     | --                              | --                                                                  | 5,500,000         |
| PT Semesta Cipta Internasional                                           | 0.0060                                                                | 50,000,000                    | --                              | --                                                                  | 50,000,000        |
| PT Surya Internusa Properti                                              | 0.0040                                                                | 1,000,000                     | --                              | --                                                                  | 1,000,000         |
| PT Jasa Semesta Utama                                                    | 0.0036                                                                | 50,000,000                    | --                              | --                                                                  | 50,000,000        |
| PT Bumi Aman Sejahtera                                                   | 0.0032                                                                | 10,000,000                    | --                              | --                                                                  | 10,000,000        |
| PT Surya Siti Indotama                                                   | 0.0030                                                                | 10,000,000                    | --                              | --                                                                  | 10,000,000        |
| PT Aneka Bumi Cipta                                                      | 0.0022                                                                | 10,000,000                    | --                              | --                                                                  | 10,000,000        |
| PT Subang Sejahtera Indonesia                                            | 0.0010                                                                | 1,000,000                     | --                              | --                                                                  | 1,000,000         |
| PT Surya Subang Smartpolitan                                             | 0.0009                                                                | 5,000,000                     | --                              | --                                                                  | 5,000,000         |
| PT Ungasan Semesta Resort                                                | 0.0007                                                                | 14,867,103                    | --                              | --                                                                  | 14,867,103        |
| Sub Jumlah/ Sub Total                                                    |                                                                       | 1,147,367,103                 | --                              | --                                                                  | 1,147,367,103     |
| Jumlah/ Total                                                            |                                                                       | 5,060,029,888,595             | 1,121,334,016,000               | 1,432,853,830,150                                                   | 4,748,510,074,445 |

| 2024                                                       |                                                      |                                                                 |                            |                                                               |
|------------------------------------------------------------|------------------------------------------------------|-----------------------------------------------------------------|----------------------------|---------------------------------------------------------------|
|                                                            | Persentase Kepemilikan/<br>Percentage of Ownership % | Saldo Awal<br>Biaya Perolehan/<br>Beginning Acquisition Cost Rp | Penambahan/<br>Addition Rp | Saldo Akhir<br>Biaya Perolehan/<br>Ending Acquisition Cost Rp |
| Investasi pada Entitas Anak/<br>Investment in Subsidiaries |                                                      |                                                                 |                            |                                                               |
| Kepemilikan Langsung/<br>Direct Ownership                  |                                                      |                                                                 |                            |                                                               |
| PT Enercon Paradhya International                          | 99.9900                                              | 70,906,599,000                                                  | --                         | 70,906,599,000                                                |
| PT Surya Internusa Hotels                                  | 99.9900                                              | 773,029,000,000                                                 | --                         | 773,029,000,000                                               |
| PT Karsa Sedaya Sejahtera                                  | 99.9900                                              | 44,799,944,000                                                  | --                         | 44,799,944,000                                                |
| PT Batiqa Hotel Manajemen                                  | 99.9900                                              | 26,199,000,000                                                  | --                         | 26,199,000,000                                                |
| PT Surya Semesta Realti                                    | 99.9900                                              | 81,269,200,000                                                  | --                         | 81,269,200,000                                                |
| PT Surya Internusa Ticon                                   | 99.9000                                              | 99,900,000                                                      | --                         | 99,900,000                                                    |
| PT Surya Citra Propertindo                                 | 99.0000                                              | 9,900,000,000                                                   | --                         | 9,900,000,000                                                 |
| PT Sitiagung Makmur                                        | 94.3700                                              | 420,905,630,150                                                 | 60,550,000,000             | 481,455,630,150                                               |
| PT TCP Internusa                                           | 92.6182                                              | 162,349,991,119                                                 | --                         | 162,349,991,119                                               |
| PT Nusa Raya Cipta Tbk                                     | 65.9142                                              | 1,340,765,124,665                                               | 5,337,900,000              | 1,346,103,024,665                                             |
| PT Suryacipta Swadaya                                      | 63.5000                                              | 1,827,737,601,000                                               | 1,000                      | 1,771,928,821,000                                             |
| PT Suryalaya Anindita International                        | 49.5500                                              | 290,841,411,558                                                 | --                         | 290,841,411,558                                               |
| Sub Jumlah/ Sub Total                                      |                                                      | 5,048,803,401,492                                               | 65,887,901,000             | 5,058,882,521,492                                             |





**suryainternusa**

**BUILDING A BETTER INDONESIA**

**PT SURYA SEMESTA INTERNUSA Tbk**



Tempo Scan Tower, 20<sup>th</sup> Floor  
Jl. H.R. Rasuna Said Kav. 3-4  
Kuningan, Jakarta 12950, Indonesia



+62 21 526 2121 / +62 21 527 2121



+62 21 526 7878



[inquiry@suryainternusa.com](mailto:inquiry@suryainternusa.com)



[www.suryainternusa.com](http://www.suryainternusa.com)