BUMN UNTUK INDONESIA

ID FOOD
Quality for Everyone




# BREAKTHROUGH FOR FOOD SOVEREIGNTY

**Terobosan** Menuju **Kedaulatan Pangan**

**2024**

**Laporan Tahunan**
Annual Report




IDFOOD
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# Sanggahan dan Batasan Tanggung Jawab

## Disclaimer and Limitation of Liability

Laporan Tahunan ini memuat informasi mengenai kondisi keuangan, hasil operasi, proyeksi, rencana, strategi, kebijakan, serta tujuan PT Rajawali Nusantara Indonesia (Persero). Informasi tersebut dikategorikan sebagai pernyataan ke depan sesuai dengan peraturan perundang-undangan yang berlaku, kecuali yang bersifat historis.

Pernyataan ke depan dalam laporan ini mengandung risiko dan ketidakpastian yang dapat menyebabkan perbedaan material antara proyeksi dan realisasi aktual. Pernyataan tersebut disusun berdasarkan berbagai asumsi mengenai kondisi terkini dan prospek masa depan PT Rajawali Nusantara Indonesia (Persero), serta lingkungan bisnis tempat Perseroan beroperasi.

Namun, pernyataan dalam Laporan Tahunan ini tidak dapat dijadikan jaminan atas kinerja di masa mendatang, karena realisasi hasil di masa depan dapat dipengaruhi oleh berbagai faktor di luar kendali PT Rajawali Nusantara Indonesia (Persero).

This Annual Report contains information regarding the financial condition, operational results, projections, plans, strategies, policies, and objectives of PT Rajawali Nusantara Indonesia (Persero). Such information is categorized as forward-looking statements in accordance with applicable laws and regulations, except for matters of historical fact.

The forward-looking statements presented in this report involve risks and uncertainties that may cause actual outcomes to differ materially from those projected. These statements are based on various assumptions concerning the current conditions and future outlook of PT Rajawali Nusantara Indonesia (Persero), as well as the business environment in which the Company operates.

However, the statements contained in this Annual Report do not serve as a guarantee of future performance, as actual results may be influenced by a number of factors beyond the control of PT Rajawali Nusantara Indonesia (Persero).



# Metode Penyusunan dan Tentang Laporan Tahunan 2024

## Compilation Method and About The 2024 Annual Report

Laporan Tahunan 2024 PT Rajawali Nusantara Indonesia (Persero) disusun berdasarkan ketentuan dalam Anggaran Dasar Perusahaan serta mengacu pada berbagai peraturan perundang-undangan yang berlaku, termasuk:

- Undang-Undang No. 40 Tahun 2007 tentang Perseroan Terbatas;
- Undang-Undang No. 11 Tahun 2020 tentang Cipta Kerja;
- Peraturan Menteri Negara BUMN PER-01/MBU/2011 tentang Penerapan Tata Kelola Perusahaan yang Baik (Good Corporate Governance) pada Badan Usaha Milik Negara;
- PER-03/MBU/2023 tentang Organ dan Sumber Daya Manusia Badan Usaha Milik Negara;
- Peraturan Otoritas Jasa Keuangan (OJK) No. 29/POJK.04/2016 tentang Laporan Tahunan Emiten atau Perusahaan Publik; serta
- Surat Edaran Otoritas Jasa Keuangan No. 16/SEOJK.04/2021 tentang Bentuk dan Isi Laporan Tahunan Emiten atau Perusahaan Publik.

Laporan Tahunan ini diterbitkan sebagai bentuk komitmen PT Rajawali Nusantara Indonesia (Persero) dalam meningkatkan transparansi dan keterbukaan informasi bagi pemegang saham, pemangku kepentingan, serta otoritas terkait. Sebagai

The 2024 Annual Report of PT Rajawali Nusantara Indonesia (Persero) is prepared in accordance with the provisions stipulated in the Company's Articles of Association and refers to various applicable laws and regulations, including:

- Law No. 40 of 2007 concerning Limited Liability Companies;
- Law No. 11 of 2020 concerning Job Creation;
- Regulation of the Minister of State-Owned Enterprises (SOE) No. PER-01/MBU/2011 on the Implementation of Good Corporate Governance in State-Owned Enterprises;
- Regulation No. PER-03/MBU/2023 on the Organs and Human Resources of State-Owned Enterprises;
- Regulation of the Financial Services Authority (OJK) No. 29/POJK.04/2016 on the Annual Report of Issuers or Public Companies; and
- Circular Letter of the Financial Services Authority No. 16/SEOJK.04/2021 on the Form and Content of the Annual Report of Issuers or Public Companies.

This Annual Report is published as a manifestation of PT Rajawali Nusantara Indonesia (Persero)'s commitment to enhancing transparency and information disclosure for shareholders, stakeholders, and relevant authorities. As a

dokumen komprehensif, laporan ini menyajikan informasi mengenai kinerja Perseroan sepanjang tahun 2024.

Dalam rangka menerapkan prinsip-prinsip Good Corporate Governance (GCG) secara optimal, penyusunan laporan ini juga merujuk pada Pedoman Umum Governansi Korporat Indonesia (PUGKI) yang diterbitkan oleh Komite Nasional Kebijakan Governance (KNKG) tahun 2021.

Seluruh informasi keuangan dalam laporan ini disajikan dalam mata uang Rupiah (IDR) sesuai dengan Standar Akuntansi Keuangan Indonesia.

Untuk kemudahan penyebutan, dalam laporan ini PT Rajawali Nusantara Indonesia (Persero) juga dapat disebut sebagai "Perseroan", "kami", atau "ID FOOD".

Laporan Tahunan ini tersedia dalam dua bahasa, yaitu Bahasa Indonesia dan Bahasa Inggris, dengan tata letak yang mudah dibaca dan dicetak dalam kualitas yang baik. Laporan selengkapnya dapat diakses dan diunduh melalui portal resmi PT Rajawali Nusantara Indonesia (Persero) di https://www.idfood.co.id.

comprehensive document, this report presents information on the Company's performance throughout the year 2024.

To optimally implement the principles of Good Corporate Governance (GCG), the preparation of this report also refers to the Indonesian Code of Corporate Governance (PUGKI) issued by the National Committee on Governance Policy (KNKG) in 2021.

All financial information presented in this report is expressed in Indonesian Rupiah (IDR) in accordance with the Indonesian Financial Accounting Standards.

For ease of reference, PT Rajawali Nusantara Indonesia (Persero) may also be referred to in this report as "the Company," "we," or "ID FOOD."

This Annual Report is available in two languages, Indonesian and English, with a reader-friendly layout and high print quality. The full report can be accessed and downloaded through the official portal of PT Rajawali Nusantara Indonesia (Persero) at https://www.idfood.co.id.




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# Penjelasan Tema

Theme Explanation



# 2024

**Terobosan untuk Kedaulatan Pangan**
Breakthrough for Food Sovereignty

Tema "Breakthrough for Food Sovereignty" atau "Terobosan untuk Kedaulatan Pangan" mencerminkan komitmen PT Rajawali Nusantara Indonesia (Persero) dalam menghadirkan inovasi dan solusi strategis guna memperkuat ketahanan serta kedaulatan pangan nasional.

Perseroan menyadari pentingnya kontrol dan kemandirian dalam sistem pangan nasional, termasuk produksi, distribusi, dan konsumsi pangan. Sepanjang tahun 2024, kami terus berupaya mewujudkan ekosistem pangan yang berkelanjutan dengan melibatkan petani, produsen, dan pemangku kepentingan lainnya untuk memastikan akses pangan yang adil, berkualitas, dan berkesinambungan bagi masyarakat Indonesia.

Tema ini menegaskan peran PT Rajawali Nusantara Indonesia (Persero) sebagai pilar utama dalam mendukung ketahanan dan kedaulatan pangan Indonesia melalui inovasi dan transformasi berkelanjutan.

The theme "Breakthrough for Food Sovereignty" reflects PT Rajawali Nusantara Indonesia (Persero)'s commitment to delivering innovative and strategic solutions aimed at strengthening national food security and sovereignty.

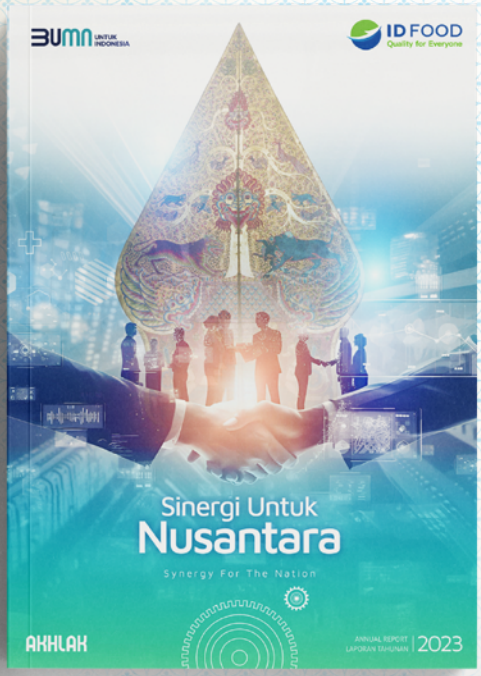
The Company recognizes the critical importance of control and self-reliance within the national food system, encompassing food production, distribution, and consumption. Throughout 2024, we have consistently worked to establish a sustainable food ecosystem by engaging farmers, producers, and other stakeholders to ensure fair, high-quality, and continuous access to food for the people of Indonesia.

This theme underscores PT Rajawali Nusantara Indonesia (Persero)'s role as a key pillar in supporting Indonesia's food security and sovereignty through continuous innovation and transformation.



# Kesinambungan Tema

## Theme Continuity




## 2023

**Sinergi untuk Nusantara**

Synergy for the Nation

Perubahan corporate brand name menjadi ID FOOD memberikan dampak besar kepada PT Rajawali Nusantara Indonesia (Persero) sebagai Induk Holding Pangan. Bersinergi dengan 16 Anak Perusahaan yang dinaungi, dan berbekal kekayaan alam nusantara yang terbentang dari Sabang sampai Merauke, Perseroan optimis dapat memajukan kualitas pangan Nusantara berkelas dunia.

The rebranding to ID FOOD had a significant impact on PT Rajawali Nusantara Indonesia (Persero) as the Food Holding parent company. Through synergy with its 16 subsidiaries and leveraging the rich natural resources spread across the Indonesian archipelago—from Sabang to Merauke—the Company remains confident in its ability to elevate the quality of Indonesian food to world-class standards.




# 2022

**Bersama Memajukan Pangan Indonesia**
Advancing Indonesian Food Together

Pada tahun 2022 adalah tonggak baru bagi PT Rajawali Nusantara Indonesia (Persero) sebagai Induk yang membangun sebuah ekosistem pangan di Indonesia dengan nama branding baru ID FOOD selaku BUMN Holding Pangan. Perbaikan tata kelola rantai pangan sebagai tujuan utama perubahan besar yang dilakukan secara bersama guna mendukung ketahanan pangan nasional dan menjadi perusahaan pangan kelas dunia.

The year 2022 marked a new milestone for PT Rajawali Nusantara Indonesia (Persero) as the parent entity spearheading the development of a national food ecosystem under the new brand name ID FOOD, the State-Owned Enterprise (SOE) Food Holding. This transformation focused on improving food supply chain governance as a key objective, carried out collectively to support national food security and position the Company as a world-class food enterprise.



## Pendapatan
Revenue

2024
**93,65 %**

Rp 18,3 Triliun

## Anak Perusahaan
Number of Subsidiaries

2024
**16**
Anak Perusahaan

## Laba Kotor
Gross Profit

2024
**77,99 %**

Rp 1,9 Triliun

## Kantor Perwakiran Negara
State Representative Office

2024
**4**
Kantor

# Achie





## Cabang Distribusi dan Logistik
Distribution and Logistics Branches

**96**

## Tingkat Kesehatan Perusahaan
Corporate Health Rating

**idBBB-/stable**

ID FOOD
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**8,168**

Pegawai Yang Kompeten dan Profesional



## Total Aset
Total Assets

2024
**164,28 %**

Rp 52,4 Triliun

## Pendapatan Lain-lain
Revenue

2024
**957,55 %**

Rp 1,209 Triliun

vment





# Stronger Root With ID FOOD

## Stronger Root with ID FOOD

Mengawali perjalanan sejak tahun 1885, pada tahun 2022 ID FOOD resmi menjadi Holding BUMN Pangan yang beranggotakan 16 (enam belas) anak perusahaan. Holding ini dibentuk dalam rangka memperkuat kemandirian industri pangan nasional, meningkatkan ketersediaan produk dan menciptakan inovasi bersama dalam penyediaan produk pangan.

With its journey beginning in 1885, ID FOOD was officially established in 2022 as the State-Owned Enterprise (SOE) Food Holding, comprising 16 (sixteen) subsidiary companies. This holding was formed to strengthen the independence of the national food industry, enhance product availability, and foster collaborative innovation in food supply and distribution.

## **Struktur ID FOOD /** ID FOOD Structure

**Pemerintah Republik Indonesia**
Government of the Republic of Indonesia

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**Pertanian & Agro Industri**
Agricultural and Agroindustry

- GARAM
- Sang Hyang Seri
- Mitra Ogan
- Mitra Kerinci
- Laras Astra Kartika
- PG Rajawali I
- PG Rajawali II
- PG Candi Baru

**Perternakan dan Perikanan**
Farm and Fishery

- berdikari
- Perikanan Indonesia

**Perdagangan dan Logistik**
Trade and Logistic

- Rajawali Nusindo
- GIEB Indonesia
- Mitra Rajawali Banjaran
- Rajawali Tanjungsari Enjiniring
- Rajawali Citramass

Pada tahun 2024, ID FOOD mencatatkan kinerja positif dengan produksi gula mencapai 306.000 ton, memberikan kontribusi signifikan terhadap pasokan gula nasional. Untuk tahun 2025, ID FOOD menargetkan peningkatan produksi menjadi 350.000 ton guna memperkuat ketahanan pangan nasional.

Sejalan dengan peningkatan produksi, luas areal tebu yang dikelola ID FOOD mencapai 61.000 hektar, meningkat 13% dibandingkan tahun sebelumnya yang sebesar 53.000 hektar. Pertumbuhan ini turut mendorong ekspansi aset perusahaan, di mana hingga Semester I-2024, ID FOOD mencatatkan total aset sebesar Rp30 triliun, meningkat dari Rp29 triliun pada tahun sebelumnya.

Di bidang tata kelola dan transparansi, ID FOOD meraih Anugerah Keterbukaan Informasi Publik Tahun 2024 dari Komisi Informasi Pusat, menandai pencapaian tiga tahun berturut-turut dalam penerapan keterbukaan informasi yang baik. Dari 363 badan publik yang mengikuti Monitoring dan Evaluasi Keterbukaan Informasi Publik (KIP) oleh Komisi Informasi Pusat, ID FOOD berhasil meraih kualifikasi "Informatif" dengan nilai 96,80, meningkat dari 95,48 pada tahun 2023 dan 93,50 pada tahun 2022. Tren kenaikan ini mencerminkan komitmen berkelanjutan ID FOOD dalam meningkatkan transparansi dan aksesibilitas informasi bagi publik.

Pada aspek Tanggung Jawab Sosial dan Lingkungan (TJSL), ID FOOD sukses melaksanakan penugasan penyaluran bantuan pangan untuk penanganan stunting dalam 2 (dua) tahap di 7 (tujuh) provinsi, memperkuat peran perusahaan dalam mendukung kesejahteraan masyarakat.

In 2024, ID FOOD recorded strong performance, with sugar production reaching 306,000 tons, making a significant contribution to the national sugar supply. For 2025, ID FOOD targets an increase in production to 350,000 tons to further strengthen national food security.

In line with the production growth, the sugarcane plantation area managed by ID FOOD expanded to 61,000 hectares, marking a 13% increase compared to the previous year's 53,000 hectares. This growth also supported the Company's asset expansion, with ID FOOD reporting total assets of IDR 30 trillion as of the first half of 2024—an increase from IDR 29 trillion in the previous year.

In governance and transparency, ID FOOD received the 2024 Public Information Disclosure Award from the Central Information Commission, marking its third consecutive year of excellence in information disclosure. Out of 363 public institutions evaluated in the Public Information Disclosure Monitoring and Evaluation (KIP), ID FOOD achieved an "Informative" qualification with a score of 96.80—an improvement from 95.48 in 2023 and 93.50 in 2022. This upward trend reflects ID FOOD's continued commitment to enhancing transparency and public access to information.

In terms of Social and Environmental Responsibility (TJSL), ID FOOD successfully carried out government-mandated food aid distribution for stunting mitigation in two phases across seven provinces, reinforcing the Company's role in supporting community welfare.



# Segmen Bisnis di ID FOOD

## Business Segments at ID FOOD

- **16** Anak Perusahaan
- **96** Cabang Distribusi & Logistik
- **11.172** Karyawan
- **4** Kantor Perwakilan Negara

- **16** Subsidiaries
- **96** Distribution & Logistics Branches
- **11,172** Employees
- **4** International Representative Offices

**1**
**Pasar Ikan Modern**
Modern Fish Market



**5**
**Pabrik CPO dan Teh**
CPO and Tea Processing Plants



**14**
**Pelabuhan Ikan**
Fishery Ports



**6**
**Pabrik Pakan Ikan**
Fish Feed Factories





**3**
**Pabrik Alkes dan Karung Plastik**
Medical Equipment and Plastic Sack Factories



**3**
**Pabrik Garam**
Salt Factories



**16**
**Pelabuhan Kapal**
Ship Docking Facilities

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**7**
Pabrik Gula
Sugar Mills



**15**
Penggilingan Padi
Rice Mills









**8**
Peternakan Sapi & Unggas
Cattle and Poultry Farms



# Stronger Root With ID FOOD

## Stronger Root with ID FOOD

### Sertifikasi / *Certifications*

| Nama Sertifikasi / *Certification Name* | Penerbit / *Issuer* | Masa Berlaku / *Validity Period* | Keterangan / *Description* |
|---|---|---|---|
| Sistem Manajemen ISO 9001:2015 / ISO 9001:2015 Quality Management System | TUV NORD Indonesia | 8 Oktober 2026 / October 8, 2026 | Ensures consistent application of quality management practices |
| Sistem Manajemen Anti Penyuapan SNI ISO 37001:2016 / SNI ISO 37001:2016 Anti-Bribery Management System | TUV NORD Indonesia | 31 Maret 2027 / March 31, 2027 | Implementation of anti-bribery system across business processes |
| Sistem Manajemen ISO 45001:2018 / ISO 45001:2018 Occupational Health and Safety Management System | TUV NORD Indonesia | 5 Oktober 2026 / October 5, 2026 | Promotes safe and healthy workplace environments |
| Certificate Management System as per ISO 9001:2015 Management Portfolio of Subsidiaries and Business Development | | 1 November 2023 – 31 October 2026 (3 years) | Certification No. 16 00 K 23000707 |
| Certificate Management System as per SNI 37001:2016 / SNI ISO 37001:2016 – Anti-Bribery Management System | | 1 November 2023 – 31 October 2026 (3 years) | Certification No. 03 13 K 23000706 |
| Sistem Manajemen Mutu ISO 9001:2015 / ISO 9001:2015 Quality Management System | | 20 August 2019 – 19 August 2025 | Menjaga Penerapan Tata Kelola Perusahaan, Serta Kepercayaan Konsumen dan Masyarakat / Maintains corporate governance, consumer and public trust |
| 05-LSSMBPTH Sertifikasi Sistem Manajemen Mutu / 05-LSSMBPTH Quality Management System | | 2 April 2022 | Produsen Benih yang telah menerapkan sistem manajemen mutu sesuai SNI ISO 9001:2015 / Applies ISO 9001:2015 QMS to certified seed production |
| Sertifikasi Kelayakan sebagai Produsen Benih Unggul hpu.prod 20241301066 / hpu.prod 20241301066 Certification of eligibility for superior seed production | | Agustus 2025 / August 2025 | Kelayakan sebagai produsen untuk memproduksi benih unggul / Certification of eligibility for superior seed production |

## **Penghargaan /** *Awards*



**BUMN Track** 13/03/2024

Meraih penghargaan dalam ajang Anugerah BUMN 2024 Tahun ke-13 untuk kategori Best Corporate in Managing the Accessibility and Affordability of Food and Fertilizer.

Winning an award at the 13th BUMN Awards 2024 in the category of Best Corporate in Managing the Accessibility and Affordability of Food and Fertilizer.



**BUMN Track** 13/03/2024

PT Berdikari meraih Penghargaan Anugerah BUMN 2024 dalam kategori 'Best Corporate in Contributing to National Meat Production'.

PT Berdikari won the 2024 BUMN Award in the category of 'Best Corporate in Contributing to National Meat Production'.




**Digital Technology & Innovation Awards** 24/4/024

ID FOOD meraih Five Star Gold untuk dua kategori penghargaan dalam Digital Technology & Innovation Awards 2024.

ID FOOD won Five Star Gold awards in two categories at the 2024 Digital Technology & Innovation Awards.



# Penghargaan / *Awards*




## Inabuyer Kemenkop UKM Award 2024 13/03/2024

PT Berdikari berhasil meraih penghargaan sebagai Exhibitor Buyer dengan Potensi Transaksi Terbesar dalam kategori BUMN di ajang INABUYER KEMENKOP UKM AWARD 2024

PT Berdikari won the award for Exhibitor Buyer with the Largest Transaction Potential in the state-owned enterprise category at the INABUYER KEMENKOP UKM AWARD 2024




## Jakarta Marketing Week (JMW) 2024 13/03/2024

ID FOOD meraih penghargaan dalam BUMN Entrepreneurial Marketing Award (BEMA) 2024

ID FOOD won an award at the 2024 State-Owned Enterprise Entrepreneurial Marketing Award (BEMA)




## Badan Pangan Nasional 28/7/2024

ID FOOD meraih penghargaan Kategori Pelaku Komoditas Gula Konsumsi Mendukung SPHP tahun 2023 dalam SPHP Award

Nina Sulistyowati, received the 2023 SPHP Award in the Consumer Sugar Commodity Player Supporting SPHP category at the SPHP Award




## Kementerian BUMN 7/08/2024

ID FOOD meraih 5 (lima) penghargaan dalam acara Penyerahan Penghargaan Pasar Digital (PaDi) UMKM Hybrid Expo & Conference 2024

ID FOOD, won five awards at the Award Presentation of the 2024 Hybrid Expo & Conference for Micro, Small, and Medium Enterprises (MSMEs) Digital Marketplace (PaDi)




## Kementerian BUMN 10/10/2024

ID FOOD berhasil meraih penghargaan Terbaik 2 kategori National Champion Distributor/Broker dalam ajang Apresiasi Mitra BUMN Champion 2024

ID FOOD, won the Best 2 category National Champion Distributor/Broker award at the 2024 State-Owned Enterprise Champion Partner Appreciation event




## BKKBN 30/10/2024

PT Rajawali Nusindo, menerima penghargaan dari BKKBN atas kontribusinya dalam penurunan stunting di Provinsi Banten.

PT Rajawali Nusindo, received an award from BKKBN for its contribution to reducing stunting in Banten Province




### WartaEkonomi.co.id 31/10/2024

ID FOOD berhasil meraih penghargaan sebagai Best BUMN Awards 2024 for Strengthening the Synergy of Trading and Distribution Business Development Kategori: Subsidiary/Food and Fertilizer Industry.

ID FOOD, has won the Best BUMN Awards 2024 for Strengthening the Synergy of Trading and Distribution Business Development Category: Subsidiary/Food and Fertilizer Industry.




### Baznas 31/10/2024

ID FOOD meraih penghargaan apresiasi mitra Badan Amil Zakat Nasional (Baznas) Republik Indonesia atas perannya dalam mendukung peningkatan literasi zakat, infak, dan sedekah (ZIS), serta pelayanan zakat penghasilan karyawan

ID FOOD, received an appreciation award from the National Zakat Agency (Baznas) of the Republic of Indonesia for its role in supporting the improvement of literacy in zakat, infaq, and sadaqah (ZIS), as well as employee income zakat services.




### Indonesia Business Council for Sustainable Development (IBCSD). 28/7/2024

PT Berdikari berhasil meraih penghargaan di acara Indonesia Corporate Sustainability Award 2024 untuk kategori Innovative Human Capital Management

PT Berdikari won an award at the Indonesia Corporate Sustainability Award 2024 for the Innovative Human Capital Management category




### BUMN Track 2-6/12/2024

ID FOOD raih penghargaan dalam gelaran Temu Karya Mutu dan Produktivitas Nasional XXVIII

ID FOOD swept the awards at the 28th National Quality and Productivity Meeting




### Komisi Informasi Pusat 13/03/2024

ID FOOD meraih penghargaan Anugerah Keterbukaan Informasi Publik Tahun 2024

ID FOOD received the 2024 Public Information Disclosure Award





Bab/Chapter **1**

# Kilas Kinerja

## Performance Review

Seluruh saham PT Rajawali Nusantara Indonesia (Persero) (ID FOOD) sebanyak **12.898.182 lembar** dimiliki 100% oleh Pemerintah Republik Indonesia

All shares of PT Rajawali Nusantara Indonesia (Persero) (ID FOOD), totaling 12,898,182 shares, are 100% owned by the Government of the Republic of Indonesia.

12 **Halaman /** pages → 26-37





# Ikhtisar Kinerja Keuangan

## Financial Performance Highlight

### Laporan Laba (Rugi) dan Penghasilan Komprehensif Lain Konsolidasian

Consolidated Statements Profit (Loss) and Other Comprehensive Income

*Dalam milliar rupiah / *In billion rupiah*

| Uraian / Descriptions | 2024 | 2023 | 2022 | 2021 | 2020 |
|---|---|---|---|---|---|
| Pendapatan / Revenue | 18.313 | 15.242 | 15.788 | 15.317 | 6.974 |
| Laba Kotor / Gross Profit | 1.981 | 1.667 | 1.728 | 1.736 | 1.102 |
| Laba Sebelum Pajak Penghasilan<br>Profit Before Income Taxes | 78 | (193) | (261) | (861) | 88 |
| Laba Tahun Berjalan<br>Profit of the Year | (231) | (193) | (298) | (823) | 37 |
| Jumlah Penghasilan Komprehensif Lain<br>Total of Other Comprehensive Income | 789 | 573 | (38) | 215 | (35) |
| Jumlah Laba (Rugi) Komprehensif<br>Total Comprehensive Profit (Loss) | 538 | 380 | (336) | (608) | 2 |
| **Laba Tahun Berjalan Diatribusikan kepada:**<br>*Current Year Profit Attributed to:* | | | | | |
| • Pemilik Entitas Induk /<br>Owners of the Parent Entity | (206) | (192) | (298) | (804) | 58 |
| • Kepentingan Non Pengendalian /<br>Non-Controlling Interests | (24) | (0.9) | (0,003) | (19) | (20) |

### Laporan Posisi Keuangan Konsolidasian

Consolidated Statements of Financial Position

*Dalam milliar rupiah / *In billion rupiah*

| Uraian / Descriptions | 2024 | 2023 | 2022 | 2021 | 2020 |
|---|---|---|---|---|---|
| Aset Lancar / Current Assets | 8.311 | 6.871 | 6.917 | 7.251 | 4.984 |
| Aset Tidak Lancar / Non-Current Assets | 44.093 | 43.965 | 42.892 | 20.553 | 9.440 |
| Total Aset / Total Assets | 52.404 | 50.836 | 49.810 | 27.805 | 14.424 |
| Liabilitas Jangka Pendek / Current Liabilities | 13.262 | 13.537 | 12.790 | 8.823 | 5.101 |
| Liabilitas Jangka Panjang /<br>Non-Current Liabilities | 3.399 | 2.095 | 4.760 | 5.499 | 2.934 |
| Total Liabilitas / Total Liabilities | 16.662 | 15.632 | 17.551 | 14.322 | 8.035 |
| Total Ekuitas / Total Equity | 35.742 | 35.204 | 32.259 | 13.483 | 6.389 |

*Dalam milliar rupiah / *In billion rupiah*

| Uraian / Descriptions | 2024 | 2023 | 2022 | 2021 | 2020 |
|---|---|---|---|---|---|
| Total Liabilitas dan Ekuitas/ Total Liabilities and Equity | 52.404 | 50.836 | 49.810 | 27.805 | 14.424 |
| Investasi Jangka Panjang / Long-Term Investment | 31 | 40 | 45 | 89 | 56 |
| Laba Kotor terhadap Pendapatan / Gross Profit to Revenue | 10.82% | 10.94% | 10,94% | 11,33% | 15,81% |
| Aset Lancar terhadap Liabilitas Lancar / Current Assets to Current Liabilities | 62,66% | 50.75% | 92,71% | 82,19% | 97,70% |
| Liabilitas Tidak Lancar terhadap Ekuitas / Non-Current Liabilities to Equity | 46.62% | 44.41% | 51,25% | 40,78% | 45,92% |
| Jumlah Liabilitas terhadap Jumlah Aset / Total Liabilities to Total Assets | 31,80% | 30.75% | 54,18% | 51,51% | 55,71% |

## Rasio Keuangan dan Rasio Penting Lainnya

Financial Ratios and Other Important Ratios

*Dalam % / *In %*

| Uraian / Descriptions | 2024 | 2023 | 2022 | 2021 | 2020 |
|---|---|---|---|---|---|
| Laba Usaha terhadap Pendapatan Usaha / Operating Profit to Operating Revenue | 10,82 | 10.94 | 1,9 | -5,6 | 1,3 |
| Laba Bersih terhadap Pendapatan Usaha / Net Income to Operating Income | -1,26 | -1,27 | -1,9 | -5,4 | 0,5 |
| Laba Bersih terhadap Jumlah Aset / Net Income to Total Assets | -0,44 | -0,38 | -1,04 | -3 | 0,3 |
| Laba Bersih terhadap Ekuitas / Net Income to Equity | -0,65 | -0.55 | -2,3 | -6,1 | 0,6 |
| Kas dan Setara Kas terhadap Liabilitas Jangka Pendek / Cash and Cash Equivalents to Short-Term Liabilities | 13,69 | 5.42 | 13 | 11,9 | 6 |
| Aset Lancar terhadap Liabilitas Jangka / Pendek / Current Assets to Short Term Liabilities | 62,66 | 50.75 | 92,7 | 82,2 | 97,7 |
| Jumlah Liabilitas terhadap Total Aset / Total Liabilities to Total Assets | 31,80 | 30.75 | 54,2 | 51,5 | 55,7 |
| Jumlah Liabilitas terhadap Total Ekuitas / Total Liabilities to Total Equity | 46,62 | 44.41 | 118,3 | 106,2 | 125,8 |
| Tingkat Kolektibilitas Piutang *(hari)/ Receivables Collectability Level *(day) | 23 | 45 | 51 | 33 | 24 |





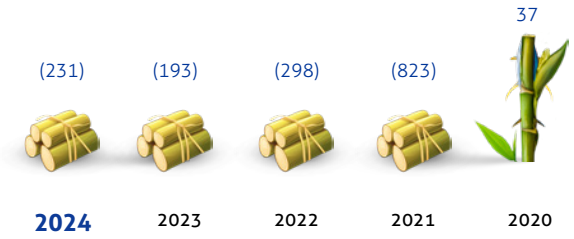
# Diagram Ikhtisar Keuangan

## Financial Highlights Infographic

**Pendapatan**
Revenue
*Dalam milliar rupiah / In billion rupiah




**Laba Tahun Berjalan**
Profit of the Year
*Dalam milliar rupiah / In billion rupiah




**Jumlah Aset**
Total Assets
*Dalam milliar rupiah / In billion rupiah




**Jumlah Ekuitas**
Total Equity
*Dalam milliar rupiah / In billion rupiah



# Ikhtisar Kinerja Operasional

## Overview of Operational Performance

| Komoditas / *Commodities* | Satuan / *Unit* | Produksi / *Production* | | Penjualan / *Sales* | |
|---|---|---|---|---|---|
| | | 2024 | 2023 | 2024 | 2023 |
| Gula / Sugar | Ton | 307.036 | 262.640 | 345.840 | 415.763 |
| Tetes / Molasses | Ton | 242.934 | 190.814 | 155.670 | 134.181 |
| Alkohol / Alcohol | Liter | 1.497.613 | 1.802.507 | 160.033 | 1.284.656 |
| Minyak Sawit / Crude Palm Oil (CPO) | Ton | 3.767 | 13.553 | 3.841 | 6.451 |
| Tandan Buah Segar (TBS) / Fresh Fruit Bunches (FFB) | Ton | 28.607 | 53.313 | 14.328 | 27.645 |
| Teh / Tea | Ton | 11.686 | 9.910 | 2.558 | 2.621 |
| ASSP / Disposable Syringe | Pcs | 1.755.600 | 7.449.200 | 0 | 7.899.300 |
| Kondom / Condom | Gross | 16 | 12.277 | 0 | 12.265 |
| Karung / Sack | Lembar/sheet | 32.612.777 | 29.818.324 | 5.858.332 | 31.060.006 |
| Benih / Seeds | Ton | 4.033 | 9.070 | 4.075 | 9.577 |
| Beras / Rice | Ton | 3.547 | 8.653 | 22.190 | 20.784 |
| Day Old Chick Parent Stock (DOC PS) | Ekor/pcs | 753.445 | 1.006.188 | 568.688 | 888.310 |
| Day Old Chick Final Stock (DOC FS) | Ekor/pcs | 16.078.810 | 6.482.681 | 14.633.627 | 4.844.898 |
| Ikan / Fishery | Ton | 6.753 | 13.155 | 7.955 | 15.349 |
| Garam Bahan Baku / Raw Salt | Ton | 270.793 | 319.919 | 108.015 | 55.036 |
| Garam Olahan / Fine Salt | Ton | 56.861 | 54.865 | 28.980 | 42.403 |





# Ikhtisar Saham

## Share Overview

Seluruh saham PT Rajawali Nusantara Indonesia (Persero) (ID FOOD) dimiliki 100% oleh Pemerintah Republik Indonesia. Hingga 31 Desember 2024, Perseroan tidak terdaftar di Bursa Efek Indonesia (BEI) maupun melakukan Penawaran Umum Perdana (IPO) di bursa manapun. Oleh karena itu, tidak terdapat informasi mengenai realisasi penggunaan dana hasil penawaran umum.

**Jumlah Saham**

Total saham ID FOOD tercatat sebanyak 12.898.182 lembar, dengan kepemilikan penuh oleh Pemerintah Republik Indonesia.

**Laba (Rugi) Per Saham**

Sepanjang tahun 2024, tidak terdapat aktivitas perdagangan saham PT Rajawali Nusantara Indonesia (Persero). Dengan demikian, Perseroan tidak mencatatkan laba atau rugi per saham.

**Ikhtisar Obligasi, Sukuk, dan Efek Lainnya**

Hingga akhir tahun 2024, PT Rajawali Nusantara Indonesia (Persero) (ID FOOD) tidak menerbitkan obligasi, sukuk, obligasi konversi, maupun efek lainnya. Oleh karena itu, tidak terdapat informasi mengenai jumlah efek yang beredar (outstanding), tingkat bunga/imbalan, tanggal jatuh tempo, serta peringkat obligasi atau sukuk.

**Pencatatan Saham, Kepemilikan Publik, dan Aksi Korporasi**

Per 31 Desember 2024, ID FOOD belum pernah melakukan Penawaran Umum Perdana (IPO) maupun memperdagangkan sahamnya kepada publik. Selain itu, Perseroan juga tidak melakukan aksi korporasi seperti pemecahan saham (stock split), penggabungan saham (reverse stock), penerbitan saham bonus, atau penurunan nilai nominal saham.

**Kebijakan Dividen**

Kebijakan pembagian dividen ID FOOD berpedoman pada Undang-Undang No. 40 Tahun 2007 tentang Perseroan Terbatas, di mana dividen dibagikan berdasarkan keputusan

All shares of PT Rajawali Nusantara Indonesia (Persero) (ID FOOD) are 100% owned by the Government of the Republic of Indonesia. As of 31 December 2024, the Company is not listed on the Indonesia Stock Exchange (IDX) nor has it conducted an Initial Public Offering (IPO) on any stock exchange. Therefore, there is no information available regarding the realization of proceeds from a public offering.

**Total Shares**

ID FOOD has a total of 12,898,182 shares, all of which are fully owned by the Government of the Republic of Indonesia.

**Earnings (Loss) Per Share**

Throughout 2024, there were no share trading activities involving PT Rajawali Nusantara Indonesia (Persero). Accordingly, the Company did not record any earnings or losses per share.

**Overview of Bonds, Sukuk, and Other Securities**

As of the end of 2024, PT Rajawali Nusantara Indonesia (Persero) (ID FOOD) has not issued any bonds, sukuk, convertible bonds, or other securities. Accordingly, there is no information available regarding the number of outstanding securities, interest/profit rates, maturity dates, or bond/sukuk ratings.

**Share Listing, Public Ownership, and Corporate Actions**

As of 31 December 2024, ID FOOD has not conducted an Initial Public Offering (IPO) or traded its shares publicly. Furthermore, the Company has not undertaken any corporate actions such as stock splits, reverse stock splits, bonus share issuances, or par value reductions.

**Dividend Policy**

ID FOOD's dividend distribution policy is guided by Law No. 40 of 2007 concerning Limited Liability Companies, whereby dividends are distributed based on resolutions made during

Rapat Umum Pemegang Saham (RUPS). Sepanjang tahun 2024, Perseroan tidak melakukan pembagian dividen kepada pemegang saham.

**Informasi tentang Sumber Pendanaan Lainnya**

Hingga akhir tahun 2024, ID FOOD tidak memiliki sumber pendanaan lainnya selain melalui Penyertaan Modal Negara (PMN) sebagai penyertaan modal Perusahaan

the General Meeting of Shareholders (GMS). Throughout 2024, the Company did not distribute any dividends to its shareholders.

**Information on Other Sources of Funding**

As of the end of 2024, ID FOOD had no sources of funding other than the State Capital Injection (PMN), which serves as the Company's capital contribution.

**Total saham ID FOOD tercatat sebanyak 12.898.182 lembar, dengan kepemilikan penuh oleh Pemerintah Republik Indonesia.**

ID FOOD has a total of 12,898,182 shares, all of which are fully owned by the Government of the Republic of Indonesia.



TOTAL ASSET

**52.4**

Trilliun





# Kilas Peristiwa 2024

## Highlights Of Events 2024




**Januari /** January. RUPS ID FOOD untuk pengesahan Rencana Kerja Anggaran Perusahaan (RKAP) serta Rencana Kerja Anggaran (RKA) Tanggung Jawab Sosial dan Lingkungan (TJSL).

ID FOOD GMS on January 30, 2024, in Jakarta, to approve the Company's 2024 Corporate Budget and Work Plan (RKAP) as well as the Work Plan and Budget (RKA) for Social and Environmental Responsibility (TJSL) programs.




**Februari /** February. Indonesia Marine and Fisheries Business Forum 2024 yang mengangkat tema "Food Security, Marine and Fisheries Sustainability".

Indonesia Marine and Fisheries Business Forum 2024, held under the theme "Food Security, Marine and Fisheries Sustainability".




**Maret /** March. ID FOOD menjalin kerja sama dengan Badan Pengawasan Keuangan dan Pembangunan (BPKP) melalui penandatanganan MOU tentang Mitigasi Fraud Risk Pada BUMN.

ID FOOD collaborates with the Financial and Development Supervisory Agency (BPKP) by signing an MOU on Fraud Risk Mitigation in BUMN.




**Maret /** March. ID FOOD melakukan penyaluran Perdana Bantuan Penanganan Stunting tahun 2024 berupa paket telur ayam dan daging ayam.

ID FOOD is distributing the first Stunting Handling Assistance in 2024 in the form of chicken egg and chicken meat packages.




**April /** April. Pelepasan ekspor perdana oleh anak perusahaan ID FOOD, PT PG Rajawali II, ke Belanda berupa alkohol atau etanol 95% untuk kebutuhan farmasi.

The first export release by ID FOOD subsidiary, PT PG Rajawali II, to the Netherlands was in the form of 95% alcohol or ethanol for pharmaceutical needs.




**April /** April. ID FOOD mendatangkan 2.583 ekor sapi bakalan dan sapi siap potong. Langkah ini sebagai upaya persiapan menyambut Hari Besar Keagamaan Nasional (HBKN).

ID FOOD has imported 2,583 feeder and ready-to-slaughter cattle as part of preparations for the upcoming National Religious Holidays (HBKN).




**Mei /** May. ID FOOD telah mengembangkan platform Marketplace Warung Pangan yang menghubungkan pemasok pangan secara digital, serta menjalankan program **MAKMUR**.

ID FOOD has developed the Warung Pangan marketplace platform, which digitally connects food suppliers, and has also implemented the **MAKMUR** Program.




**Mei /** May. ID FOOD melakukan pertemuan dengan entitas perusahaan afiliasi, yaitu PT Madubaru dalam rangka membahas tentang penguatan lini bisnis tebu.

ID FOOD, held a meeting with its affiliated entity, PT Madubaru, to discuss the strengthening of its sugarcane business line.




**Juni /** June. ID FOOD berkomitmen penuh mendukung program stabilisasi pasokan dan harga komoditas pangan strategis yang tengah digenjot pemerintah bersama Kementerian Perdagangan RI.

ID FOOD is fully committed to supporting the program to stabilize the supply and prices of strategic food commodities that is being pushed by the government together with the Indonesian Ministry of Trade.




**Juni /** June. ID FOOD lakukan kunjungan dan pertemuan dengan Badan Pengawasan Keuangan dan Pembangunan (BPKP) .

ID FOOD, conducted a visit and meeting with the Financial and Development Supervisory Agency (BPKP).




**Juli /** July. ID FOOD, kembali mengekspor kopi ke Mesir dengan melakukan proses stuffing ekspor kopi green bean jenis robusta asal Lampung. Sebanyak 39,6 ton.

ID FOOD, is once again exporting coffee to Egypt by conducting the stuffing process for robusta green bean coffee originating from Lampung. A total of 39.6 tons.




**Juli /** July. Direktur Utama PT RNI (Persero)/ID FOOD Sis Apik Wijayanto menerima kunjungan Kepala Badan Pangan Nasional Arif Prasetyo Adi di Gedung Waskita Rajawali Tower Jakarta

President Director of PT RNI (Persero)/ID FOOD, Sis Apik Wijayanto, welcomed Head of the National Food Agency, Arif Prasetyo Adi, during a visit to Waskita Rajawali Tower, Jakarta.





# Kilas Peristiwa 2024

## Highlights Of Events 2024




**Agustus /** August. ID FOOD menerima arahan terkait pelaksanaan program pangan strategis dari Menteri BUMN dalam kegiatan Focus Group Discussion (FGD).

ID FOOD received directives regarding the implementation of strategic food programs from the Minister of State-Owned Enterprises (SOEs) during the Focus Group Discussion (FGD).




**September /** September. ID FOOD menggelar Forum Group Discussion (FGD) yang merupakan langkah strategis dalam mengantisipasi dinamika pasar yang semakin kompleks.

ID FOOD held a Forum Group Discussion (FGD) which is a strategic step in anticipating increasingly complex market dynamics.




**September /** September. ID FOOD melakukan pertemuan dengan Perum Bulog dalam rangka membahas kolaborasi program strategis untuk ketahanan pangan.

ID FOOD, held a meeting with Perum Bulog to discuss collaboration on strategic programs aimed at strengthening national food security.




**September /** September. ID FOOD menghadiri Jambore Makmur di Aceh Besar yang digelar PT Pupuk Indonesia (Persero) untuk membangun kolaborasi strategis antar BUMN yang bergerak di sektor pangan dan pertanian.

ID FOOD attended the Makmur Jamboree in Aceh Besar held by PT Pupuk Indonesia (Persero) to build strategic collaboration between state-owned enterprises operating in the food and agriculture sectors.




**Oktober /** October. ID FOOD kembali memastikan komitmennya dalam mendukung kemajuan sektor pertanian dan peternakan nasional saat melakukan pertemuan dengan Menteri Pertanian RI Andi Amran Sulaiman.

ID FOOD reaffirmed its commitment to supporting the progress of the national agriculture and livestock sector during a meeting with the Indonesian Minister of Agriculture, Andi Amran Sulaiman.




**Oktober /** October. ID FOOD berkolaborasi dengan Badan Pangan Nasional dan BTN, menggelar Appreciation Night Program Penyaluran Bantuan Pangan Pengentasan Stunting Tahun 2024.

ID FOOD collaborated with the National Food Agency and BTN, holding an Appreciation Night for the 2024 Stunting Alleviation Food Assistance Distribution Program.




**Oktober /** October. Dalam rangka memperkuat Ketahanan Pangan Nasional, ID FOOD melakukan pertemuan dengan Menteri Perdagangan RI Budi Santoso.

As part of its commitment to strengthening National Food Security, ID FOOD held a strategic meeting with the Minister of Trade of the Republic of Indonesia, Budi Santoso.




**November /** November. Pemerintah terus berkomitmen meningkatkan kualitas gizi masyarakat melalui kolaborasi strategis antara Badan Gizi Nasional (BGN) dan Holding BUMN Pangan ID FOOD.

The government remains steadfast in its commitment to improving the nutritional quality of the population through a strategic collaboration between the National Nutrition Agency (BGN) and the State-Owned Food Holding, ID FOOD.



**November /** November. Dalam rangka mendukung program pemenuhan gizi nasional, ID FOOD menggandeng pelaku industri susu nasional melalui kerja sama pendistribusian susu.

In order to support the national nutritional fulfillment program, ID FOOD is collaborating with national dairy industry players through milk distribution cooperation.




**Desember /** December. ID FOOD memberikan penghargaan mitra petani tebu terbaik dalam gelaran "Apresiasi Mitra Petani Tebu 2024".

ID FOOD presented awards to the Top Sugarcane Farmer Partners during the "Sugarcane Farmer Partner Appreciation 2024" event.




**Desember /** December. ID FOOD menghadiri Rapat Koordinasi Terbatas (Rakortas) untuk memperkuat Cadangan Pangan Pemerintah (CPP) di tahun 2025.

ID FOOD attended the Limited Coordination Meeting (Rakortas) to strengthen the Government Food Reserves (CPP) in 2025.


ID FOOD
ID FOOD
SAFETY FIRST
BUMN

Bab/Chapter **2**




# Laporan Manajemen

## Management Report

Pada tahun 2024, ID FOOD mencatat kinerja positif di industri gula nasional dengan produksi sebesar 4.012.564 ton, atau 102,40% dari RKAP.

In 2024, ID FOOD recorded positive performance in the national sugar industry with production of 4,012,564 tons, or 102.40% of the RKAP.

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# Sambutan Komisaris

## Commissioner's Remarks

Sepanjang tahun buku 2024, Dewan Komisaris menilai bahwa seluruh aksi korporasi yang dijalankan oleh Direksi telah sesuai dengan RKAP dan RJPP serta selaras dengan prinsip tata kelola perusahaan yang baik (Good Corporate Governance/GCG).

Throughout the 2024 financial year, the Board of Commissioners assessed that all corporate actions carried out by the Board of Directors were in accordance with the RKAP and RJPP and in line with the principles of good corporate governance (GCG).

**Budi Santoso**
Komisaris Utama
President Commissioner





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

Atas nama Dewan Komisaris, kami mengucapkan puji syukur kepada Allah Subhanahu Wa Ta'ala atas rahmat dan karunia-Nya, sehingga PT Rajawali Nusantara Indonesia (Persero), yang kini lebih dikenal sebagai ID FOOD, berhasil melalui tahun 2024 dengan capaian kinerja yang positif. Pertumbuhan ini sejalan dengan meningkatnya permintaan pangan nasional serta solidnya perekonomian sepanjang tahun 2024.

Sebagai bentuk pertanggungjawaban kepada para pemangku kepentingan, kami menyampaikan laporan pengawasan sepanjang tahun 2024. Laporan ini mencakup evaluasi terhadap kinerja Direksi dalam mengelola perusahaan, pandangan atas prospek usaha yang telah disusun oleh Direksi, serta penilaian terhadap penerapan prinsip Tata Kelola Perusahaan yang Baik (GCG) di lingkungan perusahaan.

**Pandangan Dewan Komisaris atas Kondisi Lingkungan Eksternal Perseroan**

Pada tahun 2024, perekonomian Indonesia mencatat pertumbuhan sebesar 5,03%, sedikit melambat dibandingkan pertumbuhan 5,05% pada tahun 2023. Pertumbuhan ini didukung oleh peningkatan konsumsi rumah tangga dan investasi, serta penyelesaian proyek infrastruktur yang dirintis oleh pemerintah sebelumnya.

Produk Domestik Bruto (PDB) per kapita Indonesia meningkat menjadi Rp78,62 juta pada tahun 2024, naik dari Rp71 juta pada tahun 2023. Secara spasial, Pulau Jawa memberikan kontribusi terbesar terhadap struktur dan kinerja ekonomi Indonesia, dengan sumbangan sebesar 57,02% dan pertumbuhan ekonomi 4,92% (c-to-c) sepanjang tahun 2024.

Meskipun demikian, Indonesia menghadapi tantangan eksternal, termasuk potensi tarif dari Amerika Serikat dan melemahnya permintaan global, yang dapat mempengaruhi target pertumbuhan ekonomi yang lebih tinggi di masa mendatang. Sebagai respons, Bank Indonesia telah menurunkan suku bunga acuan sebesar 50 basis poin sejak September 2024 untuk mendorong pertumbuhan ekonomi.

**Esteemed Shareholders and Stakeholders,**

On behalf of the Board of Commissioners, we extend our utmost gratitude to Allah Subhanahu Wa Ta'ala for His blessings and grace, which enabled PT Rajawali Nusantara Indonesia (Persero), now widely known as ID FOOD, to successfully navigate the year 2024 with positive performance achievements. This growth aligns with the rising national demand for food and the overall resilience of the economy throughout 2024.

As part of our accountability to stakeholders, we hereby present our supervisory report for the year 2024. This report encompasses our evaluation of the performance of the Board of Directors in managing the company, our views on the business outlook formulated by the Directors, as well as our assessment of the implementation of Good Corporate Governance (GCG) principles within the organization.

**Board of Commissioners' View on the Company's External Environment**

In 2024, Indonesia's economy recorded a growth rate of 5.03%, slightly lower than the 5.05% growth achieved in 2023. This growth was primarily driven by increases in household consumption and investment, as well as the completion of government-initiated infrastructure projects.

The country's Gross Domestic Product (GDP) per capita rose to IDR 78.62 million in 2024, up from IDR 71 million in the previous year. Spatially, Java Island remained the largest contributor to Indonesia's economic structure and performance, accounting for 57.02% of the national economy and posting a growth of 4.92% (year-on-year) throughout 2024.

Despite these achievements, Indonesia faced external challenges, including the potential imposition of tariffs by the United States and weakening global demand, which could affect future economic growth targets. In response, Bank Indonesia reduced its benchmark interest rate by 50 basis points since September 2024 to stimulate the economy.

Pada triwulan IV-2024, ekonomi Indonesia tumbuh 5,02% dibandingkan periode yang sama tahun sebelumnya, dengan konsumsi rumah tangga meningkat 4,98% dan investasi tumbuh 5,03%. Pemerintah juga meluncurkan berbagai program, seperti diskon tarif listrik, makanan gratis di sekolah, dan perumahan terjangkau, untuk merangsang perekonomian.

Secara keseluruhan, meskipun pertumbuhan ekonomi Indonesia pada tahun 2024 sedikit melambat, perekonomian tetap menunjukkan ketahanan yang solid di tengah tantangan global.

**Penilaian Dewan Komisaris Terhadap Kinerja Direksi Terkait Pengelolaan Perseroan**

Sepanjang tahun 2024, Dewan Komisaris telah melakukan pemantauan menyeluruh terhadap kondisi bisnis dan operasional Perseroan. Kami menyadari bahwa Perseroan menghadapi tantangan yang cukup kompleks di tengah dinamika industri yang terus berkembang. Dewan Komisaris memberikan apresiasi atas langkah-langkah strategis yang telah diambil Direksi dalam merespons tantangan tersebut, sehingga Perseroan tetap mampu mempertahankan pertumbuhan kinerja yang solid dan selaras dengan target yang ditetapkan dalam Rencana Kerja dan Anggaran Perusahaan (RKAP) serta Rencana Jangka Panjang Perusahaan (RJPP).

Penilaian terhadap kinerja Direksi dilakukan melalui evaluasi berkala atas Laporan Manajemen Triwulanan, dengan meninjau kepatuhan terhadap pelaksanaan RKAP dan RJPP. Selain itu, Dewan Komisaris juga menilai efektivitas tindak lanjut Direksi terhadap keputusan-keputusan rapat Dewan Komisaris, rapat koordinasi Dewan Komisaris-Direksi, serta implementasi rekomendasi hasil audit auditor eksternal. Kepatuhan terhadap ketentuan yang diatur dalam perjanjian dengan pihak ketiga juga menjadi aspek penting dalam evaluasi ini.

Sepanjang tahun buku 2024, Dewan Komisaris menilai bahwa seluruh aksi korporasi yang dijalankan oleh Direksi telah sesuai dengan RKAP dan RJPP serta selaras dengan prinsip tata kelola

In the fourth quarter of 2024, Indonesia's economy expanded by 5.02% year-on-year, supported by a 4.98% rise in household consumption and 5.03% growth in investment. The government also launched a series of programs—such as electricity tariff discounts, free school meals, and affordable housing—to further boost economic activity.

Overall, while the pace of economic growth slightly moderated, the Indonesian economy demonstrated strong resilience amid global headwinds.

**Board of Commissioners' Assessment of the Board of Directors' Performance in Managing the Company**

Throughout 2024, the Board of Commissioners conducted comprehensive monitoring of the Company's business and operational conditions. We recognize that the Company faced considerable challenges amid a constantly evolving industry landscape. The Board of Commissioners extends its appreciation for the strategic measures taken by the Board of Directors in responding to these challenges. As a result, the Company was able to maintain solid performance growth aligned with the targets set in the Company's Work Plan and Budget (RKAP) and Long-Term Corporate Plan (RJPP).

The assessment of the Board of Directors' performance is carried out through periodic evaluation of the Quarterly Management Report, by reviewing compliance with the implementation of the RKAP and RJPP. In addition, the Board of Commissioners also assess the effectiveness of the Board of Directors' follow-up to decisions of the Board of Commissioners' meetings, coordination meetings of the Board of Commissioners-Board of Directors, and implementation of recommendations from external auditor audit results. Compliance with the provisions stipulated in the agreement with third parties is also an important aspect in this evaluation.

Throughout the 2024 fiscal year, the Board of Commissioners assessed that all corporate actions undertaken by the Board of Directors were in accordance with the Company's Work Plan





perusahaan yang baik (Good Corporate Governance/GCG). Seluruh langkah yang diambil terbukti memberikan dampak positif bagi Perseroan. Berdasarkan evaluasi Key Performance Indicators (KPI), Direksi berhasil melampaui target yang ditetapkan untuk tahun 2024. Penilaian kinerja terhadap setiap anggota Direksi, termasuk Direktur Utama, telah dilakukan oleh Dewan Komisaris dan hasilnya telah disampaikan kepada Pemegang Saham sebagai bentuk pertanggungjawaban.

Dewan Komisaris secara intensif melaksanakan pemantauan terhadap kinerja Perseroan melalui proses pendalaman, pengkajian, evaluasi, serta pembahasan atas laporan kinerja bulanan dan triwulanan. Upaya berkelanjutan ini menghasilkan capaian yang sangat positif, sebagaimana tercermin dalam peningkatan Laba Bersih Perseroan pada akhir tahun 2024.

**Pandangan Dewan Komisaris Terkait Kinerja Perseroan**

Secara keseluruhan, Dewan Komisaris menilai bahwa kinerja operasional dan keuangan Perseroan sepanjang tahun 2024 telah mencapai hasil yang memuaskan. Secara garis besar, Dewan Komisaris mengapresiasi kebijakan yang diterapkan oleh Direksi, yang dinilai telah dijalankan dengan sangat baik. Hal ini tercermin dari keberhasilan pelaksanaan berbagai kebijakan strategis Perseroan sepanjang tahun 2024, antara lain:

- **Pengelolaan Cadangan Pangan Pemerintah (CPP)**: ID FOOD mendapatkan penugasan untuk mengelola 10 komoditas pangan strategis sebagai bagian dari CPP, termasuk gula konsumsi, minyak goreng, daging ayam, telur ayam, ikan kembung, daging sapi, bawang merah, cabai, bawang putih, dan daging kerbau.
- **Perluasan dan Optimalisasi Lahan Tebu:** Perusahaan meningkatkan luas areal tebu menjadi 61 ribu hektare, naik 13% dibanding tahun sebelumnya. Langkah ini didukung oleh kerja sama dengan Perhutani, PTPN, dan petani tebu lokal.
- **Inovasi dan Digitalisasi Rantai Pasok:** Untuk meningkatkan produksi gula, ID FOOD menerapkan sistem monitoring berbasis digital yang mencakup pelaksanaan tebangan, pertumbuhan tanaman, dan pemetaan lahan.
- **Diversifikasi Produk Pangan:** Perusahaan mengembangkan produk alternatif seperti sorgum dan kedelai melalui pemanfaatan lahan yang dikelola, sebagai bagian dari upaya diversifikasi pangan.
- **Peningkatan Aset Perusahaan:** ID FOOD mencatatkan pertumbuhan aset yang signifikan, mencapai Rp 30 triliun hingga semester 1 tahun 2024, menandai tren

(RKAP) and Long-Term Plan (RJPP) and aligned with the principles of good corporate governance (GCG). All steps taken have proven to have a positive impact on the Company. Based on the evaluation of Key Performance Indicators (KPI), the Board of Directors successfully exceeded the targets set for 2024. The Board of Commissioners has conducted a performance assessment of each member of the Board of Directors, including the President Director, and the results have been submitted to Shareholders as a form of accountability.

The Board of Commissioners intensively monitors the Company's performance through in-depth analysis, review, evaluation, and discussion of monthly and quarterly performance reports. This ongoing effort has yielded very positive results, as reflected in the increase in the Company's Net Profit at the end of 2024.

**The Board of Commissioners' View on the Company's Performance**

Overall, the Board of Commissioners assesses that the Company's operational and financial performance throughout 2024 has yielded satisfactory results. In general, the Board appreciates the policies implemented by the Board of Directors, which are considered to have been executed very effectively. This is reflected in the successful implementation of various strategic policies by the Company throughout 2024, including the following:

- **Management of Government Food Reserves (CPP):** ID FOOD has been assigned to manage 10 strategic food commodities as part of the CPP, including consumer sugar, cooking oil, chicken meat, chicken eggs, mackerel, beef, shallots, chili peppers, garlic, and buffalo meat.
- **Expansion and Optimization of Sugarcane Fields:** The company increased the area of sugarcane plantations to 61,000 hectares, up 13% from the previous year. This initiative was supported by collaboration with Perhutani, PTPN, and local sugarcane farmers.
- **Innovation and Digitalization of the Supply Chain:** To increase sugar production, ID FOOD implemented a digital monitoring system covering harvesting, crop growth, and land mapping.
- **Food Product Diversification:** The company is developing alternative products such as sorghum and soybeans through the utilization of managed land, as part of its food diversification efforts.
- **Company Asset Growth:** ID FOOD has recorded significant asset growth, reaching Rp 30 trillion by the first half of 2024, marking a trend of asset growth since 2020 with an average

pertumbuhan aset sejak tahun 2020 dengan rata-rata peningkatan 14%.

increase of 14%.

Pada aspek produksi, Dewan Komisaris menilai bahwa Direksi telah mengerahkan upaya terbaik dalam memenuhi target produksi yang telah ditetapkan. Secara keseluruhan, capaian produksi di berbagai lini bisnis menunjukkan pertumbuhan yang positif, meskipun masih terdapat beberapa tantangan yang perlu diatasi untuk mencapai target maksimal.

In terms of production, the Board of Commissioners assessed that the Board of Directors had made every effort to meet the production targets that had been set. Overall, production achievements in various business lines showed positive growth, although there were still several challenges that needed to be overcome to achieve maximum targets.

Pada lini bisnis Agriculture dan Agroindustry, produksi gula mencapai 102,40% dari Rencana Kerja dan Anggaran Perusahaan (RKAP) 2024, dengan Produksi gula meningkat 12,6% dibandingkan tahun 2023. Sementara itu, produksi Crude Palm Oil (CPO) tahun 2024 tercatat sebesar 3.767 ton, atau 29,63% dari target anggaran sebesar 12.710 ton, dengan selisih produksi sebesar 8.943 ton dari target yang ditetapkan.

In the Agriculture and Agroindustry business line, sugar production reached 102.40% of the 2024 Corporate Work Plan and Budget (RKAP), with sugar production increased by 12.6% compared to 2023. Meanwhile, Crude Palm Oil (CPO) production in 2024 was recorded at 3,767 tons, or 29.63% of the budget target of 12,710 tons, with a production gap of 8,943 tons from the set target.

Untuk komoditas teh, produksi teh jadi tercatat sebesar 2.581 ton, atau 88,15% dari target anggaran sebesar 2.928 ton, meningkat 6.61% dari tahun 2023.

For tea, finished tea production was recorded at 2,581 tons, or 88.15% of the budget target of 2,928 tons, a 6.61% increase from 2023.

Pada lini bisnis Peternakan, hingga akhir tahun 2024, produksi DOC Final Stock total tercatat sebesar 16.078,180 atau 85,94% dari target anggaran sebesar 18.705.353 Di sisi lain, pada lini bisnis Garam, produksi Garam Olahan mencapai 56.861 atau 970,93%% dari target anggaran sebesar 5.861.

In the Livestock business line, by the end of 2024, total DOC Final Stock production was recorded at 16,078,180, or 85.94% of the budget target of 18,705,353. Meanwhile, in the Salt business line, Processed Salt production reached 56,861 tons, or 970.93% of the budget target of 5,861 tons.

Sementara itu, pada segmen Perdagangan Umum dan Lainnya, produksi karung plastik mencapai 32.631.777 lembar, atau 62,59% dari target anggaran sebesar 52.120.500 lembar. Sedangkan produksi kantong plastik tercatat sebesar 23.836.400 lembar, atau 48,49% dari target anggaran sebesar 49.135.000 lembar.

Meanwhile, in the General Trade and Others segment, plastic sack production reached 32,631,777 tons, or 62.59% of the budget target of 52,120,500 tons. Meanwhile, plastic bag production was recorded at 23,836,400 sheets, or 48.49% of the budget target of 49,135,000 sheets.

Dewan Komisaris mengapresiasi upaya yang telah dilakukan Direksi dalam menjaga stabilitas produksi di tengah berbagai tantangan industri. Ke depan, diharapkan adanya strategi optimalisasi produksi yang lebih efektif untuk memastikan pencapaian target yang lebih maksimal sesuai dengan RKAP dan Rencana Jangka Panjang Perusahaan (RJPP).

The Board of Commissioners commends the efforts made by the Board of Directors in maintaining production stability amid various industry challenges. Going forward, it is hoped that more effective production optimization strategies will be implemented to ensure the achievement of maximum targets in line with the Annual Work Plan and Budget (AWPB) and the Company's Long-Term Plan (CLTP).

**Pengawasan Dewan Komisaris dalam Perumusan dan Implementasi Strategi Perseroan yang Dilakukan oleh Direksi**

**Supervisory Role of the Board of Commissioners in the Formulation and Implementation of the Company's Strategy**

Dewan Komisaris menjalankan tugas dan tanggung jawabnya berdasarkan ketentuan yang berlaku serta program kerja tahunan yang telah ditetapkan. Dalam pelaksanaannya, Dewan Komisaris secara aktif melakukan pemantauan kinerja

The Board of Commissioners carries out its duties and responsibilities in accordance with applicable regulations and the established annual work program. In doing so, the Board of Commissioners actively monitor the Company's performance





Perseroan melalui penyelenggaraan rapat Dewan Komisaris untuk melakukan evaluasi serta pengambilan keputusan secara kolegial.

through holding Board of Commissioners meetings for evaluation and collegial decision-making.

Dalam menjalankan fungsinya, Dewan Komisaris juga menyelenggarakan rapat internal dengan mengundang Direksi apabila diperlukan, guna mendapatkan klarifikasi atau informasi tambahan terkait permasalahan strategis, serta memberikan rekomendasi dan persetujuan atas kebijakan yang diajukan oleh Direksi.

To effectively fulfill its supervisory function, the Board of Commissioners also convene internal meetings, inviting the Board of Directors as necessary to obtain clarifications or additional information on strategic matters. These sessions serve as a platform to provide recommendations or approvals on proposed policies.

Sepanjang tahun 2024, Dewan Komisaris telah melaksanakan 11 rapat Dewan Komisaris, dengan tingkat kehadiran anggota 100% serta 12 rapat koordinasi antara Dewan Komisaris dan Direksi, dengan tingkat kehadiran anggota 97,22%.

Throughout 2024, the Board of Commissioners held 11 Board of Commissioners meetings, with a 100% attendance rate, and 12 coordination meetings between the Board of Commissioners and the Board of Directors, with a 97.22% attendance rate.

Seluruh keputusan yang dihasilkan dalam rapat tersebut disepakati berdasarkan prinsip musyawarah untuk mufakat dan telah ditindaklanjuti secara penuh (100%).

All decisions made during the meeting were agreed upon based on the principle of deliberation to reach consensus and have been fully implemented (100%).

Melalui mekanisme rapat ini, Dewan Komisaris secara berkelanjutan memberikan arahan dan nasihat kepada Direksi dalam proses perumusan serta implementasi strategi jangka pendek dan jangka panjang Perseroan. Selain itu, Dewan Komisaris juga melakukan monitoring serta evaluasi terhadap pelaksanaan strategi tersebut, sekaligus memberikan rekomendasi perbaikan guna memastikan pencapaian kinerja optimal sesuai dengan target yang telah ditetapkan.

Through this meeting mechanism, the Board of Commissioners continuously provides guidance and advice to the Board of Directors in the process of formulating and implementing the Company's short-term and long-term strategies. In addition, the Board of Commissioners also monitors and evaluates the implementation of these strategies, while providing recommendations for improvement to ensure optimal performance in line with the set targets.

Dengan mempertimbangkan masukan dari Komite yang merupakan organ pendukung Dewan Komisaris, di sepanjang tahun 2024, Dewan Komisaris telah memberikan nasihat/saran dan rekomendasi kepada Direksi antara lain sebagai berikut:

Taking into account the input from the Committee, which is a supporting body of the Board of Commissioners, throughout 2024, the Board of Commissioners has provided advice/suggestions and recommendations to the Board of Directors, including the following:

**Pengusulan Kantor Akuntan Publik (KAP) untuk disetujui dan ditetapkan oleh Rapat Umum Pemegang Saham (RUPS)**

**Proposal of Public Accounting Firm (KAP) for Approval and Appointment by the General Meeting of Shareholders (GMS)**

Berdasarkan prosedur yang berlaku dalam Perseroan terkait penunjukan Kantor Akuntan Publik (KAP) untuk mengaudit Laporan Keuangan Konsolidasian Perseroan Tahun 2024, Dewan Komisaris telah menyetujui penunjukan KAP Amir Abadi Jusuf, Aryanto, Mawar & Rekan sebagai auditor independen.

Based on the procedures applicable in the Company regarding the appointment of a Public Accounting Firm (KAP) to audit the Company's 2024 Consolidated Financial Statements, the Board of Commissioners has approved the appointment of KAP Amir Abadi Jusuf, Aryanto, Mawar & Rekan as an independent auditor.

**Pemberian persetujuan dan penetapan Rencana Kerja dan**

**Approval and Endorsement of the 2025 Corporate Work Plan**

**Anggaran Perusahaan (RKAP) 2025**

Manajemen, bersama komite di bawah koordinasi Dewan Komisaris, telah menyusun dan membahas usulan RKAP 2025 dengan mempertimbangkan aspirasi Pemegang Saham serta arahan Dewan Komisaris. Setelah melalui evaluasi, Direksi mengajukan rancangan RKAP 2025, yang kemudian disetujui oleh Dewan Komisaris melalui Surat Keputusan.

**Pengawasan terhadap kebijakan dan pelaksanaan pengelolaan Anak Perusahaan**

Dewan Komisaris menjalankan pengawasan terhadap pengelolaan anak perusahaan sesuai dengan regulasi yang berlaku, sebagai bagian dari tanggung jawabnya dalam memastikan operasional Perseroan dan anak perusahaan berjalan optimal.

**Arahan atas strategi pengelolaan kinerja**

Dewan Komisaris senantiasa memberikan arahan dan saran kepada Direksi agar melakukan optimalisasi pencapaian target produksi dan efisiensi operasional. Direksi juga diharapkan agar dapat meningkatkan efektivitas strategi bisnis guna memperkuat daya saing Perseroan.

**Arahan terkait pengelolaan risiko**

Dewan Komisaris memberikan arahan kepada Direksi untuk melakukan kajian risiko yang tajam untuk setiap proses bisnis dan aksi korporasi yang akan dilaksanakan bersama jajaran Manajemen dengan melakukan pertimbangan dengan kondisi internal maupun eksternal Perseroan.

**Arahan terkait bidang keuangan**

Dewan Komisaris memberikan arahan kepada Direksi untuk meningkatkan optimalisasi struktur keuangan melalui efisiensi dalam pengelolaan keuangan dan arus kas serta evaluasi terhadap struktur modal guna mendukung keberlanjutan investasi strategis.

**Arahan terkait transformasi digital dan inovasi**

Dewan Komisaris memberikan arahan kepada Direksi agar melakukan akselerasi implementasi digitalisasi dalam rantai pasok dan proses operasional serta melakukan Pengembangan

**and Budget (RKAP)**

Management, together with a committee under the coordination of the Board of Commissioners, has prepared and discussed the proposed 2025 RKAP, taking into account the aspirations of Shareholders and the direction of the Board of Commissioners. After evaluation, the Board of Directors submitted a draft 2025 RKAP, which was then approved by the Board of Commissioners through a Decree.

**Supervision of policies and implementation of subsidiary management**

The Board of Commissioners supervises the management of subsidiaries in accordance with applicable regulations, as part of its responsibility to ensure that the Company and its subsidiaries operate optimally.

**Guidance on performance management strategies**

The Board of Commissioners continuously provides guidance and advice to the Board of Directors to optimize the achievement of production targets and operational efficiency. The Board of Directors is also expected to improve the effectiveness of business strategies to strengthen the Company's competitiveness.

**Guidance on Risk Management**

The Board of Commissioners has instructed the Board of Directors to conduct comprehensive risk assessments for each business process and corporate action, taking into account both the Company's internal conditions and external factors. These assessments are expected to be carried out in close coordination with the management team to ensure effective risk mitigation.

**Guidance on Financial Management**

The Board of Commissioners directed the Board of Directors to enhance financial structure optimization through efficient cash flow and financial management. In addition, a thorough evaluation of the capital structure is encouraged to ensure the sustainability of strategic investments.

**Guidance on Digital Transformation and Innovation**

The Board of Commissioners advised the Board of Directors to accelerate the implementation of digitalization across supply chains and operational processes. Furthermore, product and





inovasi produk dan layanan guna memperluas pangsa pasar.

**Arahan terkait tata kelola perusahaan yang baik**

Dewan Komisaris memberikan arahan kepada Direksi agar penerapan tata kelola perusahaan lebih transparan dan akuntabel.

**Arahan terkait sumber daya manusia**

penerapan sistem manajemen kinerja berbasis Key Performance Indicator (KPI) untuk mendorong budaya kerja yang lebih produktif dan berorientasi pada hasil serta mengadakan program pelatihan dan pengembangan kompetensi karyawan.

**Pandangan Dewan Komisaris atas Prospek Usaha Perseroan di Tahun 2024 yang Disusun oleh Direksi**

Dewan Komisaris menilai bahwa strategi dan target yang disusun oleh Direksi dalam RJPP 2021–2025 serta RKAP 2024 telah dirancang secara optimis dan selaras dengan proyeksi perekonomian global maupun nasional. Meskipun tantangan ekonomi masih signifikan, terdapat berbagai peluang yang dapat dimanfaatkan, khususnya dalam stabilisasi pasokan dan harga komoditas pangan serta diversifikasi ke komoditas lain, seperti bawang putih, bawang merah, cabai, dan ikan, dengan fokus pada kemitraan dengan petani dan peningkatan produktivitas.

Keberhasilan kinerja Perseroan pada tahun 2024 menjadi landasan kuat untuk meningkatkan daya saing dan mencapai target jangka panjang. Namun demikian, Dewan Komisaris menekankan pentingnya penerapan prinsip-prinsip Tata Kelola Perusahaan yang Baik (GCG) dalam setiap pengambilan keputusan, serta penguatan sistem pengendalian internal dan manajemen risiko guna memastikan pertumbuhan yang berkelanjutan.

**Pandangan atas Penerapan Tata Kelola**

Dalam menjalankan fungsi pengawasannya, Dewan Komisaris senantiasa berpedoman pada peraturan perundang-undangan dan ketentuan yang berlaku. Setiap tahun, Perseroan menyusun program kerja yang kemudian dievaluasi melalui laporan pengawasan Dewan Komisaris. Laporan ini menjadi acuan utama dalam menilai kinerja pengawasan yang akan dibahas dalam Rapat Umum Pemegang Saham (RUPS). Dewan Komisaris dan Direksi berkomitmen untuk menerapkan prinsip-prinsip Tata Kelola Perusahaan yang Baik (Good

service innovation should be developed to broaden market reach and strengthen the Company's competitive positioning.

**Guidance related to good corporate governance**

The Board of Commissioners provides guidance to the Board of Directors to ensure that corporate governance is implemented in a more transparent and accountable manner.

**Guidance related to human resources**

Implementation of a Key Performance Indicator (KPI)-based performance management system to encourage a more productive and results-oriented work culture, as well as conducting employee training and competency development programs.

**The Board of Commissioners' View on the Company's Business Outlook for 2024 as Prepared by the Board of Directors**

The Board of Commissioners considers that the strategies and targets set out by the Board of Directors in the Long-Term Corporate Plan (RJPP) 2021–2025 and the 2024 Corporate Work Plan and Budget (RKAP) have been designed optimistically and are aligned with both global and national economic projections. Despite ongoing economic challenges, the Board sees substantial opportunities, particularly in stabilizing the supply and prices of key food commodities, as well as diversifying into other commodities such as garlic, shallots, chili, and fish, with a focus on farmer partnerships and productivity enhancement.

The Company's performance achievements in 2024 serve as a strong foundation to enhance competitiveness and achieve long-term objectives. Nevertheless, the Board of Commissioners underscores the importance of consistently applying Good Corporate Governance (GCG) principles in all decision-making processes. It also emphasizes the need to strengthen internal control systems and risk management frameworks to ensure sustainable growth.

**View on the Implementation of Corporate Governance**

In carrying out its supervisory function, the Board of Commissioners consistently adheres to prevailing laws and regulations. Each year, the Company formulates a work program that is subsequently evaluated through the Board of Commissioners' supervisory report. This report serves as a key reference in assessing supervisory performance and is discussed at the General Meeting of Shareholders (GMS). Both the Board of Commissioners and the Board of Directors are committed to implementing the principles of Good Corporate

Corporate Governance/GCG) dalam setiap aspek operasional Perseroan.

Sebagai bagian dari upaya memperkuat tata kelola, Dewan Komisaris dan Direksi sepakat untuk meningkatkan efektivitas penerapan Whistleblowing System (WBS) dan Sistem Manajemen Anti Penyuapan (SMAP) guna mencegah korupsi dan fraud. Perseroan juga terus mengoptimalkan pemanfaatan teknologi informasi dalam proses bisnis untuk meningkatkan efisiensi dan akurasi transaksi keuangan. Selain itu, Dewan Komisaris mendukung upaya berkelanjutan dalam melakukan assessment terhadap penerapan GCG. Sejauh ini, koordinasi antara organ-organ GCG di bawah Dewan Komisaris dan Direksi telah berjalan dengan baik, memastikan bahwa seluruh fungsi dan tanggung jawab dijalankan sesuai dengan kebijakan tata kelola yang berlaku di ID FOOD.

**Pencapaian Penerapan Prinsip-Prinsip GCG Tahun Buku 2024**

Seiring terbitnya Peraturan Menteri BUMN No. PER-2/MBU/03/2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan BUMN, serta dihapuskannya parameter penilaian GCG melalui Keputusan Sekretaris Kementerian BUMN No. SK-12/S.MBU/08/2023 pada 16 Agustus 2023, Perseroan menyesuaikan metode evaluasi tata kelola dengan mengacu pada penilaian mandiri (self-assessment). Hingga akhir 2024, belum terdapat parameter pengganti, sehingga pendekatan ini menjadi tolok ukur utama dalam menilai efektivitas penerapan prinsip-prinsip GCG di Perseroan.

Pelaksanaan self-assessment GCG untuk tahun 2024 dilakukan pada periode Januari hingga Februari 2025, dengan hasil yang menunjukkan kategori "Sangat Baik" (Very Good). Capaian ini mencerminkan komitmen kuat Perseroan dalam menerapkan prinsip-prinsip tata kelola perusahaan yang baik di seluruh aspek bisnis. Penerapan GCG yang konsisten tidak hanya meningkatkan kepercayaan investor dan pemangku kepentingan, tetapi juga memberikan nilai tambah yang memperkuat daya saing dan keberlanjutan usaha Perseroan.

**Penilaian Kinerja Dewan Komisaris Tahun 2024**

Penilaian kinerja Dewan Komisaris dilakukan melalui self-assessment berdasarkan Key Performance Indicator (KPI) yang telah ditetapkan. Pada tahun 2024, dari 15 KPI yang dievaluasi, Dewan Komisaris berhasil mencapai skor maksimal 96 dari target 100, atau setara dengan pencapaian 96%. Hasil ini menunjukan konsisten kinerja, sejalan dengan pencapaian tahun sebelumnya yang mencapai 94%.

Governance (GCG) across all aspects of the Company's operations.

As part of efforts to strengthen governance practices, the Board of Commissioners and the Board of Directors have agreed to enhance the effectiveness of the Whistleblowing System (WBS) and the Anti-Bribery Management System (SMAP) to prevent corruption and fraud. The Company also continues to optimize the use of information technology in business processes to improve efficiency and accuracy in financial transactions. Furthermore, the Board supports ongoing initiatives to assess GCG implementation. To date, coordination among GCG organs under the Board of Commissioners and the Board of Directors has been well-executed, ensuring that all functions and responsibilities are carried out in accordance with the governance policies adopted by ID FOOD.

**Achievements in the Implementation of GCG Principles for the 2024 Fiscal Year**

Following the issuance of Minister of State-Owned Enterprises Regulation No. PER-2/MBU/03/2023 concerning Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises, and the elimination of GCG assessment parameters through Decree of the Secretary of the Ministry of State-Owned Enterprises No. SK-12/S.MBU/08/2023 on August 16, 2023, the Company adjusted its governance evaluation method to refer to self-assessment. As of the end of 2024, no replacement parameters have been identified, making this approach the primary benchmark for assessing the effectiveness of the Company's GCG implementation.

The 2024 GCG self-assessment was conducted from January to February 2025, resulting in a "Very Good" rating. This achievement reflects the Company's strong commitment to implementing good corporate governance principles across all aspects of its business. Consistent GCG implementation not only enhances investor and stakeholder confidence but also provides added value that strengthens the Company's competitiveness and business sustainability.

**2024 Board of Commissioners Performance Assessment**

The performance evaluation of the Board of Commissioners is conducted through self-assessment based on the Key Performance Indicators (KPIs) that have been established. In 2024, out of 15 evaluated KPIs, the Board of Commissioners achieved a maximum score of 96 out of a target of 100, equivalent to 96% performance. This result demonstrates consistent performance, in line with the previous year's achievement of 94%.





**Penilaian Kinerja Komite-komite di Bawah Dewan Komisaris Tahun 2024**

Dalam menjalankan fungsi pengawasan, Dewan Komisaris didukung oleh tiga organ penunjang, yaitu Komite Audit, Komite Manajemen Risiko, dan Komite Nominasi dan Remunerasi.

Komite Audit bertanggung jawab untuk memantau serta mengevaluasi pelaksanaan audit dan tindak lanjutnya guna memastikan kecukupan pengendalian internal dan kualitas proses pelaporan keuangan. Selain itu, Komite Audit memberikan rekomendasi perbaikan kinerja serta pendapat kepada RUPS terkait tantangan yang dihadapi Perseroan.

Komite Manajemen Risiko berperan dalam memastikan implementasi prinsip-prinsip GCG serta efektivitas manajemen risiko di lingkungan Perseroan. Komite ini juga memberikan pengawasan dan nasihat atas risiko-risiko strategis yang dihadapi Perseroan.

Sementara itu, Komite Nominasi dan Remunerasi bertugas menelaah serta memberikan rekomendasi tertulis mengenai nominasi anggota Dewan Komisaris dan Direksi, serta merumuskan kebijakan dan struktur remunerasi.

Dewan Komisaris menilai bahwa sepanjang tahun 2024, seluruh Komite telah menjalankan tugasnya secara optimal, intensif, dan efektif. Atas pencapaian tersebut, Dewan Komisaris memberikan apresiasi serta mendorong peningkatan peran dan kontribusi berkelanjutan demi memperkuat fungsi pengawasan internal Perseroan.

**Perubahan Komposisi Dewan Komisaris**

Berdasarkan ketentuan yang berlaku terkait pengangkatan dan pemberhentian anggota Dewan Komisaris, Perseroan menegaskan bahwa sepanjang tahun 2024 tidak terdapat perubahan dalam susunan Dewan Komisaris.

**Performance Evaluation of Committees Under the Board of Commissioners in 2024**

In performing its supervisory function, the Board of Commissioners is supported by three key committees: the Audit Committee, the Risk Management Committee, and the Nomination and Remuneration Committee.

The Audit Committee is responsible for monitoring and evaluating audit implementation and its follow-up actions to ensure the adequacy of internal controls and the quality of financial reporting processes. The committee also provides performance improvement recommendations and delivers opinions to the General Meeting of Shareholders (GMS) regarding the challenges faced by the Company.

The Risk Management Committee plays a vital role in ensuring the implementation of Good Corporate Governance (GCG) principles and the effectiveness of risk management within the Company. It also provides oversight and advice on strategic risks that may impact the Company's performance.

Meanwhile, the Nomination and Remuneration Committee is tasked with reviewing and providing written recommendations on the nomination of members of the Board of Commissioners and Board of Directors, as well as formulating remuneration policies and structures.

The Board of Commissioners assessed that throughout 2024, all Committees had performed their duties optimally, intensively, and effectively. For these achievements, the Board of Commissioners expressed its appreciation and encouraged the enhancement of their roles and contributions to strengthen the Company's internal control functions.

**Changes in the Composition of the Board of Commissioners**

Based on the applicable provisions regarding the appointment and dismissal of members of the Board of Commissioners, the Company confirms that throughout 2024 there will be no changes in the composition of the Board of Commissioners.

| Posisi / *Position* | Nama / *Name* |
|---|---|
| Komisaris Utama / President Commissioner | Budi Santoso |
| Komisaris / Commissioner | Sarwo Edhy |
| Komisaris / Commissioner | Budiono Sandi |
| Komisaris / Commissioner | Muhammad Riza Adha Damanik |
| Komisaris Independen / Independent Commissioner | Marsudi Wahyu Kisworo |
| Komisaris Independen / Independent Commissioner | Arie Sujito |

Pada 21 Oktober 2024, Komisaris Utama ID FOOD, Budi Santoso, resmi dilantik sebagai Menteri Perdagangan Republik Indonesia. Hingga laporan tahunan ini dirilis, posisi Komisaris Utama belum mengalami pergantian resmi. Perseroan tetap menjalankan operasional dan fungsi pengawasan sesuai dengan mekanisme tata kelola yang berlaku, sembari menunggu keputusan resmi terkait pengisian jabatan Komisaris Utama yang baru.

On October 21, 2024, ID FOOD President Commissioner Budi Santoso was officially appointed as Minister of Trade of the Republic of Indonesia. As of the release of this annual report, there has been no official change in the position of President Commissioner. The Company continues to carry out its operations and supervisory functions in accordance with the applicable governance mechanisms, while awaiting an official decision regarding the appointment of a new President Commissioner.

**Apresiasi dan Penutup**

Pencapaian kinerja Perseroan sepanjang tahun 2024 merupakan hasil dari dukungan penuh seluruh pemangku kepentingan. Atas nama Dewan Komisaris, kami menyampaikan terima kasih dan apresiasi kepada pemegang saham serta seluruh pemangku kepentingan atas kepercayaan, kerja sama, dan dukungan yang diberikan dalam pengawasan pengelolaan Perseroan. Kami juga mengapresiasi Direksi, jajaran manajemen, dan seluruh karyawan atas dedikasi, kerja keras, serta komitmennya dalam memperkuat daya saing Perseroan demi keberlanjutan bisnis jangka panjang.

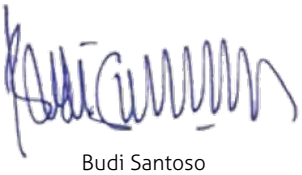
Dengan sinergi yang kuat dan harmonis, ID FOOD berkomitmen untuk terus bertumbuh dan mencatatkan kinerja positif. Kami optimistis bahwa dengan kolaborasi yang solid, Perseroan mampu mewujudkan visi dan misi serta menghadapi berbagai peluang dan tantangan di masa depan.

**Appreciation and Closing Remarks**

The Company's performance achievements throughout 2024 are the result of the unwavering support of all stakeholders. On behalf of the Board of Commissioners, we extend our sincere gratitude and appreciation to the shareholders and all stakeholders for their trust, cooperation, and continuous support in overseeing the management of the Company. We also express our appreciation to the Board of Directors, management, and all employees for their dedication, hard work, and commitment in enhancing the Company's competitiveness for long-term business sustainability.

With strong and harmonious synergy, ID FOOD remains committed to continuous growth and delivering positive performance. We are confident that through solid collaboration, the Company will be able to realize its vision and mission, while effectively navigating opportunities and challenges in the future.

Jakarta, Mei 2025 / May 2025
Atas nama Dewan Komisaris PT Rajawali Nusantara Indonesia (Persero) / On behalf of the Board of Commissioners of PT Rajawali Nusantara Indonesia (Persero)



Budi Santoso
Komisaris Utama / President Commissioner



# Sambutan Direksi

Director's Remarks

Perseroan berupaya meningkatkan efisiensi operasional melalui optimalisasi produktivitas tebu, peningkatan hasil ekstraksi gula, serta pengelolaan biaya yang lebih efektif. Implementasi strategi ini diproyeksikan dapat berkontribusi terhadap EBITDA sebesar Rp 18,3 Triliun.

The Company strives to improve operational efficiency through optimization of sugarcane productivity, increased sugar extraction yields, and more effective cost management. The implementation of this strategy is projected to contribute to EBITDA of Rp 18,3 Trillion.

**Sis Apik Wijayanto**
Direktur Utama
President Director





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

Puji dan syukur kehadirat Allah Subhanahu Wa Ta'ala, atas rahmat dan karunia-Nya, PT Rajawali Nusantara Indonesia (Persero) berhasil melalui tahun 2024 dengan pencapaian yang gemilang. Keberhasilan ini merupakan hasil dari penerapan strategi yang tepat dan langkah-langkah komprehensif dalam memitigasi risiko yang dapat mempengaruhi keberlanjutan usaha, serta respons cepat terhadap berbagai peluang pertumbuhan sepanjang tahun.

Laporan Tahunan 2024 mengusung tema "Breakthrough for Sovereignty" atau "Terobosan untuk Kedaulatan Pangan", yang mencerminkan semangat kolaborasi Perseroan dalam mendukung akselerasi swasembada pangan nasional dan peningkatan konsumsi makanan sehat bergizi, selaras dengan program utama Pemerintah. Dengan dukungan 16 Anak Perusahaan ID FOOD Group, Perseroan terus berinovasi untuk memastikan keberlanjutan bisnis dan optimalisasi kontribusi dalam mewujudkan Indonesia Emas 2045.

Sebagai bentuk akuntabilitas, bersama ini kami menyampaikan laporan pertanggungjawaban Direksi atas pengelolaan Perseroan untuk tahun buku 2024, disertai laporan keuangan yang telah diaudit oleh Kantor Akuntan Publik (KAP) Amir Abadi Jusuf, Aryanto, Mawar & Rekan, dengan opini bahwa laporan konsolidasian disajikan secara "wajar" dalam semua hal yang material.

**Kondisi Ekonomi dan Industri 2024**

Pada tahun 2024, perekonomian Indonesia mengalami pertumbuhan sebesar 5,03%, sedikit melambat dibandingkan tahun sebelumnya yang mencapai 5,05%.

Dari sisi produksi, sektor Jasa Lainnya mencatat pertumbuhan tertinggi sebesar 9,80%, sementara dari sisi pengeluaran, Komponen Pengeluaran Konsumsi Lembaga Non Profit yang Melayani Rumah Tangga (PK-LNPRT) tumbuh 12,48%.

Dalam sektor pangan, pemerintah berhasil menjaga stabilitas pasokan dan harga menjelang akhir tahun 2024. Proyeksi stok akhir tahun menunjukkan ketersediaan beras sebesar 8,398 juta ton, jagung 3,665 juta ton, minyak goreng 336 ribu ton, dan gula konsumsi 1,478 juta ton.

Selain itu, program inovasi pangan seperti Indonesia Food Innovation (IFI) 2024 terus mendorong pelaku Industri Kecil dan Menengah (IKM) pangan untuk berinovasi dan meningkatkan daya saing.

**Esteemed Shareholders and Stakeholders,**

All praise and gratitude to Allah Subhanahu Wa Ta'ala, for His blessings and grace, PT Rajawali Nusantara Indonesia (Persero) has successfully concluded the year 2024 with remarkable achievements. These accomplishments are the result of the Company's effective strategic execution, comprehensive risk mitigation efforts, and agile responses to emerging growth opportunities throughout the year.

The 2024 Annual Report carries the theme "Breakthrough for Sovereignty", reflecting the Company's spirit of collaboration in accelerating national food self-sufficiency and promoting the consumption of nutritious, healthy food in line with key Government programs. Supported by 16 subsidiaries under the ID FOOD Group, the Company continues to drive innovation to ensure business sustainability and optimize its contribution toward realizing Indonesia Emas 2045.

As a form of accountability, we hereby present the Board of Directors' accountability report for the management of the Company for the 2024 fiscal year, accompanied by the financial statements audited by the Public Accounting Firm (KAP) Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Partners. The audit resulted in an unqualified opinion, stating that the consolidated financial statements are presented fairly, in all material respects.

**Economic and Industrial Conditions in 2024**

In 2024, Indonesia's economy grew by 5.03%, slightly slower than the previous year's growth of 5.05%.

From the production side, the Other Services sector recorded the highest growth at 9.80%, while from the expenditure side, the Non-Profit Institutions Serving Households Consumption Expenditure Component (PK-LNPRT) grew by 12.48%.

In the food sector, the government successfully maintained supply and price stability toward the end of 2024. Year-end stock projections indicate rice availability of 8.398 million tons, corn 3.665 million tons, cooking oil 336 thousand tons, and sugar for consumption 1.478 million tons.

Additionally, food innovation programs such as the Indonesia Food Innovation (IFI) 2024 continue to encourage small and medium-sized food industry players (IKM) to innovate and enhance their competitiveness.

# **Kinerja Perseroan /** Company Performance

**Strategi dan Kebijakan Strategis**

Sebagai bagian dari tanggung jawabnya, Direksi berperan krusial dalam merumuskan strategi dan kebijakan strategis Perseroan. Setiap kebijakan yang disusun selaras dengan aspirasi Pemegang Saham serta strategi jangka panjang Perseroan guna memastikan pertumbuhan yang berkelanjutan. Untuk mencapai target kinerja dan menjaga keberlanjutan bisnis, Perseroan mengakselerasi implementasi transformasi perusahaan. Transformasi ini berpedoman pada 7 (tujuh) program strategis yang telah ditetapkan dalam Rencana Jangka Panjang Perusahaan (RJPP), yaitu:

- **Optimalisasi Pengeluaran SG&A (Selling, General, & Administrative).** Sebagai bagian dari upaya memaksimalkan Earning Before Interest, Taxes, Depreciation, and Amortization (EBITDA) Holding, Perseroan melakukan optimalisasi biaya SG&A dengan menyesuaikan pengeluaran terhadap benchmark industri. Implementasi strategi ini diproyeksikan dapat meningkatkan EBITDA sebesar 10% menjadi 5%.
- **Penyewaan Aset.** Perseroan mengembangkan sumber pendapatan berulang melalui optimalisasi aset yang dimiliki, termasuk penyewaan aset dan pendapatan bunga bank. Strategi ini diperkirakan memberikan kontribusi terhadap EBITDA sebesar Rp35–47 miliar.
- **Restrukturisasi Beban Bunga.** Dalam rangka memaksimalkan EBITDA, Perseroan melakukan restrukturisasi keuangan terhadap pinjaman eksisting di Holding. Langkah ini diproyeksikan memberikan dampak positif terhadap EBITDA sebesar Rp132 miliar.
- **Biaya Pengelolaan.** Untuk menciptakan revenue stream dari anak perusahaan, Holding menerapkan sistem pengumpulan biaya manajemen atas penyediaan layanan bersama. Strategi ini diharapkan dapat meningkatkan EBITDA sebesar Rp70–100 miliar.
- **Dividen Berulang dari Anak Perusahaan.** Sebagai bagian dari strategi monetisasi, Holding menargetkan penerimaan dividen berulang dari anak perusahaan yang telah mengalami perbaikan operasional. Kontribusi dari strategi ini terhadap EBITDA diproyeksikan mencapai Rp60–160 miliar.
- **Realisasi Bunga SHL (Shareholder Loan).** Holding mengamankan pendapatan bunga dari anak perusahaan, termasuk Rajawali II dan PTP Mitra Ogan, guna menciptakan revenue stream yang berkelanjutan. Langkah ini diperkirakan dapat memberikan kontribusi terhadap EBITDA sebesar Rp240 miliar.

**Strategy and Strategic Policies**

As part of its responsibilities, the Board of Directors plays a critical role in formulating the Company's strategies and strategic policies. Each policy is designed in alignment with the aspirations of the Shareholders and the Company's long-term strategy to ensure sustainable growth. To achieve performance targets and maintain business continuity, the Company has accelerated the implementation of its corporate transformation. This transformation is guided by seven (7) strategic programs outlined in the Company's Long-Term Plan (RJPP), namely:

- **Optimization of SG&A (Selling, General, & Administrative) Expenses.** As part of efforts to maximize the Holding Company's Earnings Before Interest, Taxes, Depreciation, and Amortization (EBITDA), the Company is optimizing SG&A costs by adjusting expenses to industry benchmarks. The implementation of this strategy is projected to increase EBITDA by 10% to 5%.
- **Asset Leasing.** The Company is developing recurring revenue sources through the optimization of its assets, including asset leasing and bank interest income. This strategy is estimated to contribute Rp35–47 billion to EBITDA.
- **Interest Expense Restructuring.** In order to maximize EBITDA, the Company is restructuring existing loans at the Holding Company. This step is projected to have a positive impact on EBITDA of IDR 132 billion.
- **Management Fees.** To create revenue streams from subsidiaries, the Holding Company is implementing a management fee collection system for the provision of shared services. This strategy is expected to increase EBITDA by IDR 70–100 billion.
- **Recurring Dividends from Subsidiaries.** As part of its monetization strategy, the Holding Company targets recurring dividend receipts from subsidiaries that have undergone operational improvements. The contribution from this strategy to EBITDA is projected to reach IDR 60–160 billion.
- **Realization of SHL (Shareholder Loan) Interest.** The Holding Company secures interest income from subsidiaries, including Rajawali II and PTP Mitra Ogan, to create a sustainable revenue stream. This step is estimated to contribute Rp240 billion to EBITDA.





- **Penugasan CPP (Cadangan Pangan Pemerintah).** Strategi ini bergantung pada penugasan pemerintah dan keputusan terkait yang ditetapkan dalam pertemuan dengan Badan Pangan Nasional (Bapanas) pada 10 November 2023. Perseroan diproyeksikan memperoleh pendapatan dari penugasan CPP dengan estimasi dampak terhadap EBITDA sebesar Rp206–442 miliar.

Pada klaster gula, diklasifikasikan sebagai salah satu komoditas inti untuk ID FOOD karena menyumbang 49% dari pendapatan komoditas pada akhir tahun 2024. Terdapat 3 (tiga) perusahaan yang berfokus dalam komoditas gula di ID FOOD yaitu PG Rajawali I, PG Rajawali II, dan PG Candi Baru. Berikut ini 4 strategi untuk meningkatkan bisnis gula di ID FOOD:

**Peningkatan Efisiensi Operasional**
Perseroan berupaya meningkatkan efisiensi operasional melalui optimalisasi produktivitas tebu, peningkatan hasil ekstraksi gula, serta pengelolaan biaya yang lebih efektif. Implementasi strategi ini diproyeksikan dapat berkontribusi terhadap EBITDA sebesar Rp 178 miliar, dengan kebutuhan tambahan modal kerja sebesar Rp 60 miliar serta belanja modal (Capex) berkisar Rp 30–40 miliar.

**Pengembangan Kemitraan dengan Petani Swadaya**
Untuk memperluas jangkauan dan memperkuat kolaborasi dengan petani tebu, Perseroan menerapkan skema pembayaran yang lebih kompetitif, seperti sistem Cash on Delivery, serta meningkatkan transparansi dalam analisis hasil panen. Strategi ini diharapkan mampu menambah volume pasokan tebu sebesar 376 ribu ton di seluruh klaster gula dengan tingkat utilisasi 90%, sehingga memberikan kontribusi EBITDA sebesar Rp 35 miliar.

**Optimalisasi Jaringan Pabrik**
Perseroan menginisiasi konsolidasi strategis dengan pabrik-pabrik sekitar guna meningkatkan efisiensi operasional melalui skema kolaborasi. Strategi ini diproyeksikan dapat memberikan penghematan biaya pembelian tebu hingga 3% dari pihak ketiga yang diterapkan di R1 dan CB, serta berkontribusi terhadap EBITDA sebesar Rp 44 miliar.

**Ekspansi ke Sektor Hilir**
Sebagai langkah diversifikasi bisnis, Perseroan menjajaki peluang pengembangan usaha hilir, khususnya dalam pengolahan molases. Strategi ini diperkirakan dapat meningkatkan EBITDA sebesar Rp 5 miliar, dengan potensi tambahan Rp 2 miliar jika molases diolah lebih lanjut menjadi alkohol.

- **Government Food Reserve (CPP) Assignment.** This strategy depends on government assignments and related decisions made at a meeting with the National Food Agency (Bapanas) on November 10, 2023. The company is projected to earn revenue from CPP assignments with an estimated impact on EBITDA of Rp206–442 billion.

The sugar cluster is classified as one of ID FOOD's core commodities, contributing 49% of commodity revenue at the end of 2024. There are three companies focused on sugar commodities at ID FOOD, namely PG Rajawali I, PG Rajawali II, and PG Candi Baru. The following are four strategies to improve the sugar business at ID FOOD:

**Improvement in Operational Efficiency**
The Company strives to improve operational efficiency through optimization of sugarcane productivity, increased sugar extraction yields, and more effective cost management. The implementation of this strategy is projected to contribute to EBITDA of Rp 178 billion, with additional working capital requirements of Rp 60 billion and capital expenditure (Capex) of around Rp 30–40 billion.

**Development of Partnerships with Independent Farmers**
To expand its reach and strengthen collaboration with sugarcane farmers, the Company is implementing more competitive payment schemes, such as the Cash on Delivery system, and improving transparency in harvest analysis. This strategy is expected to increase sugarcane supply volume by 376,000 tons across all sugar clusters with a 90% utilization rate, thereby contributing an EBITDA of Rp 35 billion.

**Optimization of the Factory Network**
The Company has initiated strategic consolidation with surrounding factories to improve operational efficiency through a collaboration scheme. This strategy is projected to provide savings of up to 3% on sugarcane purchases from third parties, applied in R1 and CB, and contribute to EBITDA of Rp 44 billion.

**Expansion into the Downstream Sector**
As a business diversification measure, the Company is exploring opportunities for downstream business development, particularly in molasses processing. This strategy is estimated to increase EBITDA by IDR 5 billion, with an additional potential of IDR 2 billion if molasses is further processed into alcohol.

Sementara pada klaster ternak, PT Berdikari merupakan anak perusahaan yang bertugas untuk pemenuhan daging dalam program Cadangan Pangan Pemerintah. Terdapat 2 (dua) bisnis Klaster Ternak yang dapat dikembangkan oleh berdikari yaitu bisnis perunggasan dan peternakan. Strategi peningkatan bisnis Klaster Ternak khususnya unggas akan dilakukan melalui hal-hal sebagai berikut:

- Mengurangi angka kematian Grand Parent Stock (GPS) dan Parent Stock (PS)
- Mengoptimalkan jarak "farm-to-slaughter" melalui pengurangan penyusutan beban, pengurangan jarak transportasi, dan penambahan jumlah rumah potong.
- Menambah pelanggan B2B dengan kontrak jangka panjang, melalui penawaran harga jual yang lebih kompetitif
- Meningkatkan integrasi closed loop Day Old Chick (DOC) guna mengurangi kebocoran dalam penjualan DOC PS (Parent Stock) dan FS (Final Stoc)
- Meningkatkan penjualan paket feed + DOC

Sedangkan untuk Klaster Ternak khususnya daging, berikut strategi yang digunakan sepanjang tahun 2024:

- **Menekan Tingkat Mortalitas**
  Melakukan pemeriksaan kesehatan secara berkala serta memanfaatkan teknologi pemantauan kesehatan dan siklus reproduksi secara real-time untuk mendeteksi potensi penyakit lebih dini, memungkinkan intervensi cepat dan tepat guna.

- **Mengoptimalkan Efisiensi Biaya Pakan**
  Menjelajahi alternatif bahan baku pakan dengan memanfaatkan produk sampingan agrikultural, limbah pangan berbasis nabati (plant-based), serta varietas rumput berkualitas tinggi guna menekan biaya tanpa mengurangi nilai gizi pakan.

- **Meningkatkan Average Daily Gain (ADG)**
  Mengembangkan formulasi pakan yang lebih optimal dan menerapkan praktik pemberian pakan yang tepat, termasuk penyediaan pakan dalam jumlah yang konsisten, akses berkelanjutan ke air bersih, serta pemantauan konsumsi pakan secara berkala untuk memastikan pertumbuhan ternak yang optimal.

Pada Klaster Perdagangan, PT Perusahaan Perdagangan Indonesia (PPI) dan PT Rajawali Nusindo menyumbang 55% terhadap biaya SG&A, sehingga perlu adanya rencana

Meanwhile, in the livestock cluster, PT Berdikari is a subsidiary company tasked with fulfilling meat requirements in the Government Food Reserve program. There are two livestock cluster businesses that can be developed by Berdikari, namely poultry and livestock farming. The strategy to improve the livestock cluster business, especially poultry, will be carried out through the following measures:

- Reducing Grand Parent Stock (GPS) and Parent Stock (PS) mortality rates
- Optimizing the "farm-to-slaughter" distance by reducing weight loss, reducing transportation distances, and increasing the number of slaughterhouses.
- Increasing B2B customers with long-term contracts through more competitive selling prices
- Improving closed-loop integration of Day Old Chicks (DOC) to reduce leakage in DOC PS (Parent Stock) and FS (Final Stock) sales
- Increasing sales of feed + DOC packages

As for the Livestock Cluster, particularly meat, the following strategies will be implemented throughout 2024:

- **Reducing Mortality Rates**
  Conducting regular health checks and utilizing real-time health and reproductive cycle monitoring technology to detect potential diseases early, enabling quick and appropriate intervention.

- **Optimizing Feed Cost Efficiency**
  Exploring alternative feed raw materials by utilizing agricultural byproducts, plant-based food waste, and high-quality grass varieties to reduce costs without compromising feed nutritional value.

- **Improving Average Daily Gain (ADG)**
  Developing more optimal feed formulations and implementing proper feeding practices, including consistent feed supply, continuous access to clean water, and regular monitoring of feed consumption to ensure optimal livestock growth.

In the Trade Cluster, PT Perusahaan Perdagangan Indonesia (PPI) and PT Rajawali Nusindo contribute 55% of SG&A costs, so a rationalization plan is needed. Initiatives that can be





rasionalisasi. Inisiatif yang dapat dipertimbangan secara menyeluruh untuk mengurangi biaya SG&A antara lain penutupan cabang PPI yang tidak profitable serta konsolidasi cabang yang bertumpang tindih.

considered comprehensively to reduce SG&A costs include closing unprofitable PPI branches and consolidating overlapping branches.

Klaster Lainnya adalah PT Garam yang bergerak dalam produksi garam. Melalui Perpres no 126:2022 dinyatakan bahwa mulai tahun 2024 dan seterusnya pemerintah tidak lagi mengizinkan impor garam kecuali untuk industri kimia (klor-alkali). Oleh karena itu , PT Garam harus meningkatkan produksi untuk memenuhi kebutuhan perusahaan di tahun 2024 melalui strategi sebagai berikut:

Another cluster is PT Garam, which is engaged in salt production. Through Presidential Regulation No. 126:2022, it was stated that starting in 2024 and onwards, the government will no longer allow salt imports except for the chemical industry (chlor-alkali). Therefore, PT Garam must increase production to meet the needs of companies in 2024 through the following strategies:

- Menghasilkan produk garam konsumen dari (terutama) garam rakyat atau ladang sendiri
- Produksi garam F&B dan garam kelas industri menggunakan garam mentah impor
- Pemain terkemuka (Unichem) menciptakan titik diferensiasi dalam memproduksi garam rafinated (NaCl 99%) untuk segmen konsumen premium.

- Produces consumer salt products from (mainly) locally sourced salt or its own fields
- Production of F&B salt and industrial-grade salt using imported raw salt
- Leading player (Unichem) creates a point of differentiation in producing refined salt (NaCl 99%) for the premium consumer segment.

Dengan implementasi strategi-strategi tersebut, Holding optimistis dapat meningkatkan efisiensi, memperkuat struktur keuangan, serta mengoptimalkan sumber pendapatan guna mendukung pertumbuhan berkelanjutan.

With the implementation of these strategies, the Holding is optimistic about improving efficiency, strengthening its financial structure, and optimizing revenue sources to support sustainable growth.

**Peranan Direksi dalam Perumusan Strategi dan Kebijakan Strategis**

**The Role of the Board of Directors in Formulating Strategies and Strategic Policies**

Direksi berperan aktif dalam merumuskan dan menyesuaikan strategi serta kebijakan guna memastikan keselarasan dengan dinamika pasar dan regulasi yang berlaku. Dalam prosesnya, Direksi menetapkan arah strategis bagi setiap unit bisnis, mencakup target pertumbuhan, optimalisasi sumber daya, serta pengadaan infrastruktur utama, termasuk teknologi, sumber daya manusia, dan sistem manajemen risiko.

The Board of Directors plays an active role in formulating and adjusting strategies and policies to ensure alignment with market dynamics and applicable regulations. In the process, the Board of Directors sets the strategic direction for each business unit, including growth targets, resource optimization, and the procurement of key infrastructure, including technology, human resources, and risk management systems.

Selain itu, Direksi memastikan efektivitas kerangka kerja organisasi melalui penerapan kebijakan dan prosedur yang tepat sasaran. Dengan infrastruktur manajemen risiko yang prudent, Direksi berupaya mendukung kelancaran operasional ID FOOD dan Entitas Anak secara berkelanjutan.

In addition, the Board of Directors ensures the effectiveness of the organizational framework through the implementation of targeted policies and procedures. With prudent risk management infrastructure, the Board of Directors strives to support the smooth operation of ID FOOD and its Subsidiaries on an ongoing basis.

**Proses yang Dilakukan Direksi untuk Memastikan Implementasi Strategi**

**Processes Undertaken by the Board of Directors to Ensure Strategy Implementation**

Setiap tahun, Perseroan menetapkan Rencana Kerja dan Anggaran Perusahaan (RKAP) sebagai pedoman utama dalam

Each year, the Company establishes a Work Plan and Budget (RKAP) as the main guideline for conducting business

menjalankan kegiatan operasional bisnis. Direksi berperan aktif dalam seluruh proses perumusannya, termasuk dalam koordinasi dengan Dewan Komisaris. RKAP tersebut kemudian diterjemahkan menjadi rencana strategis di setiap Direktorat serta strategi operasional yang diimplementasikan di seluruh organisasi Perseroan. Dalam tahap ini, Direksi berperan dalam memberikan arahan, evaluasi, serta persetujuan untuk memastikan keselarasan dengan visi dan tujuan perusahaan.

Untuk memastikan efektivitas implementasi strategi, Direksi secara konsisten melakukan monitoring melalui rapat internal dan koordinasi dengan pimpinan satuan kerja terkait. Sepanjang tahun 2024, Direksi telah mengadakan 46 rapat internal dan 12 rapat gabungan dengan Dewan Komisaris. Evaluasi yang dilakukan menunjukkan bahwa penerapan strategi telah berjalan sesuai dengan arah dan kebijakan yang ditetapkan dalam RKAP, sehingga mendukung pencapaian target kinerja Perseroan.

**Analisis Kinerja Perseroan serta Perbandingan antara Target dan Realisasi**

Pada tahun 2024, ID FOOD mencatatkan kinerja yang signifikan dalam industri gula nasional. Produksi gula mencapai 4.012.564 ton, atau 102,40% terhadap RKAP sampai dengan Desember 2024, dan produksi gula terealisasi 112,6% terhadap realisasi tahun 2023 sebesar 3.563.498 ton. Hal ini merupakan capaian tertinggi dalam lima tahun terakhir.

Sedangkan jumlah tetes YTD Desember 2024 tercapai 242.934 ton tau 117% di atas RKAP sampai dengan Desember 2024, dan tercapai 127% terhadap realisasi tahun lalu yaitu sebesar 190.814 ton.

Peningkatan produksi ini didukung oleh perluasan lahan tebu hingga 61.000 hektar, naik 13% dari tahun sebelumnya yang seluas 54.585 hektar. Selain itu, inovasi dan digitalisasi di sepanjang rantai pasok produksi turut berkontribusi, termasuk sistem monitoring berbasis digital untuk pelaksanaan tebangan, pertumbuhan tanaman, dan pemetaan lahan.

Kontribusi anak perusahaan juga signifikan. PT PG Rajawali I yang beroperasi di Madiun dan Malang menghasilkan 208.000 ton gula, meningkat 19,4% dibandingkan tahun sebelumnya. PT PG Rajawali II di Majalengka dan Cirebon menyumbang 67.000 ton, tumbuh 18,6%. Sementara itu, PT PG Candi Baru mencatat produksi 31.000 ton, naik 57 ton dari tahun sebelumnya.

operations. The Board of Directors plays an active role in the entire formulation process, including coordination with the Board of Commissioners. The RKAP is then translated into strategic plans at each Directorate level and operational strategies implemented across the entire Company organization. At this stage, the Board of Directors provides guidance, evaluation, and approval to ensure alignment with the Company's vision and objectives.

To ensure the effectiveness of strategy implementation, the Board of Directors consistently monitors it through internal meetings and coordination with relevant work unit leaders. Throughout 2024, the Board of Directors held 46 internal meetings and 12 joint meetings with the Board of Commissioners. Evaluations have shown that strategy implementation has been in line with the direction and policies set out in the Company's Work Plan and Budget (RKAP), thus supporting the achievement of the Company's performance targets.

**Analysis of Company Performance and Comparison between Targets and Realization**

In 2024, ID FOOD recorded significant performance in the national sugar industry. Sugar production reached 4,012,564 tons, or 102.40% of the Company's Work Plan and Budget (RKAP) as of December 2024, and sugar production was realized at 112.6% of the 2023 realization of 3,563,498 tons. This represents the highest achievement in the past five years.

Meanwhile, the cumulative sugarcane juice production (YTD) as of December 2024 reached 242,934 tons, or 117% above the budgeted target as of December 2024, and achieved 127% of the previous year's realization of 190,814 tons.

This increase in production is supported by the expansion of sugarcane land to 61,000 hectares, up 13% from the previous year's 53,000 hectares. Additionally, innovations and digitalization throughout the production supply chain have contributed, including a digital monitoring system for harvesting, crop growth, and land mapping.

The contribution of subsidiaries was also significant. PT PG Rajawali I, which operates in Madiun and Malang, produced 208,000 tons of sugar, an increase of 19.4% compared to the previous year. PT PG Rajawali II in Majalengka and Cirebon contributed 67,000 tons, growing by 18.6%. Meanwhile, PT PG Candi Baru recorded a production of 31,000 tons, an increase of 57 tons from the previous year.





Pencapaian ini mendapat apresiasi dari berbagai pihak, termasuk Menteri Koordinator Bidang Perekonomian, yang mendukung upaya peningkatan industri gula nasional oleh ID FOOD.

This achievement has been recognized by various parties, including the Coordinating Minister for the Economy, who supports ID FOOD's efforts to enhance the national sugar industry.

Pada segmen peternakan, hingga Desember 2024, produksi DOC FS mencapai 16.078.810 ekor atau 86% dari target anggaran bulan tersebut. Capaian ini menunjukkan peningkatan signifikan sebesar 148% dibandingkan dengan realisasi tahun sebelumnya.

In the livestock segment, by December 2024, DOC FS production reached 16,078,810 heads, or 86% of the monthly budget target. This achievement represents a significant increase of 148% compared to the previous year's realization.

Selain itu, produksi pakan ayam hingga Desember 2024 tercatat sebesar 51.040 ton, mengalami lonjakan tajam hingga 8.549% dibandingkan dengan realisasi tahun sebelumnya yang hanya mencapai 597 ton. Peningkatan ini didorong oleh meningkatnya kebutuhan pakan untuk DOC FS dalam program kemitraan.

In addition, chicken feed production up to December 2024 was recorded at 51,040 tons, a sharp increase of 8,549% compared to the previous year's realization of only 597 tons. This increase was driven by the growing demand for feed for DOC FS in the partnership program.

Secara keseluruhan, kinerja ID FOOD selama tahun 2024 menunjukkan peningkatan signifikan pada produksi gula, didukung oleh strategi perluasan lahan, inovasi teknologi, dan kontribusi anak perusahaan.

Overall, ID FOOD's performance in 2024 showed a significant increase in sugar production, supported by land expansion strategies, technological innovations, and contributions from subsidiaries.

**Tantangan dan Kendala yang Dihadapi dan Langkah Penyelesaiannya**

**Challenges and Obstacles Faced and Steps Taken to Overcome Them**

Pada tahun 2024, ID FOOD menghadapi berbagai tantangan dalam menjalankan operasional dan mencapai target bisnisnya. Beberapa kendala utama yang dihadapi antara lain:

In 2024, ID FOOD faced various challenges in carrying out its operations and achieving its business targets. Some of the main obstacles faced included:

Ketidakstabilan harga bahan baku pangan seperti gula, daging, dan produk pertanian lainnya akibat faktor cuaca, kebijakan impor, dan dinamika pasar global. Oleh karena itu Perseroan senantiasa memperkuat kemitraan dengan petani dan peternak untuk memastikan pasokan yang stabil dan berkelanjutan.

Instability in the prices of food raw materials such as sugar, meat, and other agricultural products due to weather factors, import policies, and global market dynamics. Therefore, the Company continues to strengthen its partnerships with farmers and ranchers to ensure a stable and sustainable supply.

Keterbatasan transportasi di beberapa wilayah yang menyebabkan keterlambatan pengiriman. Untuk mengatasi kendala ini, ID FOOD mengembangkan infrastruktur distribusi, memperluas jaringan logistik, dan mengoptimalkan penggunaan gudang penyimpanan untuk mengurangi risiko keterlambatan distribusi.

Transportation limitations in some areas causing delivery delays. To overcome this obstacle, ID FOOD is developing distribution infrastructure, expanding its logistics network, and optimizing the use of storage warehouses to reduce the risk of distribution delays.

Kompetisi dengan perusahaan swasta dan industri pangan lainnya, baik di sektor hulu maupun hilir. Perseroan mengembangkan strategi pemasaran digital untuk memperluas jangkauan pasar, meningkatkan inovasi produk dan layanan, serta memperkuat branding dan positioning produk.

Competition with private companies and other food industries, both upstream and downstream. The company develops digital marketing strategies to expand its market reach, increase product and service innovation, and strengthen product branding and positioning.

Perubahan kebijakan terkait impor, harga eceran tertinggi (HET), program ketahanan pangan nasional, penyesuaian terhadap kebijakan subsidi dan insentif pemerintah. Perseroan harus lebih adaptif terhadap perubahan regulasi yang sewaktu-waktu dapat terjadi serta meningkatkan komunikasi dan koordinasi dengan pemangku kepentingan terkait.

Changes in policies related to imports, maximum retail prices (HET), national food security programs, and adjustments to government subsidy and incentive policies. The company must be more adaptive to regulatory changes that may occur at any time and improve communication and coordination with relevant stakeholders.

Meningkatnya biaya operasional, termasuk energi, bahan baku, dan transportasi. Oleh karena itu, Perseroan menerapkan efisiensi biaya di seluruh lini operasional.

Increasing operational costs, including energy, raw materials, and transportation. Therefore, the company implements cost efficiency across all operational lines.

Dengan penerapan strategi yang tepat, ID FOOD berkomitmen untuk mengatasi berbagai tantangan tersebut guna memastikan pertumbuhan yang berkelanjutan dan kontribusi yang lebih besar dalam ketahanan pangan nasional.

With the implementation of the right strategy, ID FOOD is committed to overcoming these challenges to ensure sustainable growth and greater contribution to national food security.

**Prospek Usaha Perseroan**

**Business Outlook of the Company**

Memasuki tahun 2025, ID FOOD optimis terhadap pertumbuhan usaha yang positif dengan fokus pada penguatan Cadangan Pangan Pemerintah (CPP), peningkatan produksi di berbagai lini bisnis, serta kontribusi dalam pencapaian swasembada pangan nasional. Strategi bisnis ID FOOD akan berfokus pada efisiensi operasional, ekspansi, serta inovasi guna memperkuat peran perusahaan dalam ketahanan pangan nasional.

Entering 2025, ID FOOD remains optimistic about achieving positive business growth, focusing on strengthening the Government Food Reserves (CPP), boosting production across business lines, and contributing to national food self-sufficiency. The Company's business strategy will center on operational efficiency, business expansion, and innovation to reinforce its strategic role in national food security.

ID FOOD berkomitmen untuk memperkuat stok komoditas pangan strategis guna mendukung kebijakan pemerintah dalam menjaga stabilitas harga dan ketersediaan pangan nasional. Penguatan industri gula dilakukan melalui perluasan lahan tebu dan optimalisasi efisiensi produksi dan rendemen gula.

ID FOOD is committed to ensuring the availability of key food commodities to support the government's efforts in stabilizing food prices and supplies. The sugar industry will be strengthened through land expansion for sugarcane cultivation and optimization of production efficiency and sugar yield.

Sektor perikanan terus menunjukkan prospek pertumbuhan yang positif, didorong oleh meningkatnya permintaan produk perikanan di Indonesia serta peluang investasi yang muncul akibat keterbatasan ruang budidaya di sejumlah negara. Situasi ini membuka peluang bagi Indonesia untuk menarik lebih banyak investasi dan mengoptimalkan sumber daya perikanan nasional.

The fisheries sector also presents a promising growth outlook, fueled by rising domestic demand and increased investment opportunities due to limited aquaculture space in other countries—creating a favorable environment for Indonesia to attract investment and leverage its rich fisheries resources.

Sebagai bagian dari upaya strategis dalam memperkuat bisnis perikanan, ID FOOD, melalui PT Perikanan Indonesia, telah menerapkan langkah-langkah optimalisasi untuk meningkatkan produktivitas dan efisiensi. Salah satu inisiatif utama adalah refocusing produksi komoditas perikanan dan kelautan, dengan menyederhanakan portofolio produk dari 135 komoditas menjadi 8 komoditas utama, yaitu makarel, udang vannamei,

As part of its strategic efforts to strengthen the fisheries business, ID FOOD, through PT Perikanan Indonesia, has implemented several optimization measures to boost productivity and efficiency. A key initiative involves refocusing its seafood production by streamlining the product portfolio from 135 to 8 core commodities: mackerel, vannamei shrimp, octopus, baby octopus, tuna, skipjack, squid, and cuttlefish.





octopus, baby octopus, tuna, cakalang, cumi-cumi, dan sotong. ID FOOD juga terus melanjutkan pengembangan cold storage, yang sebelumnya telah dimulai pada tahun 2024, sebagai bagian dari strategi peningkatan kapasitas bisnis dan penguatan rantai pasok. Pengembangan ini bertujuan untuk memastikan ketersediaan dan kualitas produk perikanan tetap terjaga, sekaligus meningkatkan efisiensi distribusi.

ID FOOD also continues to expand its cold storage infrastructure, a development that began in 2024, as part of its strategy to scale up business capacity and reinforce the supply chain. This expansion aims to ensure consistent availability and quality of fishery products while improving distribution efficiency.

Sebagai langkah konkret, ID FOOD berencana mengoptimalkan pemanfaatan aset yang sudah ada, termasuk cold storage dan pabrik es yang dimiliki oleh PT Perikanan Indonesia, guna mendukung pertumbuhan bisnis perikanan serta memperkuat daya saing di pasar domestik maupun internasional.

As a concrete step, ID FOOD plans to optimize the utilization of existing assets, including cold storage and ice plants owned by PT Perikanan Indonesia, to support the growth of its fisheries business and enhance competitiveness in both domestic and international markets.

Sebagai bagian dari komitmen dalam mendukung kebijakan pemerintah dalam memperkuat stok komoditas Cadangan Pangan Pemerintah (CPP), ID FOOD telah menyusun program terobosan (breakthrough) yang akan diimplementasikan pada tahun 2025. Program ini mencakup berbagai lini bisnis strategis, termasuk gula, peternakan, perdagangan, perbenihan, perikanan, dan garam, dengan tujuan meningkatkan ketahanan pangan nasional serta memastikan ketersediaan komoditas pangan yang stabil dan berkelanjutan.

As part of its commitment to supporting the government's policy on strengthening the stock of Government Food Reserves (CPP), ID FOOD has developed a series of breakthrough programs to be implemented in 2025. These programs span various strategic business lines—including sugar, livestock, trade, seed production, fisheries, and salt—with the aim of enhancing national food security and ensuring the stable and sustainable availability of essential food commodities.

**Penerapan Tata Kelola Perusahaan**

**Implementation of Corporate Governance**

ID FOOD meyakini bahwa penerapan Good Corporate Governance (GCG) secara konsisten merupakan faktor kunci dalam memperkuat daya saing perusahaan, meningkatkan efektivitas serta efisiensi pengelolaan sumber daya, serta memaksimalkan nilai jangka panjang bagi pemegang saham dan pemangku kepentingan lainnya. Oleh karena itu, implementasi GCG di Perseroan dirancang agar selaras dengan strategi bisnis dan mendukung keberlanjutan operasional.

ID FOOD firmly believes that consistent implementation of Good Corporate Governance (GCG) is a key factor in enhancing the Company's competitiveness, improving the effectiveness and efficiency of resource management, and maximizing long-term value for shareholders and other stakeholders. Therefore, the implementation of GCG within the Company is designed to align with its business strategy and support operational sustainability.

Sebagai bentuk komitmen terhadap tata kelola yang baik, ID FOOD secara rutin melakukan asesmen GCG untuk mengevaluasi efektivitas penerapannya dan melakukan perbaikan berkelanjutan sesuai dengan rekomendasi hasil asesmen.

As a commitment to sound governance, ID FOOD routinely conducts GCG assessments to evaluate the effectiveness of its implementation and to carry out continuous improvements in accordance with the recommendations resulting from these assessments.

Pada tahun 2023, terdapat perubahan regulasi terkait parameter penilaian GCG di lingkungan BUMN. Keputusan Sekretaris Kementerian BUMN No. SK-16/S.MBU/2012 tentang Indikator/Parameter Penilaian dan Evaluasi atas Penerapan GCG pada BUMN secara resmi dicabut dan digantikan dengan Peraturan Menteri BUMN No. PER-2/MBU/03/2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara. Namun, hingga akhir tahun 2023, belum

In 2023, there was a regulatory change concerning the parameters for assessing Good Corporate Governance (GCG) within State-Owned Enterprises (SOEs). The Decree of the Secretary of the Ministry of SOEs No. SK-16/S.MBU/2012 regarding Indicators/Parameters for the Assessment and Evaluation of GCG Implementation in SOEs was officially revoked and replaced by the Minister of SOEs Regulation No. PER-2/MBU/03/2023 on Guidelines for Corporate Governance

terdapat parameter pengganti spesifik terkait penerapan GCG berdasarkan regulasi baru tersebut.

Sebagai langkah strategis, asesmen GCG Perseroan tetap dilakukan dengan mengacu pada:

1. Pedoman Tata Kelola Perusahaan Terbuka, sebagaimana diatur dalam Peraturan Otoritas Jasa Keuangan (POJK) No. 21/POJK.04/2015 dan Surat Edaran OJK No. 32/SEOJK.04/2015 yang diterapkan melalui mekanisme self-assessment.
2. Asesmen berdasarkan ASEAN Corporate Governance Scorecard (ACGS), yang dilakukan oleh Indonesian Institute for Corporate Directorship (IICD) sebagai bagian dari standar internasional dalam menilai kualitas tata kelola perusahaan.

Berdasarkan hasil asesmen menggunakan ACGS, ID FOOD dinilai berhasil menunjukkan komitmen tinggi dalam menerapkan prinsip-prinsip tata kelola yang baik sesuai standar internasional.

Ke depan, ID FOOD akan terus memperkuat penerapan GCG dengan menyesuaikan kebijakan dan prosedur internal sesuai perkembangan regulasi terbaru, guna memastikan tata kelola perusahaan yang transparan, akuntabel, dan berdaya saing tinggi.

**Perubahan Komposisi Direksi**

Sebagai bentuk tindak lanjut dari penetapan Direksi PT Rajawali Nusantara Indonesia (Persero)/ID FOOD sebagaimana Surat Keputusan Menteri BUMN Nomor SK-115/MBU/05/2024, tentang Pemberhentian, Perubahan Nomenklatur Jabatan, Pengalihan Tugas, dan Pengangkatan Anggota-anggota Direksi Perusahaan Perseroan (Persero) PT Rajawali Nusantara Indonesia, ID FOOD melaksanakan kegiatan Pisah Sambut Direksi, Senin, 20 Mei 2024, di Waskita Rajawali Tower, Jakarta.

Pada kesempatan yang sama juga dilakukan perkenalan jajaran Direksi ID FOOD yang telah ditetapkan per 16 Mei 2024, yaitu Bapak Sis Apik Wijayanto sebagai Direktur Utama, Ibu Susana Indah Kris Indriati sebagai Direktur Keuangan dan Strategi, S. Hidayat Safwan sebagai Direktur Manajemen Risiko dan Legal. Sehingga komposisi Direksi pada tanggal 31 Desember 2024 adalah sebagai berikut:

and Significant Corporate Activities of State-Owned Enterprises. However, by the end of 2023, no specific replacement parameters had been issued under the new regulation.

As a strategic measure, the Company continued its GCG assessment by referring to the following:

1. The Corporate Governance Guidelines for Public Companies, as stipulated in the Financial Services Authority (OJK) Regulation No. 21/POJK.04/2015 and OJK Circular Letter No. 32/SEOJK.04/2015, implemented through a self-assessment mechanism.
2. The ASEAN Corporate Governance Scorecard (ACGS), conducted by the Indonesian Institute for Corporate Directorship (IICD) as part of an international standard for evaluating corporate governance quality.

Based on the assessment results using ACGS, ID FOOD was deemed to have successfully demonstrated a high commitment to implementing good governance principles according to international standards.

Moving forward, ID FOOD will continue to strengthen the implementation of GCG by aligning internal policies and procedures with the latest regulatory developments, in order to ensure transparent, accountable, and highly competitive corporate governance.

**Changes in the Composition of the Board of Directors**

As a follow-up to the appointment of the Board of Directors of PT Rajawali Nusantara Indonesia (Persero)/ID FOOD, pursuant to the Decree of the Minister of State-Owned Enterprises No. SK-115/MBU/05/2024 concerning the Dismissal, Change in Nomenclature of Positions, Reassignment of Duties, and Appointment of Members of the Board of Directors of the Company, ID FOOD held a Board of Directors Handover Ceremony on Monday, May 20, 2024, at Waskita Rajawali Tower, Jakarta.

On this occasion, the newly appointed Board of Directors as of May 16, 2024, was introduced, consisting of Mr. Sis Apik Wijayanto as President Director, Ms. Susana Indah Kris Indriati as Director of Finance and Strategy, and Mr. S. Hidayat Safwan as Director of Risk Management and Legal. Accordingly, the composition of the Board of Directors as of December 31, 2024, is as follows:





| Posisi / *Position* | Nama / *Name* |
|---|---|
| Direktur Utama / President Director | Sis Apik Wijayanto |
| Direktur Keuangan dan Strategi / Director of Finance and Strategy | Susana Indah Kris Indriati |
| Direktur Manajemen Risiko dan Legal / Director of Risk Management and Legal | Sjamsul Hidayat Safwan |

| Posisi / *Position* | Nama / *Name* |
|---|---|
| Direktur Komersial / Director of Commercial | Nina Sulistyowati |
| Direktur Supply Chain Management dan Teknologi Informasi / Director of Supply Chain Management and Information Technology | Bernadetta Raras |
| Direktur Sumber Daya Manusia / Director of Human Resources | Yossi Istanto |

## Apresiasi dan Penutup

Sebagai penutup laporan ini, kami ingin menyampaikan apresiasi yang setinggi-tingginya kepada Dewan Komisaris atas kepercayaan dan arahan yang telah diberikan kepada Direksi dalam menjalankan tugas dan tanggung jawabnya. Kami juga mengucapkan terima kasih kepada seluruh pelanggan, mitra usaha, pemegang saham, karyawan, serta regulator atas dukungan, kontribusi, dan kerja sama yang telah terjalin sepanjang tahun.

Kami optimistis bahwa melalui kolaborasi yang solid, kerja keras, dan komitmen yang kuat, ID FOOD dapat terus memanfaatkan setiap peluang secara optimal, memberikan layanan terbaik kepada pelanggan, serta berkontribusi aktif dalam mendukung pembangunan ekonomi nasional. Ke depan, kami tetap berkomitmen untuk meningkatkan kinerja secara berkelanjutan dan memastikan ID FOOD terus memainkan peran strategis dalam mewujudkan ketahanan pangan serta pertumbuhan ekonomi Indonesia.

## Appreciation and Closing Remarks

In closing this report, we extend our highest appreciation to the Board of Commissioners for their trust and guidance in supporting the Board of Directors in carrying out their duties and responsibilities. We also express our sincere gratitude to all customers, business partners, shareholders, employees, and regulators for their support, contributions, and collaboration throughout the year.

We remain optimistic that through solid collaboration, hard work, and strong commitment, ID FOOD will continue to seize every opportunity, deliver the best service to customers, and actively contribute to national economic development. Moving forward, we remain committed to enhancing our performance sustainably and ensuring that ID FOOD continues to play a strategic role in realizing food security and supporting Indonesia's economic growth.

Jakarta, Mei 2025 / May 2025
Atas nama Direksi PT Rajawali Nusantara Indonesia (Persero) /
On behalf of the Board of Directors of PT Rajawali Nusantara Indonesia (Persero)

Sis Apik Wijayanto
Direktur Utama / President Director

ID FOOD
Quality for Everyone







# Surat Pernyataan Anggota Dewan Komisaris dan Direksi Tentang Tanggung Jawab atas Laporan Tahunan 2024

## Statement of Members of Board of Commissioners and Board of Directors on Responsibility for 2024 Annual Report

Kami yang bertanda tangan di bawah ini menyatakan bahwa semua informasi dalam Laporan Tahunan PT Rajawali Nusantara Indonesia (Persero) tahun buku 2024 telah dimuat secara lengkap dan bertanggung jawab penuh atas kebenaran isi Laporan Tahunan Perusahaan. Demikian pernyataan ini dibuat dengan sebenarnya.

We, the undersigned, hereby declare that all the information contained in the 2024 Annual Report of PT Rajawali Nusantara Indonesia (Persero) has been disclosed completely and we are fully responsible for the truthfulness of the content of the Company's Annual Report. This statement has been made truthfully.

Jakarta, Mei 2025 / May 2025
Atas nama Dewan Komisaris PT Rajawali Nusantara Indonesia (Persero) /
On behalf of the Board of Commissioners of PT Rajawali Nusantara Indonesia (Persero)

**Budiono Sandi**
Komisaris /
Commissioner

**Budi Santoso**
Komisaris Utama /
President Commissioner

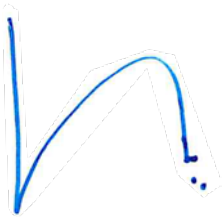
**Sarwo Edhy**
Komisaris /
Commissioner

**Arie Sujito**
Komisaris Independen /
Independent Commissioner

**Muhammad Riza Adha Damanik**
Komisaris /
Commissioner

**Marsudi Wahyu Kisworo**
Komisaris Independen /
Independent Commissioner

Jakarta, Mei 2025 / May 2025
Atas nama Direksi PT Rajawali Nusantara Indonesia (Persero) /
On behalf of the Board of Directors of PT Rajawali Nusantara Indonesia (Persero)



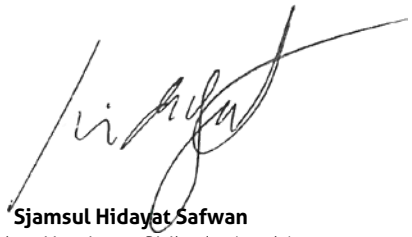
**Susana Indah Kris Indriati**
Direktur Keuangan dan Strategi / Finance and Strategy Director



**Sis Apik Wijayanto**
Direktur Utama / President Director



**Nina Sulistyowati**
Direktur Komersial / Commercial Director



**Sjamsul Hidayat Safwan**
Direktur Manajemen Risiko dan Legal / Risk Management and Legal Director



**Bernadetta Raras**
Direktur Supply Chain Management dan Teknologi Informasi / Supply Chain Management and Information Technology Director



**Yossi Istanto**
Direktur Sumber Daya Manusia (SDM) / Human Resources and Legal Director


IDFOOD
IDFOOD



Bab/Chapter **3**

# Profil Perusahaan

## Company Profile

Sebagai bagian dari Holding BUMN Pangan, ID FOOD berkomitmen untuk mengoptimalkan pemanfaatan sumber daya yang dimiliki guna menghasilkan barang dan/atau jasa yang berkualitas tinggi dan berdaya saing.

As part of the State-Owned Food Holding Company, ID FOOD is committed to optimizing the use of its resources to produce high-quality and competitive goods and/or services.

170 **Halaman /** pages → 68-237



# Identitas dan Informasi Perusahaan

## Company Identity and Information

- **Nama Perusahaan :** PT Rajawali Nusantara Indonesia (Persero)
- **Nama Brand Perusahaan :** ID FOOD
- **Tanggal Pendirian :** 12 Oktober 1964
- **Status Perusahaan :** Perseroan Terbatas, Badan Usaha Milik Negara (BUMN), Induk Holding BUMN Pangan
- **Dasar Hukum Pendirian :** Akta No. 5 tanggal 12 Oktober 1964 yang dibuat di hadapan Adasiah Harahap, S.H., Notaris di Jakarta, yang telah mendapatkan pengesahan oleh Menteri Kehakiman Republik Indonesia dengan penetapan No. JA 5/98/1 tanggal 27 Agustus 1969. (RJP hal 15)
- **Tujuan dan Kegiatan Usaha :** Melakukan kegiatan usaha di bidang holding industri pangan, pertanian dan perkebunan, industri alat kesehatan, perdagangan, perikanan, real estate, pengelolaan (manajemen), serta optimalisasi pemanfaatan sumber daya yang dimiliki ID FOOD untuk menghasilkan barang dan/atau jasa yang bermutu tinggi dan berdaya saing kuat untuk mendapatkan/mengejar keuntungan guna meningkatkan nilai ID FOOD dengan menerapkan prinsip-prinsip Perseroan Terbatas. (RJP hal 16)
- **Modal Dasar :** Rp.41.333.888.000.000
- **Modal Ditempatkan dan Disetor :** Rp.10.333.472.000.000
- **Kepemilikan Saham** : Pemerintah Republik Indonesia, 100%
- **Perubahan Nama dan Status Perusahaan:**

  1. 1 Maret 1974, Perubahan status PT RNI menjadi BUMN Perseroan berdasarkan PP Perubahan Status RNI yang

- **Company Name :** PT Rajawali Nusantara Indonesia (Persero)
- **Company Brand Name :** ID FOOD
- **Date of Establishment :** October 12, 1964
- **Company Status :** Limited Liability Company, State-Owned Enterprise (SOE), Holding Parent of Food SOEs
- **Legal Basis of Establishment :** Deed No. 5 dated October 12, 1964 made before Adasiah Harahap, S.H., Notary in Jakarta, which has been approved by the Minister of Justice of the Republic of Indonesia with determination No. JA 5/98/1 dated August 27, 1969.
- **Purpose and Business Activities :** Conducting business activities in the field of food industry holding, agriculture and plantation, medical device industry, trading, fisheries, real estate, management, as well as optimizing the utilization of resources owned by ID FOOD to produce goods and/or services of high quality and strong competitiveness to obtain/pursue profits in order to increase the value of ID FOOD by applying the principles of Limited Liability Companies.
- **Authorized Capital :** Rp.41.333.888.000.000
- **Issued and Paid-up Capital :** Rp.10.333.472.000.000
- **Shareholding :** Government of the Republic of Indonesia, 100%
- **Change of Company Name and Status:**

  1. March 1, 1974, Change in the status of PT RNI to BUMN Company based on the Government Regulation on the





dituangkan dalam Akta Pernyataan Keputusan Rapat dan Perubahan Anggaran Dasar PT Perusahaan Perkembangan Ekonomi Nasional Rajawali Nusantara Indonesia No. 87 tanggal 13 September 1986 dengan nama PT Rajawali Nusantara Indonesia (Persero) atau PT RNI (Persero)

2. 7 Januari 2022, Pembentukan PT RNI (Persero) menjadi induk Holding BUMN Pangan berdasarkan Peraturan Pemerintah Nomor 118 Tahun 2021, tentang Penambahan Penyertaan Modal Negara RI ke dalam modal saham PT RNI (Persero), yang dilengkapi dengan Keputusan Menteri Keuangan (KMK) Nomor 555/KMK.06/2021, tentang Penetapan Nilai Penyertaan Modal Negara RI ke dalam Modal Saham PT RNI (Persero).

3. 12 Januari 2022, Peluncuran nama ID FOOD sebagai corporate brand name dari PT Rajawali Nusantara Indonesia (Persero) oleh Menteri BUMN Republik Indonesia Erick Thohir.

Change of Status of RNI as stipulated in the Deed of Meeting Resolution and Amendment to the Articles of Association of PT Rajawali Nusantara Indonesia National Economic Development Company No. 87 dated September 13, 1986 under the name PT Rajawali Nusantara Indonesia (Persero) or PT RNI (Persero).

2. January 7, 2022, Establishment of PT RNI (Persero) as the parent of the Food SOE Holding based on Government Regulation Number 118 of 2021, concerning the Addition of RI State Capital Participation into the share capital of PT RNI (Persero), which is complemented by the Decree of the Minister of Finance (KMK) Number 555/KMK.06/2021, concerning Determination of the Value of RI State Capital Participation into the Share Capital of PT RNI (Persero).

3. January 12, 2022, Launch of ID FOOD as the corporate brand name of PT Rajawali Nusantara Indonesia (Persero) by the Minister of SOEs of the Republic of Indonesia Erick Thohir.

**Alamat Perusahaan :** Waskita Rajawali Tower (WRT), Jalan M.T. Haryono Kav 12-13, Kec. Jatinegara, Kel. Bidara Cina, Jakarta Timur 13330

**Kontak :** Telepon +6221-80604255 | Surel arsip@idfood.co.id, corcomm@idfood.co.id

**Situs Web :** www.idfood.co.id

**Media Sosial :** Facebook - ID FOOD | X - @idfood_official | Instagram - @idfood_official | Youtube - IDFOOD_OFFICIAL

**Company Address :** Waskita Rajawali Tower (WRT), Jalan M.T. Haryono Kav 12-13, Kec. Jatinegara, Kel. Bidara Cina, East Jakarta 13330

**Contact :** Phone +6221-80604255 | Email arsip@idfood.co.id, corcomm@idfood.co.id

**Website :** www.idfood.co.id

**Social Media :** Facebook - ID FOOD | X - @idfood_official | Instagram - @idfood_official | Youtube - IDFOOD_OFFICIAL

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*Click On Icon To Access*







# Riwayat Singkat Perusahaan

## Company Brief History

PT Rajawali Nusantara Indonesia (Persero) atau PT RNI (Persero) memulai perjalanannya pada tahun 1885 dengan nama Oei Tiong Ham Concern (OTHC), sebuah konglomerasi bisnis pertama di Nusantara. OTHC beroperasi hingga tahun 1961, ketika Pemerintah Republik Indonesia mengambil alih perusahaan induk tersebut melalui kebijakan nasionalisasi.

Setelah nasionalisasi, pemerintah mengelola seluruh aset perusahaan dan sebagian asetnya dialihkan sebagai penyertaan modal untuk mendirikan PT Perusahaan Perkembangan Ekonomi Nasional (PPEN) Rajawali Nusantara Indonesia. Perusahaan ini resmi didirikan pada 12 Oktober 1964 di Jakarta, sebagaimana tercantum dalam Anggaran Dasar yang dimuat dalam Akta No. 5 tanggal 12 Oktober 1964, yang dibuat di hadapan Ny. Adasiah Harahap, Notaris di Jakarta, serta telah memperoleh pengesahan dari Menteri Kehakiman RI melalui Keputusan Nomor J.A.5/98/2 tanggal 20 Agustus 1969.

Pada akhir dekade 1980-an hingga 1990-an, PT RNI (Persero) melakukan restrukturisasi dengan menggabungkan sejumlah anak usaha. Pada tahun 1986, PT Bandareksa Rajawali (pengelola pergudangan), PT Apotik Bima (pengelola apotek), dan PT Mutiara Rajawali (pengelola lahan yasan) dilebur ke dalam PT Rajawali Nusindo.

Pada tahun 1988, PT RNI (Persero) bersama PTPN III mendirikan PT Perkebunan Mitra Ogan untuk mengelola perkebunan kelapa sawit di Sumatera Selatan. Kemudian, pada tahun 1990, bersama PTPN IV, perusahaan ini mendirikan PT Perkebunan Mitra Kerinci guna mengelola perkebunan teh seluas 2.025 hektar di Sumatera Barat. Pada tahun 1992, PT RNI (Persero) mengakuisisi mayoritas saham PT Pabrik Gula Tjandi di Sidoarjo, yang kemudian berganti nama menjadi PT Pabrik Gula Candi Baru pada tahun 1993.

Restrukturisasi berlanjut pada tahun 1991 dengan penggabungan PT Industrial Management Company (IMACO) ke dalam PT RNI (Persero). IMACO sebelumnya mengelola sejumlah entitas, termasuk PT Pabrik Gula Krebet Baru, PT Pabrik Gula Rejo Agung Baru, PT Madu Baru, PT Phapros, serta Pabrik Batu dan Semen Tahan Api (PBSTA) "LOKA". Pada tahun 1996, PT Pabrik Gula Krebet Baru dan PT Pabrik Gula Rejo Agung Baru dilebur menjadi PT Pabrik Gula Rajawali I.

Pada tanggal 7 Juli 2004, PT RNI (Persero) memisahkan unit bisnis produksi kulit dan karung plastik dari PT Rajawali Nusindo, membentuk dua perusahaan baru, yakni PT Rajawali Tanjungsari dan PT Rajawali Citramass. Kemudian, pada 5 November 2014, PT Rajawali Tanjungsari berganti nama menjadi PT Rajawali Tanjungsari Enjiniring.

PT Rajawali Nusantara Indonesia (Persero), also known as PT RNI (Persero), traces its origins back to 1885 under the name Oei Tiong Ham Concern (OTHC), recognized as the first business conglomerate in the archipelago. OTHC operated until 1961, when the Government of the Republic of Indonesia took over its parent company through a nationalization policy.

Following nationalization, the government managed all company assets, part of which were converted into equity capital to establish PT Perusahaan Perkembangan Ekonomi Nasional (PPEN) Rajawali Nusantara Indonesia. The company was officially founded on 12 October 1964 in Jakarta, as stated in its Articles of Association, outlined in Deed No. 5 dated 12 October 1964, drawn up before Notary Mrs. Adasiah Harahap, and subsequently legalized by the Minister of Justice of the Republic of Indonesia under Decree No. J.A.5/98/2 dated 20 August 1969.

Between the late 1980s and 1990s, PT RNI (Persero) underwent restructuring by merging several subsidiaries. In 1986, PT Bandareksa Rajawali (warehouse management), PT Apotik Bima (pharmacy management), and PT Mutiara Rajawali(property management) were consolidated into PT Rajawali Nusindo.

In 1988, PT RNI (Persero), in collaboration with PTPN III, established PT Perkebunan Mitra Ogan to manage oil palm plantations in South Sumatra. Subsequently, in 1990, the company partnered with PTPN IV to establish PT Perkebunan Mitra Kerinci, tasked with managing a 2,025-hectare tea plantation in West Sumatra. In 1992, PT RNI (Persero) acquired the majority shares of PT Pabrik Gula Tjandi in Sidoarjo, which was later renamed PT Pabrik Gula Candi Baru in 1993.

The restructuring continued in 1991 with the merger of PT Industrial Management Company (IMACO) into PT RNI (Persero). IMACO had previously managed several entities, including PT Pabrik Gula Krebet Baru, PT Pabrik Gula Rejo Agung Baru, PT Madu Baru, PT Phapros, and Pabrik Batu dan Semen Tahan Api (PBSTA) "LOKA". In 1996, PT Pabrik Gula Krebet Baru and PT Pabrik Gula Rejo Agung Baru were merged into PT Pabrik Gula Rajawali I.

On 7 July 2004, PT RNI (Persero) spun off its leather and plastic sack production units from PT Rajawali Nusindo, resulting in the formation of two new companies: PT Rajawali Tanjungsari and PT Rajawali Citramass. Later, on 5 November 2014, PT Rajawali Tanjungsari changed its name to PT Rajawali Tanjungsari Enjiniring.

Seiring dengan perkembangannya, Anggaran Dasar PT RNI (Persero) telah mengalami beberapa kali perubahan, yang tercatat dalam dokumen resmi sebagai berikut:

1. **Akta Pernyataan Keputusan Pemegang Saham PT RNI (Persero) Nomor 6 tanggal 12 Oktober 2009** yang dibuat di hadapan Nanda Fauz Iwan, S.H., M.Kn., Notaris di Jakarta. Akta ini mengubah Pasal 11 Anggaran Dasar Perseroan dengan mencabut ketentuan ayat (12), yang sebelumnya menyatakan bahwa tindakan Direksi sebagaimana dimaksud dalam ayat 8 huruf b dan ayat 10 huruf g sepanjang merupakan pelaksanaan kegiatan usaha utama tidak memerlukan persetujuan Dewan Komisaris dan/atau RUPS.

2. **Akta Pernyataan Keputusan Menteri Badan Usaha Milik Negara Selaku Rapat Umum Pemegang Saham PT RNI (Persero) Nomor 11 tanggal 31 Mei 2017,** yang mencakup penambahan modal, modal disetor, serta perubahan Anggaran Dasar. Perubahan ini telah mendapat persetujuan dari Menteri Hukum dan HAM RI melalui Surat Keputusan Nomor AHU-0011956.AH.01.02.Tahun 2017 tanggal 2 Juni 2017.

3. **Akta Pernyataan Keputusan Menteri Badan Usaha Milik Negara Selaku Rapat Umum Pemegang Saham PT RNI (Persero) Nomor 14 tanggal 22 Mei 2018,** yang mencakup perubahan maksud dan tujuan perusahaan serta penambahan modal ditempatkan. Perubahan ini telah disetujui oleh Menteri Hukum dan HAM RI berdasarkan Surat Keputusan Nomor AHU-0011424.AH.01.02.Tahun 2018 tanggal 23 Mei 2018.

Pada tahun 2019, PT RNI (Persero) melepas kepemilikan sahamnya pada salah satu anak perusahaan, yaitu PT Phapros, Tbk., kepada PT Kimia Farma (Persero), Tbk. Pelepasan saham ini dilakukan berdasarkan Akta Jual Beli Saham Antara PT RNI (Persero) dengan PT Kimia Farma (Persero), Tbk., Nomor 31 tanggal 27 Maret 2019, yang dibuat di hadapan Utiek Rochmuljati Abdurachman, S.H., M.L.I., M.Kn., Notaris di Jakarta Barat. Jumlah saham yang dilepas mencapai 476.901.860 lembar dengan nilai transaksi sebesar Rp1,361 triliun.

Pada tahun 2021, berdasarkan Peraturan Pemerintah Republik Indonesia Nomor 118 Tahun 2021 tanggal 27 Desember 2021 tentang Penambahan Penyertaan Modal Negara Republik Indonesia ke dalam Modal Saham Perusahaan Perseroan (Persero) PT Rajawali Nusantara Indonesia, PT RNI (Persero) resmi ditunjuk sebagai Induk Holding BUMN Pangan.

Over time, the Articles of Association of PT RNI (Persero) have undergone several amendments, which have been formally recorded in the following official documents:

1. **Deed of Statement of Shareholders' Resolution of PT RNI (Persero) Number 6 dated 12 October 2009,** drawn up before Nanda Fauz Iwan, S.H., M.Kn., Notary in Jakarta. This deed amended Article 11 of the Company's Articles of Association by revoking paragraph (12), which previously stated that the actions of the Board of Directors as referred to in paragraph 8 point b and paragraph 10 point g — insofar as they were part of the main business activities — did not require the approval of the Board of Commissioners and/or the General Meeting of Shareholders (GMS).

2. **Deed of Statement of the Minister of State-Owned Enterprises as the General Meeting of Shareholders of PT RNI (Persero) Number 11 dated 31 May 2017,** which included capital injection, paid-up capital increase, and amendments to the Articles of Association. This amendment was approved by the Minister of Law and Human Rights of the Republic of Indonesia through Decision Letter Number AHU-0011956.AH.01.02.Year 2017 dated 2 June 2017.

3. **Deed of Statement of the Minister of State-Owned Enterprises as the General Meeting of Shareholders of PT RNI (Persero) Number 14 dated 22 May 2018,** which included changes to the company's purposes and objectives as well as an increase in issued capital. This amendment was approved by the Minister of Law and Human Rights of the Republic of Indonesia through Decision Letter Number AHU-0011424.AH.01.02.Year 2018 dated 23 May 2018.

In 2019, PT RNI (Persero) divested its shares in one of its subsidiaries, PT Phapros Tbk., to PT Kimia Farma (Persero) Tbk. The share divestment was carried out pursuant to the Share Sale and Purchase Deed between PT RNI (Persero) and PT Kimia Farma (Persero) Tbk., Number 31 dated 27 March 2019, drawn up before Utiek Rochmuljati Abdurachman, S.H., M.L.I., M.Kn., Notary in West Jakarta. A total of 476,901,860 shares were divested in this transaction, with a transaction value of IDR 1.361 trillion.

In 2021, pursuant to Government Regulation of the Republic of Indonesia Number 118 of 2021 dated 27 December 2021 concerning the Additional State Capital Participation of the Republic of Indonesia into the Share Capital of Perusahaan Perseroan (Persero) PT Rajawali Nusantara Indonesia, PT RNI (Persero) was officially appointed as the Holding Company for the State-Owned Food Enterprises (Holding BUMN Pangan).





Sebagai induk Holding BUMN Pangan, PT RNI (Persero) diberikan mandat oleh Pemerintah Indonesia untuk mendukung ketersediaan pangan nasional, meningkatkan mutu dan keterjangkauan harga pangan, menjaga keberlanjutan industri pangan, meningkatkan kesejahteraan petani, peternak, dan nelayan, serta mendorong sinergi antar perusahaan BUMN Pangan guna meningkatkan ekspor.

Saat ini, ID FOOD memiliki 16 anak perusahaan, yang terdiri dari:

1. **Lima perusahaan eks BUMN, yaitu:**
   - PT Perusahaan Perdagangan Indonesia.
   - PT Sang Hyang Seri.
   - PT Perikanan Indonesia.
   - PT Berdikari.
   - PT Garam.

2. **Sebelas anak perusahaan existing, yaitu:**
   - PT PG Rajawali I.
   - PT PG Rajawali II.
   - PT PG Candi Baru.
   - PT Perkebunan Mitra Ogan.
   - PT Laras Astra Kartika.
   - PT Mitra Kerinci.
   - PT Rajawali Nusindo.
   - PT GIEB Indonesia.
   - PT Mitra Rajawali Banjaran.
   - PT Rajawali Citramass.
   - PT Rajawali Tanjungsari Enjiniring.

As the Food SOE Holding Company, PT RNI (Persero) was mandated by the Government of Indonesia to support national food availability, enhance food quality and affordability, ensure the sustainability of the food industry, improve the welfare of farmers, livestock breeders, and fishers, as well as foster synergy among State-Owned Food Enterprises to boost exports.

Currently, ID FOOD has 16 subsidiaries, comprising:

1. **Five former State-Owned Enterprises (SOEs):**
   - PT Perusahaan Perdagangan Indonesia.
   - PT Sang Hyang Seri.
   - PT Perikanan Indonesia.
   - PT Berdikari.
   - PT Garam.

2. **Eleven existing subsidiaries:**
   - PT PG Rajawali I.
   - PT PG Rajawali II.
   - PT PG Candi Baru.
   - PT Perkebunan Mitra Ogan.
   - PT Laras Astra Kartika.
   - PT Mitra Kerinci.
   - PT Rajawali Nusindo.
   - PT GIEB Indonesia.
   - PT Mitra Rajawali Banjaran.
   - PT Rajawali Citramass.
   - PT Rajawali Tanjungsari Enjiniring.

# Keanggotaan dalam Asosiasi

## Membership in Associations

ID FOOD berkomitmen untuk menjalankan bisnis secara bertanggung jawab dengan mematuhi semua hukum dan peraturan yang berlaku serta menerapkan praktik terbaik dan standar nasional dan internasional yang sesuai dengan industri tempatnya beroperasi.

Perseroan aktif berpartisipasi dalam beberapa asosiasi yang terkait dengan bidang bisnisnya sebagai komitmen konkret terhadap keterlibatan dalam kebijakan publik dan upaya untuk membangun hubungan yang baik dengan para pemangku kepentingan. Melalui keanggotaannya dalam asosiasi tersebut, Perseroan dapat memberikan masukan yang berarti untuk peningkatan efektivitas dan efisiensi serta tetap terinformasi tentang perkembangan isu-isu terkini. Di tingkat nasional, Perseroan terdaftar sebagai anggota dalam beberapa asosiasi yang relevan. Tujuannya adalah untuk memastikan bahwa aktivitas operasional dilakukan dengan profesionalisme dan sesuai dengan perkembangan terbaru. Berikut adalah beberapa asosiasi keanggotaan ID FOOD:

ID FOOD is committed to conducting business responsibly by complying with all applicable laws and regulations and implementing best practices and national and international standards in line with the industry in which it operates.

The Company actively participates in several associations related to its business field as a concrete commitment to involvement in public policy and efforts to build good relationships with stakeholders. Through its membership in these associations, the Company is able to provide meaningful input for improving effectiveness and efficiency and to stay informed about the latest developments. At the national level, the Company is registered as a member of several relevant associations. The aim is to ensure that operational activities are carried out professionally and in line with the latest developments. Here are some of ID FOOD's membership associations:

| **Nama Asosiasi** *Association Name* | **Jabatan** *Position* | **Penjelasan Mengenai Asosiasi** *Description of the Association* |
|---|---|---|
| IKAGI | Anggota / Member | Ikatan Ahli Gula Indonesia / Indonesian Sugar Experts Association |
| AGI | Sekjen / General Secretary | Ikatan Ahli Gula Indonesia / Indonesian Sugar Experts Association |
| FHCI | Sekjen / General Secretary | Forum Human Capital Indonesia / Indonesian Human Capital Forum |
| FH BUMN | Anggota / Member | Forum Humas BUMN / SOE Public Relations Forum |
| PERPADI | Dewan Penasihat / Advisory Board | Persatuan Pengusaha Penggilingan Padi dan Beras / Rice Millers and Rice Entrepreneurs Association |
| APTRI | Anggota / Member | Asosiasi Petani Tebu Rakyat Indonesia / Indonesian Sugarcane Farmers Association |
| PPTRI | Anggota / Member | Perkumpulan Petani Tebu Rakyat Indonesia / Indonesian Sugarcane Farmers Association |
| PKPTR | Anggota / Member | Pusat Koperasi Primer Tebu Rakyat / Primary Sugarcane Farmers Cooperative Center |
| GPMT | Anggota / Member | Gabungan Perusahaan Makanan Ternak / Association of Animal Feed Companies |
| GKSI | Anggota / Member | Gabungan Koperasi Susu Indonesia / Indonesian Dairy Cooperatives Association |
| PINSAR | Anggota / Member | Perhimpunan Insan Perunggasan Rakyat Indonesia / Indonesian Poultry Association |
| KPUN | Anggota / Member | Komunitas Peternak Unggas Nasional / National Poultry Farmers Community |
| ASBENINDO | Anggota / Member | Asosiasi Perbenihan Indonesia / Indonesian Seed Association |
| PERPADI | Anggota / Member | Perkumpulan Penggilingan Padi dan Pengusaha Beras Indonesia / Indonesian Rice Millers and Rice Entrepreneurs Association |
| APPSINDO | Anggota / Member | Aliansi Pedagang Pasar Seluruh Indonesia / All-Indonesian Market Traders Alliance |
| APRINDO | Anggota / Member | Asosiasi Pengusaha Ritel Indonesia / Indonesian Retail Entrepreneurs Association |
| KADIN | Anggota / Member | Kamar Dagang dan Industri Indonesia / Indonesian Chamber of Commerce and Industry |
| Forum TJSL KBUMN | Anggota / Member | Forum Tanggung Jawab Sosial & Lingkungan (TJSL) Kementerian BUMN / Social & Environmental Responsibility (TJSL) Forum of the Ministry of State-Owned Enterprises |

Sedangkan asosiasi ID FOOD pada level internasional adalah sebagai berikut:

Meanwhile, ID FOOD's membership associations at the international level are as follows:

| **Nama Asosiasi** *Association Name* | **Jabatan** *Position* | **Penjelasan Mengenai Asosiasi** *Description of the Association* |
|---|---|---|
| ISSCT | Anggota / Member | Asosiasi Internasional Ahli Teknologi Tebu / International Society of Sugar Cane Technologist |

# Jejak Langkah
## Milestone

### 1863

Pendirian N.V Handel My Kian Gwan menandai awal pendirian PT Rajawali Nusantara Indonesia (Persero).

The establishment of N.V Handel My Kian Gwan marked the beginning of the establishment of PT Rajawali Nusantara Indonesia (Persero).

### 1893

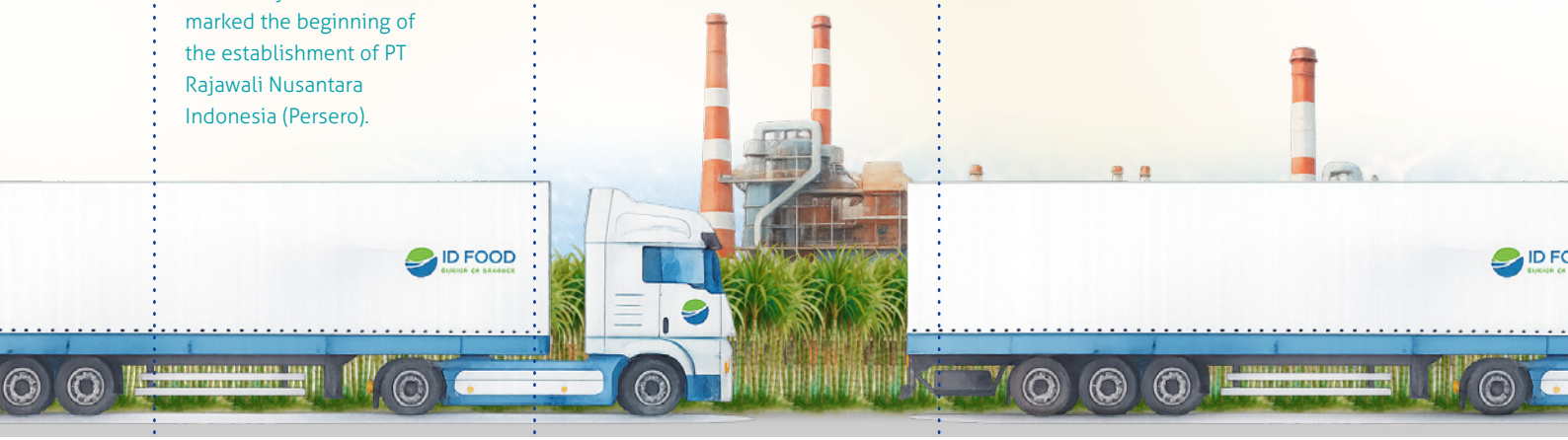
N.V. Handel berubah menjadi Oei Tiong Ham Concern (OHTC) yang dikenal sebagai perusahaan konglomerasi bisnis pertama di Indonesia.

N.V. Handel became Oei Tiong Ham Concern (OHTC) which is known as the first business conglomerate in Indonesia.

### 1961

Pengambilalihan OTHC oleh Pemerintah Republik Indonesia.

Acquisition of OTHC by the Government of the Republic of Indonesia.




### 1964-1985

Perubahan status Perusahaan menjadi "Persero".

Change of the Company's status to "Persero"

### 1986-1998

Peningkatan efisiensi dengan penggabungan sejumlah unit usaha perluasan wilayah usaha.

Increased efficiency by merging a number of business units and expanding business areas

### 1999-2003

Perubahan PT Rajawali Nusantara Indonesia (Persero) menjadi investment holding yang berfokus pada optimasi kinerja kelompok perusahaan.

The transformation of PT Rajawali Nusantara Indonesia (Persero) into an investment holding that focuses on optimizing the performance of the group of companies.

## 2004-2009

Pelaksanaan diversifikasi dan pengembangan usaha strategis.

Implementation of diversification and strategic business development.

## 2018-2019

PT Rajawali Nusantara Indonesia (Persero) merancangkan Transformasi Bisnis menuju RNI Baru yang mengedepankan optimalisasi aset sebagai bisnis baru yang dapat Memberikan kontribusi signifikan bagi perusahaan.

PT Rajawali Nusantara Indonesia (Persero) has planned a Business Transformation towards New RNI that prioritizes asset optimization as a new business that can make a significant contribution to the company.




## 2013-2017

Perubahan PT Rajawali Nusantara Indonesia (Persero) menjadi Investment Holding yang berfokus pada optimasi kinerja kelompok perusahaan.

The transformation of PT Rajawali Nusantara Indonesia (Persero) into an Investment Holding that focuses on optimizing the performance of the group of companies.

## 2020-2022

Fase restrukturisasi korporasi dimaksud dengan membangun kompetensi dan bisnis inti (core competence & core business). Pada fase ini dilakukan upaya konsolidasi 5 (lima) BUMN pangan yang tergabung ke dalam klaster Pangan (RNI), kemudian menjadi induk holding. PT Rajawali Nusantara Indonesia (Persero) melakukan rebranding dengan meluncurkan corporate brand name baru yaitu ID FOOD.

The corporate restructuring phase is intended to build core competence and core business. In this phase, efforts were made to consolidate 5 (five) food SOEs that were incorporated into the Food cluster (RNI), then became the parent holding. PT Rajawali Nusantara Indonesia (Persero) rebranded by launching a new corporate brand name, ID FOOD.

# Jejak Langkah
Milestone

## 2022 - 2023

Memperkuat fundamental bisnis perusahaan dalam rangka percepatan transformasi melalui penerapan kepemimpinan teknologi, inovasi model bisnis, pengembangan talenta serta peningkatan investasi.

Strengthening the company's business fundamentals in order to accelerate transformation through the application of technology leadership, business model innovation, talent development and increased investment.




## 2024

Transformasi ID FOOD melalui restrukturisasi dan refocusing dalam rangka menjadi Perusahaan Pangan Indonesia yang produktif, berkelanjutan, dan inovatif

ID FOOD transformation through restructuring and refocusing in order to become a productive, sustainable and innovative Indonesian Food Company

# Logo Perusahaan
## Company Logo

Logo perusahaan merupakan elemen visual utama yang mencerminkan identitas dan filosofi PT Rajawali Nusantara Indonesia (Persero) atau ID FOOD. Logo ini terdiri dari dua komponen utama, yaitu Logo Simbol dan Logo Nama, yang merupakan satu kesatuan dan tidak dapat ditampilkan secara terpisah.

The company logo is the main visual element that reflects the identity and philosophy of PT Rajawali Nusantara Indonesia (Persero) or ID FOOD. This logo consists of two main components, namely the Symbol Logo and the Name Logo, which are one unit and cannot be displayed separately.

Penggunaan logo perusahaan telah ditetapkan melalui Surat Menteri BUMN No. S-27/MBU/01/2022 tentang Persetujuan Perubahan Logo PT Rajawali Nusantara Indonesia (Persero). Sejak ditunjuk sebagai induk Holding BUMN Pangan pada 7 Januari 2022, PT Rajawali Nusantara Indonesia (Persero) secara resmi memperkenalkan identitas baru dengan nama ID FOOD.

The use of the company logo has been determined through SOE Ministerial Letter No. S-27/MBU/01/2022 concerning Approval of Changes to the Logo of PT Rajawali Nusantara Indonesia (Persero). Since being appointed as the parent of the Food SOE Holding on January 7, 2022, PT Rajawali Nusantara Indonesia (Persero) has officially introduced a new identity under the name ID FOOD.

ID FOOD
Quality for Everyone



Bentuk lingkaran menggambarkan manfaat yang menyeluruh / The circular shape depicts the overarching benefits

2 sisi menggambarkan kekuatan utama dari isi darat dan lautan dalam mengkreasikan sumber daya alam Indonesia / 2 sides illustrate the main power of the land and sea in creating Indonesia's natural resources

Bentuk panah yang melesat menggambarkan sisi optimis untuk tumbuh dan berkembang dalam memberdayakan masa depan bangsa yang lebih baik / The arrow shape depicts an optimistic side to grow and develop in empowering a better future for the nation





**Filosofi Logo ID FOOD**

Logo ID FOOD dirancang dengan mengusung pola dan warna yang memiliki makna mendalam, mencerminkan visi perusahaan dalam menciptakan ketahanan pangan nasional yang berkelanjutan.

- **Bentuk Globe atau Lingkaran**
  Melambangkan cakupan layanan ID FOOD yang menyeluruh, memberikan manfaat bagi masyarakat serta menyatukan kekuatan sektor pangan dan kelautan. Bentuk ini juga merepresentasikan komitmen perusahaan dalam mengolah sumber daya alam Indonesia menjadi produk berkualitas, serta menciptakan bisnis yang berkelanjutan.

- **Bentuk Panah yang Melesat**
  Menggambarkan semangat optimisme, pertumbuhan, dan perkembangan ID FOOD dalam memberdayakan masa depan bangsa. Simbol ini juga mencerminkan peran perusahaan dalam memberikan dampak positif yang dapat dirasakan oleh seluruh lapisan masyarakat Indonesia.

**Filosofi Warna dan Tipografi Logo ID FOOD**

Logo ID FOOD mengusung tiga warna utama, yang masing-masing memiliki makna dan filosofi tersendiri dalam mencerminkan visi serta nilai-nilai perusahaan:

**Biru Tua –** Trustworthy, Assurance, Vigorous
Melambangkan kredibilitas, kepercayaan, dan kekuatan ID FOOD sebagai induk Holding BUMN Pangan yang terpercaya dan berkomitmen dalam menyediakan solusi pangan nasional.

**Hijau Muda –** Humanist, Empowering, Sustainable
Mewakili humanisme, pemberdayaan, dan keberlanjutan, mencerminkan peran ID FOOD dalam mengoptimalkan sumber daya alam Indonesia secara bertanggung jawab dan berkelanjutan.

**Biru Muda –** Better Future, Optimist, Dynamic
Menggambarkan optimisme, masa depan yang lebih baik, dan dinamisme, selaras dengan semangat ID FOOD dalam berinovasi dan beradaptasi guna membangun ketahanan pangan nasional yang lebih kuat.

**Philosophy of the ID FOOD Logo**

The ID FOOD logo is designed with patterns and colors that carry deep meaning, reflecting the company's vision to establish sustainable national food security.

- **Globe or Circular Shape**
  Symbolizes ID FOOD's comprehensive service coverage, bringing benefits to society while uniting the strengths of the food and marine sectors. This shape also represents the company's commitment to processing Indonesia's natural resources into high-quality products and creating a sustainable business.

- **Upward Arrow Shape**
  Illustrates the spirit of optimism, growth, and development of ID FOOD in empowering the nation's future. This symbol also reflects the company's role in creating a positive impact that can be felt across all levels of Indonesian society.

**Color Philosophy and Typography of the ID FOOD Logo**

The ID FOOD logo incorporates three primary colors, each carrying its own meaning and philosophy that reflects the company's vision and core values:

**Dark Blue –** Trustworthy, Assurance, Vigorous
Symbolizes ID FOOD's credibility, trustworthiness, and strength as the leading State-Owned Food Holding Company committed to providing national food solutions.

**Light Green –** Humanist, Empowering, Sustainable
Represents humanism, empowerment, and sustainability, reflecting ID FOOD's role in responsibly and sustainably optimizing Indonesia's natural resources.

**Light Blue –** Better Future, Optimist, Dynamic
Conveys optimism, a better future, and dynamism, aligning with ID FOOD's spirit of innovation and adaptability in building a stronger national food security system.

**Trustworthy**
**Assurance**
**Vigorous**

R:0 G:85 B:166 C:96 M:73 Y:0 K:0
#0055A6 P 2935 C

Warna yang menegaskan kredibilitas ID FOOD sebagai holding yang terpercaya dan kuat / Colors that emphasize ID FOOD's credibility as a trusted and strong holding

**Humanist**
**Empowering**
**Sustainable**

R:128 G:193 B:0 C:55 M:0 Y:100 K:0
#80C100 P 3367 C

Warna yang mencerminkan sisi humanis dan semangat memberdayakan sumber daya alam Indonesia / Colors that reflect the humanist side and the spirit of empowering Indonesia's natural resources

**Better Future**
**Optimist**
**Dynamic**

R:0 G:208 B:255 C:60 M:0 Y:0 K:0
#00D0FF P 311 C

Warna yang mencerminkan harapan dan rasa optimis untuk menciptakan masa depan bangsa yang lebih baik / Colors that reflect hope and a sense of optimism to create a better future for the nation

Selain warna, tipografi yang digunakan dalam logo ID FOOD juga dirancang untuk memperkuat identitas merek. Logo ID FOOD menggunakan font family SST, yang memberikan kesan modern, dinamis, dan penuh semangat dalam merepresentasikan identitas perusahaan.

In addition to color, the typography used in the ID FOOD logo is also designed to strengthen the brand identity. The logo adopts the SST font family, which conveys a modern, dynamic, and spirited impression, effectively representing the company's identity.



# Visi Vision

Menjadi Perusahaan Pangan Indonesia yang Produktif, Berkelanjutan, dan Inovatif.

To become a productive, sustainable, and innovative Indonesian food company.

# Misi Mission

- Mendukung kedaulatan dan ketahanan pangan Nasional.
- Memperkuat kemampuan produksi produk pangan secara berkelanjutan dan inovatif.
- Meningkatkan keterlibatan petani, peternak, nelayan, dan UMKM dalam ekosistem pangan nasional.
- Mengedepankan profitabilitas untuk keberlangsungan perusahaan dalam jangka panjang.

- To support national food sovereignty and security.
- To strengthen the capability for sustainable and innovative food production.
- To enhance the participation of farmers, breeders, fishers, and MSMEs within the national food ecosystem.
- To prioritize profitability to ensure long-term business sustainability.





# Pilar Strategis
## Strategic Pillars

Dalam melaksanakan visinya, ID FOOD memiliki 4 pilar strategis dan prinsip utama sebagai berikut:

In carrying out its vision, ID FOOD upholds four strategic pillars and core principles as follows:

**Visi**
**ID FOOD**
**sebagai Perusahaan makanan Indonesia yang produktif, berkelanjutan dan Inovatif**

Pilar Strategis

| 1 | 2 | 3 | 4 |
|---|---|---|---|
| **Optimalisasi Portofolio**<br>Portfolio Optimization | **Keunggulan Operasional AnPer**<br>Operational Excellence of Subsidiaries | **Viabilitas Induk Holding**<br>Viability of Holding Parent | **Financial Restructuring**<br>Operational Excellence |
| • Mendorong penyederhanaan dan efisiensi dengan mengelompokkan AnPer ke dalam beberapa klaster<br>• Fokus pada komoditas prioritas sekaligus melepaskan bisnis non-inti<br><br>• Drive simplification and efficiency by grouping AnPer into clusters<br>• Focus on priority commodities while divesting non-core businesses | • Mendorong AnPer untuk mencapai potensi penuh dalam hal keunggulan operasional<br>• Memberi insentif kepada AnPer untuk fokus pada 'optimalisasi aset' - fungsi penjualan / distribusi untuk dikelola di luar klaster produksi<br><br>• Encourage Subsidiaries to achieve full potential in terms of operational excellence<br>• Incentivize Subsidiaries to focus on 'asset optimization' - sales/distribution functions to be managed outside the production cluster | • Beroperasi sebagai entitas yang berkelanjutan secara finansial / mandiri<br>• Bertanggung jawab dalam memenuhi tugas dan mandat CPP yang diberikan oleh pemerintah<br><br>• Operate as a financially sustainable/self-sustaining entity<br>• Responsible for fulfilling CPP duties and mandates given by the government | • Optimalisasi pembayaran kembali pinjaman melalui penyelarasan dengan sumber arus kas<br>• Divestasi aset non-inti untuk mempercepat pengurangan kredit<br>• Penagihan SHL sebagai sebagai salah satu sumber pendanaan induk<br><br>• Optimization of loan repayment through alignment with cash flow sources<br>• Divestment of non-core assets to accelerate credit reduction<br>• Collection of SHL as one of the sources of parent funding |

Visi dan Misi PT Rajawali Nusantara Indonesia (Persero) ditetapkan melalui Surat dalam Buku RJP 2024-2029. Peninjauan ini bertujuan untuk memastikan keselarasan dengan perkembangan perusahaan serta dinamika industri yang terus berubah.

Pada tahun 2024, Visi dan Misi Perusahaan telah disesuaikan dengan arah strategis serta kebutuhan bisnis guna mendukung pertumbuhan berkelanjutan dan memperkuat peran perusahaan dalam ekosistem pangan nasional.

The Vision and Mission of PT Rajawali Nusantara Indonesia (Persero) were established through a letter included in the 2024–2029 Corporate Long-Term Plan (RJP) document. This review aims to ensure alignment with the company's development and the ever-evolving industry dynamics.

In 2024, the Company's Vision and Mission were adjusted to reflect its strategic direction and business needs, in order to support sustainable growth and strengthen the company's role within the national food ecosystem.

# Makna Slogan

## Significance of the Slogan

Quality for Everyone

Slogan **"Quality for Everyone"** mencerminkan komitmen ID FOOD dalam menyediakan produk dan layanan pangan berkualitas tinggi yang dapat diakses oleh seluruh lapisan masyarakat. Makna dari slogan ini mencakup beberapa aspek utama:

**Kualitas Terjamin** – ID FOOD memastikan setiap produk dan layanan yang dihasilkan memenuhi standar mutu tinggi, baik dalam aspek keamanan pangan, keberlanjutan, maupun inovasi.

**Inklusivitas dan Aksesibilitas** – Produk ID FOOD dirancang untuk dapat dinikmati oleh semua kalangan, dari produsen hingga konsumen akhir, dengan harga yang kompetitif dan distribusi yang luas.

**Keberlanjutan dan Ketahanan Pangan** – ID FOOD berkomitmen untuk mendukung sistem pangan berkelanjutan yang tidak hanya berkualitas, tetapi juga menjaga keseimbangan ekosistem serta kesejahteraan petani, peternak, dan nelayan.

**Inovasi dan Pengembangan** – Dengan terus berinovasi, ID FOOD menghadirkan solusi pangan modern yang menjawab kebutuhan masyarakat saat ini dan di masa depan, baik di tingkat domestik maupun global.

**Sumber Daya Berkualitas** - ID FOOD berkomitmen untuk memastikan setiap karyawan memiliki kompetensi yang sesuai dengan bidangnya serta menjamin pemanfaatan bahan baku berkualitas tinggi yang diperoleh secara bertanggung jawab dan berkelanjutan.

Melalui slogan ini, ID FOOD menegaskan posisinya sebagai pemimpin dalam industri pangan nasional dengan visi membangun masa depan pangan yang lebih baik bagi semua. Slogan ini digunakan dalam berbagai platform media sosial ID FOOD sebagai bagian dari upaya internalisasi budaya perusahaan serta memperkuat branding awareness di masyarakat, menegaskan komitmen ID FOOD dalam menghadirkan kualitas terbaik di setiap produk dan layanannya.

The slogan **"Quality for Everyone"** reflects ID FOOD's commitment to providing high-quality food products and services that are accessible to all levels of society. The meaning of this slogan encompasses several key aspects:

**Guaranteed Quality** – ID FOOD ensures that every product and service meets high-quality standards, particularly in food safety, sustainability, and innovation.

**Inclusivity and Accessibility** – ID FOOD's products are designed to be enjoyed by all segments of society, from producers to end consumers, with competitive pricing and broad distribution.

**Sustainability and Food Security** – ID FOOD is committed to supporting a sustainable food system that ensures not only quality, but also ecosystem balance and the well-being of farmers, livestock breeders, and fishers.

**Innovation and Development** – Through continuous innovation, ID FOOD provides modern food solutions that meet current and future consumer needs at both domestic and global levels.

**Quality Resources** – ID FOOD is committed to ensuring that every employee possesses the appropriate competencies for their role, and to sourcing high-quality raw materials responsibly.

Through this slogan, ID FOOD affirms its position as a leader in the national food industry with a vision of building a better food future for all. The slogan is used across various ID FOOD social media platforms as part of the company's effort to internalize corporate culture and strengthen brand awareness among the public, reinforcing ID FOOD's commitment to delivering the highest quality in every product and service.



# AKHLAK

## Amanah

**Memegang Teguh Kepercayaan yang Diberikan.**
Amanah diterjemahkan ke dalam 3 (tiga) Perilaku Utama yang akan menjadi pegangan dalam menjalankan bisnis dan organisasi Perusahaan, yaitu antara lain:

- Berperilaku bertindak selaras dengan perkataan
- Menjadi seseorang yang dapat dipercaya dan bertanggung jawab
- Bertindak jujur dan berpegang teguh kepada nilai moral dan etika secara konsisten

## Kompeten

**Terus Belajar dan Mengembangkan Kapabilitas.**
Kompeten diterjemahkan ke dalam 3 (tiga) Perilaku Utama yang akan menjadi pegangan dalam menjalankan bisnis dan organisasi Perusahaan, yaitu antara lain:

- Terus menerus meningkatkan kemampuan/kompetensi agar selalu mutakhir
- Selalu dapat diandaikan dengan memberikan kinerja terbaik
- Menghasilkan kinerja dan prestasi yang memuaskan

## Harmonis

**Saling Peduli dan Menghargai Perbedaan.**
Harmonis diterjemahkan ke dalam 3 (tiga) Perilaku Utama yang akan menjadi pegangan dalam menjalankan bisnis dan organisasi Perusahaan, yaitu antara lain:

- Berperilaku saling membantu dan mendukung sesama insan organisasi maupun masyarakat
- Selalu menghargai pendapat, ide atau gagasan orang lain
- Menghargai kontribusi setiap orang dari berbagai latar belakang
-

## Integrity

**Upholding the Trust That Has Been Given.**
Integrity is reflected in three core behaviors that serve as guiding principles in conducting the company's business and organizational activities:

- Acting in alignment with one's words
- Being trustworthy and responsible
- Acting honestly and consistently upholding moral and ethical values

## Competence

**Continuously Learning and Enhancing Capabilities.**
Competence is reflected in three core behaviors that serve as guiding principles in conducting the company's business and organizational activities:

- Continuously improving skills and competencies to remain up-to-date
- Consistently delivering optimal performance and reliability
- Achieving satisfactory performance and accomplishments

## Harmonious

**Caring for One Another and Respecting Differences.**
Harmony is reflected in three core behaviors that serve as guiding principles in conducting the company's business and organizational activities:

- Demonstrating mutual support and assistance among members of the organization and the community
- Always respecting others' opinions, ideas, or suggestions
- Valuing each individual's contribution regardless of their background

## Loyal

**Berdedikasi dan Mengutamakan Kepentingan Bangsa dan Negara.**
Loyal diterjemahkan ke dalam 3 (tiga) Perilaku Utama yang akan menjadi pegangan dalam menjalankan bisnis dan organisasi Perusahaan, yaitu antara lain:

- Menunjukkan komitmen yang kuat untuk mencapai tujuan
- Bersedia berkontribusi lebih dan rela berkorban dalam mencapai tujuan
- Menunjukkan kepatuhan kepada organisasi dan negara

## Adaptif

**Terus Berinovasi dan Antusias dalam Menggerakkan ataupun Menghadapi Perubahan.**
Adaptif diterjemahkan ke dalam 3 (tiga) Perilaku Utama yang akan menjadi pegangan dalam menjalankan bisnis dan organisasi Perusahaan, yaitu antara lain:

- Melakukan inovasi secara konsisten untuk menghasilkan yang lebih baik
- Terbuka terhadap perubahan, bergerak lincah, cepat dan aktif dalam setiap perubahan untuk menjadi lebih baik
- Bertindak proaktif dalam menggerakan perubahan

## Kolaboratif

**Membangun Kerjasama yang Sinergis.**
Kolaboratif diterjemahkan ke dalam 3 (tiga) Perilaku Utama yang akan menjadi pegangan dalam menjalankan bisnis dan organisasi Perusahaan, yaitu antara lain:

- Terbuka bekerja sama dengan berbagai pihak
- Mendorong terjadinya sinergi untuk mendapatkan manfaat dan nilai tambah
- Bersinergi untuk mencapai tujuan bersama

## Loyal

**Dedicated and Prioritizing the Interests of the Nation and State.**
Loyalty is reflected in three core behaviors that serve as guiding principles in conducting the company's business and organizational activities:

- Demonstrating strong commitment to achieving goals
- Willing to contribute more and make sacrifices to reach objectives
- Showing obedience and devotion to the organization and the nation

## Adaptive

**Continuously Innovating and Remaining Enthusiastic in Driving and Embracing Change.**
Adaptability is reflected in three core behaviors that serve as guiding principles in conducting the company's business and organizational activities:

- Consistently innovating to achieve better outcomes
- Being open to change, agile, quick, and proactive in every transformation toward improvement
- Taking initiative in driving change

## Collaborative

**Fostering Synergistic Cooperation.**
Collaboration is reflected in three core behaviors that serve as guiding principles in conducting the company's business and organizational activities:

- Willingly collaborating with various stakeholders
- Promoting synergy to generate mutual benefits and added value
- Working together to achieve common goals

# Bidang Usaha
Line of Business

## Holding industri pangan
Food industry holding

## Pertanian dan perkebunan
Agriculture and plantations



## Kegiatan Usaha Sesuai Anggaran Dasar Terakhir
Business Activities According to the Latest Articles of Association

Berdasarkan Anggaran Dasar Perusahaan yang terakhir diubah melalui Akta No. 03 tanggal 2 Agustus 2021, yang dibuat di hadapan Nanda Fauz Iwan, S.H., M.Kn., Notaris di Jakarta Selatan, serta telah mendapat persetujuan dari Menteri Hukum dan Hak Asasi Manusia (Menkumham) melalui Surat Keputusan No. AHU-0043740.AH.01.02.Tahun 2021 tanggal 12 Agustus 2021 dan didaftarkan dalam Daftar Perseroan Menkumham No. AHU-0137512.AH.01.11.Tahun 2021 tanggal 12 Agustus 2021.

Based on the Company's Articles of Association as last amended by Deed No. 03 dated August 2, 2021, drawn up before Nanda Fauz Iwan, S.H., M.Kn., Notary in South Jakarta, and approved by the Minister of Law and Human Rights through Decree No. AHU-0043740.AH.01.02.Tahun 2021 dated August 12, 2021, and registered in the Minister of Law and Human Rights Company Register No. AHU-0137512.AH.01.11.Tahun 2021 on the same date.

ID FOOD
Quality for Everyone

## Industri dan alat kesehatan

Industry and medical equipment

## Perdagangan dan perikanan

Trade and fisheries

## Real estate dan pengelolaan (manajemen)

Real estate and management services



Sebagai bagian dari Holding BUMN Pangan, ID FOOD berkomitmen untuk mengoptimalkan pemanfaatan sumber daya yang dimiliki guna menghasilkan barang dan/atau jasa yang berkualitas tinggi dan berdaya saing. Kegiatan usaha ini dijalankan dengan prinsip tata kelola perusahaan yang baik (Good Corporate Governance/GCG) serta bertujuan untuk meningkatkan nilai perusahaan dan memberikan kontribusi bagi pertumbuhan ekonomi nasional.

As part of the State-Owned Enterprises (SOE) Food Holding, ID FOOD is committed to optimizing the use of its resources to produce high-quality and competitive goods and/or services. These business activities are carried out based on the principles of Good Corporate Governance (GCG) and are aimed at increasing the company's value while contributing to national economic growth.





# Kegiatan Usaha yang Dijalankan pada Tahun Buku

Business Activities Conducted During the Fiscal Year

Untuk mencapai maksud dan tujuan sebagaimana yang telah disampaikan di atas, ID FOOD dapat melaksanakan berbagai kegiatan usaha dengan penjabaran sebagai berikut:

In pursuit of the objectives and purposes as outlined above, ID FOOD engages in various business activities, including but not limited to the following:

| **Kegiatan Usaha Berdasarkan Anggaran Dasar**<br>*Business Activities Based on Articles of Association* | **Telah Dijalankan**<br>*Implemented* | **Persentase**<br>*Percentage* |
|---|---|---|
| Pertanian, kehutanan, dan perikanan<br>Agriculture, forestry and fisheries | ✓ | Kegiatan ini dilaksanakan melalui Anak Perusahaan-perusahaan di bidang Pertanian dan Agroindustri<br>This activity is conducted through Subsidiaries in the field of Agriculture and Agro Industry |
| Pertambangan dan penggalian<br>Mining and quarrying | ✓ | Kegiatan ini dilaksanakan melalui Anak Perusahaan PT Garam<br>This activity is conducted through Subsidiaries of PT Garam |
| Industri pengolahan<br>Processing industry | ✓ | Kegiatan ini merupakan bidang usaha yang dilaksanakan oleh ID FOOD<br>This activity is a business field undertaken by ID FOOD |
| Pengadaan listrik, gas, uap/air panas dan udara dingin<br>Supply of electricity, gas, steam/hot water and cold air | ✓ | Kegiatan ini dilaksanakan melalui Anak Perusahaan PT Perikanan Indonesia<br>This activity is conducted through its subsidiary PT Perikanan Indonesia |
| Treatment air, treatment air limbah, treatment dan pemulihan material sampah, dan aktivitas remediasi<br>Water treatment, wastewater treatment, waste material treatment and recovery, and remediation activities | ✓ | Kegiatan ini dilaksanakan oleh entitas anak perusahaan PT PPI melalui anak perusahaannya PT BGR Logistik Indonesia<br>This activity was carried out by a subsidiary of PT PPI through its subsidiary PT BGR Logistik Indonesia |
| Konstruksi<br>Construction | ✓ | Kegiatan ini dilaksanakan melalui Anak Perusahaan PT Perikanan Indonesia<br>This activity is carried out through a subsidiary of PT Perikanan Indonesia |
| Perdagangan besar dan eceran, reparasi dan perawatan mobil dan sepeda motor<br>Wholesale and retail trade, repair and maintenance of cars and motorcycles | ✓ | Kegiatan ini merupakan bidang usaha yang dilaksanakan oleh ID FOOD<br>This activity is a line of business undertaken by ID FOOD |
| Pengangkutan dan pergudangan<br>Transportation and warehousing | ✓ | Kegiatan ini merupakan bidang usaha yang dilaksanakan oleh ID FOOD<br>This activity is a line of business undertaken by ID FOOD |
| Penyediaan akomodasi dan penyediaan makan minum<br>Accommodation and food beverage services | ✓ | Kegiatan ini dilaksanakan oleh entitas anak perusahaan PT PPI melalui anak perusahaannya PT BGR Logistik Indonesia<br>This activity is carried out by a subsidiary of PT PPI through its subsidiary PT BGR Logistik Indonesia |

| Kegiatan Usaha Berdasarkan Anggaran Dasar<br>*Business Activities Based on Articles of Association* | Telah Dijalankan<br>*Implemented* | Persentase<br>*Percentage* |
|---|---|---|
| Informasi dan komunikasi<br>Information and communication | ✓ | Kegiatan ini dilaksanakan melalui Anak Perusahaan PT PPI<br>This activity is conducted through a subsidiary of PT PPI |
| Real estate | ✓ | Kegiatan ini dilaksanakan melalui Anak Perusahaan PT Perikanan Indonesia<br>This activity is conducted through Subsidiary PT Perikanan Indonesia |
| Aktivitas profesional, ilmiah, dan teknis<br>Professional, scientific and technical activities | ✓ | Kegiatan ini merupakan bidang usaha yang dilaksanakan oleh ID FOOD<br>This activity is a line of business undertaken by ID FOOD |
| Aktivitas penyewaan dan sewa guna usaha tanpa hak opsi, ketenagakerjaan, agen perjalanan, dan penunjang usaha lainnya<br>Rental and leasing activities without option rights, employment, travel agency, and other business support activities | ✓ | Kegiatan ini merupakan bidang usaha yang dilaksanakan oleh ID FOOD<br>This activity is a line of business undertaken by ID FOOD |
| Aktivitas kesehatan manusia dan aktivitas sosial<br>Human health and social activities | ✓ | Kegiatan ini dilaksanakan melalui Anak Perusahaan PT Rajawali Nusindo<br>This activity is carried out through the subsidiary PT Rajawali Nusindo |
| Aktivitas Keuangan dan Asuransi<br>Financial and insurance activities | ✓ | Kegiatan ini merupakan bidang usaha yang dilaksanakan oleh ID FOOD<br>This activity is a line of business undertaken by ID FOOD |

Selain menjalankan kegiatan usaha utama, ID FOOD juga dapat melakukan berbagai kegiatan usaha tambahan dalam rangka optimalisasi pemanfaatan sumber daya yang dimiliki dan/atau dikuasai. Kegiatan usaha tambahan tersebut meliputi:

- **Real Estate dan Properti** – Pengelolaan dan pengembangan aset properti, termasuk perumahan, perkantoran, serta kawasan industri.
- **Pergudangan dan Logistik** – Penyediaan layanan penyimpanan dan distribusi untuk mendukung rantai pasok pangan dan industri terkait.
- **Pariwisata, Resort, Olahraga, dan Rekreasi** – Pengelolaan fasilitas wisata dan hiburan yang berkaitan dengan sektor pangan serta ekowisata.

In addition to carrying out its core business activities, ID FOOD may also engage in various supplementary business activities aimed at optimizing the utilization of resources owned and/or managed by the company. These supplementary activities include:

- **Real Estate and Property** – Management and development of property assets, including housing, office buildings, and industrial zones.
- **Warehousing and Logistics** – Provision of storage and distribution services to support the food supply chain and related industries.
- **Tourism, Resorts, Sports, and Recreation** – Management of tourism and entertainment facilities related to the food sector and eco-tourism.





- **Rumah Sakit dan Layanan Kesehatan** – Pembangunan dan pengelolaan fasilitas kesehatan yang mendukung kesejahteraan masyarakat.
- **Pendidikan dan Penelitian** – Penyelenggaraan kegiatan pendidikan, pelatihan, serta riset dalam bidang pangan, agrikultur, dan teknologi industri.
- **Prasarana Telekomunikasi dan Sumber Daya Energi** – Pengembangan infrastruktur telekomunikasi serta pemanfaatan sumber daya energi berkelanjutan.
- **Perkebunan dan Pertambangan** – Pengelolaan serta optimalisasi sumber daya perkebunan dan pertambangan yang dimiliki.
- **Jasa Penyewaan dan Pengusahaan Sarana dan Prasarana** – Penyediaan layanan berbasis aset yang dimiliki oleh ID FOOD untuk mendukung kegiatan industri dan bisnis lainnya.

- **Hospitals and Healthcare Services** – Development and operation of healthcare facilities to support public well-being.
- **Education and Research** – Implementation of educational, training, and research activities in the fields of food, agriculture, and industrial technology.
- **Telecommunication Infrastructure and Energy Resources** – Development of telecommunication infrastructure and utilization of sustainable energy resources.
- **Plantations and Mining** – Management and optimization of plantation and mining resources owned by the company.
- **Leasing Services and Infrastructure Operations** – Provision of asset-based services owned by ID FOOD to support industrial and other business activities.

## Barang dan Jasa yang Dihasilkan

Products and Services

Dalam menjalankan usahanya, Perseroan membagi usahanya menjadi 3 (tiga) sektor usaha, yaitu:

- **Agrikultur dan Agroindustri**
  Berfokus pada budidaya dan pengolahan komoditas pertanian, termasuk gula, beras, dan komoditas pangan pokok lainnya, serta produk agroindustri bernilai tambah.
- **Peternakan dan Perikanan**
  Terlibat dalam produksi dan distribusi produk peternakan dan perikanan, seperti daging, susu, seafood, dan komoditas budidaya air, yang mendukung ketahanan pangan nasional.
- **Perdagangan dan Logistik**
  Melibatkan pengadaan, distribusi, dan perdagangan komoditas pangan, serta layanan logistik untuk memastikan pengelolaan rantai pasok yang tepat waktu dan efisien di semua sektor.

In carrying out its business operations, the Company divides its activities into three main business sectors:

- **Agriculture and Agroindustry**
  Focused on the cultivation and processing of agricultural commodities, including sugar, rice, and other staple crops, as well as value-added agro-industrial products.
- **Livestock and Fisheries**
  Engaged in the production and distribution of livestock and fishery products, such as meat, dairy, seafood, and aquaculture commodities, supporting national food security.
- **Trade and Logistics**
  Involves the procurement, distribution, and trading of food commodities, as well as logistics services to ensure timely and efficient supply chain management across all sectors.

| Sektor Usaha<br>*Business Sector* | Perusahaan atau Entitas Anak<br>*Company or Subsidiary* | Barang dan Jasa yang Dihasilkan<br>*Goods and Services Produced* |
|---|---|---|
| Agrikultur dan Agroindustri<br>Agriculture and Agro Industry | SangHyang Seri<br>member of ID FOOD | 1. Penyediaan benih dan pupuk (beras, jagung, dan hortikultura)<br>2. Penyediaan penyewaan mesin dan pembayaran untuk irigasi<br>3. Off-take beras dari para petani dan atau pengepul untuk perdagangan beras<br>4. Proses hulling, whitening dan grading beras di penggilingan padi<br>5. Penyediaan penyimpanan dan pendistribusian produk baik hasil produksi sendiri maupun hasil perdagangan<br><br>1. Provision of seeds and fertilizers (rice, maize, and horticulture)<br>2. Provision of machinery rental and payment for irrigation<br>3. Off-take of rice from farmers and/or collectors for rice trade<br>4. Hulling, whitening and grading of rice in rice mills<br>5. Provision of storage and distribution of own-produced and traded products |
| | PG Rajawali I<br>member of ID FOOD | Produk gula melalui 2 (dua) Pabrik gula (PG), yakni PG Krebet Baru di Malang dan PG Rejo Agung Baru di Madiun<br><br>Sugar products through 2 (two) sugar factories (PG), namely PG Krebet Baru in Malang and PG Rejo Agung Baru in Madiun. |
| | PG Rajawali II<br>member of ID FOOD | 1. Penyediaan pupuk dan mengelola pembibitan untuk kebutuhan petani dengan kualitas dan varietas yang unggul<br>2. Jasa penyewaan mesin sampai dengan panen<br>3. Off take dari petani meliputi aktivitas tebang dan angkut tebu<br>4. Jasa pengangkutan hasil panen ke fasilitas produksi<br>5. Pengoperasian 3 (tiga) pabrik gula yaitu PG Sindanglaut di Cirebon, PG Tersana Baru di Cirebon, dan PG Jatitujuh di Majalengka<br>6. Pengoperasian pabrik spiritus dan alkohol (PSA)<br>7. Jasa penjualan produk dalam negeri dan ekspor<br><br>1. Providing fertilizers and managing nurseries for the needs of farmers with superior quality and varieties<br>2. Machine rental services until harvest<br>3. Off take from farmers covering sugarcane cutting and transportation activities<br>4. Transportation of harvested products to production facilities<br>5. Operation of 3 (three) sugar factories namely PG Sindanglaut in Cirebon, PG Tersana Baru in Cirebon, and PG Jatitujuh in Majalengka<br>6. Operation of spirit and alcohol factory (PSA)<br>7. Domestic and export product sales services |
| | PG Candi Baru<br>member of ID FOOD | 1. Produk utama berupa Gula Kristal Putih (GKP) jenis Superior Hooft Suiker IA (SHS IA)<br>2. Produk sampingan berupa tetes dan ampas sebagai bahan baku pembuatan monosodium glutamate (MSG), pupuk cair, permen, dan bahan ketel serta kertas<br><br>1. The main product is white crystal sugar (GKP) of Superior Hooft Suiker IA (SHS IA) type.<br>2. By-products in the form of drops and pulp as raw materials for the manufacture of monosodium glutamate (MSG), liquid fertilizer, candy, and boiler and paper materials |





| Sektor Usaha<br>*Business Sector* | Perusahaan atau Entitas Anak<br>*Company or Subsidiary* | Barang dan Jasa yang Dihasilkan<br>*Goods and Services Produced* |
|---|---|---|
| | **Mitra Ogan** | Jasa penanaman, pemeliharaan, pengolahan, pemanenan, dan pemasaran hasil perkebunan kelapa sawit dan karet<br><br>Planting, maintenance, processing, harvesting, and marketing services of oil palm and rubber plantations |
| | **Laras Astra Kartika** | Perkebunan kelapa sawit berikut unit pengolahannya dengan hasil produksi berupa minyak kelapa sawit (CPO) dan inti sawit (PK)<br><br>Oil palm plantations and their processing units with the production of palm oil (CPO) and palm kernel (PK). |
| | **Mitra Kerinci** | Produksi teh melalui pabrik teh hijau dan pabrik teh hitam di Solok Selatan.<br>1. Teh hijau dengan 3 grade kualitas ekspor (pekoe super) dan 1 grade kualitas lokal (broken mix)<br>2. Teh hitam dengan 2 (dua) orientasi produk yaitu ortodox pecah dan ortodox leavy dengan 17 grade teh hitam (common grade dan leavy grade)<br><br>Tea production through green tea factories and black tea factories in South Solok.<br>1. Green tea with 3 export quality grades (pekoe super) and 1 local quality grade (broken mix).<br>2. Black tea with 2 (two) product orientations namely orthodox broken and orthodox leavy with 17 grades of black tea (common grade and leavy grade) |
| | **GARAM** | 1. Garam bahan baku (selanjutnya akan diproses menjadi garam industri dan garam konsumsi)<br>2. Garam olahan, yang terbagi menjadi 2 (dua) yaitu garam lososa (less sodium salt) dan garam segitiga G<br><br>1. Raw material salt (will then be processed into industrial salt and consumer salt)<br>2. Processed salt, which is divided into 2 (two) namely lososa salt (less sodium salt) and triangular salt G |
| Peternakan dan Perikanan<br>Livestock and Fisheries | **berdikari** | 1. Memproduksi Day Old Chick (DOC) Parent stock dan DOC Final Stock (komersil)<br>2. Produksi pakan ternak dengan konsep makloon<br>3. Kegiatan importasi daging sapi dan kerbau serta sapi bakalan<br>4. Pemasaran dan dan retail melalui kemitraan dengan berbagai produsen<br>5. Ruminansia melalui penggemukan domba dan sapi<br><br>1. Producing Day Old Chick (DOC) Parent stock and DOC Final Stock (commercial)<br>2. Animal feed production with macloon concept<br>3. Importation of beef and buffalo meat and feeder cattle<br>4. Marketing and retailing through partnerships with various producers<br>5. Ruminants through sheep and cattle fattening |

| Sektor Usaha<br>*Business Sector* | Perusahaan atau Entitas Anak<br>*Company or Subsidiary* | Barang dan Jasa yang Dihasilkan<br>*Goods and Services Produced* |
|---|---|---|
| | Perikanan Indonesia member of ID FOOD | 1. Budidaya dan produksi pakan (khususnya untuk ikan dan udang)<br>2. Pengembangbiakan ikan dan biota laut lainnya<br>3. Penangkapanan ikan, pembelian dari hasil penangkapan mitra nelayan, dan perdagangan<br>4. Penyediaan pembersihan, pemilihan, pemotongan, dan packing biota laut<br>5. Penyediaan penyimpanan dan pendistribusian produk kepada pemborong dan retail<br><br>1. Aquaculture and feed production (especially for fish and shrimp)<br>2. Breeding of fish and other marine life<br>3. Fishing, purchasing from fishing partners, and trading<br>4. Provision of cleaning, selecting, cutting, and packing of marine life<br>5. Provision of storage and distribution of products to contractors and retailers |
| Perdagangan dan Logistik<br>Trading and Logistics | **Rajawali Nusindo** member of ID FOOD | Jasa distribusi dan perdagangan yang menyalurkan produk konsumsi, alat kesehatan, produk farmasi, hasil perkebunan, serta alat dan sarana perkebunan unggulan.<br><br>Distribution and trading services that distribute consumer products, medical devices, pharmaceutical products, plantation products, and superior plantation tools and facilities. |
| | **GIEB Indonesia** member of ID FOOD | Jasa perdagangan dan distribusi dengan 5 (lima) kantor cabang, yaitu di Denpasar, Tabanan, Klungkung, Singaraja, dan Gianyar.<br><br>Trading and distribution services with 5 (five) branch offices, namely in Denpasar, Tabanan, Klungkung, Singaraja, and Gianyar. |
| | **Mitra Rajawali Banjaran** member of ID FOOD | Jasa produksi dan perdagangan alat kesehatan antara lain kondom dan alat suntik sekali pakai (ASSP).<br><br>Production and trading of medical devices, including condoms and disposable syringes (ASSP). |
| | **Rajawali Citramass** member of ID FOOD | Produksi karung plastik untuk pengemasan produk pangan dan pupuk.<br><br>Production of plastic sacks for packaging food products and fertilizers. |
| | PERUSAHAAN PERDAGANGAN INDONESIA member of ID FOOD | Menyediakan jaringan perdagangan yang luas dengan detail sebagai berikut:<br>1. 32 Cabang di seluruh Indonesia<br>2. 70 Toko Grosir Desa<br>3. 3 Stockpoint<br>4. Cafe Covare<br><br>Provides an extensive trading network with the following details:<br>1. 32 Branches across Indonesia<br>2. 70 Village Wholesale Stores<br>3. 3 Stockpoints<br>4. Cafe Covare |
| | **Rajawali Tanjungsari Enjiniring** member of ID FOOD | Produksi penyemakan kulit dan produksi karung plastik untuk pengemasan produk pangan dan pupuk.<br><br>Leather tanning production and plastic sack production for packaging food products and fertilizers. |

# Peta Operasional
## Operational Map



**IDFood, Waskita Rajawali Tower**
Jl. MT Haryono No. 12, Jakarta Timur - 13330
+6221-2523820, +6221-2523830,
corcomm@idfood.co.id

www.idfood.co.id

**PT Rajawali Nusindo, Gedung IDFOOD**
Jl. Denpasar Raya Kav.DIII Kuningan, Jakarta Selatan

**PT Perusahaan Perdagangan Indonesia, GRHA PPI,** Jl. Abdul Muis No.8, Jakarta Pusat, DKI Jakarta, 10160

**PT Sang Hyang Seri, Gedung Graha Gabah**
Jl. Raya Pasar Minggu Pertani No. 1,
Jakarta Selatan 12760

**PT Perikanan Indonesia,** Jl. Muara Baru Ujung, Penjaringan, Jakarta Utara 14440

**PT Garam,** Jl. Raya Kalianget 9 Kalianget, Sumenep, Madura 69471

**PT PG Rajawali I,** Jl. Undaan Kulon No. 57-59 Surabaya 60274

**PT PG Rajawali II, Kantor Direksi Rajawali II,** Jl. Dr. Wahidin S No.46, Kota Cirebon 45122

**PT Mitra Kerinci,** Jl. Manggis No. 26, Baru, Jl. Ujung Gurun, Purus, Padang, Sumatera Barat

**PT GIEB Indonesia,** Jl. Gatot Subroto No.66x, Kel. Tonja, Kec. Denpasar Timur, Kota Denpasar, Bali 80239

**PT PG Candi Baru,** Jl Raya Candi No. 10, Sidoarjo, Jawa Timur 61271

**PT Berdikari,** Jl. Medan Merdeka Barat No 1, Jakarta Pusat, DKI Jakarta 10110

**PT Mitra Rajawali Banjaran,** Jl. Raya Banjaran Barat km 16, Batukarut, Bandung 40377

**PT Rajawali Citramass,** Dusun Sidolegi, Sido Wangi, Paringan, Mojokerto, Jawa Timur 61352

**PT Laras Astra Kartika, Kawasan Industri Pulogadung,** Jl. Pulo Ayang No.Raya Blok OR No. 1, Jatinegara, Jakarta Timur 13930

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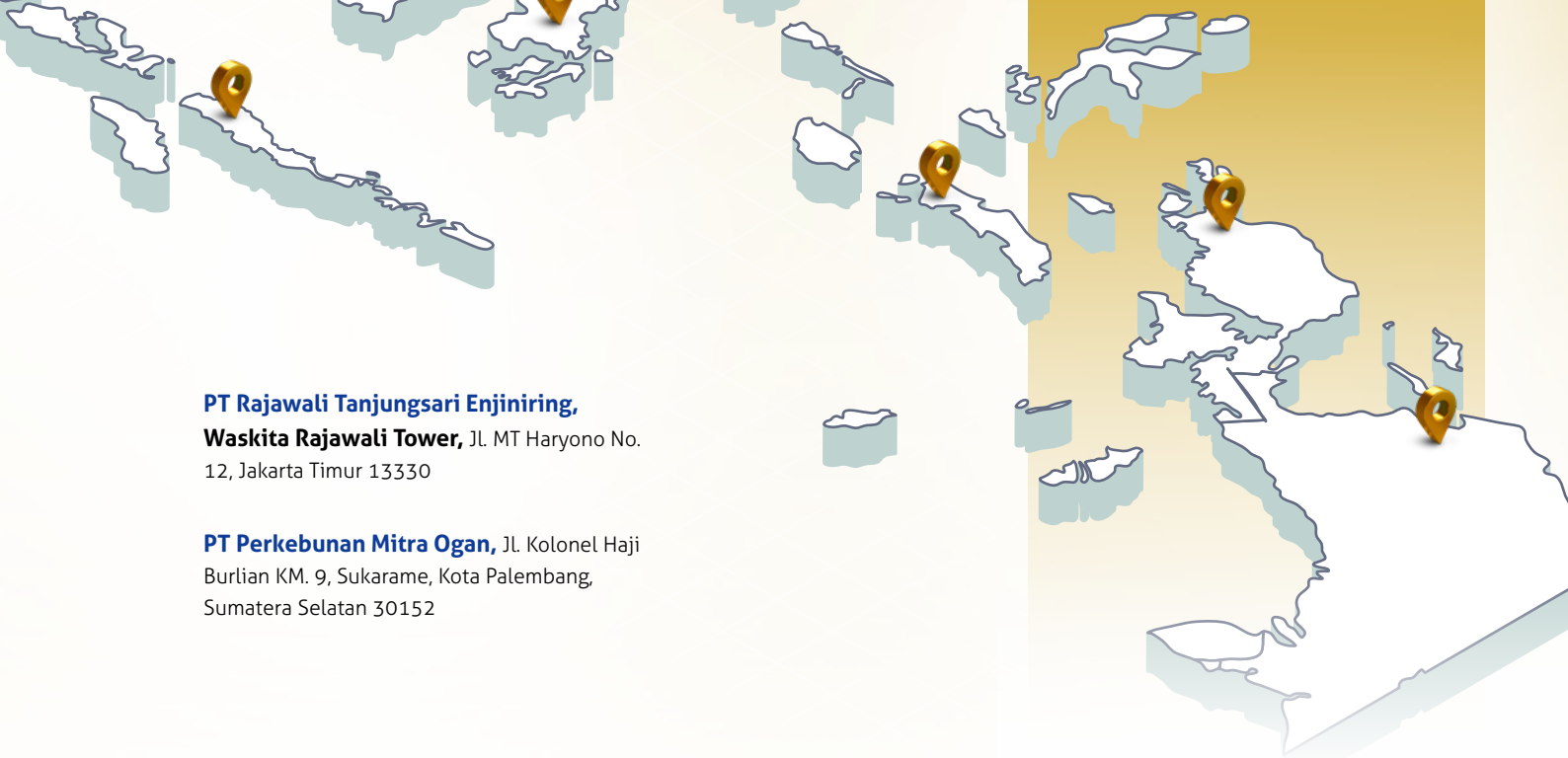
**Kantor Representatif PT Perusahaan Perdagangan Indonesia**
*Representative Office PT Perusahaan Perdagangan Indonesia*

1. UAE
2. Singapura
3. Taiwan
4. Australia





**Kantor Cabang dan Anak Perusahaan di seluruh penjuru Indonesia /**
Branch Offices and Subsidiaries throughout Indonesia



**PT Rajawali Tanjungsari Enjiniring,**
**Waskita Rajawali Tower,** Jl. MT Haryono No. 12, Jakarta Timur 13330

**PT Perkebunan Mitra Ogan,** Jl. Kolonel Haji Burlian KM. 9, Sukarame, Kota Palembang, Sumatera Selatan 30152

# Struktur Organisasi
## Organizational Structure

**RUPS**
GMS



**Sis Apik Wijayanto**
Direktur Utama
*President Director*



**Bernadetta Raras**
Direktur Supply Chain Management dan Teknologi Informasi / *Director of Supply Chain Management and Information Technology*



**Nina Sulistyowati**
Direktur Komersial
*Commercial Director*



**Sjamsul Hidayat Safwan**
Direktur Manajemen Risiko dan Legal / *Director of Risk Management and Legal*

- **Teknologi Informasi**
  Information Technology
  - **Strategi & Perencanaan TI**
    IT Strategy & Planning
  - **Pengembangan TI**
    IT Development
  - **Operasional TI**
    IT Operations
  - **Shared Service TI**
    Shared IT Services
- **Manajemen Rantai Pasok**
  Supply Chain Management
  - **Perencanaan Rantai Pasok**
    Supply Chain Planning
  - **Integrasi Logistik & Pergudangan**
    Logistics & Warehousing Integration
  - **Pengadaan Trade**
    Trade Procurement
- **Industri Pangan**
  Food Industry
  - **Industri Tanaman Pangan, Industri Gula & Supporting**
    Food Crops Industry, Sugar & Supporting Industry
  - **Industri Peternakan, Perikanan & Garam**
    Livestock, Fisheries & Salt Industry
  - **Quality Assurance**
- **Public Service Obligation (PSO)**
  - **Pengadaan dan Pengelolaan**
    Procurement and Management
  - **PSO Support**
- **Industri Perdagangan**
  Trading Industry
  - **Industri Perdagangan I**
    Trading Industry I
  - **Industri Perdagangan II**
    Trading Industry II
- **Marketing & Produk**
  Marketing & Product
  - **Analisis Bisnis & Intelijen Pemasaran**
    Business Analysis & Market Intelligence
  - **Product Development**
    Product Development
  - **Marketing Bisnis**
    Business Marketing
- **Manajemen Risiko**
  Risk Management
  - **Risiko Korporasi**
    Corporate Risk
  - **Risiko Operasional**
    Operational Risk
- **Legal**
  - **Litigasi & Pengamanan Aset**
    Litigation & Asset Protection
  - **Hukum Korporasi**
    Corporate Legal Affairs
- **Tata Kelola**
  Governance
  - **Governance & Regulatory Compliance**
  - **Advisory Compliance**

**DEWAN KOMISARIS**
Board of Commissioners

**DIREKSI**



**Susana Indah Kris Indriati**
Direktur Keuangan dan Strategi
*Director of Finance and Strategy*



**Yossi Istanto**
Direktur Sumber Daya Manusia (SDM)
*Director of Human Resources (HR)*

**Keuangan & Akuntansi**
Finance & Accounting

- **Keuangan & Piutang**
  Finance & Receivables
  - **Keuangan**
    Finance
  - **Treasury**
  - **Pengelolaan Piutang**
    Receivables Management
- **Akuntansi & Anggaran**
  Accounting & Budgeting
  - **Akuntansi**
    Accounting
  - **Anggaran**
    Budgeting
  - **Pajak**
    Taxation

**Strategi**
Strategy

- **Perencanaan Strategis**
  Strategic Planning
- **Pengembangan Usaha**
  Business Development
- **Riset, Inovasi & ESG**
  Research, Innovation & ESG

**Manajemen Anak Usaha**
Subsidiary Management

- **Manajemen Anak Usaha I**
  Subsidiary Management I
- **Manajemen Anak Usaha II**
  Subsidiary Management II

**Manajemen Aset**
Asset Management

- **Pengembangan & Komersialisasi Aset**
  Asset Development & Commercialization
- **Operasional & Sistem Informasi Aset**
  Asset Operations & Information System

**HC Strategi & Manajemen Talenta**
HC Strategy & Talent Management

- **HC Strategy & Policy**
- **Manajemen Talenta**
  Talent Management
- **Culture**

**Learning Centre**

- **Leadership Academy**
- **Capability Enhancement Academy**
- **Learning Support**

**Layanan & Operasional HC**
HC Services & Operations

- **Operasional HC**
  HC Operations
- **Umum & SMK3**
  General Affairs & Occupational Health and Safety (SMK3)
- **Pengadaan Non Trade**
  Non-Trade Procurement

**Sekretaris Perusahaan**
Corporate Secretary

- **Komunikasi Perusahaan**
  Corporate Communications
- **Kesekretariatan & Pendukung Direksi**
  Secretariat & Executive Support
- **Stakeholder Management & TJSL**
  Stakeholder Management & CSR (TJSL)

**Satuan Pengawas Internal**
Internal Audit Unit

- **Assurance**
- **Non Assurance**
- **Pencegahan & Monitoring**
  Prevention & Monitoring





**Sjamsul Hidayat Safwan**

Direktur Manajemen Risiko dan Legal / Director of Risk Management and Legal

**Bernadetta Raras**

Direktur Supply Chain Management dan Teknologi Informasi / Director of Supply Chain Management and Information Technology

**Sis Apik Wijayanto**

Direktur Utama
President Director

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# Profil Direksi
## Director's Profile




**Nina Sulistyowati**
Direktur Komersial /
Commercial Director

**Susana Indah Kris Indriati**
Direktur Keuangan dan Strategi /
Director of Finance and Strategy

**Yossi Istanto**
Direktur Sumber Daya Manusia (SDM)
Director of Human Resources (HR)



**Sis Apik Wijayanto**

Direktur Utama
President Commissioner

| | |
|---|---|
| Periode Jabatan / Term of Office | Mei 2024 - sekarang / May 2024 - present |
| Usia / Age | 63 Tahun / 63 years old |
| Kelahiran / Birth | Blitar, 28 Desember 1961 / Blitar, December 28, 1961 |
| Domisili / Domicile | Jakarta |
| Dasar Pengangkatan / Basis of Appointment | Surat Keputusan Badan Usaha Milik Negara No. SK-115/MBU/05/2024, tanggal 16 Mei 2024 / State-Owned Enterprises Decree No. SK-115/MBU/05/2024, dated May 16, 2024 |
| Pendidikan / Education | • Sarjana bidang Administrasi Niaga, Universitas Brawijaya (1988)<br>• Master bidang Manajemen, Universitas Airlangga (2007)<br>• Doktor bidang Ilmu Administrasi, Universitas Brawijaya (2021)<br><br>• Bachelor of Commerce Administration, Brawijaya University (1988)<br>• Master of Management, Airlangga University (2007)<br>• Doctor of Administration, Brawijaya University (2021) |
| Riwayat Pekerjaan / Working Experience | • (2023-2024) Direktur Enterprise & Consumer Banking PT Bank Negara Indonesia (Persero) Tbk<br>• (2020-2023) Direktur Institutional Banking PT Bank Negara Indonesia (Persero) Tbk (2017) Direktur Hubungan Kelembagaan & BUMN PT Bank Rakyat Indonesia (Persero) Tbk<br>• (2016) Direktur Konsumer PT Bank Rakyat Indonesia (Persero) Tbk<br>• (2015) Direktur Funding & Distribution Bank Tabungan Negara<br><br>• (2023-2024) Director of Enterprise & Consumer Banking PT Bank Negara Indonesia (Persero) Tbk<br>• (2020-2023) Director of Institutional Banking PT Bank Negara Indonesia (Persero) Tbk (2017) Director of Institutional Relations & BUMN PT Bank Rakyat Indonesia (Persero) Tbk<br>• (2016) Director of Consumer PT Bank Rakyat Indonesia (Persero) Tbk<br>• (2015) Director of Funding & Distribution Bank Tabungan Negara |
| Rangkap Jabatan / Concurrent Position | Tidak memiliki rangkap jabatan / Does not have concurrent positions |
| Hubungan Afiliasi / Affiliation Relationship | Tidak memiliki hubungan afiliasi baik dengan anggota Direksi lainnya, anggota Dewan Komisaris, maupun dengan Pemegang Saham Pengendali dan Utama. / Does not have any affiliation with other members of the Board of Directors, members of the Board of Commissioners, or Controlling and Major Shareholders. |



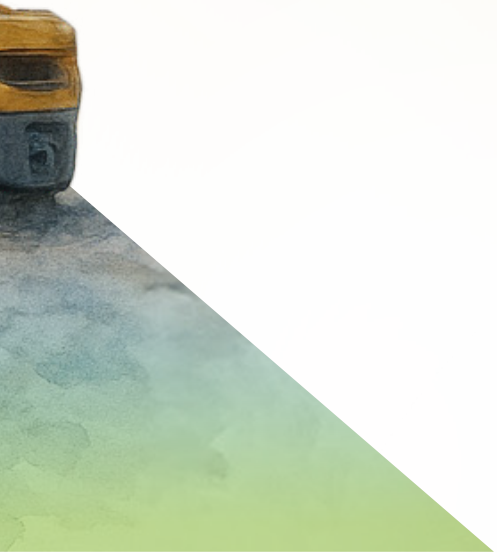




## Susana Indah Kris Indriati

Direktur Keuangan dan Strategi
Director of Finance and Strategy

| | |
|---|---|
| Periode Jabatan / Term of Office | Mei 2024 - sekarang / May 2024 - present |
| Usia / Age | 59 Tahun / 59 years old |
| Kelahiran / Birth | Semarang, 10 September 1965 / Semarang, September 10, 1965 |
| Domisili / Domicile | Jakarta |
| Dasar Pengangkatan / Basis of Appointment | Surat Keputusan Badan Usaha Milik Negara No. SK-115/MBU/05/2024, tanggal 16 Mei 2024 / State-Owned Enterprises Decree No. SK-115/MBU/05/2024, dated May 16, 2024 |
| Pendidikan / Education | Sarjana bidang Ekonomi Manajemen, Universitas Diponegoro (1990) / Bachelor of Management Economics, Diponegoro University (1990) |
| Riwayat Pekerjaan / Working Experience | • (2020-2024) Direktur Corporate Banking PT Bank Mandiri (Persero) Tbk<br>• (2020) Senior Executive Vice President Wholesale Risk PT Bank Mandiri (Persero) Tbk<br>• (2020) Senior Executive Vice President Commercial Banking PT Bank Mandiri (Persero) Tbk<br>• (2017-2020) Group Head Corporate Banking 5 PT Bank Mandiri (Persero) Tbk<br>• (2017-2020) Executive Business Officer - B Corporate Banking PT Bank Mandiri (Persero) Tbk<br><br>• (2020-2024) Director of Corporate Banking PT Bank Mandiri (Persero) Tbk<br>• (2020) Senior Executive Vice President Wholesale Risk PT Bank Mandiri (Persero) Tbk<br>• (2020) Senior Executive Vice President Commercial Banking PT Bank Mandiri (Persero) Tbk<br>• (2017-2020) Group Head Corporate Banking 5 PT Bank Mandiri (Persero) Tbk<br>• (2017-2020) Executive Business Officer - B Corporate Banking PT Bank Mandiri (Persero) Tbk |
| Rangkap Jabatan / Concurrent Position | Tidak memiliki rangkap jabatan / Does not have concurrent positions |
| Hubungan Afiliasi / Affiliation Relationship | Tidak memiliki hubungan afiliasi baik dengan anggota Direksi lainnya, anggota Dewan Komisaris, maupun dengan Pemegang Saham Pengendali dan Utama. / Does not have any affiliation with other members of the Board of Directors, members of the Board of Commissioners, or Controlling and Major Shareholders. |

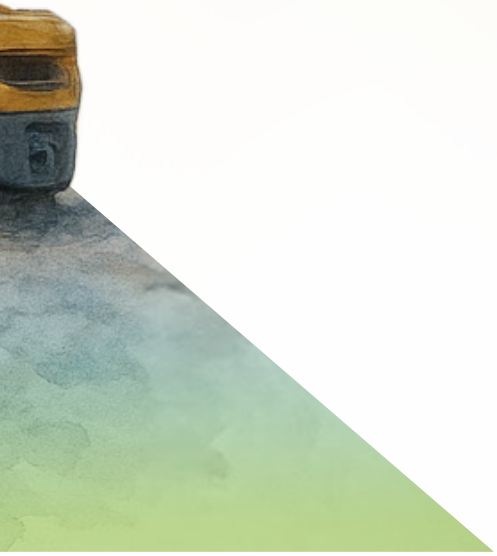




## Sjamsul Hidayat Safwan

Direktur Manajemen Risiko dan Legal
Director of Risk Management and Legal

| | |
|---|---|
| Periode Jabatan / Term of Office | Mei 2024 - sekarang / May 2024 - present |
| Usia / Age | 56 Tahun / 56 years old |
| Kelahiran / Birth | Pamekasan, 09 Agustus 1968 / Pamekasan, August 09, 1968 |
| Domisili / Domicile | Surabaya |
| Dasar Pengangkatan / Basis of Appointment | Surat Keputusan Badan Usaha Milik Negara No. SK-115/MBU/05/2024, tanggal 16 Mei 2024 / State-Owned Enterprises Decree No. SK-115/MBU/05/2024, dated May 16, 2024 |
| Pendidikan / Education | • Sarjana bidang Akuntansi, Universitas Islam Indonesia (1995)<br>• Master Administrasi Bisnis, STIA LAN RI (2008)<br><br>• Bachelor of Accounting, Islamic University of Indonesia (1995)<br>• Master of Business Administration, STIA LAN RI (2008) |
| Riwayat Pekerjaan / Working Experience | • (2021) Pemimpin Divisi Remedial & Recovery Komersial & SME PT Bank Negara Indonesia (Persero) Tbk<br>• (2019-2021) Pemimpin Wilayah 02 Area Sumbar, Riau, Kepri PT Bank Negara Indonesia (Persero) Tbk<br>• (2017-2019) Pemimpin Wilayah 02 Area Sumbar, Riau, Kepri PT Bank Negara Indonesia (Persero) Tbk<br>• (2016-2017) Pemimpin Sentra Kredit Menengah Denpasar PT Bank Negara Indonesia (Persero) Tbk<br>• (2012-2016) Pemimpin Sentra Kredit Kecil Surabaya PT Bank Negara Indonesia (Persero) Tbk<br><br>• (2021) Head of Commercial & SME Remedial & Recovery Division PT Bank Negara Indonesia (Persero) Tbk<br>• (2019-2021) Head of Region 02 Area West Sumatra, Riau, Riau Islands PT Bank Negara Indonesia (Persero) Tbk<br>• (2017-2019) Head of Region 02 Area West Sumatra, Riau, Riau Islands PT Bank Negara Indonesia (Persero) Tbk<br>• (2016-2017) Head of Medium Credit Center Denpasar PT Bank Negara Indonesia (Persero) Tbk<br>• (2012-2016) Head of Small Credit Center Surabaya PT Bank Negara Indonesia (Persero) Tbk |
| Rangkap Jabatan / Concurrent Position | Tidak memiliki rangkap jabatan / Does not have concurrent positions |
| Hubungan Afiliasi / Affiliation Relationship | Tidak memiliki hubungan afiliasi baik dengan anggota Direksi lainnya, anggota Dewan Komisaris, maupun dengan Pemegang Saham Pengendali dan Utama. / Does not have any affiliation with other members of the Board of Directors, members of the Board of Commissioners, or Controlling and Major Shareholders. |



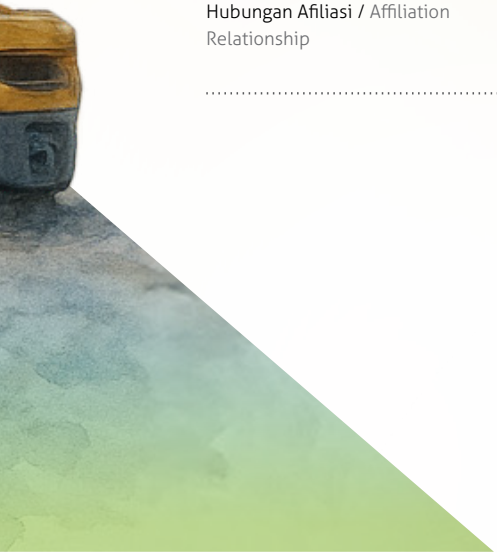




## Nina Sulistyowati

Direktur Komersial
Commercial Director

| | |
|---|---|
| Periode Jabatan / Term of Office | Juni 2023 - sekarang / June 2023 - present |
| Usia / Age | 60 Tahun / 60 years old |
| Kelahiran / Birth | Bandung, 6 Juni 1964 / Bandung, June 6, 1964 |
| Domisili / Domicile | Bekasi |
| Dasar Pengangkatan / Basis of Appointment | Surat Keputusan Badan Usaha Milik Negara No. SK-172/MBU/06/2023, tanggal 27 Juni 2023 / State-Owned Enterprise Decree No. SK-172/MBU/06/2023, dated June 27, 2023 |
| Pendidikan / Education | • Sarjana Ilmu Ekonomi (S1) Univ. Padjadjaran (UNPAD) Bandung, Jawa Barat tahun 1988<br>• Magister Management (S2) Univ. Gadjah Mada (UGM), Yogyakarta tahun 1999<br><br>• Bachelor of Economics (S1) Univ. Padjadjaran (UNPAD) Bandung, West Java in 1988<br>• Master of Management (S2) Univ. Gadjah Mada (UGM), Yogyakarta in 1999 |
| Riwayat Pekerjaan / Working Experience | • Direktur Utama PT Perusahaan Perdagangan Indonesia 2021-2023<br>• Direktur Utama PT Pertamina Patra Niaga 2019 - 2020<br>• Direktur Niaga Domestik PT Garuda Indonesia 2017 – 2018<br>• Komisaris PT Badak Arun Solusi (dhl. PT Patra Teknik) 2019 - 2021<br>• Komisaris Utama PT Patra Logistik 2019 - 2020<br>• Komisaris Utama PT Aero System Indonesia 2017 - 2018<br>• Komisaris Utama PT Sabre Travel Network Indonesia 2017 – 2018.<br><br>• President Director of PT Perusahaan Perdagangan Indonesia 2021-2023<br>• President Director of PT Pertamina Patra Niaga 2019 - 2020<br>• Director of Domestic Commerce of PT Garuda Indonesia 2017 - 2018<br>• Commissioner of PT Badak Arun Solusi (dhl. PT Patra Teknik) 2019 - 2021<br>• President Commissioner of PT Patra Logistik 2019 - 2020<br>• President Commissioner of PT Aero System Indonesia 2017 - 2018<br>• President Commissioner of PT Sabre Travel Network Indonesia 2017 - 2018. |
| Rangkap Jabatan / Concurrent Position | Tidak memiliki rangkap jabatan / Does not have concurrent positions |
| Hubungan Afiliasi / Affiliation Relationship | Tidak memiliki hubungan afiliasi baik dengan anggota Direksi lainnya, anggota Dewan Komisaris, maupun dengan Pemegang Saham Pengendali dan Utama. / Does not have any affiliation with other members of the Board of Directors, members of the Board of Commissioners, or Controlling and Major Shareholders. |





## Bernadetta Raras

Direktur Supply Chain Management dan Teknologi Informasi
Director of Supply Chain Management and Information Technology

| | |
|---|---|
| Periode Jabatan / Term of Office | Februari 2023 - sekarang / February 2023 - present |
| Usia / Age | 40 Tahun / 40 years old |
| Kelahiran / Birth | Semarang, 25 September 1984 / Semarang, September 25, 1984 |
| Domisili / Domicile | Jakarta |
| Dasar Pengangkatan / Basis of Appointment | Surat Keputusan Badan Usaha Milik Negara No. SK-20/MBU/02/2023, tanggal 3 Februari 2023 / State-Owned Enterprise Decree No. SK-20/MBU/02/2023, dated February 3, 2023 |
| Pendidikan / Education | • Sarjana Informatics Fakultas Computer Science, Universitas Dian Nuwantoro (Udinus), Semarang Jawa Tengah (2006)<br>• Master Computer Science, Universitas Telkom (2013)<br><br>• Bachelor of Informatics, Faculty of Computer Science, Dian Nuwantoro University (Udinus), Semarang, Central Java (2006)<br>• Master of Computer Science, Telkom University (2013) |
| Riwayat Pekerjaan / Working Experience | • 2020-2022 : Pemimpin Proyek Sinergi Pertanian & Layanan Bisnis Internasional Grosir CFU Dit. Portofolio Strategis Digital PT Telekomunikasi Indonesia Tbk<br>• 2016-2020 : Ekosistem Sinergi Industri PT Telekomunikasi Indonesia Tbk<br>• 2015-2016 : Akuisisi & Integrasi Aliansi PT Telekomunikasi Indonesia Tbk<br>• 2014-2015 : Marketing Engagement, JakDiva (sekarang Indigo) PT Telekomunikasi Indonesia Tbk<br>• 2012-2013 : Business Development PT Telekomunikasi Indonesia Tbk<br>• 2010-2012 : Content Agregator & Integration PT Telekomunikasi Indonesia Tbk<br>• 2008-2010 : Divisi Multimedia Technical PT Telekomunikasi Indonesia, Tbk<br><br>• 2020-2022 : Project Leader of Farm Synergy & CFU Wholesale International Business Services Dit. Digital Strategic Portfolio PT Telekomunikasi Indonesia Tbk<br>• 2016-2020 : Industry Synergy Ecosystem PT Telekomunikasi Indonesia Tbk<br>• 2015-2016 : Alliance Acquisition & Integration PT Telekomunikasi Indonesia Tbk<br>• 2014-2015 : Marketing Engagement, JakDiva (now Indigo) PT Telekomunikasi Indonesia Tbk<br>• 2012-2013 : Business Development PT Telekomunikasi Indonesia Tbk<br>• 2010-2012 : Content Aggregator & Integration PT Telekomunikasi Indonesia Tbk<br>• 2008-2010 : Multimedia Technical Division PT Telekomunikasi Indonesia, Tbk |
| Rangkap Jabatan / Concurrent Position | Tidak memiliki rangkap jabatan / Does not have concurrent positions |
| Hubungan Afiliasi / Affiliation Relationship | Tidak memiliki hubungan afiliasi baik dengan anggota Direksi lainnya, anggota Dewan Komisaris, maupun dengan Pemegang Saham Pengendali dan Utama. / Does not have any affiliation with other members of the Board of Directors, members of the Board of Commissioners, or Controlling and Major Shareholders. |







## Yossi Istanto

Direktur Sumber Daya Manusia (SDM)
Director of Human Resources (HR)

| | |
|---|---|
| Periode Jabatan / Term of Office | Juni 2023 - sekarang / June 2023 - present |
| Usia / Age | 51 Tahun / 51 years old |
| Kelahiran / Birth | Rembang, 11 Juli 1973 / Rembang, July 11, 1973 |
| Domisili / Domicile | Jakarta |
| Dasar Pengangkatan / Basis of Appointment | Surat Keputusan Badan Usaha Milik Negara No. SK-172/MBU/06/2023, tanggal 27 Juni 2023 / State-Owned Enterprise Decree No. SK-172/MBU/06/2023, dated June 27, 2023 |
| Pendidikan / Education | • Sarjana Hukum (S1) Universitas Sebelas Maret, Solo<br>• Magister Hukum (S2) Universitas Katolik Parahyangan, Bandung<br><br>• Bachelor of Law (S1) Sebelas Maret University, Solo<br>• Master of Law (S2) Parahyangan Catholic University, Bandung |
| Riwayat Pekerjaan / Working Experience | • SEVP Management Asset 2023 PT Rajawali Nusantara Indonesia / ID Food,<br>• EVP Corporate Secretary 2022 PT Rajawali Nusantara Indonesia / ID Food<br>• EVP Kepatuhan 2022 PT Rajawali Nusantara Indonesia / ID Food<br>• Executive Advisor 2021 Suyanto Simalango Patria and Partners<br>• Direktur Human Capital, Legal & Compliance PT Bank Tabungan Negara (Persero) Tbk 2019 -2021<br>• Direktur Strategic Human Capital PT Bank Tabungan Negara (Persero) Tbk 2018-2019<br>• Legal Division Head PT Bank Tabungan Negara (Persero) Tbk 2017 - 2018<br>• Legal & Loan Document Desk Head 2014 – 2017<br>• Legal Litigation and Non Litigation Department 2013 – 2014<br><br>• SEVP Asset Management 2023 PT Rajawali Nusantara Indonesia / ID Food<br>• EVP Corporate Secretary 2022 PT Rajawali Nusantara Indonesia / ID Food<br>• EVP Compliance 2022 PT Rajawali Nusantara Indonesia / ID Food<br>• Executive Advisor 2021 Suyanto Simalango Patria and Partners<br>• Director of Human Capital, Legal & Compliance PT Bank Tabungan Negara (Persero) Tbk 2019 -2021<br>• Director of Strategic Human Capital PT Bank Tabungan Negara (Persero) Tbk 2018-2019<br>• Legal Division Head PT Bank Tabungan Negara (Persero) Tbk 2017 - 2018<br>• Legal & Loan Document Desk Head 2014 - 2017<br>• Legal Litigation and Non Litigation Department 2013 - 2014 |
| Rangkap Jabatan / Concurrent Position | Tidak memiliki rangkap jabatan / Does not have concurrent positions |
| Hubungan Afiliasi / Affiliation Relationship | Tidak memiliki hubungan afiliasi baik dengan anggota Direksi lainnya, anggota Dewan Komisaris, maupun dengan Pemegang Saham Pengendali dan Utama. / Does not have any affiliation with other members of the Board of Directors, members of the Board of Commissioners, or Controlling and Major Shareholders. |





**Budiono Sandi**
Commissioner
Komisaris

**Sarwo Edhy**
Commissioner
Komisaris

**Budi Santoso**
Komisaris Utama
President Commissioner

ID FOOD
Quality for Everyone

# Profil Komisaris
## Commissioner's Profile



**Muhammad Riza Adha Damanik**
Commissioner
Komisaris

**Arie Sudjito**
Komisaris Independen
Independent Commissioner

**Marsudi Wahyu Kisworo**
Komisaris Independen
Independent Commissioner



## Budi Santoso

Komisaris Utama
President Commissioner

| | |
|---|---|
| Periode Jabatan / Term of Office | Juli 2023 - Maret 2025 / July 2023 - March 2025 |
| Usia / Age | 56 Tahun / 56 years old |
| Kelahiran / Birth | Jakarta, 9 Februari 1968 / Jakarta, February 9, 1968 |
| Domisili / Domicile | Jakarta |
| Dasar Pengangkatan / Basis of Appointment | Surat Keputusan Badan Usaha Milik Negara No. SK-174/MBU/07/2022 / State-Owned Enterprises Decree No. SK-174/MBU/07/2022 |
| Pendidikan / Education | • Sarjana Ilmu Komunikasi (S1) dari Universitas Sebelas Maret<br>• Magister Ilmu Administrasi (S2) dari Universitas Indonesia<br>• Doctor Ilmu Komunikasi (S3) dari Universitas Sahid<br><br>• Bachelor of Communication Science (S1) from Sebelas Maret University<br>• Master of Administration Science (S2) from University of Indonesia<br>• Doctor of Communication Science (S3) from Sahid University |
| Riwayat Pekerjaan / Working Experience | • Direktur Jenderal Perdagangan Luar Negeri Kementerian Perdagangan tahun 2022-Sekarang<br>• Kepala Kantor Dagang dan Ekonomi Indonesia di Taipei tahun 2020-2022<br>• Kepala Biro Keuangan Kementerian Perdagangan tahun 2020<br>• Kepala Biro Organisasi dan Kekaryawanan Kementerian Perdagangan tahun 2017<br>• Direktur Bina Usaha dan Pelaku Distribusi Kementerian Perdagangan tahun 2017<br>• Kepala Pusat Data dan Sistem Informasi Kementerian Perdagangan tahun 2017<br>• Atase Perdagangan Kedutaan Besar Republik Indonesia di New Delhi tahun 2012 - 2016<br><br>• Director General of Foreign Trade of the Ministry of Trade 2022-Present<br>• Head of the Indonesian Trade and Economic Office in Taipei 2020-2022<br>• Head of the Finance Bureau of the Ministry of Trade 2020<br>• Head of the Organization and Personnel Bureau of the Ministry of Trade 2017<br>• Director of Business Development and Distribution Actors of the Ministry of Trade 2017<br>• Head of the Data Center and Information Systems of the Ministry of Trade 2017<br>• Trade Attaché of the Embassy of the Republic of Indonesia in New Delhi 2012 - 2016 |
| Rangkap Jabatan / Concurrent Position | Tidak memiliki rangkap jabatan / Does not have concurrent positions |
| Hubungan Afiliasi / Affiliation Relationship | Tidak memiliki hubungan afiliasi baik dengan anggota Direksi lainnya, anggota Dewan Komisaris, maupun dengan Pemegang Saham Pengendali dan Utama. / Does not have any affiliation with other members of the Board of Directors, members of the Board of Commissioners, or Controlling and Major Shareholders. |





## Sarwo Edhy

Komisaris
Commissioner

| | |
|---|---|
| Periode Jabatan / Term of Office | Februari 2023 - Sekarang / February 2023 - Present |
| Usia / Age | 63 Tahun / 63 years old |
| Kelahiran / Birth | Brebes, 22 Maret 1962 / Brebes, March 22, 1962 |
| Domisili / Domicile | Jakarta |
| Dasar Pengangkatan / Basis of Appointment | Surat Keputusan Badan Usaha Milik Negara No. SK-21/MBU/02/2023 / State-Owned Enterprise Decree No. SK-21/MBU/02/2023 |
| Pendidikan / Education | • Doktor Sumber Daya Manusia Universitas Negeri Jakarta<br>• Magister Manajemen Sekolah Tinggi Ekonomi<br>• Magister Hukum Universitas Tama<br>• Sarjana Administrasi Negara Universitas Tama<br>• Sarjana Ekonomi Pertanian Universitas Satyagama<br><br>• Doctor of Human Resources State University of Jakarta<br>• Master of Management College of Economics<br>• Master of Law Tama University<br>• Bachelor of State Administration Tama University<br>• Bachelor of Agricultural Economics Satyagama University |
| Riwayat Pekerjaan / Working Experience | • 2022 - sekarang : Sekretaris Utama Badan Pangan Nasional<br>• 2021 - 2022 : Kepala Badan Ketahanan Pangan, Kementrian Pertanian<br>• 2021 - 2022 : Staf Ahli Menteri Bidang Infrastruktur Kementerian Pertanian<br>• 2019 - 2021 : Direktur Jenderal Prasarana dan Sarana Kementerian Pertanian<br>• 2016 - 2019 : Direktur Buah dan Florikultura Kementerian Pertanian<br><br>• 2022 - present : Principal Secretary of the National Food Agency<br>• 2021 - 2022 : Head of Food Security Agency, Ministry of Agriculture<br>• 2021 - 2022 : Ministerial Expert Staff for Infrastructure, Ministry of Agriculture<br>• 2019 - 2021 : Director General of Infrastructure and Facilities, Ministry of Agriculture<br>• 2016 - 2019 : Director of Fruit and Floriculture, Ministry of Agriculture |
| Rangkap Jabatan / Concurrent Position | Memiliki rangkap jabatan sebagai Sekretaris Utama Badan Pangan Nasional / Has concurrent position as Principal Secretary of the National Food Agency |
| Hubungan Afiliasi / Affiliation Relationship | Tidak memiliki hubungan afiliasi baik dengan anggota Direksi lainnya, anggota Dewan Komisaris, maupun dengan Pemegang Saham Pengendali dan Utama. / Does not have any affiliation with other members of the Board of Directors, members of the Board of Commissioners, or Controlling and Major Shareholders. |





## Budiono Sandi

Komisaris
Commissioner

| | |
|---|---|
| Periode Jabatan / Term of Office | Desember 2021 - Sekarang / December 2021 - Present |
| Usia / Age | 62 Tahun / 62 years old |
| Kelahiran / Birth | Purwakarta, 2 April 1963 / Purwakarta, April 2, 1963 |
| Domisili / Domicile | Jakarta |
| Dasar Pengangkatan / Basis of Appointment | Surat Keputusan Badan Usaha Milik Negara No. SK-390/MBU/12/2021 / State-Owned Enterprise Decree No. SK-390/MBU/12/2021 |
| Pendidikan / Education | • Magister, Universitas Gadjah Mada (UGM) (2007).<br>• Sarjana, Universitas Jakarta (1999).<br>• Akademi Kepolisian (1987)<br><br>• Master, Gadjah Mada University (UGM) (2007).<br>• Bachelor, University of Jakarta (1999).<br>• Police Academy (1987) |
| Riwayat Pekerjaan / Working Experience | • 2018 - 2021 : Deputi Penindakan dan Pembinaan Kemampuan BNPT<br>• 2013 - 2018 : Direktur Kerjasama Bilateral BNPT<br>• 2012 - 2013 : Wakil Kepala Densus 88 Anti Teror<br>• 2011 - 2012 : Direktur Intelijen Polda Metro Jaya<br>• 2010 - 2011 : Direktur Intelijen Polda Lampung<br><br>• 2018 - 2021 : Deputy for Enforcement and Capacity Building BNPT<br>• 2013 - 2018: Director of Bilateral Cooperation BNPT<br>• 2012 - 2013 : Deputy Head of Densus 88 Anti-Terror<br>• 2011 - 2012 : Director of Intelligence at Polda Metro Jaya<br>• 2010 - 2011 : Director of Intelligence of Lampung Police |
| Rangkap Jabatan / Concurrent Position | Tidak memiliki rangkap jabatan / No concurrent positions |
| Hubungan Afiliasi / Affiliation Relationship | Tidak memiliki hubungan afiliasi baik dengan anggota Direksi lainnya, anggota Dewan Komisaris, maupun dengan Pemegang Saham Pengendali dan Utama. / Does not have any affiliation with other members of the Board of Directors, members of the Board of Commissioners, or Controlling and Major Shareholders. |





## Muhammad Riza Adha Damanik

Komisaris
Commissioner

| | |
|---|---|
| Periode Jabatan / Term of Office | Februari 2022 - Sekarang / February 2022 - Present |
| Usia / Age | 44 Tahun / 44 years old |
| Kelahiran / Birth | Tanjung Balai, 17 Oktober 1980 / Tanjung Balai, October 17, 1980 |
| Domisili / Domicile | Jakarta |
| Dasar Pengangkatan / Basis of Appointment | Surat Keputusan Badan Usaha Milik Negara No. SK-55/MBU/02/2022 / State-Owned Enterprise Decree No. SK-55/MBU/02/2022 |
| Pendidikan / Education | • Doktoral (PhD) School of Humanities Universiti Sains Malaysia (2016)<br>• Magister Sains Program Studi Ilmu Lingkungan Universitas Gadjah Mada (2005)<br>• Sarjana Teknik Ilmu Kelautan, Fakultas Perikanan dan Ilmu Kelautan Universitas Diponegoro (2003)<br><br>• Doctoral (PhD) School of Humanities Universiti Sains Malaysia (2016)<br>• Master of Science Environmental Science Study Program Gadjah Mada University (2005)<br>• Bachelor of Engineering Marine Science, Faculty of Fisheries and Marine Science Diponegoro University (2003) |
| Riwayat Pekerjaan / Working Experience | • 2021 - 2026 : Ketua Umum Ikatan Sarjana Kelautan Indonesia (ISKINDO)<br>• 2021 - 2022 : Komisaris PT Perikanan Indonesia<br>• 2020 - 2021 : Komisaris PT Perikanan Nusantara<br>• 2019 - sekarang : Staf Khusus Menteri Koperasi dan Usaha Kecil dan Menengah RI<br>• 2018 - 2019 : Asisten Koordinator Staf Khusus Presiden<br>• 2016 - 2018 : Tenaga Ahli Utama Bidang Kemaritiman Kantor Staf Presiden<br>• 2015 : Ketua Umum Kesatuan Nelayan Tradisional Indonesia (KNTI)<br><br>• 2021 - 2026 : Chairperson of the Indonesian Marine Bachelor Association (ISKINDO)<br>• 2021 - 2022 : Commissioner of PT Perikanan Indonesia<br>• 2020 - 2021 : Commissioner of PT Perikanan Nusantara<br>• 2019 - present : Special Staff to the Minister of Cooperatives and Small and Medium Enterprises<br>• 2018 - 2019 : Assistant Coordinator of the President's Special Staff<br>• 2016 - 2018 : Principal Expert for Maritime Affairs of the Presidential Staff Office<br>• 2015 : Chairman of the Indonesian Traditional Fishermen Union (KNTI) |
| Rangkap Jabatan / Concurrent Position | Memiliki rangkap jabatan sebagai Staf Khusus Menteri Koperasi dan Usaha Kecil dan Menengah Republik Indonesia / Holds concurrent positions as Special Staff to the Minister of Cooperatives and Small and Medium Enterprises of the Republic of Indonesia |
| Hubungan Afiliasi / Affiliation Relationship | Tidak memiliki hubungan afiliasi baik dengan anggota Direksi lainnya, anggota Dewan Komisaris, maupun dengan Pemegang Saham Pengendali dan Utama. / Does not have any affiliation with other members of the Board of Directors, members of the Board of Commissioners, or Controlling and Major Shareholders. |





## Marsudi Wahyu Kisworo

Komisaris Independen
Independent Commissioner

| | |
|---|---|
| Periode Jabatan / Term of Office | Juni 2021 - Sekarang / June 2021 - Present |
| Usia / Age | 66 Tahun / 66 years old |
| Kelahiran / Birth | Kediri, 29 Oktober 1958 / Kediri, October 29, 1958 |
| Domisili / Domicile | Jakarta |
| Dasar Pengangkatan / Basis of Appointment | Surat Keputusan Badan Usaha Milik Negara No. SK-228/MBU/07/2021 / State-Owned Enterprises Decree No. SK-228/MBU/07/2021 |
| Pendidikan / Education | • Ditetapkan sebagai Guru Besar Ilmu Komputer (2000)<br>• Insinyur Profesional Utama (IPU) (2018)<br>• Doktor Ilmu Komputer, Curtin University of Technology, Perth, Australia (1993)<br>• Pascasarjana Ilmu Komputer, Curtin University of Technology, Perth, Australia (1990)<br>• Sarjana Teknik Elektro (Teknik Komputer dan Kontrol), Institut Teknologi Bandung (ITB) (1984)<br><br>• Appointed as Professor of Computer Science (2000)<br>• Principal Professional Engineer (IPU) (2018)<br>• Doctor of Computer Science, Curtin University of Technology, Perth, Australia (1993)<br>• Postgraduate in Computer Science, Curtin University of Technology, Perth, Australia (1990)<br>• Bachelor of Electrical Engineering (Computer and Control Engineering), Institut Teknologi Bandung (ITB) (1984) |
| Riwayat Pekerjaan / Working Experience | • 2020 - sekarang : Ketua Dewan Pembina Ikatan Ahli Informatika Indonesia<br>• 2020 - sekarang : Ketua Umum Aliansi Pendidikan Vokasi Seluruh Indonesia (Advokasi)<br>• 2019 - 2021 : Komisaris Independen PT Telekomunikasi Indonesia (Persero) Tbk<br>• 2015 - 2019 : Tenaga Ahli Khusus Telematika (Cyber Defense) Kementerian Pertahanan RI<br>• 2015 - 2017 : Komisaris Utama PT Integra Sistema Niaga<br>• 2014 - 2019 : Anggota Badan Pertimbangan Pemasyarakatan Kementerian Hukum dan Hak Asasi Manusia RI<br>• 2010 - 2018 : Rektor Perbanas Institute Jakarta<br>• 2005 - 2010 : Pro Rector Swiss German University-Asia<br>• 2003 - 2005 : Rektor Universitas Paramadina Jakarta<br><br>• 2020 - present : Chairman of the Board of Trustees of the Indonesian Informatics Association<br>• 2020 - present : Chairman of the All Indonesia Vocational Education Alliance (Advocacy)<br>• 2019 - 2021 : Independent Commissioner of PT Telekomunikasi Indonesia (Persero) Tbk<br>• 2015 - 2019 : Special Expert on Telematics (Cyber Defense) Ministry of Defense of the Republic of Indonesia<br>• 2015 - 2017 : President Commissioner of PT Integra Sistema Niaga<br>• 2014 - 2019 : Member of Correctional Advisory Board Ministry of Law and Human Rights of the Republic of Indonesia<br>• 2010 - 2018 : Rector of Perbanas Institute Jakarta<br>• 2005 - 2010 : Pro Rector Swiss German University-Asia<br>• 2003 - 2005 : Rector of Paramadina University Jakarta |
| Rangkap Jabatan / Concurrent Position | Memiliki rangkap jabatan sebagai Ketua Dewan Pembina Ikatan Ahli Informatika dan Ketua Umum Aliansi Pendidikan Vokasi Seluruh Indonesia / Holds concurrent positions as Chairman of the Board of Trustees of the Informatics Expert Association and Chairman of the All Indonesia Vocational Education Alliance |
| Hubungan Afiliasi / Affiliation Relationship | Tidak memiliki hubungan afiliasi baik dengan anggota Direksi lainnya, anggota Dewan Komisaris, maupun dengan Pemegang Saham Pengendali dan Utama. / Does not have any affiliation with other members of the Board of Directors, members of the Board of Commissioners, or Controlling and Major Shareholders |

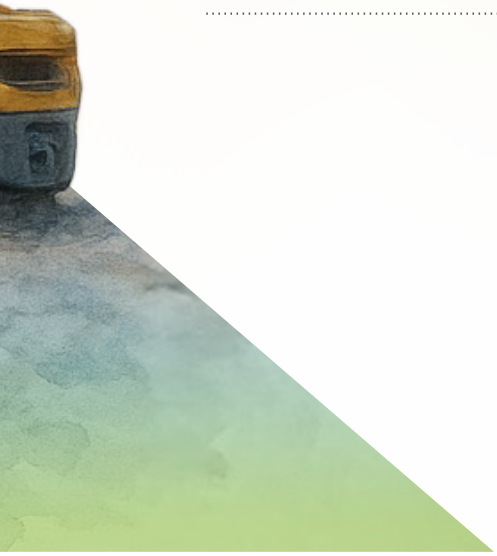




## Arie Sudjito

Komisaris Independen
Independent Commissioner

| | |
|---|---|
| Periode Jabatan / Term of Office | Februari 2020 - Sekarang / February 2020 - Present |
| Usia / Age | 52 Tahun / 52 years old |
| Kelahiran / Birth | Yogyakarta, 12 September 1972 / Yogyakarta, September 12, 1972 |
| Domisili / Domicile | Yogyakarta |
| Dasar Pengangkatan / Basis of Appointment | Surat Keputusan Badan Usaha Milik Negara No. SK-60/MBU/02/2020 / State-Owned Enterprise Decree No. SK-60/MBU/02/2020 |
| Pendidikan / Education | • Doktor Sosiologi, Fisipol (2015)<br>• Magister Sosiologi, Fisipol (2004)<br>• Sarjana Sosiologi, Fakultas Ilmu Sosial dan Ilmu Politik (Fisipol) Universitas Gadjah Mada (1997)<br><br>• Doctor of Sociology, Faculty of Social and Political Sciences (2015)<br>• Master of Sociology, Faculty of Social and Political Sciences (2004)<br>• Bachelor of Sociology, Faculty of Social and Political Sciences (Faculty of Social and Political Sciences) Universitas Gadjah Mada (1997) |
| Riwayat Pekerjaan / Working Experience | • 1999 - sekarang : Staf Pengajar Jurusan Sosiologi Fisipol UGM<br>• 2005 - sekarang : Pengajar Pascasarjana Jurusan Sosiologi Fisipol UGM<br>• 2007 - 2009 : Pengajar Pascasarjana Ilmu Kesehatan Masyarakat UGM<br>• Peneliti Pusat Studi Pedesaan dan Kawasan UGM dan Pusat Studi Ekonomi Kerakyatan UGM<br><br>• 1999 - present : Teaching Staff, Department of Sociology, Faculty of Social and Political Sciences (Fisipol) UGM<br>• 2005 - present : Graduate Lecturer, Department of Sociology, Faculty of Social and Political Sciences, UGM<br>• 2007 - 2009 : Graduate Lecturer of Public Health Sciences UGM<br>• Researcher of Center for Rural and Regional Studies UGM and Center for Economic Democracy Studies UGM |
| Rangkap Jabatan / Concurrent Position | Tidak memiliki rangkap jabatan / No concurrent positions |
| Hubungan Afiliasi / Affiliation Relationship | Tidak memiliki hubungan afiliasi baik dengan anggota Direksi lainnya, anggota Dewan Komisaris, maupun dengan Pemegang Saham Pengendali dan Utama. / Does not have any affiliation with other members of the Board of Directors, members of the Board of Commissioners, or Controlling and Major Shareholders. |







# Perubahan Komposisi Anggota Direksi dan Komisaris

## Changes in the Composition of Members of Directors and Commissioners

### Direksi

Sepanjang tahun 2024, terdapat perubahan komposisi Direksi antara lain Direktur Utama, Direktur Pengembangan dan Pengendalian Usaha, serta Direktur Keuangan dan Manajemen Risiko. Direksi yang mengalami pergantian atau selesainya masa jabatan yaitu sebagai berikut:

### Director

Throughout 2024, there were changes in the composition of the Board of Directors, including the President Director, Director of Business Development and Control, as well as the Director of Finance and Risk Management. The members of the Board of Directors who were replaced or completed their terms of office are as follows:

| **Nama** *Name* | **Jabatan** *Position* | **Periode Jabatan** *Tenure Period* |
|---|---|---|
| Frans Marganda Tambunan | Direktur Utama<br>President Director | Maret 2022 - Mei 2024<br>March 2022 - May 2024 |
| Thomas Hadinata | Direktur Keuangan dan Manajemen Risiko<br>Director of Finance and Risk Management | Desember 2021 - Mei 2024<br>December 2021 - May 2024 |
| Dirgayuza Setiawan | Direktur Pengembangan dan Pengendalian Usaha<br>Director of Business Development and Control | Februari 2023 - Mei 2024<br>February 2023 - May 2024 |

### Komisaris

Sepanjang tahun 2024, komposisi Dewan Komisaris tetap tidak mengalami perubahan. Namun, pada akhir tahun, Komisaris Utama, Budi Santoso, secara resmi dilantik sebagai Menteri Perdagangan Republik Indonesia pada 21 Oktober 2024. Hingga laporan tahunan ini diterbitkan, belum ada pergantian posisi atas jabatan tersebut.

### Commissioners

Throughout 2024, the composition of the Board of Commissioners remained unchanged. However, at the end of the year, the President Commissioner, Budi Santoso, was officially appointed as the Minister of Trade of the Republic of Indonesia on October 21, 2024. As of the publication of this annual report, no replacement has been appointed for the position.



# Pejabat Eksekutif

## Executive Officers



1. **Saptariyanti A.K. Putri**
   VP Manajemen Risiko / VP of Risk Management

2. **Elan Pramudiansyah**
   VP Manajemen Rantai Pasok / VP Supply Chain Management

3. **Yosdian Adi Pronomo**
   VP Sekretaris Perusahaan / VP of Corporate Secretary

4. **Sarjono**
   VP Satuan Pengawas Internal / VP of Internal Audit

5. **R. Errol Ferdianzyah**
   VP Akuntansi & Anggaran / VP of Accounting & Budgeting

6. **Agung Susanto Mukti**
   VP Industri Pangan / VP of Food Industry

7. **Tiara Ariesta Putri**
   Pjs VP Strategi HC & Manajemen Talenta dan Plt VP Learning Centre / Interim VP HC Strategy & Talent Management and Acting VP Learning Centre

8. **Yassir Ismail**
   VP Teknologi Informasi / VP Information Technology

9. **Dewi Ratih**
   Plt VP Legal dan Pjs VP Tata Kelola / Acting VP of Legal and Interim VP of Governance

10. **Ferry Fardiansyah**
    VP of Public Service Obligation (PSO)

11. **Nugroho Adi K**
    VP Layanan & Operasional HC / VP Services & Operasional HC

12. **Ricko Wahyudi**
    VP Manajemen Aset / VP of Asset Management

13. **Dipta Erlangga**
    VP Strategi dan Plt VP Manajemen Anak Usaha / VP of Strategy and Acting VP Strategic Planning & Transformation

14. **Tri Aris Susilo**
    VP Keuangan dan Piutang / VP of Finance and Receivables

15. **Kokoh Firstono Jamil**
    VP Industri Perdagangan / VP of Trade Industry





# Sumber Daya Manusia

## Human Resources

Sumber Daya Manusia (SDM) merupakan faktor krusial dalam mendukung pertumbuhan dan keberlanjutan usaha. ID FOOD berkomitmen untuk mengembangkan serta mengelola SDM secara tepat, sistematis, dan berkesinambungan guna meningkatkan kinerja perusahaan. Berbagai program terus dijalankan untuk meningkatkan kapabilitas dan kompetensi karyawan agar dapat memenuhi kebutuhan perusahaan dalam menghadapi dinamika lingkungan bisnis yang terus berkembang.

Pengelolaan dan pengembangan SDM dilakukan secara terintegrasi dengan visi, misi, dan strategi perusahaan, dengan tetap mengacu pada peraturan perundang-undangan serta best practices pengelolaan SDM yang berlaku, baik di tingkat nasional maupun internasional. Selain itu, guna menjawab tantangan serta tahapan perkembangan bisnis, SDM ID FOOD didorong untuk menguasai teknologi, keterampilan, dan pola pikir yang relevan demi memperkuat dan meningkatkan kinerja perusahaan.

Untuk memastikan keselarasan antara kapabilitas dan kompetensi SDM dengan rencana pengembangan usaha di masa depan sesuai dengan visi dan misi perusahaan, ID FOOD secara berkala melakukan evaluasi dan penyempurnaan terhadap kebijakan pengelolaan SDM.

Human Resources (HR) are a critical factor in supporting business growth and sustainability. ID FOOD is committed to developing and managing its human capital in a structured, systematic, and continuous manner to enhance overall corporate performance. Various programs are consistently implemented to improve employee capabilities and competencies, enabling them to meet the company's needs in navigating the ever-evolving business environment.

The management and development of human resources are carried out in an integrated manner with the company's vision, mission, and strategic objectives, while also adhering to applicable laws, regulations, and human resource management best practices—both nationally and internationally. Furthermore, in response to the challenges and stages of business growth, ID FOOD encourages its employees to master relevant technologies, skills, and mindsets to strengthen and improve organizational performance.

To ensure alignment between HR capabilities and competencies with future business development plans in accordance with the company's vision and mission, ID FOOD regularly evaluates and refines its human resource management policies.

## Kebijakan Pengelolaan SDM

ID FOOD mengelola Sumber Daya Manusia (SDM) dengan tujuan meningkatkan serta mengembangkan kapabilitas dan kompetensi karyawan guna mendorong pertumbuhan kinerja perusahaan dalam jangka pendek, menengah, maupun panjang. Pengelolaan SDM yang dilakukan secara konsisten diharapkan dapat menciptakan tenaga kerja yang kompeten, andal, profesional, berdaya saing tinggi, serta mampu beradaptasi dengan dinamika lingkungan bisnis yang terus berkembang.

## Human Capital Management Policy

ID FOOD manages its Human Capital (HC) with the objective of enhancing and developing employee capabilities and competencies to drive company performance in the short, medium, and long term. Consistent human capital management is expected to produce a competent, reliable, professional, and highly competitive workforce that is adaptable to the dynamic business environment.

Melalui Satuan Kerja SDM yang berada di bawah Direktorat Sumber Daya Manusia, ID FOOD secara aktif memetakan dan memastikan kapasitas serta kualitas SDM agar selaras dengan kebutuhan dan strategi bisnis perusahaan. Dari sisi organisasi, ID FOOD telah menetapkan kebijakan pengelolaan SDM yang efektif berdasarkan kebutuhan proses bisnis serta membangun budaya kerja dan lingkungan yang kondusif sebagai faktor pendukung peningkatan kinerja perusahaan.

Dalam menjalankan tugasnya, Direktorat Sumber Daya Manusia membawahi dua divisi utama, yaitu:

- Divisi HC Strategi & Manajemen Talenta
- Divisi Layanan & Operasional HC

Penguatan SDM merupakan aspek krusial dalam mewujudkan Holding Pangan yang tangguh. Dengan SDM yang unggul dan berdaya saing, diharapkan tujuan pembentukan Holding BUMN Pangan dapat tercapai, termasuk dalam mendukung ketahanan pangan, inklusivitas, serta membangun perusahaan pangan bertaraf dunia. Salah satu langkah strategis dalam mewujudkan SDM yang berkualitas adalah melalui penerapan Aspirasi Pemegang Saham (APS) Fungsi SDM secara menyeluruh.

Pada tahun 2024, APS Fungsi SDM mencakup beberapa aspek utama, antara lain:

1. Talent Management di Induk atau Anak Perusahaan (Talent Development, Career Path, Job Grading);
2. Pelaksanaan Talent Mobility;
3. Pemenuhan Amanat Undang-Undang Nomor 8 Tahun 2016 tentang Penyandang Disabilitas Tahun 2022;
4. Kelengkapan dan Kualitas Data Portal HC BUMN;
5. Program Peningkatan Talenta Perempuan dan Talenta Muda sepanjang 2024.

## Manajemen Talenta

Sebagai bagian dari pilar Pengembangan Talenta ID FOOD Group, perusahaan berkomitmen untuk meningkatkan edukasi dan profesionalisasi dalam tata kelola SDM. Untuk mewujudkan

Through the Human Capital Work Unit under the Directorate of Human Capital, ID FOOD actively maps and ensures the capacity and quality of its personnel align with the company's business needs and strategies. Organizationally, ID FOOD has established an effective HR management policy based on business process requirements, while also fostering a strong work culture and conducive work environment as key drivers of performance improvement.

In carrying out its duties, the Directorate of Human Capital oversees two main divisions:

- HC Strategy & Talent Management Division
- HC Services & Operations Division

Strengthening human capital is a crucial aspect in realizing a resilient Food Holding. With excellent and competitive HR, the objectives of establishing the State-Owned Food Holding—including supporting food security, inclusivity, and building a world-class food company—are expected to be achieved. One strategic step in developing high-quality HR is the comprehensive implementation of the Shareholder Aspirations (APS) for the HR Function.

In 2024, the Shareholder Aspirations (APS) for the Human Capital (HC) Function encompassed several key aspects, including:

1. Talent Management at the Holding and Subsidiary Levels (talent development, career path structuring, and job grading)
2. Implementation of Talent Mobility
3. Fulfillment of the Mandate of Law No. 8 of 2016 on Persons with Disabilities
4. Completeness and Quality of Data in the BUMN HC Portal
5. Programs for the Advancement of Women and Young Talent Throughout 2024.

## Talent Management

As part of the ID FOOD Group Talent Development pillar, the company is committed to improving education and professionalization in HR governance. To realize this, ID FOOD





hal tersebut, ID FOOD mengimplementasikan Integrated Talent Management System (ITMS), sebuah sistem terpadu yang dirancang untuk mendukung proses akuisisi, klasifikasi, pengembangan, perputaran, serta retensi talenta di dalam perusahaan.

Tujuan jangka panjang dari penerapan ITMS adalah menciptakan SDM yang berprestasi dan berkinerja unggul, baik saat ini maupun di masa mendatang. Hal ini selaras dengan visi, misi, serta core values BUMN Holding Pangan, guna memastikan keberlanjutan dan daya saing perusahaan di industri pangan nasional dan global.

## Talent Development

Talent Development merupakan mekanisme pengembangan talenta yang dirancang dengan mempertimbangkan Talent Classification guna memastikan pengembangan SDM yang optimal. Berbagai program Talent Development yang telah dijalankan oleh ID FOOD mencakup:

**1. Management Trainee (MT)**
Program Management Trainee (MT) ID FOOD berlangsung selama 12 bulan dan terdiri dari beberapa tahapan, yaitu:

- Masa orientasi
- Business Insight
- Technical Insight
- On The Job Training (OJT) 1
- On The Job Training (OJT) 2
- Masa Acting

Pada tahun 2024, program Management Trainee XXIV yang diikuti oleh 14 orang peserta

**2. ID FOOD Next Top Executive Leader (INTEL)**
Program ID FOOD Next Top Executive Leader (INTEL) memberikan kesempatan bagi talenta Milenial untuk merasakan pengalaman menjadi Direksi selama satu hari melalui metode Shadowing. Peserta berinteraksi langsung dengan Direksi dan mengikuti seluruh aktivitas Direksi dalam satu hari penuh.

Program ini bertujuan untuk:

- Memperkuat buy-in terhadap Value AKHLAK sebagai nilai dasar BUMN.

implements the Integrated Talent Management System (ITMS), an integrated system designed to support the process of talent acquisition, classification, development, rotation, and retention within the company.

The long-term goal of implementing ITMS is to create HR with outstanding achievements and performance, both now and in the future. This is in line with the vision, mission, and core values of BUMN Holding Pangan, in order to ensure the company's desire and competitiveness in the national and global food industry.

## Talent Development

Talent Development is a talent development mechanism designed by considering Talent Classification to ensure optimal HR development. Various Talent Development programs that have been run by ID FOOD include:

**1. Management Trainee (MT)**
ID FOOD's Management Trainee (MT) program lasts for 12 months and consists of several stages, namely:

- Orientation period
- Business Insight
- Technical Insight
- Job Training (OJT) 1
- Job Training (OJT) 2
- Acting Period

In 2024, the XXIV Management Trainee program was attended by 14 participants

**2. ID FOOD Next Top Executive Leader (INTEL)**
The ID FOOD Next Top Executive Leader (INTEL) program provides an opportunity for Millennial talents to experience being a Director for one day through the Shadowing method. Participants interact directly with the Directors and participate in all Director activities for one full day.

This program aims to:

- Strengthen buy-in to the AKHLAK Value as the basic value of BUMN.

- Memberikan wawasan dan pengalaman langsung mengenai peran Direksi di perusahaan.

Seleksi peserta dilakukan melalui audisi dengan penilaian berbasis kinerja, perilaku, esai tertulis, serta learning agility (kemampuan dan kecepatan belajar).

Melalui berbagai program ini, ID FOOD berkomitmen untuk terus mengembangkan talenta unggul yang siap menghadapi tantangan bisnis dan berkontribusi pada pertumbuhan perusahaan secara berkelanjutan.

## Career Path

Career Path merupakan pola atau urutan posisi jabatan yang mencerminkan jenjang karier yang dapat ditempuh oleh setiap karyawan di dalam organisasi. Penyusunan ketentuan Career Path di ID FOOD telah dirancang dalam bentuk Keputusan Direksi dengan mengadopsi Model Dual Career Path.

Pendekatan Dual Career Path memungkinkan karyawan untuk mengembangkan karirnya tidak hanya dalam jalur manajerial, tetapi juga dalam jalur spesialis sesuai dengan keahlian dan kompetensinya. Hal ini bertujuan untuk memberikan fleksibilitas serta kesempatan bagi karyawan dalam mencapai jenjang karier yang optimal sesuai dengan peran dan kontribusinya.

Saat ini, ketentuan Career Path masih dalam tahap finalisasi dan menunggu keputusan akhir terkait sistem Job Grading ID FOOD Group.

## Job Grading

Job Grading merupakan proses penentuan nilai dan kelas jabatan yang berpengaruh terhadap berbagai aspek strategis dalam organisasi, termasuk penentuan kompensasi, struktur upah, jalur karier (Career Path), program pelatihan, serta mendukung pengambilan keputusan manajerial.

Di ID FOOD Group, sistem Job Grading mengadopsi metode Global Grading System dari Willis Towers Watson, yang mempertimbangkan tiga aspek utama:

- Provide insight and direct experience regarding the role of the Directors in the company.

Participant selection is carried out through auditions with assessments based on performance, behavior, written essays,and learning agility (ability and speed of learning).

Through these various programs, ID FOOD is committed to continuing to develop superior talents who are ready to face business challenges and contribute to the company's sustainable growth.

## Career Path

Career Path is a pattern or sequence of job positions that reflects the career levels that can be taken by each employee in the organization. The preparation of Career Path provisions at ID FOOD has been designed in the form of a Board of Directors' Decree by adopting the Dual Career Path Model.

The Dual Career Path approach allows employees to develop their careers not only in the managerial path, but also in the specialist path according to their expertise and competence. This aims to provide flexibility and opportunities for employees to achieve optimal career levels according to their roles and contributions.

Currently, the Career Path provisions are still in the finalization stage and awaiting a final decision regarding the ID FOOD Group Job Grading system.

## Job Grading

Job Grading is the process of determining the value and class of positions that affect various strategic aspects in the organization, including determining compensation, wage structure, career paths, training programs, and supporting managerial decision making.

At ID FOOD Group, the Job Grading system adopts the Global Grading System method from Willis Towers Watson, which considers three main aspects:





- Kelas Perusahaan
- Pengelompokan Level Jabatan
- Grading/Golongan Jabatan

Sejak ditetapkan sebagai Holding Pangan, ID FOOD telah menjalankan berbagai langkah dalam proses penentuan Job Grade di seluruh ID FOOD Group, antara lain:

**1. Pengklasifikasian Perusahaan**
Untuk menentukan Job Grade, ID FOOD mengklasifikasikan anak perusahaan ke dalam tiga kelas, yaitu:
- Kelas A
- Kelas B
- Kelas C

Klasifikasi ini didasarkan pada beberapa faktor, seperti pendapatan perusahaan (revenue), jumlah karyawan, kondisi geografis, serta kompleksitas bisnis masing-masing anak perusahaan.

**2. Pengelompokan Jabatan**
ID FOOD menetapkan kelompok jabatan ke dalam enam tingkatan atau banding, yang mencerminkan level manajemen dalam organisasi:

Band 1 : Manajemen Tingkat Pertama (First Line Top Management)
Band 2 : Manajemen Tingkat Atas (Top Management)
Band 3 : Manajemen Menengah (Middle Management)
Band 4 : Supervisor atau Profesional (Fungsional)
Band 5 : Clerical / Administratif

Saat ini, ketentuan Job Grading masih dalam tahap persetujuan (approval) oleh Direksi PT Rajawali Nusantara Indonesia (Persero).

## Mobilitas Talenta

Sebagai tindak lanjut dari Surat Menteri BUMN Nomor S-580/MBU/09/2022 tanggal 16 September 2022 mengenai Aspirasi Perputaran Talenta (Talent Mobility) BUMN, PT Rajawali Nusantara Indonesia (Persero) telah mengimplementasikan Program Talent Mobility, baik di lingkungan internal ID FOOD Group maupun eksternal.

- Company Class
- Job Level Grouping
- Job Grading/Group

Since being established as a Food Holding, ID FOOD has taken various steps in the process of determining Job Grades throughout the ID FOOD Group, including:

**1. Company Classification**
To determine Job Grade, ID FOOD classifies its subsidiaries into three classes, namely:
- Class A
- Class B
- Class C

This classification is based on several factors, such as company revenue, number of employees, geographical conditions, and the complexity of each subsidiary's business.

**2. Job Grouping**
ID FOOD sets job groups into six levels or bands, which reflect the management level in the organization:

Band 1: First Line Top Management
Band 2: Top Management
Band 3: Middle Management
Band 4: Supervisor or Professional (Functional)
Band 5: Clerical / Administrative

Currently, the Job Grading provisions are still in the approval stage by the Board of Directors of PT Rajawali Nusantara Indonesia (Persero).

## Talent Mobility

As a follow-up to the Letter of the Minister of SOEs Number S-580/MBU/09/2022 dated September 16, 2022 concerning the Aspirations for SOE Talent Mobility, PT Rajawali Nusantara Indonesia (Persero) has implemented the Talent Mobility Program, both within the internal environment of ID FOOD Group and externally.

Pada tahun 2024, program ini melibatkan:

- 3 (tiga) orang talenta yang mengikuti Talent Mobility eksternal, bekerja sama dengan PT Telkom Indonesia (Persero) Tbk, dan PT Pos Indonesia (Persero), dan PT Mandiri (Persero) Tbk.
- 7 (tujuh) orang talenta yang mengikuti Talent Mobility internal, ditempatkan di lingkungan ID FOOD Group bersama anak perusahaan eks-BUMN, yaitu Berdikari, PPI, dan Perikanan Indonesia.

Program ini bertujuan untuk meningkatkan kapasitas dan pengalaman talenta melalui rotasi kerja lintas perusahaan, sehingga mereka dapat mengembangkan wawasan bisnis yang lebih luas serta memperkuat sinergi antar-BUMN.

## Penyandang Disabilitas

Pada tahun 2024, perusahaan tidak melaksanakan program rekrutmen khusus bagi penyandang disabilitas.

## Kelengkapan dan Kualitas Data Portal HC BUMN

Sebagai bagian dari upaya pemenuhan kebutuhan data pengurus dan talenta pada Portal HC Kementerian BUMN, ID FOOD telah melakukan pembaharuan dan penyempurnaan data dengan rincian sebagai berikut:

**1. Data Pengurus BUMN, Anak Perusahaan, dan Perusahaan Afiliasi Terkonsolidasi BUMN**

Data pengurus diperbarui secara real-time, mencakup profil pengurus, kelengkapan dokumen, serta Surat Keputusan (SK) Pengangkatan/Pemberhentian sesuai dengan perubahan atau pergantian jabatan yang terjadi.

**2. Data Talenta BUMN**

- Kelengkapan data talenta diperbarui secara berkala dua kali dalam setahun (setiap semester), sejalan dengan penyelenggaraan Cluster Talent Committee (CTC) Holding Pangan.
- Pembaruan data dilakukan berdasarkan pengajuan List Nominated Talent kepada Deputi Bidang SDM & IT Kementerian BUMN.

In 2024, this program involves:

- 3 (three) talents who participate in external Talent Mobility, in collaboration with PT Telkom Indonesia (Persero) Tbk, and PT Pos Indonesia (Persero), and PT Mandiri (Persero) Tbk.
- 7 (seven) talents who participate in internal Talent Mobility, are placed in the ID FOOD Group environment with ex-SOE subsidiaries, namely Berdikari, PPI, and Perikanan Indonesia.

This program aims to increase the capacity and experience of talents through cross-company work rotation, so that they can develop broader business insights and strengthen synergies between SOEs.

## Persons with Disabilities

In 2024, the company will not implement a special recruitment program for persons with disabilities.

## Completeness and Quality of BUMN HC Portal Data

As part of the effort to fulfill the needs of management and talent data on the Ministry of BUMN HC Portal, ID FOOD has updated and refined the data with the following details:

**1. Data on BUMN Management, Subsidiaries, and Consolidated BUMN Affiliated Companies**

Management data is updated in real-time, including management profiles, complete documents, and Appointment/Dismissal Decrees (SK) in accordance with changes or changes in positions that occur.

**2. BUMN Talent Data**

- The completeness of talent data is updated periodically twice a year (every semester), in line with the implementation of the Food Holding Cluster Talent Committee (CTC).
- Data updates are carried out based on the submission of the Nominated Talent List to the Deputy for HR & IT of the Ministry of BUMN.





- Pengisian data mencakup profil pribadi talenta serta informasi pendukung lainnya, dengan memastikan kelengkapan, keakuratan, dan kemutakhiran data sesuai dengan standar yang ditetapkan.

Upaya ini dilakukan untuk meningkatkan kualitas pengelolaan talenta serta memastikan keterpaduan data SDM dalam ekosistem BUMN.

## Program Peningkatan Talenta Perempuan dan Talenta Muda Sepanjang 2024

Sebagai bagian dari upaya peningkatan rasio perempuan dan talenta muda di ID FOOD Group, pada tahun 2024 telah dilaksanakan berbagai program strategis guna mendukung pencapaian KPI Talenta Milenial & Wanita. Beberapa program utama yang dijalankan meliputi:

**1. ID FOOD Next Top Executive Leader (INTEL)**
INTEL merupakan program yang memberikan kesempatan bagi talenta milenial untuk merasakan pengalaman langsung sebagai Direksi melalui metode Shadowing.

- Peserta dapat berinteraksi langsung dengan Direksi dan mengikuti aktivitas mereka selama satu hari penuh.
- Program ini tidak hanya memperkuat buy-in terhadap Value AKHLAK, tetapi juga memberikan wawasan dan pengalaman nyata terkait peran strategis Direksi dalam perusahaan.

Seleksi peserta dilakukan melalui audisi dengan beberapa kriteria penilaian, yaitu:
- Kinerja (Performance Evaluation)
- Perilaku (Behavior Assessment)
- Penulisan Esai (Essay Writing Assessment)
- Learning Agility (Kemauan & Kecepatan Belajar)

**2. Srikandi BUMN**
Program Srikandi BUMN di IDFOOD 2024, merupakan bagian dari inisiatif BUMN untuk mendorong keterwakilan perempuan di posisi kepemimpinan strategis, berfokus pada

- Data entry includes personal profiles of talents and other supporting information, by ensuring the completeness, accuracy, and up-to-dateness of the data in accordance with the established standards.

This effort is made to improve the quality of talent management and ensure the integration of HR data in the BUMN ecosystem.

## Female and Young Talent Improvement Program Throughout 2024

As part of the effort to increase the ratio of women and young talents in the ID FOOD Group, in 2024 various strategic programs have been implemented to support the achievement of the Millennial & Female Talent KPI. Some of the main programs that are being run include:

**1. ID FOOD Next Top Executive Leader (INTEL)**
INTEL is a program that provides an opportunity for millennial talents to experience firsthand as Directors through the Shadowing method.

- Participants can interact directly with the Directors and follow their activities for one full day.
- This program not only strengthens buy-in to the AKHLAK Value, but also provides insight and real experience related to the strategic role of the Directors in the company.

Participant selection is carried out through auditions with several assessment criteria, namely:
- Performance Evaluation
- Behavior Assessment
- Essay Writing Assessment
- Learning Agility (Willingness & Speed of Learning)

**2. Srikandi BUMN**
The Srikandi BUMN program at IDFOOD 2024 is part of the BUMN initiative to encourage women's representation in strategic leadership positions, focusing on developing

pengembangan kompetensi, inklusi, dan kesetaraan gender di lingkungan Perseroan.

ID FOOD berkontribusi dalam Transformasi BUMN dan meraih 2 (dua) penghargaan Dewi BUMN sekaligus oleh Direktur Komersial ID FOOD Nina Sulistyowati dan Direktur SCM dan IT ID FOOD Bernadetta Raras.

Anugerah Dewi BUMN 2024 merupakan penghargaan prestisius yang diberikan kepada direksi perempuan di perusahaan BUMN yang telah menunjukkan peran strategis dalam mendorong perubahan dan kemajuan di lingkungan BUMN.

## Strategi di Bidang Sumber Daya Manusia

Sejalan dengan visi dan misi dalam mewujudkan kedaulatan pangan pada tahun 2024, peningkatan kualitas sumber daya manusia menjadi aspek krusial. Untuk mendukung hal tersebut, telah disusun strategi pengelolaan SDM yang terarah dan berkelanjutan sebagaimana dijabarkan berikut ini.

competencies, inclusion, and gender equality in the Company's environment.

ID FOOD contributed to BUMN Transformation and won 2 (two) Dewi BUMN awards at once by ID FOOD Commercial Director Nina Sulistyowati and ID FOOD SCM and IT Director Bernadetta Raras.

The 2024 Dewi BUMN Award is a prestigious award given to female directors in BUMN companies who have demonstrated a strategic role in driving change and progress in the BUMN environment.

## Strategy in Human Resources

In line with the vision and mission in realizing food sovereignty in 2024, improving the quality of human resources is a crucial aspect. To support this, a targeted and sustainable HR management strategy has been prepared as described below.

| **Sasaran SDM HR**<br>*HR Objectives* | **Roadmap Program Kerja yang Dijalankan pada Tahun 2024**<br>*Roadmap of Work Program Implemented in 2024* |
|---|---|
| Produktivitas tenaga kerja secara berkelanjutan / Sustainable workforce productivity | BUMN diinstruksikan untuk meningkatkan tenaga kerja secara berkelanjutan dengan target produktivitas yang melebihi realisasi sebelumnya. Sebagai langkah strategis, telah dialokasikan anggaran dalam program kerja untuk Analisis Beban Kerja di setiap fungsi, guna memastikan optimalisasi sumber daya manusia serta mencapai komposisi tenaga kerja yang ideal, yakni 75:25 / SOEs are instructed to improve their workforce in a sustainable manner with productivity targets that exceed previous realizations. As a strategic step, a budget has been allocated in the work program for Workload Analysis in each function, to ensure the optimization of human resources and achieve the ideal workforce composition of 75:25. |
| Manajemen Talenta / Talent Management | Penganggaran biaya untuk proses Talent Development, Job Grading, dan Performance Management sebagai implementasi program di induk dan anak-anak perusahaan / Budgeting for Talent Development, Job Grading, and Performance Management processes as program implementation at the parent and subsidiaries. |
| Mobilitas Talenta / Talent Mobility | Program Talent Mobility akan terus dilanjutkan karena dinilai tetap relevan dan selaras dengan kebutuhan organisasi / The Talent Mobility program will continue because it is considered relevant and aligned with the needs of the organization. |





| **Sasaran SDM HR**<br>*HR Objectives* | **Roadmap Program Kerja yang Dijalankan pada Tahun 2024**<br>*Roadmap of Work Program Implemented in 2024* |
|---|---|
| Blue print pemenuhan amanat Undang-undang Nomor 8 Tahun 2026 tentang Penyandang Disabilitas / Blueprint for fulfilling the mandate of Law Number 8 of 2026 concerning Persons with Disabilities | Melakukan maintenance dan optimalisasi karyawan existing yang tergolong disabilitas / Maintain and optimize existing employees who are classified as disabled. |
| Pemenuhan kuantitas dan kualitas data / Fulfillment of data quantity and quality | Memaksimalkan pengelolaan admin Portal HC KBUMN maupun dashboard HCIS FHCI / Maximize admin management of the Ministry of SOEs HC Portal and FHCI HCIS dashboard. |
| Indikator Pengembangan Talenta / Talent Development Indicators | Memasukkan rasio talenta perempuan dan rasio talenta muda dalam Nominated Talent ke dalam target KPI 2024 dengan target minimal lebih tinggi dari realisasi tahun sebelumnya / Include the ratio of female talent and the ratio of young talent in Nominated Talent in the 2024 KPI target with a minimum target higher than the previous year's realization. |
| Usulan Penghasilan/Remunerasi Tahun 2024 / Proposed Income/Remuneration for 2024 | Pemberian tantiem sesuai dengan Peraturan Menteri BUMN Nomor PER-3/MBU/03/2023 Tantiem RKAP Tahun 2024 / The provision of tantiem is in accordance with the Regulation of the Minister of SOEs Number PER-3/MBU/03/2023 Tantiem RKAP Year 2024. |
| Respectful Workplace Policy (RWP) / Respectful Workplace Policy (RWP) | Telah dialokasikan anggaran untuk kegiatan talkshow dan sosialisasi sebagai bagian dari strategi implementasi Rencana Workforce Planning (RWP) secara konsisten / A budget has been allocated for talk shows and socialization activities as part of the strategy to consistently implement the Workforce Planning Plan (RWP). |
| Human Capital Maturity Assessment / Human Capital Maturity Assessment | Implementasi program kerja hasil rekomendasi dari HC Maturity Assessment / Implementation of work programs resulting from recommendations from the HC Maturity Assessment. |
| Pengelolaan praktik bisnis yang berkelanjutan / Management of sustainable business practices | Mengadakan rapat koordinasi antar anak perusahaan sebagai strategi untuk menyeimbangkan kepentingan bisnis dengan kesejahteraan karyawan, serta memperkuat hubungan industrial yang harmonis / Holding coordination meetings between subsidiaries as a strategy to balance business interests with employee welfare, and strengthen harmonious industrial relations. |
| AKHLAK Culture Journey / AKHLAK Culture Journey | Menganggarkan program Implementasi Culture sesuai dengan Tahapan ACJ Tahun 2024 fokus pada Level Behaviour Change / Budgeting the Culture Implementation program in accordance with the 2024 ACJ Stages focusing on the Behaviour Change Level. |

## Manajemen Sumber Daya Manusia

ID FOOD menerapkan sistem pengelolaan Sumber Daya Manusia (SDM) yang komprehensif dan terintegrasi pada setiap tahap perjalanan karyawan, mulai dari proses rekrutmen hingga pemberian apresiasi. Pendekatan ini dirancang untuk meningkatkan employee experience, dengan memberikan peluang pengembangan karier, program remunerasi dan manfaat karyawan, peningkatan kompetensi, hingga program pensiun yang mendukung kesejahteraan jangka panjang.

## Human Resource Management

ID FOOD implements a comprehensive and integrated Human Resource (HR) management system at every stage of the employee journey, from the recruitment process to the provision of appreciation. This approach is designed to improve employee experience, by providing career development opportunities, employee remuneration and benefit programs, competency development, and pension programs that support long-term welfare.

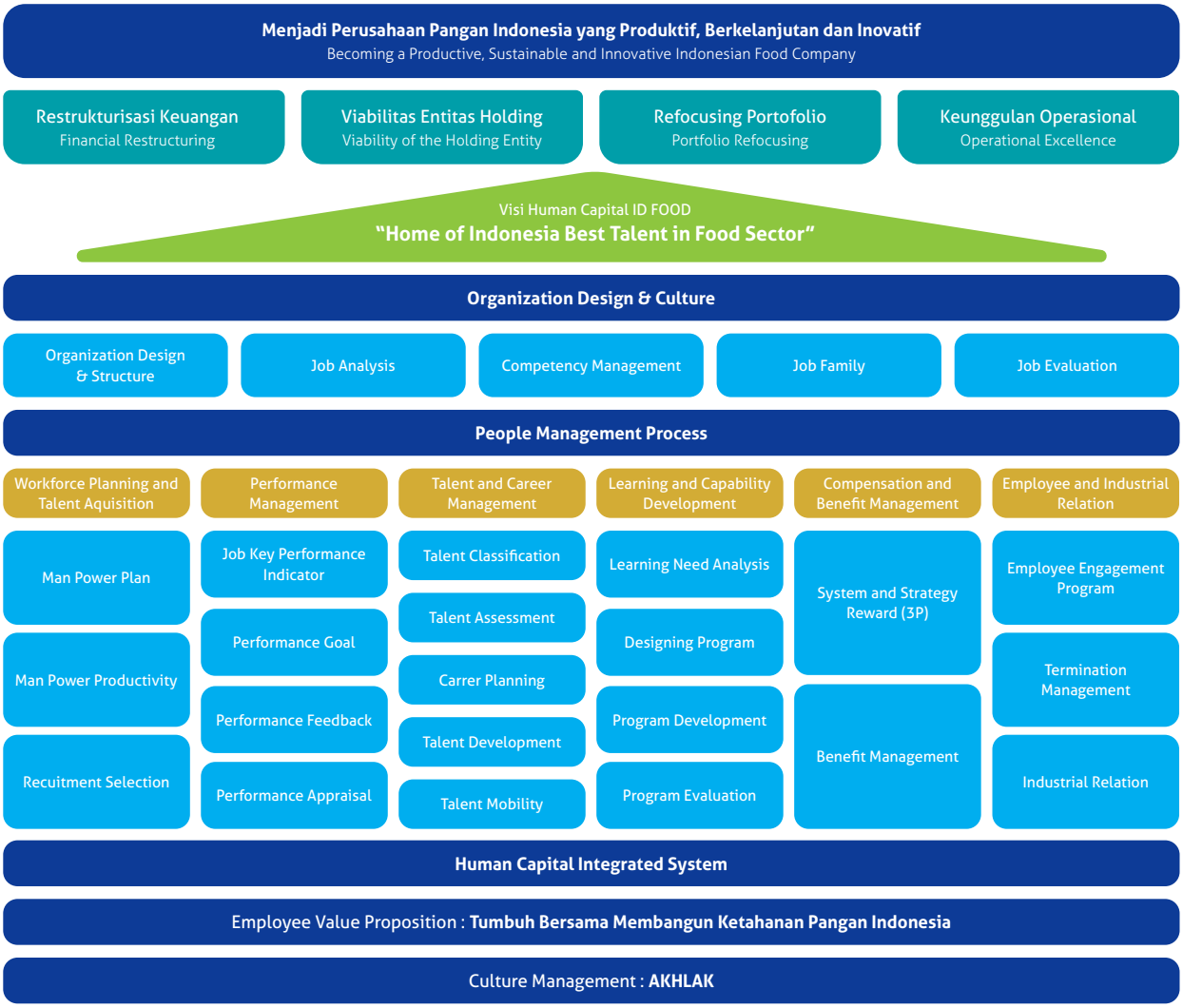
Seluruh program pengelolaan SDM di lingkungan ID FOOD disusun secara strategis untuk menjawab dinamika bisnis dan kebutuhan perusahaan dalam rangka mendorong pertumbuhan kinerja yang berkelanjutan. Selain itu, seluruh insan ID FOOD didorong untuk berkolaborasi secara sinergis sesuai dengan arah dan strategi bisnis perusahaan.

Dalam menciptakan lingkungan kerja yang kondusif, seluruh insan ID FOOD diwajibkan untuk menjunjung tinggi dan menerapkan nilai-nilai perusahaan "AKHLAK" sebagai pedoman dalam bersikap dan berperilaku, baik di dalam maupun di luar lingkungan Perseroan.

All HR management programs in the ID FOOD environment are strategically designed to answer business dynamics and company needs in order to encourage sustainable performance growth. In addition, all ID FOOD employees are encouraged to collaborate synergistically in accordance with the company's business direction and strategy.

In creating a conducive work environment, all ID FOOD employees are required to uphold and apply the company's values "AKHLAK" as a guideline for attitudes and behavior, both inside and outside the Company's environment.

## ID FOOD Human Capital Framework







## Program Perencanaan Karyawan

ID FOOD berkomitmen untuk memastikan ketersediaan Sumber Daya Manusia (SDM) yang kompeten guna mendukung kelangsungan bisnis serta menghadapi dinamika perubahan lingkungan usaha. Oleh karena itu, strategi pemenuhan SDM yang efektif menjadi aspek krusial dalam pengelolaan tenaga kerja perusahaan.

Melalui Satuan Kerja SDM, proses rekrutmen dan seleksi karyawan dilakukan berdasarkan Man Power Plan (MPP) yang telah disesuaikan dengan Rencana Kerja dan Anggaran Perusahaan (RKAP). Penetapan MPP ini juga mempertimbangkan hasil Work Load Analysis (WLA) yang telah diterapkan di seluruh ID FOOD Group, guna memastikan efektivitas dan efisiensi struktur organisasi.

Selain menjadi dasar dalam perencanaan rekrutmen, hasil MPP juga berperan dalam strategi Talent Mobility, serta pengelolaan rotasi dan mutasi karyawan, guna mengoptimalkan penempatan talenta sesuai dengan kebutuhan bisnis.

Dalam setiap proses pemenuhan tenaga kerja, ID FOOD senantiasa mengacu pada prinsip Tata Kelola Perusahaan yang Baik (Good Corporate Governance/GCG) serta memastikan proses rekrutmen berlangsung secara objektif, transparan, dan sesuai dengan ketentuan yang berlaku. Perseroan juga secara berkala melakukan monitoring dan evaluasi terhadap pemenuhan kebutuhan SDM untuk memastikan efektivitas strategi yang diterapkan.

## Rekrutmen Karyawan

Dalam manajemen Sumber Daya Manusia (SDM), proses rekrutmen memegang peranan krusial sebagai langkah awal dalam menentukan strategi pengelolaan SDM yang efektif serta memastikan kesinambungan regenerasi organisasi. Oleh karena itu, ID FOOD menempatkan rekrutmen sebagai bagian

## Employee Planning Program

ID FOOD is committed to ensuring the availability of competent Human Resources (HR) to support business continuity and face the dynamics of changes in the business environment. Therefore, an effective HR fulfillment strategy is a crucial aspect in the management of the company's workforce.

Through the HR Work Unit, the employee recruitment and selection process is carried out based on the Man Power Plan (MPP) which has been adjusted to the Company's Work Plan and Budget (RKAP). The determination of this MPP also considers the results of the Work Load Analysis (WLA) that has been implemented throughout the ID FOOD Group, in order to ensure the effectiveness and efficiency of the organizational structure.

In addition to being the basis for recruitment planning, the results of the MPP also play a role in the Talent Mobility strategy, as well as the management of employee rotation and mutation, in order to optimize talent placement according to business needs.

In every workforce fulfillment process, ID FOOD always refers to the principles of Good Corporate Governance (GCG) and ensures that the recruitment process takes place objectively, transparently, and in accordance with applicable regulations. The Company also periodically monitors and evaluates the fulfillment of HR needs to ensure the effectiveness of the strategies implemented.

## Employee Recruitment

In Human Resources (HR) management, the recruitment process plays a crucial role as the initial step in determining an effective HR management strategy and ensuring the continuity of organizational regeneration. Therefore, ID FOOD places recruitment as a strategic part that must be carried out

strategis yang harus dijalankan secara optimal guna mendapatkan talenta terbaik yang selaras dengan nilai-nilai perusahaan, baik dari segi kompetensi maupun attitude.

ID FOOD berkomitmen untuk menerapkan proses rekrutmen yang transparan, objektif, dan bebas dari diskriminasi, dengan memberikan kesempatan yang setara bagi seluruh kandidat, baik dari internal maupun eksternal perusahaan, selama memenuhi kualifikasi yang telah ditetapkan.

Dalam rekrutmen internal, ID FOOD menerapkan kebijakan promosi dan rotasi untuk mengoptimalkan potensi talenta yang sudah ada di dalam organisasi. Sementara itu, rekrutmen eksternal dilakukan melalui proses seleksi fresh graduate maupun professional hire, guna memperkaya sumber daya dengan perspektif dan keahlian baru yang dapat mendukung pertumbuhan bisnis perusahaan.

Pada tahun 2024, ID FOOD tidak melaksanakan rekrutmen eksternal sebagai bagian dari program transformasi dalam optimalisasi SDM eksisting.

Setelah dinyatakan lolos seleksi, calon karyawan wajib mengikuti program orientasi perusahaan sebelum ditempatkan di satuan kerja masing-masing. Program ini bertujuan untuk memberikan pemahaman mendalam mengenai visi, misi, budaya kerja, serta operasional perusahaan guna memastikan transisi yang lebih efektif dalam menjalankan tugas dan tanggung jawabnya.

Selain perekrutan eksternal melalui jalur Professional Hire, ID FOOD juga mengadakan rekrutmen fresh graduate untuk mengikuti Program Management Trainee (MT). Program ini dirancang untuk membentuk talenta berkualitas yang memiliki kompetensi dan potensi kepemimpinan guna menempati posisi manajerial di masa depan.

Proses seleksi Management Trainee dilakukan melalui beberapa tahapan dalam kurun waktu tertentu, yang mencakup:

optimally in order to obtain the best talent that is in line with the company's values, both in terms of competence and attitude.

ID FOOD is committed to implementing a transparent, objective, and discrimination-free recruitment process, by providing equal opportunities for all candidates, both from within and outside the company, as long as they meet the established qualifications.

In internal recruitment, ID FOOD implements promotion and rotation policies to optimize the potential of existing talents within the organization. Meanwhile, external recruitment is carried out through a selection process for fresh graduates and professional hires, in order to enrich resources with new perspectives and expertise that can support the company's business growth.

In 2024, ID FOOD will not carry out external recruitment as part of the transformation program in optimizing existing HR.

After being declared to have passed the selection, prospective employees are required to take part in the company's orientation program before being placed in their respective work units. This program aims to provide an in-depth understanding of the company's vision, mission, work culture, and operations to ensure a more effective transition in carrying out its duties and responsibilities.

In addition to external recruitment through the Professional Hire channel, ID FOOD also conducts fresh graduate recruitment to participate in the Management Trainee (MT) Program. This program is designed to form quality talents who have the competence and leadership potential to occupy managerial positions in the future.

The Management Trainee selection process is carried out through several stages within a certain period of time, which include:





| Tahap 1 (6 Bulan) | | | | | | Tahap 2 (6 Bulan) | |
|---|---|---|---|---|---|---|---|
| **Kick Off & ID FOOD Orientation** | **Business Insight** | **Technical Insight** | **OJT 1** | **OJT 2** | EVALUASI (23-29 Februari 2024) | **Acting** | EVALUASI (19-23 Agustus 2024) |
| 2 Minggu (18 Sep - 3 Okt 2023) | 2 Minggu (4 Okt - 13 Okt 2023) | 1 Minggu (16 Okt - 19 Okt 2023) | 1 Bulan (23 Okt - 22 Nov 2023) | 3 Bulan (23 Nov - 22 Feb 2023) | | 6 Bulan (1 Mar - 16 Agu 2024) | |
| Fase Orientasi dilaksanakan bertujuan agar peserta MT mengetahui Proses Bisnis ID FOOD serta fungsi dan kewenangan masing-masing divisi PT RNI (Persero) secara garis besar.<br><br>*The Orientation Phase is carried out so that MT participants know the ID FOOD Business Process and the functions and authorities of each division of PT RNI (Persero) in outline.* | Fase Wawasan Bisnis merupakan fase yang dilaksanakan secara in-class dengan tujuan agar peserta MT memberikan ilmu-ilmu pendukung dalam dunia kerja seperti Supply Chain Management, FINON, HR for non HR, Basic Leadership dan lain sebagainya.<br><br>*The Business Insight Phase is a phase that is carried out in-class with the aim that MT participants provide supporting knowledge in the world of work such as Supply Chain Management, FINON, HR for non HR, Basic Leadership and so on.* | Fase ini peserta akan dibagi kelompok sesuai dengan bidang kerjanya dan diberikan pengetahuan melalui workshop yang bersifat teknis sesuai bidang kerjanya peserta MT.<br><br>*In this phase, participants will be divided into groups according to their field of work and given knowledge through technical workshops according to their field of work.* | Fase OJT tahap pertama ini peserta akan ditempatkan di calon perusahaan memahami kondisi lingkungan kerja ID FOOD dan beradaptasi dengan lingkungan kerja.<br><br>*In this first phase of OJT, participants will be placed in prospective companies to understand the conditions of ID FOOD's work environment and adapt to the work environment.* | Fase OJT tahap lanjutan ini bertujuan peserta melakukan analisis masalah dan memetakan improvement untuk bidang kerjanya.<br><br>*This advanced phase of OJT aims for participants to analyze problems and map out improvements for their field of work.* | | Fase Acting ini merupakan tahap dimana peserta mengimplementasikan project improvement serta mencapai KPI yang diberikan padanya.<br><br>*This Acting phase is the stage where participants implement the improvement project and achieve the KPIs given to them.* | |
| **Lokasi :**<br>Online & Ruang Kelas<br><br>*Location :*<br>*Online & Classroom* | **Lokasi :**<br>Ruang Kelas<br><br>*Location :*<br>*Classroom* | **Lokasi :**<br>Online & Ruang Kelas<br><br>*Location :*<br>*Online & Classroom* | **Lokasi :**<br>Masing-masing AP & Cluster<br><br>*Lokasi :*<br>*Individual AP & Cluster* | **Lokasi :**<br>Masing-masing AP & Cluster<br><br>*Lokasi :*<br>*Individual AP & Cluster* | | **Lokasi :**<br>Masing-masing AP & Cluster<br><br>*Lokasi :*<br>*Individual AP & Cluster* | |

ID FOOD menerapkan strategi penempatan karyawan secara cermat dan tepat guna memastikan perusahaan dapat berkembang secara berkelanjutan dengan operasional yang efektif dan efisien. Untuk itu, ID FOOD melaksanakan program rotasi, mutasi, dan promosi karyawan secara terencana, menyesuaikan dengan kebutuhan serta dinamika bisnis perusahaan. Langkah ini bertujuan untuk memperkuat organisasi dan meningkatkan kinerja perusahaan secara keseluruhan.

Bagi calon karyawan baru, baik dari jalur Fresh Graduate maupun Professional Hire, proses penempatan dilakukan berdasarkan:

- Kebutuhan organisasi – Menyesuaikan dengan struktur dan strategi bisnis perusahaan.

ID FOOD implements a careful and precise employee placement strategy to ensure that the company can develop sustainably with effective and efficient operations. To that end, ID FOOD implements a planned employee rotation, mutation, and promotion program, adjusting to the needs and dynamics of the company's business. This step aims to strengthen the organization and improve the company's overall performance.

For prospective new employees, both from the Fresh Graduate and Professional Hire pathways, the placement process is carried out based on:

- Organizational needs - Adjusting to the company's business structure and strategy.

- Profil karyawan – Memastikan kesesuaian antara kompetensi individu dengan peran yang akan dijalankan.
- Ketersediaan formasi – Menjamin efisiensi dalam distribusi sumber daya manusia di berbagai unit kerja.

Setiap calon karyawan yang telah lolos seleksi akan menjalani masa percobaan, sesuai dengan ketentuan yang ditetapkan melalui Keputusan Direksi. Setelah menyelesaikan masa percobaan dan memenuhi standar kinerja yang ditetapkan, mereka dapat diangkat menjadi karyawan tetap di ID FOOD.

## Penilaian Kinerja Karyawan

Dalam upaya menyelaraskan kinerja karyawan dengan target perusahaan, ID FOOD menerapkan sistem penilaian kinerja yang konsisten, terukur, dan transparan. Penilaian ini tidak hanya menjadi alat evaluasi, tetapi juga sebagai sarana komunikasi untuk menyampaikan ekspektasi perusahaan terhadap karyawan serta sebagai dasar dalam menyusun strategi pengembangan SDM guna meningkatkan kinerja perusahaan secara keseluruhan.

Perseroan telah mengimplementasikan Sistem Manajemen Kinerja (Performance Management System) Individu sesuai dengan SK Nomor 216/SK-Sdm/RNI.01/XI/2022. Sistem ini mencakup tiga tahapan utama, yaitu:

- Penetapan Sasaran Kinerja (Performance Goal) – Dilakukan di awal tahun sebagai acuan pencapaian kinerja individu.
- Peninjauan Kinerja (Performance Feedback) – Evaluasi triwulanan dan/atau semesteran untuk memastikan pencapaian target dan memberikan umpan balik kepada karyawan.
- Penilaian Kinerja (Performance Appraisal) – Dilaksanakan pada akhir tahun untuk mengevaluasi pencapaian individu secara keseluruhan.

Sistem ini dirancang untuk memberikan pengukuran yang objektif dan akuntabel, sekaligus mendorong peningkatan motivasi, produktivitas, dan profesionalisme karyawan, sehingga berdampak positif terhadap pertumbuhan dan daya saing ID FOOD di industri pangan.

## Program Pengembangan Kompetensi Karyawan

ID FOOD berkomitmen untuk mengembangkan kapabilitas SDM guna meningkatkan produktivitas operasional, kematangan organisasi, dan efektivitas pencapaian visi serta

- Employee profile - Ensuring the suitability between individual competencies and the role to be played.
- Availability of formations - Ensuring efficiency in the distribution of human resources in various work units.

Every prospective employee who has passed the selection will undergo a probationary period, in accordance with the provisions stipulated through the Board of Directors' Decree. After completing the probationary period and meeting the established performance standards, they can be appointed as permanent employees at ID FOOD.

## Employee Performance Assessment

In an effort to align employee performance with company targets, ID FOOD implements a consistent, measurable, and transparent performance assessment system. This assessment is not only an evaluation tool, but also a means of communication to convey the company's expectations of employees and as a basis for formulating HR development strategies to improve the company's overall performance.

The Company has implemented an Individual Performance Management System in accordance with Decree Number 216/SK-Sdm/RNI.01/XI/2022. This system includes three main stages, namely:

- Performance Goal Setting - Carried out at the beginning of the year as a reference for individual performance achievement.
- Performance Feedback - Quarterly and/or semesterly evaluation to ensure target achievement and provide feedback to employees.
- Performance Appraisal - Carried out at the end of the year to evaluate overall individual achievement.

This system is designed to provide objective and accountable measurements, while encouraging increased employee motivation, productivity, and professionalism, thus having a positive impact on ID FOOD's growth and competitiveness in the food industry.

## Employee Competency Development Program

ID FOOD is committed to developing HR capabilities to improve operational productivity, organizational maturity, and the effectiveness of achieving the company's vision and mission.



misi perusahaan. Pengembangan ini tidak hanya berfokus pada peningkatan kompetensi individu, tetapi juga mencakup penguatan sistem manajemen, kebijakan, strategi, dan regulasi yang mendukung pertumbuhan perusahaan secara berkelanjutan.

Sebagai bagian dari strategi peningkatan kompetensi, ID FOOD menyelenggarakan Program Pelatihan Soft Competencies & Hard Competencies, yang merupakan investasi jangka panjang dalam mendukung peningkatan kinerja di masa depan. Program ini disusun berdasarkan:

- Rencana Pelatihan Tahunan
- Training Need Analysis (TNA)
- Individual Development Plan (IDP)

Perseroan juga menjunjung tinggi kesetaraan akses terhadap program pengembangan kompetensi tanpa membedakan gender, ras, atau agama, dengan tetap mengacu pada kebutuhan strategis perusahaan.

Sepanjang tahun 2024, ID FOOD mengalokasikan anggaran sebesar Rp 938.377.000 untuk program pengembangan kompetensi manajerial, kepemimpinan, serta pelatihan wajib bagi karyawan.

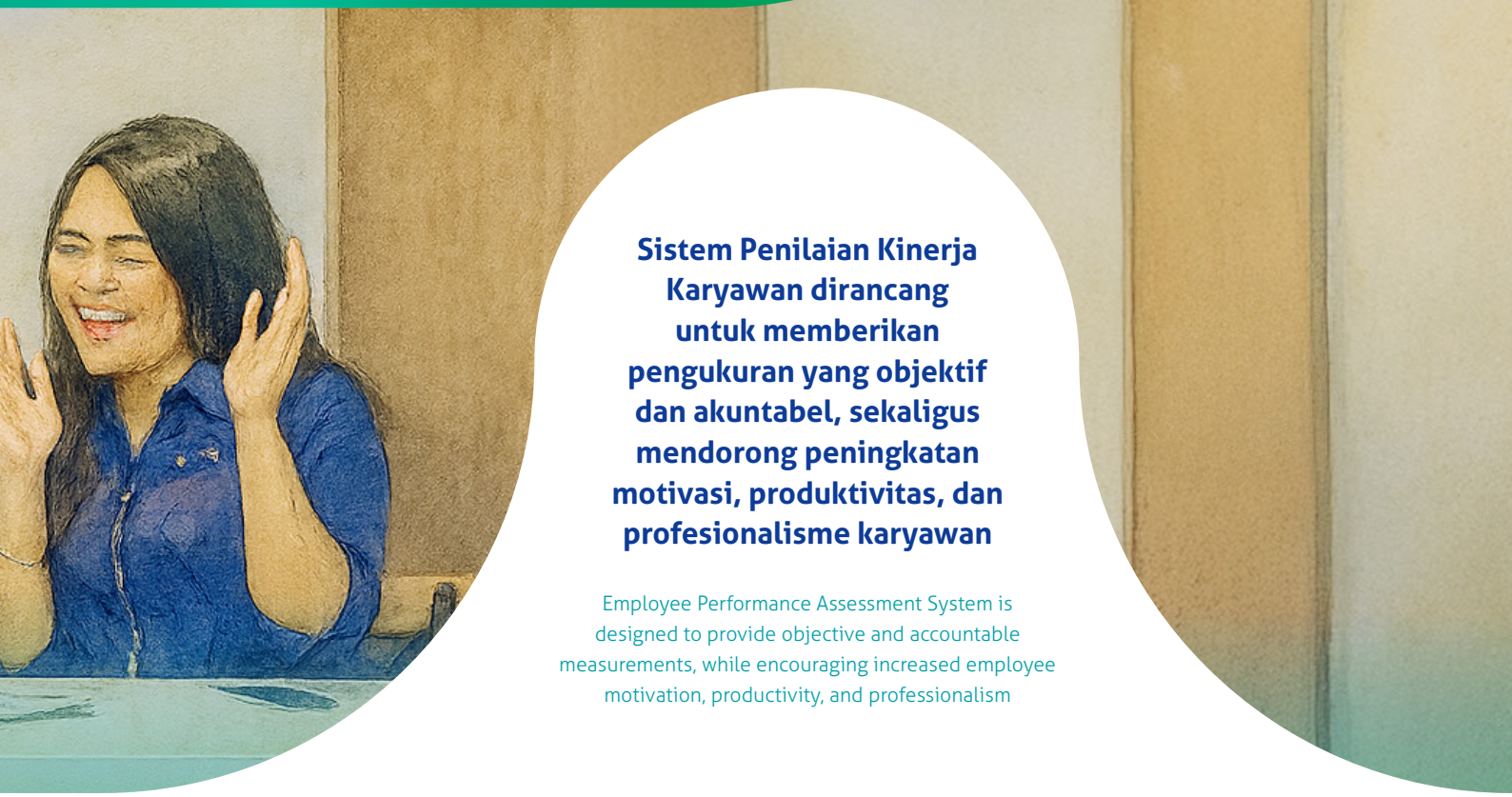
This development does not only focus on improving individual competencies, but also includes strengthening management systems, policies, strategies, and regulations that support the company's sustainable growth.

As part of the competency improvement strategy, ID FOOD organizes the Soft Competencies & Hard Competencies Training Program, which is a long-term investment in supporting future performance improvements. This program is structured based on:

- Annual Training Plan
- Training Need Analysis (TNA)
- Individual Development Plan (IDP)

The Company also upholds equal access to competency development programs without distinguishing between gender, race, or religion, while still referring to the company's strategic needs.

Throughout 2024, ID FOOD has allocated a budget of Rp 938.377.000 for managerial competency development programs, leadership, and mandatory training for employees.



**Sistem Penilaian Kinerja Karyawan dirancang untuk memberikan pengukuran yang objektif dan akuntabel, sekaligus mendorong peningkatan motivasi, produktivitas, dan profesionalisme karyawan**

Employee Performance Assessment System is designed to provide objective and accountable measurements, while encouraging increased employee motivation, productivity, and professionalism

Pelatihan pengembangan kompetensi dari level karyawan pelaksana hingga karyawan pimpinan berupa seminar, training, workshop, lokakarya, studi banding, dan lain sebagainya meliputi :

**1. Skill Up Manajemen Risiko**

Program Skill Up merupakan pelatihan bagi karyawan pada level BOD-3, BOD-4, dan Pelaksana yang membawahi divisi Manajemen Risiko dan Satuan Pengawas Internal di masing-masing perusahaan dalam lingkup ID FOOD Group.

Pelatihan ini bertujuan untuk meningkatkan pengetahuan dan keterampilan teknis mengenai konsep dasar Risk Maturity Index (RMI), kemampuan menganalisa dan menilai kematangan risiko menggunakan model RMI serta mampu menyusun laporan akhir RMI.

- Pelaksanaan: 28 November 2024
- Peserta : 60 orang
- Metode Pembelajaran:
  - Online learning melalui Zoom Cloud Meeting
  - Self-learning melalui ID FOOD Learning Management System (LMS)

Competency development training from the level of implementing employees to leadership employees in the form of seminars, training, workshops, workshops, comparative studies, and so on includes:

**1. Risk Management Skill Up**

The Skill Up program is a training for employees at the BOD-3, BOD-4, and Implementer levels who oversee the Risk Management division and Internal Supervisory Unit in each company within the scope of the ID FOOD Group.

This training aims to improve knowledge and technical skills regarding the basic concepts of the Risk Maturity Index (RMI), the ability to analyze and assess risk maturity using the RMI model and be able to prepare a final RMI report.

- Implementation: November 28, 2024
- Participants: 60 people
- Learning Method:
  - Online learning via Zoom Cloud Meeting
  - Self-learning via the ID FOOD Learning Management System (LMS)





**2. Sistem Manajemen Keselamatan dan Kesehatan Kerja**

Program Skill Up merupakan pelatihan bagi karyawan pada level BOD-3, Staf, dan Pelaksana yang membawahi divisi K3 di masing-masing perusahaannya dalam lingkup ID FOOD Group.

Pelatihan ini bertujuan untuk untuk meningkatkan pengetahuan dan keterampilan teknis mengenai K3 dengan fokus memahami konsep dan implementasi Hazard Identification, Risk Assessment & Determining Control (HIRADC)

- Pelaksanaan: 17 Juli 2024
- Peserta: 40 orang
- Metode Pembelajaran:
- Formal learning (offline) di Gedung Waskita Rajawali Tower
  - Online learning melalui Zoom Cloud Meeting
  - Self-learning melalui ID FOOD Learning Management System (LMS)

**3. Skill Up Pengadaan**

Program Skill Up merupakan pelatihan bagi karyawan pada level BOD-3, BOD-4, dan Pelaksana yang membawahi divisi Pengadaan di masing – masing perusahaannya dalam lingkup ID FOOD Group.

Pelatihan ini bertujuan untuk meningkatkan pengetahuan dan keterampilan teknis mengenai Pengadaan Barang dan Jasa, dimana memiliki peran penting dalam proses keberlangsungan operasional perusahaan dan harapannya dapat berkontribusi dalam memaksimalkan laba Perusahaan

- Pelaksanaan: 24 Oktober 2024
- Peserta : 60 orang
- Metode Pembelajaran:
  - Online learning melalui Zoom Cloud Meeting
  - Self-learning melalui ID FOOD Learning Management System (LMS)

**4. Skill Up Logistik: Warehouse Management System**

Program Skill Up merupakan pelatihan bagi karyawan pada level BOD-3, BOD-4, dan Pelaksana yang membawahi divisi Supply Chain Management, Purchasing, dan Warehouse di masing – masing perusahaan dalam lingkup ID FOOD.

Pelatihan ini bertujuan untuk meningkatkan pengetahuan dan keterampilan terkait Warehouse Management System, serta

**2. Occupational Safety and Health Management System**

The Skill Up program is a training for employees at the BOD-3, Staff, and Implementer levels who oversee the K3 division in each company within the scope of the ID FOOD Group.

This training aims to improve knowledge and technical skills regarding K3 with a focus on understanding the concept and implementation of Hazard Identification, Risk Assessment & Determining Control (HIRADC)

- Implementation: July 17, 2024
- Participants: 40 people
- Learning Method:
- Formal learning (offline) at the Waskita Rajawali Tower Building
  - Online learning via Zoom Cloud Meeting
  - Self-learning via the ID FOOD Learning Management System (LMS)

**3. Procurement Skill Up**

The Skill Up program is a training for employees at the BOD-3, BOD-4, and Implementer levels who oversee the Procurement division in their respective companies within the scope of the ID FOOD Group.

This training aims to improve technical knowledge and skills regarding Procurement of Goods and Services, which has an important role in the process of the company's operational sustainability and is expected to contribute to maximizing the Company's profits

- Implementation: October 24, 2024
- Participants: 60 people
- Learning Method:
  - Online learning via Zoom Cloud Meeting
  - Self-learning via ID FOOD Learning Management System (LMS)

**4. Logistics Skill Up: Warehouse Management System**

The Skill Up program is a training for employees at the BOD-3, BOD-4, and Executor levels who oversee the Supply Chain Management, Purchasing, and Warehouse divisions in each company within the scope of ID FOOD.

This training aims to improve knowledge and skills related to the Warehouse Management System, and participants are

peserta diharapkan kompeten dalam pengoperasian sistem pergudangan yang sesuai dengan standar aturan yang berlaku.

- Pelaksanaan: 15 November 2024
- Peserta : 119 orang
- Metode Pembelajaran:
  - Online learning melalui Zoom Cloud Meeting
  - Self-learning melalui ID FOOD Learning Management System (LMS)

**5. Skill Up Standar Mutu: ISO 37001:2016 Sistem Manajemen Anti Penyuapan**

Program Skill Up merupakan pelatihan bagi karyawan pada level BOD-3, BOD-4, dan Pelaksana yang membawahi divisi Audit, Strategi, dan di masing – masing perusahaannya dalam lingkup ID FOOD Group.

Pelatihan ini bertujuan untuk meningkatkan pengetahuan dan keterampilan teknis mengenai penggunaan ISO 37001 : 2016. Harapannya peserta mampu memahami konsep dan dapat mengimplementasikan ISO 37001 : 2016 serta mampu mengidentifikasi dan menilai risiko penyuapan.

- Pelaksanaan: 19 sd 20 November 2024
- Peserta 69 peserta
- Metode Pembelajaran:
  - Online learning melalui Zoom Cloud Meeting
  - Self-learning melalui ID FOOD Learning Management System (LMS)

**6. Skill Up IT TOT: Training of Trainers**

Program merupakan pelatihan bagi karyawan pada level BOD-1 dan BOD-2 di masing-masing perusahaan dalam lingkup FOOD Group.

Pelatihan ini bertujuan untuk pengembangan SDM dan untuk peningkatan kompetensi teknis serta mendapatkan pembicara internal dari Subject Matter Expert (SME) ID FOOD.

- Pelaksanaan:
  - Batch 1 : 28 & 29 Agustus 2024
  - Batch 2 : 11 & 12 September 2024
- Peserta 60 orang
- Metode Pembelajaran:
  - Formal learning (offline) di Gedung Waskita Rajawali Tower
  - Self-learning melalui ID FOOD Learning Management System (LMS)

expected to be competent in operating a warehouse system in accordance with applicable regulatory standards.

- Implementation: November 15, 2024
- Participants: 119 people
- Learning Method:
  - Online learning via Zoom Cloud Meeting
  - Self-learning via ID FOOD Learning Management System (LMS)

**5. Skill Up Quality Standard: ISO 37001:2016 Anti-Bribery Management System**

The Skill Up program is a training for employees at the BOD-3, BOD-4, and Implementer levels who oversee the Audit, Strategy divisions, and in each of their companies within the scope of the ID FOOD Group.

This training aims to improve knowledge and technical skills regarding the use of ISO 37001: 2016. It is hoped that participants will be able to understand the concept and be able to implement ISO 37001: 2016 and be able to identify and assess bribery risks.

- Implementation: 19-20 November 2024
- Participants 69 participants
- Learning Method:
  - Online learning via Zoom Cloud Meeting
  - Self-learning via ID FOOD Learning Management System (LMS)

**6. Skill Up IT TOT: Training of Trainers**

The program is a training for employees at the BOD-1 and BOD-2 levels in each company within the FOOD Group.

This training aims to develop human resources and improve technical competence and get internal speakers from Subject Matter Expert (SME) ID FOOD.

- Implementation:
  - Batch 1: 28 & 29 August 2024
  - Batch 2: 11 & 12 September 2024
- Participants 60 people
- Learning Method:
  - Formal learning (offline) at the Waskita Rajawali Tower Building
  - Self-learning via ID FOOD Learning Management System (LMS)





## Pelatihan dan Pengembangan Kompetensi di ID FOOD Group

Dalam upaya meningkatkan kompetensi manajerial, bisnis strategis, serta kompetensi inti, ID FOOD Group menyelenggarakan program pelatihan wajib yang dirancang untuk menjembatani kesenjangan kompetensi bisnis, kepemimpinan, dan teknis sesuai dengan standar yang ditetapkan oleh Kementerian BUMN. Program ini terbagi ke dalam beberapa kategori pelatihan sebagai berikut:

**1. Group Development Program (GDP)**

Ditujukan bagi Pejabat Struktural (BOD-1 & BOD-2) di lingkungan ID FOOD Group, program ini bertujuan untuk memperkuat kompetensi bisnis, kepemimpinan, dan teknis sebagai bagian dari pertimbangan pengembangan karier di lingkungan RNI Group.

- Jumlah peserta: 560 orang
- Total pelaksanaan: 6 volume
- Materi pelatihan:
  - Strategic Direction ID FOOD
  - Global Business Strategy
  - Innovation Leadership
  - Strategic Financial Management
  - Building a Learning Organization for Organizational Capabilities
  - Leading Change in the Digital Transformation Era

**2. Young Talent Development Program (YTDP)**

Diperuntukkan bagi karyawan pimpinan (BOD-3 & BOD-4), program ini berfokus pada peningkatan kompetensi bisnis dan kepemimpinan sebagai bagian dari pengembangan karier.

- Jumlah peserta: 985 orang
- Total pelaksanaan: 5 volume
- Materi pelatihan:
  - Strategic Direction ID FOOD
  - Business Acumen
  - Continuous Improvement: Gemba Kaizen
  - Developing Organizational Capabilities: Leaders as HR Managers
  - Leading Change

## Training and Competency Development at ID FOOD Group

In an effort to improve managerial, strategic business, and core competencies, ID FOOD Group organizes a mandatory training program designed to bridge the gap in business, leadership, and technical competencies in accordance with the standards set by the Ministry of SOEs. This program is divided into several training categories as follows:

**1. Group Development Program (GDP)**

Intended for Structural Officials (BOD-1 & BOD-2) within the ID FOOD Group, this program aims to strengthen business, leadership, and technical competencies as part of career development considerations within the RNI Group.

- Number of participants: 560 people
- Total implementation: 6 volumes
- Training materials:
  - Strategic Direction ID FOOD
  - Global Business Strategy
  - Innovation Leadership
  - Strategic Financial Management
  - Building a Learning Organization for Organizational Capabilities
  - Leading Change in the Digital Transformation Era

**2. Young Talent Development Program (YTDP)**

Intended for management employees (BOD-3 & BOD-4), this program focuses on improving business and leadership competencies as part of career development..

- Number of participants: 985 people
- Total implementation: 5 volumes
- Training materials:
  - Strategic Direction ID FOOD
  - Business Acumen
  - Continuous Improvement: Gemba Kaizen
  - Developing Organizational Capabilities: Leaders as HR Managers
  - Leading Change

**3. Staff Development Program (SDP)**

Program ini ditujukan bagi karyawan pimpinan dan staf untuk mengembangkan kompetensi bisnis, kepemimpinan, dan teknis sesuai dengan standar kompetensi Kementerian BUMN.

- Jumlah peserta: 2.016 orang
- Total pelaksanaan: 6 volume @ 2 batch
- Materi pelatihan:
  - Strategic Direction ID FOOD
  - Digital Leadership
  - Developing Business Sense
  - Innovative Mindset
  - Leading Change
  - Developing Empathy at Workplace

**4. Beginner Development Program (BDP)**

Program ini berfokus pada pengembangan karyawan non-staf/pelaksana dengan menitikberatkan pada kompetensi inti ID FOOD serta internalisasi budaya BUMN, yaitu AKHLAK.

- Jumlah peserta: 1.206 orang
- Total pelaksanaan: 6 volume @ 2 batch
- Materi pelatihan:
  - Strategic Direction ID FOOD
  - Integrity at Workplace
  - Achievement Orientation
  - Interpersonal Relations & Respect
  - Achieving Goals Through Collaborations
  - Building Continuous Improvement

Dengan adanya program pelatihan ini, ID FOOD Group berkomitmen untuk menciptakan sumber daya manusia yang unggul dan siap menghadapi tantangan bisnis di masa depan.

**3. Staff Development Program (SDP)**

This program is intended for management employees and staff to develop business, leadership, and technical competencies in accordance with the competency standards of the Ministry of SOEs.

- Number of participants: 2,016 people
- Total implementation: 6 volumes @ 2 batches
- Training materials:
  - Strategic Direction ID FOOD
  - Digital Leadership
  - Developing Business Sense
  - Innovative Mindset
  - Leading Change
  - Developing Empathy at Workplace

**4. Beginner Development Program (BDP)**

This program focuses on the development of non-staff/ executive employees by emphasizing ID FOOD's core competencies and internalizing BUMN culture, namely AKHLAK.

- Number of participants: 1,206 people
- Total implementation: 6 volumes @ 2 batches
- Training materials:
  - Strategic Direction ID FOOD
  - Integrity at Workplace
  - Achievement Orientation
  - Interpersonal Relations & Respect
  - Achieving Goals Through Collaborations
  - Building Continuous Improvement

With this training program, ID FOOD Group is committed to creating superior human resources who are ready to face future business challenges.

## Realisasi Biaya Pengembangan Kompetensi Karyawan

Realization of Employee Competency Development Costs

*Dalam jutaan rupiah / *In million rupiah*

| Uraian *Description* | 2024 | 2023 | Perbandingan 2023 & 2024 *Comparison of 2023 and 2024* Jumlah *Total* | Persentase *Percentage* |
|---|---|---|---|---|
| Training | 296.565 | 125.752 | 170.813 | 236 |
| Pengembangan / Development | 641.812 | 1.619.536 | 977.724 | 40 |





Selain program pelatihan utama, ID FOOD Group juga menyelenggarakan pelatihan wajib untuk memenuhi standar kompetensi teknis dan regulasi. Program ini mencakup Program Profesi dan Sertifikasi, serta pelatihan yang disesuaikan dengan jenjang jabatan masing-masing karyawan.

Sebagai bentuk komitmen dalam meningkatkan pengetahuan, kapasitas, dan kompetensi seluruh karyawan, ID FOOD menerapkan kebijakan Key Performance Indicator (KPI) 20 Learning Hours sejak tahun 2023. Kebijakan ini mewajibkan setiap karyawan untuk mengikuti pelatihan dan pengembangan kompetensi, baik teknis maupun non-teknis, dengan durasi minimal 20 jam per tahun.

## Pendidikan dan Pelatihan untuk Dewan Komisaris, Direksi, Komite, Sekretaris Perusahaan, dan Unit Audit Internal

ID FOOD Group senantiasa berkomitmen untuk mengembangkan kompetensi seluruh karyawan sebagai bagian dari strategi peningkatan kapabilitas organisasi. Pengembangan ini dilakukan melalui pembinaan berkelanjutan yang menjadi bagian dari evaluasi kerja dan penilaian kompetensi.

Pengembangan karier karyawan di ID FOOD didasarkan pada kompetensi, potensi, serta kinerja yang telah ditunjukkan. Dalam hal ini, Satuan Kerja SDM bersama dengan atasan masing-masing karyawan memiliki tanggung jawab dalam memastikan efektivitas pelaksanaan program pengembangan karier.

Sepanjang tahun 2024, ID FOOD telah melaksanakan berbagai program pendidikan dan pelatihan yang mencakup seluruh level manajemen, dengan rincian sebagai berikut:

In addition to the main training program, ID FOOD Group also organizes mandatory training to meet technical competency standards and regulations. This program includes Professional and Certification Programs, as well as training tailored to the position level of each employee.

As a form of commitment to improving the knowledge, capacity, and competency of all employees, ID FOOD has implemented a Key Performance Indicator (KPI) policy of 20 Learning Hours since 2023. This policy requires every employee to participate in training and competency development, both technical and non-technical, with a minimum duration of 20 hours per year.

## Education and Training for the Board of Commissioners, Directors, Committees, Corporate Secretary, and Internal Audit Unit

ID FOOD Group is always committed to developing the competency of all employees as part of the strategy to improve organizational capabilities. This development is carried out through continuous coaching which is part of the work evaluation and competency assessment.

Employee career development at ID FOOD is based on demonstrated competency, potential, and performance. In this case, the HR Work Unit together with each employee's superior has the responsibility to ensure the effectiveness of the implementation of career development programs.

Throughout 2024, ID FOOD has implemented various education and training programs covering all levels of management, with the following details:

## **Pendidikan dan Pelatihan untuk Dewan Komisaris, Direksi, Komite, Sekretaris Perusahaan, dan Unit Audit Internal /** Education and Training for the Board of Commissioners, Directors, Committees, Corporate Secretary, and Internal Audit Unit

| **Uraian** *Description* | **Jumlah** *Total* | **Jumlah** *Total* | **Persentase** *Percentage* | **Jumlah** *Total* | **Persentase** *Percentage* |
|---|---|---|---|---|---|
| **Direksi / Board of Directors** | | | | | |
| Susana Indah Kris Indriati | Direktur Keuangan dan Strategi / Director of Finance and Strategy | Program CFO School | BUMN School of Excellence | Singapore | 26-28 September 2024 / September 26-28, 2024 |
| Susana Indah Kris Indriati | Direktur Keuangan dan Strategi / Director of Finance and Strategy | Professional Recognition Program (PRP) Certified Professional Management Accountant (CPMA) | Institute Akuntan Manajemen Indonesia) IAMI | Jakarta | 26 September 2024 / September 26, 2024 |
| Sjamsul Hidayat Safwan | Direktur Manajemen Risiko dan Legal / Director of Risk Management and Legal | CREL | BPKP | Jakarta | 11-19 November 2024 / November 11-19, 2024 |
| Nina Sulistyowati | Direktur Komersial / Director of Commercial | CREL | BPKP | Jakarta | 11-19 November 2024 / November 11-19, 2024 |
| Bernadetta Raras | Direktur Supply Chain Management dan Teknologi Informasi / Director of Supply Chain Management and Information Technology | On Boarding Directorship | BUMN | Jakarta | 2-3 Februari 2024 / February 2-3, 2024 |
| Bernadetta Raras | Direktur Supply Chain Management dan Teknologi Informasi / Director of Supply Chain Management and Information Technology | APEC workshop on promoting women economic empowerment through enhancing opportunities for women in remote areas across agri food chains | School of Excellence Asia Pacific Economic Cooperation & ministry of industry and trade of vietnam | Vietnam | 11-12 April 2024 / April 11-12, 2024 |





| **Uraian** *Description* | **Jumlah** *Total* | **Jumlah** *Total* | **Persentase** *Percentage* | **Jumlah** *Total* | **Persentase** *Percentage* |
|---|---|---|---|---|---|
| **Dewan Komisaris / Board of Commissioners** | | | | | |
| Muhammad Riza Adha Damanik | Komisaris / Commissioner | CREL | BPKP | Jakarta | 11-19 November 2024 / November 11-19, 2024 |
| **Komite - Komite dan Sekretaris Perusahaan / Committees and Corporate Secretary** | | | | | |
| Yosdian Adi Pramono | VP Sekretaris Korporasi / VP Corporate Secretary | Uji Kompetensi Public Relation / Public Relations Competency Test | Forum Humas BUMN / BUMN Public Relations Forum | Jakarta | 22 Agustus 2024 / August 22, 2024 |
| **VP** | | | | | |
| Seluruh VP / All VPs | Seluruh VP RNI Holding / All VP RNI Holding | GDP Vol. 1: Strategic Direction ID FOOD | PT RNI (Persero) | Online: Zoom Cloud Meeting | 21 Juni 2024 / June 21, 2024 |
| Seluruh VP / All VPs | Seluruh VP RNI Holding / All VP RNI Holding | GDP Vol. 2: Global Business Strategy | PT RNI (Persero) | Online: Zoom Cloud Meeting | 19 Juli 2024 / July 19, 2024 |
| Seluruh VP / All VPs | Seluruh VP RNI Holding / All VP RNI Holding | GDP Vol. 3: Innovation Leadership | PT RNI (Persero) | Online: Zoom Cloud Meeting | 23 Agustus 2024 / August 23, 2024 |
| Seluruh VP / All VPs | Seluruh VP RNI Holding / All VP RNI Holding | GDP Vol. 4: Strategic Financial Management | PT RNI (Persero) | Online: Zoom Cloud Meeting | 20 September 2024 / September 20, 2024 |
| Seluruh VP / All VPs | Seluruh VP RNI Holding / All VP RNI Holding | GDP Vol. 5: Building a Learning Organization for Organizational Capabilities | PT RNI (Persero) | Online: Zoom Cloud Meeting | 8 November 2024 / November 8, 2024 |
| Seluruh VP / All VPs | Seluruh VP RNI Holding / All VP RNI Holding | GDP Vol. 6: Leading Change in the Digital Transformation Era | PT RNI (Persero) | Online: Zoom Cloud Meeting | 6 Desember 2024 / December 6, 2024 |
| M. Najib | VP Keuangan dan Piutang / VP Finance and Receivables | Business Essentials (Finance for Executives) | BUMN School of Excellence | Jakarta | 26 Maret -30 Mei 2024 / March 26 -May 30, 2024 |
| Elan Pramudiansyah | VP Manajemen Rantai Pasok / VP Supply Chain Management | Pelatihan dan Sertifikasi Penyelia Halal / Halal Supervisor Training and Certification | IHATEC | Jakarta | 24-27 Juni 2024 / June 24-27, 2024 |

| Uraian *Description* | Jumlah *Total* | Jumlah *Total* | Persentase *Percentage* | Jumlah *Total* | Persentase *Percentage* |
|---|---|---|---|---|---|
| Saptariyanti A. K. Puteri | VP Manajemen Risiko / VP Risk Management | Qualified Chief Risk Officer (QCRO) | CRMS | Jakarta | 15-16 Juli 2024 / July 15-16, 2024 |
| Yosdian Adi Pramono | VP Sekretaris Korporasi / VP Corporate Secretary | Uji Kompetensi Public Relation / Public Relations Competency Test | Forum Humas BUMN / BUMN Public Relations | Jakarta | 22 Agustus 2024 / August 22, 2024 |
| Yassir Ismail | VP Teknologi Informasi / VP Information Technology | Chief Technology Officer (CTO) | Forum BUMN School of Excellence | Jakarta | 21-23 November 2024 / November 21-23, 2024 |
| **AVP** | | | | | |
| Seluruh AVP / All AVP | Seluruh AVP RNI Holding / All AVP RNI Holding | GDP Vol. 1: Strategic Direction ID FOOD | PT RNI (Persero) | Online: Zoom Cloud Meeting | 21 Juni 2024 / June 21, 2024 |
| Seluruh AVP / All AVP | Seluruh AVP RNI Holding / All AVP RNI Holding | GDP Vol. 2: Global Business Sgtrategy | PT RNI (Persero) | Online: Zoom Cloud Meeting | 19 Juli 2024 / July 19, 2024 |
| Seluruh AVP / All AVP | Seluruh AVP RNI Holding / All AVP RNI Holding | GDP Vol. 3: Innovation Leadership | PT RNI (Persero) | Online: Zoom Cloud Meeting | 23 Agustus 2024 / August 23, 2024 |
| Seluruh AVP / All AVP | Seluruh AVP RNI Holding / All AVP RNI Holding | GDP Vol. 4: Strategic Financial Management | PT RNI (Persero) | Online: Zoom Cloud Meeting | 20 September 2024 / September 20, 2024 |
| Seluruh AVP / All AVP | Seluruh AVP RNI Holding / All AVP RNI Holding | GDP Vol. 5: Building a Learning Organization for Organizational Capabilities | PT RNI (Persero) | Online: Zoom Cloud Meeting | 8 November 2024 / November 8, 2024 |
| Seluruh AVP / All AVP | Seluruh AVP RNI Holding / All AVP RNI Holding | GDP Vol. 6: Leading Change in the Digital Transformation Era | PT RNI (Persero) | Online: Zoom Cloud Meeting | 6 Desember 2024 / December 6, 2024 |
| Erys Samiaji | AVP Umum & K3 / AVP General & K3 | Workshop Nasional tentang Sudut Pandang Hukum Ketenagakerjaan Atas Aksi Korporasi Perusahaan Serta Dampaknya Terhadap Masa Depan Karyawannya / | Pusat Pengkajian dan Pengembangan Informasi Publik (P3IP) | Jakarta | 28-29 Februari 2024 / February 28-29, 2024 |





| **Uraian** *Description* | **Jumlah** *Total* | **Jumlah** *Total* | **Persentase** *Percentage* | **Jumlah** *Total* | **Persentase** *Percentage* |
|---|---|---|---|---|---|
| | | National Workshop on Employment Law Perspectives on Corporate Actions and Their Impact on the Future of Employees | | | |
| Ida Inawati | AVP Riset & Inovasi / AVP Research & Innovation | Workshop Penulisan Artikel Ilmiah / Scientific Article Writing Workshop | Tinta Langit | Jakarta | 15 Januari - 9 Februari 2024 / January 15 - February 9, 2024 |
| Amalina Soekarno | AVP Assurance / AVP Assurance | Qualified Internal Auditor Tingkat Dasar / Qualified Internal Auditor Basic Level | Yayasan Pendidikan Internal Audit | Jakarta | 4-16 November 2024 / November 4-16, 2024 |
| Adji Suharso | Co-Leader Learning Centre | Certified Learning and Development Manager | PPM Manajemen | Jakarta | 29-31 November & 21 November 2024 / November 29-31 & November 21, 2024 |
| Ida Inawati | AVP Riset, Inovasi, & ESG / AVP Research, Innovation, & ESG | Indonesia Social Investment Forum (ISIF) 2024 | PT Sahabat Investasi Indotama | Jakarta | 11-12 Desember 2024 / December 11-12, 2024 |
| Paus Narutama Satya | AVP Pengadaan dan Pengelolaan / AVP Procurement and Management | Membangun Bisnis Acumen / Building Acumen Business | NuPMK | Jakarta | 25-26 September & 12 November 2024 / September 25-26 & November 12, 2024 |
| Iyandri Agusta | AVP Industri Tanaman Pangan, Industri Gula, & Supporting / AVP Food Crops Industry, Sugar Industry, & Supporting | Membangun Bisnis Acumen / Building Acumen Business | NuPMK | Jakarta | 25-26 September & 12 November 2024 / September 25-26 & November 12, 2024 |
| Bayu Adhinugraha | AVP Audit Operasional / AVP Operational Audit | Workshop Standar Audit Internal & Kode Etik Profesi / Internal Audit Standards & Professional Code of Ethics Workshop | Yayasan Pendidikan Internal Audit | Jakarta | 5-6 Februari 2024 / February 5-6, 2024 |

| **Uraian** *Description* | **Jumlah** *Total* | **Jumlah** *Total* | **Persentase** *Percentage* | **Jumlah** *Total* | **Persentase** *Percentage* |
|---|---|---|---|---|---|
| Muhajir | AVP Pengadaan Barang dan Jasa / AVP Procurement of Goods and Services | Certified Procurement Strategist | LPKN | Jakarta | 20 Mei - 5 Juni 2024 / May 20 - June 5, 2024 |
| Ginevrano Dior Rudy Arifin | AVP Pengendalian Usaha / AVP Business Control | Financial Statement Analysis | PPM Manajemen | Jakarta | 11-12 September 2024 / September 11-12, 2024 |
| Ida Inawati | AVP Riset, Inovasi, & ESG / AVP Research, Innovation, & ESG | ESG Implementation & Reporting | SGS Indonesia | Jakarta | 1-3 Oktober 2024 / October 1-3, 2024 |
| Eko Purwanto | AVP Perencanaan & Strategi / AVP Planning & Strategy | CISA | Inixindo | Jakarta | 9-13 September 2024 / September 9-13, 2024 |
| Pramudia Wijayanto | AVP Risiko Operasional / AVP Operational Risk | Pelatihan Risk Based Planning & Risk Modeling KBUMN Batch 2 Tahun 2024 / KBUMN Risk Based Planning & Risk Modeling Training Batch 2, 2024 | PT Pendidikan Maritim & Logistik Indonesia (PELINDO) | Jakarta | 19-20 November 2024 / November 19-20, 2024 |
| **Staf / Staff** | | | | | |
| Seluruh Staf Golongan VII ke atas / All Staff Grade VII and above | Seluruh Staf Golongan VII ke atas di RNI Holding / All Staff of Grade VII and above in RNI Holding | YTDP Vol. 1: Strategic Direction ID FOOD | PT RNI (Persero) | Online: Zoom Cloud Meeting | 5 Juli 2024 / July 5, 2024 |
| Seluruh Staf Golongan VII ke atas / All Staff Grade VII and above | Seluruh Staf Golongan VII ke atas di RNI Holding / All Staff of Grade VII and above in RNI Holding | YTDP Vol. 2: Business Acumen | PT RNI (Persero) | Online: Zoom Cloud Meeting | 13 September 2024 / September 13, 2024 |
| Seluruh Staf Golongan VII ke atas / All Staff Grade VII and above | Seluruh Staf Golongan VII ke atas di RNI Holding / All Staff of Grade VII and above in RNI Holding | YTDP Vol. 3: Continuous Improvement: Gemba Kaizen | PT RNI (Persero) | Online: Zoom Cloud Meeting | 23 Oktober 10 / October 23, 10 |
| Seluruh Staf Golongan VII ke atas / All Staff Grade VII and above | Seluruh Staf Golongan VII ke atas di RNI Holding / All Staff of Grade VII and above in RNI Holding | YTDP Vol. 4: Developing Organizational Capabilities: Leaders as HR Managers | PT RNI (Persero) | Online: Zoom Cloud Meeting | 26 November 2024 / November 26, 2024 |





| **Uraian** *Description* | **Jumlah** *Total* | **Jumlah** *Total* | **Persentase** *Percentage* | **Jumlah** *Total* | **Persentase** *Percentage* |
|---|---|---|---|---|---|
| Seluruh Staf Golongan VII ke atas / All Staff Grade VII and above | Seluruh Staf Golongan VII ke atas di RNI Holding / All Staff of Grade VII and above in RNI Holding | YTDP Vol. 5: Leading Change | PT RNI (Persero) | Online: Zoom Cloud Meeting | 17 Desember 2024 / December 17, 2024 |
| Seluruh Staf Golongan VI / All Staff Grade VI | Seluruh Staf Golongan VI RNI Holding / All Staff of Grade VI RNI Holding | SDP Vol. 1: Strategic Orientation ID FOOD | PT RNI (Persero) | Online: Zoom Cloud Meeting | 5 & 12 Juli 2024 / July 5 & 12, 2024 |
| Seluruh Staf Golongan VI / All Staff Grade VI | Seluruh Staf Golongan VI RNI Holding / All Staff of Grade VI RNI Holding | SDP Vol. 2: Digital Leadership | PT RNI (Persero) | Online: Zoom Cloud Meeting | 25 & 26 Juli 2024 / July 25 & 26, 2024 |
| Seluruh Staf Golongan VI / All Staff Grade VI | Seluruh Staf Golongan VI RNI Holding / All Staff of Grade VI RNI Holding | SDP Vol. 3: Developing Business Sense | PT RNI (Persero) | Online: Zoom Cloud Meeting | 14 & 15 Agustus 2024 / August 14 & 15, 2024 |
| Seluruh Staf Golongan VI / All Staff Grade VI | Seluruh Staf Golongan VI RNI Holding / All Staff of Grade VI RNI Holding | SDP Vol. 4: Innovative Mindset | PT RNI (Persero) | Online: Zoom Cloud Meeting | 18 & 24 September 2024 / September 18 & 24, 2024 |
| Seluruh Staf Golongan VI / All Staff Grade VI | Seluruh Staf Golongan VI RNI Holding / All Staff of Grade VI RNI Holding | SDP Vol. 5: Leading Change | PT RNI (Persero) | Online: Zoom Cloud Meeting | 24 & 25 Oktober 2024 / October 24 & 25, 2024 |
| Seluruh Staf Golongan VI / All Staff Grade VI | Seluruh Staf Golongan VI RNI Holding / All Staff of Grade VI RNI Holding | SDP Vol. 6: Developing Empathy at Workplace | PT RNI (Persero) | Online: Zoom Cloud Meeting | 2 & 3 Desember 2024 / December 2 & 3, 2024 |
| Reza Taufik Hasbiallah | Staf Audit Operasional / Operational Audit Staff | Pelatihan Risk Maturity Index / Risk Maturity Index Training | BUMN School of Excellence | Jakarta | 6-7 Februari / February 6-7 |
| Adi Yulianto | Staf Pengembangan Organisasi / Organizational Development Staff | Human Resource Management | PPM Manajemen | Jakarta | 14-17 Mei 2024 / May 14-17, 2024 |
| Wahyu Selfiana Harta | Staf Manajemen Talenta / Talent Management Staff | Managing the organization's talent | PPM Manajemen | Jakarta | 15-16 Mei 2024 / May 15-16, 2024 |
| Puspitasari Hardiyanti | Staf Operasional HC / HC Operational Staff | Petunjuk Pelaksanaan Pemotongan Pajak atas Penghasilan sehubungan dengan Pekerjaan, Jasa, atau Kegiatan OP (PMK 168 Tahun 2023) / | Direktorat Jendral Pajak | Online | 19 Januari 2024 / January 19, 2024 |

| Uraian *Description* | Jumlah *Total* | Jumlah *Total* | Persentase *Percentage* | Jumlah *Total* | Persentase *Percentage* |
|---|---|---|---|---|---|
| | | Instructions for Implementing Tax Deductions on Income in Relation to Employment, Services, or OP Activities (PMK 168 of 2023) | | | |
| Yuke Novianty | Staf Pengadaan Barang dan Jasa / Goods and Services Procurement Staff | Pelatihan Finon / Finon Training | PPM Manajemen | Jakarta | 28-30 Mei / May 28-30 |
| Mardi | Staf Risiko Operasional / Operational Risk Staff | Certified Risk Associate | TAP Kapital | Jakarta | 19-21 November 2024 / November 19-21, 2024 |
| Giranda Septa Aji Prasetya | Staf Stakeholder Management & TJSL / Stakeholder Management & TJSL Staff | Indonesia Social Investment Forum (ISIF) 2024 | PT Sahabat Investasi Indotama | Jakarta | 11-12 Desember 2024 / December 11-12, 2024 |
| Unggu Prayogi | Staf Pajak / Tax Staff | Petunjuk Pelaksanaan Pemotongan Pajak atas Penghasilan sehubungan dengan Pekerjaan, Jasa, atau Kegiatan OP (PMK 168 Tahun 2023) / Instructions for Implementing Tax Deductions on Income in Relation to Employment, Services, or OP Activities (PMK 168 of 2023) | Direktorat Jendral Pajak | Online | 19 Januari 2024 / January 19, 2024 |
| Aby Maulana | Staf Akuntansi & Manajemen Risiko / Accounting & Risk Management Staff | Pelatihan dan Sertifikasi Penilaian Risk Maturity Index / Risk Maturity Index Assessment Training and Certification | BUMN School of Excellence | Jakarta | 6-7 Februari 2024 / February 6-7, 2024 |
| Destha Ayudia Nurainia | Staf Operasional HC / HC Operational Staff | Training Industrial Relation / Industrial Relations Training | HRD Spot | Jakarta | 1-2 Agustus 2024 / August 1-2, 2024 |





| Uraian *Description* | Jumlah *Total* | Jumlah *Total* | Persentase *Percentage* | Jumlah *Total* | Persentase *Percentage* |
|---|---|---|---|---|---|
| Permata Sari Putri | Staf Pengadaan Barang dan Jasa / Goods and Services Procurement Staff | Certified Contract Management Specialist | LPKN | Jakarta | 1-18 Juli 2024 / July 1-18, 2024 |
| Dzaki Iffata | Staf Pengendalian Usaha / Business Control Staff | Pelatihan Business Acumen / Business Acumen Training | PPM Manajemen | Jakarta | 25-26 September 2024 / September 25-26 2024 |
| Gloria Elsa Ave Cordana | Staf Riset, Inovasi, dan ESG / Research, Innovation, and ESG Staff | Kaizen Lean | Lentera Prokualita Karsa | Jakarta | 23-24 November 2024 / November 23-24, 2024 |
| Wahyu Selfiana Harta | Staf Manajemen Talenta / Talent Management Staff | Public Training Fundamentals of Manager | Karirmu | Jakarta | 29 November - 12 Desember 2024 / November 29 - December 12, 2024 |
| Dila Rizkiana | Staf Pengembangan Organisasi / Development Staff Organization | Public Training Fundamentals of Manager | Karirmu | Jakarta | 29 November - 12 Desember 2024 / November 29 - December 12, 2024 |
| Carina Putri Utami | Staf Learning Centre / Learning Centre Staff | Public Training Fundamentals of Manager | Karirmu | Jakarta | 29 November - 12 Desember 2024 / November 29 - December 12, 2024 |
| Salsabila Aisy Usma | Staf Hukum Bisnis & Kepatuhan / Business Legal & Compliance Staff | Workshop GCG / GCG Workshop | Lembaga Pusat Institut Manajemen Nasional | Jakarta | 15 Januari - 9 Februari 2024 / January 15 - February 9, 2024 |
| **Staf / Staff** | | | | | |
| Seluruh Pelaksana / All Executors | Seluruh Pelaksana RNI Holding / All RNI Holding Executives | BDP Vol. 1: Strategic Orientation ID FOOD | PT RNI (Persero | Online: Zoom Cloud Meeting | 1 & 4 Juli 2024 / July 1 & 4, 2024 |
| Seluruh Pelaksana / All Executors | Seluruh Pelaksana RNI Holding / All RNI Holding Executives | BDP Vol. 2: Integrity at Workplace | PT RNI (Persero | Online: Zoom Cloud Meeting | 1 & 2 Agustus 2024 / August 1 & 2, 2024 |
| Seluruh Pelaksana / All Executors | Seluruh Pelaksana RNI Holding / All RNI Holding Executives | BDP Vol. 3: Achievement Orientation | PT RNI (Persero | Online: Zoom Cloud Meeting | 28 & 30 Agustus 2024 / August 28 & 30, 2024 |
| Seluruh Pelaksana / All Executors | Seluruh Pelaksana RNI Holding / All RNI Holding Executives | BDP Vol. 4: Interpersonal Relations & Respect | PT RNI (Persero | Online: Zoom Cloud Meeting | 2 & 3 Oktober 2024 / October 2 & 3, 2024 |

| **Uraian** *Description* | **Jumlah** *Total* | **Jumlah** *Total* | **Persentase** *Percentage* | **Jumlah** *Total* | **Persentase** *Percentage* |
|---|---|---|---|---|---|
| Seluruh Pelaksana / All Executors | Seluruh Pelaksana RNI Holding / All RNI Holding Executives | BDP Vol. 5: Achieving Goals Through Collaborations | PT RNI (Persero | Online: Zoom Cloud Meeting | 30 & 31 Oktober / October 30 & 31 |
| Seluruh Pelaksana / All Executors | Seluruh Pelaksana RNI Holding / All RNI Holding Executives | BDP Vol. 6: Building Continuous Improvement | PT RNI (Persero | Online: Zoom Cloud Meeting | 4 & 5 Desember 2024 / December 4 & 5, 2024 |
| Seluruh Pelaksana / All Executors | Pelaksana Pajak / All RNI Holding Executives | Petunjuk Pelaksanaan Pemotongan Pajak atas Penghasilan sehubungan dengan Pekerjaan, Jasa, atau Kegiatan OP (PMK 168 Tahun 2023) / Instructions for Implementing Tax Deductions on Income in Relation to Employment, Services, or OP Activities (PMK 168 of 2023) | Direktorat Jendral Pajak | Online | 19 Januari 2024 / January 19, 2024 |
| Tesa Fitriani Angora | Pelaksana Operasional HC | Petunjuk Pelaksanaan Pemotongan Pajak atas Penghasilan sehubungan dengan Pekerjaan, Jasa, atau Kegiatan OP (PMK 168 Tahun 2023) / Instructions for Implementing Tax Deductions on Income in Relation to Employment, Services, or OP Activities (PMK 168 of 2023) | Direktorat Jendral Pajak | Online | 19 Januari 2024 / January 19, 2024 |
| Suci Amalia | Pelaksana Hukum Korporasi | Pelatihan Intensif Legal for Non Legal / Intensive Legal for Non-Legal Training | Justitia Training Center | Jakarta | 8-9 Agustus 2024 / August 8-9, 2024 |
| Shelin Khanita | Pelaksana Pengembangan SDM & Manajemen Talenta | Pelatihan dan Pengembangan SDM / HR Training and Development | ProPeople | Online | 20 & 27 Agustus 2024 / August 20 & 27, 2024 |





## Manajemen Karir di ID FOOD

ID FOOD menerapkan sistem pengelolaan karier bagi karyawan yang menduduki posisi pejabat struktural maupun fungsional. Pengembangan karier ini dilakukan berdasarkan kebutuhan organisasi serta ketersediaan sumber daya manusia, melalui Succession Career Plan yang terintegrasi.

**1. Analisis Kebutuhan Formasi**
Kebutuhan formasi dianalisis secara menyeluruh melalui Man Power Planning (MPP) jangka panjang. Pendekatan ini bertujuan untuk mengidentifikasi kebutuhan pejabat struktural dan fungsional di seluruh lini bisnis ID FOOD.

**2. Identifikasi Talenta dan Pemetaan Kompetensi**
Dalam menentukan calon pemimpin masa depan, ID FOOD melakukan analisis gap kompetensi, dengan mempertimbangkan latar belakang pendidikan serta pengalaman kerja karyawan. Proses ini dilakukan melalui metode Talent Classification, yang memetakan kapasitas dan kinerja karyawan berdasarkan komponen berikut:

- Kompetensi aktual
- Kemauan dan kecepatan belajar (Learning Agility)
- Performa kinerja (Performance Appraisal)
- Perilaku kerja yang mencerminkan nilai AKHLAK

**3. Succession Career Plan dan Pengembangan Talenta**
Sebagai bagian dari Succession Career Plan, ID FOOD menyusun perencanaan talenta (Talent Pool) untuk mengisi posisi strategis yang lebih tinggi. Perencanaan ini didukung dengan berbagai program pengembangan talenta, yang bertujuan untuk mempercepat pemenuhan gap kompetensi antara kondisi saat ini dengan kebutuhan jabatan yang dituju.

## Career Management at ID FOOD

ID FOOD implements a career management system for employees who hold structural and functional positions. This career development is carried out based on the needs of the organization and the availability of human resources, through an integrated Succession Career Plan.

**1. Formation Needs Analysis**
Formation needs are analyzed comprehensively through long-term Man Power Planning (MPP). This approach aims to identify the needs of structural and functional officials across ID FOOD's business lines.

**2. Talent Identification and Competency Mapping**
In determining future leaders, ID FOOD conducts a competency gap analysis, taking into account the educational background and work experience of employees. This process is carried out through the Talent Classification method, which maps employee capacity and performance based on the following components:

- Actual competency
- Willingness and speed of learning (Learning Agility)
- Performance performance (Performance Appraisal)
- Work behavior that reflects AKHLAK values

**3. Succession Career Plan and Talent Development**
As part of the Succession Career Plan, ID FOOD prepares a talent pool to fill higher strategic positions. This planning is supported by various talent development programs, which aim to accelerate the fulfillment of the competency gap between current conditions and the needs of the position being applied for.

## Program Penghargaan Karyawan di ID FOOD

Sebagai bentuk apresiasi atas dedikasi dan kontribusi karyawan dalam mendorong pertumbuhan serta kemajuan perusahaan, ID FOOD menyelenggarakan Program Penghargaan. Program ini tidak hanya bertujuan untuk memberikan penghormatan kepada karyawan berprestasi tetapi juga sebagai stimulus dalam meningkatkan motivasi dan kinerja.

## Employee Award Program at ID FOOD

As a form of appreciation for the dedication and contribution of employees in driving the growth and progress of the company, ID FOOD holds an Award Program. This program not only aims to honor outstanding employees but also as a stimulus to increase motivation and performance.

Penghargaan diberikan kepada karyawan berdasarkan pencapaian kinerja dan kontribusi mereka terhadap perusahaan. Adapun bentuk penghargaan yang diberikan meliputi:

**1. Company Culture Awards**

Ajang penghargaan ini diberikan kepada individu maupun tim yang berhasil menjalankan program internalisasi AKHLAK dengan baik. Sejak pertama kali diadakan pada tahun 2022, penghargaan ini diberikan dalam beberapa kategori, yaitu:

- Best Culture Leader – Diberikan kepada individu dengan inovasi terbaik dalam program internalisasi AKHLAK.
- Best Culture Booster – Diberikan kepada individu atau tim dengan persentase keberhasilan internalisasi AKHLAK terbaik.
- Best Culture Squad – Diberikan kepada tim dengan laporan internalisasi AKHLAK paling tepat waktu dan lengkap.
- Best Company – Diberikan kepada perusahaan dengan internalisasi budaya AKHLAK terbaik.
- Best Division – Diberikan kepada divisi yang menunjukkan kinerja terbaik dalam internalisasi budaya AKHLAK.

Penghargaan ini diberikan kepada tim company culture di ID FOOD Group dan Holding sebagai bentuk apresiasi atas upaya mereka dalam membangun budaya perusahaan yang kuat dan berkelanjutan.

**2. ID FOOD Awards**

ID FOOD juga memberikan penghargaan kepada karyawan yang telah menunjukkan kinerja luar biasa dalam berbagai aspek bisnis dan kepemimpinan.

**3. Penghargaan Inovasi**

Penghargaan ini diberikan kepada individu atau kelompok karyawan yang berhasil menjuarai kompetisi inovasi yang diselenggarakan oleh perusahaan. Inisiatif ini bertujuan untuk mendorong budaya inovasi serta meningkatkan daya saing dan efisiensi dalam operasional perusahaan.

Dengan adanya program penghargaan ini, ID FOOD berharap dapat terus menumbuhkan semangat kerja yang tinggi serta membangun budaya perusahaan yang semakin solid dan berorientasi pada kinerja unggul.

Awards are given to employees based on their performance achievements and contributions to the company. The forms of awards given include:

**1. Company Culture Awards**

This award event is given to individuals or teams who have successfully implemented the AKHLAK internalization program well. Since it was first held in 2022, this award has been given in several categories, namely:

- Best Culture Leader - Given to individuals with the best innovation in the AKHLAK internalization program.
- Best Culture Booster - Given to individuals or teams with the best percentage of AKHLAK internalization success.
- Best Culture Squad - Given to teams with the most timely and complete AKHLAK internalization reports.
- Best Company - Given to companies with the best AKHLAK culture internalization.
- Best Division – Given to the division that shows the best performance in internalizing the AKHLAK culture.

This award is given to the company culture team at ID FOOD Group and Holding as a form of appreciation for their efforts in building a strong and sustainable corporate culture.

**2. ID FOOD Awards**

ID FOOD also gives awards to employees who have shown extraordinary performance in various aspects of business and leadership.

**3. Innovation Award**

This award is given to individuals or groups of employees who have won innovation competitions held by the company. This initiative aims to encourage a culture of innovation and increase competitiveness and efficiency in company operations.

With this award program, ID FOOD hopes to continue to foster high work enthusiasm and build a corporate culture that is increasingly solid and oriented towards superior performance.





## Program Pensiun di ID FOOD

ID FOOD berkomitmen untuk memperhatikan kesejahteraan karyawan, baik selama masa kerja maupun setelah memasuki masa purna bakti. Sebagai bagian dari upaya menjaga kesinambungan penghasilan di hari tua, perusahaan menyediakan Program Pensiun yang bersumber dari kontribusi karyawan dan perusahaan.

**Manfaat Program Pensiun**

Program pensiun yang diberikan kepada karyawan terdiri dari dua skema penerimaan manfaat, yaitu:

- Manfaat yang diterima secara bulanan
- Manfaat Pensiun dari Dana Pensiun ID FOOD
- Manfaat Jaminan Hari Tua dari asuransi
- Manfaat yang diterima sekaligus
- Tabungan Hari Tua dari asuransi
- Tabungan Hari Tua dari Taspen
- Jaminan Kesehatan bagi pensiunan dan pasangan (suami/istri)
- Manfaat Pensiun Iuran Pasti
- Biaya Cuti Besar (setara 5 kali penghasilan)
- Jaminan Hari Tua dan Jaminan Pensiun dari BPJS Ketenagakerjaan
- Tambahan Manfaat Pensiun (setara 12 kali penghasilan tetap)

**Cuti Besar Sebelum Pensiun**

Selain manfaat finansial, ID FOOD juga memberikan cuti besar selama tiga bulan sebelum karyawan memasuki usia pensiun. Selama masa cuti ini, karyawan tetap menerima penghasilan, fasilitas, dan hak-hak lainnya sesuai ketentuan yang berlaku. Namun, karyawan memiliki opsi untuk tidak mengambil cuti besar tersebut.

**Pengelolaan Dana Pensiun**

Pengelolaan dana pensiun di ID FOOD dibagi berdasarkan tahun bergabungnya karyawan:

- Karyawan yang bergabung sebelum tahun 2013 – Dana pensiun dikelola oleh Dana Pensiun RNI dengan skema Program Pensiun Manfaat Pasti (PPMP).

## Pension Program at ID FOOD

ID FOOD is committed to paying attention to employee welfare, both during their employment and after entering retirement. As part of an effort to maintain a sustainable income in old age, the company provides a Pension Program that is sourced from employee and company contributions.

**Pension Program Benefits**

The pension program provided to employees consists of two benefit schemes, namely:

- Benefits received monthly
- Pension Benefits from ID FOOD Pension Fund
- Old Age Security Benefits from insurance
- Benefits received at once
- Old Age Savings from insurance
- Old Age Savings from Taspen
- Health Insurance for retirees and spouses (husband/wife)
- Defined Contribution Pension Benefits
- Large Leave Costs (equivalent to 5 times income)
- Old Age Security and Pension Security from BPJS Ketenagakerjaan
- Additional Pension Benefits (equivalent to 12 times fixed income)

**Major Leave Before Retirement**

In addition to financial benefits, ID FOOD also provides a major leave of three months before employees reach retirement age. During this leave period, employees continue to receive income, facilities, and other rights in accordance with applicable regulations. However, employees have the option not to take the major leave.

**Pension Fund Management**

Pension fund management at ID FOOD is divided based on the year the employee joined:

- Employees who joined before 2013 – Pension funds are managed by the RNI Pension Fund with the Defined Benefit Pension Program (PPMP) scheme.

- Karyawan yang bergabung setelah tahun 2013 – Dana pensiun dikelola oleh Dana Pensiun Lembaga Keuangan (DPLK) BRI dengan skema Program Pensiun Iuran Pasti (PPIP).

Di luar program dana pensiun ini, ID FOOD juga mendaftarkan seluruh karyawan dalam program Jaminan Hari Tua (JHT) dan Jaminan Kecelakaan Kerja (JKK) yang dikelola oleh BPJS Ketenagakerjaan.

Melalui program pensiun yang komprehensif ini, ID FOOD memastikan bahwa karyawan dapat menikmati masa pensiun dengan kesejahteraan yang terjamin.

## Hubungan Industrial di ID FOOD

PT Rajawali Nusantara Indonesia (Persero) atau ID FOOD berkomitmen untuk menjaga hubungan industrial yang sehat, harmonis, dan konstruktif antara karyawan dan perusahaan. Hubungan ini didasarkan pada asas saling menghormati, guna menciptakan keseimbangan antara pemenuhan hak dan pelaksanaan kewajiban.

ID FOOD memandang karyawan sebagai mitra strategis dalam membangun serta memelihara hubungan kerja yang harmonis melalui komunikasi yang teratur dan berkelanjutan.

**Kebebasan Berserikat dan Peran Serikat Pekerja**

Sebagai bentuk penghormatan terhadap hak karyawan, ID FOOD memberikan kebebasan bagi karyawan untuk mendirikan dan bergabung dalam organisasi serikat pekerja. Saat ini, terdapat satu organisasi serikat pekerja di lingkungan perusahaan yang telah terdaftar di Dinas Ketenagakerjaan Kota Administrasi Jakarta Selatan, dengan:

- Nomor Bukti Pencatatan: 41/V/D/V/20001
- Tanggal Pencatatan: 4 Mei 2001

Selain itu, ID FOOD juga telah mendaftarkan Perjanjian Kerja Bersama (PKB) di Dinas Ketenagakerjaan Kota Administrasi Jakarta Selatan dengan Nomor Bukti e-0476 Tahun 2023.

- Employees who joined after 2013 – Pension funds are managed by the BRI Financial Institution Pension Fund (DPLK) with the Defined Contribution Pension Program (PPIP) scheme.

In addition to this pension fund program, ID FOOD also registers all employees in the Old Age Security (JHT) and Work Accident Security (JKK) programs managed by BPJS Ketenagakerjaan.

Through this comprehensive pension program, ID FOOD ensures that employees can enjoy retirement with a guaranteed welfare.

## Industrial Relations at ID FOOD

PT Rajawali Nusantara Indonesia (Persero) or ID FOOD is committed to maintaining healthy, harmonious, and constructive industrial relations between employees and the company. This relationship is based on the principle of mutual respect, in order to create a balance between the fulfillment of rights and the implementation of obligations.

ID FOOD views employees as strategic partners in building and maintaining harmonious working relationships through regular and ongoing communication.

**Freedom of Association and the Role of Trade Unions**

As a form of respect for employee rights, ID FOOD provides employees with the freedom to establish and join a trade union organizations. Currently, there is one trade union organization in the company environment that has been registered with the Manpower Office of the South Jakarta City Administration, with:

- Recording Proof Number: 41/V/D/V/20001
- Recording Date: May 4, 2001

In addition, ID FOOD has also registered a Collective Labor Agreement (PKB) at the Manpower Office of South Jakarta City Administration with Proof Number e-0476 of 2023.





**Tujuan Pembentukan Serikat Pekerja**

Serikat Pekerja (SP) di ID FOOD memiliki peran penting dalam menjaga stabilitas hubungan industrial dengan tujuan sebagai berikut:

- Memberikan kepastian hukum mengenai hak dan kewajiban karyawan maupun perusahaan, sebagaimana diatur dalam Perjanjian Kerja Bersama (PKB).
- Menjamin penyelesaian yang adil dalam menghadapi perbedaan pendapat melalui mekanisme musyawarah dan mufakat.
- Memelihara serta meningkatkan hubungan kerja yang harmonis dan saling menguntungkan antara karyawan dan manajemen.

Melalui pendekatan ini, ID FOOD memastikan terciptanya lingkungan kerja yang kondusif, produktif, dan berorientasi pada kesejahteraan seluruh karyawan.

## Target Pengembangan SDM Tahun 2025

ID FOOD berkomitmen untuk terus meningkatkan kualitas pengelolaan Sumber Daya Manusia (SDM) secara berkelanjutan guna mendukung pertumbuhan bisnis dan daya saing perusahaan. Pada tahun 2025, target utama pengembangan SDM difokuskan pada hal-hal berikut ini:

**1. Peningkatan Kompetensi dan Kapabilitas Karyawan**

- 100% karyawan mendapatkan pelatihan dan pengembangan kompetensi minimal 30 jam per tahun sesuai dengan standar KPI Learning Hours.
- 50% karyawan telah mengikuti program sertifikasi profesi sesuai bidang masing-masing guna meningkatkan daya saing individu dan perusahaan.
- Implementasi 100% digital learning system sebagai platform utama pengembangan kompetensi karyawan.

**2. Optimalisasi Manajemen Talenta dan Karir**

- Meningkatkan persentase talenta dalam Talent Pool hingga 20% dari total karyawan guna memastikan keberlanjutan kepemimpinan dalam organisasi.

**Purpose of Establishing a Trade Union**

The Trade Union (SP) at ID FOOD has an important role in maintaining the stability of industrial relations with the following objectives:

- Providing legal certainty regarding the rights and obligations of employees and the company, as stipulated in the Collective Labor Agreement (PKB).
- Ensuring a fair resolution in dealing with differences of opinion through a mechanism of deliberation and consensus.
- Maintaining and improving harmonious and mutually beneficial working relationships between employees and management.

Through this approach, ID FOOD ensures the creation of a conducive, productive, and welfare-oriented work environment for all employees.

## Human Resources Development Targets 2025

ID FOOD is committed to continuously improving the quality of Human Resources (HR) management in a sustainable manner to support business growth and the company's competitiveness. In 2025, the main targets for HR development are focused on the following:

**1. Improving Employee Competence and Capabilities**

- 100% of employees receive at least 30 hours of training and competency development per year in accordance with the KPI Learning Hours standard.
- 50% of employees have participated in professional certification programs according to their respective fields to improve individual and company competitiveness.
- Implementation of 100% digital learning system as the main platform for employee competency development.

**2. Optimization of Talent and Career Management**

- Increase the percentage of talent in the Talent Pool to 20% of total employees to ensure sustainable leadership in the organization.

- Memastikan setiap karyawan memiliki Individual Development Plan (IDP) untuk mendukung pertumbuhan karir berbasis kompetensi dan kinerja.

**3. Transformasi Digital dalam Pengelolaan SDM**

- 100% implementasi sistem SDM berbasis digital untuk meningkatkan efisiensi dalam proses rekrutmen, penilaian kinerja, dan pengelolaan pelatihan.
- Pemanfaatan Big Data dalam Human Capital Analytics untuk mendukung pengambilan keputusan berbasis data.
- Peningkatan Employee Self Service melalui HC Information System guna mempercepat layanan administrasi SDM dan keterlibatan karyawan.

**4. Peningkatan Kesejahteraan dan Employee Engagement**

- Indeks Kepuasan dan Keterlibatan Karyawan (Employee Engagement Index) meningkat hingga ≥80%, mencerminkan lingkungan kerja yang positif.
- Peningkatan kesejahteraan karyawan melalui program Work-Life Balance & Employee Well-being guna mendukung produktivitas dan kebahagiaan kerja.
- Peningkatan skema Rewards & Recognition untuk memastikan penghargaan karyawan berprestasi dilakukan secara sistematis dan berkelanjutan.

**5. Peningkatan Produktivitas dan Efisiensi Tenaga Kerja**

- Produktivitas tenaga kerja meningkat secara berkelanjutan, dengan target minimal lebih tinggi dibandingkan realisasi tahun sebelumnya.
- Mencapai komposisi Income Generator (Profit Center + Revenue Center) vs Cost Center sebesar 75% : 25% guna meningkatkan efisiensi bisnis

**6. Implementasi Kebijakan Keberagaman dan Inklusivitas**

- Pelaksanaan Blueprint Pemenuhan Undang-Undang Nomor 8 Tahun 2016 tentang Penyandang Disabilitas, mencakup 5 aspek utama, yaitu penempatan tenaga kerja yang inklusif, pengembangan karir bagi penyandang disabilitas, peningkatan kesejahteraan karyawan disabilitas, penyediaan aksesibilitas yang lebih baik, serta program kesehatan dan keselamatan kerja (K3) yang inklusif.

- Ensure that each employee has an Individual Development Plan (IDP) to support career growth based on competency and performance.

**3. Digital Transformation in HR Management**

- 100% implementation of a digital-based HR system to improve efficiency in the recruitment process, performance appraisals, and training management.
- Utilization of Big Data in Human Capital Analytics to support data-based decision making.
- Enhancing Employee Self Service through HC Information System to accelerate HR administration services and employee engagement.

**4. Enhancing Employee Welfare and Engagement**

- Employee Engagement Index increased to ≥80%, reflecting a positive work environment.

- Enhancing employee welfare through Work-Life Balance & Employee Well-being programs to support productivity and work happiness.
- Enhancing Rewards & Recognition schemes to ensure that employee achievement awards are carried out systematically and sustainably.

**5. Enhancing Workforce Productivity and Efficiency**

- Workforce productivity increased sustainably, with a minimum target higher than the previous year's realization.
- Achieving the composition of Income Generator (Profit Center + Revenue Center) vs Cost Center of 75% : 25% to improve business efficiency

**6. Implementation of Diversity and Inclusivity Policy**

- Implementation of the Blueprint for Compliance with Law Number 8 of 2016 concerning Persons with Disabilities, includes 5 main aspects, namely inclusive workforce placement, career development for persons with disabilities, improving the welfare of employees with disabilities, providing better accessibility, and inclusive occupational health and safety (K3) programs.





- Meningkatkan rasio Talent Diversity (talenta perempuan dan milenial dalam Nominated Talent) hingga 25% guna mendorong kepemimpinan perempuan dan milenial dalam organisasi.

**7. Penerapan Standarisasi dan Kepatuhan Manajemen SDM**

- Implementasi Respectful Workplace Policy (RWP) secara konsisten dan konsekuen sesuai dengan ketentuan yang berlaku, guna menciptakan lingkungan kerja yang inklusif, aman, dan menghormati keberagaman.
- Menindaklanjuti dan mengimplementasikan rekomendasi Human Capital Maturity Assessment, untuk meningkatkan efektivitas dan profesionalisme pengelolaan SDM.
- Sentralisasi dan Standarisasi Talent Management untuk seluruh level karyawan, baik tingkat pimpinan maupun pelaksana, guna memastikan konsistensi dalam pengembangan SDM.
- Pemenuhan kualifikasi Organ Pengelola Risiko di ID FOOD Group dengan target minimal 90%, guna meningkatkan tata kelola risiko dan manajemen yang lebih baik.

**8. Penguatan Budaya Perusahaan**

Implementasi AKHLAK Culture Journey di seluruh ID FOOD Group, guna memperkuat budaya kerja yang selaras dengan nilai-nilai inti BUMN.

- Increase the Talent Diversity ratio (female and millennial talents in Nominated Talent) to 25% to encourage female and millennial leadership in the organization.

**7. Implementation of HR Management Standardization and Compliance**

- Implementation of the Respectful Workplace Policy (RWP) consistently and consequently in accordance with applicable provisions, in order to create an inclusive, safe, and diversity-respecting work environment.
- Following up and implementing recommendations from the Human Capital Maturity Assessment, to improve the effectiveness and professionalism of HR management.
- Centralization and Standardization of Talent Management for all levels of employees, both at the leadership and executive levels, to ensure consistency in HR development.
- Fulfillment of Risk Management Organ qualifications in ID FOOD Group with a minimum target of 90%, in order to improve risk governance and better management.

**8. Strengthening Corporate Culture**

Implementation of AKHLAK Culture Journey throughout ID FOOD Group, in order to strengthen the work culture that is in line with the core values of BUMN.

Dalam rangka pencapaian target 2025, ID FOOD telah menetapkan strategi dan program unggulan SDM yang akan dilaksanakan pada tahun 2025. Program ini antara lain:

1. Pelatihan Wajib (Mandatory Training) 2024

Pelatihan ini ditujukan untuk memenuhi kebutuhan kompetensi bisnis, kepemimpinan, dan teknis, serta sebagai bagian dari pengembangan karir karyawan. Program yang akan dilaksanakan meliputi:

- Group Development Program (GDP) – Program bagi pejabat struktural untuk mengisi gap kompetensi bisnis, kepemimpinan, dan teknis.

In order to achieve the 2025 target, ID FOOD has established a superior HR strategy and program that will be implemented in 2025. These programs include:

1. Mandatory Training 2024

This training is intended to meet the needs of business, leadership, and technical competencies, as well as part of employee career development. The programs to be implemented include:

- Group Development Program (GDP) – A program for structural officials to fill the gap in business, leadership, and technical competencies.

- Young Talent Development Program (YTDP) – Program bagi karyawan muda potensial untuk mempercepat pengembangan karir mereka.
- Staff Development Program (SDP) – Pelatihan bagi karyawan level staf untuk meningkatkan keterampilan profesional dan teknis.
- Beginner Development Program (BDP) – Pelatihan dasar bagi karyawan baru untuk memperkuat pemahaman budaya kerja dan kompetensi inti.

2. Pelatihan Jabatan

Pelatihan ini dirancang sesuai dengan kebutuhan posisi dan tanggung jawab jabatan guna meningkatkan efektivitas dan profesionalisme karyawan dalam perannya masing-masing.

3. Pendidikan Pra Kualifikasi (P2K)

Program ini ditujukan bagi karyawan yang dipersiapkan untuk menduduki posisi strategis, dengan memberikan pembekalan kompetensi dan sertifikasi yang relevan.

4. Executive Development Program (EDP)

Pelatihan bagi eksekutif dan calon pemimpin perusahaan untuk meningkatkan strategic thinking, leadership, dan decision-making skills guna menghadapi tantangan bisnis yang kompleks.

5. Skill Up Program

Program peningkatan keterampilan spesifik yang disesuaikan dengan kebutuhan bisnis dan perkembangan industri, meliputi pelatihan teknis, digital skills, serta soft skills guna meningkatkan daya saing karyawan.

Dengan pelaksanaan program-program ini, ID FOOD berkomitmen untuk mengembangkan SDM yang unggul, adaptif, dan siap menghadapi tantangan bisnis di masa depan, serta memastikan keberlanjutan pertumbuhan perusahaan.

- Young Talent Development Program (YTDP) – A program for potential young employees to accelerate their career development.
- Staff Development Program (SDP) – Training for staff-level employees to improve professional and technical skills.
- Beginner Development Program (BDP) – Basic training for new employees to strengthen understanding of work culture and core competencies.

2. Job Training

This training is designed according to the needs of the position and job responsibilities in order to improve the effectiveness and professionalism of employees in their respective roles.

3. Pre-Qualification Education (P2K)

This program is intended for employees who are prepared to occupy strategic positions, by providing relevant competency and certification training.

4. Executive Development Program (EDP)

Training for executives and prospective company leaders to improve strategic thinking, leadership, and decision-making skills to face complex business challenges.

5. Skill Up Program

A specific skills improvement program tailored to business needs and industry developments, including technical training, digital skills, and soft skills to improve employee competitiveness.

By implementing these programs, ID FOOD is committed to developing superior, adaptive human resources that are ready to face future business challenges, and ensuring the sustainability of the company's growth.





## Demografi Karyawan

Per 31 Desember 2024, jumlah karyawan Perusahaan tercatat sebanyak 8.168 orang, mengalami penurunan sebesar 11% dibandingkan dengan jumlah karyawan pada 31 Desember 2023 yang berjumlah 9.192 orang. Perubahan ini disebabkan oleh faktor-faktor seperti pensiun, wafatnya karyawan, serta upaya optimalisasi tenaga kerja.

## Employee Demographics

As of December 31, 2024, the number of Company employees was recorded at 8,168 people, a decrease of 11% compared to the number of employees on December 31, 2023, which was 9,192 people. This change was caused by factors such as retirement, employee deaths, and efforts to optimize the workforce.

## Demografi karyawan Berdasarkan Jenis Kelamin / Employee Demographics Based on Gender

| Jenis Kelamin *Gender* | 2024 | | | | | 2023 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Staf *Staff* | KNS *Full-Time Employee* | PKWT *Contract* | Jumlah *Total* | % | Staf *Staff* | KNS *Full-Time Employee* | PKWT *Contract* | Jumlah *Total* | % |
| *Laki-laki / Male* | 2.020 | 3.067 | 1.574 | 6.661 | 82% | 2.147 | 3.649 | 1.870 | 7,666 | 83% |
| *Perempuan / Female* | 554 | 529 | 361 | 1.507 | 18% | 572 | 671 | 283 | 1,526 | 17% |
| *Jumlah / Total* | 2.574 | 3.659 | 1.935 | 8.168 | 100% | 2.719 | 4.320 | 2.153 | 9,192 | 100% |

## Demografi karyawan Berdasarkan Masa Kerja / Employee Demographics Based on Tenure

| Masa Kerja *Tenure* | 2024 | | | | | 2023 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Staf *Staff* | KNS *Full-Time Employee* | PKWT *Contract* | Jumlah *Total* | % | Staf *Staff* | KNS *Full-Time Employee* | PKWT *Contract* | Jumlah *Total* | % |
| *< 5* | 388 | 621 | 1.183 | 2.192 | 27% | 465 | 867 | 1.286 | 2.618 | 28% |
| *5 - 10* | 853 | 748 | 128 | 1.729 | 21% | 826 | 915 | 131 | 1.872 | 20% |
| *>10-15* | 579 | 915 | 158 | 1.652 | 20% | 592 | 943 | 197 | 1.732 | 19% |
| *>15-25* | 439 | 888 | 262 | 1.589 | 19% | 492 | 989 | 258 | 1.739 | 19% |
| *>25* | 315 | 487 | 204 | 1.006 | 12% | 344 | 606 | 281 | 1.231 | 13% |
| *Jumlah / Total* | 2.574 | 3.659 | 1.935 | 8.168 | 100% | 2.719 | 4.320 | 2.153 | 9.192 | 100% |

## Demografi karyawan Berdasarkan Usia /
Employee Demographics Based on Age

| Usia *Age* | 2024 Staf *Staff* | 2024 KNS *Full-Time Employee* | 2024 PKWT *Contract* | 2024 Jumlah *Total* | 2024 % | 2023 Staf *Staff* | 2023 KNS *Full-Time Employee* | 2023 PKWT *Contract* | 2023 Jumlah *Total* | 2023 % |
|---|---|---|---|---|---|---|---|---|---|---|
| *> 25* | *22* | *10* | *60* | *92* | *1%* | *28* | *16* | *168* | *212* | *2%* |
| *25 - 36* | *960* | *890* | *761* | *2.611* | *32%* | *977* | *1.141* | *868* | *2.986* | *32%* |
| *37 - 45* | *830* | *1.132* | *614* | *2.576* | *32%* | *874* | *1.309* | *583* | *2.766* | *30%* |
| *46 - 50* | *328* | *804* | *178* | *1.310* | *16%* | *376* | *861* | *185* | *1.422* | *15%* |
| *51 - 55* | *403* | *729* | *248* | *1.380* | *17%* | *426* | *899* | *288* | *1.613* | *18%* |
| *> 55* | *31* | *94* | *74* | *199* | *2%* | *38* | *94* | *61* | *193* | *2%* |
| *Jumlah / Total* | *2.574* | *3.659* | *1.935* | *8.168* | *100%* | *2.719* | *4.320* | *2.153* | *9.192* | *100%* |

## Demografi karyawan Berdasarkan Jenjang Pendidikan /
Employee Demographics Based on Educational

| Pendidikan *Education* | 2024 Staf *Staff* | 2024 KNS *Full-Time Employee* | 2024 PKWT *Contract* | 2024 Jumlah *Total* | 2024 % | 2023 Staf *Staff* | 2023 KNS *Full-Time Employee* | 2023 PKWT *Contract* | 2023 Jumlah *Total* | 2023 % |
|---|---|---|---|---|---|---|---|---|---|---|
| *SD / Elementary* | *5* | *94* | *91* | *190* | *2%* | *10* | *106* | *125* | *241* | *3%* |
| *SMP / Junior High School* | *26* | *244* | *158* | *428* | *5%* | *23* | *299* | *167* | *489* | *5%* |
| *SMA / Senior High School* | *601* | *1.984* | *1.270* | *3.855* | *47%* | *664* | *2.348* | *1.218* | *4.230* | *46%* |
| *Diploma* | *279* | *381* | *84* | *744* | *9%* | *300* | *439* | *113* | *852* | *9%* |
| *S1 / Bachelor Degree* | *1.498* | *929* | *316* | *2.743* | *34%* | *1.552* | *1.098* | *499* | *3.149* | *34%* |
| *S2 / Master Degree* | *165* | *26* | *16* | *207* | *3%* | *170* | *29* | *28* | *227* | *2%* |
| *>S3 / Doctor and Above* | *-* | *1* | *-* | *1* | *0%* | *-* | *1* | *3* | *4* | *0%* |
| *Jumlah / Total* | *2.574* | *3.659* | *1.935* | *8.168* | *100%* | *2.719* | *4.320* | *2.153* | *9.192* | *100%* |





## Internalisasi Budaya Perusahaan

PT Rajawali Nusantara Indonesia (Persero) memahami bahwa sebagai Holding Pangan, diperlukan penyelarasan budaya organisasi yang berpedoman pada nilai AKHLAK. Oleh karena itu, telah dirancang dua inisiatif utama untuk memperkuat internalisasi AKHLAK di lingkungan ID FOOD Group.

Inisiatif pertama adalah pengembangan alat ukur untuk menilai tingkat internalisasi AKHLAK pada tahap Acceptance (Buy In). Pada tahun 2023, telah dilakukan Survey AKHLAK yang diikuti oleh 97% karyawan tetap ID FOOD Group, hasil survei menunjukkan pencapaian Score Acceptance (Buy In) adalah 245,44 % atau rata - rata skor Acceptance (Buy In) 81,82 %, yang kemudian menjadi landasan bagi program internalisasi AKHLAK di tahun 2024.

Inisiatif kedua adalah perancangan program internalisasi AKHLAK yang disesuaikan dengan hasil Survey AKHLAK sebelumnya. Program yang dirancang untuk memperkuat internalisasi core values AKHLAK pada tahap Perubahan Perilaku (Behavior Change) di tahun 2024 mencakup:

- Internalisasi AKHLAK: AKHLAK Talk Series, AKHLAK Day, Culture Calling, dan Company Culture Award.
- Culture for Business: Sale Culture, Government & Risk Culture, Performance Culture, dan Learning Culture.

Sebagai bentuk evaluasi terhadap efektivitas program internalisasi, akan di ukur Indeks Maturitas Budaya dengan target 60%. Pada Desember 2024 kembali dilakukan Survei AKHLAK Behavior Change yang diikuti oleh 100% karyawan ID FOOD Group. Hasil survei mencatat pencapaian Indeks Maturitas Budaya (tahap Perubahan Perilaku) sebesar 69,2% dengan rata-rata skor Net Promoter Score (NPS) mencapai 38,5 dan predikat Herd Behavior pada tahap Developed. Capaian ini menunjukkan bahwa karyawan ID FOOD Group sudah menerima core values AKHLAK dalam kehidupan sehari-hari.

## Kompetensi Manajemen

Pada tahun 2024, berbagai langkah strategis diimplementasikan untuk mengukur kompetensi karyawan, baik dari aspek Soft Competency maupun Hard Competency. Beberapa kegiatan utama dalam proses ini meliputi:

- Penyusunan Soal Uji Kompetensi
  Untuk memastikan pengukuran Hard Competency atau Kompetensi Teknis yang akurat, ID FOOD Group mengadakan serangkaian workshop secara daring dan luring bersama Subject Matter Expert (SME). Workshop ini bertujuan untuk menyelesaikan penyusunan Soal Uji

## Internalization of Corporate Culture

PT Rajawali Nusantara Indonesia (Persero) understands that as a Food Holding, it is necessary to align the organizational culture based on AKHLAK values. Therefore, two main initiatives have been designed to strengthen the internalization of AKHLAK in the ID FOOD Group environment.

The first initiative is the development of a measuring tool to assess the level of AKHLAK internalization at the Acceptance (Buy In) stage. In 2023, an AKHLAK Survey was conducted which was attended by 97% of permanent employees of the ID FOOD Group, the survey results showed that the achievement of the Acceptance (Buy In) Score was 245.44% or an average Acceptance (Buy In) score of 81.82%, which then became the basis for the AKHLAK internalization program in 2024.

The second initiative is the design of an AKHLAK internalization program that is adjusted to the results of the previous AKHLAK Survey. Programs designed to strengthen the internalization of AKHLAK core values at the Behavior Change stage in 2024 include:

- AKHLAK Internalization: AKHLAK Talk Series, AKHLAK Day, Culture Calling, and Company Culture Award.
- Culture for Business: Sale Culture, Government & Risk Culture, Performance Culture, and Learning Culture.

As a form of evaluation of the effectiveness of the internalization program, the Cultural Maturity Index will be measured with a target of 60%. In December 2024, the AKHLAK Behavior Change Survey was again conducted, attended by 100% of ID FOOD Group employees. The survey results recorded the achievement of the Cultural Maturity Index (Behavior Change stage) of 69.2% with an average Net Promoter Score (NPS) of 38.5 and the Herd Behavior predicate at the Developed stage. This achievement shows that ID FOOD Group employees have accepted the AKHLAK core values in their daily lives.

## Management Competency

In 2024, various strategic steps were implemented to measure employee competency, both in terms of Soft Competency and Hard Competency. Some of the main activities in this process include:

- Preparation of Competency Test Questions
  To ensure accurate measurement of Hard Competency or Technical Competency, ID FOOD Group held a series of online and offline workshops with Subject Matter Experts (SME). This workshop aims to complete the preparation of Competency Test Questions for all Job Families within the ID

Kompetensi bagi seluruh Job Family di lingkungan ID FOOD Group. Secara keseluruhan, telah disusun sebanyak 7.440 soal yang mencakup 13 Job Family.

- Matching Penilaian 360 Degrees
  Proses penilaian kompetensi juga dilakukan melalui mekanisme 360 Degrees, di mana karyawan dinilai oleh empat unsur penilai, yaitu atasan, rekan sejawat, bawahan, dan diri sendiri. Untuk memastikan akurasi hasil, proses pencocokan antara penilai dan karyawan yang dinilai dilakukan dengan mempertimbangkan struktur organisasi yang berlaku di setiap entitas dalam ID FOOD Group.

- Matching Kompetensi dengan Jabatan dan Penyusunan Required Competency Level (RCL)
  Sebagai bagian dari proses pengembangan kompetensi, dilakukan pemetaan kompetensi yang sesuai dengan fungsi jabatan di masing-masing unit kerja, baik dalam satu Job Family maupun lintas Job Family. Setiap user diberikan kesempatan untuk mengevaluasi kesesuaian kompetensi dengan fungsi jabatan di divisi atau bagian mereka. Setelah itu, ditetapkan tingkatan kompetensi yang diperlukan (Required Competency Level) berdasarkan kriteria berikut:

FOOD Group. Overall, 7,440 questions have been prepared covering 13 Job Families.

- 360 Degrees Assessment Matching
  The competency assessment process is also carried out through a 360 Degrees mechanism, where employees are assessed by four assessor elements, namely superiors, peers, subordinates, and themselves. To ensure the accuracy of the results, the matching process between the assessor and the employee being assessed is carried out by considering the organizational structure that applies in each entity within the ID FOOD Group.

- Matching Competencies with Positions and Compiling Required Competency Levels (RCL)
  As part of the competency development process, competency mapping is carried out in accordance with the job functions in each work unit, both in one Job Family and across Job Families. Each user is given the opportunity to evaluate the suitability of competencies with the job functions in their division or section. After that, the required competency level (Required Competency Level) is determined based on the following criteria:







## Struktur dan Komposisi Pemegang Saham

Berdasarkan Surat Keputusan Menteri Hukum dan Hak Asasi Manusia Republik Indonesia No. AHU-0001506.AH.01.02 Tahun 2022 tanggal 7 Januari 2022, Pemerintah Republik Indonesia menetapkan nilai penambahan penyertaan modal negara ke dalam modal saham PT Rajawali Nusantara Indonesia (Persero) dengan rincian sebagai berikut:

## Structure and Composition of Shareholders

Based on the Decree of the Minister of Law and Human Rights of the Republic of Indonesia No. AHU-0001506.AH.01.02 of 2022 dated January 7, 2022, the Government of the Republic of Indonesia has determined the value of additional state capital participation in the share capital of PT Rajawali Nusantara Indonesia (Persero) with the following details:

| **Modal Dasar** *Authorized Capital* | **Modal Ditempatkan dan Disetor** *Issued and Paid-up Capital* |
|---|---|
| Rp.41.333.888.000.000 | Rp.12.898.183.000.000 |

Modal dasar ID FOOD terdiri dari 41.333.888 lembar saham, di mana setiap saham memiliki nilai nominal sebesar Rp1.000.000. Seluruh saham tersebut sepenuhnya dimiliki oleh Pemerintah Republik Indonesia.

Sedangkan komposisi atau susunan pemegang saham di tahun 2024 adalah sebagai berikut:

ID FOOD's authorized capital consists of 41,333,888 shares, where each share has a nominal value of Rp1,000,000. All of these shares are fully owned by the Government of the Republic of Indonesia.

Meanwhile, the composition or structure of shareholders in 2024 is as follows:

| **Pemegang Saham** *Shareholders* | **Jumlah Saham** *Total shares* **(lembar/** *share***)** | **Kepemilikan** *Ownership (%)* | **Nilai** *Value* |
|---|---|---|---|
| Negara Republik Indonesia / Republic of Indonesia | 10.333.472 | 100% | 10.333.472.000.000 |
| Penambahan Modal / Capital Increase | 2.564.711 | 100% | 2.564.711.000.000 |
| Jumlah / Total | 12.898.183 | | 12.898.183.000.000 |

Dengan jumlah kepemilikan saham senilai Rp 31.000.416.000.000, Pemerintah Republik Indonesia menjadi satu-satunya pemegang saham PT Rajawali Nusantara Indonesia (Persero).

Selain itu, tidak terdapat anggota Direksi maupun anggota Dewan Komisaris yang memiliki kepemilikan saham di dalam Perseroan, baik secara langsung maupun tidak langsung, baik pada awal maupun akhir tahun buku.

With total share ownership worth Rp31,000,416,000,000, the Government of the Republic of Indonesia is the sole shareholder of PT Rajawali Nusantara Indonesia (Persero).

In addition, there are no members of the Board of Directors or members of the Board of Commissioners who own shares in the Company, either directly or indirectly, either at the beginning or end of the financial year.




# Daftar Entitas Anak, Perusahaan Asosiasi, dan Ventura Bersama

## List of Subsidiaries, Associated Companies, and Joint Ventures

Perseroan telah menetapkan pembagian direktorat yang bertanggung jawab atas pembinaan anak perusahaan dan afiliasi, sebagaimana diatur dalam Buku Board Manual PT Rajawali Nusantara Indonesia (Persero) mengenai Panduan Good Corporate Governance bagi Dewan Komisaris dan Direksi, yang disahkan pada 12 November 2018 di Jakarta. Selain itu, kebijakan ini juga merujuk pada Buku Pedoman Tata Kelola Kelompok Usaha (Subsidiary Governance) PT Rajawali Nusantara Indonesia (Persero), yang disahkan pada 30 Maret 2022 di Jakarta.

The Company has determined the division of directorates responsible for the development of subsidiaries and affiliates, as stipulated in the Board Manual of PT Rajawali Nusantara Indonesia (Persero) concerning the Good Corporate Governance Guidelines for the Board of Commissioners and Directors, which was ratified on November 12, 2018 in Jakarta. In addition, this policy also refers to the Guidelines for Business Group Governance (Subsidiary Governance) of PT Rajawali Nusantara Indonesia (Persero), which was ratified on March 30, 2022 in Jakarta.





## Daftar Entitas Anak Perusahaan / List of Subsidiaries

| Nama Anak Perusahaan *Name of Subsidiary* | Bidang Usaha *Line of Business* | Domisili *Domicile* | Tahun Berdiri *Year Established* | Status Operasi *Operation Status* | Kepemilikan Saham *Share Ownership* | Jumlah Aset 2024 *Total Assets 2024* |
|---|---|---|---|---|---|---|
| PT Sang Hyang Seri | Industri Pertanian / Agriculture Industry | Jakarta | 1971 | Beroperasi / Operating | 100% PT Rajawali Nusantara Indonesia (Persero) | Rp.9.398.709.519.304 |
| PT Berdikari | Peternakan / Livestock | Jakarta | 1966 | Beroperasi / Operating | 100% PT Rajawali Nusantara Indonesia (Persero) | Rp.1.537.555.060.994 |
| PT Garam | Produksi, Industri dan Pemasaran / Production, Manufacture and Marketing | Sumenep | 1992 | Beroperasi / Operating | 100% PT Rajawali Nusantara Indonesia (Persero) | Rp.11.359.780.831.151 |
| PT Perikanan Indonesia | Industri Perikanan / Fishing Industry | Jakarta | 1990 | Beroperasi / Operating | 100% PT Rajawali Nusantara Indonesia (Persero) | Rp.2.540.753.017.741 |
| PT Perusahaan Perdagangan Indonesia | Perdagangan Dalam Negeri dan Luar Negeri / Domestic and International Trade | Jakarta | 2003 | Beroperasi / Operating | 100% PT Rajawali Nusantara Indonesia (Persero) | Rp.4.983.958.496.775 |
| PT Pabrik Gula Rajawali I | Industri Gula / Sugar Industry | Surabaya | 1975 | Beroperasi / Operating | 99,99% PT Rajawali Nusantara Indonesia (Persero) | Rp.2.751.854.535.893 |
| PT Pabrik Gula Rajawali II | Industri Gula, Alkohol, Spritus / Sugar, Alcohol, Spritus Industry | Cirebon | 1981 | Beroperasi / Operating | 99,99% PT Rajawali Nusantara Indonesia (Persero) | Rp.3.361.242.614.517 |
| PT Pabrik Gula Candi Baru | Industri Gula / Sugar Industry | Sidoarjo | 1911 | Beroperasi / Operating | 98,85% PT Rajawali Nusantara Indonesia (Persero) | Rp.730.442.512.937 |
| PT Perkebunan Mitra Ogan | Perkebunan Kelapa Sawit dan Karet / Palm Oil and Rubber Plantations | Palembang | 1988 | Beroperasi / Operating | 73,58% PT Rajawali Nusantara Indonesia (Persero) | Rp.845.687.198.508 |
| PT Laras Astra Kartika | Perkebunan Kelapa Sawit, Pabrik CPO / Palm Oil Plantation, CPO Mill | Palembang | 1991 | Beroperasi / Operating | 99,99% PT Rajawali Nusantara Indonesia (Persero) | Rp.188.350.153.033 |
| PT Mitra Kerinci | Pertanian, Industri, Perdagangan dan Energi / Agriculture, Industry, Trade and Energy | Padang | 1990 | Beroperasi / Operating | 99,99% PT Rajawali Nusantara Indonesia (Persero) | Rp.250.766.531.752 |
| PT Mitra Rajawali Banjaran | Industri pembuatan alat kontrasepsi, alat suntik sekali pakai, dan alat-alat kesehatan / Manufacture of contraceptives, disposable syringes, and medical equipment | Bandung | 1987 | Beroperasi / Operating | 99,99% PT Rajawali Nusantara Indonesia (Persero) | Rp.74.828.562.842 |

## Daftar Entitas Cucu Perusahaan / List of Second-Tier Subsidiaries

| Nama Anak Perusahaan *Name of Subsidiary* | Bidang Usaha *Line of Business* | Domisili *Domicile* | Tahun Berdiri *Year Established* | Status Operasi *Operation Status* | Kepemilikan Saham *Share Ownership* | 2024 *Total Assets 2024* |
|---|---|---|---|---|---|---|
| PT Rajawali Nusindo | Perdagangan dan Distribusi / Trading and Distribution | Jakarta | 1955 | Beroperasi / Operating | 99,99% PT Rajawali Nusantara Indonesia (Persero) | Rp.1.401.874.149.669 |
| PT GIEB Indonesia | Perdagangan dan Distribusi / Trading and Distribution | Bali | 1948 | Beroperasi / Operating | 80,96% PT Rajawali Nusantara Indonesia (Persero) | Rp.152.444.035.692 |
| PT Rajawali Citramass | Industri Karung Plastik / Plastic Sack Industry | Mojokerto | 1993 | Beroperasi / Operating | 99,99% PT Rajawali Nusantara Indonesia (Persero) | Rp.35.060.068.954 49 |
| PT Rajawali Tanjungsari Enjiniring | Industri Karung Plastik, Kulit, dan Manufaktur / Plastic Sack, Leather, and Manufacturing Industry | Sidoarjo | 1988 | Beroperasi / Operating | 99,99% PT Rajawali Nusantara Indonesia (Persero) | Rp.29.577.977.696 |

## Daftar Entitas Asosiasi / List of Associatest

| Nama Anak Perusahaan *Name of Subsidiary* | Bidang Usaha *Line of Business* | Domisili *Domicile* | Status Operasi *Operation Status* | Kepemilikan Saham *Share Ownership* |
|---|---|---|---|---|
| PT Madu Baru ("MB") | Industri Gula, Spiritus dan alkohol/ Sugar industry, spirituous and alcohol | Yogyakarta | Beroperasi / Operating | 35% PT Rajawali Nusantara Indonesia (Persero) |

## Ventura Bersama

PT Rajawali Nusantara Indonesia (Persero) menjalin kerja sama dalam bentuk Kerja Sama Operasi (KSO) dengan PT Waskita Karya Realty. Sebagai bagian dari perjanjian ini, Perseroan berkontribusi melalui penyertaan modal dalam KSO berupa aset tanah seluas 7.025 meter persegi yang berlokasi di Jl. M. T. Haryono Kav. 12-13, Jakarta Timur.

Kerja sama ini didasarkan pada Perjanjian Kerja Sama Operasi antara PT Rajawali Nusantara Indonesia (Persero) dan PT Waskita Karya Realty, dengan Nomor: 128/S.Pj/RNI.01/X/2016 dan 001/KSO/WKR/X/2016, yang ditandatangani pada 10 Oktober 2016. Tujuan utama dari kemitraan ini adalah pengembangan proyek properti pada aset tanah milik PT Rajawali Nusantara Indonesia (Persero).

## Joint Venture

entered into a cooperation in the form of Joint Operation (KSO) with PT Waskita Karya Realty. As part of this agreement, the Company contributes through capital participation in the KSO in the form of land assets of 7,025 square meters located at Jl. M. T. Haryono Kav. 12-13, East Jakarta.

This cooperation is based on the Joint Operation Agreement between PT Rajawali Nusantara Indonesia (Persero) and PT Waskita Karya Realty, with Number: 128/S.Pj/RNI.01/X/2016 and 001/KSO/WKR/X/2016, which was signed on October 10, 2016. The main objective of this partnership is the development of property projects on land assets owned by PT Rajawali Nusantara Indonesia (Persero).



Pencapaian Score Acceptance (Buy In) adalah **245,44 %** atau **rata - rata skor Acceptance (Buy In) 81,82 %**

the achievement of the Acceptance (Buy In) Score was 245.44% or an average Acceptance (Buy In) score of 81.82%

# Profil Singkat Entitas Anak dengan Kepemilikan Langsung oleh ID FOOD

## Brief Profile of Subsidiaries with Direct Ownership by ID FOOD

Hingga 31 Desember 2023, ID FOOD membawahi 16 anak perusahaan, yang terdiri dari:

### 1. PT Sang Hyang Seri (SHS)

PT Sang Hyang Seri (SHS), didirikan pada tahun 1971, memiliki misi utama memperkuat sektor pertanian nasional melalui produksi benih unggul bersertifikat dengan penerapan teknologi mutakhir. Tujuan ini sejalan dengan upaya pemerintah dalam mencapai swasembada pangan yang berkelanjutan.

Sebagai bagian dari Holding BUMN Pangan ID FOOD, SHS menjalankan berbagai lini bisnis utama, antara lain:

- Pupuk Organik: SHS memproduksi pupuk organik dan pembenah tanah untuk meningkatkan kesuburan lahan pertanian.
- Benih Padi: Perusahaan memproduksi berbagai varietas benih padi unggul, termasuk benih Nutri Zinc yang kaya akan kandungan zinc untuk mendukung kesehatan masyarakat.
- Beras: SHS menghasilkan beras premium, medium, dan khusus, yang diproses dengan standar kualitas tinggi untuk memenuhi kebutuhan konsumen.

Selain itu, SHS mendapat penugasan dari pemerintah untuk melaksanakan program Public Service Obligation (PSO), yang mencakup penyaluran benih padi bersubsidi ke berbagai wilayah di Indonesia.

Manajemen PT Sang Hyang Seri

Komisaris Utama : Mochammad Maksum Machfoedz
Komisaris : Wignyo
Komisaris Independen : Freddy Alex Damanik
Komisaris Independen : Johanes Widodo Hario Mumpuni
Direktur Utama : Adhi Cahyono Nugroho
Direktur Operasi dan Komersial : Ferry

As of December 31, 2023, ID FOOD oversees 16 subsidiaries, consisting of:

### 1. PT Sang Hyang Seri (SHS)

PT Sang Hyang Seri (SHS), established in 1971, has a primary mission to strengthen the national agricultural sector through the production of certified superior seeds with the application of cutting-edge technology. This objective is in line with the government's efforts to achieve sustainable food self-sufficiency.

As part of the ID FOOD BUMN Food Holding, SHS runs various main business lines, including:

- Organic Fertilizer: SHS produces organic fertilizer and soil conditioner to increase the fertility of agricultural land.
- Rice Seeds: The company produces various varieties of superior rice seeds, including Nutri Zinc seeds which are rich in zinc content to support public health.
- Rice: SHS produces premium, medium, and specialty rice, which is processed to high quality standards to meet consumer needs.

In addition, SHS has been assigned by the government to implement the Public Service Obligation (PSO) program, which includes the distribution of subsidized rice seeds to various regions in Indonesia.

Management of PT Sang Hyang Seri

President Commissioner: Mochammad Maksum Machfoedz
Commissioner: Wignyo
Independent Commissioner: Freddy Alex Damanik
Independent Commissioner: Johanes Widodo Hario Mumpuni
President Director: Adhi Cahyono Nugroho
Director of Operations and Commercial: Ferry





## 2. PT Perikanan Indonesia (Perindo)

PT Perikanan Indonesia (Perindo) didirikan pada 20 Januari 1990 berdasarkan Peraturan Pemerintah (PP) No. 2 Tahun 1990 dengan nama Perusahaan Umum Prasarana Perikanan Samudera (Perum PPS). Pada Januari 2013, sesuai PP No. 9 Tahun 2013, perusahaan ini berganti nama menjadi Perum Perikanan Indonesia, memperluas lini bisnisnya ke sektor penangkapan ikan, budidaya, dan perdagangan.

Pada 13 Juli 2021, melalui PP No. 76 Tahun 2021, status badan hukum perusahaan berubah menjadi Perusahaan Perseroan (Persero). Selanjutnya, pada September 2021, pemerintah menggabungkan PT Perikanan Nusantara (Persero) ke dalam PT Perikanan Indonesia sesuai PP No. 99 Tahun 2021. Pada 7 Januari 2022, melalui PP No. 118 Tahun 2021, PT Perikanan Indonesia resmi bergabung dalam holding BUMN pangan ID FOOD, dengan kepemilikan saham mayoritas tetap dipegang oleh Pemerintah Indonesia melalui Saham Seri A Dwiwarna.

Saat ini, PT Perikanan Indonesia mengoperasikan tiga lini bisnis utama:

- Pengolahan dan Perdagangan Ikan: Meliputi aktivitas penangkapan, pengolahan, dan distribusi produk perikanan berkualitas tinggi untuk pasar domestik dan internasional.
- Bisnis Kepelabuhanan: Menyediakan layanan pelabuhan perikanan, termasuk penyewaan lahan, fasilitas cold storage, dan produksi es, guna mendukung operasional sektor perikanan nasional.
- Pabrik Pakan Ikan dan Udang: Memproduksi pakan berkualitas untuk mendukung sektor budidaya perikanan, memastikan pertumbuhan dan kesehatan ikan serta udang yang optimal.

Perusahaan memiliki 12 kantor cabang dan 21 kantor unit yang tersebar di seluruh Indonesia, memperkuat jangkauan layanan dan operasionalnya di berbagai wilayah.

Manajemen PT Perikanan Indonesia

Komisaris Utama : Muhammad Yusuf
Komisaris : Gellwynn Daniel Hamzah Yusuf
Komisaris : Cecep Setiawan
Komisaris Independen : Nurikasari
Komisaris Independen : Johnson Sihombing
Direktur Utama : Sigit Muhartono
Direktur Keuangan dan Dukungan Kerja : Manahan Hutapea
Direktur Operasional : Fajar Widisasono

## 2. PT Perikanan Indonesia (Perindo)

PT Perikanan Indonesia (Perindo) was established on January 20, 1990 based on Government Regulation (PP) No. 2 of 1990 under the name Perusahaan Umum Infrasarana Perikanan Samudera (Perum PPS). In January 2013, in accordance with PP No. 9 of 2013, the company changed its name to Perum Perikanan Indonesia, expanding its business lines to the fishing, cultivation, and trading sectors.

On July 13, 2021, through PP No. 76 of 2021, the company's legal entity status changed to a Limited Liability Company (Persero). Furthermore, in September 2021, the government merged PT Perikanan Nusantara (Persero) into PT Perikanan Indonesia in accordance with PP No. 99 of 2021. On January 7, 2022, through PP No. 118 of 2021, PT Perikanan Indonesia officially joined the state-owned food holding company ID FOOD, with the majority share ownership still held by the Indonesian Government through Series A Dwiwarna Shares.

Currently, PT Perikanan Indonesia operates three main business lines:

- Fish Processing and Trading: Includes the activities of catching, processing, and distributing high-quality fishery products for domestic and international markets.
- Port Business: Provides fishing port services, including land rental, cold storage facilities, and ice production, to support the operations of the national fisheries sector.
- Fish and Shrimp Feed Factory: Produces quality feed to support the fisheries cultivation sector, ensuring optimal growth and health of fish and shrimp.

The company has 12 branch offices and 21 unit offices spread throughout Indonesia, strengthening its service and operational reach in various regions.

Management of PT Perikanan Indonesia

President Commissioner: Muhammad Yusuf
Commissioner: Gellwynn Daniel Hamzah Yusuf
Commissioner: Cecep Setiawan
Independent Commissioner: Nurikasari
Independent Commissioner: Johnson Sihombing
President Director: Sigit Muhartono
Director of Finance and Work Support: Manahan Hutapea
Director of Operations: Fajar Widisasono

## 3. PT Perusahaan Perdagangan Indonesia (PPI)

PT Perusahaan Perdagangan Indonesia (PPI), sebagai anggota Holding BUMN Pangan ID FOOD di bawah naungan PT Rajawali Nusantara Indonesia (Persero), berperan dalam mendukung program pemerintah untuk mewujudkan kedaulatan pangan melalui pelaksanaan rantai pasok yang efisien dari hulu ke hilir.

PPI merupakan hasil penggabungan antara PT Perusahaan Perdagangan Indonesia (Persero) dan PT Bhanda Ghara Reksa (Persero) pada tahun 2021. Perusahaan ini memiliki jaringan perdagangan yang luas, meliputi 32 cabang di seluruh Indonesia, 70 Toko Grosir Desa, 3 stockpoint, serta Café Covare. Selain itu, PPI mengoperasikan 6 kantor perwakilan di luar negeri, termasuk di Tiongkok, Mesir, Taiwan, Singapura, Australia, dan Dubai.

PPI memiliki satu anak perusahaan, yaitu PT BGR Logistik Indonesia, yang bergerak di bidang logistik dengan jaringan yang mencakup 20 divisi regional, 2 Unit Pelayanan Pelanggan (UPP), dan 2 depo yard yang tersebar di seluruh Indonesia.

Manajemen PT Perusahaan Perdagangan Indonesia

Komisaris Utama : Hamli
Komisaris : Setiawan Wangsaatmaja
Komisaris Independen : Gigih Guntoro
Direktur Utama : Soegeng Hernowo
Direktur Operasi : Noverinta Anggraeny
Direktur Keuangan, Manajemen Risiko, SDM, dan Umum : Wien Irwanto
Direktur Komersial dan Pengembangan : Edhy Rizwan

## 3. PT Perusahaan Perdagangan Indonesia (PPI)

PT Perusahaan Perdagangan Indonesia (PPI), as a member of the ID FOOD BUMN Food Holding under the auspices of PT Rajawali Nusantara Indonesia (Persero), plays a role in supporting the government's program to realize food sovereignty through the implementation of an efficient supply chain from upstream to downstream.

PPI is the result of a merger between PT Perusahaan Perdagangan Indonesia (Persero) and PT Bhanda Ghara Reksa (Persero) in 2021. This company has an extensive trading network, covering 32 branches throughout Indonesia, 70 Village Wholesale Stores, 3 stockpoints, and Café Covare. In addition, PPI operates 6 representative offices abroad, including in China, Egypt, Taiwan, Singapore, Australia, and Dubai.

PPI has one subsidiary, namely PT BGR Logistik Indonesia, which is engaged in logistics with a network covering 20 regional divisions, 2 Customer Service Units (UPP), and 2 depot yards spread throughout Indonesia.

Management of PT Perusahaan Perdagangan Indonesia

President Commissioner: Hamli
Commissioner: Setiawan Wangsaatmaja
Independent Commissioner: Gigih Guntoro
President Director: Soegeng Hernowo
Director of Operations: Noverinta Anggraeny
Director of Finance, Risk Management, HR, and General Affairs: Wien Irwanto
Director of Commercial and Development: Edhy Rizwan

## 4. PT Berdikari

PT Berdikari didirikan pada tahun 1966 dengan nama PT Pilot Proyek Berdikari berdasarkan Keputusan Presidium Kabinet Ampera Republik Indonesia No. 01/EK/KEP/1966 tanggal 12 Agustus 1966. Perusahaan ini kemudian resmi berubah status menjadi Persero pada tanggal 7 April 2000. Pada tahun 2021, Berdikari menjadi bagian dari grup ID FOOD.

Berdikari berfokus pada sektor peternakan, khususnya ayam dan sapi, dengan menjalankan empat unit bisnis inti:

## 4. PT Berdikari

PT Berdikari was established in 1966 under the name PT Pilot Proyek Berdikari based on the Decree of the Presidium of the Ampera Cabinet of the Republic of Indonesia No. 01/EK/KEP/1966 dated August 12, 1966. This company then officially changed its status to Persero on April 7, 2000. In 2021, Berdikari became part of the ID FOOD group.

Berdikari focuses on the livestock sector, especially chicken and cattle, by running four core business units:





- Bisnis Ayam (Perunggasan): Unit ini memproduksi Day Old Chick (DOC) Parent Stock dan DOC Final Stock (komersial) yang didistribusikan kepada peternakan mitra dan peternakan rakyat. Selain itu, Berdikari memproduksi pakan ternak melalui konsep makloon.
- Penugasan Pemerintah (Sapi dan Daging): Sebagai bagian dari upaya memenuhi kebutuhan protein hewani nasional, Berdikari ditugaskan oleh pemerintah untuk melaksanakan kegiatan importasi daging sapi dan kerbau serta sapi bakalan.
- Pemasaran dan Ritel: Berdikari bermitra dengan berbagai produsen melalui konsep makloon untuk menjual produk olahan dengan merek Be-Best, yang mencakup karkas ayam, telur, produk olahan daging seperti sosis dan bakso, serta daging sapi dan kerbau.
- Ruminansia: Sebagai diversifikasi bisnis, Berdikari mengembangkan peternakan ruminansia melalui penggemukan domba dan sapi untuk memenuhi permintaan pasar dan menjaga keberlanjutan bisnis.

Selain itu, Berdikari mengoperasikan Gerai Daging Berdikari, yang menyediakan berbagai produk olahan daging berkualitas untuk memenuhi kebutuhan konsumen. Perusahaan juga aktif dalam program tanggung jawab sosial, seperti Gerakan Berbagi Pangan (GEBRAG), yang bertujuan meningkatkan asupan nutrisi dan gizi masyarakat melalui distribusi paket makanan bergizi.

Manajemen PT Berdikari

Pelaksana Tugas Komisaris Utama : Agung Budi Mulyanto
Komisaris Independen : Agung Budi Mulyanto
Komisaris Independen : Cahaya Dwi Rembulan Sinaga
Direktur Utama : Maryadi
Direktur Operasional : Mukhamad Agung Aulia
Direktur Keuangan dan SDM : Kaspiyah

## 5. PT Garam

PT Garam adalah anak perusahaan ID FOOD yang berperan penting dalam industri pengolahan dan perdagangan garam di Indonesia. Sebagai Badan Usaha Milik Negara (BUMN) tertua di sektor ini, PT Garam berkomitmen untuk memastikan ketersediaan garam nasional dan mewujudkan kedaulatan pangan di bidang garam.

- Chicken Business (Poultry): This unit produces Day Old Chick (DOC) Parent Stock and DOC Final Stock (commercial) which are distributed to partner farms and community farms. In addition, Berdikari produces animal feed through the makloon concept.
- Government Assignment (Cattle and Meat): As part of efforts to meet national animal protein needs, Berdikari was assigned by the government to carry out import activities for beef and buffalo meat as well as feeder cattle.
- Marketing and Retail: Berdikari partners with various producers through the makloon concept to sell processed products under the Be-Best brand, which includes chicken carcasses, eggs, processed meat products such as sausages and meatballs, as well as beef and buffalo.
- Ruminants: As a business diversification, Berdikari develops ruminant farming through fattening sheep and cattle to meet market demand and maintain business sustainability.

In addition, Berdikari operates Gerai Daging Berdikari, which provides various quality processed meat products to meet consumer needs. The company is also active in social responsibility programs, such as the Food Sharing Movement (GEBRAG), which aims to improve the community's nutritional intake and nutrition through the distribution of nutritious food packages.

Management of PT Berdikari

Acting President Commissioner: Agung Budi Mulyanto
Independent Commissioner: Agung Budi Mulyanto
Independent Commissioner: Cahaya Dwi Rembulan Sinaga
President Director: Maryadi
Operational Director: Mukhamad Agung Aulia
Finance and HR Director: Kaspiyah

## 5. PT Garam

PT Garam is a subsidiary of ID FOOD that plays an important role in the salt processing and trading industry in Indonesia. As the oldest State-Owned Enterprise (BUMN) in this sector, PT Garam is committed to ensuring the availability of national salt and realizing food sovereignty in the salt sector.

Perusahaan ini memproduksi dua kategori utama garam:

- Garam Bahan Baku: Dikenal sebagai garam kasar atau krosok, jenis ini merupakan garam yang belum mengalami proses pengolahan lebih lanjut. Garam bahan baku ini nantinya diproses menjadi garam industri maupun garam konsumsi.
- Garam Olahan: Produk ini telah melalui proses pengolahan untuk meningkatkan kualitas dan memenuhi standar tertentu. Garam olahan PT Garam meliputi:
  - Garam Lososa (Low Sodium Salt): Produk garam dengan kandungan natrium yang lebih rendah, ditujukan bagi konsumen yang membutuhkan asupan natrium terbatas.
  - Garam Segitiga G: Merek garam konsumsi yang dikenal luas di masyarakat, diproduksi dengan standar kualitas tinggi untuk memenuhi kebutuhan rumah tangga.

Selain itu, PT Garam memiliki jaringan distribusi yang luas dengan gudang-gudang yang tersebar di seluruh Indonesia dan dua pelabuhan khusus untuk distribusi jalur laut, memastikan pasokan produk secara berkesinambungan dan kepuasan konsumen serta pemangku kepentingan.

Manajemen PT Garam

Komisaris Utama : Sabar Wicaksono
Komisaris : Safi'
Komisaris Independen : Rizal Mustari
Direktur Utama : Arif Haendra
Direktur Operasional dan Pengembangan : Purwanto
Direktur Keuangan, SDM, dan Manajemen Risiko : Novinsa Indra

The company produces two main categories of salt:

- Raw Salt: Known as coarse or krosok salt, this type is salt that has not undergone further processing. This raw salt will later be processed into industrial salt or consumption salt.
- Processed Salt: This product has gone through a processing process to improve quality and meet certain standards. PT Garam's processed salt includes:
  - Lososa Salt (Low Sodium Salt): Salt products with lower sodium content, intended for consumers who require limited sodium intake.
  - Segitiga G Salt: A widely known brand of table salt, produced with high quality standards to meet household needs.

In addition, PT Garam has an extensive distribution network with warehouses spread throughout Indonesia and two special ports for sea route distribution, ensuring continuous product supply and consumer and stakeholder satisfaction.

PT Garam Management

President Commissioner: Sabar Wicaksono
Commissioner: Safi'
Independent Commissioner: Rizal Mustari
President Director: Arif Haendra
Director of Operations and Development: Purwanto
Director of Finance, HR, and Risk Management: Novinsa Indra

## 6. PT PG Rajawali I (PGR I)

PT Pabrik Gula Rajawali I (PG Rajawali I), sebagai bagian dari grup ID FOOD, merupakan entitas yang bergerak dalam bidang agroindustri tebu. Perusahaan ini terbentuk pada tanggal 1 Januari 1996 melalui penggabungan PT Pabrik Gula Krebet Baru dan PT Pabrik Gula Rejo Agung Baru.

PG Rajawali I mengoperasikan dua pabrik gula utama:

- PG Krebet Baru: Terletak di Desa Krebet, Kecamatan Bululawang, Kabupaten Malang, pabrik ini didirikan pada tahun 1906 oleh pemerintah Hindia-Belanda dan kemudian dimiliki oleh Oei Tiong Ham Concern (OTHC).
- PG Rejo Agung Baru: Berlokasi di Madiun, pabrik ini merupakan bagian integral dari operasi PG Rajawali I dalam memproduksi gula berkualitas tinggi.

## 6. PT PG Rajawali I (PGR I)

PT Pabrik Gula Rajawali I (PG Rajawali I), as part of the ID FOOD group, is an entity engaged in the sugarcane agro-industry. The company was formed on January 1, 1996 through the merger of PT Pabrik Gula Krebet Baru and PT Pabrik Gula Rejo Agung Baru.

PG Rajawali I operates two main sugar factories:

- PG Krebet Baru: Located in Krebet Village, Bululawang District, Malang Regency, this factory was established in 1906 by the Dutch East Indies government and later owned by Oei Tiong Ham Concern (OTHC).
- PG Rejo Agung Baru: Located in Madiun, this factory is an integral part of PG Rajawali I's operations in producing high-quality sugar.





Kedua pabrik tersebut memiliki kapasitas giling gabungan yang signifikan, memungkinkan pengolahan lebih dari 15.000 ton tebu per hari. Pada musim giling tahun 2024, PG Krebet Baru mencapai rendemen mendekati 10%, menunjukkan peningkatan efisiensi produksi yang signifikan dibandingkan tahun sebelumnya.

Selain produksi gula, PG Krebet Baru juga memperkenalkan produk unggulan kepada masyarakat, antara lain:

- Kecap Majamanis
- Gula Pasir Legine
- Brown Sugar Keris Merah

Manajemen PT PG Rajawali I

Komisaris Utama : Darto
Komisaris : Saptariyanti A.K. Puteri
Direktur Utama : Daniyanto
Direktur Operasional : Nanik Soelistyowati
Direktur Keuangan dan Pendukung Bisnis : Subhan Kurniawan

The two factories have a significant combined milling capacity, allowing the processing of more than 15,000 tons of sugarcane per day. In the 2024 milling season, PG Krebet Baru achieved a yield of close to 10%, indicating a significant increase in production efficiency compared to the previous year.

In addition to sugar production, PG Krebet Baru also introduced superior products to the public, including:

- Majamanis Soy Sauce
- Legine Granulated Sugar
- Brown Sugar Keris Merah

Management of PT PG Rajawali I

President Commissioner: Darto
Commissioner: Saptariyanti A.K. Puteri
President Director: Daniyanto
Director of Operations: Nanik Soelistyowati
Director of Finance and Business Support: Subhan Kurniawan

## 7. PT PG Rajawali I (PGR II)

PT Pabrik Gula Rajawali II, sebagai bagian dari grup ID FOOD, merupakan perusahaan yang bergerak di bidang agroindustri tebu. Perusahaan ini mengelola tiga pabrik gula, yaitu PG Jatitujuh di Kabupaten Majalengka, serta PG Tersana Baru dan PG Sindanglaut di Kabupaten Cirebon, dengan total kapasitas produksi mencapai 8.800 ton tebu per hari (TCD). Selain itu, PT PG Rajawali II juga mengoperasikan Pabrik Spiritus dan Alkohol (PSA) Palimanan di Kabupaten Cirebon, yang memproduksi etanol berkualitas ekspor yang secara rutin diekspor ke Belanda.

Perusahaan ini memiliki sejarah panjang dalam industri gula di Indonesia. Pabrik-pabrik gula yang kini dikelola oleh PT PG Rajawali II telah berdiri sejak masa penjajahan Belanda. Setelah kemerdekaan Indonesia, pabrik-pabrik tersebut dinasionalisasi pada tahun 1961 dan dikelola oleh PPN Djabar VI. Melalui serangkaian perubahan dan penggabungan, pada tahun 1993, perusahaan ini resmi menjadi bagian dari PT Rajawali Nusantara Indonesia (Persero) dan diberi nama PT PG Rajawali II.

## 7. PT PG Rajawali I (PGR II)

PT Pabrik Gula Rajawali II, as part of the ID FOOD group, is a company engaged in the sugarcane agro-industry. The company manages three sugar factories, namely PG Jatitujuh in Majalengka Regency, and PG Tersana Baru and PG Sindanglaut in Cirebon Regency, with a total production capacity of 8,800 tons of sugarcane per day (TCD). In addition, PT PG Rajawali II also operates the Palimanan Spiritus and Alcohol Factory (PSA) in Cirebon Regency, which produces export-quality ethanol that is routinely exported to the Netherlands.

The company has a long history in the sugar industry in Indonesia. The sugar factories currently managed by PT PG Rajawali II has been established since the Dutch colonial era. After Indonesia's independence, the factories were nationalized in 1961 and managed by PPN Djabar VI. Through a series of changes and mergers, in 1993, the company officially became part of PT Rajawali Nusantara Indonesia (Persero) and was named PT PG Rajawali II.

Selain fokus pada produksi gula, PT PG Rajawali II juga aktif dalam diversifikasi produk. Perusahaan ini memproduksi produk turunan seperti tetes tebu, alkohol medis 70%, alkohol 95%, spiritus, serta hand sanitizer dalam bentuk gel dan cair. Diversifikasi ini menunjukkan komitmen perusahaan dalam memanfaatkan sumber daya secara optimal dan memenuhi kebutuhan pasar yang beragam.

Dalam upaya mendukung program pemerintah menuju swasembada gula, PT PG Rajawali II menjalin kemitraan dengan petani tebu lokal. Program kemitraan ini telah berhasil meningkatkan jumlah petani mitra dari 3.206 pada tahun 2020 menjadi 5.070 pada tahun 2023. Peningkatan ini mencerminkan kepercayaan masyarakat yang semakin tumbuh terhadap perusahaan dan kontribusinya dalam meningkatkan kesejahteraan petani.

Manajemen PT PG Rajawali II

Komisaris Utama : Karunia Dianta Arfiando Sebayang
Komisaris Independen : Eli Salomo Sinaga
Direktur Utama : Ardian Wijanarko
Direktur Keuangan dan Pendukung Bisnis : Warsim
Direktur Operasional : Adang Sukendar Djuanda

## 8. PT PG Candi Baru (PGCB)

PT PG Candi Baru (PGCB) adalah entitas dalam grup ID FOOD yang berfokus pada agroindustri tebu. Pada tahun 2020, PGCB berhasil menggiling 332.261 ton tebu, menghasilkan 22.000 ton gula, dan 16.772 ton molase. Pabrik ini memproduksi Gula Kristal Putih (GKP) tipe Superior Hooft Suiker IA (SHS IA) sebagai produk utama. Produk sampingan dari proses produksi meliputi tetes tebu dan ampas, yang dimanfaatkan sebagai bahan baku pembuatan monosodium glutamat (MSG), pupuk cair, permen, serta bahan bakar ketel dan kertas.

Manajemen PT PG Candi Baru

Pelaksana Tugas Komisaris : Siswandi
Pelaksana Tugas Direktur : Arief Nursusanto

In addition to focusing on sugar production, PT PG Rajawali II is also active in product diversification. The company produces derivative products such as molasses, 70% medical alcohol, 95% alcohol, spirits, and hand sanitizers in gel and liquid form. This diversification shows the company's commitment to optimally utilizing resources and meeting diverse market needs.

In an effort to support the government's program towards sugar self-sufficiency, PT PG Rajawali II has established partnerships with local sugarcane farmers. This partnership program has succeeded in increasing the number of partner farmers from 3,206 in 2020 to 5,070 in 2023. This increase reflects the growing public trust in the company and its contribution to improving farmer welfare.

Management of PT PG Rajawali II

President Commissioner: Karunia Dianta Arfiando Sebayang
Independent Commissioner: Eli Salomo Sinaga
President Director: Ardian Wijanarko
Director of Finance and Business Support: Warsim
Director of Operations: Adang Sukendar Djuanda

## 8. PT PG Candi Baru (PGCB)

PT PG Candi Baru (PGCB) is an entity within the ID FOOD group that focuses on the sugarcane agroindustry. In 2020, PGCB successfully milled 332,261 tons of sugarcane, producing 22,000 tons of sugar, and 16,772 tons of molasses. This factory produces Superior Hooft Suiker IA (SHS IA) type White Crystal Sugar (GKP) as its main product. By-products of the production process include molasses and pulp, which are used as raw materials for making monosodium glutamate (MSG), liquid fertilizer, candy, and boiler fuel and paper.

Management of PT PG Candi Baru

Acting Commissioner: Siswandi
Acting Director: Arief Nursusanto





## 9. PT Perkebunan Mitra Ogan (PMO)

PT Perkebunan Mitra Ogan (PMO) didirikan pada 19 Desember 1988 sebagai perusahaan patungan antara PT Rajawali Nusantara Indonesia (RNI) dan PT Perkebunan Nusantara III (PTPN III), dengan kepemilikan saham masing-masing 65% dan 35%. Seiring waktu, komposisi saham berubah menjadi 73,58% milik RNI dan 26,42% milik PTPN III.

Berkantor pusat di Palembang, Sumatera Selatan, PMO mengelola perkebunan kelapa sawit dan karet yang tersebar di beberapa kabupaten, termasuk Ogan Komering Ulu (OKU), Muara Enim, dan Musi Banyuasin. Luas total area perkebunan yang dikelola mencapai 38.737 hektar hingga tahun 2014, terdiri dari kebun inti seluas 14.762 hektar dan plasma seluas 5.570 hektar.

PMO memiliki dua Pabrik Kelapa Sawit (PKS) dengan kapasitas gabungan 90 ton tandan buah segar per jam, yang menghasilkan produk utama berupa minyak kelapa sawit (CPO) dan inti sawit (PK). Selain itu, PMO juga memproduksi karet kering sebagai salah satu produk utamanya.

Manajemen PT Perkebunan Mitra Ogan

Komisaris Utama : Akhmad Afifuddin
Komisaris : Sitta Izza Rosdaniah
Komisaris : Cesarius Trihatma Satoto
Direktur Utama : Muzamzam Masyhudi
Direktur Operasional : Joni Wahyudi

## 9. PT Perkebunan Mitra Ogan (PMO)

PT Perkebunan Mitra Ogan (PMO) was established on December 19, 1988 as a joint venture between PT Rajawali Nusantara Indonesia (RNI) and PT Perkebunan Nusantara III (PTPN III), with share ownership of 65% and 35% respectively. Over time, the share composition changed to 73.58% owned by RNI and 26.42% owned by PTPN III.

Headquartered in Palembang, South Sumatra, PMO manages oil palm and rubber plantations spread across several districts, including Ogan Komering Ulu (OKU), Muara Enim, and Musi Banyuasin. The total area of managed plantations reached 38,737 hectares until 2014, consisting of core plantations of 14,762 hectares and plasma of 5,570 hectares.

PMO has two Palm Oil Mills (PKS) with a combined capacity of 90 tons of fresh fruit bunches per hour, which produce main products in the form of crude palm oil (CPO) and palm kernel (PK). In addition, PMO also produces dry rubber as one of its main products.

Management of PT Perkebunan Mitra Ogan

President Commissioner: Akhmad Afifuddin
Commissioner: Sitta Izza Rosdaniah
Commissioner: Cesarius Trihatma Satoto
President Director: Muzamzam Masyhudi
Operational Director: Joni Wahyudi

## 10. PT Laras Astra Kartika (Laskar)

PT Laras Astra Kartika (Laskar) adalah anak perusahaan PT Rajawali Nusantara Indonesia (Persero) yang beroperasi di sektor perkebunan kelapa sawit dan pengolahannya, menghasilkan produk utama berupa minyak kelapa sawit (CPO) dan inti sawit (PK). Perusahaan ini mengelola Kebun Inti seluas 1.443 hektar dan Kebun Plasma seluas 650 hektar. Selain itu, Laskar mengoperasikan Pabrik Kelapa Sawit (PKS) dengan kapasitas pengolahan 10 ton tandan buah segar (TBS) per jam.

## 10. PT Laras Astra Kartika (Laskar)

PT Laras Astra Kartika (Laskar) is a subsidiary of PT Rajawali Nusantara Indonesia (Persero) which operates in the palm oil plantation and processing sector, producing the main products in the form of crude palm oil (CPO) and palm kernel (PK). This company manages a Core Plantation of 1,443 hectares and a Plasma Plantation of 650 hectares. In addition, Laskar operates a Palm Oil Mill (PKS) with a processing capacity of 10 tons of fresh fruit bunches (FFB) per hour.

ID FOOD
Quality for Everyone

# "Quality for Everyone"

mencerminkan komitmen ID FOOD dalam menyediakan produk dan layanan pangan berkualitas tinggi yang dapat diakses oleh seluruh lapisan masyarakat.

"Quality for Everyone" reflects ID FOOD's commitment to providing high-quality food products and services that are accessible to all levels of society.







Laskar juga menjalin kerja sama operasional dengan pihak ketiga untuk mengelola Kebun Cempaka Wangi seluas 1.650 hektar dan Kebun PT ITA Manga Robben seluas 590 hektar. Melalui skema bagi hasil produksi, kerja sama ini bertujuan memenuhi kebutuhan bahan baku TBS bagi PKS yang dioperasikan oleh Laskar.

Kantor pusat PT Laras Astra Kartika berlokasi di Perumahan Citra Grand City Cluster Copacabana Blok D30 No. 09, Alang-Alang Lebar, Palembang, Sumatera Selatan.

Manajemen PT Laras Astra Kartika

Komisaris : Yosdian Adi Pramono
Direktur Utama : Bambang Pranawijaya

## 11. PT Mitra Kerinci (MK)

PT Mitra Kerinci (MK) didirikan pada Juli 1990 sebagai perusahaan patungan antara PT Perkebunan Nusantara IV (PTPN IV) dan PT Rajawali Nusantara Indonesia (Persero) (RNI). Pada 1 Desember 1998, seluruh saham MK diakuisisi oleh RNI, menjadikannya anak perusahaan yang sepenuhnya dimiliki oleh RNI.

MK mengelola perkebunan teh seluas 2.025 hektar di Desa Sungai Lambai, Kecamatan Lubuk Gadang - Sangir, Kabupaten Solok Selatan, Sumatera Barat. Perkebunan ini berada pada ketinggian 900-1.200 meter di atas permukaan laut, dengan suhu berkisar antara 18-29°C dan curah hujan mencapai 4.100 mm per tahun, menciptakan kondisi ideal untuk budidaya teh berkualitas tinggi.

MK mengoperasikan dua pabrik teh: satu pabrik teh hijau dan satu pabrik teh hitam. Pabrik teh hijau memiliki kapasitas produksi sekitar 4.000.000 kilogram teh kering per tahun, sementara pabrik teh hitam memiliki kapasitas sekitar 1.400.000 kilogram per tahun. Produk teh hijau MK telah diakui kualitasnya, pernah meraih penghargaan pada Tea Festival 2003 di Bandung, dan diekspor ke negara-negara seperti Malaysia, Taiwan, dan Prancis.

Selain itu, MK memiliki satu anak perusahaan, PT Rajawali Liki Energi, yang bergerak di bidang Pembangkit Listrik Tenaga Air (PLTA) dengan kapasitas 15,6 megawatt. Proyek ini diharapkan dapat membantu mengatasi keterbatasan listrik di sekitar Solok Selatan. MK juga memiliki entitas asosiasi, PT Rajawali Stevia Indonesia, yang bergerak di bidang budidaya tanaman stevia sebagai alternatif gula alami.

Laskar also establishes operational cooperation with third parties to manage the Cempaka Wangi Plantation covering an area of 1,650 hectares and the PT ITA Manga Robben Plantation covering an area of 590 hectares. Through a production sharing scheme, this cooperation aims to meet the needs of FFB raw materials for the PKS operated by Laskar.

The head office of PT Laras Astra Kartika is located at Perumahan Citra Grand City Cluster Copacabana Block D30 No. 09, Alang-Alang Lebar, Palembang, South Sumatra.

Management of PT Laras Astra Kartika

Commissioner: Yosdian Adi Pramono
President Director: Bambang Pranawijaya

## 11. PT Mitra Kerinci (MK)

PT Mitra Kerinci (MK) was established in July 1990 as a joint venture between PT Perkebunan Nusantara IV (PTPN IV) and PT Rajawali Nusantara Indonesia (Persero) (RNI). On December 1, 1998, all MK shares were acquired by RNI, making it a wholly owned subsidiary of RNI.

MK manages a 2,025-hectare tea plantation in Sungai Lambai Village, Lubuk Gadang - Sangir District, South Solok Regency, West Sumatra. This plantation is located at an altitude of 900-1,200 meters above sea level, with temperatures ranging from 18-29°C and rainfall reaching 4,100 mm per year, creating ideal conditions for cultivating high-quality tea.

MK operates two tea factories: one green tea factory and one black tea factory. The green tea factory has a production capacity of around 4,000,000 kilograms of dry tea per year, while the black tea factory has a capacity of around 1,400,000 kilograms per year. MK's green tea products have been recognized for their quality, having won awards at the 2003 Tea Festival in Bandung, and being exported to countries such as Malaysia, Taiwan, and France.

In addition, MK has one subsidiary, PT Rajawali Liki Energi, which is engaged in the Hydroelectric Power Plant (PLTA) with a capacity of 15.6 megawatts. This project is expected to help overcome the limited electricity around South Solok. MK also has an associated entity, PT Rajawali Stevia Indonesia, which is engaged in the cultivation of stevia plants as an alternative to natural sugar.

Manajemen PT Mitra Kerinci

Komisaris : Dipta Erlangga
Pelaksana Tugas Direktur : Adang Sukendar Djuanda

## 12. PT Rajawali Nusindo (Nusindo)

PT Rajawali Nusindo, sebagai anak perusahaan dari PT Rajawali Nusantara Indonesia (Persero) yang merupakan bagian dari holding pangan ID FOOD, berfokus pada bidang distribusi dan perdagangan. Perusahaan ini menyalurkan berbagai produk, termasuk produk konsumsi, alat kesehatan, produk farmasi, hasil perkebunan, serta alat dan sarana perkebunan unggulan.

Untuk memberikan layanan prima kepada pelanggan, PT Rajawali Nusindo memiliki jaringan yang luas dengan 43 kantor representatif yang tersebar di 34 provinsi di Indonesia, mulai dari Aceh hingga Papua. Perusahaan ini melayani lebih dari 36.000 pelanggan, yang terdiri dari instansi pemerintah, peritel, gerai modern, dan perusahaan yang tergabung dalam grup PT RNI.

Didukung oleh lebih dari 1.700 karyawan, PT Rajawali Nusindo berkomitmen untuk menyediakan pelayanan distribusi yang unggul dan terpercaya. Perusahaan ini telah dipercaya oleh lebih dari 60 pabrikan, baik dari dalam maupun luar negeri, dalam menyalurkan produk mereka ke pasar Indonesia.

Selain itu, PT Rajawali Nusindo memiliki fasilitas gudang yang memenuhi standar Cara Distribusi Obat yang Baik (CDOB) dan Cara Distribusi Alat Kesehatan yang Baik (CDAKB), serta didukung oleh teknologi informasi terkini yang terintegrasi di seluruh cabang. Hal ini mempermudah pengawasan kualitas layanan kepada pelanggan dan mitra bisnis.

Manajemen PT Rajawali Nusindo

Komisaris : Bayu Teja Muliawan
Pelaksana Tugas Direktur Utama : Wahyu Sakti Priyonggo
Direktur Keuangan dan Pendukung Bisnis : Oksan Omas M. Panggabean
Direktur Operasional : Sonni Subarnas

Management of PT Mitra Kerinci

Commissioner: Dipta Erlangga
Acting Director: Adang Sukendar Djuanda

## 12. PT Rajawali Nusindo (Nusindo)

PT Rajawali Nusindo, as a subsidiary of PT Rajawali Nusantara Indonesia (Persero) which is part of the ID FOOD food holding, focuses on distribution and trade. This company distributes various products, including consumer products, medical devices, pharmaceutical products, plantation products, and superior plantation tools and facilities.

To provide excellent service to customers, PT Rajawali Nusindo has a wide network with 43 representative offices spread across 34 provinces in Indonesia, from Aceh to Papua. This company serves more than 36,000 customers, consisting of government agencies, retailers, modern outlets, and companies that are members of the PT RNI group.

Supported by more than 1,700 employees, PT Rajawali Nusindo is committed to providing superior and reliable distribution services. The company has been trusted by more than 60 manufacturers, both domestic and foreign, in distributing their products to the Indonesian market.

In addition, PT Rajawali Nusindo has warehouse facilities that meet the standards of Good Drug Distribution Practices (CDOB) and Good Medical Device Distribution Practices (CDAKB), and is supported by the latest information technology that is integrated across all branches. This makes it easier to monitor the quality of service to customers and business partners.

Management of PT Rajawali Nusindo

Commissioner: Bayu Teja Muliawan
Acting President Director: Wahyu Sakti Priyonggo
Director of Finance and Business Support: Oksan Omas M. Panggabean
Director of Operations: Sonni Subarnas





## 13. PT GIEB Indonesia (GIEB)

PT GIEB Indonesia (GIEB) didirikan pada 20 Agustus 1948 di Denpasar, Bali, dengan nama NV Gabungan Import Export Bali (NV GIEB) sebagai perusahaan patungan antara sejumlah pengusaha asal Bali. Pada tahun 1997, PT Rajawali Nusantara Indonesia (RNI) resmi menjadi pemegang saham mayoritas, dan nama perusahaan diubah menjadi PT GIEB Indonesia.

Sebagai bagian dari grup ID FOOD, GIEB berfokus pada perdagangan dan distribusi produk kebutuhan rumah tangga serta alat dan mesin pertanian. Perusahaan ini memiliki jaringan distribusi yang luas di Bali, dengan kantor cabang di Denpasar, Tabanan, Klungkung, Singaraja, dan Gianyar.

Pada tahun 2022, PT Rajawali Nusindo mengakuisisi 14,65% saham GIEB, sehingga komposisi kepemilikan saham menjadi PT RNI sebesar 80,96%, PT Rajawali Nusindo 14,65%, dan masyarakat Bali 4,39%.

Manajemen PT GIEB Indonesia

Komisaris Utama : Ferry Fardiansyah Marzuki
Komisaris : Miqdad Husein
Direktur : R Untoroyono Tjokronegoro

## 13. PT GIEB Indonesia (GIEB)

PT GIEB Indonesia (GIEB) was established on August 20, 1948 in Denpasar, Bali, under the name NV Gabungan Import Export Bali (NV GIEB) as a joint venture between a number of entrepreneurs from Bali. In 1997, PT Rajawali Nusantara Indonesia (RNI) officially became the majority shareholder, and the company name was changed to PT GIEB Indonesia.

As part of the ID FOOD group, GIEB focuses on the trade and distribution of household products and agricultural tools and machinery. The company has an extensive distribution network in Bali, with branch offices in Denpasar, Tabanan, Klungkung, Singaraja, and Gianyar.

In 2022, PT Rajawali Nusindo acquired 14.65% of GIEB shares, so that the composition of share ownership became PT RNI at 80.96%, PT Rajawali Nusindo 14.65%, and the Balinese community 4.39%.

Management of PT GIEB Indonesia

President Commissioner: Ferry Fardiansyah Marzuki
Commissioner: Miqdad Husein
Director: R Untoroyono Tjokronegoro

## 14. PT Mitra Rajawali Banjaran (MRB)

PT Mitra Rajawali Banjaran (MRB) adalah perusahaan manufaktur alat kesehatan yang didirikan pada 25 Februari 1987. Pendirian perusahaan ini merupakan hasil kerja sama antara Departemen Kesehatan, Badan Kependudukan dan Keluarga Berencana Nasional (BKKBN), dan PT Kimia Farma, dengan tujuan mendukung program Keluarga Berencana melalui produksi kondom.

Pada awal operasinya, pengelolaan pabrik diserahkan kepada PT Kimia Farma. Kemudian, BKKBN bersama PT Bimantara Comexindo Perdana Rubber Industry mengambil alih pengelolaan tersebut. Pada 21 Februari 1992, pengelolaan pabrik resmi diserahkan kepada PT Rajawali Nusantara Indonesia (RNI), yang kemudian mendirikan PT Mitra Rajawali Banjaran untuk mengelola pabrik tersebut.

## 14. PT Mitra Rajawali Banjaran (MRB)

PT Mitra Rajawali Banjaran (MRB) is a medical device manufacturing company established on February 25, 1987. The establishment of this company is the result of cooperation between the Ministry of Health, the National Population and Family Planning Agency (BKKBN), and PT Kimia Farma, with the aim of supporting the Family Planning program through condom production.

At the beginning of its operations, factory management was handed over to PT Kimia Farma. Then, BKKBN together with PT Bimantara Comexindo Perdana Rubber Industry took over the management. On February 21, 1992, factory management was officially handed over to PT Rajawali Nusantara Indonesia (RNI), which then established PT Mitra Rajawali Banjaran to manage the factory.

Pada tahun 1999, PT Skifa Rajawali Indonesia, anak perusahaan RNI yang bergerak di bidang produksi alat suntik, digabungkan ke dalam MRB. Sejak itu, MRB berkembang menjadi produsen berbagai alat kesehatan, termasuk alat suntik sekali pakai, selain tetap memproduksi kondom.

Manajemen PT Mitra Rajawali Banjaran

Komisaris : Kaerudinsyah Dwi Anggara
Pelaksana Tugas Direktur : Mardi

In 1999, PT Skifa Rajawali Indonesia, a subsidiary of RNI engaged in the production of injection equipment, was merged into MRB. Since then, MRB has developed into a manufacturer of various medical devices, including disposable injection equipment, in addition to continuing to produce condoms.

Management of PT Mitra Rajawali Banjaran

Commissioner: Kaerudinsyah Dwi Anggara
Acting Director: Mardi

## 15. PT Rajawali Citramass (RCM)

PT Rajawali Citramass (RCM) adalah perusahaan manufaktur yang didirikan pada tahun 1993 dengan nama awal PT Citramass Plastics Industry. Perusahaan ini berfokus pada produksi karung plastik untuk pengemasan produk pangan dan pupuk. Pabrik RCM berlokasi di Desa Parengan, Kecamatan Jetis, Mojokerto, Jawa Timur, dengan kapasitas produksi mencapai sekitar 42 juta lembar karung plastik per tahun.

Sebagai bagian dari ID FOOD Group, RCM memasarkan produknya kepada berbagai perusahaan terkemuka, termasuk PT Pupuk Sriwidjaja Palembang dan BULOG, untuk memenuhi kebutuhan pengemasan mereka.

Manajemen PT Rajawali Citramass

Komisaris : Azis Hermanto
Direktur : Hinu Banarwan

## 15. PT Rajawali Citramass (RCM)

PT Rajawali Citramass (RCM) is a manufacturing company founded in 1993 with the initial name of PT Citramass Plastics Industry. This company focuses on the production of plastic sacks for packaging food products and fertilizers. The RCM factory is located in Parengan Village, Jetis District, Mojokerto, East Java, with a production capacity of around 42 million plastic sacks per year.

As part of the ID FOOD Group, RCM markets its products to various leading companies, including PT Pupuk Sriwidjaja Palembang and BULOG, to meet their packaging needs.

Management of PT Rajawali Citramass

Commissioner: Azis Hermanto
Director: Hinu Banarwan

## 16. PT Rajawali Tanjungsari Enjiniring (RTE)

PT Rajawali Tanjungsari Enjiniring (RTE) adalah anak perusahaan dari PT Rajawali Nusantara Indonesia (Persero) - ID FOOD, yang bergerak di bidang produksi karung plastik dan penyamakan kulit. Perusahaan ini didirikan pada tahun 2004 dengan nama PT Rajawali Tanjungsari, kemudian pada tahun 2014 berganti nama menjadi PT Rajawali Tanjungsari Enjiniring.

RTE memiliki pabrik yang berlokasi di Jalan Raya Trosobo KM 23, Desa Tanjungsari, Kecamatan Taman, Kabupaten Sidoarjo, Jawa Timur. Pabrik ini memiliki kapasitas produksi sekitar 32 juta lembar karung plastik per tahun.

## 16. PT Rajawali Tanjungsari Enjiniring (RTE)

PT Rajawali Tanjungsari Enjiniring (RTE) is a subsidiary of PT Rajawali Nusantara Indonesia (Persero) - ID FOOD, which is engaged in the production of plastic sacks and leather tanning. This company was founded in 2004 under the name PT Rajawali Tanjungsari, then in 2014 it changed its name to PT Rajawali Tanjungsari Enjiniring.

RTE has a factory located on Jalan Raya Trosobo KM 23, Tanjungsari Village, Taman District, Sidoarjo Regency, East Java. This factory has a production capacity of around 32 million sheets of plastic sacks per year.





Selain memproduksi karung plastik untuk pengemasan produk pangan dan pupuk, RTE juga memproduksi kantong sampah medis dan produk lainnya. Pada periode 2020-2022, RTE memperluas lini bisnisnya ke bidang perdagangan gula.

Perusahaan menjalankan operasionalnya dengan membeli bahan baku, memprosesnya menjadi barang jadi, dan memasarkan produk tersebut baik kepada pihak berelasi maupun pihak ketiga. Sebagai bentuk komitmen terhadap keberlanjutan lingkungan, RTE menerima penghargaan sebagai Mitra Industri Kemasan Plastik Mudah Terurai di Alam pada tahun 2022.

Manajemen PT Rajawali Tanjungsari Enjiniring

Komisaris Utama : Yassril Ismail
Komisaris : Khoirul Istikhomah
Pelaksana Tugas Direktur : Hinu Banarwan

In addition to producing plastic sacks for packaging food products and fertilizers, RTE also produces medical waste bags and other products. In the 2020-2022 period, RTE expanded its business line into the sugar trading sector.

The company carries out its operations by purchasing raw materials, processing them into finished goods, and marketing the products to both related parties and third parties. As a form of commitment to environmental sustainability, RTE received an award as a Biodegradable Plastic Packaging Industry Partner in 2022.

Management of PT Rajawali Tanjungsari Enjiniring

President Commissioner: Yassril Ismail
Commissioner: Khoirul Istikhomah
Acting Director: Hinu Banarwan

# Akses terhadap Perseroan
## Access to the Company

### Alamat Kantor Pusat, Entitas Anak, Entitas Asosiasi, dan Entitas Ventura Bersama / Address of Head Office, Subsidiaries, Associates, and Joint Venture Entities

| Nama Perusahaan<br>*Company Name* | Alamat<br>*Address* |
|---|---|
| PT Rajawali Nusantara Indonesia (Persero) | |
| Kantor Pusat<br>Head Office | Waskita Rajawali Tower Lt UG-5, Jl. M.T. Haryono Kav 12-13, Kec. Jatinegara, Jakarta 13330<br><br>Telp : 021-80604255<br>Fax : 021-80604266<br>Email : publicrelation@idfood.co.id<br>Website : www.idfood.co.id |
| Kantor Cabang<br>Branch Office | Jl. Denpasar Raya Kav. D III, Kuningan Jakarta 12950<br><br>Telp : 021-2523820<br>Fax : 021-5202827<br>Email : publicrelation@idfood.co.id<br>Website : www.idfood.co.id |

| **Nama Perusahaan**<br>*Company Name* | **Alamat**<br>*Address* |
|---|---|
| **Entitas Anak Perusahaan /** Company Subsidiary | |
| PT Sang Hyang Seri | Gedung Graha Gabah, Jl. Raya Pasar Minggu Pertani No.1 Duren Tiga, Pancoran, Jakarta Selatan / Graha Gabah Building, Jl. Raya Pasar Minggu Pertani No.1 Duren Tiga, Pancoran, South Jakarta<br><br>Telp : 021-7993108<br>Fax : (0260) 520798<br>Website : https://ptsanghyangseri.co.id/ |
| PT Berdikari | Jl. Medan Merdeka Barat No.1, Jakarta Pusat, DKI Jakarta 10110 / Jl. Medan Merdeka Barat No.1, Central Jakarta, DKI Jakarta 10110<br><br>Telp : 021 - 3459955<br>Fax : 021-3440509<br>Email : Infoptberdikari.co.id<br>Website : https://ptberdikari.co.id |
| PT Garam | Jl. Raya Kalianget 9 Kalianget, Sumenep – Madura 69471<br><br>Telp : (0328) 662416<br>Email : sekretariat@ptgaram.com<br>Website : https://www.ptgaram.com/ |
| PT Perikanan Indonesia | Jl. Muara Baru Ujung Penjaringan, Jakarta Utara 14440 / Jl. Muara Baru Ujung Penjaringan, North Jakarta 14440<br><br>Telp : 021 - 6694822<br>Fax : (021) 6690523<br>Email : info@perikananindonesia.co.id<br>Website : www.perikananindonesia.co.id |
| PT Perusahaan Perdagangan Indonesia | Graha PPI, Jl. Abdul Muis No.8, Jakarta Pusat, DKI Jakarta, 10160 / Graha PPI, Jl. Abdul Muis No.8, Central Jakarta, DKI Jakarta, 10160.<br><br>Telp : 021 - 3862141<br>Email :ppi.info@ptppi.co.id<br>Website : www.ptppi.co.id |
| PT Rajawali Nusindo | Lantai 2 Gedung RNI, Jl. Denpasar Raya Kav DIII Kuningan Jakarta Selatan 12950 / 2nd floor of RNI Building, Jl. Denpasar Raya Kav DIII Kuningan South Jakarta 12950<br><br>Telp : 021 - 2523820, 2523830<br>Fax : +6221 5291 4179<br>Email : humas@nusindo.co.id<br>Website : https://nusindo.co.id/ |





| **Nama Perusahaan**<br>*Company Name* | **Alamat**<br>*Address* |
|---|---|
| PT GIEB Indonesia | Jl. Gatot Subroto No. 66X Denpasar, Bali<br><br>Telp : 0361 - 437994, 437993<br>Email : admin@gieb.co.id<br>Website : www.gieb.co.id |
| PT PG Rajawali I | Jl. Undaan Kulon No. 57-59 Surabaya 60274<br><br>Telp : 031 - 5343551<br>Website : https://pgrajawali1.co.id/ |
| PT PG Rajawali II | Jl. Dr. Wahidin No. 46 Cirebon 45122<br><br>Telp : 0231 - 204752, 211444<br>Email : publicrelation@rajawali2.co.id<br>Website : rajawali2.co.id |
| PT PG Candi Baru | Jl. Raya Candi No.10 Sidoarjo<br><br>Telp. 031 - 8921003-4<br>Fax : +62 31 892 1002<br>Email : retail@pgcandibaru.co.id<br>Website : pgcandibaru.co.id |
| PT Rajawali Tanjungsari Enjiniring | Jl. Trosobo KM 23 Ds. Tanjungsari, Taman - Sidoarjo 61257<br><br>Telp : 031 - 7883494 |
| PT Rajawali Citramass | Desa Parengan Kecamatan Jetis Kabupaten Mojokerto 61352<br><br>Telp : 0321 - 362995 |
| PT Perkebunan Mitra Ogan | Jl. Kol. H. Burlian KM 9 Palembang 30152<br><br>Telp : 0711 - 415381 |
| PT Laras Astra Kartika | Komp. Citra Grand City Cluster Copacabana, Blok D 30 No.9, RT 98-RW 20, Alang- Alang Lebar, Kota Palembang, Sumatera Selatan / Comp. Citra Grand City Cluster Copacabana, Block D 30 No.9, RT 98-RW 20, Alang- Alang Lebar, Palembang City, South Sumatra<br><br>Telp : 0711 - 6200601 |
| PT Mitra Kerinci | Jl. Manggis No.26 Purus Baru – Padang<br><br>Telp : 0751 - 27615 |

| **Nama Perusahaan** *Company Name* | **Alamat** *Address* |
|---|---|
| PT Mitra Rajawali Banjaran | Jl Raya Banjaran KM. 16 Banjaran, Bandung 40377<br><br>Telp : 022 - 5940151 |
| PT Sawit Menang Sejahtera | Menang River, Sungai Menang, Ogan Komering Ilir Regency, Sumatera Selatan 30681 / Menang River, Sungai Menang, Ogan Komering Ilir Regency, South Sumatra 30681 |
| PT Inti Bagas Perkasa | Jl. Jatiwangi Raya, No 1, Jatiwangi, Jawa Tengah, Indonesia / Jalan Jatiwangi Raya, No 1, Jatiwangi, Central Java, Indonesia |
| PT Rajawali Liki Energi | Lubuk Gadang Sel., Kec. Sangir, Kabupaten Solok Selatan, Sumatera Barat 27778 / Lubuk Gadang Sel, Kec. Sangir, South Solok Regency, West Sumatra 27778 |
| **Entitas Asosiasi /** Associated Entity | |
| PT Madu Baru | Desa Jl. Padokan, Rogocolo, Tirtonirmolo, Kec. Kasihan, Kabupaten Bantul, Daerah Istimewa Yogyakarta 55181 / Village Jl. Padokan, Rogocolo, Tirtonirmolo, Kec. Kasihan, Bantul Regency, Special Region of Yogyakarta 55181 |

# Kronologis Penerbitan dan/atau Pencatatan Saham

## Chronology of Issuance and/or Listing of Shares

Hingga akhir tahun 2024, Perseroan belum melaksanakan Penawaran Umum Perdana (Initial Public Offering/IPO) di bursa efek mana pun. Akibatnya, saham Perseroan tidak diperdagangkan secara publik dan seluruh kepemilikan saham tetap berada pada pemegang saham eksisting.

As of the end of 2024, the Company has not conducted an Initial Public Offering (IPO) on any stock exchange. As a result, the Company's shares are not traded publicly and all share ownership remains with existing shareholders.

# Kronologi Penerbitan dan/atau Pencatatan Efek Lainnya

## Chronology of Issuance and/or Listing of Other Securities

Hingga 31 Desember 2024, ID FOOD belum menerbitkan instrumen efek seperti obligasi, sukuk, obligasi konversi, atau efek lainnya di bursa efek, baik di dalam negeri maupun di luar negeri. Dengan demikian, dalam laporan ini tidak terdapat informasi mengenai kronologi pencatatan efek.

As of December 31, 2024, ID FOOD has not issued securities instruments such as bonds, sukuk, convertible bonds, or other securities on stock exchanges, either domestically or abroad. Thus, this report does not contain information regarding the chronology of securities listing.





## **Kantor Akuntan Publik /** Public Accounting Firm

| **Nama Perusahaan** *Company Name* | **Alamat** *Address* | **Biaya** *Cost* | **Periode Pekerjaan** *Assignment Period* |
|---|---|---|---|
| Amir Abadi Jusuf, Aryanto, Mawar & Rekan | Plaza Asia, Level 10, Jl. Jenderal Sudirman No.59, RT.5/RW.3, Senayan, Jakarta, South Jakarta City, Jakarta 12190<br><br>Plaza Asia, Level 10, Jl. Jenderal Sudirman No. 59, RT. 5/RW. 3, Senayan, Jakarta, South Jakarta City, Jakarta 12190 | Rp. 5.800.000.000 | 2024 |

## **Lembaga dan Profesi Penunjang /** Supporting Institutions and Professions

| **Nama Perusahaan** *Company Name* | **Alamat** *Address* | **Biaya** *Cost* | **Jenis dan Bentuk Jasa** *Type of Services* | **Periode Pekerjaan** *Assignment Period* |
|---|---|---|---|---|
| Saidin Sianipar SH | Jl. Jatinegara Timur No. 105 / A1, Jakarta 13300 | Rp. 1.244.700.000 | Jasa Pengacara/Advokat Penanganan Piutang Attorney / Advocate Services for Receivables Handling | - |
| KKA Azwir Arifin & Rekan | Jl. Brigif B Raya No.39 B, Jakarta 12630 | Rp 279.000.000 | Jasa aktuaris untuk PSAK 24 / Actuary services for PSAK 24 | 2023 - 2024 |
| Notaris Anne Glaudya Latanna, S.H., M.Kn | Jl. Adhyaksa Baru Ruko Zamrud 2, Makassar 90231 | Rp 41.000.000 | Pengadaan Jasa Notaris Sertifikasi aset milik PT RNI di Makassar / Procurement of Notary Services for Certification of assets owned by PT RNI in Makassar | 2023 - 2024 |
| Notaris Lyna Tri Astuti SH. M.Kn | Jl. Anyar No.8, Semarang 50189 | Rp 45.000.000 | Pengadaan Jasa Notaris/PPAT Untuk Sertifikasi 2 (dua) bidang di Semarang / Procurement of Notary/PPAT Services for Certification of 2 (two) parcels in Semarang | 2023 - 2024 |

Program ID FOOD Next Top Executive Leader (INTEL) memberikan kesempatan bagi talenta Milenial untuk merasakan pengalaman

## menjadi Direksi selama satu hari melalui metode Shadowing

The ID FOOD Next Top Executive Leader (INTEL) program provides an opportunity for Millennial talents to experience being a Director for one day through the Shadowing method.







# Informasi pada Situs Web Perusahaan

## Information on the Company Website

Sebagai wujud komitmen terhadap prinsip keterbukaan dan penerapan Tata Kelola Perusahaan yang Baik (Good Corporate Governance/GCG), PT Rajawali Nusantara Indonesia (Persero) atau ID FOOD menyediakan akses informasi yang transparan kepada seluruh pemangku kepentingan. Informasi ini dapat diakses setiap saat melalui situs resmi perusahaan di www.idfood.co.id.

As a form of commitment to the principle of openness and the implementation of Good Corporate Governance (GCG), PT Rajawali Nusantara Indonesia (Persero) or ID FOOD provides transparent information access to all stakeholders. This information can be accessed at any time through the company's official website at www.idfood.co.id.

Situs web ID FOOD menyajikan informasi dalam Bahasa Indonesia dan telah memenuhi ketentuan yang diwajibkan sesuai dengan Peraturan Otoritas Jasa Keuangan (POJK) No. 8/POJK.4/2015 tentang Situs Web Emiten atau Perusahaan Publik, yang ditetapkan pada 25 Juni 2015. Informasi yang dis ediakan mencakup:

- Profil Perusahaan: Memuat informasi umum mengenai ID FOOD sebagai emiten atau perusahaan publik.
- Informasi bagi Pemodal atau Investor: Meliputi laporan keuangan, aksi korporasi, dan kebijakan terkait investasi.
- Tata Kelola Perusahaan: Menjelaskan kebijakan, struktur organisasi, dan praktik GCG yang diterapkan.
- Tanggung Jawab Sosial Perusahaan (CSR): Menampilkan program dan inisiatif keberlanjutan yang dijalankan oleh ID FOOD.

The ID FOOD website presents information in Indonesian and has met the required provisions in accordance with the Financial Services Authority Regulation (POJK) No. 8/POJK.4/2015 concerning the Website of Issuers or Public Companies, which were stipulated on June 25, 2015. The information provided includes:

- Company Profile: Contains general information about ID FOOD as an issuer or public company.
- Information for Investors: Includes financial reports, corporate actions, and investment-related policies.
- Corporate Governance: Explains the policies, organizational structure, and GCG practices implemented.
- Corporate Social Responsibility (CSR): Displays sustainability programs and initiatives run by ID FOOD.

Dengan adanya informasi yang komprehensif di situs web, ID FOOD memastikan transparansi dan kemudahan akses bagi seluruh pihak yang membutuhkan informasi terkait Perusahaan.

With comprehensive information on the website, ID FOOD ensures transparency and ease of access for all parties who need information related to the Company.

| **Uraian** *Description* | **Ketersediaan** *Availability* | **Keterangan Link** *Link Information* |
|---|---|---|
| Informasi Umum Emiten atau Perusahaan Publik / General Information of Issuer or Public Company | ✓ | https://idfood.co.id/ |
| Riwayat Singkat Emiten atau Perusahaan Publik / Brief History of Issuer or Public Company | ✓ | https://idfood.co.id/p/sejarah |
| Struktur Organisasi Emiten atau Perusahaan Publik / Organizational Structure of Issuer or Public Company | ✓ | https://idfood.co.id/assets/uploads/document/struktur_organisasi/SK%20SO%20112%20VII%202022%20Struktur%20Organisasi%20-%2015%20Juli%20(Cap).pdf |
| Profil Manajemen / Management Profile | ✓ | https://idfood.co.id/p/komisaris<br>https://idfood.co.id/p/direksi |

| **Uraian** *Description* | **Ketersediaan** *Availability* | **Keterangan Link** *Link Information* |
|---|---|---|
| **Informasi bagi Pemodal dan Investor, berupa: /** Information for Financiers and Investors, in the form of: | | |
| Informasi bagi Pemodal dan Investor, berupa:<br>• Laporan Tahunan untuk Periode 5 (lima) tahun buku terakhir<br>• Informasi Rapat Umum Pemegang Saham (RUPS) | ✓<br>✓ | https://idfood.co.id/p/laporan-tahunan<br>https://idfood.co.id/p/rups |
| Information for Financiers and Investors, in the form of:<br>• Annual Report for the Period of the last 5 (five) fiscal years<br>• General Meeting of Shareholders (GMS) Information | ✓ | |
| Informasi Rapat Umum Pemegang Saham (RUPS) / Information on General Meeting of Shareholders (GMS) | ✓ | https://idfood.co.id/p/rups |
| Informasi Tata Kelola Perusahaan / Information on Corporate Governance | | https://idfood.co.id/p/pedoman-gcg |
| Isi Kode Etik / Contents of Code of Ethics | | https://idfood.co.id/p/code-of-conduct |
| Tanggung Jawab Sosial Perusahaan / Corporate Social Responsibility | | https://idfood.co.id/p/tjsl |

Seluruh informasi yang disajikan di situs web perusahaan diperbarui secara berkala guna memastikan ketersediaan data yang akurat dan terkini bagi seluruh pemangku kepentingan serta masyarakat umum.

All information presented on the company's website is updated regularly to ensure the availability of accurate and up-to-date data for all stakeholders and the general public.

Selain itu, sebagai bagian dari komitmen terhadap keterbukaan informasi dan komunikasi yang lebih luas, Perseroan juga mengelola berbagai akun media sosial resmi, termasuk Facebook, Instagram, Twitter, dan YouTube. Platform digital ini digunakan untuk menyampaikan informasi terbaru, membangun interaksi dengan pemangku kepentingan, serta meningkatkan keterlibatan publik terhadap kegiatan dan inisiatif Perseroan.

In addition, as part of its commitment to wider information and communication transparency, the Company also manages various official social media accounts, including Facebook, Instagram, Twitter, and YouTube. These digital platforms are used to convey the latest information, build interactions with stakeholders, and increase public involvement in the Company's activities and initiatives.

Facebook : **ID FOOD**
Instagram : **idfood_official**
X : **idfood_official**
Youtube : **IDFOOD_OFFICIAL**







# Teknologi Informasi

## Information Technology

PT Rajawali Nusantara Indonesia (Persero) atau ID FOOD memahami bahwa teknologi informasi (TI) memiliki peran strategis dalam mendukung pertumbuhan dan keberlanjutan bisnis perusahaan. Pemanfaatan TI yang optimal menjadi kunci dalam meningkatkan efisiensi operasional, mempercepat proses bisnis, serta mendukung pengambilan keputusan yang lebih akurat dan berbasis data.

Sebagai bagian dari upaya transformasi digital, ID FOOD menerapkan sistem TI yang terintegrasi untuk memperkuat daya saing di industri pangan. TI tidak hanya dimanfaatkan dalam proses internal perusahaan, tetapi juga dalam pengembangan solusi berbasis digital seperti e-commerce dan e-business, yang memungkinkan ekspansi bisnis secara lebih luas dan adaptif terhadap dinamika pasar. Selain itu, penerapan otomasi sistem mendukung peningkatan produktivitas dengan mempercepat analisis data serta pelaporan dalam skala korporat.

Untuk memastikan implementasi TI yang efektif, ID FOOD berkomitmen pada strategi sentralisasi TI di seluruh ekosistem ID FOOD Group. Strategi ini mencakup optimalisasi sumber daya dalam pembentukan tim digital dan advanced analytics yang terpusat, guna memperkuat sinergi antar unit bisnis dan memastikan keselarasan dalam transformasi digital dari hulu hingga hilir.

PT Rajawali Nusantara Indonesia (Persero) or ID FOOD understands that information technology (IT) has a strategic role in supporting the growth and sustainability of the company's business. Optimal utilization of IT is key to improving operational efficiency, accelerating business processes, and supporting more accurate and data-based decision making.

As part of its digital transformation efforts, ID FOOD implements an integrated IT system to strengthen competitiveness in the food industry. IT is not only utilized in the company's internal processes, but also in the development of digital-based solutions such as e-commerce and e-business, which enable broader business expansion and are adaptive to market dynamics. In addition, the implementation of system automation supports increased productivity by accelerating data analysis and reporting on a corporate scale.

To ensure effective IT implementation, ID FOOD is committed to an IT centralization strategy across the ID FOOD Group ecosystem. This strategy includes optimizing resources in the formation of a centralized digital and advanced analytics team, in order to strengthen synergy between business units and ensure alignment in digital transformation from upstream to downstream.

## Kebijakan Strategi Pengelolaan dan Pengembangan Teknologi Informasi

ID FOOD telah menyusun dan menetapkan kebijakan strategis dalam pengelolaan Teknologi Informasi (TI) yang selaras dengan Peraturan Menteri BUMN No. PER-2/MBU/03/2023. Kebijakan ini bertujuan untuk memperkuat tata kelola TI guna mendukung efektivitas operasional, inovasi digital, dan transformasi bisnis di seluruh lingkungan perusahaan.

Kebijakan strategis pengelolaan TI mencakup beberapa aspek utama, antara lain:

## Information Technology Management and Development Strategy Policy

ID FOOD has prepared and established a strategic policy in the management of Information Technology (IT) in line with the Regulation of the Minister of SOEs No. PER-2/MBU/03/2023. This policy aims to strengthen IT governance to support operational effectiveness, digital innovation, and business transformation throughout the company environment.

The strategic IT management policy covers several main aspects, including:




- Tata Kelola TI yang Terintegrasi
  Penyelarasan program kerja TI dengan kebutuhan satuan kerja dan anak perusahaan guna memastikan efektivitas implementasi teknologi dalam operasional bisnis.

- Pembentukan IT Shared Services Unit
  Pembentukan unit layanan TI terpadu yang bertanggung jawab dalam menyediakan solusi teknologi bagi seluruh satuan kerja dan anak perusahaan, meningkatkan efisiensi serta sinergi antar unit bisnis.

- Optimalisasi Teknologi Informasi
  Pemanfaatan teknologi yang ada secara strategis, baik dalam aspek integrasi, fungsionalitas, maupun tata kelola, untuk memastikan kapabilitas TI yang tangguh dan berdaya saing.

- Transformasi Digital Operasional
  Pengembangan sistem berbasis Industry 4.0 untuk mendukung Rencana Jangka Panjang Perusahaan (RJPP) serta meningkatkan daya saing melalui otomatisasi dan inovasi digital.

- Continuous Improvement
  Penerapan prinsip perbaikan berkelanjutan sebagai upaya adaptasi terhadap perkembangan teknologi serta penguatan efisiensi dan efektivitas sistem TI dalam mendukung pertumbuhan bisnis.

- Integrated IT Governance
  Alignment of IT work programs with the needs of work units and subsidiaries to ensure the effectiveness of technology implementation in business operations.

- Establishment of an IT Shared Services Unit
  Establishment of an integrated IT service unit responsible for providing technology solutions for all work units and subsidiaries, increasing efficiency and synergy between business units.

- Optimization of Information Technology
  Strategic utilization of existing technology, both in terms of integration, functionality, and governance, to ensure robust and competitive IT capabilities.

- Operational Digital Transformation
  Development of an Industry 4.0-based system to support the Company's Long-Term Plan (RJPP) and increase competitiveness through automation and digital innovation.

- Continuous Improvement
  The application of the principle of continuous improvement as an effort to adapt to technological developments and strengthen the efficiency and effectiveness of IT systems in supporting business growth.





Teknologi Informasi diperankan sebagai pendukung (support) atau enabler atau driver atau transformer bisnis perusahaan untuk meningkatkan nilai (value) dan mencapai tujuan strategis perusahaan. Peran TI terbagi menjadi: support yang memiliki kecenderungan unit kerja TI reaktif dalam mendukung organisasi; lalu enabler, yaitu unit kerja TI lebih proaktif dalam mendukung dan menghasilkan nilai bagi organisasi; driver yaitu peran aktif unit kerja TI dalam digitalisasi proses bisnis dan menghasilkan inovasi TI yang berkelanjutan bagi organisasi; serta instigator berkontribusi terhadap evolusi positif sistem dan proses TI, mendorong perubahan ke arah yang lebih baik, dan memastikan bahwa teknologi selaras dengan tujuan strategis organisasi.

## Satuan Kerja Teknologi Informasi: Pilar Digitalisasi dan Inovasi Perusahaan

Secara struktural, Satuan Kerja Teknologi Informasi (TI) melapor langsung kepada Direktur Supply Chain Management dan Teknologi Informasi dan merupakan unit yang bertanggung jawab atas pengelolaan, pengembangan, serta optimalisasi sistem teknologi di lingkungan ID FOOD. Unit ini memiliki peran strategis dalam mendukung transformasi digital perusahaan guna meningkatkan efisiensi operasional, daya saing bisnis serta penerapan sistem digital yang inovatif dan adaptif.

Sebagai mitra strategis dalam pengembangan bisnis, Satuan Kerja TI berfokus pada beberapa inisiatif utama:

- Peningkatan Efisiensi melalui Integrated Supply Chain
  Implementasi sistem berbasis teknologi untuk meningkatkan efektivitas rantai pasok serta transparansi dalam proses bisnis.

- Optimalisasi Sumber Daya TI
  Pemanfaatan infrastruktur dan teknologi terkini guna meningkatkan produktivitas serta memastikan keberlanjutan operasional perusahaan.

- Penerapan Industry Leading Practices
  Adaptasi terhadap standar industri terbaik guna memastikan bahwa sistem TI yang diterapkan relevan, tangguh, dan selaras dengan perkembangan teknologi global.

Dengan pendekatan inovatif dan berbasis teknologi, Satuan Kerja TI berkomitmen untuk terus memperkuat kapabilitas digital ID FOOD dalam menciptakan nilai tambah serta meningkatkan daya saing perusahaan di era industri 4.0.

Information Technology plays a role as a supporter or enabler or driver or transformer of the company's business to increase value and achieve the company's strategic goals. The role of IT is divided into: support which has a tendency for IT work units to be reactive in supporting the organization; then enabler, namely IT work units are more proactive in supporting and producing value for the organization; driver, namely the active role of IT work units in digitizing business processes and producing sustainable IT innovation for the organization; and instigator contributes to the positive evolution of IT systems and processes, drives change for the better, and ensures that technology is aligned with the organization's strategic goals.

## Information Technology Work Unit: Pillar of Digitalization and Corporate Innovation

Structurally, the Information Technology (IT) Work Unit reports directly to the Director of Supply Chain Management and Information Technology and is the unit responsible for the management, development, and optimization of technology systems in the ID FOOD environment. This unit has a strategic role in supporting the company's digital transformation to improve operational efficiency, business competitiveness, and the implementation of innovative and adaptive digital systems.

As a strategic partner in business development, the IT Work Unit focuses on several key initiatives:

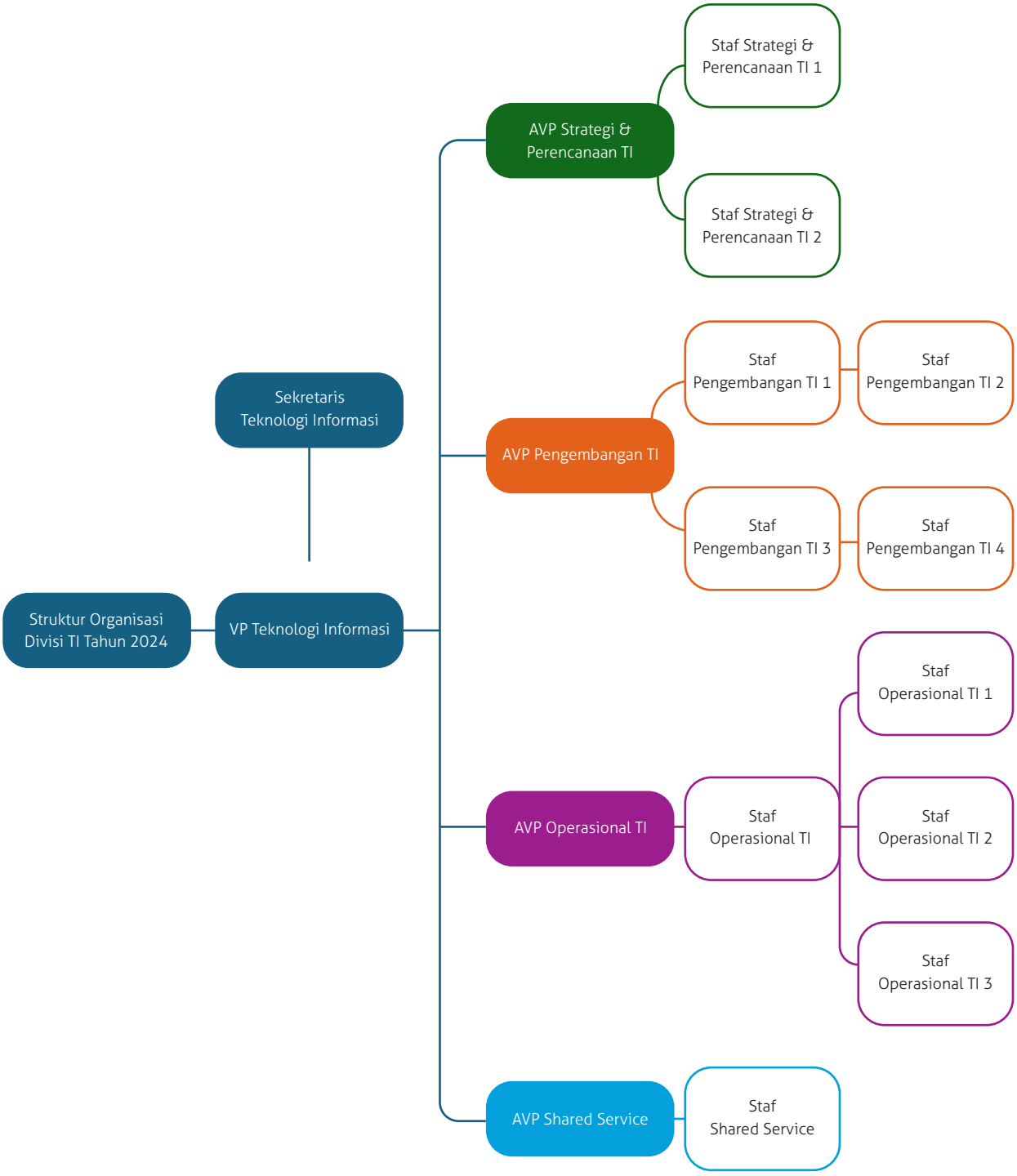
- Increasing Efficiency through Integrated Supply Chain
  Implementation of technology-based systems to improve supply chain effectiveness and transparency in business processes.

- IT Resource Optimization
  Utilization of the latest infrastructure and technology to increase productivity and ensure the sustainability of company operations.

- Implementation of Industry Leading Practices
  Adaptation to the best industry standards to ensure that the IT systems implemented are relevant, resilient, and in line with global technological developments.

With an innovative and technology-based approach, the IT Work Unit is committed to continuing to strengthen ID FOOD's digital capabilities in creating added value and increasing the company's competitiveness in the industrial era 4.0.

## **Struktur Satuan Kerja Teknologi Informasi /**
Information Technology Work Unit Structure







Satuan Kerja Teknologi Informasi melaksanakan tugas dan fungsinya sesuai dengan ketentuan yang tertuang dalam Peraturan Menteri BUMN No. PER-2/MBU/03/2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara. Regulasi ini menjadi dasar bagi perusahaan dalam mengelola serta mengembangkan sistem teknologi informasi secara terstruktur dan berkelanjutan.

Dalam implementasinya, Satuan Kerja Teknologi Informasi memiliki tanggung jawab utama sebagai berikut:

- Menyusun Tata Kelola Teknologi Informasi
  Menyediakan kerangka tata kelola TI yang ditetapkan oleh Direksi guna memastikan efektivitas, efisiensi, serta kepatuhan terhadap kebijakan internal dan regulasi eksternal.

- Mengembangkan Master Plan dan Rencana Strategis TI
  Menyusun strategi jangka menengah hingga panjang (3 hingga 5 tahun) dalam pengelolaan teknologi informasi, yang selaras dengan Rencana Jangka Panjang Perusahaan (RJPP) dan ditetapkan oleh Direksi.

- Membangun Sinergi dengan BUMN Lain
  Berkolaborasi dengan entitas BUMN lainnya dalam pemanfaatan dan pengembangan teknologi informasi guna meningkatkan efisiensi operasional, mempercepat transformasi digital, serta menciptakan nilai tambah bagi ekosistem bisnis BUMN secara keseluruhan.

## Program Strategis Teknologi Informasi Tahun 2024 - 2029

Sebagai bagian dari upaya memperkuat transformasi digital dan meningkatkan efisiensi operasional, ID FOOD telah menetapkan serangkaian program strategis di bidang Teknologi Informasi (TI) untuk tahun 2024. Program ini selaras dengan Program Strategis TI ID FOOD periode 2024–2029 yang bertujuan untuk menciptakan sistem TI yang andal, terintegrasi, dan berorientasi pada penguatan bisnis.

Dalam konteks perencanaan jangka panjang, ID FOOD telah merumuskan Program Strategis TI yang akan dijalankan sejalan dengan sejumlah inisiatif TI yang direncanakan untuk periode 2024 - 2029. Program ini menjadi tonggak strategis yang akan memandu implementasi teknologi informasi, memastikan

The Information Technology Work Unit carries out its duties and functions in accordance with the provisions contained in the Regulation of the Minister of SOEs No. PER-2/MBU/03/2023 concerning Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises. This regulation is the basis for companies in managing and developing information technology systems in a structured and sustainable manner.

In its implementation, the Information Technology Work Unit has the following main responsibilities:

- Prepare Information Technology Governance
  Provide an IT governance framework determined by the Board of Directors to ensure effectiveness, efficiency, and compliance with internal policies and external regulations.

- Develop an IT Master Plan and Strategic Plan
  Prepare medium to long-term strategies (3 to 5 years) in managing information technology, which are in line with the Company's Long-Term Plan (RJPP) and determined by the Board of Directors.

- Build Synergy with Other SOEs
  Collaborate with other SOE entities in utilizing and developing information technology to improve operational efficiency, accelerate digital transformation, and create added value for the SOE business ecosystem as a whole.

## Information Technology Strategic Program 2024 - 2029

As part of its efforts to strengthen digital transformation and improve operational efficiency, ID FOOD has established a series of strategic programs in the Information Technology (IT) sector for 2024. This program is in line with ID FOOD's IT Strategic Program for the 2024–2029 period which aims to create a reliable, integrated, and business-oriented IT system.

In the context of long-term planning, ID FOOD has formulated an IT Strategic Program that will be implemented in line with a number of IT initiatives planned for the 2024-2029 period. This program is a strategic milestone that will guide the implementation of information technology, ensure alignment

keselarasan dengan visi dan misi perusahaan, serta memberikan landasan yang kuat untuk menghadapi perubahan dan tantangan di dunia bisnis yang dinamis. RSM akan membahas bagaimana Program Strategis TI ID FOOD akan diintegrasikan dengan inisiatif TI masa depan, menciptakan fondasi yang kokoh untuk kemajuan berkelanjutan dan keberhasilan organisasi.

Perseroan telah menyusun roadmap pengembangan teknologi informasi dengan tiga fokus utama, yaitu:

- IT Fundamental (Fix The Fundamental)
  - Memastikan infrastruktur TI yang kuat dan andal.
  - Meningkatkan standar keamanan siber dan perlindungan data.
  - Mengoptimalkan tata kelola teknologi informasi sesuai dengan standar industri.

- IT Leveraging Business (Unlock The Value)
  - Menerapkan teknologi berbasis data analytics dan kecerdasan buatan (AI) untuk mendukung pengambilan keputusan bisnis.
  - Mengembangkan ekosistem digital yang lebih efisien dan terintegrasi.
  - Meningkatkan efisiensi operasional dengan otomatisasi proses bisnis.

- IT for Business (World-Class Company)
  - Meningkatkan daya saing perusahaan dengan penerapan solusi digital berbasis Industri 4.0.
  - Memanfaatkan teknologi berbasis cloud computing dan Internet of Things (IoT) untuk mendukung operasional bisnis yang lebih adaptif dan fleksibel.
  - Mendorong inovasi digital sebagai strategi pertumbuhan dan ekspansi bisnis global.

## Pencapaian Kinerja Tahun 2024

Sepanjang tahun 2024, program kerja Teknologi Informasi (TI) dalam pengembangan Digital Platform berhasil mengembangkan/mengoptimalisasikan 8 sistem informasi dan aplikasi, 9 penyelenggaraan TI, 20 BASO Signed, 67 Layanan TI dan pengoptimalan operasional TI lainnya, yang berkontribusi signifikan terhadap peningkatan efisiensi operasional. Implementasi berbagai sistem ini diperkirakan telah menghasilkan penghematan biaya sebesar Rp 10 miliar, sejalan dengan upaya Perseroan dalam optimalisasi proses bisnis berbasis digital.

with the company's vision and mission, and provide a strong foundation for facing changes and challenges in a dynamic business world. RSM will discuss how ID FOOD's IT Strategic Program will be integrated with future IT initiatives, creating a solid foundation for sustainable progress and organizational success.

The Company has prepared an information technology development roadmap with three main focuses, namely:

- IT Fundamental (Fix The Fundamental)
  - Ensure strong and reliable IT infrastructure.
  - Enhance cybersecurity and data protection standards.
  - Optimize information technology governance in accordance with industry standards.

- IT Leveraging Business (Unlock The Value)
  - Implement data analytics and artificial intelligence (AI)-based on technology to support business decisions making.
  - Develop a more efficient and integrated digital ecosystem.
  - Improve operational efficiency by automating business processes.

- IT for Business (World-Class Company)
  - Increase company competitiveness by implementing Industry 4.0-based digital solutions.
  - Utilize cloud computing and the internet of Things (IoT)-based technology to support more adaptive and flexible business operations.
  - Encourage digital innovation as a strategy for global business growth and expansion.

## Performance Achievements in 2024

Throughout 2024, the Information Technology (IT) work program in the development of the Digital Platform successfully developed/optimized 8 information systems and applications, 9 IT implementations, 20 BASO Signed, 67 IT Services and other IT operational optimizations, which contributed significantly to increasing operational efficiency. The implementation of these various systems is estimated to have resulted in cost savings of IDR 10 billion, in line with the Company's efforts in optimizing digital-based business processes.





# Alamat Kantor Pusat, Entitas Anak, Entitas Asosiasi, dan Entitas Ventura Bersama /
Address of Head Office, Subsidiaries, Associates, and Joint Venture Entities

| **Inisiatif Pengembangan TI Digital Platform**<br>*IT Development Initiatives Digital Platform* | **Uraian**<br>*Description* |
|---|---|
| NADIRA<br>(Naskah Dinas Rajawali) | Aplikasi berbasis website yang dibangun untuk membantu administrasi kesekretariatan terkait proses surat menyurat, memo dan disposisi surat dengan tujuan menggantikan proses manual dan diubah menjadi digital dan paperless. / A website-based application built to assist secretarial administration related to the process of correspondence, memos and letter disposition with the aim of replacing manual processes and changing them to digital and paperless. |
| PEDRO<br>(Pengadaan Digital Rajawali) | Aplikasi berbasis website yang dibangun untuk membantu administrasi proses pengadaan dari awal pengajuan sampai dengan terbitnya PO Pengadaan. / A website-based application built to assist the administration of the procurement process from the initial submission to the issuance of the Procurement PO. |
| MESSI<br>(Management Employee Self Service) | Aplikasi berbasis website yang dibangun untuk membantu administrasi Human Capital Management (HCM) yang terdiri dari modul database karyawan, payroll, absensi, cuti, sppd dan self service (pengelolaan karyawan (sumber daya manusia) yang meliputi:<br>• Messi eProfile<br>• Messi Mobile<br>• Messi Talent Gen<br><br>A website-based application built to assist in the administration of Human Capital Management (HCM) consisting of employee database modules, payroll, attendance, leave, SPPD and self-service (employee management (human resources) which includes:<br>• Messi eProfile<br>• Messi Mobile<br>• Messi Talent Gen |
| FICILIA<br>(Financial Consolidation Application) | Aplikasi berbasis website yang dibangun untuk membantu dan melihat konsolidasi laporan keuangan di baik holding dan Anak Perusahaan. / A website-based application built to assist and view the consolidation of financial reports in both holding and Subsidiaries. |
| ERP Odoo | Sistem ERP ODOO yang terdiri dari beberapa modul antara lain Accounting, Sales, Inventory, Manufacturing, Agriculture dan Purchase. / ODOO ERP system consisting of several modules including Accounting, Sales, Inventory, Manufacturing, Agriculture and Purchase. |
| CPP<br>(Cadangan Pangan Pemerintah) | Aplikasi berbasis website yang dibangun untuk pengelolaan data CPP yang meliputi:<br>• Dashboard CPP<br>• Dokumen Tracing CPP – Stunting<br>• Monitoring CPP – Stocking<br>• Monitoring Pembayaran Stunting<br>• CPP Traceability<br><br>A website-based application built for CPP data management which includes:<br>• CPP Dashboard<br>• CPP Tracing Documents – Stunting<br>• CPP Monitoring – Stocking<br>• Stunting Payment Monitoring<br>• CPP Traceability |
| ID FOOD Med | Sistem yang digunakan untuk mengelola layanan kesehatan bagi karyawan dan peserta terkait. Sistem ini dirancang untuk mendukung efisiensi dalam pengelolaan fasilitas kesehatan, klaim, dan layanan medis lainnya yang disediakan untuk karyawan. / A system used to manage health services for employees and related participants. This system is designed to support efficiency in the management of health facilities, claims, and other medical services provided to employees. |
| CPP ID Food | Sistem yang terdiri dari beberapa modul yang meliputi modul penjualan, pengadaan, akuntansi/keuangan yang dibangun untuk pengelolaan data CPP ID FOOD. / A system consisting of several modules including sales, procurement, accounting/finance modules built for CPP ID FOOD data management. |

## Kebijakan Pengembangan Teknologi Informasi Tahun 2024

- **Kebijakan Umum Pengembangan Teknologi Informasi**
  - Pengembangan Aplikasi paling kurang dilakukan dengan tahapan:
    - Mendefinisikan kebutuhan;
    - Mengembangkan;
    - Mengimplementasikan.
    - Melakukan dokumentasi (Coding, user manual, dan SOP)
  - Pengembangan Infrastruktur Teknologi Informasi paling kurang dilakukan dengan tahapan:
    - Merencanakan kapasitas;
    - Mengakuisisi; dan
    - Melakukan instalasi.

- **Pengelolaan Proyek (Project Management)**
  Ketentuan-ketentuan dalam bagian ini berisi penegasan mengenai kedudukan standar pengelolaan program/proyek di Unit Kerja Bidang TI, tanggung jawab pengelolaan program/proyek TI (mulai inisiasi hingga penutupan) beserta kegiatan-kegiatan di dalamnya dengan rincian sebagai berikut:
  - Perusahaan menetapkan standar pengelolaan program dan proyek. Standar pengelolaan program dan proyek TI disusun dan dikelola oleh Unit Kerja Bidang TI, serta disetujui oleh Direksi.
  - Inisiasi program TI merupakan tanggung jawab Pimpinan Unit Kerja terkait atas persetujuan Perusahaan, yang dilaksanakan secara kolaborasi antara Business Process Owner (BPO) dengan Unit Kerja TI.

## Information Technology Development Policy 2024

- **General Policy for Information Technology Development**
  - Application development is carried out at least in the following stages:
    - Defining needs;
    - Developing;
    - Implementing.
    - Documenting (Coding, user manual, and SOP)

  - Information Technology Infrastructure Development is carried out at least in the following stages:
    - Planning capacity;
    - Acquiring; and
    - Installing.

- **Project Management**
  The provisions in this section contain an affirmation regarding the position of program/project management standards in the IT Work Unit, the responsibility for managing IT programs/projects (from initiation to closing) along with the activities therein with the following details:

  - The Company sets program and project management standards. IT program and project management standards are prepared and managed by the IT Work Unit, and approved by the Board of Directors.
  - IT program initiation is the responsibility of the Head of the relevant Work Unit with the approval of the Company, which is carried out in collaboration between the Business Process Owner (BPO) and the IT Work Unit.







- Direktur yang Membidangi Teknologi Informasi memastikan keterlibatan para stakeholder yang telah ditunjuk dalam pelaksanaan program dan proyek TI dengan merencanakan, mengidentifikasi, memastikan keterlibatan stakeholder sesuai peran dan kontribusi yang diharapkan, dan mengelola pemenuhan harapan stakeholder secara optimal melalui pelaksanaan program.

- The Director in charge of Information Technology ensures the involvement of stakeholders who have been appointed in the implementation of IT programs and projects by planning, identifying, ensuring stakeholder involvement according to the expected roles and contributions, and managing the fulfillment of stakeholder expectations optimally through program implementation.

- **Penanganan Kebutuhan dan Identifikasi Solusi (Identify Automated Solution)**
  Unit Kerja Bidang TI menyediakan layanan TI bagi Perusahaan berdasarkan kebutuhan bisnis Perusahaan. Kebutuhan layanan TI harus dikelola dengan mengacu pada ketentuan- ketentuan terkait dengan peran dan tanggung jawab serta lingkup kegiatan yang dijalankan dalam pengelolaan kebutuhan layanan TI. Ketentuan-ketentuan tersebut adalah sebagai berikut:
  - Seluruh permintaan atau kebutuhan layanan TI di Holding dan Anak Perusahaan diajukan secara tersentralisasi melalui Unit Kerja Bidang TI.
  - Unit Kerja Bidang TI bertanggung jawab dalam mengelola kebutuhan layanan TI berdasarkan user requirement yang didefinisikan oleh Pengguna dalam rangka mengakomodasi perkembangan bisnis Perusahaan dan tetap sejalan dengan MPTI.
  - Unit Kerja Bidang TI melakukan analisis terhadap kebutuhan layanan/komponen layanan, baik berupa aplikasi maupun infrastruktur sebelum dilakukan akuisisi, melalui penyusunan business case untuk mendukung pemenuhan kebutuhan bisnis secara efektif dan efisien.
  - Proses tersebut mencakup analisis terhadap kebutuhan, pertimbangan alternatif pemenuhan, kajian kelayakan teknologi, analisis risiko, cost benefit analysis, dan rekomendasi keputusan akuisisi terkait pemenuhan kebutuhan layanan TI.
  - Unit Kerja TI menetapkan standar sistem komunikasi dalam penyampaian kebutuhan layanan antara Pimpinan Unit Kerja terkait, Pemilik Data (Data Owner), dan Business Process Owner (BPO) untuk mengurangi risiko ketidaksesuaian pemenuhan kebutuhan layanan dengan definisi kebutuhan layanan yang disampaikan kepada Unit Kerja Bidang TI.

- **Handling Needs and Identifying Solutions (Identify Automated Solution)**
  The IT Work Unit provides IT services for the Company based on the Company's business needs. IT service needs must be managed by referring to the provisions related to the roles and responsibilities and scope of activities carried out in managing IT service needs. These provisions are as follows:
  - All requests or needs for IT services in the Holding and Subsidiaries are submitted centrally through the IT Work Unit.
  - The IT Work Unit is responsible for managing IT service needs based on user requirements defined by the User in order to accommodate the development of the Company's business and remain in line with MPTI.
  - The IT Work Unit analyzes the needs of services/service components, both in the form of applications and infrastructure before the acquisition is carried out, by preparing a business case to support the fulfillment of business needs effectively and efficiently.
  - The process includes analysis of needs, consideration of alternative fulfillment, technology feasibility study, risk analysis, cost benefit analysis, and recommendations for acquisition decisions related to the fulfillment of IT service needs.
  - The IT Work Unit establishes a standard communication system in conveying service needs between the Head of the related Work Unit, Data Owner, and Business Process Owner (BPO) to reduce the risk of non-conformity in fulfilling service needs with the definition of service needs submitted to the IT Work Unit.

- **Transfer Knowledge**
  Pengelolaan Transfer Pengetahuan TI diperlukan untuk memastikan kualitas dan kompetensi personel Unit Kerja Bidang TI yang merata, sehingga diperlukan mekanisme transfer ilmu/pengetahuan antara personil yang satu dengan personel yang lainnya. Tanggung jawab dan kegiatan-kegiatan dalam pengelolaan transfer pengetahuan TI adalah sebagai berikut:
  - Unit Kerja TI memastikan terlaksananya pelatihan yang memadai bagi seluruh personil Unit Kerja Bidang TI sesuai dengan fungsi yang ditanganinya.
  - Setiap personil TI yang telah memperoleh pengetahuan baru, maka wajib untuk membagikan pengetahuan tersebut kepada personel TI.
  - Penanggung Jawab di masing-masing fungsi Unit Kerja Bidang TI memastikan bahwa suatu pengetahuan yang dimiliki oleh 1 (satu) personil harus juga dimiliki personil lain, sehingga pada saat personil utama tidak ada maka terdapat personil lain yang memiliki pengetahuan untuk menggantikannya.
  - Setiap perubahan layanan TI atau pembuatan layanan TI baru yang diperlukan pengetahuan khusus, maka wajib dilakukan transfer pengetahuan mengenai layanan tersebut kepada personil TI sesuai fungsi yang terkait. Transfer pengetahuan dilakukan sebelum layanan go-live dan diberikan minimum kepada 2 (dua) personil TI terkait.
  - Pada saat akan terjadi promosi, demosi, mutasi, atau pengunduran diri personil di Unit Kerja Bidang TI maka Penanggung Jawab di masing-masing fungsi wajib memastikan pengetahuan yang dimiliki personil tersebut sudah ditransfer dan dipahami dengan baik oleh personel yang akan menggantikannya.

- **Manajemen Aset Teknologi Informasi**
  - Tanggung Jawab Untuk Aset Teknologi Informasi
    - Semua aset informasi perusahaan harus dirinci oleh Unit Kerja Bidang TI untuk informasi digital.
    - Semua informasi dan aset teknologi informasi perusahaan yang terkait dengan fasilitas pemrosesan informasi perusahaan termasuk dalam Penanggung Jawab Keamanan Informasi dan Koordinator Keamanan Informasi.

- **Knowledge Transfer**
  IT Knowledge Transfer Management is needed to ensure the quality and competence of IT Work Unit personnel that are evenly distributed, so that a mechanism for transferring knowledge/scientific knowledge between one personnel and another is needed. The responsibilities and activities in managing IT knowledge transfer are as follows:
  - The IT Work Unit ensures that adequate training is carried out for all IT Work Unit personnel in accordance with the functions they handle.
  - Every IT personnel who has acquired new knowledge is required to share this knowledge with IT personnel.
  - The person in charge of each IT Work Unit function ensures that the knowledge possessed by 1 (one) personnel must also be possessed by other personnel, so that when the main personnel is not there, there are other personnel who have the knowledge to replace them.
  - For every change in IT services or the creation of new IT services that require special knowledge, it is mandatory to transfer knowledge about the service to IT personnel according to the related function. Knowledge transfer is carried out before the service goes live and is given to a minimum of 2 (two) related IT personnel.
  - When there is a promotion, demotion, mutation, or resignation of personnel in the IT Work Unit, the person in charge of each function must ensure that the knowledge possessed by the personnel has been transferred and is well understood by the personnel who will replace them.

- **Information Technology Asset Management**
  - Responsibility for Information Technology Assets
    - All company information assets must be detailed by the IT Work Unit for digital information.
    - All company information and information technology assets related to the company's information processing facilities are included in the Information Security Officer and Information Security Coordinator.





- Aturan untuk penggunaan informasi teknologi informasi perusahaan dan aset yang terkait dengan fasilitas pemrosesan informasi perusahaan harus dapat diidentifikasi, didokumentasikan, dan diimplementasikan.

- Rules for the use of company information technology information and assets related to the company's information processing facilities must be identified, documented, and implemented.

- Tanggung jawab lainnya
  Pihak lain memiliki tanggung jawab untuk mematuhi kebijakan ini. Semua agen perusahaan, vendor, penyedia konten, dan penyedia pihak ketiga yang memproses data pelanggan harus memiliki kebijakan keamanan terdokumentasi yang dengan jelas mengidentifikasi data dan sumber daya lainnya dan kontrol yang dikenakan pada pihak terkait. Pihak terkait harus setuju untuk tidak memotong salah satu persyaratan keamanan kami dan memberikan persetujuan bagi Perusahaan untuk melakukan audit sehubungan dengan penggunaan data (bila diperlukan).

- Other responsibilities
  Other parties have a responsibility to comply with this policy. All company agents, vendors, content providers, and third-party providers that process customer data must have a documented security policy that clearly identifies the data and other resources and the controls imposed on related parties. Related parties must agree not to bypass any of our security requirements and provide consent for the Company to conduct audits in connection with the use of data (if necessary).

- Klasifikasi Informasi
  - Tingkat informasi yang diklasifikasikan dalam Komite Keamanan Informasi didasarkan pada nilai, persyaratan hukum, tingkat sensitivitas, dan tingkat kekritisan dalam perusahaan.
  - Skema ini harus konsisten di seluruh organisasi sehingga setiap orang akan mengklasifikasikan informasi dan aset terkait dengan cara yang sama, memiliki pemahaman umum tentang persyaratan perlindungan dan menerapkan perlindungan yang sesuai.
  - Seperangkat prosedur yang berkaitan dengan pelabelan dan penanganan informasi perusahaan harus dikembangkan dan dilaksanakan sesuai dengan skema klasifikasi yang diterapkan di dalam perusahaan.

- Information Classification
  - The level of information classified in the Information Security Committee is based on value, legal requirements, sensitivity level, and criticality level within the company.
  - This scheme must be consistent across the organization so that everyone will classify information and related assets in the same way, have a common understanding of protection requirements and apply appropriate protection.
  - A set of procedures related to the labeling and handling of corporate information must be developed and implemented in accordance with the classification scheme implemented within the company.

- Label Informasi:
  - Rahasia, Informasi dengan tingkat sensitivitas tertinggi. Pengungkapan informasi tanpa izin dapat menimbulkan dampak buruk terhadap rencana strategis jangka panjang organisasi atau dapat mengganggu keberlangsungan organisasi.

- Information Labels:
  - Confidential, Information with the highest level of sensitivity. Unauthorized disclosure of information could have a negative impact on the organization's long-term strategic plan or could disrupt the organization's continuity.

- Internal, Informasi dengan tingkat sensitivitas sedang, pengungkapan informasi tanpa izin dapat menimbulkan dampak buruk terhadap rencana taktis jangka pendek organisasi.
- Publik, Informasi dengan tingkat sensitivitas rendah yang dapat diakses oleh publik tanpa ada dampak sama sekali terhadap organisasi.

- **Pengelolaan Perubahan Teknologi Informasi**
  - Manajemen perubahan Teknologi Informasi memastikan semua aktivitas perubahan layanan Teknologi Informasi tidak mengganggu layanan Teknologi Informasi kepada pengguna.
  - Manajemen perubahan dicatat dan didokumentasikan oleh Bagian yang membidangi fungsi Teknologi Informasi.
  - Manajemen Perubahan Teknologi Informasi dipantau dan dievaluasi secara berkala oleh Bagian yang membidangi fungsi Teknologi Informasi.

- Internal, Information with a medium level of sensitivity, unauthorized disclosure of information could have a negative impact on the organization's short-term tactical plan.
- Public, Information with a low level of sensitivity that can be accessed by the public with no impact at all on the organization.

- **Information Technology Change Management**
  - Information Technology change management ensures that all IT service change activities do not disrupt IT services to users.
  - Change management is recorded and documented by the Section in charge of the Information Technology function.
  - Information Technology Change Management is monitored and evaluated periodically by the Section in charge of the Information Technology function.







## IT Master Plan

Rencana Strategis Teknologi Informasi (TI) disusun sebagai pedoman arah pengembangan TI di lingkungan PT Rajawali Nusantara Indonesia (Persero) beserta seluruh entitas dalam Klaster Pangan hingga tahun 2024. Penyusunan ini mengacu pada Peraturan Menteri Badan Usaha Milik Negara Republik Indonesia Nomor: PER-2/MBU/03/2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara, serta selaras dengan Rencana Jangka Panjang Perseroan tahun 2020–2024.

Dokumen strategis ini berfungsi sebagai acuan dalam perencanaan dan implementasi inisiatif-inisiatif TI guna memastikan bahwa pemanfaatan TI dapat mendukung arah dan tujuan bisnis Klaster Pangan secara terintegrasi, efektif, dan efisien.

Keberhasilan implementasi Rencana Strategis TI memerlukan dukungan organisasi yang adaptif serta sumber daya manusia yang andal, inovatif, dan berdaya saing tinggi. Dengan demikian, setiap inisiatif dalam strategi ini dapat dieksekusi secara tepat, andal, serta responsif terhadap dinamika perkembangan teknologi informasi di tingkat nasional maupun global.

Penyusunan Rencana Strategis TI ini telah mempertimbangkan berbagai aspek krusial, termasuk kondisi infrastruktur TI, ketersediaan dan integrasi sistem informasi, kapabilitas organisasi, serta faktor-faktor pendukung lainnya. Dengan tersusunnya Rencana Strategis TI Klaster Pangan BUMN tahun 2024-2029, seluruh pemangku kepentingan diharapkan dapat memberikan dukungan dan berkontribusi sesuai peran dan tanggung jawab masing-masing, demi tercapainya tujuan strategis Klaster Pangan secara optimal.

## Komite Pengarah TI

Komite Pengarah Teknologi Informasi telah dibentuk dan disahkan oleh Direksi melalui Surat Keputusan No. 195/SK-Hkm/RNI.01/XI/2023 tentang Komite Pengarah Teknologi Informasi PT Rajawali Nusantara Indonesia (Persero) pada tanggal 17 November 2023.

Pada tahun 2024 dilakukan pembaruan atas Struktur Komite Pengarah Teknologi Informasi yang telah disahkan oleh Direksi melalui Surat Keputusan No. 98/SK-Hkm/RNI.01/IX/2024 pada tanggal 30 September 2024.

## IT Master Plan

The Information Technology (IT) Strategic Plan is prepared as a guideline for the direction of IT development within PT Rajawali Nusantara Indonesia (Persero) and all entities in the Food Cluster until 2024. This preparation refers to the Regulation of the Minister of State-Owned Enterprises of the Republic of Indonesia Number: PER-2/MBU/03/2023 concerning Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises, and is in line with the Company's Long-Term Plan for 2020–2024.

This strategic document serves as a reference in the planning and implementation of IT initiatives to ensure that the use of IT can support the direction and objectives of the Food Cluster business in an integrated, effective, and efficient manner.

The successful implementation of the IT Strategic Plan requires the support of an adaptive organization and reliable, innovative, and highly competitive human resources. Thus, each initiative in this strategy can be executed appropriately, reliably, and responsively to the dynamics of information technology developments at the national and global levels.

The preparation of this IT Strategic Plan has considered various crucial aspects, including the condition of IT infrastructure, availability and integration of information systems, organizational capabilities, and other supporting factors. With the development of the SOE Food Cluster IT Strategic Plan for 2024-2029, all stakeholders are expected to provide support and contribute according to their respective roles and responsibilities, in order to optimally achieve the strategic objectives of the Food Cluster.

## IT Steering Committee

The Information Technology Steering Committee has been established and approved by the Board of Directors through Decree No. 195/SK-Hkm/RNI.01/XI/2023 concerning the Information Technology Steering Committee of PT Rajawali Nusantara Indonesia (Persero) on November 17, 2023.

In 2024, an update was made to the Information Technology Steering Committee Structure which was approved by the Board of Directors through Decree No. 98/SK-Hkm/RNI.01/IX/2024 on September 30, 2024.

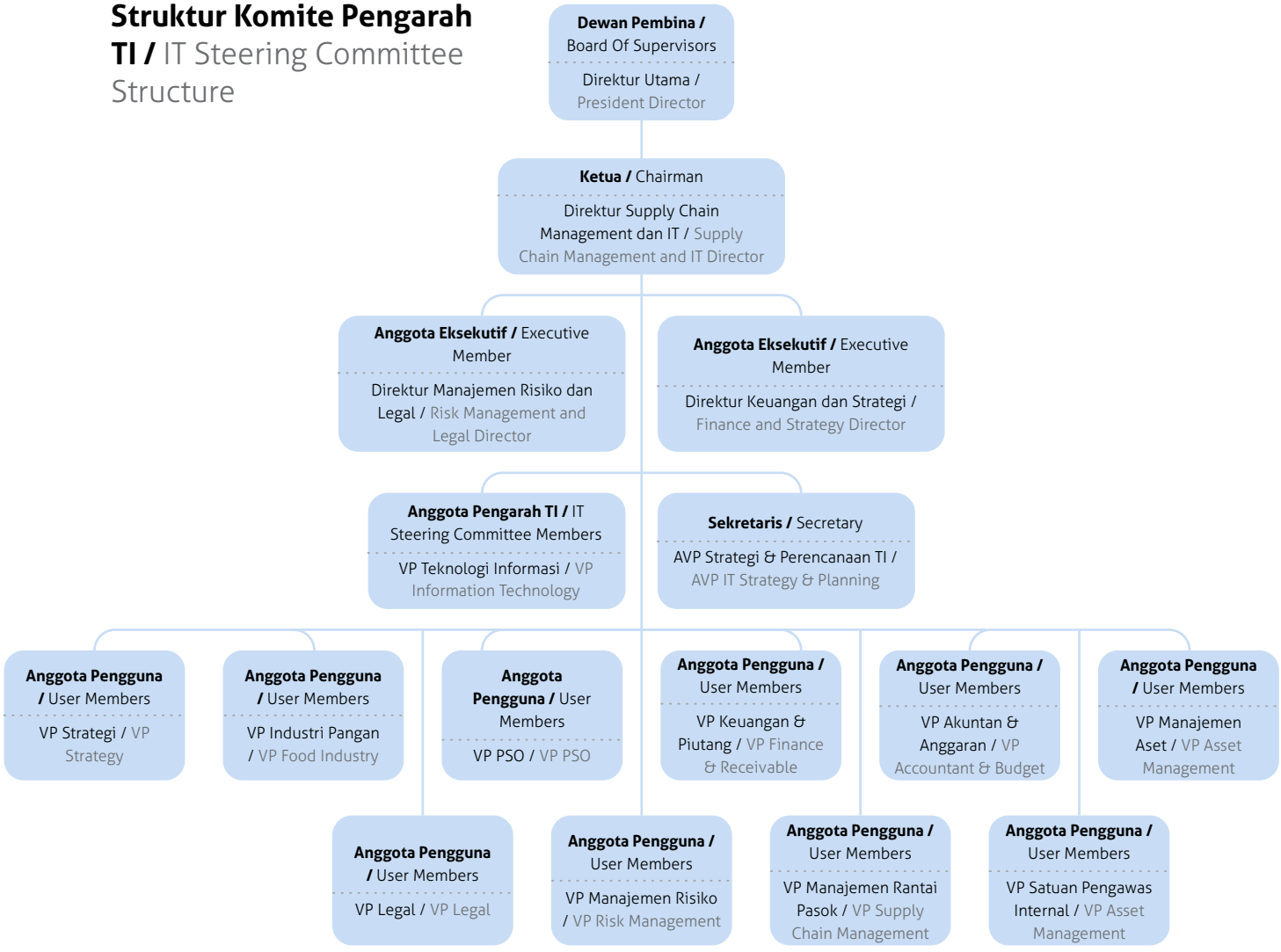
Dalam menjalankan tugasnya, Komite Pengarah TI memiliki tanggung jawab utama sebagai berikut:

- Meninjau dan merekomendasikan rencana strategis serta prioritas program teknologi informasi, termasuk IT Business Plan (tahunan) dan IT Strategic Plan (5 tahunan) agar selaras dengan strategi bisnis Perusahaan.
- Memastikan kesesuaian antara implementasi program teknologi informasi dengan rencana yang telah disepakati.
- Mereview dan memberikan rekomendasi terhadap anggaran teknologi informasi guna mengoptimalkan kontribusinya dalam pencapaian sasaran strategis Perusahaan.
- Mengevaluasi risiko di bidang teknologi informasi serta meninjau efektivitas strategi mitigasi yang telah diterapkan.

In carrying out its duties, the IT Steering Committee has the following main responsibilities:

- Reviewing and recommending strategic plans and priorities for information technology programs, including the IT Business Plan (annual) and IT Strategic Plan (5 years) to align with the Company's business strategy.
- Ensuring the alignment between the implementation of information technology programs and the agreed plans.
- Reviewing and providing recommendations on the information technology budget in order to optimize its contribution to achieving the Company's strategic goals.
- Evaluate risks in the field of information technology and review the effectiveness of mitigation strategies that have been implemented.

## **Struktur Komite Pengarah TI /** IT Steering Committee Structure





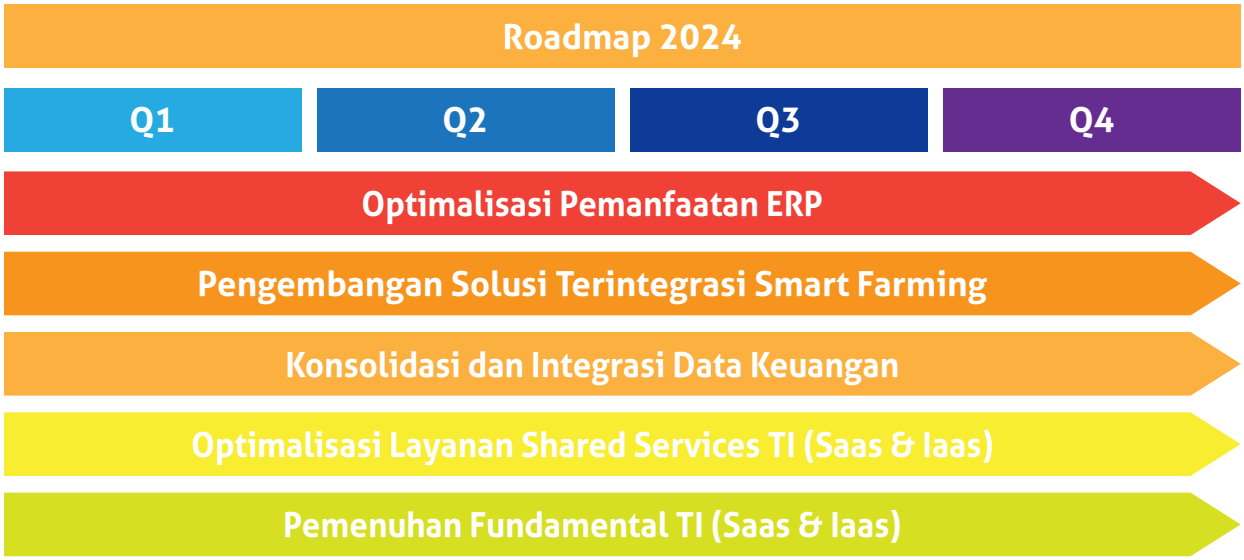


## Roadmap Pengembangan Teknologi Informasi 2024

Penetapan inisiatif dan roadmap TI tahun 2024 adalah sesuai dengan tema transformasi digital ID FOOD yaitu: TI Leveraging Business, dimana peran TI yang terdapat di posisi support harus beralih pada tingkat TI sebagai Enabler, yaitu: Fokus utama pada kolaborasi secara strategis dengan bisnis untuk membawa value pada area yang tepat dan fokus pada optimalisasi layanan inti. Berikut merupakan Inisiatif TI yang dibangun di tahun 2024 yang terbagi menjadi 4 kuartal:

## Information Technology Development Roadmap 2024

The determination of IT initiatives and roadmaps in 2024 is in accordance with the theme of ID FOOD's digital transformation, namely: IT Leveraging Business, where the role of IT in the support position must shift to the IT level as an Enabler, namely: The main focus is on strategic collaboration with the business to bring value to the right areas and focus on optimizing core services. The following are IT Initiatives built in 2024 which are divided into 4 quarters:




Berdasarkan hasil analisis kebutuhan unit kerja didapatkan 15 program kerja yang akan dijalankan oleh Divisi TI ID FOOD sebagai acuan pelaksanaan kegiatan pada tahun 2024.

Terdapat beberapa program yang merupakan tahap lanjutan dari program sebelumnya dan terdapat program baru yang dijalankan pada tahun 2024. Berikut merupakan penjelasan terkait setiap program yang terdapat pada roadmap TI 2024:

- Optimalisasi Pemanfaatan ERP
  Optimalisasi pemanfaatan ERP di semua fungsi dalam rangka penguatan kapabilitas data analytics dan supply chain control untuk membantu dalam pengambilan keputusan manajemen.

Durasi : 12 bulan

Based on the results of the work unit needs analysis, 15 work programs were obtained that will be run by the ID FOOD IT Division as a reference for implementing activities in 2024.

There are several programs that are a continuation of the previous program and there are new programs that will be run in 2024. The following is an explanation of each program contained in the 2024 IT roadmap:

- Optimizing ERP Utilization
  Optimizing ERP utilization in all functions in order to strengthen data analytics and supply chain control capabilities to assist in management decision making.

Duration: 12 months

Lingkup pekerjaan:
- Review terkait implementasi ERP saat ini di lingkup ID FOOD dan anak Perusahaan dengan pembagian:
  - ERP Oracle r12
  - ERP Odoo
  - ERP SIVENSYS
  - ERP FOXPRO
  - ERP BESTEA
  - ERP SIMIKE
  - DYNAMICS 365
  - DYNAMICS AX 2009
  - MERAH PUTIH
- Penyelarasan Modul dengan Model Bisnis ID FOOD dan anak perusahaan.
- Penyeragaman Chart of Accounts (CoA) dan Master Data.

- Penerapan Solusi Terintegrasi Smart Farming
  Program yang melibatkan penerapan teknologi canggih seperti sensor/IoT, data analytics, dan sistem terintegrasi untuk meningkatkan efisiensi dan produktivitas.

Durasi : 12 bulan

Lingkup pekerjaan:
- Identifikasi dan monitoring proses budidaya.
- Pengembangan WebGIS untuk monitoring.

- Konsolidasi dan Integrasi Data Keuangan
  Sistem yang membantu percepatan penyusunan laporan keuangan konsolidasi melalui integrasi data keuangan dari seluruh ERP Anak Perusahaan.

Durasi : 12 bulan

Lingkup pekerjaan:
- Peningkatan aplikasi FICILIA
- Penyesuaian view data sesuai kebutuhan user.
- Validasi Input untuk keseragaman data dan pencegahan null entry.
- Peningkatan aplikasi CANTONA / ID FOOD Control Tower

- Optimalisasi dengan penambahan fitur dashboard.
- Optimalisasi dan penambahan fitur financial analytics.

- Optimalisasi Layanan Shared Services (SaaS & IaaS)
  Pemanfaatan layanan yang disediakan oleh Holding meliputi:
  - Software as a Service (SaaS), yaitu : Financial Consolidation & Analysis, Human Capital Information

Scope of work:
- Review related to the current ERP implementation within ID FOOD and its subsidiaries with the division:
  - ERP Oracle r12
  - ERP Odoo
  - ERP SIVENSYS
  - ERP FOXPRO
  - ERP BESTEA
  - ERP SIMIKE
  - DYNAMICS 365
  - DYNAMICS AX 2009
  - MERAH PUTIH
- Module Alignment with the ID FOOD and its subsidiaries' Business Model.
- Standardization of the Chart of Accounts (CoA) and Master Data.

- Implementation of Integrated Smart Farming Solutions
  A program involving the implementation of advanced technologies such as sensors/IoT, data analytics, and integrated systems to improve efficiency and productivity.

Duration: 12 months

Scope of work:
- Identification and monitoring of cultivation processes.
- Development of WebGIS for monitoring.

- Consolidation and Integration of Financial Data
  A system that helps accelerate the preparation of consolidated financial reports through the integration of financial data from all ERP Subsidiaries.

Duration: 12 months

Scope of work:
- Improvement of the FICILIA application
- Adjustment of data view according to user needs.
- Input Validation for data uniformity and prevention of null entry.
- Improvement of the CANTONA / ID FOOD Control Tower application
- Optimization by adding dashboard features.
- Optimization and addition of financial analytic features.

- Optimization of Shared Services (SaaS & IaaS)
  Utilization of services provided by Holding includes:
  - Software as a Service (SaaS), namely: Financial Consolidation & Analysis, Human Capital Information





System, e-Procurement, Digital Touch Point, e-Lelang, e-Office, Dashboard CPP dan lain sebagainya.
- Infrastructure as a Service (IaaS), yaitu : Data Center, Server, DRC, IT Security, Backup dan Network.

Durasi : 12 bulan

- Pemenuhan Fundamental TI
  Pemenuhan Fundamental TI sesuai dengan arahan PER 02/MBU/III/2023, meliputi: Renstra TI, Tata Kelola TI, Asesmen ITML, Asesmen INDI 4.0, Sertifikasi 27001, BCP, DRP, SMKI, Audit TI dan Keamanan Siber.

Durasi : 12 bulan

## Biaya Pengembangan Teknologi Informasi Tahun 2024

Sepanjang tahun 2024, Divisi Teknologi Informasi (DTI) telah merealisasikan biaya usaha dengan total Rp 8,569,827 serta investasi sebesar Rp 5,305,450 Adapun rincian penggunaan anggaran tersebut adalah sebagai berikut:

System, e-Procurement, Digital Touch Point, e-Lelang, e-Office, CPP Dashboard and so on.
- Infrastructure as a Service (IaaS), namely: Data Center, Server, DRC, IT Security, Backup and Network.

Duration: 12 months

- Fulfillment of IT Fundamentals
  Fulfillment of IT Fundamentals in accordance with the direction of PER 02/MBU/III/2023, including: IT Strategic Plan, IT Governance, ITML Assessment, INDI 4.0 Assessment, 27001 Certification, BCP, DRP, SMKI, IT Audit and Cyber Security.

Duration: 12 months

## Information Technology Development Costs in 2024

Throughout 2024, the Information Technology Division (DTI) has realized business costs totaling Rp8,569,827 and investments of Rp5,305,450. The details of the use of the budget are as follows:

### Biaya Usaha / Operating Expenses

*Dalam ribuan rupiah / In thousand rupiah

| Nama Perusahaan / *Company Name* | Realisasi / *Realization* | RKAP 2024 | Selisih / *Difference* | % |
|---|---|---|---|---|
| Beban Karyawan / Employee expenses | 4,834,204 | 5,277,768 | 443,564 | 92 |
| Beban Administrasi & Umum / Administration & general expenses | 3,735,623 | 15,894,616 | 12,158,993 | 24 |
| **Total Beban Usaha** / Total Operating Expenses | 8,569,827 | 21,172,384 | 12,602,557 | 40 |

### Investasi / Investment

*Dalam ribuan rupiah / In thousand rupiah

| Nama Perusahaan / *Company Name* | Realisasi / *Realization* | RKAP 2024 | Selisih / *Difference* | % |
|---|---|---|---|---|
| Computer / LAN | 13,450 | 4,056,000 | 4,042,550 | 0,33 |
| Persil dan Bangunan / Plots and Buildings | 4,042,000 | - | 4,042,000 | - |
| Pengembangan Usaha (Aplikasi IT) / Business Development (IT Applications) | 1,250,000 | 30,500,000 | 29,250,000 | 4,10 |
| **Total Beban Usaha** / Total Operating Expenses | 5,305,450 | 34,556,000 | 29,250,550 | 15,35 |

## Rencana Pengembangan Teknologi Informasi Tahun 2025

Sejalan dengan Rencana Jangka Panjang Perusahaan (RJPP) 2024-2029, ID FOOD telah menyusun Rencana Strategis Teknologi Informasi (Renstra TI) 2024-2029 sebagai pedoman utama bagi Divisi Teknologi Informasi (DTI) dalam menjalankan fungsinya. Renstra TI ini dirancang untuk memastikan bahwa seluruh inisiatif teknologi informasi selaras dengan visi, misi, dan strategi bisnis perusahaan, guna meningkatkan efisiensi operasional dan daya saing di industri pangan.

Teknologi informasi memiliki peran krusial dalam mendukung transformasi digital dan penguatan rantai pasok perusahaan melalui sistem informasi yang dikembangkan sesuai kebutuhan bisnis. Pemanfaatan TI dalam ekosistem ID FOOD melibatkan sumber daya manusia (brainware), perangkat lunak (software), dan perangkat keras (hardware), dengan implementasi berbasis tata kelola teknologi informasi yang baik serta selaras dengan praktik terbaik industri.

Dalam pengembangan TI 2024–2029, perusahaan menetapkan beberapa faktor strategis sebagai dasar pengambilan keputusan, yaitu:

- Optimalisasi sistem yang ada sebagai referensi untuk pengembangan sistem baru.
- Efisiensi alokasi dana TI dengan mempertimbangkan skala prioritas dalam jangka waktu tertentu.
- Evaluasi kebutuhan aplikasi dan infrastruktur TI berdasarkan urgensi dan dampak terhadap operasional.
- Implementasi solusi terintegrasi guna meningkatkan efektivitas proses bisnis.
- Konsolidasi dan digitalisasi dalam rangka memperkuat pengelolaan data dan informasi.
- Kepemimpinan TI yang adaptif, mendukung inovasi dan respons cepat terhadap perubahan teknologi.

## Strategi Implementasi Teknologi Informasi

Untuk mewujudkan visi dan misi TI, ID FOOD menerapkan strategi bertahap yang mencakup:

- Pengembangan Sistem Informasi Terintegrasi
  - Konsolidasi dan integrasi seluruh proses bisnis guna meningkatkan efisiensi dan efektivitas operasional.
  - Implementasi Enterprise Resource Planning (ERP) untuk mendukung otomatisasi bisnis.

## Information Technology Development Plan for 2025

In line with the Company's Long-Term Plan (RJPP) 2024-2029, ID FOOD has prepared the Information Technology Strategic Plan (Renstra IT) 2024-2029 as the main guideline for the Information Technology Division (DTI) in carrying out its functions. This Renstra IT is designed to ensure that all information technology initiatives are aligned with the company's vision, mission, and business strategy, in order to improve operational efficiency and competitiveness in the food industry.

Information technology plays a crucial role in supporting digital transformation and strengthening the company's supply chain through information systems developed according to business needs. The use of IT in the ID FOOD ecosystem involves human resources (brainware), software, and hardware, with implementation based on good information technology governance and in line with industry best practices.

In the development of IT 2024–2029, the company has set several strategic factors as the basis for decision making, namely:

- Optimization of existing systems as a reference for developing new systems.
- Efficient IT fund allocation by considering priority scale within a certain time period.
- Evaluation of IT application and infrastructure needs based on urgency and impact on operations.
- Implementation of integrated solutions to improve business process effectiveness.
- Consolidation and digitalization in order to strengthen data and information management.
- Adaptive IT leadership, supporting innovation and rapid response to technological changes.

## Information Technology Implementation Strategy

To realize the IT vision and mission, ID FOOD implements a phased strategy that includes:

- Integrated Information System Development
  - Consolidation and integration of all business processes to improve operational efficiency and effectiveness.
  - Enterprise Resource Planning (ERP) implementation to support business automation.





- Peningkatan Infrastruktur Jaringan
  - Pemeliharaan dan pengembangan backbone jaringan guna memastikan konektivitas yang stabil dan andal.
  - Penyediaan access point nirkabel untuk mendukung mobilitas dan akses cepat di lingkungan kerja.
  - Peningkatan aksesibilitas publik melalui penguatan infrastruktur jaringan berbasis cloud computing.

- Optimalisasi Perangkat Lunak dan Sistem Operasi
  - Penyediaan perangkat lunak yang memungkinkan sistem dapat berjalan dengan optimal.
  - Pengembangan aplikasi berbasis web dan mobile untuk meningkatkan layanan bisnis.
  - Implementasi sistem keamanan siber guna melindungi data dan aset digital perusahaan.

- Penguatan Layanan TI melalui Helpdesk
  - Pembentukan pusat layanan TI yang berfungsi sebagai helpdesk untuk memberikan dukungan teknis dan edukasi bagi pengguna internal.
  - Peningkatan kapasitas tim TI dalam pengelolaan dan pemeliharaan sistem informasi melalui pelatihan dan sertifikasi profesional.

Melalui strategi ini, ID FOOD berkomitmen untuk memanfaatkan teknologi informasi sebagai enabler bisnis dalam mendukung transformasi digital, memperkuat ketahanan pangan nasional, serta meningkatkan efisiensi dan daya saing di pasar.

- Network Infrastructure Improvement
  - Maintenance and development of the network backbone to ensure stable and reliable connectivity.
  - Provision of wireless access points to support mobility and fast access in the work environment.
  - Improving public accessibility through strengthening cloud computing-based network infrastructure.

- Software and Operating System Optimization
  - Provision of software that allows the system to run optimally.
  - Development of web and mobile-based applications to improve business services.
  - Implementation of a cybersecurity system to protect the company's data and digital assets.

- Strengthening IT Services through Helpdesk
  - Establishment of an IT service center that functions as a helpdesk to provide technical support and education for internal users.
  - Increasing the capacity of the IT team in managing and maintaining information systems through professional training and certification.

Through this strategy, ID FOOD is committed to utilizing information technology as a business enabler in supporting digital transformation, strengthening national food security, and increasing efficiency and competitiveness in the market.

## Rencana Pengembangan Teknologi Informasi Tahun 2025

Berikut merupakan rincian pelaksanaan Program Kerja Teknologi Informasi (TI) Perseroan sepanjang tahun 2025, yang disusun dan diimplementasikan berdasarkan arah Program Strategis TI serta Inisiatif TI ID FOOD periode 2024–2029. Seluruh program ini dirancang untuk mendukung transformasi digital, meningkatkan efisiensi operasional, serta memperkuat integrasi dan kapabilitas teknologi informasi di lingkungan ID FOOD Group.

## Information Technology Development Plan 2025

The following are details of the implementation of the Company's Information Technology (IT) Work Program throughout 2025, which is compiled and implemented based on the direction of the ID FOOD IT Strategic Program and IT Initiative for the 2024–2029 period. All of these programs are designed to support digital transformation, increase operational efficiency, and strengthen the integration and capabilities of information technology within the ID FOOD Group.

| No | Program Kerja<br>*Work Program* | Skala Prioritas<br>*Priority Scale* | Selisih<br>*Difference* |
|---|---|---|---|
| Mendukung KPI 2025 / Supporting KPI 2025 | | | |
| 1 | Pengembangan Sistem Penugasan Pemerintah dalam Mendukung Ketahanan Pangan / Development of Government Assignment System in Supporting Food Security | High | Meningkatkan efektivitas program ketahanan pangan melalui pengembangan sistem yang mengotomatisasi proses administratif, mengintegrasikan data, menyediakan monitoring dashboard real-time, serta mendukung transparansi, akuntabilitas, dan pengambilan keputusan berbasis data / Improving the effectiveness of food |

| No | Program Kerja<br>*Work Program* | Skala Prioritas<br>*Priority Scale* | Selisih<br>*Difference* |
|---|---|---|---|
| | | | security programs through the development of systems that automate administrative processes, integrate data, provide real-time dashboard monitoring, and support transparency, accountability, and data-based decision-making. |
| Mendukung Rencana Strategis Perusahaan / Supporting the Company's Strategic Plan | | | |
| 2 | Peningkatan Aplikasi (Digitalisasi Proses Bisnis) / Application Upgrade (Business Process Digitalization) | High | • Peningkatan fitur aplikasi NADIRA / NADIRA application feature enhancement<br>• Pengembangan Aplikasi Customer Checking ID FOOD / Development of ID FOOD Customer Checking Application<br>• Pengembangan Aplikasi Audit Internal Management System Internal Audit Management System Application Development |
| 3 | Penerapan Big Data & Analytics / Big Data & Analytics Implementation | High | • Sentralisasi detail transaksi data GL/ERP Seluruh Anper untuk Big Data analytics laporan keuangan dan performance perusahaan ID FOOD Group / Centralization of GL/ERP data transaction details throughout Anper for Big Data analytic financial statements and company performance ID FOOD Group<br>• Pengembangan dashboard analytic berbasis Geographic Information System (GIS) Perkebunan (R1, R2, CB dan SHS) / Development of analytic dashboard based on Geographic Information System (GIS) Plantation (R1, R2, CB and SHS) |
| 4 | Penerapan Layanan Shared Services / Implementation of Shared Services | High | • Implementasi sistem pendukung untuk membantu operasional Perusahaan (NADIRA, MESSI, PEDRO) / Implementation of supporting systems to assist Company operations (NADIRA, MESSI, PEDRO) |
| Pemenuhan atas PER 02/MBU/03/2023 / Compliance with PER 02/MBU/03/2023 | | | |
| 5 | Implementasi Disaster Recovery Center (DRC) / Disaster Recovery Center (DRC) Implementation | High | • DRC digunakan sebagai kontingensi dalam menghadapi situasi bencana dan kejadian luar biasa lainnya / DRC is used as a contingency in dealing with disaster situations and other extraordinary events |
| 6 | Peningkatan Kapabilitas Keamanan Siber (IT Security) / Improved Cybersecurity Capability (IT Security) | Medium | • Awareness, maturity, kapabilitas terkait keamanan siber yang bekerja sama dengan BSSN / Awareness, maturity, capability related to cybersecurity in collaboration with BSSN |
| 7 | Peningkatan Prinsip, Kebijakan, dan Prosedur TI / Improvement of IT Principles, Policies, and Procedures | High | • Rencana Strategis TI (16 AP) / IT Strategic Plan (16 APs)<br>• Pedoman TI (16 AP) / IT Guidelines (16 APs)<br>• SOP TI (16 AP) / IT SOP (16 APS)<br>• Komite Pengarah TI (16 AP) / IT Steering Committee (16 APs)<br>• Asesmen INDI 4.0 (RNI) / INDI 4.0 Assessment (RNI)<br>• Audit TI (RNI) / IT Audit (RNI) |





## Pengembangan SDM Teknologi Informasi

Perseroan secara berkelanjutan mengembangkan dan meningkatkan kompetensi Sumber Daya Manusia (SDM) di bidang Teknologi Informasi (TI). Sebagai bagian dari komitmen ini, berbagai program pelatihan telah dilaksanakan sepanjang tahun 2024. Rincian pelaksanaan program pelatihan untuk personel TI dapat dilihat pada tabel berikut.

## Information Technology Human Resources Development

The Company continuously develops and improves the competence of Human Resources (HR) in the field of Information Technology (IT). As part of this commitment, various training programs have been implemented throughout 2024. Details of the implementation of training programs for IT personnel can be seen in the following table.

## Daftar Pelatihan SDM Teknologi Informasi / Information Technology HR Training List

| No | Nama *Name* | Bagian *Position* | Kegiatan *Activity* | Lembaga *Institution* |
|---|---|---|---|---|
| 1 | Yassir Ismail | Vice President (VP) Teknologi Informasi / Vice President (VP) Information Technology | Workshop Tanggap Insiden Siber / Cyber Incident Response Workshop | Badan Siber & Sandi Negara (BSSN) |
| | | | GDP Vol. 1 | PT RNI (Persero) |
| | | | GDP Vol. 2 | PT RNI (Persero) |
| | | | GDP Vol. 3 | PT RNI (Persero) |
| | | | GDP Vol. 4 | PT RNI (Persero) |
| | | | GDP Vol. 5 | PT RNI (Persero) |
| | | | Talkshow : Leading by Following "The Key to Great Leadership" | PT RNI (Persero) |
| | | | Webinar Pelindungan Data Pribadi / Personal Data Protection Webinar | PT RNI (Persero) |
| | | | Cyber Security Awareness Webinar | PT RNI (Persero) |
| 2 | Iscahyadi | Assistant Vice President (AVP) Operasional TI / Assistant Vice President (AVP) IT Operations | Workshop Tanggap Insiden Siber "Small Step, Big Impact on Data Security & Privacy" / Cyber Incident Response Workshop "Small Step, Big Impact on Data Security & Privacy" | Badan Siber dan Sandi Negara (BSSN) |
| | | | AKHLAK Talk Series Loyal 2024 | PT RNI (Persero) |
| | | | Akhlak Talk Series Kompeten | PT RNI (Persero) |
| | | | AKHLAK Talk Series ID FOOD Group 2024 seri Adaptif : Managing Changes in the Workplace / AKHLAK Talk Series ID FOOD Group 2024 Adaptive series: Managing Changes in the Workplace | PT RNI (Persero) |
| | | | AKHLAK TALK SERIES HARMONIS | PT RNI (Persero) |
| | | | GDP Vol. 1 | PT RNI (Persero) |

| No | Nama *Name* | Bagian *Position* | Kegiatan *Activity* | Lembaga *Institution* |
|---|---|---|---|---|
| | | | GDP Vol. 2 | PT RNI (Persero) |
| | | | GDP Vol. 3 | PT RNI (Persero) |
| | | | GDP Vol. 4 | PT RNI (Persero) |
| | | | GDP Vol. 5 | PT RNI (Persero) |
| | | | Modern ITSM with IT Infrastructure Library (ITIL) Version 4 | FORDIGI BUMN |
| | | | Enhancing Endpoint Protection Best Practices for Deploying Automating Malware Defense & Managing Access | FORDIGI BUMN |
| | | | Cyber Security Awareness Webinar | PT RNI (Persero) |
| | | | Webinar Perlindungan Data Pribadi / Personal Data Protection Webinar | PT RNI (Persero) |
| | | | Talkshow : Leading by Following "The Key to Great Leadership" | PT RNI (Persero) |
| | | | Pelatihan Training of Trainers (TOT) / Training of Trainers (TOT) | PT RNI (Persero) |
| | | | Enhancing Endpoint Protection Best Practices for Deploying Automating Malware Defense & Managing Access | Fordigi BUMN |
| | | | Modern ITSM with IT Infrastructure Library (ITIL) Version 4 | Fordigi BUMN |
| 3 | Pardomuan Raja Harahap | Asistant Vice President (AVP) Pengembangan TI / Assistant Vice President (AVP) IT Development | GDP Vol. 1 | PT RNI (Persero) |
| | | | GDP Vol. 3 | PT RNI (Persero) |
| | | | GDP Vol. 4 | PT RNI (Persero) |
| | | | GDP Vol. 5 | PT RNI (Persero) |
| | | | AKHLAK TALK SERIES KOMPETEN | PT RNI (Persero) |
| | | | AKHLAK TALK SERIES HARMONIS | PT RNI (Persero) |
| | | | AKHLAK TALK SERIES ADAPTIF | PT RNI (Persero) |
| | | | AKHLAK TALK SERIES LOYAL | PT RNI (Persero) |
| | | | Workshop Tanggap Insiden Siber / Cyber Incident Response Workshop | Badan Siber dan Sandi Negara (BSSN) |
| | | | Pelatihan Training of Trainers (TOT) / Training of Trainers (TOT) | PT RNI (Persero) |
| | | | Modern ITSM with IT Infrastructure Library (ITIL) Version 4 | FORDIGI BUMN |
| | | | Enhancing Endpoint Protection Best Practices for Deploying Automating Malware Defense & Managing Access | FORDIGI BUMN |





| No | Nama *Name* | Bagian *Position* | Kegiatan *Activity* | Lembaga *Institution* |
|---|---|---|---|---|
| | | | Manage Risk As The Key To Continuous Improvement | FORDIGI BUMN |
| | | | Cyber Security Awareness Webinar | PT RNI (Persero) |
| | | | Webinar Perlindungan Data Pribadi / Personal Data Protection Webinar | PT RNI (Persero) |
| | | | Enhancing Endpoint Protection Best Practices for Deploying Automated Malware Defense & Managing Access | Fordigi BUMN |
| | | | Manage Risk As The Key To Continuous Improvement | Fordigi BUMN |
| 4 | M. Ichsan Daulay | Assistant Vice President (AVP) Shared Service | Workshop Tanggap Insiden Siber / Cyber Incident Response Workshop | Badan Siber dan Sandi Negara (BSSN) |
| | | | AKHLAK TALK SERIES KOMPETEN | PT RNI (Persero) |
| | | | GDP Vol. 1 | PT RNI (Persero) |
| | | | GDP Vol. 2 | PT RNI (Persero) |
| | | | AKHLAK TALK SERIES "HARMONIS" | PT RNI (Persero) |
| | | | AKHLAK TALK SERIES ADAPTIF | PT RNI (Persero) |
| | | | AKHLAK TALK SERIES LOYAL | PT RNI (Persero) |
| | | | GDP Vol. 3 | PT RNI (Persero) |
| | | | GDP Vol. 4 | PT RNI (Persero) |
| | | | GDP Vol. 5 | PT RNI (Persero) |
| | | | Embracing Challenges: Managed Risk as the Key to Continuous Improvement | FORDIGI BUMN |
| | | | Modern ITSM with IT Infrastructure Library (ITIL) Version 4 | FORDIGI BUMN |
| | | | Enhancing Endpoint Protection Best Practices for Deploying Automated Malware Defense & Managing Access | FORDIGI BUMN |
| | | | Webinar Perlindungan Data Pribadi / Personal Data Protection Webinar | PT RNI (Persero) |
| | | | Cyber Security Awareness Webinar | PT RNI (Persero) |
| | | | Talkshow : Leading by Following "The Key to Great Leadership" | PT RNI (Persero) |
| | | | Enhancing Endpoint Protection Best Practices for Deploying Automated Malware Defense & Managing Access | Fordigi BUMN |
| 5 | Eko Purwanto B | Assistant Vice President (AVP) Strategi & Perencanaan TI / | COBIT 101: Mastering IT Governance Fundamentals | FORDIGI KBUMN |

| No | Nama *Name* | Bagian *Position* | Kegiatan *Activity* | Lembaga *Institution* |
|---|---|---|---|---|
| | | Assistant Vice President (AVP) IT Strategy & Planning | Workshop Tanggap Insiden Siber / Cyber Incident Response Workshop | Badan Siber dan Sandi Negara (BSSN) |
| | | | Awareness Sistem Manajemen Keamanan Informasi ISO 27001:2022 / ISO 27001:2022 Information Security Management System Awareness | NOCE Informatika |
| | | | Internal Audit Training ISO 27001:2022 | NOCE Informatika |
| | | | AKHLAK TALK SERIES KOMPETEN | PT RNI (Persero) |
| | | | AKHLAK TALK SERIES HARMONIS | PT RNI (Persero) |
| | | | AKHLAK TALK SERIES ADAPTIF | PT RNI (Persero) |
| | | | AKHLAK TALK SERIES LOYAL | PT RNI (Persero) |
| | | | AKHLAK TALK SERIES AMANAH | PT RNI (Persero) |
| | | | GDP Vol. 1 | PT RNI (Persero) |
| | | | GDP Vol. 2 | PT RNI (Persero) |
| | | | GDP Vol. 4 | PT RNI (Persero) |
| | | | GDP Vol. 5 | PT RNI (Persero) |
| | | | Pelatihan Training of Trainers (TOT) / Training of Trainers (TOT) | PT RNI (Persero) |
| | | | CISA | Inixindo |
| | | | Webinar Perlindungan Data Pribadi / Personal Data Protection Webinar | PT RNI (Persero) |
| | | | Penerapan Business Continuity Management System (BCMS) | RSM Indonesia |
| | | | Managing Data: Leveraging COBIT in the Era of UU PDP | FORDIGI KBUMN |
| | | | Simulasi Penanganan Insiden Siber Sektor Energi dan Sumber Daya Alam Tahun 2024 / Simulation of Handling Cyber Incidents in the Energy and Natural Resources Sector in 2024 | Badan Siber dan Sandi Negara (BSSN) |
| | | | Workshop Asistensi Pembentukan CSIRT IDFOOD / IDFOOD CSIRT Formation Assistance Workshop | Badan Siber dan Sandi Negara (BSSN) |
| | | | Program BOD-2 Leaders Development Mission: "Strategic Business and Risk Leader" | FHCI BUMN |
| | | | Sharing Session UU PDP: What's Next to Do to Implement UU PDP for BUMN | FORDIGI BUMN |
| | | | Digital Transformation : Privacy Data and Data Security in the Digital Era | FORDIGI BUMN |





| No | Nama<br>*Name* | Bagian<br>*Position* | Kegiatan<br>*Activity* | Lembaga<br>*Institution* |
|---|---|---|---|---|
| 6 | Yudi Juni Ardi | Staf Operasional TI / IT Operations Staff | Pemanfaatan Joint Lisense Office 365 E1 / Utilization of Office 365 E1 Joint License | FORRDIGI BUMN |
| | | | Workshop Tim Tanggap Insiden Siber sektor ESDA Tahun 2024 / ESDA Sector Cyber Incident Response Team Workshop 2024 | Badan Siber dan Sandi Negara (BSSN) |
| | | | Sharing Session UU Perlindungan Data Pribadi / Sharing Session Personal Data Protection Act | FORDIGI BUMN |
| | | | AKHLAK TALK SERIES KOMPETEN | IDFOOD |
| | | | Emerging Tech Meetup Machine Learning-Powered Predictive Maintenance for Industrial Equipments | Forum Digital BUMN |
| | | | Workshop Asistensi Pembentukan CSIRT IDFOOD / IDFOOD CSIRT Formation Assistance Workshop | Badan Siber dan Sandi Negara (BSSN) |
| | | | Sosialisasi BUMN "Pentingnya Software Berlisensi - Sosialisasi Manfaat dan Implikasinya" / BUMN Socialization "The Importance of Licensed Software - Socialization of Benefits and Implications" | Gema Waskita Interaktiva |
| | | | Digistart Vol.1 : Modern ITSM with IT Infrastructure Library (ITIL) version 4 | FORDIGI BUMN |
| | | | Enhancing Endpoint Protection Best Practices for Deploying Automating Malware Defense & Managing Access | FORDIGI BUMN |
| | | | Cyber Security Awareness Webinar | PT RNI (Persero) |
| | | | Webinar Perlindungan Data Pribadi / Personal Data Protection Webinar | PT RNI (Persero) |
| | | | IT Maturity Networking Seesion dan Highlight | FORDIGI Kementerian BUMN |
| | | | YTDP Vol. 1 | PT RNI (Persero) |
| | | | YTDP Vol. 2 | PT RNI (Persero) |
| | | | YTDP Vol. 3 | PT RNI (Persero) |
| | | | YTDP Vol. 4 | PT RNI (Persero) |
| | | | Akhlak Talk Series IDFOOD Seri Amanah | PT RNI (Persero) |
| | | | AKHLAK Talk Series Loyal 2024 | PT RNI (Persero) |
| | | | AKHLAK TALK SERIES ADAPTIF | PT RNI (Persero) |
| | | | AKHLAK TALK SERIES HARMONIS | PT RNI (Persero) |
| | | | Sosialisasi SK Menteri BUMN terkait Penyelenggaraan TI BUMN / Socialization of the Decree of the Minister of State-Owned | Kementerian BUMN |

| No | Nama *Name* | Bagian *Position* | Kegiatan *Activity* | Lembaga *Institution* |
|---|---|---|---|---|
| | | | Enterprises regarding the Implementation of State-Owned Enterprise IT | |
| | | | Transformasi Digital BUMN Menuju Global & National Lighthouse | FORDIGI BUMN |
| | | | Talkshow : Leading by Following "The Key to Great Leadership" | PT RNI (Persero) |
| | | | Enhancing Endpoint Protection Best Practices for Deploying Automated Malware Defense & Managing Access | Fordigi BUMN |
| | | | Manage Risk As The Key To Continuous Improvement | Fordigi BUMN |
| 7 | Ranno Putra Chairandy | Staf Pengembangan TI | YTDP Vol. 1 | PT RNI (Persero) |
| | | | YTDP Vol. 2 | PT RNI (Persero) |
| | | | YTDP Vol. 4 | PT RNI (Persero) |
| | | | AKHLAK TALK Series IDFOOD Group 2024 seri Harmonis : Harmony in Diversity | PT RNI (Persero) |
| | | | AKHLAK Talk Series ID FOOD Group 2024 seri Loyal : Dedication & Commitment | PT RNI (Persero) |
| | | | AKHLAK TALK Series IDFOOD Group 2024 seri Adaptif: Managing Changes in the Workplace | PT RNI (Persero) |
| | | | AKHLAK TALK Series IDFOOD Group 2024 seri Kompeten: Continuous Learning | PT RNI (Persero) |
| | | | AKHLAK TALK Series IDFOOD Group 2024 seri Amanah: | PT RNI (Persero) |
| | | | Transforming SOE with AI: Advanced Data Integration and Predictive Analytics | Fordigi (Forum Digital BUMN) |
| | | | Modern ITSM with IT Infrastructure Library (ITIL) Version 4 | FORDIGI Kementerian BUMN |
| | | | Webinar Pelindungan Data Pribadi | PT RNI (Persero) |
| | | | Cyber Security Awareness Webinar | PT RNI (Persero) |
| | | | Learn React JS and Web API by creating a Full Stack Web App | Udemy (Trainer: Vinay Kumar) |
| | | | 7 th BCC Meetup "Enhancing Endpoint Protection: Best Practices for Deploying, Automating Malware Defense, & Managing Access" | FORDIGI (Forum Digital) BUMN |
| | | | 10 Jam Jago Membuat Addon Odoo | Udemy (Trainer: Akhmad Daniel Sembiring) |
| | | | Transformasi Digital BUMN Menuju Global & National Lighthouse | FORDIGI (Forum Digital) BUMN |





| No | Nama<br>*Name* | Bagian<br>*Position* | Kegiatan<br>*Activity* | Lembaga<br>*Institution* |
|---|---|---|---|---|
| | | | Talkshow : Leading by Following "The Key to Great Leadership" | PT RNI (Persero) |
| | | | Enhancing Endpoint Protection Best Practices for Deploying Automated Malware Defense & Managing Access | Fordigi BUMN |
| 8 | Hariyo Koco | Staf Pengembangan TI | SDP Vol. 1 | PT RNI (Persero) |
| | | | SDP Vol. 2 | PT RNI (Persero) |
| | | | Digital Leadership | PT RNI (Persero) |
| | | | Transforming SOE with AI: Advanced Data Integration and Predictive Analytics | Fordigi BUMN |
| | | | AKHLAK Talk Series ID FOOD Group 2024 seri Kompeten : Continuous Learning | PT RNI (Persero) |
| | | | AKHLAK Talk Series ID FOOD Group 2024 seri Harmonis : Harmony in Diversity | PT RNI (Persero) |
| | | | AKHLAK Talk Series Loyal 2024 | PT RNI (Persero) |
| | | | AKHLAK Talk Series Seri Adaptif ID FOOD | PT RNI (Persero) |
| | | | AKHLAK TALK SERIES: AMANAH | PT RNI (Persero) |
| | | | Odoo Development training hari ke 1 | Arkana Solusi Digital |
| | | | Odoo Development training hari ke 2 | Arkana Solusi Digital |
| | | | Odoo Development training hari ke 3 | Arkana Solusi Digital |
| | | | Odoo Development training hari ke 4 | Arkana Solusi Digital |
| | | | SDP Vol. 3 | PT RNI (Persero) |
| | | | SDP Vol. 4 | PT RNI (Persero) |
| | | | SDP Vol. 5 | PT RNI (Persero) |
| | | | Digistart Vol.1 : Modern ITSM with IT Infrastructure Library (ITIL) version 4 | FORDIGI BUMN |
| | | | Enhancing Endpoint Protection: Best Practices for Deploying, Automating Malware Defense, & Managing Access | FORDIGI - Task Force Cyber Security BUMN |
| | | | Embracing Challenges: Managed Risk as the Key to Continuous Improvement | FORDIGI BUMN |
| | | | Talkshow : Leading by Following "The Key to Great Leadership" | PT RNI (Persero) |
| | | | Transformasi Digital BUMN Menuju Global & National Lighthouse | FORDIGI BUMN |
| | | | Webinar Pelindungan Data Pribadi | PT RNI (Persero) |
| | | | Cyber Security Awareness Webinar | PT RNI (Persero) |

| No | Nama<br>*Name* | Bagian<br>*Position* | Kegiatan<br>*Activity* | Lembaga<br>*Institution* |
|---|---|---|---|---|
| | | | Sharing Session UU Perlindungan Data Pribadi | Fordigi BUMN |
| | | | Enhancing Endpoint Protection Best Practices for Deploying Automated Malware Defense & Managing Access | Fordigi BUMN |
| | | | Embracing Challenges: Managed Risk as the Key to Continuous Improvement | Fordigi BUMN |
| 9 | Muhammad Rasywan Rustan | Staf Pengembangan TI | SDP Vol. 1 | PT RNI (Persero) |
| | | | SDP Vol. 2 | PT RNI (Persero) |
| | | | SDP Vol. 3 | PT RNI (Persero) |
| | | | SDP Vol. 4 | PT RNI (Persero) |
| | | | AKHLAK Talk Series: KOMPETEN | PT RNI (Persero) |
| | | | AKHLAK Talk Series Harmonis | PT RNI (Persero) |
| | | | AKHLAK Talk Series: LOYAL | PT RNI (Persero) |
| | | | AKHLAK Talk Series: ADAPTIF | PT RNI (Persero) |
| | | | AKHLAK Talk Series: AMANAH | PT RNI (Persero) |
| | | | Ombudsman RI, Pengawasan Pelayanan Publik, Pencegahan Maladministrasi dan Penyelesaian Laporan Masyarakat | PT RNI (Persero) |
| | | | How AI Integration Strategy for Operational Excellence in SOEs | - |
| | | | Belajar Dasar Visualisasi Data | - |
| | | | Memulai Pemrograman dengan Python | - |
| | | | Belajar Dasar AI | - |
| | | | Enhancing Endpoint Protection: Best Practices for Deploying, Automated Malware Defense, & Managing Access | FORDIGI BUMN |
| | | | Cyber Security Awareness Webinar | PT RNI (Persero) |
| | | | Webinar Pelindungan Data Pribadi | PT RNI (Persero) |
| | | | Talkshow : Leading by Following "The Key to Great Leadership" | PT RNI (Persero) |
| | | | Enhancing Endpoint Protection Best Practices for Deploying Automated Malware Defense & Managing Access | Fordigi BUMN |
| 10 | Bhisma Satwika Ari Priandana | Staf Pengembangan TI | SDP Vol. 5 | - |
| | | | Webinar Pelindungan Data Pribadi | PT RNI (Persero) |
| | | | The Modern Angular Bootcamp | Udemy, Stephen Grider |





| No | Nama<br>*Name* | Bagian<br>*Position* | Kegiatan<br>*Activity* | Lembaga<br>*Institution* |
|---|---|---|---|---|
| 11 | Candra Farisandy | Staff Shared Service | SDP Vol. 1 | PT RNI (Persero) |
| | | | SDP Vol. 2 | PT RNI (Persero) |
| | | | SDP Vol. 3 | PT RNI (Persero) |
| | | | SDP Vol. 4 | PT RNI (Persero) |
| | | | SDP Vol. 5 | PT RNI (Persero) |
| | | | Akhlak Talk Series Harmonis | PT RNI (Persero) |
| | | | Akhlak Talk Series LOYAL | PT RNI (Persero) |
| | | | Akhlak Talk Series KOMPETEN | PT RNI (Persero) |
| | | | Akhlak Talk Series ADAPTIF | PT RNI (Persero) |
| | | | Akhlak Talk Series AMANAH | PT RNI (Persero) |
| | | | Webinar Pelindungan Data Pribadi | PT RNI (Persero) |
| | | | BUMN School Of Excellence | FHCI BUMN |
| | | | Seminar Nasional "Membangun SDM Unggul Di Era Digital" | Eduverse Indonesia |
| | | | Modern ITSM With IT Infrastructure Library (ITIL) Ver.4 | FORDIGI BUMN |
| | | | Transforming SOE With AI : Advanced Data | FORDIGI BUMN |
| | | | 7th BBC Meetup "Enhancing Endpoint Protection" | FORDIGI BUMN |
| | | | Kepemimpinan Transformatif : Strategi Masa Depan dalam Menghadapi Perubahan | EDUVERSE INDONESIA |
| | | | Ombudsman RI, Pengawasan Pelayanan Publik, Pencegahan Maladministrasi dan Penyelesaian Laporan Masyarakat | PT RNI (Persero) |
| | | | Transformasi Digital BUMN Menuju Global & National Lighthouse | FORDIGI BUMN |
| | | | Talkshow : Leading by Following "The Key to Great Leadership" | PT RNI (Persero) |
| | | | Enhancing Endpoint Protection Best Practices for Deploying Automated Malware Defense & Managing Access | Fordigi BUMN |
| | | | FGD Pengelolaan Industri Sapi Perah Terpadu | PT RNI (Persero) |
| 12 | Jodi Imam Prasojo | Staf Strategi & Perencanaan TI | Sharing Session UU PDP: What Next to Do to Implement UU PDP for BUMN | FORDIGI BUMN |
| | | | Emerging Tech Meetup Vol.3- Machine Learning-Powered Predictive Maintenance for Industrial Equipment | FORDIGI BUMN |

| No | Nama *Name* | Bagian *Position* | Kegiatan *Activity* | Lembaga *Institution* |
|---|---|---|---|---|
| | | | SDP Vol. 1 | PT RNI (Persero) |
| | | | SDP Vol. 2 | PT RNI (Persero) |
| | | | SDP Vol. 3 | PT RNI (Persero) |
| | | | SDP Vol. 5 | PT RNI (Persero) |
| | | | akhlak talk series loyal | PT RNI (Persero) |
| | | | akhlak talk series kompeten | PT RNI (Persero) |
| | | | Akhlak talk series Harmonis | PT RNI (Persero) |
| | | | Akhlak Talk series Adaptif | PT RNI (Persero) |
| | | | Modern ITSM with IT Infrastructure Library (ITIL) version 4 | FORDIGI BUMN Bidang I |
| | | | Enhancing Endpoint Protection: Best Practices for Deploying, Automating Malware Defense, & Managing Access | FORDIGI BUMN |
| | | | Talkshow : Leading by Following "The Key to Great Leadership" | PT RNI (Persero) |
| | | | Webinar Pelindungan Data Pribadi | PT RNI (Persero) |
| | | | Cyber Security Awareness Webinar | PT RNI (Persero) |
| | | | Enhancing Endpoint Protection Best Practices for Deploying Automated Malware Defense & Managing Access | Fordigi BUMN |
| 13 | Kelvin Yabes Sitompul | Staf Strategi & Perencanaan TI | Sharing Session UU PDP bertemakan "What Next to Do to Implement UU PDP for BUMN" | Fordigi BUMN |
| | | | SDP Vol. 1 | PT RNI (Persero) |
| | | | SDP Vol. 2 | PT RNI (Persero) |
| | | | SDP Vol. 3 | PT RNI (Persero) |
| | | | SDP Vol. 4 | PT RNI (Persero) |
| | | | SDP Vol. 5 | PT RNI (Persero) |
| | | | Skill Up K3: Sistem Manajemen K3 | PT RNI (Persero) |
| | | | Sosialisasi BUMN "Pentingnya Software Berlisensi - Sosialisasi Manfaat dan Implikasinya" | Gema Waskita Interaktiva |
| | | | 11th EU-ASEAN Youth Talk Show: Connecting Youth for Growth | EU ASEAN |
| | | | Webinar INSIGHT (IT Maturity Networking Session & Highlight) Seri Ketiga bertemakan Managed Innovation : Driving Digital Transformation through Managed Innovation | FORDIGI BUMN |





| No | Nama *Name* | Bagian *Position* | Kegiatan *Activity* | Lembaga *Institution* |
|---|---|---|---|---|
| | | | AKHLAK Talk Series ID FOOD Group 2024 seri Loyal : Dedication & Commitment | PT RNI (Persero) |
| | | | Workshop Asistensi Pembentukan CSIRT IDFOOD | Badan Siber dan Sandi Negara (BSSN) |
| | | | Emerging Tech Meetup Machine Learning-Powered Predictive Maintenance for Industrial Equipments | Forum Digital BUMN |
| | | | AKHLAK TALK SERIES - KOMPETEN | PT RNI (Persero) |
| | | | AKHLAK TALK SERIES - HARMONIS | PT RNI (Persero) |
| | | | AKHLAK TALK SERIES - ADAPTIF | PT RNI (Persero) |
| | | | AKHLAK TALK SERIES - AMANAH | PT RNI (Persero) |
| | | | Webinar - ISOIEC 27032, ISOIEC 27002, and CMMC Frameworks - Achieving Cybersecurity Maturity | PECB |
| | | | Pengenalan Enterprise Architecture | Udemy x Binus University |
| | | | Sosialisasi Profiling Implementasi Undang-Undang Pelindungan Data Pribadi di BUMN | FORDIGI BUMN |
| | | | Getting Started with Azure AI Studio | Microsoft - Microsoft Community 2024 |
| | | | Simulasi Penanganan Insiden Siber BSSN | BSSN |
| | | | Enhancing Endpoint Protection: Best Practices for Deploying, Automating Malware Defense, & Managing Access | FORDIGI BUMN |
| | | | Cyber Security Awareness Webinar | PT RNI (Persero) |
| | | | Webinar Pelindungan Data Pribadi | PT RNI (Persero) |
| | | | Talkshow : Leading by Following "The Key to Great Leadership" | PT RNI (Persero) |
| | | | Digistart Vol.1 : Modern ITSM with IT Infrastructure Library (ITIL) version 4 | FORDIGI BUMN |
| | | | Enhancing Endpoint Protection Best Practices for Deploying Automated Malware Defense & Managing Access | FORDIGI BUMN |
| | | | IT Maturity Networking Session dan Highlight | FORDIGI BUMN |
| | | | Workshop dan Table Top Exercise CSIRT Day | BSSN |
| | | | Cybersecurity Drill dengan tema "Meningkatkan Kesadaran dan Kesiapan terhadap Ancaman Ransomware melalui Cybersecurity Drill" | FORDIGI BUMN |

| No | Nama *Name* | Bagian *Position* | Kegiatan *Activity* | Lembaga *Institution* |
|---|---|---|---|---|
| | | | Sosialisasi SK Menteri BUMN terkait Penyelenggaraan TI BUMN | Kementerian BUMN |
| | | | Webinar Transformasi Digital BUMN Menuju Global & National Lighthouse | FORDIGI BUMN |
| | | | Enhancing Endpoint Protection Best Practices for Deploying Automated Malware Defense & Managing Access | FORDIGI BUMN |
| 14 | Octavia Awalliyah | Sekretaris | BDP Vol. 1 | PT RNI (Persero) |
| | | | BDP Vol. 3 | PT RNI (Persero) |
| | | | BDP Vol. 5 | PT RNI (Persero) |
| | | | AKHLAK TALK SERIES - KOMPETEN | PT RNI (Persero) |
| | | | AKHLAK TALK SERIES - ADAFTIF | PT RNI |
| | | | Webinar INSIGHT (IT Maturity Networking Session & Highlight) Seri Ketiga bertemakan â€œManaged Innovation : Driving Digital Transformation through Managed Innovationâ€ | FORDIGI BUMN |
| | | | Profiling Implementasi Undang-Undang Pelindungan Data Pribadi di BUMN | FORDIGI BUMN |
| | | | Hand Out Pelatihan Modern ITSM dengan ITIL4 FORDIGI BUMN November 2024 v0.10 | FORDIGI |
| | | | 7th BCC Meetup â€œEnhancing Endpoint Protection: Best Practices for Deploying, Automating Malware Defense, & Managing Accessâ€ | FORDIGI |
| | | | CoP RPA 2024 | UiPath |
| | | | CoP RPA 2024 (Materi RPA Design & Development) | UiPath |
| | | | CoP RPA 2024 (Variables, Arguments, and Data Types) | UiPath |
| | | | CoP RPA 2024 (Control Flow) | UiPath |
| | | | CoP RPA 2024 (Selector) | UiPath |
| | | | AKHLAK TALK SERIES - AMANAH | |
| | | | AKHLAK TALK SERIES - HARMONIS | |
| | | | AKHLAK TALK SERIES - LOYAL | |
| | | | Webinar Pelindungan Data Pribadi | PT RNI (Persero) |
| 15 | Budiatul Budi | Pelaksana Administrasi Operasional TI | BDP Vol. 1 | PT RNI (Persero) |
| | | | BDP Vol. 3 | PT RNI (Persero) |





| No | Nama<br>*Name* | Bagian<br>*Position* | Kegiatan<br>*Activity* | Lembaga<br>*Institution* |
|---|---|---|---|---|
| | | | BDP Vol. 5 | PT RNI (Persero) |
| | | | AKHLAK TALK SERIES - KOMPETEN | PT RNI (Persero) |
| | | | AKHLAK TALK SERIES - ADAFTIF | PT RNI |
| | | | Webinar INSIGHT (IT Maturity Networking Session & Highlight) Seri Ketiga bertemakan â€œManaged Innovation : Driving Digital Transformation through Managed Innovationâ€ | FORDIGI BUMN |
| | | | Profiling Implementasi Undang-Undang Pelindungan Data Pribadi di BUMN | FORDIGI BUMN |
| | | | Hand Out Pelatihan Modern ITSM dengan ITIL4 FORDIGI BUMN November 2024 v0.10 | FORDIGI |
| | | | 7th BCC Meetup â€œEnhancing Endpoint Protection: Best Practices for Deploying, Automating Malware Defense, & Managing Accessâ€ | FORDIGI |
| | | | CoP RPA 2024 | UiPath |
| | | | CoP RPA 2024 (Materi RPA Design & Development) | UiPath |
| | | | CoP RPA 2024 (Variables, Arguments, and Data Types) | UiPath |
| | | | CoP RPA 2024 (Control Flow) | UiPath |
| | | | CoP RPA 2024 (Selector) | UiPath |
| | | | AKHLAK TALK SERIES - AMANAH | |
| | | | AKHLAK TALK SERIES - HARMONIS | |
| | | | AKHLAK TALK SERIES - LOYAL | |
| | | | Webinar Pelindungan Data Pribadi | PT RNI (Persero) |
| 16 | Andriono | Pelaksana Administrasi Operasional TI | Webinar Pelindungan Data Pribadi | PT RNI (Persero) |
| 17 | Sugeng Sujarwo<br>Pelaksana | Administrasi Operasional TI | BDP Vol. 1 | PT RNI (Persero) |
| | | | BDP Vol. 2 | PT RNI (Persero) |
| | | | BDP Vol. 3 | PT RNI (Persero) |
| | | | BDP Vol. 5 | PT RNI (Persero) |
| | | | Cyber Security Awareness Webinar | PT RNI (Persero) |
| | | | Webinar Pelindungan Data Pribadi | PT RNI (Persero) |
| | | | Talkshow : Leading by Following "The Key to Great Leadership" | PT RNI (Persero) |

ID FOOD
Quality for Everyone




Program Strategis Teknologi Informasi (TI) ID FOOD
**telah disusun dan dipetakan secara selaras dengan inisiatif strategis TI Perusahaan untuk periode 2024–2029**

ID FOOD's Information Technology (IT) Strategic Program has been prepared and mapped in line with the Company's IT strategic initiatives for the period 2024–2029





## Program Strategis TI dan Inisiatif 2024 - 2029

Program Strategis Teknologi Informasi (TI) ID FOOD telah disusun dan dipetakan secara selaras dengan inisiatif strategis TI Perusahaan untuk periode 2024–2029. Penyusunan program ini bertujuan untuk memperkuat peran TI sebagai enabler dalam pencapaian sasaran bisnis, sekaligus mendukung transformasi digital secara menyeluruh di lingkungan ID FOOD Group.

## IT Strategic Program and Initiatives 2024 - 2029

ID FOOD's Information Technology (IT) Strategic Program has been prepared and mapped in line with the Company's IT strategic initiatives for the period 2024–2029. The preparation of this program aims to strengthen the role of IT as an enabler in achieving business targets, while supporting the overall digital transformation in the ID FOOD Group environment.

## Peta Jalan TI / IT Roadmap

ID FOOD

**Most Valuable Food Company**

**Visi : Menjadi Perusahaan Pangan yang Produktif, Berkelanjutan, dan Inovatif**

**Visi TI : Mewujudkan Transformasi Digital Menuju ID Food Sebagai Most Valuable Food Company**
**Misi TI : Mewujudkan SDM Bermindset Digital, Meningkatkan Produktivitas, Mendorong Inovasi Berkelanjutan**

| Optimalisasi Portfolio | Keunggulan Operasional Anak Perusahaan | *Holding Viability* | Restrukturisasi Keuangan |
|---|---|---|---|
| *Integrated Digital Ecosystem and Business Analytics* | *Operational Excellence Through Automation and Lean Operation* | *Digital Innovation for Governance Transformation in Corporate Sustainability* | *Digital Transformation to Leverage Financial and Asset Optimization* |
| 1. Optimalisasi Pemanfaatan ERP<br>2. Pemutakhiran ERP<br>3. Konsolidasi dan Integrasi Data Keuangan<br>4. Penerapan *Advance Analytics System* untuk Efisiensi Pengambilan Keputusan Manajemen | 1. Penerapan Solusi Terintegrasi Smart Farming & *Geographic Information System* (GIS) - Peningkatan Berkelanjutan Produktivitas Pangan Berbasis Digital Platform<br>2. Penerapan Sistem Penjualan Terintegrasi (*Sustainable Digital Ecosystem of* ID FOOD)<br>3. Integrasi dan Penerapan *Information Technology* untuk Optimasi Rantai Pasok | 1. Optimalisasi & Implementasi Layanan *Shared Service* TI<br>2. *Sustainable Digital Ecosystem of* ID FOOD:<br>a. Supporting: Sistem Dokumentasi Legal, e-Office, Pengadaan Digital, Sistem Manajemen Risiko, Task Management System, Sistem Audit<br>b. Business: Sistem CPP, Sistem Penugasan Pemerintah<br>3. Peningkatan Prinsip, Kebijakan, dan Prosedur TI<br>4. Peningkatan Kinerja Digital ID FOOD (Evaluasi, Monitoring) | 1. Peningkatan Aplikasi Pendukung:<br>a. Sistem Monitoring Peminjaman Modal Kerja AP<br>b. Sistem *Cash Office Monitoring*<br>c. Sistem *Customer Checking*<br>d. Dashboard Monitoring Piutang AP<br>e. Sistem Informasi Manajemen Aset |

***Infrastructure*:**
Pemenuhan dan Peningkatan Infrastruktur TI (*Hardware & Network*)

***People / HR*:**
1. Standarisasi *Integrated Talent Management System* dan *Digital Platform* HC ID FOOD
2. Peningkatan Kapasitas Kapabilitas, dan Optimalisasi Digital Talent ID FOOD

***Corporate Culture, Risk & Governance*:**
Peningkatan Prinsip, Kebijakan, dan Prosedur TI

***Core Value*: AKHLAK**

## Program Strategis TI / IT Strategic Program

| No | Program Strategis | 2024 | | | | 2025 | | | | 2026 | | | | 2027 | | | | 2028 | | | | 2029 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Unlock the Value | | | | | | | | | | | | World Class Company | | | | | | | | | | | |
| | | IT Leveraging Business | | | | | | | | | | | | IT for Business | | | | | | | | | | | |
| | | Q1 | Q2 | Q3 | Q4 | Q1 | Q2 | Q3 | Q4 | Q1 | Q2 | Q3 | Q4 | Q1 | Q2 | Q3 | Q4 | Q1 | Q2 | Q3 | Q4 | Q1 | Q2 | Q3 | Q4 |
| PS01.A | Optimalisasi Pemanfaatan ERP | | | | | | | | | | | | | | | | | | | | | | | | |
| PS01.B | Pemutakhiran ERP | | | | | | | | | | | | | | | | | | | | | | | | |
| PS02 | Konsolidasi dan Integrasi Data Keuangan | | | | | | | | | | | | | | | | | | | | | | | | |
| PS03 | Penerapan Solusi Terintegrasi Smart Farming | | | | | | | | | | | | | | | | | | | | | | | | |
| PS04 | Optimalisasi & Implementasi Layanan Shared Service TI (Software as a Services-SaaS & Infrastructure as a Service-IaaS) | | | | | | | | | | | | | | | | | | | | | | | | |
| PS05 | Pemenuhan dan Peningkatan Infrastruktur TI | | | | | | | | | | | | | | | | | | | | | | | | |
| PS06 | Standarisasi Integrated Talent Management System dan Digital Platform HC ID FOOD | | | | | | | | | | | | | | | | | | | | | | | | |
| PS07 | Integrasi dan Penerapan AI Technology untuk Optimasi Rantai Pasok | | | | | | | | | | | | | | | | | | | | | | | | |
| PS08 | Penerapan Advance Analytics System untuk Efisiensi Pengambilan Keputusan Manajemen | | | | | | | | | | | | | | | | | | | | | | | | |
| PS09 | Peningkatan Aplikasi Pendukung | | | | | | | | | | | | | | | | | | | | | | | | |
| PS10 | Peningkatan Prinsip, Kebijakan, dan Prosedur TI | | | | | | | | | | | | | | | | | | | | | | | | |
| PS11 | Peningkatan Kinerja Digital ID FOOD (Evaluasi, Monitoring) | | | | | | | | | | | | | | | | | | | | | | | | |
| PS12 | Peningkatan Berkelanjutan Produktivitas Pangan Berbasis Digital Platform | | | | | | | | | | | | | | | | | | | | | | | | |
| PS13 | Sustainable Digital Ecosystem of ID FOOD | | | | | | | | | | | | | | | | | | | | | | | | |
| PS14 | Peningkatan Kapasitas Kapabilitas, dan Optimalisasi Digital Talent ID FOOD | | | | | | | | | | | | | | | | | | | | | | | | |

Inisiatif Aplikasi | Inisiatif Data | Inisiatif Teknologi | Inisiatif Tata Kelola

## Penghargaan yang Berkaitan dengan Teknologi Informasi 2024

Pada tahun 2024, ID FOOD meraih penghargaan Five Star Gold dalam ajang Digital Technology & Innovation Awards 2024 untuk dua kategori: The Best ICT Business Strategy dan The Best Women Digital Leader of The Year. Penghargaan ini diterima oleh Direktur Supply Chain Management dan Teknologi Informasi ID FOOD, Bernadetta Raras, pada 4 April 2024 di Jakarta.

Pengakuan ini diberikan atas inovasi digital yang dikembangkan ID FOOD, khususnya penerapan Sistem Integrated Smart Farming yang mencakup:

- Smart Farming ID FOOD (Safari): Dashboard integrasi smart farming yang menghubungkan tiga anak perusahaan gula ID FOOD—PT PG Rajawali I, PT PG Rajawali II, dan PT PG Candi Baru—dalam aspek administrasi, perencanaan, budidaya, permintaan biaya, panen, dan pascapanen.
- Geospatial Information Systems (GIS): Sistem informasi geografis untuk pemetaan wilayah yang didukung oleh penggunaan drone RTK, drone aplikasi kebun, analisis berbasis web, dan layanan jasa drone bagi mitra atau petani tebu rakyat.

Precision Farming: Teknologi pertanian presisi yang memanfaatkan drone spraying untuk pemupukan lahan serta optimasi pengairan menggunakan teknologi boom sprayer dan manajemen sumber air di lahan Hak Guna Usaha (HGU) ID FOOD.

Selain itu, ID FOOD telah mengembangkan berbagai platform digital lainnya, seperti Sistem Monitoring Sugar Mills Performance, Sistem E-Procurement "PEDRO", Implementasi ERP, dan Sistem Dashboard Warehouse Monitoring and Analysis, yang bertujuan untuk meningkatkan efisiensi dan efektivitas operasional Perseroan.

Penghargaan ini mencerminkan komitmen ID FOOD dalam bertransformasi dan berinovasi melalui digitalisasi dan penerapan teknologi, sehingga proses bisnis menjadi lebih terkonsolidasi, cepat, dan mampu mencetak kinerja Perseroan yang optimal.

Selain itu, Divisi Teknologi Informasi juga meraih pengharagaan dalam Implementasi Core Value AKHLAK 2024, diantaranya:

Juara 2 Best Culture Leader
Juara 2 Best Culture Booster
Juara 1 Best Culture Squad

## Information Technology-Related Awards 2024

In 2024, ID FOOD won the Five Star Gold award at the 2024 Digital Technology & Innovation Awards for two categories: The Best ICT Business Strategy and The Best Women Digital Leader of The Year. The award was received by ID FOOD's Director of Supply Chain Management and Information Technology, Bernadetta Raras, on April 4, 2024 in Jakarta.

This recognition was given for the digital innovation developed by ID FOOD, especially the implementation of the Integrated Smart Farming System which includes:

- Smart Farming ID FOOD (Safari): Smart farming integration dashboard that connects three ID FOOD sugar subsidiaries—PT PG Rajawali I, PT PG Rajawali II, and PT PG Candi Baru—in aspects of administration, planning, cultivation, cost requests, harvesting, and post-harvest.
- Geospatial Information Systems (GIS): Geographic information system for regional mapping supported by the use of RTK drones, garden application drones, web-based analysis, and drone service for partners or smallholder sugarcane farmers.

Precision Farming: Precision farming technology that utilizes drone spraying for land fertilization and irrigation optimization using boom sprayer technology and water source management on ID FOOD's Land Use Rights (HGU).

In addition, ID FOOD has developed various other digital platforms, such as the Sugar Mills Performance Monitoring System, the "PEDRO" E-Procurement System, ERP Implementation, and the Warehouse Monitoring and Analysis Dashboard System, which aim to improve the Company's operational efficiency and effectiveness.

This award reflects ID FOOD's commitment to transforming and innovating through digitalization and the application of technology, so that business processes become more consolidated, faster, and able to produce optimal Company performance.

In addition, the Information Technology Division also won awards in the Implementation of the 2024 AKHLAK Core Value, including:
2nd Place Best Culture Leader
2nd Place Best Culture Booster
1st Best Culture Squad


BUMN UNTUK INDONESIA
ID FOOD

ID FOOD
Quality for Everyone

Bab/Chapter **4**

# Analisa & Pembahasan Manajemen

## Management Analysis & Discussion

Mengacu pada klasifikasi yang digunakan dalam pelaporan keuangan dan struktur usaha yang dimiliki, kegiatan usaha ID FOOD dikelompokkan ke dalam tiga segmen utama, yaitu Segmen Agriculture dan Agroindustry, Segmen Livestock dan Fishery, dan Segmen Trading dan Logistics.

Based on the classification used in financial reporting and its business structure, ID FOOD's business activities are grouped into three main segments: the Agriculture and Agroindustry Segment, the Livestock and Fishery Segment, and the Trading and Logistics Segment.



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## Tinjauan Perekonomian dan Industri

### Tinjauan Perekonomian Global dan Nasional

Pada tahun 2024, perekonomian global menghadapi tantangan signifikan akibat ketegangan geopolitik, risiko perang dagang, dan meningkatnya proteksionisme yang memberikan tekanan pada prospek pertumbuhan ekonomi dunia. Dana Moneter Internasional (IMF) memproyeksikan pertumbuhan ekonomi global sebesar 3,2% pada tahun 2024, lebih rendah dibandingkan dengan 3,3% pada tahun sebelumnya.

Di tengah kondisi global yang menantang, perekonomian Indonesia menunjukkan ketahanan yang kuat. Badan Pusat Statistik (BPS) melaporkan bahwa Produk Domestik Bruto (PDB) Indonesia atas dasar harga berlaku mencapai Rp22.139,0 triliun pada tahun 2024, dengan PDB per kapita sebesar Rp78,6 juta atau USD4.960,3. Pertumbuhan ekonomi Indonesia pada triwulan III 2024 tercatat sebesar 4,95% (yoy), didukung oleh konsumsi rumah tangga dan investasi yang stabil.

Inflasi sepanjang tahun 2024 tercatat sebesar 2,8%, berada dalam kisaran target yang ditetapkan oleh pemerintah dan Bank Indonesia. Kinerja ekspor nonmigas juga meningkat sejalan dengan permintaan dari mitra dagang utama yang tumbuh positif.

Meskipun demikian, tantangan tetap ada, termasuk potensi dampak dari kebijakan perdagangan internasional dan dinamika pasar keuangan global. Pemerintah Indonesia terus berupaya menjaga stabilitas ekonomi melalui berbagai kebijakan fiskal dan moneter yang tepat guna, serta mendorong investasi dan konsumsi domestik sebagai pendorong utama pertumbuhan ekonomi.

### Tinjauan Industri Pangan Nasional

Industri pangan nasional pada tahun 2024 mencatat kinerja yang solid dan tetap menjadi pilar penting dalam mendukung ketahanan pangan nasional serta pertumbuhan ekonomi Indonesia. Berdasarkan data Badan Pusat Statistik (BPS), industri makanan dan minuman (mamin) tumbuh sebesar 5,82% pada triwulan III 2024, melampaui pertumbuhan PDB nasional yang tercatat sebesar 4,95% pada periode yang sama. Sektor ini juga memberikan kontribusi sebesar 40,17% terhadap PDB industri pengolahan nonmigas, menjadikannya subsektor dengan kontribusi terbesar dalam sektor industri pengolahan.

## Economic and Industrial Overview

### Global and National Economic Overview

In 2024, the global economy faces significant challenges due to geopolitical tensions, the risk of trade wars, and rising protectionism, which will put pressure on global economic growth prospects. The International Monetary Fund (IMF) projects global economic growth of 3.2% in 2024, lower than 3.3% the previous year.

Amidst challenging global conditions, the Indonesian economy demonstrates strong resilience. The Central Statistics Agency (BPS) reported that Indonesia's Gross Domestic Product (GDP) at current prices reached IDR 22,139.0 trillion in 2024, with GDP per capita at IDR 78.6 million or USD 4,960.3. Indonesia's economic growth in the third quarter of 2024 was recorded at 4.95% (yoy), supported by stable household consumption and investment.

Inflation throughout 2024 was recorded at 2.8%, within the target range set by the government and Bank Indonesia. Non-oil and gas export performance also increased in line with positive demand from major trading partners.

Nevertheless, challenges remain, including the potential impact of international trade policies and global financial market dynamics. The Indonesian government continues to strive to maintain economic stability through various appropriate fiscal and monetary policies, while also encouraging domestic investment and consumption as key drivers of economic growth.

### National Food Industry Overview

The national food industry recorded solid performance in 2024 and remains a crucial pillar in supporting national food security and Indonesia's economic growth. According to data from the Central Statistics Agency (BPS), the food and beverage (F&B) industry grew by 5.82% in the third quarter of 2024, surpassing the national GDP growth of 4.95% in the same period. This sector also contributed 40.17% to the GDP of the non-oil and gas processing industry, making it the largest contributing subsector within the processing industry.

Pertumbuhan industri mamin didorong oleh meningkatnya konsumsi domestik serta kinerja ekspor yang positif. Kementerian Perindustrian mencatat bahwa nilai ekspor industri mamin pada April 2024 mencapai USD 2,71 miliar, atau 19,4% dari total ekspor industri pengolahan nonmigas, menempatkannya sebagai eksportir terbesar kedua setelah industri logam dasar. Gabungan Produsen Makanan dan Minuman Indonesia (GAPMMI) memproyeksikan pertumbuhan industri ini sepanjang tahun 2024 berada di kisaran 5,5%, yang ditopang oleh stabilitas daya beli masyarakat dan momentum pemulihan ekonomi nasional.

The growth of the F&B industry is driven by increasing domestic consumption and positive export performance. The Ministry of Industry noted that the F&B industry's export value in April 2024 reached USD 2.71 billion, or 19.4% of total non-oil and gas processing industry exports, making it the second-largest exporter after the base metals industry. The Indonesian Food and Beverage Producers Association (GAPMMI) projects that the industry will grow in the range of 5.5% throughout 2024, supported by stable purchasing power and the momentum of national economic recovery.

Dalam kaitannya dengan agroindustri dan peternakan, kedua sektor tersebut memainkan peran penting dalam menopang rantai pasok industri pangan nasional. Agroindustri, yang meliputi pengolahan hasil pertanian seperti gula, kelapa sawit, padi, dan hortikultura, terus menunjukkan perkembangan positif seiring dengan peningkatan permintaan produk turunan yang bernilai tambah tinggi. Kementerian Pertanian mencatat peningkatan kapasitas produksi di sektor agroindustri, seiring masuknya investasi baru dan penerapan teknologi pertanian presisi (precision agriculture).

In terms of agro-industry and livestock, both sectors play a crucial role in supporting the national food industry supply chain. Agro-industry, which encompasses the processing of agricultural products such as sugar, palm oil, rice, and horticulture, continues to show positive growth along with increasing demand for high-value-added derivative products. The Ministry of Agriculture noted an increase in production capacity in the agro-industry sector, driven by the influx of new investment and the implementation of precision agriculture technology.

Sementara itu, sektor peternakan sebagai sumber utama protein hewani, juga mengalami pertumbuhan moderat pada tahun 2024. Permintaan terhadap daging sapi, ayam, dan telur tetap tinggi, terutama menjelang momen hari besar keagamaan dan akhir tahun. Pemerintah melalui program Kredit Usaha Rakyat (KUR) untuk peternakan dan integrasi peternakan dengan tanaman pangan mendorong peningkatan produktivitas, efisiensi biaya, dan keberlanjutan usaha peternak lokal. Di sisi lain, tantangan seperti penyakit hewan menular dan fluktuasi harga pakan tetap menjadi perhatian utama.

Meanwhile, the livestock sector, as a primary source of animal protein, also experienced moderate growth in 2024. Demand for beef, chicken, and eggs remained high, particularly around religious holidays and the end of the year. The government, through the Kredit Usaha Rakyat (KUR) program for livestock and the integration of livestock with food crops, is encouraging increased productivity, cost efficiency, and the sustainability of local livestock businesses. However, challenges such as infectious animal diseases and fluctuating feed prices remain a major concern.

Pemerintah melalui Kementerian Perindustrian dan Kementerian Pertanian terus mendorong sinergi lintas sektor untuk memperkuat ekosistem industri pangan nasional, termasuk melalui program Indonesia Food Innovation 2024 yang bertujuan menjaring dan mengembangkan Industri Kecil dan Menengah (IKM) pangan berbasis inovasi dan digitalisasi.

The government, through the Ministry of Industry and the Ministry of Agriculture, continues to promote cross-sector synergy to strengthen the national food industry ecosystem, including through the Indonesia Food Innovation 2024 program, which aims to attract and develop innovation- and digitalization-based Small and Medium Industries (SMEs) in food production.

Ke depan, penguatan hilirisasi agroindustri, integrasi sistem rantai pasok pangan, serta peningkatan kualitas dan daya saing produk hasil peternakan akan menjadi kunci dalam menciptakan ketahanan pangan yang inklusif dan berkelanjutan. Peran strategis ID FOOD sebagai BUMN Klaster

Going forward, strengthening downstream agro-industry processes, integrating food supply chain systems, and improving the quality and competitiveness of livestock products will be key to creating inclusive and sustainable food security. ID FOOD's strategic role as a State-Owned Enterprise





Pangan diharapkan mampu mendukung transformasi sektor pangan nasional melalui penguatan rantai nilai dari hulu hingga hilir.

**Kebijakan dan Strategi Bisnis di Tahun 2024**

Dalam peta jalan BUMN 2020-2024, tertuang 5 (lima) formulasi prioritas Kementerian BUMN yang menjadi landasan arah kebijakan selanjutnya sebagai berikut:

1. Nilai Ekonomi dan Sosial untuk Indonesia
2. Inovasi Model Bisnis
3. Kepemimpinan Teknologi
4. Peningkatan Investasi
5. Pengembangan Talenta

Pada tahun 2024, ID FOOD berada pada tahap "unlock the value" untuk mencapai "world class company". Untuk dapat mencapai world class company, maka ditetapkan arahan taktis untuk Subklaster Holding Pangan sesuai APS 2024 KBUMN, dengan rincian sebagai berikut:

- Penguatan fundamental Perusahaan yang tertuang dalam Rencana Penyehatan Perusahaan (RPP) meliputi:
  - Restrukturisasi keuangan guna menciptakan ketahanan likuiditas dan struktur permodalan yang kuat.
  - Reorientasi bisnis dan organisasi dalam rangka menyelaraskan fungsi dan tugas Holding BUMN Pangan, sehingga dapat menciptakan Holding BUMN Pangan yang tumbuh berkesinambungan dan kompetitif.
  - Investasi yang selektif berdasarkan skala prioritas dalam rangka penguatan infrastruktur pendukung operasional perusahaan, serta pelaksanaan penugasan penyelenggaraan Cadangan Pangan Pemerintah.
  - Implementasi rekayasa ulang business model, melalui:
    - Streamlining model lini bisnis.
    - Akselerasi integrasi supply chain.
  - Integrasi sistem ERP di semua fungsi dalam rangka penguatan kapabilitas data analytics dan supply chain control.
  - Optimalisasi aset untuk mendukung upaya restrukturisasi/penyelamatan Perusahaan.
- Memastikan penyelesaian realisasi penggunaan tambahan dana PMN secara tuntas dan tepat waktu sesuai ketentuan yang berlaku.
- Mengimplementasikan program roadmap penyehatan dana pensiun pemberi kerja (DPPK) RNI maupun Pertani, dengan tetap menerapkan tata kelola yang baik, manajemen risiko yang efektif serta ketentuan dan peraturan perundang-undangan yang berlaku.
- Penataan aset termasuk melalui akselerasi penyelesaian status legalitas (clean and clear) dan pengamanan aset.

(SOE) in the Food Cluster is expected to support the transformation of the national food sector by strengthening the value chain from upstream to downstream.

**Business Policies and Strategies in 2024**

The 2020-2024 State-Owned Enterprises (SOE) roadmap outlines five priorities for the Ministry of SOEs, which will serve as the basis for future policy directions, as follows:

1. Economic and Social Value for Indonesia
2. Business Model Innovation
3. Technological Leadership
4. Investment Enhancement
5. Talent Development

In 2024, ID FOOD will be in the "unlock the value" stage to achieve a "world-class company." To achieve this goal, tactical directions for the Food Holding Subcluster have been established in accordance with the 2024 KBUMN APS, detailed as follows:

- The Company's fundamental strengthening, as outlined in the Corporate Restructuring Plan (RPP), includes:
  - Financial restructuring to create liquidity resilience and a strong capital structure.
  - Business and organizational reorientation to align the functions and duties of the Food SOE Holding Company, thus creating a State-Owned Food SOE Holding Company with sustainable and competitive growth.
  - Selective investments based on priority scale to strengthen the Company's operational support infrastructure and the implementation of the Government Food Reserves.
  - Implementation of business model reengineering, through:
    - Streamlining business line models.
    - Accelerating supply chain integration.
  - ERP system integration across all functions to strengthen data analytics and supply chain control capabilities.
  - Asset optimization to support the Company's restructuring/rescue efforts.
- Ensure the completion and timely use of additional PMN funds in accordance with applicable regulations.
- Implement the roadmap for restructuring the Employer Pension Funds (DPPK) of RNI and Pertani, while maintaining good governance, effective risk management, and compliance with applicable laws and regulations.
- Asset management, including accelerating the completion of legal status (clean and clear) and securing assets.

# Tinjauan Operasi per Segmen Usaha

## Operational Review by Business Segment

Penentuan segmen usaha PT Rajawali Nusantara Indonesia (Persero) merujuk pada Pernyataan Standar Akuntansi Keuangan (PSAK) No. 5 tentang Segmen Operasi sebagaimana tercermin dalam Laporan Keuangan Konsolidasian yang telah diaudit. Informasi mengenai segmen operasi disusun secara konsisten berdasarkan pelaporan internal yang disampaikan kepada pengambil keputusan operasional utama di lingkungan Perseroan.

Pengambil keputusan operasional utama adalah Direksi, yang bertanggung jawab atas alokasi sumber daya, evaluasi kinerja segmen usaha, serta penetapan kebijakan dan keputusan strategis bagi Perseroan secara keseluruhan.

Mengacu pada klasifikasi yang digunakan dalam pelaporan keuangan dan struktur usaha yang dimiliki, kegiatan usaha ID FOOD dikelompokkan ke dalam tiga segmen utama, yaitu Segmen Agriculture dan Agroindustry, Segmen Livestock dan Fishery, dan Segmen Trading dan Logistics.

Segmen usaha yang dimiliki ID FOOD serta entitas anak dan entitas asosiasi bergerak dalam bidang industri pangan dan distribusi, meliputi kegiatan perkebunan, pertanian, perikanan, peternakan, produksi, pengolahan, alat kesehatan, pengangkutan dan perdagangan, serta pengelolaan fasilitas pendukung seperti rest area yang dimanfaatkan untuk kepentingan internal maupun pihak ketiga.

Klasifikasi segmen ini menjadi dasar dalam menyusun strategi pengembangan usaha, perencanaan alokasi sumber daya, serta pengukuran kinerja operasional di seluruh lini bisnis Perseroan.

PT Rajawali Nusantara Indonesia (Persero) defines its business segments in accordance with Statement of Financial Accounting Standards (PSAK) No. 5 concerning Operating Segments, as reflected in the audited Consolidated Financial Statements. Information regarding operating segments is consistently prepared based on internal reporting submitted to the Company's chief operating decision maker.

The chief operating decision maker is the Board of Directors, who is responsible for allocating resources, evaluating business segment performance, and establishing policies and strategic decisions for the Company as a whole.

Based on the classification used in financial reporting and its business structure, ID FOOD's business activities are grouped into three main segments: the Agriculture and Agroindustry Segment, the Livestock and Fishery Segment, and the Trading and Logistics Segment.

The business segments of ID FOOD, its subsidiaries, and associated entities operate in the food and distribution industry, encompassing plantations, agriculture, fisheries, livestock, production, processing, medical devices, transportation, and trade, as well as the management of supporting facilities such as rest areas used for internal and third-party use.

This segment classification is the basis for formulating business development strategies, planning resource allocation, and measuring operational performance across all of the Company's business lines.

### Segmen Industri Tebu

Segmen Industri Tebu dijalankan oleh entitas anak Perseroan, yaitu PT PG Rajawali I, PT PG Rajawali II, dan PT PG Candi Baru. Ketiga entitas tersebut memiliki rekam jejak lebih dari empat dekade dalam bidang pengolahan tebu, serta mengoperasikan pabrik-pabrik berskala besar yang tersebar di berbagai wilayah di Indonesia. Pengalaman dan kapabilitas yang dimiliki menjadi landasan kuat dalam mendukung peran strategis Perseroan dalam mendukung ketahanan pangan nasional, khususnya dalam pemenuhan kebutuhan gula konsumsi dalam negeri.

### Sugarcane Industry Segment

The Sugarcane Industry segment is operated by the Company's subsidiaries, namely PT PG Rajawali I, PT PG Rajawali II, and PT PG Candi Baru. These three entities have a track record of more than four decades in sugarcane processing and operate large-scale factories across various regions in Indonesia. Their experience and capabilities provide a strong foundation for the Company's strategic role in supporting national food security, particularly in meeting domestic sugar consumption needs.





**Strategi Bisnis Segmen Industri Tebu Tahun 2024**

Sebagai salah satu lini bisnis inti, ID FOOD terus mengembangkan Segmen Industri Tebu dengan menetapkan fokus dan strategi utama sebagai berikut:

- Integrasi klaster gula untuk menciptakan sinergi yang lebih kuat.
- Peningkatan efisiensi operasional dan pengendalian biaya agar lebih kompetitif.
- Upaya mengejar ketertinggalan dengan pesaing melalui strategi perbaikan berkelanjutan.
- Penurunan Harga Pokok Produksi (HPP) serta peningkatan rendemen tebu.
- Pemanfaatan peluang bisnis hilir, seperti monetisasi molase dan produksi etanol, melalui kemitraan strategis.
- Perluasan kerja sama dengan petani melalui program MAKMUR.

**Kinerja Tahun 2024**

Realisasi produksi tebu pada tahun 2024 tercatat sebesar 4.012.564 ton, mengalami peningkatan sebesar 11,50% dibandingkan dengan capaian tahun 2023 yang mencapai 262.640 ton.

Sementara itu, volume penjualan gula pada tahun 2024 mencapai 345.840 ton, mengalami penyesuaian sebesar 16,81% dibandingkan dengan tahun 2023 yang sebesar 415,763 ton.

Penjualan tetes tebu juga menunjukkan peningkatan, yaitu sebesar 155.670 ton atau naik 16,02% dibandingkan dengan tahun sebelumnya sebesar 134.181 ton.

Selain itu, volume penjualan produk turunan lainnya seperti spiritus dan alkohol turut mengalami penyesuaian. Pada tahun 2024, volume penjualan produk tersebut mencapai 12.273 liter, meningkat sebesar 99,16%% dibandingkan dengan tahun 2023 yang tercatat sebesar 1.468.656 liter.

**Sugarcane Industry Segment Business Strategy for 2024**

As one of its core business lines, ID FOOD continues to develop its Sugarcane Industry Segment by establishing the following key focuses and strategies:

- Integrating sugar clusters to create stronger synergies.
- Improving operational efficiency and cost control for greater competitiveness.
- Catching up with competitors through continuous improvement strategies.
- Reducing the Cost of Goods Sold (HPP) and increasing sugarcane yield.
- Utilizing downstream business opportunities, such as molasses monetization and ethanol production, through strategic partnerships.
- Expanding collaboration with farmers through the MAKMUR program.

**2024 Performance**

Actual sugarcane production in 2024 was recorded at 4,012,564 tons, an 11.50% increase compared to 262,640 tons in 2023.

Meanwhile, sugar sales volume in 2024 reached 345,840 tons, a 16.81% increase compared to 415,763 tons in 2023.

Sales of molasses also increased, reaching 155,670 tons, a 16.02% increase compared to 134,181 tons in the previous year.

Furthermore, sales volumes of other derivative products, such as spirits and alcohol, also experienced adjustments. In 2024, sales volume of these products reached 12,273 liters, a 99.16% increase compared to 1,468,656 liters in 2023.

| **Uraian** *Description* | **Unit** | **RKAP 2024** *2024 RKAP* | **Realisasi 2024** */ Realization 2024* | **Pencapaian RKAP 2024 (%)** */ RKAP Achievement 2024 (%)* | **Realisasi 2023** *Realization 2023* | **Pertumbuhan 2023-2024 (%)** */ Growth 2023-2024 (%)* |
|---|---|---|---|---|---|---|
| Luas Areal / Area | Ha | 55.822 | 60.863 | 109,02% | 54.585 | 11,50% |
| Produksi Gula / Sugar Production | Ton | 3.918.414 | 4.012.564 | 102,40% | 262.640 | 1.427,90% |
| Produksi Tetes Tebu / Sugarcane Molasses Production | Ton | 207.822 | 242.934 | 116,88% | 190.814 | 27,32% |
| Produksi Spiritus dan Alkohol / Spirits and Alcohol Production | Liter | 1.800.00 | 1.497.613 | 83,20% | 1.802.507 | (16,92%) |
| Penjualan Gula / Sugar Sales | Ton | 295.722 | 345.840 | (16,81%) | 421.542 | (16,81%) |
| Penjualan Tetes Tebu / Sugarcane Molasses Sales | Ton | 123.513 | 155.670 | 126,03% | 139.378 | 16,02% |
| Penjualan Spiritus dan Alkohol / Spirits and Alcohol Sales | Liter | 1.805.189 | 12.273 | 0,68% | 1.468.656 | (99,16%) |

## Segmen Industri Kelapa Sawit

Kegiatan pada Segmen Industri Kelapa Sawit dijalankan oleh dua entitas anak Perusahaan, yaitu PT Perkebunan Mitra Ogan dan PT Laras Astra Kartika, yang seluruh operasionalnya berlokasi di wilayah Sumatera Selatan. Kedua entitas ini menjalankan usaha perkebunan dan pengolahan kelapa sawit sebagai bagian dari penguatan bisnis hulu agribisnis ID FOOD.

**Strategi Bisnis Segmen Industri Kelapa Sawit Tahun 2024**

Sebagai salah satu lini bisnis inti dalam struktur usaha Perusahaan, ID FOOD secara berkelanjutan mengembangkan Segmen Industri Kelapa Sawit dengan menetapkan fokus dan strategi utama untuk tahun 2024 sebagai berikut:

## Palm Oil Industry Segment

Activities in the Palm Oil Industry Segment are carried out by two subsidiaries: PT Perkebunan Mitra Ogan and PT Laras Astra Kartika, all of whose operations are located in South Sumatra. Both entities operate palm oil plantations and processing businesses as part of strengthening ID FOOD's upstream agribusiness business.

**Palm Oil Industry Segment Business Strategy for 2024**

As one of the core business lines within the Company's business structure, ID FOOD is continuously developing its Palm Oil Industry Segment by establishing the following key focuses and strategies for 2024:





- Ekspansi lahan budidaya untuk menjamin ketersediaan bahan baku produksi.
- Penerapan langkah efisiensi di fasilitas pabrik guna meningkatkan daya saing.

- Expansion of cultivated land to ensure the availability of raw materials for production.
- Implementation of efficiency measures in factory facilities to increase competitiveness.

**Kinerja Tahun 2024**

Pada tahun 2024, realisasi produksi Crude Palm Oil (CPO) tercatat sebesar 3.767 ton, tidak ada perubahan dari tahun sebellumnya. Penjualan CPO mengalami penyesuaian sebesar 40,47%, dari 6.451 ton pada tahun 2023 menjadi 3.841 ton pada tahun 2024.

Untuk produk Palm Kernel (PK), realisasi produksi pada tahun 2024 mencapai 890 ton, mengalami penurunan sebesar 72,18%% dibandingkan dengan tahun sebelumnya sebesar 3.626 ton. Penjualan PK mengalami penyesuaian sebesar 46,20%, dari 1.669 ton pada tahun 2023 menjadi 898 ton pada tahun 2024.

Sementara itu, realisasi produksi Tandan Buah Segar (TBS) tahun 2024 mencapai 19.229 ton, mengalami penyesuaian sebesar 72,65%% dari realisasi tahun 2023 yang sebesar 70.351 ton. Penjualan TBS juga mengalami penyesuaian sebesar 48,15%, dari 27.645 ton pada tahun 2023 menjadi 14.328 ton pada tahun 2024.

**2024 Performance**

In 2024, Crude Palm Oil (CPO) production was recorded at 3,767 tons, unchanged from the previous year. CPO sales were adjusted by 40.47%, from 6,451 tons in 2023 to 3,841 tons in 2024.

For Palm Kernel (PK) products, production in 2024 reached 890 tons, a 72.18% decrease compared to the previous year's 3,626 tons. Palm oil sales experienced a 46.20% increase, from 1,669 tons in 2023 to 898 tons in 2024.

Meanwhile, Fresh Fruit Bunch (FFB) production in 2024 reached 19,229 tons, a 72.65% increase from 70,351 tons in 2023. FFB sales also experienced a 48.15% increase, from 27,645 tons in 2023 to 14,328 tons in 2024.

| **Uraian** *Description* | **Unit** | **RKAP 2024** *2024 RKAP* | **Realisasi 2024** */ Realization 2024* | **Pencapaian RKAP 2024 (%)** */ RKAP Achievement 2024 (%)* | **Realisasi 2023** *Realization 2023* | **Pertumbuhan 2023-2024 (%)** */ Growth 2023-2024 (%)* |
|---|---|---|---|---|---|---|
| Luas Areal / Area | Ha | 21.185 | 21.185 | 100,00% | 21.185 | 0% |
| Produksi CPO / CPO Production | Ton | 12.710 | 3.767 | 29,63% | 13.553 | (72,18%) |
| Produksi PK / PK Production | Ton | 2.892 | 890 | 30,78% | 3.626 | (75,47%) |
| Produksi TBS / FFB Production | Ton | 64.666 | 19.229 | 29,73% | 70.351 | (72,65%) |
| Penjualan CPO / CPO sales | Ton | 12.730 | 3.841 | 30,17% | 6.451 | (40,47%) |
| Penjualan PK / PK Sales | Ton | 2.892 | 898 | 31,06% | 1.669 | (46,20%) |
| Penjualan TBS / TBS sales | Ton | 9.726 | 14.328 | 147,22% | 27.645 | (48,15%) |

## Segmen Industri Perkebunan Karet

Segmen Industri Perkebunan Karet dijalankan oleh PT Perkebunan Mitra Ogan (PMO), dengan lokasi operasional kebun inti tersebar di wilayah Provinsi Sumatera Selatan. Area operasional tersebut mencakup Peninjauan dan Semidang Aji di Kabupaten Ogan Komering Ulu (OKU), Rambang Lubai di Kabupaten Muara Enim, serta Batanghari Leko dan Sungai Sekayu di Kabupaten Musi Banyuasin.

PMO mengelola komoditas karet sebagai salah satu bagian dari pengembangan agroindustri yang mendukung kontribusi Perseroan terhadap industri bahan baku nasional, khususnya dalam penyediaan lateks dan produk turunannya.

**Strategi Bisnis Segmen Perkebunan Karet Tahun 2024**

Strategi bisnis yang diterapkan Perseroan untuk Segmen Perkebunan Karet pada tahun 2024 antara lain mencakup:

- Perluasan kapasitas lahan sebagai upaya mendukung keberlangsungan produksi.
- Optimalisasi kinerja pabrik untuk mencapai efisiensi yang berkesinambungan.

**Kinerja Tahun 2024**

Realisasi produksi karet kering pada tahun 2024 tercatat sebesar 32 ton, meningkat sebesar 52,38% dibandingkan dengan capaian tahun 2023 yang mencapai 21 ton.

Sejalan dengan hal tersebut, volume penjualan karet pada tahun 2024 juga mengalami peningkatan sebesar 31,07% menjadi 13.754.986 ton, dari sebelumnya sebesar 10.494.741 ton pada tahun 2023.

## Rubber Plantation Industry Segment

The Rubber Plantation Industry Segment is managed by PT Perkebunan Mitra Ogan (PMO), with an operational core plantations spread across South Sumatra Province. These operational areas include Peninjauan and Semidang Aji in Ogan Komering Ulu (OKU) Regency, Rambang Lubai in Muara Enim Regency, and Batanghari Leko and Sungai Sekayu in Musi Banyuasin Regency.

PMO manages rubber commodities as part of its agro-industry development, supporting the Company's contribution to the national raw materials industry, particularly in the supply of latex and its derivative products.

**Rubber Plantation Segment Business Strategy in 2024**

The Company's business strategy for the Rubber Plantation Segment in 2024 includes:

- Expanding land capacity to support production continuity.
- Optimizing factory performance to achieve sustainable efficiency.

**2024 Performance**

Dry rubber production in 2024 was recorded at 32 tons, a 52.38% increase compared to 21 tons in 2023.

Consistently, rubber sales volume in 2024 also increased by 31.07% to 13,754,986 tons, up from 10,494,741 tons in 2023.

| **Uraian** *Description* | **Unit** | **RKAP 2024** *2024 RKAP* | **Realisasi 2024** */ Realization 2024* | **Pencapaian RKAP 2024 (%)** */ RKAP Achievement 2024 (%)* | **Realisasi 2023** *Realization 2023* | **Pertumbuhan 2023-2024 (%)** */ Growth 2023-2024 (%)* |
|---|---|---|---|---|---|---|
| Luas Areal / Area | Ha | 1.242 | 1.242 | 100% | 1.242 | 0% |
| Produksi Karet / Rubber Production | Ton | 22 | 32 | 145,45% | 21 | 52,38% |
| Penjualan Karet / Rubber Sales | Ton | 10.450.00 | 13.754.986 | 131,63% | 10.494.741 | 31,07% |





## Segmen Industri Perkebunan Teh

Pengelolaan Segmen Industri Perkebunan Teh dijalankan oleh PT Mitra Kerinci (MK), yang memiliki Hak Guna Usaha (HGU) atas lahan seluas 2.025 hektare yang berlokasi di Desa Sungai Lambai, Kecamatan Lubuk Gadang – Sangir, Kabupaten Solok Selatan, Provinsi Sumatera Barat.

**Strategi Bisnis Segmen Perkebunan Teh Tahun 2024**

Perseroan menetapkan strategi pengelolaan bisnis perkebunan teh tahun 2024 dengan menitikberatkan pada perluasan pemasaran ke pasar ekspor yang lebih luas, serta penerapan operasional yang efektif guna meningkatkan daya saing.

**Kinerja Tahun 2024**

Pada tahun 2024, realisasi produksi teh mencapai 2.581 ton, mengalami peningkatan sebesar 6,61% dibandingkan dengan tahun sebelumnya yang tercatat sebesar 2.421 ton. Sementara itu, volume penjualan teh tercatat sebesar 2.558 ton, mengalami penyesuaian sebesar 2,40%% dibandingkan tahun 2023 yang mencapai 2.621 ton.

## Tea Plantation Industry Segment

The Tea Plantation Industry Segment is managed by PT Mitra Kerinci (MK), which holds a Land Use Rights (HGU) for 2,025 hectares of land located in Sungai Lambai Village, Lubuk Gadang-Sangir District, South Solok Regency, West Sumatra Province.

**Tea Plantation Segment Business Strategy for 2024**

The Company has established a tea plantation business management strategy for 2024, emphasizing marketing expansion to broader export markets and implementing effective operations to increase competitiveness.

**2024 Performance**

In 2024, tea production reached 2,581 tons, a 6.61% increase compared to 2,421 tons the previous year. Meanwhile, tea sales volume reached 2,558 tons, a 2.40% increase compared to 2,621 tons in 2023.

| **Uraian** *Description* | **Unit** | **RKAP 2024** *2024 RKAP* | **Realisasi 2024** */ Realization 2024* | **Pencapaian RKAP 2024 (%)** */ RKAP Achievement 2024 (%)* | **Realisasi 2023** *Realization 2023* | **Pertumbuhan 2023-2024 (%)** */ Growth 2023-2024 (%)* |
|---|---|---|---|---|---|---|
| Luas Areal / Area | Ha | 2.025 | 2.025 | 100% | 2.025 | 0% |
| Produksi Teh / Tea Production | Ton | 2.928 | 2.581 | 88,15% | 2.421 | 6,61% |
| Penjualan Teh / Tea Sales | Ton | 2.941 | 2.558 | 86,95% | 2.621 | (2,40%) |

## Segmen Industri Alat Kesehatan

Segmen Industri Alat Kesehatan dijalankan oleh PT Mitra Rajawali Banjaran, yang memiliki fasilitas produksi dan operasional di Banjaran, Kabupaten Bandung, Jawa Barat.

**Strategi Bisnis Segmen Alat Kesehatan Tahun 2024**

Perseroan menetapkan strategi pengembangan bisnis alat kesehatan pada tahun 2024 dengan menekankan pemakaian serta pengadaan bahan baku dari dalam negeri, sejalan dengan upaya pemenuhan Tingkat Komponen Dalam Negeri (TKDN).

**Kinerja Tahun 2024**

Sepanjang tahun 2024, realisasi Produksi Alat Suntik Sekali Pakai (ASSP) mencapai 1.755.600 pcs, mengalami penurunan sebesar 76,40% dibandingkan dengan tahun 2023 yang tercatat sebesar 7.449.200 pcs.

## Tea Plantation Industry Segment

The Medical Device Industry segment is operated by PT Mitra Rajawali Banjaran, which has production and operational facilities in Banjaran, Bandung Regency, West Java.

**Medical Device Segment Business Strategy for 2024**

The Company has established a medical device business development strategy for 2024 by emphasizing the use and procurement of domestic raw materials, in line with efforts to meet the Domestic Component Level (TKDN).

**2024 Performance**

Throughout 2024, the realization of the Disposable Syringe (ASSP) Production reached 1,755,600 units, a decrease of 76.40% compared to 2023, which was recorded at 7,449,200 units.

| **Uraian** *Description* | **Unit** | **RKAP 2024** *2024 RKAP* | **Realisasi 2024** */ Realization 2024* | **Pencapaian RKAP 2024 (%)** */ RKAP Achievement 2024 (%)* | **Realisasi 2023** *Realization 2023* | **Pertumbuhan 2023-2024 (%)** */ Growth 2023-2024 (%)* |
|---|---|---|---|---|---|---|
| Produksi Alat Suntik Sekali Pakai (ASSP) / Production of Disposable Syringes (ASSP) | Ribu pcs Thousand pcs | 45.436.560 | 1.755.600 | 3,86% | 7.449.200 | (76,40%) |
| Produksi Kondom / Condom Production | Gross | 0 | 16 | - | 12.277 | (99,87%) |
| Penjualan Alat Suntik Sekali Pakai (ASSP) / Sales of Disposable Syringes (ASSP) | Ribu pcs Thousand pcs | 45.422.526 | 0 | 0% | 7.899.300 | (100%) |
| Penjualan Kondom / Condom Sales | Gross | 0 | 0 | - | 12.265 | - |





## Segmen Industri Manufaktur Lainnya

Segmen Industri Manufaktur Lainnya mencakup produksi karung plastik dan kantong plastik, yang dijalankan oleh PT Rajawali Citramass dengan lokasi operasional di Desa Parengan, Kecamatan Jetis, Kabupaten Mojokerto, serta oleh PT Rajawali Tanjungsari Enjiniring yang berlokasi di Desa Tanjungsari, Kecamatan Taman, Kabupaten Sidoarjo.

### Strategi Bisnis Segmen Manufaktur Tahun 2024

Dalam segmen manufaktur, Perseroan menetapkan strategi bisnis tahun 2024 dengan menitikberatkan pada pemakaian dan pengadaan bahan baku dalam negeri, sejalan dengan komitmen pemenuhan Tingkat Komponen Dalam Negeri (TKDN).

### Kinerja Tahun 2024

Sepanjang tahun 2024, realisasi produksi kantong plastik tercatat sebesar 23.836.400 lembar, mengalami penyesuaian sebesar 8,55% dibandingkan tahun 2023 yang mencapai 26.065.443 lembar. Sementara itu, produksi karung plastik mencapai 32.631.777 lembar atau meningkat sebesar 9,43% dibandingkan dengan capaian tahun sebelumnya sebesar 29.818.324 lembar.

Pada sisi penjualan, total penjualan karung plastik pada tahun 2024 tercatat sebesar 5.858.322 lembar, terjadi perubahan sebesar 81,12% dibandingkan tahun 2023 yang mencapai 31.060.006 lembar.

## Other Manufacturing Industry Segment

The Other Manufacturing Industry Segment includes the production of plastic sacks and plastic bags, operated by PT Rajawali Citramass, operating in Parengan Village, Jetis District, Mojokerto Regency, and by PT Rajawali Tanjungsari Enjiniring, located in Tanjungsari Village, Taman District, Sidoarjo Regency.

### Manufacturing Segment Business Strategy for 2024

In the manufacturing segment, the Company has established a 2024 business strategy that emphasizes the use and procurement of domestic raw materials, in line with its commitment to meeting the Domestic Component Level (TKDN).

### 2024 Performance

Throughout 2024, plastic bag production reached 23,836,400 pieces, an 8.55% increase compared to 26,065,443 pieces in 2023. Meanwhile, plastic sack production reached 32,631,777 pieces, a 9.43% increase compared to the previous year's 29,818,324 pieces.

In terms of sales, total plastic sack sales in 2024 reached 5,858,322 pieces, an 81.12% increase compared to 31,060,006 pieces in 2023.

| **Uraian** *Description* | **Unit** | **RKAP 2024** *2024 RKAP* | **Realisasi 2024** */ Realization 2024* | **Pencapaian RKAP 2024 (%)** */ RKAP Achievement 2024 (%)* | **Realisasi 2023** *Realization 2023* | **Pertumbuhan 2023-2024 (%)** */ Growth 2023-2024 (%)* |
|---|---|---|---|---|---|---|
| Produksi Karung Plastik / Plastic Sack Production | Lembar Sheet | 52.120.500 | 32.631.777 | 62,59% | 29.818.324 | 9,43% |
| Produksi Kantong Plastik / Plastic Bag Production | Lembar Sheet | 49.135.000 | 23.836.400 | 48,49% | 26.065.443 | (8,55%) |
| Penjualan Karung Plastik / Sales of Plastic Sacks | Lembar Sheet | 52.120.500 | 5.858.322 | 11,24% | 31.060.006 | (81,12%) |

## Segmen Industri Pertanian

Segmen Industri Pertanian dijalankan oleh PT Sang Hyang Seri, yang berkedudukan di Jalan Raya Pasar Minggu Pertani No. 1, Jakarta Selatan. Perusahaan ini merupakan entitas yang berperan strategis dalam pengembangan sektor pertanian nasional di bawah naungan ID FOOD.

**Strategi Bisnis Segmen Pertanian Tahun 2024**

Pada tahun 2024, Perseroan menjalankan strategi bisnis pertanian dengan fokus pada pengembangan melalui skema corporate farming yang menargetkan pengelolaan lahan seluas 500–1.500 hektar di Sukamandi, Jawa Barat. Sejalan dengan hal tersebut, ID FOOD melalui program Makmur Sinergi BUMN juga menargetkan realisasi tanam 250 hektar untuk lima komoditas, yakni padi, jagung, tebu, sawit, dan kopi, dengan keterlibatan 106.387 petani.

**Kinerja Tahun 2024**

Realisasi produksi benih padi pada tahun 2024 mencapai 4.033 ton, terjadi penyesuaiansebesar 55,53% dibandingkan realisasi tahun 2023 yang tercatat sebesar 9.070 ton. Sementara itu, produksi beras terealisasi sebesar 3.547 ton, mengalami perubahan sebesar 59,00% dibandingkan tahun sebelumnya yang mencapai 8.653 ton.

Dari sisi penjualan, volume penjualan pupuk pada tahun 2024 tercatat sebesar 116.027 ton, terjadi penyesuaian sebesar 6,76% dibandingkan realisasi penjualan tahun 2023 yang sebesar 170.088 ton. Untuk komoditas benih padi mencatatkan volume penjualan sebesar 22.190 ton.

Sedangkan penjualan beras mencatatkan volume penjualan sebesar 22.190 ton, mengalami peningkatan sebesar 6,76% dibandingkan tahun sebelumnya yang mencapai 20.784 ton.

## Agricultural Industry Segment

The Agricultural Industry Segment is managed by PT Sang Hyang Seri, located at Jalan Raya Pasar Minggu Pertani No. 1, South Jakarta. This company plays a strategic role in the development of the national agricultural sector under the auspices of ID FOOD.

**Agricultural Segment Business Strategy for 2024**

In 2024, the Company will implement an agricultural business strategy focused on development through a corporate farming scheme targeting the management of 500–1,500 hectares of land in Sukamandi, West Java. In line with this, ID FOOD, through its Prosperous State-Owned Enterprises Synergy program, also targets planting 250 hectares of five commodities: rice, corn, sugar cane, palm oil, and coffee, with the involvement of 106,387 farmers.

**2024 Performance**

Rice seed production in 2024 reached 4,033 tons, a 55.53% increase compared to 9,070 tons in 2023. Meanwhile, rice production reached 3,547 tons, a 59.00% increase compared to 8,653 tons in the previous year.

In terms of sales, fertilizer sales volume in 2024 reached 116,027 tons, a 6.76% increase compared to 170,088 tons in 2023. Rice seed sales reached 22,190 tons.

Rice sales reached 22,190 tons, a 6.76% increase compared to 20,784 tons in the previous year.







| Uraian *Description* | Unit | RKAP 2024 *2024 RKAP* | Realisasi 2024 *Realization 2024* | Pencapaian RKAP 2024 (%) *RKAP Achievement 2024 (%)* | Realisasi 2023 *Realization 2023* | Pertumbuhan 2023-2024 (%) *Growth 2023-2024 (%)* |
|---|---|---|---|---|---|---|
| Produksi Benih Padi / Rice Seed Production | Ton | 15.539 | 4.033 | 25,95% | 9.070 | (55,53%) |
| Produksi Beras / Rice Production | Ton | 20.230 | 3.547 | 17,53% | 8.653 | (59,00%) |
| Penjualan Benih Padi / Rice Seed Sales | Ton | 15.669 | 4.075 | 26,00% | 9.577 | (57,46%) |
| Penjualan Beras / Rice Sales | Ton | 31.335 | 22.190 | 70,84% | 20.784 | 6,76% |
| Penjualan Pupuk / Fertilizer Sales | Ton | 119.027 | 116.027 | 97,48% | 170.088 | (31,78%) |

## Segmen Industri Peternakan

Segmen Industri Peternakan dijalankan oleh PT Berdikari yang menjalankan kegiatan usaha di bidang peternakan unggas dan sapi, mencakup budidaya, penggemukan, serta distribusi produk ternak sebagai bagian dari upaya mendukung ketahanan pangan nasional, khususnya protein hewani.

**Strategi Bisnis Segmen Peternakan Tahun 2024**

Dalam menjalankan strategi bisnisnya, Perseroan fokus pada peningkatan operasi dengan cakupan yang lebih optimal, pengembangan ekosistem closed loop sebagai bagian dari pemenuhan program B2G, serta penguatan program penggemukan dengan menitikberatkan pada peningkatan kemampuan operasional. Perseroan juga berkomitmen memenuhi kuota impor yang dialokasikan secara akurat sesuai ketentuan yang berlaku.

**Kinerja Tahun 2024**

Realisasi produksi tertinggi pada Segmen Peternakan pada tahun 2024 berasal dari produk Day Old Chick Final Stock (DOC FS), yang mencapai 16.078,180 ekor, meningkat sebesar 148,02% dibandingkan dengan realisasi tahun 2023 yang tercatat sebesar 6.482.681 ekor.

Sementara itu, penjualan tertinggi pada segmen ini juga berasal dari produk DOC FS, yang pada tahun 2024 dibukukan sebesar 14.633.627 ekor, mengalami peningkatan sebesar 202,03% dibandingkan dengan penjualan tahun sebelumnya yang mencapai 4.984.622 ekor.

## Livestock Industry Segment

The Livestock Industry Segment is operated by PT Berdikari, which operates in the poultry and cattle farming sector, encompassing cultivation, fattening, and distribution of livestock products as part of efforts to support national food security, particularly animal protein.

**Livestock Segment Business Strategy for 2024**

In implementing its business strategy, the Company is focused on improving operations with more optimal coverage, developing a closed-loop ecosystem as part of the Business to Group (B2G) program, and strengthening the fattening program with an emphasis on improving operational capabilities. The Company is also committed to accurately fulfilling the allocated import quota in accordance with applicable regulations.

**2024 Performance**

The highest production realization in the Livestock Segment in 2024 came from Day-Old Chick Final Stock (DOC FS), reaching 16,078,180 chicks, a 148.02% increase compared to 6,482,681 chicks in 2023.

Meanwhile, the highest sales in this segment also came from DOC FS, which recorded 14,633,627 chicks in 2024, a 202.03% increase compared to the previous year's sales of 4,984,622 chicks.



| **Uraian** *Description* | **Unit** | **RKAP 2024** *2024 RKAP* | **Realisasi 2024** */ Realization 2024* | **Pencapaian RKAP 2024 (%)** */ RKAP Achievement 2024 (%)* | **Realisasi 2023** *Realization 2023* | **Pertumbuhan 2023-2024 (%)** */ Growth 2023-2024 (%)* |
|---|---|---|---|---|---|---|
| Produksi DOC Parent Stock / Parent Stock DOC Production | Ekor Heads | 1.215.828 | 753.445 | 61,99% | 1.006.188 | (25,12%) |
| Produksi DOC Final Stock / DOC Final Stock Production | Ekor Heads | 18.705.353 | 16.078,180 | 85,94% | 6.482.681 | 148,02% |
| Produksi Pakan Ayam / Chicken Feed Production | Ton | 0 | 1.158 | - | 842 | 37,53% |
| Penjualan DOC Parent Stock / Parent Stock DOC Sales | Ekor Heads | 1.215.828 | 568.688 | 46,78% | 858.648 | (33,76%) |
| Penjualan DOC Final Stock / Final Stock DOC Sales | Ekor Heads | 18.705.353 | 14.633.627 | 78,22% | 4.844.898 | 202,03% |
| Penjualan Pakan Ayam / Chicken Feed Sales | Ton | 7.014.508 | 17.022 | 0,24% | 833 | 1.942,63% |
| Penjualan Fattening Domba Kurban / Sacrificial Lamb Fattening Sales | Ekor Heads | 7.000 | 0 | - | 5.045 | - |
| Penjualan Fattening Sapi / Cattle Fattening Sales | Ekor Heads | 10.200 | 2.358 | 23,12% | 128 | 1.742,19% |
| Penjualan karkas sapi dan ayam / Sales of beef and chicken carcasses | Ton | 6.077.482 | 2.294 | 0,04% | 0 | - |





## Segmen Industri Perikanan

Segmen Industri Perikanan dijalankan oleh PT Perikanan Indonesia (Perindo), yang menjalankan kegiatan usaha meliputi perdagangan, penangkapan, dan pengolahan ikan, budidaya ikan, produksi pakan ikan dan udang, serta penyediaan jasa pelabuhan perikanan, termasuk penyewaan lahan, fasilitas cold storage, dan produksi es.

### Strategi Bisnis Segmen Perikanan Tahun 2024

Dalam segmen perikanan, Perseroan pada tahun 2024 melaksanakan strategi transformasi bisnis yang mencakup pengembangan pelabuhan perikanan dengan potensi nilai ekonomi Rp200 miliar per tahun, serta penguatan kegiatan penangkapan ikan terukur dengan potensi kontribusi hingga Rp1 triliun per tahun.

### Kinerja Tahun 2024

Realisasi produksi terbesar pada Segmen Perikanan pada tahun 2024 berasal dari komoditas ikan, yang mencapai 6.753 ton, terjadi penyesuaian sebesar 48,66% dibandingkan capaian tahun 2023 yang tercatat sebesar 13.155 ton.

Sementara itu, realisasi penjualan terbesar juga berasal dari produk ikan, yang pada tahun 2024 mencapai 7.053 ton, terjadi perubahan 46,38% dibandingkan penjualan tahun 2023 yang sebesar 13.155 ton.

## Fisheries Industry Segment

The Fisheries Industry Segment is managed by PT Perikanan Indonesia (Perindo), whose business activities include trading, catching and processing fish, fish farming, fish and shrimp feed production, and providing fishing port services, including land rental, cold storage facilities, and ice production.

### 2024 Fisheries Segment Business Strategy

In the fisheries segment, the Company will implement a business transformation strategy in 2024, including the development of fishing ports with a potential annual economic value of IDR 200 billion, as well as strengthening measurable fishing activities with a potential annual contribution of up to IDR 1 trillion.

### 2024 Performance

The largest production realization in the Fisheries Segment in 2024 came from fish commodities, reaching 6,753 tons, a 48.66% increase compared to the 13,155 tons recorded in 2023.

Meanwhile, the largest sales realization also came from fish products, reaching 7,053 tons in 2024, a 46.38% increase compared to the 13,155 tons recorded in 2023.

| **Uraian** *Description* | **Unit** | **RKAP 2024** *2024 RKAP* | **Realisasi 2024** */ Realization 2024* | **Pencapaian RKAP 2024 (%)** */ RKAP Achievement 2024 (%)* | **Realisasi 2023** *Realization 2023* | **Pertumbuhan 2023-2024 (%)** */ Growth 2023-2024 (%)* |
|---|---|---|---|---|---|---|
| Produksi Ikan / Fish Production | Ton | 0 | 6.753 | - | 13.155 | (48,66%) |
| Produksi Pakan Ikan / Fish Feed Production | Ton | 3.000 | 902 | 30,07% | 2.194 | (58,88%) |
| Penjualan Ikan / Fish Sales | Ton | 0 | 7.053 | - | 13.155 | (46,38%) |
| Penjualan Pakan Ikan / Fish Feed Sales | Ton | 3.000 | 902 | 30,07% | 2.194 | 58,90% |

## Segmen Industri Garam

Segmen Industri Garam dijalankan oleh PT Garam yang merupakan entitas anak Perseroan yang bergerak di bidang produksi dan pengolahan garam untuk berbagai kebutuhan, baik konsumsi maupun industri.

**Strategi Bisnis Segmen Garam Tahun 2024**

Pada tahun 2023, Perseroan menetapkan strategi bisnis segmen garam dengan menitikberatkan pada revitalisasi pabrik garam di Sumenep, Madura, guna memperkuat kapasitas produksi dan daya saing.

**Kinerja Tahun 2024**

Realisasi produksi garam bahan baku pada tahun 2024 mencapai 270.793 ton, terjadi penyesuaian sebesar 15,35% dibandingkan capaian tahun 2023 sebesar 319.919 ton. Sementara itu, produksi garam olahan tercatat sebesar 56.861 ton, tumbuh 3,70% dibandingkan tahun sebelumnya yang sebesar 54.831 ton.

Di sisi lain, penjualan garam bahan baku pada tahun 2024 mengalami peningkatan signifikan sebesar 96,26% menjadi 108.015 ton dibandingkan tahun 2023 yang mencapai 55.036 ton. Sebaliknya, penjualan garam olahan menunjukkan penyesuaian sebesar 8,84%, dari 31.790 ton pada tahun 2023 menjadi 28.980 ton pada tahun 2024.

## Salt Industry Segment

The Salt Industry Segment is operated by PT Garam, a subsidiary of the Company engaged in the production and processing of salt for various needs, both for consumption and industry.

**Salt Segment Business Strategy for 2024**

In 2023, the Company established a business strategy for the salt segment, emphasizing the revitalization of the salt factory in Sumenep, Madura, to strengthen production capacity and competitiveness.

**2024 Performance**

Actual raw salt production in 2024 reached 270,793 tons, a 15.35% increase compared to 319,919 tons in 2023. Meanwhile, processed salt production reached 56,861 tons, a 3.70% increase compared to 54,831 tons in the previous year.

Conversely, raw salt sales in 2024 experienced a significant increase of 96.26% to 108,015 tons, compared to 55,036 tons in 2023. Conversely, processed salt sales saw an 8.84% increase, from 31,790 tons in 2023 to 28,980 tons in 2024.







| Uraian *Description* | Unit | RKAP 2024 *2024 RKAP* | Realisasi 2024 / *Realization 2024* | Pencapaian RKAP 2024 (%) / *RKAP Achievement 2024 (%)* | Realisasi 2023 *Realization 2023* | Pertumbuhan 2023-2024 (%) / *Growth 2023-2024 (%)* |
|---|---|---|---|---|---|---|
| Produksi Garam Bahan Baku / Raw Material | Ton | 320.000 | 270.793 | 84,62% | 319.919 | (15,35%) |
| Salt Production Produksi Garam Olahan / Processed Salt Production | Ton | 5.861 | 56.861 | 970,93% | 54.831 | 3,70% |
| Penjualan Garam Bahan Baku / Sales of Raw Material Salt | Ton | 176.250 | 108.015 | 61,29% | 55.036 | 96,26% |
| Penjualan Garam Olahan / Sales of Processed Salt | Ton | 52.061 | 28.980 | 55,65% | 31.790 | (8,84%) |

## Segmen Industri Lainnya

Segmen Industri Lainnya mencakup kegiatan usaha di bidang perdagangan dan distribusi, yang dijalankan oleh PT GIEB Indonesia, PT Rajawali Nusindo, serta PT Perusahaan Perdagangan Indonesia.

**Strategi Bisnis Perdagangan dan Distribusi Tahun 2024**

Strategi bisnis pada segmen perdagangan dan distribusi di tahun 2024 yang dijalankan oleh Perseroan antara lain meliputi:

- Dalam menjalankan kebijakan strategisnya, ID FOOD berfokus pada investasi yang ditujukan untuk optimalisasi produksi, mencakup pembangunan pabrik gula, revitalisasi pabrik garam, pembangunan pabrik pakan, penyediaan fasilitas cold storage untuk penyimpanan daging dan ayam, serta pengembangan kandang ayam GPS dan PS Broiler.
- Strategi dan kebijakan yang dijalankan Perseroan sepanjang tahun 2023 mencerminkan komitmen kuat dalam memperkuat ekosistem industri pangan nasional secara menyeluruh, mulai dari hulu hingga hilir.

## Other Industry Segments

The Other Industry Segment includes business activities in the trading and distribution sector, operated by PT GIEB Indonesia, PT Rajawali Nusindo, and PT Perusahaan Perdagangan Indonesia.

**Trading and Distribution Business Strategy for 2024**

The Company's business strategy in the trading and distribution segment in 2024 includes:

- In implementing its strategic policies, ID FOOD focuses on investments aimed at optimizing production, including the construction of a sugar factory, revitalization of a salt factory, construction of a feed factory, provision of cold storage facilities for meat and chicken, and development of GPS and PS Broiler chicken coops.
- The Company's strategies and policies implemented throughout 2023 reflect a strong commitment to strengthening the national food industry ecosystem comprehensively, from upstream to downstream.

**Kinerja Tahun 2024**

Sepanjang tahun 2024, jumlah pelanggan PT Rajawali Nusindo tercatat lebih dari 36.000 pelanggan, yang terdiri atas instansi pemerintah, peritel, gerai modern, serta perusahaan-perusahaan yang tergabung dalam ID FOOD Group.
Sementara itu, hingga akhir Desember 2024, PT GIEB telah mengoperasikan 5 (lima) kantor cabang yang tersebar di Denpasar, Tabanan, Klungkung, Singaraja, dan Gianyar.

Adapun kinerja PT Perusahaan Perdagangan Indonesia (PPI) menunjukkan penguatan jaringan distribusi dan perdagangan yang luas, dengan rincian sebagai berikut:
- 32 kantor cabang yang tersebar di seluruh Indonesia;
- 70 unit Toko Grosir Desa;
- 3 stockpoint; serta
- 1 unit Café Covare.

PPI juga memperluas operasionalnya secara global melalui 6 (enam) kantor perwakilan luar negeri yang berlokasi di Tiongkok, Mesir, Taiwan, Singapura, Australia, dan Dubai.

Selain itu, PPI memiliki 1 (satu) entitas anak usaha, yaitu PT BGR Logistik Indonesia, yang bergerak di bidang logistik dengan cakupan operasional yang mencakup 20 Divisi Regional, 2 Unit Pelaksana Proyek (UPP), serta 2 Depo Yard yang tersebar di berbagai wilayah Indonesia.

**2024 Performance**

Throughout 2024, PT Rajawali Nusindo's customer base reached more than 36,000, consisting of government agencies, retailers, modern outlets, and companies within the ID FOOD Group.
Meanwhile, as of the end of December 2024, PT GIEB operated five branch offices in Denpasar, Tabanan, Klungkung, Singaraja, and Gianyar.

The performance of PT Perusahaan Perdagangan Indonesia (PPI) demonstrated the strengthening of its extensive distribution and trading network, as follows:
- 32 branch offices throughout Indonesia;
- 70 Village Wholesale Stores;
- 3 stockpoints; and
- 1 Café Covare unit.

PPI also expanded its global operations through six overseas representative offices located in China, Egypt, Taiwan, Singapore, Australia, and Dubai.

In addition, PPI has 1 (one) subsidiary entity, namely PT BGR Logistik Indonesia, which operates in the logistics sector with an operational scope that includes 20 Regional Divisions, 2 Project Implementation Units (UPP), and 2 Depo Yards spread across various regions of Indonesia.







# Profitabilitas per Segmen Usaha

## Profitability by Business Segment

Untuk menilai kinerja keuangan secara lebih terperinci, Perseroan menyajikan analisis profitabilitas berdasarkan masing-masing segmen usaha. Informasi ini mencerminkan kontribusi setiap lini bisnis terhadap pendapatan dan laba usaha Perseroan sepanjang tahun 2024, serta menjadi dasar dalam evaluasi dan pengambilan keputusan strategis ke depan.

To assess financial performance in more detail, the Company presents a profitability analysis based on each business segment. This information reflects the contribution of each business line to the Company's revenue and operating profit throughout 2024 and serves as a basis for future strategic evaluation and decision-making.

| **Uraian** *Description* | **2024** | **2023** | **Pertumbuhan** *Growth* |
|---|---|---|---|
| **Industri Tebu dan Lainnya /** ***Sugarcane Industry and Others*** | | | |
| Gula dan Tetes / Sugar and Drops | 4.646.088.033 | 5.275.319.291 | (11,92%) |
| Alkohol, Spiritus, dan Arak / Alcohol, Spirits and Arak | 385.820.661 | 377.018.959 | 2,33% |
| Jumlah Industri Tebu dan Lainnya / Number of Sugarcane Industries and Others | 5.031.908.694 | 5.652.338.250 | (10,98%) |
| **Industri Perkebunan /** ***Plantation Industry*** | | | |
| Minyak Kelapa Sawit / Palm oil | 51.342.902.626 | 67.164.145 | 76.357,87% |
| Inti Kelapa Sawit / Palm Kernel | 1.100.148 | 8.110.702 | (86,46%) |
| Karet / Rubber | 442.908 | 221.644 | 99,83% |
| Teh / Tea | 52.820.572 | 50.113.244 | 5,40% |
| Tandaan Buah Segar (TBS) / Fresh Fruit bunches (FFB) | 23.774.648 | 57.877.730 | (58,92%) |
| Jumlah Perkebunan / Number of Plantations | 129.481.178 | 183.487.465 | 29,44% |
| **Industri Perkebunan /** ***Plantation Industry*** | | | |
| Alat Kesehatan / Medical devices | 801.902 | 1.350.264 | 40,63% |
| Obat-obatan / Drugs | 0 | 854.776.514 | - |
| Alat Suntik Sekali Pakai / Disposable Syringes | 1.556.655 | 1.350.264 | 15,29% |
| Kondom / Condom | 1.816 | 3.418.439 | (99,95%) |
| Produk Lain / Other Products | 0 | 0 | - |
| Jumlah Industri Alat Kesehatan dan Lainnya / Number of Medical Device Industries and Others | 4.090.021.609 | 2.214.804.880 | 84,67% |

| **Uraian** *Description* | **2024** | **2023** | **Pertumbuhan** *Growth* |
|---|---|---|---|
| **Industri Peternakan /** *Livestock Industry* | | | |
| Daging dan Makanan Olahan / Meat and Processed Foods | - | 267.940.845 | - |
| Impor sapi dan daging / Import of beef and meat | 3.708.844.278 | - | - |
| Perunggasan / Poultry | 202.966.291 | 112.799.956 | 79,93% |
| Ruminansia / Ruminants | - | 21.757.170 | - |
| Program Stunting / Stunting Program | 588.254.265 | 605.590.381 | (2,86%) |
| Jumlah Industri Peternakan / Number of Livestock Industries | 4.500.064.835 | 1.008.088.353 | 346,43% |
| **Industri Perikanan /** *Fishing Industry* | | | |
| Fish Processing | 167.990.888 | 356.606.862.501 | (99,95%) |
| Jasa Kepelabuhan / Port Services | 168.049.785 | 185.013.570.043 | (99,91%) |
| Pabrik Pakan / Feed Factory | 9.311.348 | 23.683.585.214 | (99,96%) |
| Jumlah Industri Perikanan / Number of Fishing Industries | 345.352.023 | 565.304.018 | (38,90%) |
| **Industri Garam /** *Salt Industry* | | | |
| Garam Bahan Baku Produksi Sendiri / Own Production Raw Material Salt | 119.479.388 | 94.736.960 | 26,11% |
| Garam Rakyat PMN / PMN People's Salt | - | 13.144.191 | - |
| Garam Olahan Halus Karungan / Sacked Fine Processed Salt | 38.984.936 | 44.278.028 | (11,95%) |
| Garam Olahan Halus Kemasan / Packaged Refined Processed Salt | 38.798.010 | 56.907.271 | (31,82%) |
| Garam Kasar Kemasan / Packaged Coarse Salt | 22.643.461 | 32.097.870 | (29,46%) |
| Garam Lososa / Lososa Salt | 2.765.511 | 1.754.606 | 57,62% |
| Garam Top Grade / Top Grade Salt | 511.288 | 914.150.000 | (99,94%) |
| Garam Lifestyle / Salt Lifestyle | 9.296 | 5.638 | 64,88% |
| Jumlah Industri Garam / Number of Salt Industries | 223.191.980 | 243.838.714 | (8,47%) |





| Uraian<br>*Description* | 2024 | 2023 | Pertumbuhan<br>*Growth* |
|---|---|---|---|
| **Industri Perdagangan** / *Trade* | | | |
| Kulit hewan | - | - | - |
| Beras | 28 | 9.028.841 | (100,00%) |
| Pupuk | - | 71.859.991 | - |
| Vaterinary & Chemical | - | 53.213.590 | - |
| Karung Plastik | 63.988.763 | 99.813.117 | (35,90%) |
| Produk Philips | - | - | - |
| Consumer Goods | 6.591.462 | 1.006.268.955 | (99,35%) |
| CPP | (12.669.526) | | - |
| Jumlah Industri Perdagangan / Number of Trade | 57.910.727 | 1.240.184.495 | (95,33%) |
| **Industri Barang dan Jasa Lainnya** / *Other Goods and Services Industry* | | | |
| Sewa Gedung | 127.020.894 | 3.054.876 | 4.059,59 % |
| Lain-lain (Apotik, lab, maklon) | 1.958.838.017 | 5.819.963 | 33.565,89 % |
| Logistik | 536.988.510 | 344.823.275 | 55,71 % |
| Pergudangan | 321.011.653 | 299.362.423 | 7,24 % |
| SCM & WIS | 3.513.175 | 841.191 | 317,68 % |
| Saprotan | 857.723 | 4.826.398 | (82,23 %) |
| Farmasi dan Alkes | 49.812.570 | 31.901.362 | 56,13 % |
| Produk Pangan | 3.662.403.732 | 332.171.729 | 1.002,38 % |
| Pupuk dan Pestisida | 286.670.884 | 448.170.155 | (36,00 %) |
| Sewa Properti | 22.309.378 | 21.169.390 | 5,39 % |
| Perdagangan Impor | 441.771.845 | - | - |
| Perdagangan Ekspor | 22.136.039 | - | - |
| Perdagangan Lainnya | 41.568.014 | 383.792.275 | (89,17 %) |
| Jumlah Pendapatan Usaha Lainnya / Total Other Business Income | 7.474.802.433 | 1.876.033.035 | 298,41 % |
| Total Pendapatan / Total income | 21.852.733.479. | 12.984.079.210 | 68,30 % |

# Tinjauan Keuangan

## Financial Overview

Analisis dan pembahasan kinerja keuangan dalam Laporan Tahunan ini didasarkan pada Laporan Keuangan Konsolidasian PT Rajawali Nusantara Indonesia (Persero) untuk tahun buku yang berakhir pada 31 Desember 2024 dan 2023. Laporan tersebut telah diaudit oleh Kantor Akuntan Publik Amir Abadi Jusuf, Aryanto, Mawar & Rekan, yang memberikan opini bahwa laporan keuangan konsolidasian disajikan secara "wajar" dalam semua hal yang material.

Penyajian dan pengungkapan laporan keuangan tersebut disusun sesuai dengan Standar Akuntansi Keuangan (SAK) di Indonesia, yang mencakup Pernyataan Standar Akuntansi Keuangan (PSAK) dan Interpretasi Standar Akuntansi Keuangan (ISAK) yang dikeluarkan oleh Dewan Standar Akuntansi Keuangan-Ikatan Akuntan Indonesia (DSAK-IAI). Pembahasan kinerja keuangan perusahaan disampaikan dengan mempertimbangkan penjelasan pada catatan Laporan Keuangan Konsolidasian dari auditor eksternal sebagai bagian integral dalam Laporan Tahunan ini.

The analysis and discussion of financial performance in this Annual Report are based on the Consolidated Financial Statements of PT Rajawali Nusantara Indonesia (Persero) for the financial years ending December 31, 2024 and 2023. The report has been audited by the Public Accounting Firm of Amir Abadi Jusuf, Aryanto, Mawar & Rekan, which provides an opinion that the consolidated financial statements are presented fairly in all material respects.

The presentation and disclosure of these financial statements are prepared in accordance with Indonesian Financial Accounting Standards (SAK), which include the Statements of Financial Accounting Standards (PSAK) and Interpretations of Financial Accounting Standards (ISAK) issued by the Financial Accounting Standards Board of the Indonesian Institute of Accountants (DSAK-IAI). The discussion of the company's financial performance is presented taking into account the explanations in the notes to the Consolidated Financial Statements from the external auditors, which are an integral part of this Annual Report.

## Laporan Posisi Keuangan Konsolidasian / Consolidated Statement of Financial Position

Dalam jutaan rupiah / In million rupiah

| Uraian / *Description* | 2024 | 2023 | Pertumbuhan / *Growth* Nominal | Pertumbuhan / *Growth* % |
|---|---|---|---|---|
| **Industri Peternakan / *Livestock Industry*** | | | | |
| Aset lancar / Current assets | 8.310.882 | 6.872.338 | 1.438.544 | 20,93 % |
| Aset tidak lancar / Non-current assets | 44.090.996 | 43.966.693 | 124.303 | 0,28 |
| **Jumlah Aset / Total Assets** | 52.399.917 | 50.839.031 | 1.560.886 | 3,07 % |
| **Liabilitas dan Ekuitas / *Liability and equity*** | | | | |
| Liabilitas Jangka Pendek / Short-term liabilities | 13.260.470 | 9.498.777 | 3.761.693 | 39,60 % |
| Liabilitas Jangka Panjang / Long Term Liabilities | 3.399.486 | 3.723.629 | (324.143) | (8,70 %) |
| **Jumlah Liabilitas / Total Liabilities** | 16.659.956 | 13.222.406 | 3.437.550 | 26,00 % |
| **Jumlah Ekuitas / Total Equity** | 35.741.921 | 15.874.700 | 19.867.221 | 125,17 % |
| **Jumlah Liabilitas dan Ekuitas / Total Liabilities and Equity** | 52.401.818 | 29.097.106 | 23.304.712 | 80,07 % |

Berdasarkan tabel di atas, posisi keuangan konsolidasian ID FOOD pada tahun 2024 menunjukkan kinerja yang positif dibandingkan dengan tahun sebelumnya. Total aset tercatat mengalami peningkatan sebesar 3,07 %, sementara total liabilitas meningkat sebesar 26%. Di sisi lain, total ekuitas mencatatkan pertumbuhan yang signifikan sebesar 125,17%.

Uraian berikut menyajikan analisis perbandingan laporan posisi keuangan konsolidasian ID FOOD tahun 2024 terhadap tahun 2023, termasuk penjelasan atas faktor-faktor yang mempengaruhi perubahan tersebut serta dampaknya terhadap kondisi keuangan Perseroan.

Based on the table above, ID FOOD's consolidated financial position in 2024 showed positive performance compared to the previous year. Total assets increased by 3,07 %, while total liabilities increased by 26%. Meanwhile, total equity recorded a significant growth of 125.17%.

The following description presents a comparative analysis of ID FOOD's consolidated financial position for 2024 compared to 2023, including an explanation of the factors influencing these changes and their impact on the Company's financial condition.




Rūnla
TEPUNG TERIGU
Rajawali Nusindo
IDFOOD





## Aset
Asset

*Dalam jutaan rupiah / *In million rupiah*

| Uraian *Description* | 2024 | 2023 | Pertumbuhan / *Growth* Nominal | % |
|---|---|---|---|---|
| Aset Lancar<br>Current Assets | 8.310.882 | 6.872.338 | 1.438.544 | 20,93 % |
| Aset Tidak Lancar<br>Non-Current Assets | 44.090.996 | 43.966.693 | 124.303 | 0,28 % |
| **Jumlah Aset**<br>**Total Assets** | **52.399.917** | **50.839.031** | **1.560.886** | **3,07 %** |

Pada tahun 2024, total aset Konsolidasian Perseroan tercatat sebesar Rp52,399 triliun, meningkat sebesar Rp1,560 triliun atau 3,07 % dibandingkan dengan tahun 2023 yang sebesar Rp50,839 triliun. Komposisi aset lancar pada tahun 2024 mencapai 15,86% dari total aset, mengalami sedikit peningkatan dibandingkan tahun sebelumnya yang tercatat sebesar 13,52%. Sementara itu, komposisi aset tidak lancar sebesar 84,14%, menunjukkan perubahan dibandingkan tahun 2023 yang sebesar 86,48%.

In 2024, the Company's total consolidated assets were recorded at Rp52.399 trillion, an increase of Rp1.560 trillion, or 3.07%, compared to Rp50.839 trillion in 2023. Current assets in 2024 reached 15.86% of total assets, a slight increase compared to 13.52% in the previous year. Meanwhile, non-current assets stood at 84.14%, a change compared to 86.48% in 2023.

### **Aset Lancar /** Current Assets

*Dalam jutaan rupiah / *In million rupiah*

| Uraian *Description* | 2024 | 2023 | Pertumbuhan / *Growth* Nominal | % |
|---|---|---|---|---|
| Kas dan Setara Kas<br>Cash and Cash Equivalents | 1.815.083 | 734.284 | 1.080.799 | 147,2% |
| Kas yang Dibatasi Penggunaannya<br>Restricted Cash | 1.233.012 | 1.266.084 | (33.072) | (2,6%) |
| Piutang Usaha<br>Accounts Receivable | 1.181.538 | 1.886.968 | (705.430) | (37,4%) |
| Piutang Lain-lain<br>Other Receivables | 475.949 | 475.949 | - | - |

*Dalam jutaan rupiah / *In million rupiah*

| Uraian / *Description* | 2024 | 2023 | Pertumbuhan / *Growth* Nominal | Pertumbuhan / *Growth* % |
|---|---|---|---|---|
| Persediaan / Supply | 1.874.796 | 1.256.613 | 618.183 | 49,2% |
| Uang Muka dan Beban Dibayar di Muka / Advances and Prepaid Expenses | 438.765 | 605.115 | (166.350) | (27,5%) |
| Pajak Dibayar di Muka / Prepaid taxes | 72.347 | 180.200 | (107.853) | (59,9%) |
| Investasi Jangka Pendek / Short Term Investment | 1.200.215 | 467.124 | 733.091 | 156,9% |
| **Jumlah Aset Lancar / Total Current Assets** | **8.310.882** | **6.872.338** | **1.438.544** | **20,9%** |

Pada tahun 2024, aset lancar Konsolidasian Perseroan tercatat sebesar Rp8.310 triliun, mengalami penyesuaian sebesar Rp1.438 triliun atau 20,9% dibandingkan dengan posisi tahun 2023 yang tercatat sebesar Rp6,872. triliun.

In 2024, the Company's consolidated current assets were recorded at Rp8,310 trillion, an adjustment of Rp1,438 trillion or 20.9% compared to the position in 2023 which was recorded at Rp6,872 trillion.

**Kas dan Setara Kas /** Cash and Cash Equivalents

*Dalam jutaan rupiah / *In million rupiah*

| Uraian / *Description* | 2024 | 2023 | Pertumbuhan / *Growth* Nominal | Pertumbuhan / *Growth* % |
|---|---|---|---|---|
| Kas / Cash | 14.436 | 8.666 | 5.770 | 66,6% |
| Bank | 1.592.530 | 562.554 | 1.029.976 | 183,1% |
| Deposito / Deposit | 203.179 | 157.000 | 46.179 | 29,4% |
| **Jumlah / Total** | **1.815.083** | **734.284** | **1.080.799** | **147,2%** |





Kas dan setara kas Konsolidasian Perseroan pada tahun 2024 tercatat sebesar Rp1,815 triliun, mengalami kenaikan sebesar Rp1,080 triliun atau 147,2% dibandingkan tahun 2023 yang tercatat sebesar Rp734. miliar.

The Company's consolidated cash and cash equivalents in 2024 were recorded at IDR 1.815 trillion, an increase of IDR 1.080 trillion or 147.2% compared to 2023 which was recorded at IDR 734 billion.

**Piutang Usaha, Neto /** Accounts Receivable, Net

*Dalam jutaan rupiah / *In million rupiah*

| Uraian *Description* | 2024 | 2023 | Pertumbuhan / *Growth* Nominal | % |
|---|---|---|---|---|
| Pihak Ketiga<br>Third party | 2.537.751 | 2.686.601 | (148.850) | (5,5%) |
| CKPN Pihak Ketiga<br>Third Party CKPN | - | - | - | - |
| Pihak Berelasi<br>Related Parties | 487.493 | 962.819 | (475.326) | (49,4%) |
| Penyisihan Piutang<br>Allowance for Bad Debts | - | - | - | - |
| CKPN Pihak Berelasi<br>CKPN Related Parties | (1.843.707) | (1.762.452) | (81.255) | 4,6% |
| **Jumlah**<br>**Total** | **1.181.537** | **1.886.968** | **(705.431)** | **(37,4%)** |

Pada tahun 2024, piutang usaha neto Perseroan tercatat sebesar Rp1.181 triliun, mengalami penyesuaian sebesar Rp705 miliar atau setara 37,4% dibandingkan dengan tahun 2023 yang sebesar Rp1,886 triliun.

In 2024, the Company's net trade receivables were recorded at Rp1,181 trillion, an adjustment of Rp705 billion or 37.4% compared to Rp1,886 trillion in 2023.

**Piutang Lain-Lain /** Other Receivables

*Dalam jutaan rupiah / *In million rupiah*

| Uraian *Description* | 2024 | 2023 | Pertumbuhan / *Growth* Nominal | % |
|---|---|---|---|---|
| Pihak Ketiga<br>Third party | 894.145 | 841.969 | 52.176 | 6,2% |
| CKPN Pihak Ketiga<br>Third Party CKPN | - | - | - | - |

*Dalam jutaan rupiah / *In million rupiah*

| Uraian *Description* | 2024 | 2023 | Pertumbuhan / *Growth* Nominal | Pertumbuhan / *Growth* % |
|---|---|---|---|---|
| Pihak Berelasi<br>Related Parties | 150.250 | 389.754 | (239.504) | (61,4) |
| CKPN Pihak Berelasi<br>CKPN Related Parties | (549.270) | (755.775) | 206.505 | (27,3%) |
| **Jumlah**<br>**Total** | **495.125** | **475.948** | **19.177** | **4,0%** |

Pada tahun 2024, piutang lain-lain Perseroan tercatat sebesar Rp495 miliar, meningkat sebesar Rp19 miliar atau setara 4%% dibandingkan dengan tahun 2023 yang berjumlah Rp475 miliar.

In 2024, the Company's other receivables were recorded at Rp495 billion, an increase of Rp19 billion or 4% compared to 2023 which amounted to Rp475 billion.

**Persediaan /** Inventory

*Dalam jutaan rupiah / *In million rupiah*

| Uraian *Description* | 2024 | 2023 | Pertumbuhan / *Growth* Nominal | Pertumbuhan / *Growth* % |
|---|---|---|---|---|
| Barang Jadi<br>Finished goods | 2.124.116 | 1.391.826 | 732.290 | 52,6% |
| Bahan Pembantu<br>Adjuvant | 123.248 | 135.784 | (12.536) | (9,2%) |
| Bahan Baku<br>Raw material | 31.083 | 43.756 | (12.673) | (29,0%) |
| Alat-alat/Suku Cadang<br>Tools/Spare Parts | 39.536 | 49.606 | (10.070) | (20,3%) |
| Bahan Pertanian<br>Agricultural Materials | 3.639 | 6.120 | (2.481) | (40,5%) |
| Bahan Lain-Lain<br>Miscellaneous Materials | 2.113 | 5.933 | (3.820) | (64,4%) |
| **Sub Jumlah Persediaan**<br>**Subtotal Inventory** | **2.390.375** | **1.682.049** | **708.326** | **42,1%** |





*Dalam jutaan rupiah / *In million rupiah*

| Uraian / *Description* | 2024 | 2023 | Pertumbuhan / *Growth* Nominal | Pertumbuhan / *Growth* % |
|---|---|---|---|---|
| Cadangan Penghapusan Persediaan Barang / Inventory Write-Off Reserve | (515.578) | (425.436) | (90.142) | 21,2% |
| **Jumlah Persediaan** **Amount of Inventory** | **1.874.796** | **1.256.612** | **618.184** | **49,2%** |

Pada tahun 2024, nilai persediaan Perseroan tercatat sebesar Rp1.874 triliun, mengalami peningkatan sebesar Rp618 miliar atau setara 49,2% dibandingkan dengan tahun 2023 yang berjumlah Rp1,256 triliun.

In 2024, the Company's inventory value was recorded at Rp1,874 trillion, an increase of Rp618 billion, equivalent to 49.2% compared to 2023, which amounted to Rp1,256 trillion.

**Biaya Dibayar di Muka dan Uang Muka /** Prepaid Expenses and Advances

*Dalam jutaan rupiah / *In million rupiah*

| Uraian / *Description* | 2024 | 2023 | Pertumbuhan / *Growth* Nominal | Pertumbuhan / *Growth* % |
|---|---|---|---|---|
| **Uang Muka /** Down payment | | | | |
| Uang muka impor gula / Sugar import advance | 939 | 30.227 | (29.288) | (96,9%) |
| Uang muka pembelian gula kristal putih, gandum dan jagung / Down payment for the purchase of white crystal sugar, wheat, and corn | 180.750 | 152.287 | 28.463 | 18,7% |
| Uang muka pembelian Ikan dan daging / Down payment for fish and meat purchases | 41.529 | 36.957 | 4.572 | 12,4% |
| Uang Muka Pembelian Obat dan Alat Kesehatan / Advance Payment for Purchase of Medicines and Medical Devices | 24.847 | 303.087 | (278.240) | (91,8%) |
| Uang Muka Operasional / Operational Advances | 41.529 | 36.957 | 4.572 | 12,4% |
| Lain-Lain / Others | 7.351 | 11.359 | (4.008) | (35,3%) |
| Pemborong / Leveransir / Contractor / Supplier | 23.380 | 349 | 23.031 | 6.600,9% |

*Dalam jutaan rupiah / *In million rupiah*

| Uraian / *Description* | 2024 | 2023 | Pertumbuhan / *Growth* Nominal | Pertumbuhan / *Growth* % |
|---|---|---|---|---|
| **Jumlah Uang Muka / Down Payment Amount** | **438.765** | **605.115** | **(166.350)** | **(27,5%)** |
| **Biaya Dibayar Dimuka / Prepaid Expenses** | | | | |
| Biaya Sewa Rumah, Gedung, dan Tanah / House, Building and Land Rental Costs | 5.459 | 9.364 | (3.905) | (41,7%) |
| Premi Asuransi / Insurance Premium | 8.712 | 6.843 | 1.869 | 27,3% |
| Biaya Dibayar Dimuka Operasional / Operational Prepaid Expenses | 60.107 | 61.657 | (1.550) | 2,5% |
| Biaya Sewa Kendaraan / Vehicle Rental Fees | 353 | 693 | (340) | (49,1%) |
| Lainnya / Others | 4.524 | 5.490 | (966) | (17,6%) |
| **Jumlah Biaya Dibayar Dimuka / Amount of Prepaid Expenses** | **79.157** | **84.049** | **(4.892)** | **(5,8%)** |

Pada tahun 2024, jumlah biaya dibayar di muka dan uang muka tercatat sebesar Rp79,1 miliar, menurun sebesar Rp4,8 miliar atau setara 5,8%%% dibandingkan dengan tahun 2023 yang berjumlah Rp84 miliar.

In 2024, the total prepaid expenses and advances were recorded at Rp79.1 billion, a decrease of Rp4.8 billion or equivalent to 5.8%%% compared to 2023 which amounted to Rp84 billion.

## Aset Tidak Lancar
Non-Current Assets

*Dalam jutaan rupiah / *In million rupiah*

| Uraian / *Description* | 2024 | 2023 | Pertumbuhan / *Growth* Nominal | Pertumbuhan / *Growth* % |
|---|---|---|---|---|
| Aset Pajak Tangguhan / Deferred tax assets | 656.300 | 823.365 | (167.065) | (20,3%) |
| Dana dibatasi Penggunaanya / Funds Limited Use | 35.000 | 35.000 | 0 | 0% |
| Piutang Lain-lain / Other Receivables | 84.710 | 169.395 | (84.685) | (50,0%) |
| Pajak Dibayar di muka / Taxes Paid in Advance | 199.389 | 169.395 | 29.994 | 17,7% |





*Dalam jutaan rupiah / *In million rupiah*

| Uraian / *Description* | 2024 | 2023 | Pertumbuhan / *Growth* Nominal | % |
|---|---|---|---|---|
| Investasi Jangka Panjang / Long term investment | 31.145 | 39.832 | (8.687) | (21,8%) |
| Tanaman Tahunan / Annual Plants | 407.590 | 442.130 | (34.540) | (7,8%) |
| Aset Tetap - Bersih / Fixed Assets - Net | 33.134.482 | 33.509.786 | (375.304) | (1,1%) |
| Aset Hak Guna Usaha / Business Use Rights Assets | 31.846 | 27.240 | 4.606 | 16,9% |
| Beban panen dua tahun yang akan datang / Future two years' harvest expense | 10.421 | 13.865 | (3.444) | (24,8%) |
| Properti Investasi / Investment Property | 8.813.690 | 8.092.292 | 721.398 | 8,9% |
| Aset Non Operasional / Non-Operating Assets | 505.521 | 504.662 | 859 | 0,2% |
| Uang Jaminan / Bail | 37.396 | 13.931 | 23.465 | 168,4% |
| Aset Tak Berwujud / Intangible Assets | 116.906 | 116.588 | 318 | 0,3% |
| Aset Pengampunan Pajak / Tax Amnesty Assets | 13.402 | 13.515 | (113) | (0,8%) |
| Investasi Pada Entitas Asosiasi / Investment in Associated Entities | 3.379 | 14.282 | (10.903) | (76,3%) |
| Aset tidak lancar yang diklasifikasi sebagai aset dalam penghentian dan investasi tersedia untuk dijual / Non-current assets classified as assets under retirement and available-for-sale investments | 12.337 | 35.658 | (23.321) | (65,4%) |
| **Jumlah Aset Tidak Lancar / Total Non-Current Assets** | **44.093.518** | **43.965.731** | **127.787** | **0,3%** |

Pada tahun 2024, total aset tidak lancar Perseroan tercatat sebesar Rp44 triliun, meningkat sebesar Rp127 miliar atau 0,3% dibandingkan dengan tahun 2023 yang berjumlah Rp43 triliun.

In 2024, the Company's total non-current assets were recorded at Rp44 trillion, an increase of Rp127 billion or 0.3% compared to 2023, which amounted to Rp43 trillion.

**Aset Pajak Tangguhan**

Pada tahun 2024, Aset Pajak Tangguhan Perseroan tercatat sebesar Rp656 miliar, terjadi penyesuaian sebesar Rp167 miliar atau 20,3% dibandingkan dengan tahun 2023 yang berjumlah Rp823 miliar.

**Deferred Tax Assets**

In 2024, the Company's Deferred Tax Assets were recorded at Rp656 billion, an adjustment of Rp167 billion or 20.3% compared to 2023 which amounted to Rp823 billion.

**Piutang Lain-lain**

Jumlah Piutang lain-lain Perseroan mengalami perubahan sebesar Rp84,6 miliar atau setara 50%, dari sebelumnya Rp169 miliar pada tahun 2023 menjadi Rp84,7 miliar pada tahun 2024.

**Other Receivables**

The Company's other receivables changed by Rp84.6 billion, or 50%, from Rp169 billion in 2023 to Rp84.7 billion in 2024.

**Pajak Dibayar di Muka**

Jumlah Pajak Dibayar di Muka pada pos Aset Tidak Lancar Perseroan mengalami kenaikan sebesar Rp30 miliar atau setara 17,7%, dari sebelumnya Rp169 miliar pada tahun 2023 menjadi Rp199 miliar pada tahun 2024.

**Prepaid taxes**

The amount of Prepaid Tax in the Company's Non-Current Assets increased by Rp30 billion or 17.7%, from Rp169 billion in 2023 to Rp199 billion in 2024.

**Investasi Jangka Panjang**

Realisasi investasi jangka panjang Perseroan pada tahun 2024 tercatat sebesar Rp31 miliar, terjadi perubahan sebesar (21,8% dibandingkan dengan tahun 2023 yang mencapai Rp39 miliar.

**Long-Term Investments**

The Company's long-term investment realization in 2024 was recorded at Rp31 billion, a change of 21.8% compared to 2023 which reached Rp39 billion.

**Tanaman Tahunan**

Jumlah Tanaman Tahunan pada tahun 2024 tercatat sebesar Rp407 miliar, terjadi penyesuaian sebesar 7,8% dibandingkan dengan tahun 2023 yang mencapai Rp442 miliar.

**Annual Crops**

The Annual Crop Amount in 2024 was recorded at Rp407 billion, an adjustment of 7.8% compared to 2023 which reached Rp442 billion.

**Aset Tetap - Bersih**

Jumlah Aset Tetap pada tahun 2024 tercatat sebesar Rp33.134 triliun, terjadi perubahan dibandingkan dengan tahun 2023 yang mencapai Rp33,509 triliun.

**Fixed Assets - Net**

Total Fixed Assets in 2024 were recorded at Rp33,134 trillion, a change compared to 2023 which reached Rp33,509 trillion.

**Aset Hak Guna Usaha**

Jumlah Hak Guna Usaha hingga akhir tahun 2024 tercatat sebesar Rp31,846 miliar, mengalami peningkatan sebesar 16,9% dibandingkan dengan tahun 2023 yang tercatat sebesar Rp27,240 miliar.

**Cultivation Rights Assets**

The total Right to Cultivate until the end of 2024 was recorded at Rp31.846 billion, an increase of 16.9% compared to 2023 which was recorded at Rp27.240 billion.

**Beban panen dua tahun yang akan datang**

Jumlah Beban panen dua tahun yang akan datang pada tahun 2024 tercatat sebesar Rp10,421 miliar, mengalami penurunan sebesar Rp3,4 miliar atau 24,8% dibandingkan dengan nilai tahun 2023 yang mencapai Rp13,865 miliar.

**Harvest costs for the next two years**

The total harvest burden for the next two years in 2024 was recorded at Rp10.421 billion, a decrease of Rp3.4 billion or 24.8% compared to the 2023 value of Rp13.865 billion.



**Properti Investasi**

Nilai properti investasi Perusahaan hingga akhir tahun 2024 tercatat sebesar Rp8,813 triliun, mengalami peningkatan sebesar 8,9% dibandingkan dengan tahun 2023 yang mencapai Rp8,092 triliun.

**Aset Non-Operasional**

Jumlah Aset Non-Operasional pada tahun 2024 tercatat sebesar Rp505 miliar, mengalami peningkatan sebesar Rp859 miliar atau 0,2% dibandingkan dengan nilai tahun 2023 yang mencapai Rp13,9 miliar.

**Uang Jaminan**

Jumlah Uang Jaminan pada tahun 2024 tercatat sebesar Rp37,396 miliar, meningkat sebesar Rp23,465 miliar atau 168,4% dibandingkan dengan tahun 2023 yang sebesar Rp13.931 miliar.

**Investment Properties**

The value of the Company's investment properties by the end of 2024 was recorded at Rp8.813 trillion, an increase of 8.9% compared to 2023, which reached Rp8.092 trillion.

**Non-Operational Assets**

Total Non-Operational Assets in 2024 were recorded at Rp505 billion, an increase of Rp859 billion or 0.2% compared to the 2023 value of Rp13.9 billion.

**Security Deposits**

The amount of Security Deposits in 2024 was recorded at Rp37.396 billion, an increase of Rp23.465 billion or 168.4% compared to 2023 which was Rp13.931 billion.



**Aset Tak Berwujud /** Intangible Assets

*Dalam jutaan rupiah / *In million rupiah*

| Uraian *Description* | 2024 | 2023 | Pertumbuhan / *Growth* Nominal | Pertumbuhan / *Growth* % |
|---|---|---|---|---|
| Serifikasi HBG, BPHTB dan Lainnya | 52.028 | 43.992 | 8.036 | 18,27% |
| Perangkat Lunak | 58.208 | 51.320 | 6.888 | 13,42% |
| Kajian dan Pengembangan | 15.973 | 6.009 | 9.964 | 165,84% |
| Bangun Guna Serah (BGS) | 2.676 | 2.228 | 448 | 20,11% |
| Cadangan Penurunan Nilai BGS | 5.214 | - | - | - |
| Goodwall | 34,070 | 34,070 | - | - |
| **Jumlah / Total** | **116.906** | **116.589** | **317** | **0,27%** |





**Aset Pengampunan Pajak**

Jumlah Aset Pengampunan Pajak pada tahun 2024 tercatat sebesar Rp13,402 miliar, mengalami penyesuaian sebesar Rp113 juta atau 0,8% dibandingkan tahun 2023 yang sebesar Rp13,515 miliar.

**Tax Amnesty Assets**

The total Tax Amnesty Assets in 2024 were recorded at Rp13.402 billion, an adjustment of Rp113 million, or 0.8%, compared to Rp13.515 billion in 2023.

**Investasi Pada Entitas Asosiasi**

Di tahun 2024, jumlah Investasi Pada Entitas Asosiasi tercatat sebesar Rp3,379 miliar, mengalami penyesuaian sebesar Rp10,9 miliar atau 76,3% dibandingkan tahun 2023 yang sebesar Rp14,282 miliar.

**Investment in Associated Entities**

In 2024, the amount of Investment in Associated Entities was recorded at Rp3.379 billion, an adjustment of Rp10.9 billion or 76.3% compared to 2023 which was Rp14.282 billion.

**Aset tidak lancar yang diklasifikasi sebagai aset dalam penghentian dan investasi tersedia untuk dijual**

Di tahun 2024, jumlah Aset tidak lancar yang diklasifikasi sebagai aset dalam penghentian dan investasi tersedia untuk dijual tercatat sebesar Rp12,337 miliar, mengalami penyesuaian sebesar Rp23,321 miliar atau 65,4% dibandingkan tahun 2023 yang sebesar Rp35,658 miliar.

**Non-current assets classified as assets under retirement and available-for-sale investments**

In 2024, the amount of non-current assets classified as assets in retirement and investments available for sale was recorded at Rp12,337 billion, an adjustment of Rp23,321 billion or 65.4% compared to 2023 which was Rp35,658 billion.

*Dalam jutaan rupiah / *In million rupiah*

| Uraian / *Description* | 2024 | 2023 | Pertumbuhan / *Growth* Nominal | % |
|---|---|---|---|---|
| Utang Bank / Bank Debt | 5.385.113 | 5.284.294 | 100.819 | 1,91% |
| Utang Pajak / Tax Debt | 740.274 | 678.716 | 61.558 | 9,07% |
| Utang Usaha / Accounts Payable | 2.349.679 | 2.238.835 | 110.844 | 4,95% |
| Beban Akrual / Accrued Expenses | 655.846 | 693.124 | (37.278) | (5,38%) |
| Utang Lembaga Keuangan Non-Bank / Non-Bank Financial Institution Debt | 164 | 36.875 | (36.711) | (99,56%) |
| Utang Lain-Lain / Other Debts | 1.515.107 | 1.584.639 | (69.532) | (4,39%) |
| Surat Berharga Jangka Menengah / Medium-Term Securities | - | 179.888 | - | - |
| Liabilitias Sewa / Lease Liabilities | 6.601 | 1.632 | 4.969 | 304,57% |
| Biaya yang Masih Harus Dibayar / Accrued Cost | 655.847 | 692.594 | (36.747) | (5,31%) |
| Pendapatan Diterima di Muka / Prepaid income | 1.727.594 | 640.462 | 1.087.132 | 169,76% |

*Dalam jutaan rupiah / *In million rupiah*

| Uraian *Description* | 2024 | 2023 | Pertumbuhan / *Growth* Nominal | Pertumbuhan / *Growth* % |
|---|---|---|---|---|
| Utang yang Jatuh Tempo dalam Satu Tahun / Debt Due in One Year | 44.656 | 22.922 | (216.872) | (82,92%) |
| Rekening Dana Investasi / Investment Fund Account | - | 143 | - | - |
| Sewa Pembiayaan / Lease Financing | - | 50 | - | - |
| Bank | 835.433 | 2.079.852 | (1.244.419) | (59,81%) |
| **Jumlah Liabilitas Jangka Pendek** **Total Short Term Liabilities** | **13.262.991** | **13.537.435** | **(276.965)** | **(2,05%)** |

Per 31 Desember 2024, total Liabilitas Jangka Pendek Perseroan tercatat sebesar Rp13,263 triliun, menurun sebesar Rp276,9 miliar atau 2,05% dibandingkan dengan posisi pada 31 Desember 2023 yang tercatat sebesar Rp13.537 triliun.

As of December 31, 2024, the Company's total Short-Term Liabilities were recorded at Rp13,260 trillion, a decrease of Rp276.9 billion or 2.05% compared to the position on December 31, 2023, which was recorded at Rp13,537 trillion.

**Utang Bank /** Bank Debt

*Dalam jutaan rupiah / *In million rupiah*

| Uraian *Description* | 2024 | 2023 | Pertumbuhan / *Growth* Nominal | Pertumbuhan / *Growth* % |
|---|---|---|---|---|
| Induk Perusahaan Parent Company | 2.626.455 | 2.545.613 | 80.842 | 3,18% |
| Entitas Anak Child Entity | 2.758.658 | 2.834.681 | (76.023) | (2,68%) |
| **Jumlah** **Total** | **5.385.113** | **5.380.294** | **4.819** | **0,09%** |

Hingga akhir tahun 2024, total Utang Bank yang dibukukan oleh Perseroan mencapai Rp5,385 triliun, meningkat sebesar Rp100,8 miliar atau 1,91% dibandingkan dengan posisi pada tahun 2023 yang sebesar Rp5.284 triliun.

By the end of 2024, the Company's total bank debt reached Rp5.385 trillion, an increase of Rp100.8 billion or 1.91% compared to the position in 2023 of Rp5.284 trillion.

**Utang Pajak**

Pada tahun 2024, jumlah utang pajak Perseroan tercatat sebesar Rp740 miliar, menurun sebesar Rp61,5 miliar atau 9,07% dibandingkan dengan tahun 2023 yang berjumlah Rp678. miliar.

**Tax Payables**

In 2024, the Company's tax debt was recorded at Rp740 billion, a decrease of Rp61.5 billion or 9.07% compared to 2023, which amounted to Rp678 billion.





**Utang Usaha**

Pada tahun 2024, jumlah Utang Usaha Perseroan tercatat sebesar Rp2,349 triliun, mengalami peningkatan sebesar Rp110.8 miliar atau 4,95% dibandingkan dengan tahun 2023 yang mencapai Rp2,238 triliun.

**Trade Payables**

In 2024, the Company's Trade Payables were recorded at Rp2.349 trillion, an increase of Rp110.8 billion or 4.95% compared to Rp2.238 trillion in 2023.

**Beban Akrual**

Beban Akrual tahun 2024 sebesar Rp655 miliar, menurun sebesar Rp37 miliar atau 5,38% dibandingkan dengan tahun 2023 yang tercatat sebesar Rp693 miliar.

**Accrued Expenses**

Accrued Expenses in 2024 amounted to Rp655 billion, a decrease of Rp37 billion or 5.38% compared to 2023 which was recorded at Rp693 billion.

**Utang Lembaga Keuangan Non-Bank**

Tahun 2024 Utang Lembaga Keuangan Non-Bank sebesar Rp164 juta, menurun sebesar Rp36,711 miliar atau 99,56% dibandingkan dengan tahun 2023 yang tercatat sebesar Rp36.875 miliar.

**Non-Bank Financial Institution Debt**

In 2024, Non-Bank Financial Institution Debt amounted to Rp164 million, a decrease of Rp36.711 billion or 99.56% compared to 2023 which was recorded at Rp36.875 billion.

**Utang Lain-lain**

Pada tahun 2024, Perseroan membukukan utang lain-lain sebesar Rp1,515 triliun, menurun sebesar Rp69 miliar atau 4,39% dibandingkan dengan tahun 2023 yang tercatat sebesar Rp1,584 triliun.

**Other Liabilities**

In 2024, the Company recorded other debts of Rp1.515 trillion, a decrease of Rp69 billion or 4.39% compared to 2023 which was recorded at Rp1.584 trillion.

**Liabilitias Sewa**

Liabilitas sewa tahun 2024 tercatat sebesar Rp6,601 miliar, mengalami peningkatan sebesar 304,57% dibandingkan dengan tahun sebelumnya yang berjumlah Rp1,632 miliar.

**Lease Liabilities**

Lease liabilities in 2024 were recorded at Rp6.601 billion, an increase of 304.57% compared to the previous year which amounted to Rp1.632 billion.

**Biaya yang Masih Harus Dibayar**

Pada tahun 2024, biaya yang masih harus dibayar Perseroan tercatat sebesar Rp655 miliar, mengalami menurun sebesar (5,31% dibandingkan dengan tahun sebelumnya yang berjumlah Rp692 miliar.

**Accrued Expenses**

In 2024, the Company's accrued expenses were recorded at Rp655 billion, a decrease of (5.31% compared to the previous year which amounted to Rp692 billion.

**Pendapatan Diterima Dimuka**

Pada akhir tahun 2024, pendapatan diterima di muka Perseroan tercatat sebesar Rp1,727 triliun, meningkat sebesar Rp1,087 triliun atau 169,76% dibandingkan dengan posisi pada akhir tahun 2023 yang sebesar Rp640 miliar.

**Prepaid Income**

At the end of 2024, the Company's unearned income was recorded at Rp1.727 trillion, an increase of Rp1.087 trillion or 169.76% compared to the position at the end of 2023 of Rp640 billion.

**Utang Jatuh Tempo dalam Satu Tahun**

Pada tahun 2024, utang jatuh tempo dalam satu tahun tercatat sebesar Rp44 miliar, mengalami peningkatan sebesar Rp216,8 miliar atau 82,92% dibandingkan dengan tahun 2023 yang tercatat sebesar Rp22 miliar.

**Debt Due in One Year**

In 2024, debt maturing within one year was recorded at Rp44 billion, an increase of Rp216.8 billion or 82.92% compared to 2023 which was recorded at Rp22 billion.

**Bank**

Pada tahun 2024, Bank tercatat sebesar Rp835 miliar, mengalami penurunan sebesar Rp1,244 triliun atau 59,81% dibandingkan dengan tahun 2023 yang tercatat sebesar Rp2,079 triliun.

**Bank**

In 2024, the Bank's assets were recorded at Rp835 billion, a decrease of Rp1.244 trillion, or 59.81%, compared to Rp2.079 trillion in 2023.

## Liabilitas Jangka Panjang
Long Term Liabilities

*Dalam jutaan rupiah / *In million rupiah*

| Uraian / *Description* | 2024 | 2023 | Pertumbuhan / *Growth* Nominal | Pertumbuhan / *Growth* % |
|---|---|---|---|---|
| Utang Usaha Jangka Panjang / Long-Term Business Debt | 71.778 | - | - | - |
| Rekening Dana Investasi / Investment Fund Account | 44.750 | 44.357 | 393 | 0,89% |
| Liabilitas Sewa / Lease Liabilities | 8.830 | 2.723 | 6.107 | 224,27% |
| Utang Bank / Bank Debt | 2.023.851 | 889.576 | 1.134.275 | 127,49% |
| Utang Lembaga Keuangan non Bank / Non-Bank Financial Institution Debt | 11.019 | 19.805 | (8.786) | (44,36%) |
| Surat Berharga Jangka Menengah / Medium Term Securities | 97.933 | - | - | - |
| Pendapatan yang ditangguhkan / Deferred income | 50.952 | 50.952 | - | - |
| Pendapatan Diterima Dimuka / Income Received in Advance | 291.261 | 275.403 | 15.858 | 5,75% |
| Liabilitas Pajak Tangguhan / Deferred Tax Liabilities | 102.322 | 110.848 | (8.526) | (7,69%) |
| Imbalan Pasca Kerja / Post-employment Benefits | 389.176 | 602.029 | (212.853) | (35,36%) |
| Utang lain-lain / Other payables | 307.612 | 99.286 | 208.326 | 209,82% |
| **Jumlah** **Total** | **3.399.486** | **2.094.980** | **1.304.506** | **62,28%** |





Jumlah Liabilitas Jangka Panjang yang dibukukan Perseroan pada akhir tahun 2024 tercatat sebesar Rp3,399 triliun, mengalami penurunan sebesar Rp1.304 triliun atau setara 62,28% dibandingkan dengan posisi pada akhir tahun 2023 yang sebesar Rp2,094 triliun.

The Company's total Long-Term Liabilities at the end of 2024 were recorded at Rp3.399 trillion, a decrease of Rp1.304 trillion or 62.28% compared to the position at the end of 2023 of Rp2.094 trillion.

**Rekening Dana Investasi**

Rekening Dana Investasi pada tahun 2024 tercatat sebesar Rp44,7 miliar, meningkat sebesar Rp393 miliar atau setara 0,89% dibandingkan dengan tahun 2023 yang sebesar Rp44,3 miliar.

**Investment Fund Account**

The Investment Fund Account in 2024 was recorded at Rp44.7 billion, an increase of Rp393 billion, equivalent to 0.89% compared to Rp44.3 billion in 2023.

**Liabilitas Sewa**

Tahun 2024 Liabilitas Sewa tercatat sebesar Rp8,8 miliar, meningkat sebesar Rp6,1 miliar atau setara 224,27% dibandingkan dengan tahun 2023 yang sebesar Rp2,7 miliar.

**Lease Liabilities**

In 2024, Lease Liabilities were recorded at Rp8.8 billion, an increase of Rp6.1 billion or 224.27% compared to Rp2.7 billion in 2023.

**Utang Bank**

Jumlah utang bank pada tahun 2024 tercatat sebesar Rp2,023 triliun, terjadi penyesuaian sebesar Rp1,134 miliar atau setara 127,49% dibandingkan dengan tahun 2023 yang sebesar Rp889 miliar.

**Bank Debt**

Total bank debt in 2024 was recorded at Rp2.023 trillion, an adjustment of Rp1.134 billion, equivalent to 127.49% compared to Rp889 billion in 2023.

**Utang Lembaga Keuangan Non Bank**

Pada tahun 2024, utang lainnya tercatat sebesar Rp11 miliar, terjadi penurunan sebesar Rp8.786 miliar atau setara 44,36% dibandingkan dengan tahun 2023 yang sebesar Rp19,8 miliar.

**Non-Bank Financial Institution Debt**

In 2024, other debt was recorded at Rp11 billion, a decrease of Rp8,786 billion, or 44.36%, compared to Rp19.8 billion in 2023.

**Pendapatan Diterima Dimuka**

Pendapatan diterima dimuka pada tahun 2024 tercatat sebesar Rp291 miliar, terjadi perubahan sebesar Rp15,8 miliar atau 5,75% dibandingkan dengan tahun 2023 yang sebesar Rp275 miliar.

**Unearned Revenue**

Unearned income in 2024 was recorded at Rp291 billion, a change of Rp15.8 billion or 5.75% compared to Rp275 billion in 2023.

**Liabilitas Pajak Tangguhan**

Jumlah liabilitas pajak tangguhan yang dibukukan pada tahun 2024 tercatat sebesar Rp102 miliar, menurun sebesar Rp8,526 miliar atau setara dengan 7,69%% dibandingkan dengan tahun 2023 yang berjumlah Rp110,8 miliar.

**Deferred Tax Liabilities**

The amount of deferred tax liabilities recorded in 2024 was recorded at Rp102 billion, a decrease of Rp8.526 billion or equivalent to 7.69% compared to 2023 which amounted to Rp110.8 billion.

**Imbalan Pasca Kerja**

Jumlah imbalan pasca kerja yang dibukukan oleh Perseroan pada tahun 2024 mengalami penyesuaian sebesar Rp389 miliar atau setara 35,36% dibandingkan dengan tahun 2023 yang tercatat sebesar Rp602 miliar.

**Utang Lain-Lain**

Jumlah utang lain-lain yang dibukukan pada tahun 2024 tercatat sebesar Rp307 miliar, meningkat sebesar Rp208 miliar atau setara 209,82% dibandingkan dengan tahun 2023 yang tercatat sebesar Rp99 miliar.

## Ekuitas

Jumlah ekuitas yang dibukukan Perseroan pada akhir tahun 2024 mencapai Rp35,741 triliun, meningkat sebesar Rp19,867 triliun atau 125,17 % dibandingkan dengan tahun 2023 yang tercatat sebesar Rp15,9 triliun.

**Post-Employment Benefits**

The Company's post-employment benefits recorded in 2024 were adjusted by Rp389 billion, or 35.36%, compared to Rp602 billion recorded in 2023.

**Other Payables**

The amount of other debt recorded in 2024 was recorded at Rp307 billion, an increase of Rp208 billion or 209.82% compared to 2023, which was recorded at Rp99 billion.

## Equity

The Company's recorded equity at the end of 2024 reached IDR 35.741 trillion, an increase of IDR 19.867 trillion or 125.17% compared to 2023, which was recorded at IDR 15.9 trillion.

## Laporan Laba Rugi dan Penghasilan Komprehensif Lain Konsolidasian

Consolidated Statement of Profit or Loss and Other Comprehensive Income

*Dalam jutaan rupiah / *In million rupiah*

| Uraian / *Description* | 2024 | 2023 | Pertumbuhan / *Growth* Nominal | Pertumbuhan / *Growth* % |
|---|---|---|---|---|
| Pendapatan / Revenues | 18.313.058. | 15.242.556 | 3.070.502 | 20,15% |
| Beban Pokok Pendapatan & Beban Langsung / Cost of Revenue and Direct Expenses | (16.332.190) | (13.575.651) | 2.756.539 | 20,30% |
| **Laba Kotor / Gross Profit** | **1.980.868** | **1.666.904** | **313.964** | **18,83%** |
| **Beban Usaha /** Operating Expenses | | | | |
| Beban Pegawai / Employee Expenses | (978.197) | (1.050.318) | 72.121 | 6,87% |
| Beban umum dan administrasi / General and administrative expenses | (625.462) | (590.798) | (34.664) | (5,87%) |





*Dalam jutaan rupiah / *In million rupiah*

| Uraian / *Description* | 2024 | 2023 | Pertumbuhan / *Growth* Nominal | Pertumbuhan / *Growth* % |
|---|---|---|---|---|
| Beban penjualan dan pemasaran / Sales and marketing expenses | (135.291) | (153.856) | 18.565 | 12,06% |
| Beban keuangan - neto / Finance expenses - net | (273.031) | (280.495) | 7.464 | 2,66% |
| Penghasilan (beban) lain-lain - neto / Others income (expense) - net | 108.976 | 212.881 | (103.905) | (48,83%) |
| **Laba (Rugi) Sebelum Pajak / Profit (Loss) Before Tax** | **77.861** | **(195.683)** | **273.544** | **139,74%** |
| (Beban) manfaat pajak penghasilan / Income tax (expense) benefit | (308.805) | 2.124.032 | (2.432.837) | (114,56%) |
| **Rugi Bersih Tahun Berjalan / Net Loss for the Year** | **(230.943)** | **(193.559)** | **(37.384)** | **(19,32%)** |
| **Penghasilan Komprehensif Lain / Other Comprehensive Income** | | | | |
| Surplus revaluasi tanah / Surplus on revaluation of land | 786.651 | 689.706 | 96.945 | 14,06% |
| Selisih penjabaran mata uang asing / Foreign currency translation adjustment | (3.965) | (826.846) | 822.881 | 99,52% |
| Perubahan nilai aset keuangan pada nilai wajar / Changes in the value of financial assets at fair value | (8.685) | (4.851) | (3.834) | (78,96%) |
| Pengukuran kembali liabilitas imbalan pasti / Remeasurement of post-employment benefit liabilities | (6.348) | (141.572) | 135.224 | 95,55% |
| Pajak terkait / Related tax | 1.396 | 31.485 | (30.089) | (95,55%) |
| Jumlah Penghasilan Komprehensif Lain Setelah Pajak / Total Other Comprehensive Income - Net of Tax | 769.047 | 573.940 | 195.107 | 33,98% |
| Laba Komprehensif Tahun Berjalan / Comprehensive Income for the Year | 538.104 | 380.380 | 157.724 | 41,45% |

*Dalam jutaan rupiah / *In million rupiah*

| Uraian / *Description* | 2024 | 2023 | Pertumbuhan / *Growth* Nominal | Pertumbuhan / *Growth* % |
|---|---|---|---|---|
| **Rugi Bersih Tahun Berjalan yang diatribusikan kepada /** Net Loss for The Year Attributable to | | | | |
| Pemilik Entitas Induk / Owners of the Parent Entity | (206.532) | (192.657) | (13.875) | (7,20%) |
| Kepentingan Nonpengendali / Non-Controlling Interest | (24.411) | (24.411) | - | - |
| **Jumlah / Total** | **(230.943)** | **(193.559)** | **(37.384)** | **(19,32%)** |
| **Laba Komprehensif Tahun Berjalan yang Diatribusikan kepada /** Comprehensive Income for The Year Attributable to | | | | |
| Pemilik Entitas Induk / Owners of the Parent Entity | 557.110 | 370.474 | 186.636 | 50,39% |
| Kepentingan Nonpengendali / Non-Controlling Interest | (19.006) | 9.906 | (28.912) | (291,83%) |
| **Jumlah / Total** | **538.104** | **380.380** | **157.724** | **41,45%** |

Pada akhir tahun 2024, Pendapatan Perseroan tercatat sebesar Rp18,313 triliun, meningkat sebesar Rp3,097 miliar atau 20,36% dibandingkan dengan capaian tahun 2023 yang sebesar Rp15.215 triliun..

At the end of 2024, the Company's revenue was recorded at IDR 18.313 trillion, an increase of IDR 3.097 billion, or 20.36%, compared to IDR 15.215 trillion in 2023.

## Laba Kotor

Pada tahun 2024, Perseroan membukukan kenaikan Laba Kotor sebesar 18,83%, dari Rp1,666 triliun pada tahun 2023 menjadi Rp1,980 triliun.

## Gross Profit

In 2024, the Company recorded an 18.83% increase in Gross Profit, from Rp1,666 trillion in 2023 to Rp1,980 trillion.

## Laba Komprehensif Tahun Berjalan

Pada tahun 2024, Perseroan membukukan kenaikan Laba Kotor sebesar 41,45%, dari Rp380 miliar pada tahun 2023 menjadi Rp538 miliar.

## Comprehensive Income for the Year

In 2024, the Company recorded a 41.45% increase in Gross Profit, from Rp380 billion in 2023 to Rp538 billion.





## Laporan Arus Kas Konsolidasian

Kas merupakan salah satu pos aset dengan tingkat likuiditas tertinggi, sehingga semakin besar nilainya mencerminkan kondisi keuangan Perusahaan yang semakin sehat. Adapun laporan arus kas merupakan bagian dari laporan keuangan yang menyajikan informasi mengenai penerimaan dan pengeluaran kas Perusahaan dalam suatu periode tertentu. Laporan ini diklasifikasikan ke dalam tiga aktivitas utama, yaitu aktivitas operasi, aktivitas investasi, dan aktivitas pendanaan.

## Consolidated Statement of Cash Flows

Cash is one of the asset items with the highest liquidity, so its higher value reflects the Company's increasingly healthy financial condition. The cash flow statement is a section of the financial statements that presents information about a company's cash receipts and disbursements over a specific period. This report is classified into three main activities: operating activities, investing activities, and financing activities.

*Dalam jutaan rupiah / *In million rupiah*

| Uraian / *Description* | 2024 | 2023 | Pertumbuhan / *Growth* Nominal | Pertumbuhan / *Growth* % |
|---|---|---|---|---|
| Arus Kas dari (untuk) Aktivitas Operasi / Cash Flow from (for) Operating Activities | 506.317 | (808.426) | 1.314.743 | 162,6% |
| Arus Kas dari (untuk) Aktivitas Investasi / Cash Flows from (for) Investment Activities | 437.701 | (64.715) | 502.416 | 776,2% |
| Arus Kas dari (untuk) Aktivitas Pendanaan / Cash Flows from (for) Funding Activities | 136.777 | 454.943 | (318.166) | (69,9%) |
| Kenaikan (Penurunan) Bersih Kas dan Setara Kas / Net Increase (Decrease) in Cash and Cash Equivalents | 1.080.795 | (418.198) | 1.498.993 | 358,4% |
| Kas dan Setara Kas Pada Awal Periode / Cash and Cash Equivalents at the Beginning of the Period | 734.284 | 1.148.999 | (414.715) | (36,1%) |
| **Kas dan Setara Kas Pada Akhir Periode / Cash and Cash Equivalents at the End of the Period** | **1.815.083** | **734.284** | **1.080.799** | **147,2%** |

Pada akhir tahun 2024, Perseroan membukukan kas dan setara kas sebesar Rp1,815 triliun, mengalami kenaikan sebesar 147,2% atau setara Rp1,080 triliun dibandingkan dengan posisi akhir tahun 2023 yang tercatat sebesar Rp734 miliar.

At the end of 2024, the Company recorded cash and cash equivalents of Rp1.815 trillion, an increase of 147.2% or equivalent to Rp1.080 trillion compared to the position at the end of 2023 which was recorded at Rp734 billion.

**Arus Kas dari (untuk) Aktivitas Operasi /** Cash Flow from (for) Operating Activities

*Dalam jutaan rupiah / *In million rupiah*

| Uraian / *Description* | 2024 | 2023 | Pertumbuhan / *Growth* Nominal | Pertumbuhan / *Growth* % |
|---|---|---|---|---|
| Penerimaan Kas dari Pelanggan / Cash Receipts from Customers | 19.062.870 | 15.359.499 | 3.703.371 | 24,1% |
| Penghasilan bunga / Interest income | 78.885 | 48.061 | 30.824 | 64,1% |
| Pembayaran Kas kepada Pemasok, Karyawan dan untuk Biaya-biaya Lainnya / Cash Payments to Suppliers, Employees and for Other Expenses | (17.834.538) | (15.679.386) | (2.155.152) | 13,7% |
| Penerimaan pengembalian pajak / Tax refund receipt | 27.090 | 36.926 | (9.836) | (26,6%) |
| Pembayaran bunga pinjaman / Loan interest payments | (548.747) | (525.224) | (23.523) | 4,5% |
| Pembayaran pajak penghasilan / Income tax payments | (279.242) | (48.301) | (230.941) | 478,2% |
| **Kas Bersih Diperoleh dari (Digunakan untuk) Aktivitas Operasi / Net Cash Obtained from (Used for) Operating Activities** | **506.317** | **(808.426)** | **1.314.743** | **162,6%** |

Arus kas bersih dari aktivitas operasi pada tahun 2024 tercatat sebesar Rp506 miliar, meningkat 162,6% dibandingkan dengan tahun 2023 yang sebesar Rp48 miliar.

Net cash flow from operating activities in 2024 was recorded at Rp 506 billion, an increase of 162.6% compared to Rp48 billion in 2023.

**Arus Kas dari (untuk) Aktivitas Investasi /** Cash Flow from (for) Investing Activities

*Dalam jutaan rupiah / *In million rupiah*

| Uraian / *Description* | 2024 | 2023 | Pertumbuhan / *Growth* Nominal | Pertumbuhan / *Growth* % |
|---|---|---|---|---|
| Pencairan dana yang dibatasi penggunaannya / Disbursement of funds whose use is restricted | 51.997 | 241.675 | (189.678) | (78,5%) |
| Penempatan dana yang dibatasi penggunaannya / Placement of funds whose use is restricted | (18.925) | (335.258) | 316.333 | (94,4%) |
| Penambahan aset biologis / Penambahan aset biologis | (24.442) | (20.762) | (3.680) | 17,7% |





*Dalam jutaan rupiah / *In million rupiah*

| Uraian / *Description* | 2024 | 2023 | Pertumbuhan / *Growth* Nominal | % |
|---|---|---|---|---|
| Penambahan investasi jangka pendek / Short-term investment additions | (10.600) | - | - | - |
| Perolehan aset lain-lain / Acquisition of other assets | - | (10.733) | - | - |
| Perolehan aset tanaman produktif / Acquisition of productive plant assets | (6.867) | (9.535) | 2.668 | (28,0%) |
| Penempatan uang jaminan / Placement of security deposit | (26.515) | (1.323) | (25.192) | 1.903% |
| Pencairan uang jaminan / Disbursement of security deposit | 3.050 | 13.338 | (10.288) | (77,2%) |
| Perolehan properti investasi / Acquisition of investment properties | (310) | (3.442) | 3.132 | (91,0%) |
| Penerimaan atas pelepasan properti investasi / Proceeds from the disposal of investment property | - | 209.317 | - | - |
| Perolehan aset tetap / Acquisition of fixed assets | (163.903) | (126.850) | (37.053) | 29,2% |
| Hasil pelepasan aset tetap / Proceeds from disposal of fixed assets | 85.866 | 1.312 | 84.554 | 6.447,7% |
| Penambahan aset takberwujud / Addition of intangible assets | (29.844) | (22.451) | (7.393) | 32,9% |
| Uang muka penjualan aset tetap / Down payment on the sale of fixed assets | 578.197 | - | - | - |
| **Kas Bersih Diperoleh dari (Digunakan untuk) Aktivitas Investasi / Net Cash Obtained from (Used for) Investing Activities** | **437.701** | **(64.715)** | **502.416** | **776,2%** |

Arus kas bersih yang digunakan untuk aktivitas investasi pada tahun 2024 tercatat sebesar Rp437 miliar, meningkat sebesar 776,2% dibandingkan dengan tahun 2023 yang sebesar -Rp64 miliar.

Net cash flow used in investing activities in 2024 was recorded at Rp437 billion, an increase of 776,2% compared to -Rp64 billion in 2023.

**Arus Kas dari (untuk) Aktivitas Pendanaan /** Cash Flows from (for) Funding Activities

*Dalam jutaan rupiah / *In million rupiah*

| Uraian / *Description* | 2024 | 2023 | Pertumbuhan / *Growth* Nominal | Pertumbuhan / *Growth* % |
|---|---|---|---|---|
| Penerimaan utang bank jangka pendek / Proceeds from short-term bank loans | 723.481 | 7.328.689 | (6.605.208) | (90,1%) |
| Pembayaran utang bank jangka pendek / Payments of short-term loans | (718.662) | (6.119.488) | 5.400.826 | 88,3% |
| Penerimaan utang bank jangka panjang / Long-term bank loan receivables | 1.378.079 | 311.681 | 1.066.398 | 342,1% |
| Pembayaran utang bank jangka panjang / Payments of long-term bank loans | (1.194.939) | (1.080.826) | (114.113) | (10,6%) |
| Penerimaan utang ke lembaga keuangan non-bank / Proceeds of debt to non-bank financial institution | - | 50.000 | - | - |
| Pembayaran utang ke lembaga keuangan non-bank / Payment of debt to non-bank financial institution | (37.018) | (33.650) | (3.368) | 10,0% |
| Pembayaran rekening dana investasi / Payments of investment fund account | - | (387.270) | - | - |
| Pembayaran utang liabilitas sewa / Payments of lease liabilities | (14.163) | (380) | (13.783) | (3.628,2%) |
| Pembayaran utang sewa pembiayaan / Payments of lease payables | - | (692) | - | - |
| **Kas neto yang diperoleh dari aktivitas pendanaan / Net cash provided by financing activities** | **136.777** | **454.943** | **(318.166)** | **(69,9%)** |

Arus kas bersih yang digunakan untuk aktivitas pendanaan pada tahun 2024 tercatat sebesar Rp136 miliar, terjadi penyesuaian sebesar 69,9% atau setara dengan Rp318 miliar dibandingkan dengan tahun 2023 yang tercatat sebesar Rp454 miliar.

Net cash flow used for financing activities in 2024 was recorded at Rp136 billion, an adjustment of 69.9% or equivalent to Rp318 billion compared to 2023 which was recorded at Rp454 billion.





# Kemampuan Membayar Hutang
## Debt Repayment Capacity

Kemampuan Perusahaan dalam memenuhi kewajiban-kewajibannya diukur melalui analisis rasio likuiditas dan rasio solvabilitas. Rasio likuiditas digunakan untuk menilai kemampuan Perusahaan dalam memenuhi kewajiban jangka pendek. Semakin tinggi nilai rasio likuiditas, semakin baik kemampuan Perusahaan dalam memenuhi kewajiban jangka pendek yang akan jatuh tempo.

The Company's ability to meet its obligations is measured through liquidity and solvency ratio analysis. Liquidity ratios are used to assess the Company's ability to meet short-term obligations. The higher the liquidity ratio, the better the Company's ability to meet maturing short-term obligations.

Sementara itu, rasio solvabilitas mencerminkan kemampuan Perusahaan dalam memenuhi seluruh kewajiban, baik jangka pendek maupun jangka panjang. Pada rasio solvabilitas, khususnya rasio utang (interest bearing & leverage) terhadap ekuitas, nilai yang lebih rendah menunjukkan peningkatan kapasitas Perusahaan dalam melunasi kewajibannya secara keseluruhan.

Meanwhile, solvency ratios reflect the Company's ability to meet all obligations, both short-term and long-term. For solvency ratios, specifically the debt (interest-bearing and leverage) to equity ratio, a lower value indicates an increased capacity for the Company to meet its overall obligations.

## Rasio Likuiditas
Liquidity Ratio

*Dalam jutaan rupiah / *In million rupiah*

| Uraian / *Description* | 2024 | 2023 | Pertumbuhan / *Growth* Nominal | Pertumbuhan / *Growth* % |
|---|---|---|---|---|
| Kas dan Setara Kas (Rp Juta) / Cash and Cash Equivalents (Rp Million | 1.815.083 | 734.284 | 1.080.799 | 147,2% |
| Persediaan (Rp Juta) / Inventory (Rp Million) | 1.874.796 | 1.256.612 | 618.184 | 49,2% |
| Aset Lancar (Rp Juta) / Current Assets (Rp Million) | 8.310.882 | 6.870.642 | 1.440.240 | 21,0% |
| Liabilitas Jangka Pendek (Rp Juta) / Short Term Liabilities (Rp Million) | 13.260.470 | 13.537.435 | (276.965) | (2,0%) |
| **Rasio Likuiditas /** Liquidity Ratio | | | | |
| Rasio Lancar (%) / Current Ratio (%) | 62.66 | 50.75 | 11,91 | 23,5% |
| Rasio Cepat (%) / Quick Ratio (%) | 48.53 | 41.47 | 7,06 | 17,0% |
| Rasio Kas (%) / Cash Ratio (%) | 13.69 | 5.42 | 8,27 | 152,6% |

## Rasio Solvabilitas
Solvency Ratio

| Uraian *Description* | 2024 | 2023 | Pertumbuhan / *Growth* Nominal | Pertumbuhan / *Growth* % |
|---|---|---|---|---|
| **Rasio Solvabilitas /** Solvency Ratio | | | | |
| Leverage (%) | 32.84 | 32.34 | 0,50 | 1,55% |
| Interest Coverage Ratio (ICR) (%) | 676.88 | 429.38 | 247,50 | 57,63% |

## Tingkat Kolektibilitas Piutang

Kemampuan Perusahaan dalam menagih piutang tercermin melalui tingkat kolektibilitas piutang atau Collection Period. Semakin rendah nilai Collection Period, semakin baik kinerja Perusahaan dalam menagih piutang, yang menunjukkan efisiensi dalam pengelolaan aset lancar dan arus kas operasional.

## Receivables Collectibility Ratio

The Company's ability to collect receivables is reflected in its receivables collectibility ratio, or Collection Period. The lower the Collection Period, the better the Company's receivables collection performance, indicating efficiency in managing current assets and operating cash flow.

## Rasio Tingkat Kolektibilitas Piutang
Receivables Collectibility Ratio

| Uraian *Description* | 2024 | 2023 | Pertumbuhan / *Growth* Nominal | Pertumbuhan / *Growth* % |
|---|---|---|---|---|
| Penjualan dan Pendapatan Usaha Lainnya tidak termasuk Penggantian Biaya dari Pemerintah Indonesia (Rp Juta) / Sales and Other Business Income does not include Reimbursement from the Indonesian Government (Rp Million) | 18.313.058 | 15.242.556 | 3.070.502 | 20,14% |
| Piutang Usaha (Rp Juta) / Accounts Receivable (Rp Million) | 1.181.538 | 1.886.969 | (705.431) | (37,39%) |
| Rata-rata Hari Pelunasan Piutang (Collection Period) (Hari) / Average Days of Receivables Repayment (Collection Period) (Days) | 23 | 45 | (22) | (48,89%) |





Perseroan menerapkan kebijakan pembatasan kredit kepada debitur berdasarkan kapasitas masing-masing pelanggan. Evaluasi terhadap kemampuan pembayaran pelanggan dilakukan secara berkala guna menilai kualitas kredit dan memitigasi risiko gagal bayar.

The Company implements a credit limit policy for debtors based on each customer's capacity. Customer repayment capacity is evaluated periodically to assess credit quality and mitigate the risk of default.

Pada tahun 2024, Collection Period Perseroan tercatat sebesar 22 hari, meningkat dibandingkan dengan 45 hari pada tahun 2023. Peningkatan ini mencerminkan penurunan efektivitas Perseroan dalam mengonversi piutang usaha menjadi kas, yang berimplikasi pada penurunan efisiensi arus kas operasional dari aktivitas penagihan.

In 2024, the Company's Collection Period was recorded at 22 days, an increase compared to 45 days in 2023. This increase reflects the Company's decreased effectiveness in converting accounts receivable into cash, which has implications for the decreased efficiency of operational cash flow from collection activities.

## Rasio Keuangan Lainnya
Other Financial Ratio

| **Uraian** *Description* | **2024** | **2023** |
|---|---|---|
| **Rasio Likuiditas /** Liquidity Ratio | | |
| Rasio Lancar / Current Ratio | 62,66% | 50,75% |
| Rasio Kas / Cash Ratio | 13.69% | 5.42% |
| **Rasio Solvabilitas /** Solvency Ratio | | |
| Rasio Utang Terhadap Modal / Debt to Capital Ratio | 46.62% | 44.41% |
| Rasio Utang Terhadap Aset / Debt to Asset Ratio | 31.80% | 30.75% |
| **Rasio Profitabilitas /** Profitability Ratio | | |
| Margin Laba Kotor (GPM) / Gross Profit Margin (GPM) | 10,82% | 10.94% |
| Margin Laba Bersih (NPM) / Net Profit Margin (NPM) | (1.26%) | (1.27%) |
| Laba terhadap Aset (ROA) / Return on Assets (ROA) | (0.44%) | (0.38%) |
| Return on Equity (ROE) / Return on Equity (ROE) | (0.65%) | (0.55%) |

**Rasio Lancar**

Rasio lancar Perseroan pada tahun 2024 tercatat sebesar 10.82%, menurun dibandingkan dengan posisi tahun 2023 yang sebesar 10.94%.

**Current Ratio**

The Company's current ratio in 2024 was recorded at 10.82%, a decrease compared to the position in 2023 which was 10.94%.

**Rasio Kas**

Pada tahun 2024, Perseroan mencatatkan rasio kas sebesar 13.69%, meningkat dibandingkan dengan tahun 2023 yang tercatat sebesar 5.42%.

**Cash Ratio**

In 2024, the Company recorded a cash ratio of 13.69%, an increase compared to 2023 which was recorded at 5.42%.

**Rasio Utang Terhadap Modal**

Pada tahun 2024, Perseroan mencatatkan rasio utang terhadap modal sebesar 46.62%, mengalami meningkat dibandingkan dengan tahun 2023 yang tercatat sebesar 44.41%.

**Debt-to-Equity Ratio**

In 2024, the Company recorded a debt-to-equity ratio of 46.62%, an increase compared to 2023 which was recorded at 44.41%.

**Rasio Utang Terhadap Aset**

Perseroan mencatatkan rasio utang terhadap aset sebesar 31.80% pada tahun 2024, meningkat dibandingkan tahun 2023 sebesar 30.75%.

**Debt-to-Asset Ratio**

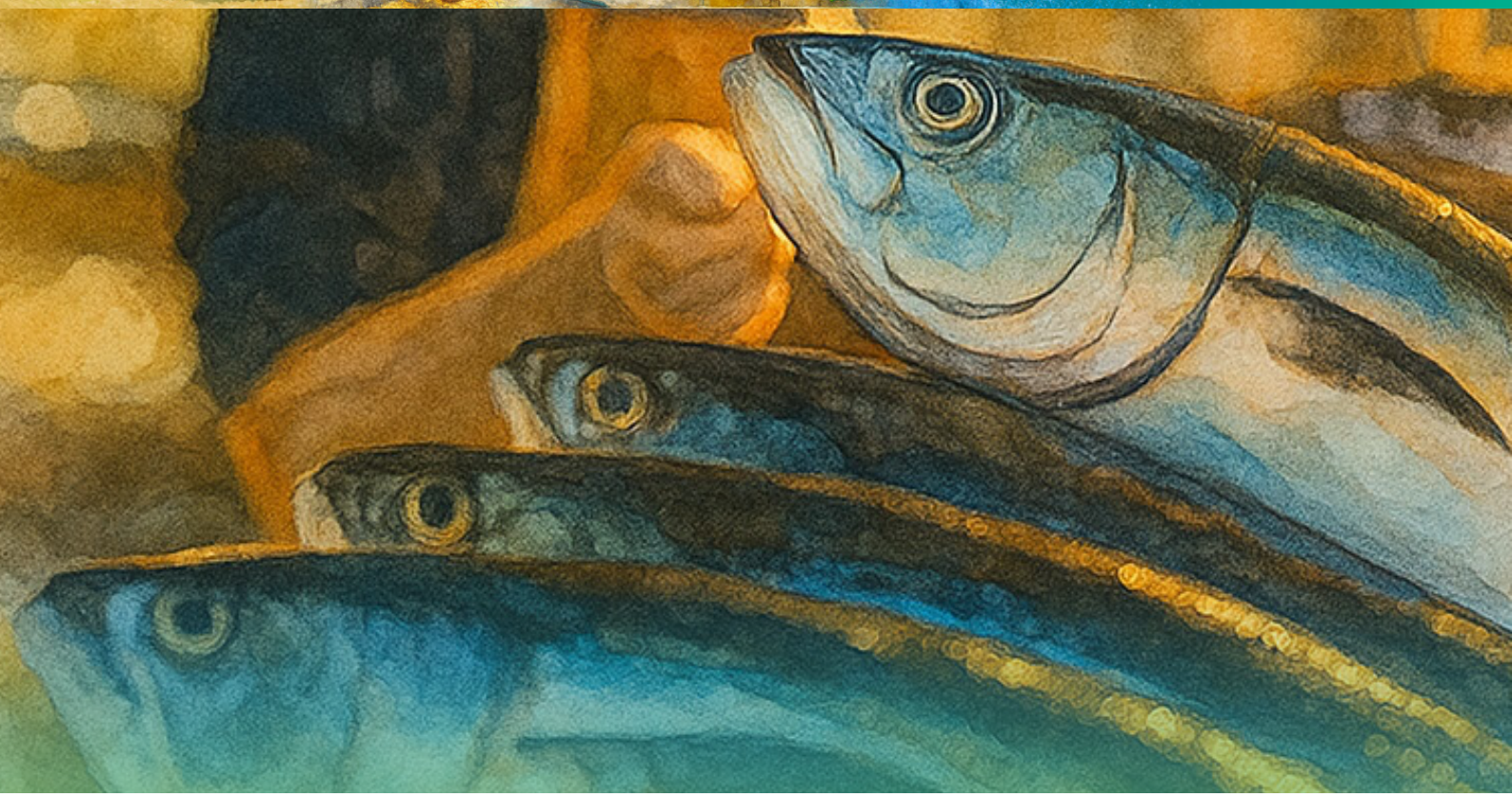
The company recorded a debt-to-asset ratio of 31.80% in 2024, an increase compared to 30.75% in 2023.

**Margin Laba Kotor**

Sepanjang tahun 2024, Perseroan mencatatkan peningkatan margin laba kotor menjadi sebesar 10,82%, lebih tinggi dibandingkan tahun 2023 yang sebesar 10.94%.

**Gross Profit Margin**

Throughout 2024, the Company recorded an increase in gross profit margin to 10.82%, higher than 2023's 10.94%.



**Margin Laba Bersih**

Pada tahun 2024, Perseroan mencatatkan margin laba bersih sebesar -1.26%, meningkat dibandingkan dengan tahun 2023 yang tercatat sebesar -1.27%.

**Net Profit Margin**

In 2024, the Company recorded a net profit margin of -1.26%, an increase compared to 2023 which was recorded at -1.27%.

**Laba Terhadap Aset**

Tingkat pengembalian terhadap aset (Return on Assets/ROA) yang dibukukan Perseroan pada tahun 2024 mengalami penurunan dari -0.38% pada tahun 2023 menjadi -0.44%.

**Return on Assets**

The Company's Return on Assets (ROA) in 2024 decreased from -0.38% in 2023 to -0.44%.

**Laba Terhadap Modal**

Tingkat pengembalian terhadap ekuitas (Return on Equity/ROE) yang dibukukan Perseroan pada tahun 2024 mengalami penurunan dari 0.55% pada tahun 2023 menjadi 0.65%.

**Return on Equity**

Tingkat pengembalian terhadap ekuitas (Return on Equity/ROE) yang dibukukan Perseroan pada tahun 2024 mengalami penurunan dari 0.55% pada tahun 2023 menjadi 0.65%.

**Melalui pengelolaan struktur modal yang pruden dan berimbang, Perseroan berkomitmen untuk menjaga kondisi keuangan yang sehat guna memastikan tersedianya pendanaan yang memadai.**

Through prudent and balanced capital structure management, the Company is committed to maintaining a healthy financial condition to ensure the availability of adequate funding for both short-term and long-term needs.

# Struktur Modal
## Capital Structure

### Kebijakan Struktur Modal

Kebijakan pengelolaan struktur modal PT Rajawali Nusantara Indonesia (Persero) atau ID FOOD disusun dengan mempertimbangkan rencana bisnis jangka panjang Perseroan. Dalam pelaksanaannya, Perseroan mengoptimalkan penggunaan pinjaman jangka panjang dari kreditur guna mendukung keberlanjutan usaha dan pelaksanaan ekspansi strategis.

Untuk memenuhi kebutuhan modal kerja, Perseroan secara proporsional memanfaatkan fasilitas pinjaman jangka pendek serta mengupayakan penerbitan obligasi sebagai bagian dari strategi restrukturisasi pinjaman. Kebijakan ini ditujukan untuk menjaga komposisi rasio utang terhadap ekuitas (debt to equity ratio) tetap berada dalam batas yang sesuai dengan syarat atau covenant yang ditetapkan oleh kreditur.

Melalui pengelolaan struktur modal yang pruden dan berimbang, Perseroan berkomitmen untuk menjaga kondisi keuangan yang sehat guna memastikan tersedianya pendanaan yang memadai, baik untuk kebutuhan jangka pendek maupun jangka panjang, termasuk untuk pelunasan kewajiban pinjaman yang dimiliki.

### Capital Structure Policy

PT Rajawali Nusantara Indonesia (Persero) or ID FOOD's capital structure management policy is formulated taking into account the Company's long-term business plan. In its implementation, the Company optimizes the use of long-term loans from creditors to support business sustainability and strategic expansion.

To meet working capital needs, the Company proportionally utilizes short-term loan facilities and seeks to issue bonds as part of its loan restructuring strategy. This policy aims to maintain the debt-to-equity ratio within limits in accordance with the terms and covenants set by creditors.

Through prudent and balanced capital structure management, the Company is committed to maintaining a healthy financial condition to ensure the availability of adequate funding for both short-term and long-term needs, including the repayment of its loan obligations.





Dalam jutaan rupiah / In million rupiah

| **Uraian /** *Description* | **2024** | **Komposisi 2024 /** *Composition 2024* | **2023** | **Komposisi 2023 /** *Composition 2023* |
|---|---|---|---|---|
| Liabilitas Jangka Pendek / Short-term liabilities | 13.262.992 | 25,30% | 13.537.435 | 26.63% |
| Liabilitas Jangka Panjang / Long Term Liabilities | 3.399.486 | 6.49% | 2.094.980 | 4,12% |
| **Jumlah Liabilitas / Total Liabilities** | 16.662.478 | 31.79% | 15.632.415 | 30,75% |
| Jumlah Ekuitas / Total Equity | 35.741.921 | 68.21% | 35.203.956 | 69,25% |
| **Jumlah Liabilitas dan Ekuitas / Total Liabilities and Equity** | 52.404.399 | 100% | 50.836.372 | 100% |

Struktur modal Perseroan pada tahun 2024 terdiri atas 68.21% ekuitas dan 31.79% liabilitas. Rasio liabilitas terhadap ekuitas (debt to equity ratio) tercatat meningkat menjadi 46,6% dibandingkan dengan tahun 2023 yang sebesar 44,4%.

The Company's capital structure in 2024 consisted of 68.21% equity and 31.79% liabilities. The debt-to-equity ratio increased to 46.6% compared to 44.4% in 2023.

# Informasi Ikatan Material untuk Investasi Barang Modal

## Information on Material Commitments for Capital Goods Investments

Ikatan material atas investasi barang modal dimaksudkan untuk memastikan terlaksananya proyek-proyek pengembangan serta peningkatan kapasitas produksi sebagai bagian dari upaya memperkuat fondasi bisnis Perusahaan di masa yang akan datang.

Material commitments for capital goods investments are intended to ensure the implementation of development projects and increase production capacity as part of efforts to strengthen the Company's business foundation in the future.

Sepanjang tahun 2024, Perusahaan memiliki ikatan material terkait investasi barang modal yang tidak berbentuk pendanaan, dengan rincian sebagai berikut:

Throughout 2024, the Company had material commitments related to capital goods investments that were not in the form of financing, with the following details:

Dalam jutaan rupiah / In million rupiah

| **Uraian** *Description* | **Audited 2024** | **RKAP 2024** |
|---|---|---|
| **Investasi Rutin / Routine Investment** | | |
| Tanah / Land | 19.204.816 | 0 |
| Sertifikasi HGU / Certification | 0 | 114.686.977 |
| Bangunan / Building | 6.472.397 | 96.484.570 |
| Jalan dan Jembatan / Road and Bridge | 2.731.935 | 3.365.899 |
| Mesin & Instalasi / Machinery & Installation | 98.213.701 | 157.420.226 |
| Kendaraan / Vehicles | 4.844.287 | 35.325.000 |
| Inventaris Kantor / Office Inventory | 4989.964 | 42.850.222 |
| Tanaman / Plants | 6.522.097 | 4.139.848 |
| Alat Pertanian / Agricultural Equipment | 4.076.100 | 18.393.379 |
| Aktiva tak berwujud / Intangible assets | 3.183.705 | 18.103.830 |
| Pembelian bibit DOC | 7.599.267 | 32.000.000 |
| **Jumlah Investasi Rutin / Total Routine Investment** | 157.837.566 | 555.251.967 |
| **Investasi Pengembangan / Development Investment** | | |
| Pengembangan Bangunan Building Development | 833.000 | 0 |
| Pengembangan Sari Tebu | 0 | 0 |
| Penggantian tanah dan bangunan Kodam IV | .0 | 12.000.000 |
| Aplikasi TI | 4.149.700 | 31.100.000 |
| Kendaraan | 334.906 | 0 |
| R&D | 0 | 0 |





Dalam jutaan rupiah / In million rupiah

| Uraian<br>*Description* | Audited 2024 | RKAP 2024 |
|---|---|---|
| Pengembangan fasilitas Produksi<br>Production facility development | .5849.220 | 187.300.000 |
| Inventaris<br>Inventory | 4.000 | 0 |
| Ladang Garam<br>Salt Field | .0 | 8.100.000 |
| Lain-lain<br>Others | 1.781.303 | 0 |
| **Jumlah Investasi Pengembangan**<br>**Total Development Investment** | 12.952.128 | 238.500.000 |
| **Investasi Penyertaan / Development Investment** | | |
| Penyelesaian PMN | 0 | 54.793.095 |
| Penyertaan PT Rajawali Nusindo | 0 | 0 |
| Penyertaan saham PT GIEB<br>Investment in shares of PT GIEB | 0 | 0 |
| Penyertaan Modal Ke RTE | 0 | 0 |
| **Jumlah Investasi**<br>**Total Investment** | 0 | 54.793.095 |

Keterangan :

- Realisasi investasi rutin Perseroan sepanjang tahun 2024 tercatat sebesar Rp158,81 miliar, atau setara dengan 28,60% dari pagu anggaran RKAP 2024 yang ditetapkan sebesar Rp555,25 miliar
- Realisasi investasi pengembangan mencapai Rp28,67 miliar atau 12,02% dari target dalam RKAP 2024 sebesar Rp238,5 miliar.
- Secara keseluruhan, total realisasi investasi Perseroan pada tahun 2024 berjumlah Rp187,48 miliar atau 22,09% dari alokasi anggaran dalam RKAP 2024 sebesar Rp848,54 miliar.

Description:

- The Company's routine investment realization throughout 2024 was recorded at IDR 158.81 billion, or equivalent to 28.60% of the IDR 555.25 billion budget ceiling set in the 2024 Work Plan and Budget (RKAP).
- Development investment realization reached IDR 28.67 billion, or 12.02% of the IDR 238.5 billion target in the 2024 Work Plan and Budget.
- Overall, the Company's total investment realization in 2024 amounted to IDR 187.48 billion, or 22.09% of the IDR 848.54 billion budget allocation in the 2024 Work Plan and Budget.

# Prospek Usaha

## Business Prospects

### Pandangan atas Kondisi Lingkungan Eksternal Perseroan

Kinerja Perseroan sangat dipengaruhi oleh kondisi lingkungan eksternal, khususnya perkembangan ekonomi global dan nasional. Sepanjang tahun 2024, perekonomian Indonesia tumbuh sebesar 5,03 persen, sedikit melambat dibandingkan pertumbuhan tahun sebelumnya yang mencapai 5,05 persen.

Konsumsi rumah tangga tetap menjadi kontributor utama Produk Domestik Bruto (PDB), dengan kontribusi sebesar 54,04 persen dan pertumbuhan sebesar 4,94 persen sepanjang tahun 2024. Pertumbuhan ini didukung oleh meningkatnya aktivitas dan mobilitas masyarakat, mencerminkan daya beli yang tetap terjaga.

Di sisi lain, investasi menunjukkan peningkatan signifikan, tumbuh sebesar 4,61 persen pada tahun 2024, mencapai tingkat tertinggi dalam enam tahun terakhir. Peningkatan ini didorong oleh percepatan proyek infrastruktur yang diselesaikan sebelum pergantian pemerintahan.

Namun, ekspor mengalami tantangan akibat melemahnya permintaan global, terutama dari Tiongkok, yang berdampak pada penurunan ekspor komoditas unggulan seperti batu bara, minyak kelapa sawit, dan karet.

Perseroan menyadari bahwa setiap industri dipengaruhi oleh faktor eksternal yang penuh tantangan, terutama terkait dinamika ekonomi global. Pemerintah telah merespons kondisi tersebut dengan kebijakan yang tepat, seperti memberikan diskon tarif listrik, program makan gratis di sekolah, dan pembangunan perumahan terjangkau, guna menjaga stabilitas ekonomi domestik. Kebijakan-kebijakan ini memungkinkan industri untuk terus beroperasi dengan baik di tengah ketidakpastian global.

### Outlook on the Company's External Environmental Conditions

The Company's performance is significantly influenced by external environmental conditions, particularly global and national economic developments. Throughout 2024, the Indonesian economy grew by 5.03 percent, a slight slowdown compared to the previous year's growth of 5.05 percent.

Household consumption remains the main contributor to Gross Domestic Product (GDP), contributing 54.04 percent and growing by 4.94 percent throughout 2024. This growth is supported by increased public activity and mobility, reflecting maintained purchasing power.

On the other hand, investment showed a significant increase, growing by 4.61 percent in 2024, reaching its highest level in six years. This increase was driven by the acceleration of infrastructure projects completed before the change of government.

However, exports faced challenges due to weakening global demand, particularly from China, which resulted in a decline in exports of key commodities such as coal, palm oil, and rubber.

The Company recognizes that every industry is affected by challenging external factors, particularly those related to global economic dynamics. The government has responded to these conditions with appropriate policies, such as electricity tariff discounts, free school meal programs, and affordable housing development, to maintain domestic economic stability. These policies have enabled the industry to continue operating successfully amidst global uncertainty.

### Tinjauan Makro Ekonomi

Pada tahun 2024, perekonomian Indonesia menunjukkan ketahanan yang signifikan di tengah berbagai tantangan global, seperti disrupsi rantai pasok, bencana alam, volatilitas sektor keuangan, dan fragmentasi geo-ekonomi. Berdasarkan data Badan Pusat Statistik (BPS), pertumbuhan ekonomi Indonesia mencapai 5,03% (c-to-c), sedikit melambat dibandingkan capaian tahun sebelumnya yang sebesar 5,05%.

### Macroeconomic Outlook

In 2024, the Indonesian economy demonstrated significant resilience amidst various global challenges, such as supply chain disruptions, natural disasters, financial sector volatility, and geo-economic fragmentation. According to data from the Central Statistics Agency (BPS), Indonesia's economic growth reached 5.03% (c-to-c), a slight slowdown compared to the previous year's 5.05%.





Dari sisi produksi, sektor Jasa Lainnya mencatat pertumbuhan tertinggi sebesar 9,80%. Sementara itu, dari sisi pengeluaran, Pengeluaran Konsumsi Lembaga Nonprofit yang Melayani Rumah Tangga (PK-LNPRT) tumbuh sebesar 12,48%.

Inflasi tahunan Indonesia pada Desember 2024 tercatat sebesar 1,57%, berada di bawah proyeksi awal sebesar 3,6%. Penurunan inflasi ini dipengaruhi oleh turunnya harga beberapa komoditas pangan, seperti cabai dan bawang putih.

Konsumsi rumah tangga, yang merupakan kontributor utama PDB dengan porsi 54,04%, tumbuh sebesar 4,94% sepanjang tahun 2024. Peningkatan ini didorong oleh meningkatnya aktivitas dan mobilitas masyarakat pasca pandemi.

Di sisi perdagangan internasional, ekspor Indonesia pada Maret 2024 mencapai US$22,43 miliar, meningkat 16,40% dibandingkan Februari 2024 . Komoditas dengan peningkatan ekspor terbesar adalah logam mulia dan perhiasan/permata, yang naik sebesar 206,58%.

Dengan mempertimbangkan berbagai indikator ekonomi tersebut, PT Rajawali Nusantara Indonesia (ID FOOD) optimis dapat terus berkontribusi dalam mendukung ketahanan pangan nasional dan pertumbuhan ekonomi Indonesia di masa mendatang.

## Prospek Usaha Perseroan di Tahun 2025

Memasuki tahun 2025, Perseroan menatap prospek usaha dengan penuh optimisme, seiring dengan semakin kuatnya peran sebagai Holding BUMN Pangan dalam ekosistem ketahanan pangan nasional. Pertumbuhan konsumsi pangan dalam negeri yang terus meningkat, dukungan kebijakan Pemerintah, serta penguatan struktur bisnis entitas anak menjadi landasan penting dalam menyusun arah strategis Perseroan di tahun mendatang.

Perseroan menargetkan Pendapatan Konsolidasian sebesar Rp13,4 triliun, Laba Tahun Berjalan sebesar Rp287 miliar, dan EBITDA sebesar Rp619 miliar pada tahun 2025. Target ini mencerminkan proyeksi pertumbuhan bisnis yang positif dan konsisten, didukung oleh keberlanjutan inisiatif transformasi dan efisiensi operasional yang telah dimulai pada tahun-tahun sebelumnya.

In terms of production, the Other Services sector recorded the highest growth at 9.80%. Meanwhile, on the expenditure side, Consumption Expenditure of Nonprofit Institutions Serving Households (PK-LNPRT) grew by 12.48%.

Indonesia's annual inflation in December 2024 was recorded at 1.57%, below the initial projection of 3.6%. This decrease in inflation was influenced by the decline in prices of several food commodities, such as chilies and garlic.

Household consumption, which is the main contributor to GDP at 54.04%, grew by 4.94% throughout 2024. This increase was driven by increased public activity and mobility post-pandemic.

Regarding international trade, Indonesia's exports in March 2024 reached US$22.43 billion, a 16.40% increase compared to February 2024. The commodities with the largest export increase were precious metals and jewelry/gems, which rose by 206.58%.

Taking these various economic indicators into account, PT Rajawali Nusantara Indonesia (ID FOOD) is optimistic that it can continue to contribute to supporting national food security and Indonesia's economic growth in the future.

## The Company's Business Prospects in 2025

As we enter 2025, the Company views its business prospects with optimism, in line with the strengthening role of the State-Owned Food Enterprise Holding Company in the national food security ecosystem. The continued growth of domestic food consumption, support from government policies, and the strengthening of the business structure of its subsidiaries are important foundations for formulating the Company's strategic direction for the coming year.

The Company is targeting Consolidated Revenue of IDR 13.4 trillion, Profit for the Year of IDR 287 billion, and EBITDA of IDR 619 billion in 2025. These targets reflect projected positive and consistent business growth, supported by the sustainability of the transformation and operational efficiency initiatives initiated in previous years.

Untuk mewujudkan target tersebut, Perseroan mengarahkan fokus strategi usaha pada beberapa hal utama:

- **Peningkatan Kinerja Entitas Anak Usaha**
  Optimalisasi portofolio anak perusahaan akan terus menjadi prioritas, melalui efisiensi biaya produksi, peningkatan utilisasi aset, serta pengembangan model bisnis berbasis profit center yang berorientasi pada hasil. Setiap entitas diarahkan untuk meningkatkan kontribusinya terhadap pencapaian kinerja konsolidasian.

- **Peningkatan Penguasaan Komoditas Pangan Strategis**
  ID FOOD akan memperluas pengelolaan dan distribusi komoditas utama seperti beras, gula, minyak goreng, dan daging. Hal ini akan ditempuh melalui peningkatan kapasitas produksi, penguatan kemitraan dengan petani dan peternak, serta peningkatan akses pasar domestik dan ekspor.

- **Perluasan Infrastruktur Logistik dan Rantai Pasok**
  Perseroan menargetkan pengembangan dan modernisasi sarana logistik seperti gudang, cold storage, armada angkut, serta sistem digital terintegrasi guna memastikan kelancaran distribusi dan efisiensi rantai pasok pangan nasional.

- **Transformasi Teknologi dan Tata Kelola**
  Digitalisasi proses bisnis akan ditingkatkan untuk mempercepat pengambilan keputusan dan meningkatkan transparansi. Di sisi lain, penguatan tata kelola perusahaan dan manajemen risiko juga akan terus menjadi pondasi utama dalam menjaga keberlanjutan usaha.

- **Peran Strategis dalam Program Ketahanan Pangan Nasional**
  Sebagai bagian dari BUMN pangan, Perseroan tetap memegang komitmen dalam mendukung program Pemerintah dalam menjaga stabilitas harga, pengelolaan cadangan pangan, serta pemberdayaan sektor hulu pangan nasional.

Dengan strategi yang terarah dan dukungan dari seluruh pemangku kepentingan, Perseroan meyakini bahwa tahun 2025 akan menjadi momentum untuk memperkuat pondasi bisnis yang berdaya saing dan berkelanjutan, serta semakin mengukuhkan peran ID FOOD sebagai pilar utama ketahanan pangan nasional.

To achieve these targets, the Company is focusing its business strategy on several key areas:

- **Improving Subsidiary Entity Performance**
  Optimizing the subsidiary portfolio will continue to be a priority, through production cost efficiency, increased asset utilization, and the development of a results-oriented, profit-center-based business model. Each entity is directed to increase its contribution to the achievement of consolidated performance.

- **Increasing Control of Strategic Food Commodities**
  ID FOOD will expand the management and distribution of key commodities such as rice, sugar, cooking oil, and meat. This will be achieved through increased production capacity, strengthened partnerships with farmers and livestock breeders, and improved access to domestic and export markets.

- **Expansion of Logistics Infrastructure and Supply Chain**
  The Company targets the development and modernization of logistics facilities such as warehouses, cold storage, transportation fleets, and integrated digital systems to ensure smooth distribution and efficiency of the national food supply chain.

- **Technology and Governance Transformation**
  Digitalization of business processes will be enhanced to accelerate decision-making and increase transparency. Meanwhile, strengthening corporate governance and risk management will continue to be a key foundation for maintaining business sustainability.

- **Strategic Role in the National Food Security Program**
  As a state-owned food enterprise, the Company remains committed to supporting government programs to maintain price stability, manage food reserves, and empower the national upstream food sector.

With a focused strategy and support from all stakeholders, the Company believes that 2025 will be the momentum to strengthen the foundation of a competitive and sustainable business, and further strengthen the role of ID FOOD as a main pillar of national food security.





## Perbandingan Target dan Realisasi di Tahun 2024 serta Proyeksi 2025 /
Comparison of Target and Realization in 2024 and Projection for 2025

Dalam jutaan rupiah / In million rupiah

| Uraian *Description* | RKAP 2024 | Realisasi / *Realization* | Pencapaian (%) / *Achievement (%)* | RKAP 2025 |
|---|---|---|---|---|
| Pendapatan / Income | 19.555.625 | 18.313.058 | 93,65% | 27.574.035 |
| Laba (Rugi) / Profit (Loss) | 17.016.166 | 16.332.190 | 95,99% | 24.912.253 |
| Laba Kotor / Gross Profit | 2.539.459 | 1.980.868 | 77,99% | 2.661.781 |
| Laba Usaha / Operating Profit | 655.878 | 241.916 | 36,88% | 967.732 |
| Laba Tahun Berjalan / Profit for the Year | 157.587 | (230.943) | (146,55%) | 621.204 |
| Pendapatan Lain-lain / Other Income | 126.304 | 1.209.702 | 957,55% | 743.721 |
| Beban Bunga bank | 463.339 | 549.551 | 118,60% | 430.958 |
| Beban Lain-lain / Other Expenses | 63.846 | 824.206 | 1.290,90% | 419.301 |
| Aset / Assets | 31.902.647 | 52.399.917 | 164,28% | 30.663.354 |
| Aset Lancar / Current Assets | 11.221.470 | 8.310.882 | 74,05% | 9.128.643 |
| Aset Tidak Lancar / Non-current Assets | 20.681.177 | 44.089.036 | 213,23% | 21.534.711 |

Realisasi pada tahun 2024 komprehensif konsolidasi terinci sebagai berikut:

- Pendapatan Penjualan Perseroan terealisasi sebesar Rp18,313 triliun atau mencapai 93,65% dari target yang ditetapkan dalam RKAP tahun 2024 sebesar Rp19,555triliun.

The comprehensive consolidated realization for 2024 is detailed as follows:

- The Company's realized sales revenue amounted to Rp18.313 trillion or reached 93.65% of the target set in the 2024 RKAP of Rp19.555 trillion.

- Laba Kotor yang berhasil dibukukan pada tahun 2024 mencapai Rp1,980 triliun atau 77,99% dari target sebesar Rp2,539 miliar.
- Pendapatan Lain-lain tercapai sebesar Rp1,209 triliun atau 957,55% dari anggaran sebesar Rp126 miliar, menunjukkan pencapaian signifikan di luar aktivitas utama.
- Beban Lain-lain terealisasi sebesar Rp824 miliar atau 1.290,90% dibandingkan anggaran sebesar Rp63 miliar, yang menjadi salah satu faktor penekan laba bersih.
- Laba Tahun Berjalan Perseroan pada tahun 2024 tercatat sebesar Rp230 miliar atau setara 146,55% dari target sebesar Rp157 miliar.
- Total Aset Perseroan per akhir tahun 2024 mencapai Rp52,399 triliun atau 164,28% terhadap target dalam RKAP sebesar Rp31,902 triliun.

- Gross profit recorded in 2024 reached Rp1.980 trillion, or 77.99% of the target of Rp2.539 billion.
- Other Income reached Rp1.209 trillion or 957.55% of the budget of Rp126 billion, indicating significant achievements outside of core activities.
- Other Expenses realized Rp824 billion, or 1,290.90% of the Rp63 billion budget, which was a factor depressing net profit.
- The Company's Profit for the Year in 2024 was recorded at Rp230 billion, equivalent to 146.55% of the target of Rp157 billion.
- The Company's total assets at the end of 2024 reached Rp52.399 trillion, or 164.28% of the target in the Work Plan and Budget (RKAP) of Rp31.902 trillion.

# Aspek Pemasaran
## Marketing Aspects

### Kebijakan Pemasaran

Pada tahun 2024, ID FOOD, sebagai holding BUMN pangan, menerapkan berbagai kebijakan pemasaran strategis untuk memperkuat ekosistem pangan nasional dan meningkatkan daya saing perusahaan. Berikut adalah beberapa Kebijakan Pemasaran yang dijalankan:

- **Sinergi Antar BUMN Pangan**

Selain dari Anak Perusahaan yang memiliki cabang diberbagai wilayah di Indonesia, ID FOOD aktif membangun kolaborasi dengan BUMN lain di sektor pangan, antara lain dengan Perum Bulog, PT Pupuk Indonesia, dan PTPN Holding. Kolaborasi ini bertujuan untuk meningkatkan integrasi rantai pasok pangan dari hulu ke hilir, sehingga memperkuat ketahanan pangan nasional dan efisiensi distribusi.

### Marketing Policies

In 2024, ID FOOD, as the holding company for state-owned food enterprises, implemented various strategic marketing policies to strengthen the national food ecosystem and increase company competitiveness. The following are some of the Marketing Policies implemented:

- **Synergy Between State-Owned Food Enterprises**

In addition to its subsidiaries with branches in various regions across Indonesia, ID FOOD actively collaborates with other state-owned enterprises in the food sector, including Perum Bulog, PT Pupuk Indonesia, and PTPN Holding. This collaboration aims to improve the integration of the food supply chain from upstream to downstream, thereby strengthening national food security and distribution efficiency.





- **Penguatan Kemitraan dengan UMKM dan Koperasi**

ID FOOD sebagai Holding BUMN Pangan berperan dalam memperkuat ekosistem pangan nasional, salah satunya melalui kolaborasi dengan Kementerian Koperasi dan UKM RI sebagai bentuk penjajakan peluang pengembangan dan Pemberdayaan Koperaasi/UMKM petani, peternak, dan nelayan. Melalui Lembaga Pengelola Dana Bergulir Koperasi dan Usaha Mikro, Kecil, dan Menengah (LPDB-KUMKM), ID FOOD menyediakan pembiayaan bagi koperasi mitra yang bergerak di bidang produksi dan distribusi pangan strategis nasional.

- **Digitalisasi Lini Bisnis Gula**

Sebagai upaya mendukung target swasembada gula nasional pada 2030, ID FOOD mempercepat penerapan digitalisasi dan mekanisasi industri gula. Langkah ini mencakup implementasi teknologi digital dalam proses budidaya, panen, hingga pasca panen, guna meningkatkan efisiensi dan produktivitas.

## Strategi dan Realisasi Pemasaran

Pada tahun 2024, ID FOOD, sebagai Holding BUMN Pangan, mengimplementasikan berbagai strategi pemasaran untuk memperkuat perannya dalam mendukung ketahanan pangan nasional dan meningkatkan kinerja perusahaan. Berikut adalah beberapa strategi utama yang diterapkan:

- **Kerja Sama dengan Jaringan Saudagar Muhammadiyah (JSM)**

Pada November 2024, ID FOOD menandatangani Nota Kesepahaman dengan Jaringan Saudagar Muhammadiyah (JSM) untuk memperluas jaringan distribusi dan pemasaran produk pangan melalui komunitas Muhammadiyah. Kolaborasi ini diharapkan memperkuat penetrasi pasar domestik dan memperluas jangkauan produk ID FOOD.

- **Strengthening Partnerships with MSMEs and Cooperatives**

ID FOOD, as the holding company for state-owned food enterprises, plays a role in strengthening the national food ecosystem, one of which is through collaboration with the Indonesian Ministry of Cooperatives and SMEs to explore opportunities for developing and empowering cooperatives/MSMEs for farmers, livestock breeders, and fishermen. Through the Cooperatives and Micro, Small, and Medium Enterprises Revolving Fund Management Institute (LPDB-KUMKM), ID FOOD provides financing to partner cooperatives engaged in the production and distribution of nationally strategic food products.

- **Digitizing the Sugar Business Line**

To support the national sugar self-sufficiency target by 2030, ID FOOD is accelerating the digitalization and mechanization of the sugar industry. This includes implementing digital technology in the cultivation, harvesting, and post-harvest processes to increase efficiency and productivity.

## Marketing Strategy and Implementation

In 2024, ID FOOD, as the State-Owned Food Enterprise Holding, implemented various marketing strategies to strengthen its role in supporting national food security and improving company performance. The following are some of the key strategies implemented:

- **Collaboration with the Muhammadiyah Merchants Network (JSM)**

In November 2024, ID FOOD signed a Memorandum of Understanding with the Muhammadiyah Merchants Network (JSM) to expand the distribution and marketing network for food products through the Muhammadiyah community. This collaboration is expected to strengthen domestic market penetration and expand the reach of ID FOOD products.

- **Kolaborasi dengan Asosiasi Pengusaha Ritel Indonesia (APRINDO)**

ID FOOD memperkuat kerja sama dengan APRINDO untuk menjaga stabilitas pasokan pangan nasional. Melalui pertemuan dan koordinasi pada Agustus 2024, kolaborasi ini bertujuan memastikan distribusi pangan yang lancar ke jaringan ritel modern, sehingga produk ID FOOD lebih mudah diakses oleh konsumen.

- **Partisipasi dalam Trade Expo Indonesia (TEI) 2024**

Partisipasi ID FOOD pada acara Trade Expo Indonesia dalam rangka menarik potensi-potensi mitra strategis untuk memperluas jangkauan dan distribusi produk-produk pangan Indonesia di kancah internasional. Sebagai produsen dan distributor pangan berkualitas, ID FOOD diharapkan dapat terus membangun strategi untuk menjaga pasokan komoditas pangan dan memperkuat ekonomi petani, peternak, nelayan, dan pelaku, serta meningkatkan eksposur merek ID FOOD di pasar global untuk menjadi perusahaan pangan yang go internasional. TEI tahun ini mengangkat tema "Build Strong Connection with the Best of Indonesia". Gelaran TEI 2024 diharapkan dapat membuka kesempatan pelaku usaha menjalin kerja sama dengan mitra strategis untuk memperluas jaringan bisnis, menciptakan pasar ekspor baru, dan mempromosikan produk-produk terbaik.

- **Partisipasi dalam Operasi Pasar**

ID FOOD berupaya untuk memperkenalkan dan menjual produk-produk pangan yang dimiliki melalui partisipasi pada berbagai pameran dan event. Sepanjang tahun 2024 ID FOOD telah melaksankan Gerakan Pangan Murah (GPM) sebanyak 257 titik di berbagai wilayah Indonesia antara lain DKI Jakarta, Jawa Barat, Jawa Timur, Jawa Tengah, Banten, Sulawesi Selatan, Sulawesi Tenggara, Sulawesi Tengah, Maluku, Kalimantan Barat, Kalimantan Timur, DIY Yogyakarta, Sumatera Barat, Sumatera Utara, Lampung, Nusa Tenggara Timur dan Gorontalo. Langkah ini dilakukan guna memastikan masyarakat mendapatkan akses terhadap kebutuhan pangan yang terjangkau dan berkualitas.

- **Collaboration with the Indonesian Retail Entrepreneurs Association (APRINDO)**

ID FOOD strengthened its collaboration with APRINDO to maintain the stability of the national food supply. Through meetings and coordination in August 2024, this collaboration aims to ensure smooth food distribution to modern retail networks, making ID FOOD products more accessible to consumers.

- **Participation in Trade Expo Indonesia (TEI) 2024**

ID FOOD's participation in Trade Expo Indonesia aims to attract potential strategic partners to expand the reach and distribution of Indonesian food products internationally. As a producer and distributor of quality food, ID FOOD is expected to continue developing strategies to maintain the supply of food commodities and strengthen the economies of farmers, livestock breeders, fishermen, and other food producers, as well as increase ID FOOD's brand exposure in the global market to become an internationally recognized food company. This year's TEI carries the theme "Build Strong Connections with the Best of Indonesia." TEI 2024 is expected to provide opportunities for businesses to collaborate with strategic partners to expand their business networks, create new export markets, and promote their best products.

- **Participation in Market Operations**

ID FOOD strives to introduce and sell its food products through participation in various exhibitions and events. Throughout 2024, ID FOOD implemented the Affordable Food Movement (GPM) at 257 locations across various regions in Indonesia, including Jakarta, West Java, East Java, Central Java, Banten, South Sulawesi, Southeast Sulawesi, Central Sulawesi, Maluku, West Kalimantan, East Kalimantan, Yogyakarta, West Sumatra, North Sumatra, Lampung, East Nusa Tenggara, and Gorontalo. This initiative was taken to ensure that the public has access to affordable and quality food.





- **Penugasan CPP Bantuan Pangan Stunting**

Pelaksanaan penugasan CPP tahun 2024 kepada ID FOOD merupakan program prioritas pemerintah untuk menekan angka inflasi nasional yang disebabkan oleh inflasi pangan dan meningkatkan kesejahteraan petani/peternak/nelayan. Adapun untuk pengadaan komoditas CPP diutamakan bersumber dari petani/peternak/nelayan mandiri. ID FOOD telah melaksanakan program strategis CPP untuk sejumlah komoditas, seperti daging ayam, daging sapi, telur, minyak goreng dan gula. Dalam kegiatan bantuan pangan tahun 2024 ID FOOD berhasil menyalurkan sebanyak 8.676.534 paket bantuan pangan dan telah memberdayakan peternak mandiri di 7 provinsi dengan melakukan offtake komoditas ayam karkas dan telur yang digunakan sebagai bantuan pangan untuk keluarga risiko stunting.

- **Assignment of Food Assistance for Stunting**

The 2024 CPP assignment to ID FOOD is a government priority program to reduce national inflation caused by food inflation and improve the welfare of farmers, livestock breeders, and fishermen. Priority is given to procurement of CPP commodities from independent farmers, livestock breeders, and fishermen. ID FOOD has implemented strategic CPP programs for several commodities, such as chicken, beef, eggs, cooking oil, and sugar. In its 2024 food aid program, ID FOOD successfully distributed 8,676,534 food aid packages and empowered independent farmers in 7 provinces by off-loading chicken carcasses and eggs, which were used as food aid for families at risk of stunting.

## Pangsa Pasar

PT Rajawali Nusantara Indonesia (ID FOOD) berperan strategis dalam industri pangan nasional, dengan fokus utama pada empat klaster: Gula, Peternakan, Perdagangan, dan lainnya. Sebagai holding pangan, ID FOOD berkomitmen untuk memperkuat posisinya di pasar domestik yang terus berkembang.

Berdasarkan data dari Statista, pendapatan pasar makanan di Indonesia diproyeksikan mencapai USD 253,71 miliar pada tahun 2025, dengan tingkat pertumbuhan tahunan sebesar 6,88% antara 2025 hingga 2030. Pertumbuhan ini mencerminkan potensi besar bagi ID FOOD untuk meningkatkan pangsa pasarnya melalui optimalisasi portofolio produk dan ekspansi distribusi.

Dalam sektor perdagangan, anak perusahaan ID FOOD, PT Rajawali Nusindo, telah aktif menggelar pasar murah di berbagai provinsi bekerja sama dengan Badan Pangan Nasional (Bapanas). Hingga Agustus 2024, kegiatan ini telah dilaksanakan di 379 lokasi, menyediakan komoditas pangan pokok seperti beras, gula, minyak goreng, cabai, dan bawang merah . Inisiatif ini tidak hanya memperluas jangkauan pasar ID FOOD tetapi juga memperkuat perannya dalam stabilisasi harga pangan nasional.

Selain itu, menurut laporan dari Food Export, penjualan ritel makanan kemasan di Indonesia diperkirakan mencapai USD 66,7 miliar pada tahun 2028, meningkat sebesar 46,8% dari tahun 2024. Kategori dengan pertumbuhan tinggi meliputi keju, daging olahan, makanan laut, dan alternatif daging, yang menunjukkan peluang bagi ID FOOD untuk diversifikasi produk dan penetrasi pasar lebih dalam.

## Market Share

PT Rajawali Nusantara Indonesia (ID FOOD) plays a strategic role in the national food industry, with a primary focus on four clusters: Sugar, Livestock, Trade, and others. As a food holding company, ID FOOD is committed to strengthening its position in the growing domestic market.

According to data from Statista, Indonesia's food market revenue is projected to reach USD 253.71 billion by 2025, with an annual growth rate of 6.88% between 2025 and 2030. This growth reflects significant potential for ID FOOD to increase its market share through product portfolio optimization and distribution expansion.

In the trade sector, ID FOOD's subsidiary, PT Rajawali Nusindo, has been actively holding low-cost markets in various provinces in collaboration with the National Food Agency (Bapanas). As of August 2024, these activities had been implemented in 379 locations, providing staple food commodities such as rice, sugar, cooking oil, chilies, and shallots. This initiative not only expands ID FOOD's market reach but also strengthens its role in stabilizing national food prices.

Furthermore, according to a report from Food Export, retail sales of packaged foods in Indonesia are expected to reach USD 66.7 billion by 2028, a 46.8% increase from 2024. High-growth categories include cheese, processed meats, seafood, and meat alternatives, indicating opportunities for ID FOOD to diversify its products and penetrate deeper into the market.

Dengan memanfaatkan tren pertumbuhan pasar dan inisiatif strategis, ID FOOD diharapkan dapat meningkatkan pangsa pasarnya secara signifikan, memperkuat posisinya sebagai pemimpin dalam industri pangan nasional, dan berkontribusi pada ketahanan pangan Indonesia.

By capitalizing on market growth trends and strategic initiatives, ID FOOD is expected to significantly increase its market share, strengthen its position as a leader in the national food industry, and contribute to Indonesia's food security.

# Informasi dan Fakta Material yang Terjadi Setelah Tanggal Laporan Akuntan

## Material Information and Facts Occurring After the Accountant's Report Date

Terdapat Informasi dan fakta material yang terjadi setelah tanggal laporan Akuntan. Hal ini tertera pada Bab 6 Laporan keuangan halaman 149 nomor 58, tentang peristiwa periode pelaporan.

There is material information and facts that occurred after the date of the Accountant's report. This is stated in Chapter 6 of the Financial Statements, page 149, number 58, regarding reporting period events.

# Kebijakan Dividen

## Dividend Policy

**Dasar Kebijakan Pembagian Dividen**

Manajemen mengajukan usulan pembagian dividen kepada Pemegang Saham berdasarkan kinerja keuangan Perseroan dalam periode tertentu. Keputusan atas besaran dividen yang akan dibayarkan ditetapkan melalui Rapat Umum Pemegang Saham (RUPS). Pembagian dividen hanya dapat direalisasikan apabila Perseroan memiliki saldo laba ditahan yang positif sesuai dengan ketentuan peraturan perundang-undangan yang berlaku.

**Basis for Dividend Distribution Policy**

Management proposes dividend distributions to shareholders based on the Company's financial performance for a specific period. The decision on the amount of dividends to be paid is determined through a General Meeting of Shareholders (GMS). Dividend distributions can only be realized if the Company has a positive retained earnings balance in accordance with applicable laws and regulations.

**Pembagian Dividen Tahun 2024 dan Historikalnya**

Sampai dengan 31 Desember 2024, Perseroan tidak memiliki program pembagian dividen yang ditujukan kepada karyawan dan/atau manajemen. Dengan demikian, informasi terkait jumlah dividen yang dibagikan, waktu pelaksanaan, kriteria penerima, serta harga pelaksanaan (exercise price) tidak tersedia dan tidak disajikan dalam Laporan Tahunan ini.

**Dividend Distribution in 2024 and Historical Background**

As of December 31, 2024, the Company does not have a dividend distribution program aimed at employees and/or management. Therefore, information regarding the amount of dividends distributed, the timing of distribution, recipient criteria, and exercise price is not available and is not presented in this Annual Report.





# Realisasi Dana Hasil Penawaran Umum

## Realization of Proceeds from Public Offering

Sampai dengan akhir Desember 2024, Perseroan belum melaksanakan penawaran umum saham baik di bursa efek dalam negeri maupun luar negeri. Oleh karena itu, tidak terdapat informasi terkait total dana yang diperoleh, rencana dan rincian penggunaan dana, saldo dana, maupun tanggal persetujuan RUPS atas perubahan penggunaan dana yang dapat disampaikan dalam Laporan Tahunan ini.

As of the end of December 2024, the Company has not conducted a public offering of shares on either a domestic or international stock exchange. Therefore, there is no information regarding the total funds obtained, the planned and detailed use of funds, the fund balance, or the date of GMS approval for changes in the use of funds that can be presented in this Annual Report.

# Informasi Material Mengenai Investasi, Ekspansi Usaha, Akuisisi, dan/atau Restrukturisasi Utang/Modal

## Material Information Regarding Investments, Business Expansion, Acquisitions, and/or Debt/Capital Restructuring

Sepanjang tahun 2024, Perseroan tidak melaksanakan aktivitas yang bersifat material terkait investasi, ekspansi usaha, akuisisi, maupun restrukturisasi utang atau permodalan. Namun demikian, proses restrukturisasi atas utang pemerintah masih terus berlangsung dan diarahkan untuk dikonversi menjadi penyertaan modal sebagai bagian dari upaya penguatan struktur permodalan Perseroan.

Throughout 2024, the Company did not undertake any material activities related to investments, business expansion, acquisitions, or debt or capital restructuring. However, the government debt restructuring process is ongoing and is being directed towards conversion into equity participation as part of efforts to strengthen the Company's capital structure.

# Informasi Transaksi Material yang Mengandung Benturan Kepentingan dan/atau dengan Pihak Afiliasi/Berelasi

## Information on Material Transactions Containing Conflicts of Interest and/or with Affiliated/Related Parties

Sepanjang tahun 2024, Perseroan tidak mencatat adanya transaksi material yang mengandung benturan kepentingan dan/atau melibatkan pihak afiliasi maupun pihak berelasi.

Throughout 2024, the Company did not record any material transactions containing conflicts of interest and/or involving affiliated or related parties.

# Perubahan Peraturan yang Signifikan dan Dampaknya Terhadap Perseroan

## Significant Regulatory Changes and Their Impact on the Company

Sampai dengan akhir Desember 2024, tidak terdapat perubahan regulasi yang memberikan dampak signifikan terhadap kinerja operasional maupun keuangan PT Rajawali Nusantara Indonesia (Persero).

As of the end of December 2024, there were no regulatory changes that significantly impacted the operational or financial performance of PT Rajawali Nusantara Indonesia (Persero).

# Perubahan Kebijakan Akuntansi

## Changes in Accounting Policies

Sehubungan dengan diterbitkannya Peraturan Menteri Keuangan Republik Indonesia Nomor 72 Tahun 2023 tentang Penyusutan Harta Berwujud dan/atau Amortisasi Harta Tidak Berwujud, maka Perseroan menyesuaikan kebijakan akuntansi atas umur ekonomis bangunan permanen menjadi 40 (empat puluh) tahun, sesuai ketentuan yang berlaku.

In connection with the issuance of Regulation of the Minister of Finance of the Republic of Indonesia Number 72 of 2023 concerning Depreciation of Tangible Assets and/or Amortization of Intangible Assets, the Company has adjusted its accounting policy for the economic life of permanent buildings to 40 (forty) years, in accordance with applicable regulations.





# Tingkat Kesehatan Perusahaan

## Company Soundness Level

Perseroan memiliki instrumen evaluatif untuk menilai tingkat kesehatan perusahaan yang merujuk pada Keputusan Menteri Badan Usaha Milik Negara Republik Indonesia Nomor: KEP-100/MBU/2002 tanggal 4 Juni 2002 tentang Penilaian Tingkat Kesehatan Badan Usaha Milik Negara.

Sejalan dengan ketentuan terbaru sebagaimana tertuang dalam Peraturan Menteri BUMN Nomor: PER-2/MBU/03/2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan BUMN, maka penilaian tingkat kesehatan BUMN wajib dilakukan oleh lembaga pemeringkat independen. Dalam hal ini, penilaian tingkat kesehatan PT Rajawali Nusantara Indonesia (Persero) dilakukan oleh PEFINDO.

Berdasarkan hasil penilaian tersebut, PEFINDO menetapkan peringkat idBBB-/stable kepada PT Rajawali Nusantara Indonesia, dengan pertimbangan sebagai berikut:

**Faktor Pendukung:**

- Dukungan Pemerintah terhadap PT RNI dinilai berada pada tingkat moderat;
- Portofolio bisnis yang terdiversifikasi, mencakup sektor pangan, distribusi, pertanian, dan industri alat kesehatan.

**Faktor Tantangan:**

- Tingkat leverage keuangan yang masih tergolong tinggi, disertai dengan proteksi arus kas yang relatif lemah;
- Tingginya proporsi transaksi antar entitas dalam Grup;
- Tingkat eksposur terhadap risiko volatilitas harga komoditas dan kondisi cuaca ekstrem yang berdampak terhadap sektor pertanian dan peternakan.

Dengan mempertimbangkan keseluruhan faktor pendukung dan tantangan tersebut, serta peran Perseroan sebagai induk Holding BUMN Pangan, peringkat yang diberikan mencerminkan posisi keuangan yang stabil namun dengan ruang perbaikan dari sisi struktur modal dan efisiensi operasional secara keseluruhan.

The Company has an evaluative instrument for assessing the company's soundness, which refers to the Decree of the Minister of State-Owned Enterprises of the Republic of Indonesia Number: KEP-100/MBU/2002 dated June 4, 2002, concerning the Assessment of the Soundness Level of State-Owned Enterprises.

In line with the latest provisions stipulated in the Regulation of the Minister of State-Owned Enterprises Number: PER-2/MBU/03/2023 concerning Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises, the assessment of the soundness level of a State-Owned Enterprise must be conducted by an independent rating agency. In this case, the health level assessment of PT Rajawali Nusantara Indonesia (Persero) was conducted by PEFINDO.

Based on the assessment results, PEFINDO assigned a rating of idBBB-/stable to PT Rajawali Nusantara Indonesia, considering the following:

**Supporting Factors:**

- Government support for PT RNI is considered moderate;
- Diversified business portfolio, spanning the food, distribution, agriculture, and medical device industries.

**Challenge Factors:**

- A relatively high level of financial leverage, coupled with relatively weak cash flow protection measures;
- A high proportion of transactions between entities within the Group;
- High exposure to the risks of commodity price volatility and extreme weather conditions impacting the agriculture and livestock sectors.

Considering all of these supporting factors and challenges, as well as the Company's role as the holding company for state-owned food enterprises, the rating reflects a stable financial position with room for improvement in terms of capital structure and overall operational efficiency.

## A. Rencana Pengembangan Jangka Panjang ID FOOD Group

Rencana Pengembangan Jangka Panjang ID FOOD Group telah tertuang dalam buku Rencana Jangka Panjang (RJP) PT RNI (Persero) tahun 2024 – 2029 dan mendapat persetujuan Menteri BUMN melalui surat nomor SR-546/MBU/10/2024 pada tanggal 29 Oktober 2024. Rencana Pengembangan Usaha Jangka Panjang ini bertujuan untuk mengantarkan perusahaan dalam mewujudkan visi dan melaksanakan misinya. Berikut ini adalah Rencana Pengembangan ID FOOD Group.

### ID FOOD Group

Dalam rangka mencapai target dan mewujudkan tujuan perusahaan sesuai dengan visi yang telah ditetapkan, menjadi Perusahaan Pangan yang produktif, berkelanjutan, dan inovatif, RNI telah menyusun serangkaian program kerja dari sisi Holding sebagai berikut:

- Keunggulan operasional Anak Perusahaan; melalui perluasan kemitraan dengan Petani, Peternak, dan Nelayan serta UMKM dalam rangka peningkatan keunggulan operasional dan peningkatan nilai ekonomi dan sosial untuk Indonesia di bidang pangan.
- Viabilitas Induk Holding; melalui pelaksanaan program Cadangan Pangan Pemerintah (CPP). Berkaitan dengan penyelenggaraan CPP berdasarkan Perpres No. 125 disebutkan bahwa dalam melaksanakan penyelenggaraan CPP, Pemerintah menugaskan BUMN Pangan, salah satunya dalam hal ini ID FOOD dalam rangka stabilisasi pasokan dan harga pangan. Adapun komoditas yang diugaskan kepada ID FOOD meliputi Gula Konsumsi, Daging Sapi, Daging Kerbau, Minyak Goreng, Daging Unggas, Telur Ayam, Cabai, Bawang Merah, Bawang Putih, dan Ikan Kembung.
- Restrukturisasi Keuangan
- Sinergi dan Kolaborasi penjualan ID FOOD Group
- Pembentukan sinergi Klaster Gula dengan SGN

### Klaster Gula

Terdapat 3 perusahaan yang berfokus dalam komoditas gula di ID FOOD yaitu PT PG Rajawali I, PT PG Rajawali II, dan PT PG Candi Baru. Berikut strategi peningkatan bisnis gula ID FOOD:

- Meningkatkan efisiensi operasional. Peningkatan dilakukan dengan cara meningkatkan produktivitas tebu, meningkatkan hasil ekstraksi gula, dan optimalisasi biaya operasional.
- Kemitraan dengan petani swadaya. Memperluas jangkauan kami ke petani tebu melalui persyaratan pembayaran yang lebih baik (misalnya Cash on Delivery) dan transparansi dalam analisis hasil.

## A. ID FOOD Group's Long-Term Development Plan

ID FOOD Group's Long-Term Development Plan is outlined in PT RNI (Persero)'s Long-Term Plan (RJP) for 2024-2029 and was approved by the Minister of State-Owned Enterprises through letter number SR-546/MBU/10/2024 dated October 29, 2024. This Long-Term Business Development Plan aims to guide the company in realizing its vision and implementing its mission. The following is the ID FOOD Group Development Plan.

### ID FOOD Group

To achieve its targets and realize the company's goals in line with its established vision, to become a productive, sustainable, and innovative food company, RNI has developed a series of work programs from the holding side, as follows:

- Operational Excellence of Subsidiaries: through expanding partnerships with farmers, livestock breeders, fishermen, and MSMEs to enhance operational excellence and increase economic and social value for Indonesia in the food sector.
- Viability of the Holding Company: through the implementation of the Government Food Reserve Program (CPP). Regarding the implementation of the CPP, Presidential Decree No. 125 states that in implementing the CPP, the Government assigns state-owned food enterprises, including ID FOOD, to stabilize food supplies and prices. The commodities assigned to ID FOOD include consumer sugar, beef, buffalo meat, cooking oil, poultry, chicken eggs, chilies, shallots, garlic, and mackerel.
- Financial Restructuring
- ID FOOD Group Sales Synergy and Collaboration
- Establishment of the Sugar Cluster Synergy with SGN

### Sugar Cluster

ID FOOD has three companies focused on sugar commodities: PT PG Rajawali I, PT PG Rajawali II, and PT PG Candi Baru. The following are ID FOOD's sugar business growth strategies:

- Improving operational efficiency. This improvement is achieved by increasing sugarcane productivity, increasing sugar extraction yields, and optimizing operational costs.
- Partnerships with independent farmers. Expanding our reach to sugarcane farmers through better payment terms (e.g., cash on delivery) and transparency in yield analysis.





- Optimalisasi jaringan pabrik. Jaringan pabrik yang dapat mencakup konsolidasi strategis dengan pabrik-pabrik sekitar melalui kolaborasi.
- Menjajaki peluang dalam usaha/lini bisnis hilirisasi.
- Perluasan lahan melalui kerjasama strategis dengan PTPN dan Perhutani

- Implementasi Water Management System (WMS)
- Persiapan pembangunan PG Subang melalui kemitraan, kerjasama, maupun pendanaan lain.

**Klaster Ternak**

PT Berdikari merupakan anak Perusahaan ID FOOD yang bergerak dalam bisnis ternak dan pemenuhan daging dalam program Cadangan Pangan Pemerintah (CPP). Strategi peningkatan bisnis Klaster Ternak khususnya unggas akan dilakukan melalui hal-hal sebagai berikut:

- **Optimalisasi bisnis saat ini**
  - Melibatkan lebih banyak peternak pemberdayaan offtake pakan dan DOC yang lebih tinggi serta pasokan broiler yang lebih dekat untuk rumah pemotongan hewan
  - Mengembangkan strategi akuisisi pelanggan B2B jangka panjang yang komprehensif
  - Bermitra dengan fasilitas rumah pemotongan hewan yang ada untuk dibangun di dekat lokasi peternak kontrak

- **Peningkatkan live bird dari skema offtake DOC dengan contract farm**

- **Optimalisasi integrasi loop tertutup**
  - Membangun kemitraan dengan pemilik peternakan dan rumah potong hewan
  - Meningkatkan kapasitas pembiakan

- **Pembentukan kapabilitas bisnis dairy melalui kemitraan**

**Klaster Perdagangan**

Perusahaan yang tergabung kedalam Klaster Perdagangan adalah PT Perusahaan Perdagangan Indonesia, PT Rajawali Nusindo, dan PT GIEB. Strategi peningkatan bisnis Klaster Perdagangan khususnya daging akan dilakukan melalui hal-hal sebagai berikut:

- Optimizing the factory network. A factory network that can include strategic consolidation with neighboring factories through collaboration.
- Exploring opportunities in downstream business lines.
- Land expansion through strategic partnerships with PTPN (State-Owned Enterprises) and Perhutani (State-Owned Forestry Company).
- Implementation of a Water Management System (WMS).
- Preparation for the construction of the Subang Sugar Factory through partnerships, collaborations, and other funding.

**Livestock Cluster**

PT Berdikari, a subsidiary of ID FOOD, operates in the livestock business and fulfills meat requirements under the Government Food Reserves (CPP) program. The Livestock Cluster's business development strategy, specifically poultry, will be implemented through the following:

- **Optimizing current business**
  - Involving more farmers to increase feed and DOC offtake, as well as closer broiler supply to slaughterhouses

  - Developing a comprehensive long-term B2B customer acquisition strategy
  - Partnering with existing slaughterhouse facilities to build them near contract farmers' locations

- **Increasing live bird production from DOC offtake schemes with contract farms**

- **Optimizing closed-loop integration**
  - Building partnerships with farm owners and slaughterhouses
  - Increasing breeding capacity

- **Building dairy business capabilities through partnerships**

**Trade Cluster**

The companies included in the Trade Cluster are PT Perusahaan Perdagangan Indonesia, PT Rajawali Nusindo, and PT GIEB. The business development strategy for the Trade Cluster, specifically meat, will be implemented through the following:

- Menjajaki pasar dan segmen pelanggan baru
- Mengejar peluang kemitraan untuk memperluas kapabilitas
- Konsolidasi Cabang
- Penguatan ekspor komoditas pangan dan rempah-rempah
- Peningkatan kapabilitas logistik dan pelaksanaan sinergi (Penjualan dan logistik)
- Transformasi bisnis : penguatan penjualan (horeca dan retail)

**Klaster Lainnya (PT Garam)**

PT Garam merupakan salah satu anak Perusahaan ID FOOD yang masuk dalam klaster lainnya untuk dilakukan pengembangan usaha. Berikut ini adalah rencana pengembangan PT Garam:

- Peningkatan utilitas pabrik garam
- Rekondisi mesin pabrik dalam rangka peningkatan produktivitas
- Penerapan predictive maintenance untuk meningkatkan keandalan plant

- Exploring new markets and customer segments
- Pursuing partnership opportunities to expand capabilities
- Branch Consolidation
- Strengthening exports of food and spice commodities
- Enhancing logistics capabilities and implementing synergies (Sales and logistics)
- Business transformation: Strengthening sales (horeca and retail)

**Other Clusters (PT Garam)**

PT Garam is a subsidiary of ID FOOD and is included in other clusters for business development. The following are PT Garam's development plans:

- Increasing salt factory utilization
- Reconditioning factory machinery to increase productivity
- Implementing predictive maintenance to improve plant reliability

## Realisasi Pengembangan ID FOOD Group Tahun 2024

| **Entitas /** *Entity* | **Progress 2024 /** *Progress 2024* |
|---|---|
| Gula<br>(R1 R2 CB) | **Peningkatan produksi dan pengembangan Varietas Unggul**<br>• Kerjasama riset terkait pengembangan benih unggul telah dilakukan<br>• Inisiatif WMS di PT PG Rajawali II telah siap kajian investasinya<br>• Peningkatan produksi melalui pernguatan kemitraan dengan petani<br><br>**Efisiensi biaya operasional**<br>• Pemetaaan potensi efisiensi biaya salah satunya melalui investasi Turbin Alternator<br><br>**Pengembangan bisnis hilir**<br>• Perluasan penjualan PTOC<br>• Perluasan penjualan Bioratu<br><br>**Increasing production and developing superior varieties**<br>• Research collaboration related to superior seed development has been carried out<br>• The WMS initiative at PT PG Rajawali II has completed its investment study<br>• Increasing production through strengthening partnerships with farmers |





| **Entitas /** *Entity* | **Progress 2024 /** *Progress 2024* |
|---|---|
| | **Operational cost efficiency**<br>• Mapping potential cost efficiencies, including through investment in turbine alternators<br><br>**Downstream business development**<br>• Expanding PTOC sales<br>• Expanding Bioratu sales |
| Berdikari | **Bisnis Poultry**<br>• Penjajakan kerja sama dengan mitra strategis terkait kerja sama hulu hilir: pakan, breeder broiler, dan RPHU serta kerja sama kandang GPS Broiler.<br>• Hearing dan discuss dengan Kementerian Pertanian terkait kuota GPS 2025<br>• Rencana investasi kepemilikan kandang GPS sendiri model low cost farm bekerja sama dengan Farmsun<br>• Perluasan mitra buyer dan penambahan kerja sama penjualan<br><br>**Bisnis Ruminansia**<br>• Perluasan calon mitra buyer sapi pedaging<br>• Penjajakan calon mitra kerja sama bisnis sapi perah<br><br>**Poultry Business**<br>• Exploring collaboration with strategic partners related to upstream and downstream cooperation: feed, broiler breeders, and RPHU (Farming and Livestock Production Unit), as well as cooperation with GPS Broiler cages.<br>• Hearing and discussion with the Ministry of Agriculture regarding the 2025 GPS quota.<br>• Investment plan to own your own GPS cage using a low-cost farm model in collaboration with Farmsun.<br>• Expanding buyer partners and increasing sales collaborations.<br><br>**Ruminant Business**<br>• Expanding potential beef cattle buyer partners.<br>• Exploring potential dairy cattle business partners. |
| Garam | **Pengembangan Potensi Garam Konsumsi & Industri**<br>• Menunggu izin tertulis persetujuan pengagunan asset untuk pendanaan dari pemegang saham seri A dan B<br>• Perluasan mitra buyer<br><br>**Meningkatkan Utilitas Pabrik & Kualitas Garam**<br>• Pemasangan centrifuge dan vibrating screen 9,5Ton/Jam telah selesai dan beroperasi<br>• Investasi washing plant telah selesai dan beroperasi<br>• Proses integrasi ISO telah selesai, Sertifikat ISO 22000 tentang Keamanan Pangan telah terbit<br><br>**Developing Potential for Consumption and Industrial Salt**<br>• Awaiting written approval for asset collateral for funding from Series A and B shareholders<br>• Expanding buyer partners<br><br>**Improving Factory Utilization and Salt Quality**<br>• Installation of a 9.5-ton-hour centrifuge and vibrating screen has been completed and is operational<br>• Washing plant investment has been completed and is operational<br>• The ISO integration process has been completed, and the ISO 22000 Certificate for Food Safety has been issued |

| **Entitas /** *Entity* | **Progress 2024 /** *Progress 2024* |
|---|---|
| PPI<br>Nusindo<br>GIEB | **Sinergi Penjualan**<br>• Sinergi Penjualan Garam: Nusindo dan PPI telah mendistribusikan produk Garam Konsumsi<br>• PPI telah melakukan distribusi pupuk di 40 wilayah peralihan SHS<br>• Sinergi Penjualan Alat Kesehatan, PPI telah melakukan skema kerjasama untuk tender alat kesehatan Kemenkes termasuk pengurusan izin IDAK dan CDAKB<br><br>**Sales Synergy**<br>• Salt Sales Synergy: Nusindo and PPI have distributed consumer salt products.<br>• PPI has distributed fertilizer in 40 SHS transition areas.<br>• Medical Equipment Sales Synergy: PPI has implemented a collaborative scheme for the Ministry of Health's medical equipment tender, including processing IDAK and CDAKB permits. |
| | **Streamlining Cabang**<br>• Telah dilakukan streamlining dari hasil analisa 24 cabang<br>• Pemetaan dan profiling kantor cabang yang berpotensi untuk dilakukan penggabungan<br><br>**Branch Streamlining**<br>• Streamlining has been conducted based on the analysis of 24 branches.<br>• Mapping and profiling of branch offices with potential for merger. |
| | **Perbaikan HPP & Inventory**<br>• Penetapan minimal margin untuk Minyak Goreng<br>• Benchmark harga produk dengan produk kompetitor<br>• Analisa struktur HPP<br>• Inovasi zero stok dari Nusindo untuk mengurangi usia stok dan mempercepat C2C<br><br>**COGS & Inventory Improvements**<br>• Determining Minimum Margins for Cooking Oil<br>• Benchmarking Product Prices with Competitors<br>• CoGS Structure Analysis<br>• Nusindo's Zero Stock Innovation to Reduce Stock Age and Accelerate C2C |
| | **Sinergi Supply Chain**<br>• Sedang dilakukan penandatanganan PKS dan negosiasi rate SCF dengan mitra funder<br>• Telah dilakukan MoU dan kontrak payung kemitraan strategis operasional infrastruktur logistik, distribusi dan digitalisasi dengan Pelindo, Pelni, Pos Indonesia, Bulog dan Telkom<br>• Telah dilakukan MoU dengan PT NAM untuk kapasitas dan kapabilitas Cold Storage, serta kemitraan strategis dengan ARPI (Asosiasi Rantai Pendingin Indonesia) dalam mendukung kapasitas infrastruktur rantai dingin dalam ekosistem rantai pasok pangan<br><br>**Supply Chain Synergy**<br>• The signing of the PKS and SCF rate negotiations with funding partners are underway.<br>• MoUs and umbrella contracts for strategic partnerships for logistics infrastructure, distribution, and digitalization operations have been signed with Pelindo, Pelni, Pos Indonesia, Bulog, and Telkom.<br>• MoUs have been signed with PT NAM for Cold Storage capacity and capabilities, as well as a strategic partnership with ARPI (Indonesian Cold Chain Association) to support cold chain infrastructure capacity within the food supply chain ecosystem. |





**B. Strategi Penyehatan Perusahaan**

Rencana Penyehatan Perusahaan (RPP) Holding BUMN Pangan ID FOOD (PT Rajawali Nusantara Indonesia (Persero) dan Anak Perusahaan) telah mendapat persetujuan Menteri BUMN melalui surat nomor S-135/MBU/03/2024 pada tanggal 04 Maret 2024.

Dalam rangka mengawal, mendukung pelaksanaan Rencana Penyehatan Perusahaan, mengoptimalkan potensi bisnis pangan dan peran Holding BUMN Pangan termasuk peran integrasi dan meningkatkan value added, Menteri BUMN membentuk 3 (tiga) tim percepatan restrukturisasi dan penyehatan keuangan; refocusing business; dan penguatan perdagangan dan supply chain dengan masa kerja sampai dengan 31 Desember 2024. Tim yang bertugas dalam mendukung strategi penyehatan perusahaan adalah Tim PMO Percepatan Restrukturisasi dan Penyehatan Keuangan. Sedangkan untuk Tim yang bertugas mendukung pengembangan perusahaan adalah Tim PMO Percepatan Refocusing Business dan Tim PMO Penguatan Perdagangan dan Supply Chain.

**B. Corporate Restructuring Strategy**

The Corporate Restructuring Plan (RPP) for the ID FOOD State-Owned Food Holding Company (PT Rajawali Nusantara Indonesia (Persero) and its Subsidiaries) has received approval from the Minister of State-Owned Enterprises through letter number S-135/MBU/03/2024 dated March 4, 2024.

To oversee and support the implementation of the Corporate Restructuring Plan, optimize the potential of the food business, and the role of the Food State-Owned Enterprise Holding Company, including integration and increasing value-added, the Minister of State-Owned Enterprises has established three teams to accelerate restructuring and financial restructuring; refocus business; and strengthen trade and supply chains, with terms of office until December 31, 2024. The teams tasked with supporting the corporate restructuring strategy are the PMO Team for Accelerating Restructuring and Financial Restructuring. The teams tasked with supporting corporate development are the PMO Team for Accelerating Business Refocusing and the PMO Team for Strengthening Trade and Supply Chain.

## **Progres Monitoring Rencana Penyehatan Perusahaan (RPP) ID FOOD Group Tahun 2024 /** Monitoring Progress of the ID FOOD Group's 2024 Corporate Health Plan (RPP)

| **Entitas /** *Entity* | **End State** | **Progress 2024 /** *Progress 2024* |
|---|---|---|
| PT Perikanan Indonesia | Minimum Operating Company (MOC) | • Refocusing business dengan fokus pada pengelolaan Pelabuhan perikanan & fish processing untuk segmen ekspor<br>• Pada saat pelaksanaan proses penyehatan Perindo, terdapat tuntutan PKPU dari kreditur<br>• Telah diselesaikan proses PKPU dan tercapai homologasi<br><br>• Refocusing the business with a focus on managing fishing ports and fish processing for the export segment.<br>• During the Perindo restructuring process, creditors filed a PKPU (Suspension and Determination of Shareholders) demand.<br>• The PKPU process has been completed and homologation has been achieved. |

| **Entitas /** *Entity* | **End State** | **Progress 2024 /** *Progress 2024* |
|---|---|---|
| PT Sang Hyang Seri | Minimum Operating Company (MOC) | • Refocusing business dengan fokus pada bisnis perbenihan di lahan Sukamandi<br>• Implementasi restruktrukturisasi utang perbankan<br><br>• Business refocusing with a focus on the seed business in Sukamandi land.<br>• Implementation of bank debt restructuring. |
| PT Mitra Rajawali Banjaran | Penutupan Perusahaan / Company Closure | • Pada saat pelaksanaan proses penyehatan MRB terdapat tuntutan PKPU dari Kreditur<br>• Proses penyusunan proposal perdamaian PKPU<br><br>• During the MRB restructuring process, creditors filed a PKPU (Deferred Payment Suspension) demand.<br>• The process of preparing the PKPU peace proposal. |
| PT Rajawali Citramass – PT Rajawali Tanjungsari Enjiniring | Penggabungan & Perbaikan Operasional / Operational Merger & Improvement | • Proses penggabungan<br>• Perbaikan operasional, melalui pengurangan reject rate dan peningkatan penjualan melalui captive market dan sinergi BUMN<br><br>• Merger process<br>• Operational improvements, by reducing reject rates and increasing sales through captive markets and state-owned enterprise synergies |
| PT Mitra Kerinci | Perbaikan Operasional / Operational Improvements | • Perbaikan operasional on-farm dan off-farm<br>• Penguatan branding dan marketing<br><br>• Improvement of on-farm and off-farm operations<br>• Strengthening branding and marketing |
| PT PG Rajawali II | Restrukturisasi Hutang / Debt Restructuring | Restrukturisasi hutang SHL melalui:<br>• Debt to Equity Swap (DES)<br>• Penjualan asset<br><br>SHL's debt restructuring through:<br>• Debt to Equity Swap (DES)<br>• Asset sale |
| PTP Mitra Ogan | Perbaikan Operasional (Pemenuhan Homolohagasi) / Operational Improvement (Homologation Compliance) | • Proses KSO dengan PTPN PalmCo untuk replanting lahan sawit seluas 5.436 Ha<br>• Optimalisasi / divestasi lahan lain non KSO<br><br>• Joint Operation (KSO) process with PTPN PalmCo for replanting 5,436 hectares of oil palm plantations<br>• Optimization/divestment of other non-KSO land |
| PT Rajawali Nusindo | Transformasi Model Bisnis / Business Model Transformation | • Terdapat tuntutan PKPU dari Kreditur<br>• Proses penyusunan proposal perdamaian PKPU<br><br>• Creditors have filed a PKPU (Deferred Payment Order) demand.<br>• The process of preparing a PKPU peace proposal. |



Bab/Chapter **5**

# Tata Kelola Perusahaan

## Corporate Governance



Implementasi prinsip Good Corporate Governance (GCG) di lingkungan Perusahaan berlandaskan pada standar etika tertinggi dan menjadi prasyarat utama untuk memastikan kelangsungan pertumbuhan bisnis yang berkelanjutan.

The implementation of Good Corporate Governance (GCG) principles within the Company is based on the highest ethical standards and is a primary prerequisite for ensuring sustainable business growth.

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# Penerapan Tata Kelola Perusahaan yang Baik di Lingkup Perusahaan

## Implementation of Good Corporate Governance in the Company

Dalam menghadapi persaingan global yang semakin ketat serta dinamika lingkungan bisnis yang terus berkembang, penerapan Tata Kelola Perusahaan yang Baik (Good Corporate Governance/GCG) menjadi landasan utama dalam memperkuat keberlanjutan dan daya saing perusahaan. Bagi PT Rajawali Nusantara Indonesia (Persero), sebagai BUMN yang beroperasi di berbagai sektor strategis, implementasi prinsip-prinsip tata kelola yang efektif bukan sekadar kebutuhan, melainkan elemen krusial yang terintegrasi dalam setiap aspek operasional perusahaan.

In facing increasingly tight global competition and the dynamics of the ever-evolving business environment, the implementation of Good Corporate Governance (GCG) is the main foundation in strengthening the sustainability and competitiveness of the company. For PT Rajawali Nusantara Indonesia (Persero), as a BUMN operating in various strategic sectors, the implementation of effective governance principles is not just a necessity, but a crucial element that is integrated into every aspect of the company's operations.

### Dasar Hukum Penerapan GCG

Penerapan Good Corporate Governance (GCG) di lingkungan PT RNI (Persero) Grup berpedoman pada berbagai regulasi yang relevan, antara lain:

1. Undang-Undang Republik Indonesia meliputi:
    a. Undang-Undang Republik Indonesia No. 8 Tahun 1997 tentang Dokumen Perusahaan.
    b. Undang-Undang Republik Indonesia No. 5 Tahun 1999 tentang Larangan Praktik Monopoli dan Persaingan Usaha Tidak Sehat.
    c. Undang-Undang Republik Indonesia No. 20 Tahun 2001 tentang Perubahan atas Undang-Undang No. 31 Tahun 1999 tentang Pemberantasan Tindak Pidana Korupsi.
    d. Undang-Undang Republik Indonesia No. 17 Tahun 2003 tentang Keuangan Negara.
    e. Undang-Undang Republik Indonesia No. 19 Tahun 2003 tentang Badan Usaha Milik Negara.
    f. Undang-Undang Republik Indonesia No. 40 Tahun 2007 tentang Perusahaan Terbatas.
    g. Undang-Undang Republik Indonesia No. 11 Tahun 2008 tentang Informasi dan Transaksi Elektronik.
    h. Undang-Undang Republik Indonesia No. 14 Tahun 2008 tentang Keterbukaan Informasi Publik dan perubahannya.
    i. Undang-Undang Republik Indonesia No. 43 Tahun 2009 tentang Kearsipan.
    j. Undang-Undang Republik Indonesia No. 21 Tahun 2011 tentang Otoritas Jasa Keuangan.

### Legal Basis for Implementing GCG

The implementation of Good Corporate Governance (GCG) in the PT RNI (Persero) Group is guided by various relevant regulations, including:

1. Laws of the Republic of Indonesia include:
    a. Law of the Republic of Indonesia No. 8 of 1997 concerning Company Documents.
    b. Law of the Republic of Indonesia No. 5 of 1999 concerning the Prohibition of Monopolistic Practices and Unfair Business Competition.
    c. Law of the Republic of Indonesia No. 20 of 2001 concerning Amendments to Law No. 31 of 1999 concerning the Eradication of Criminal Acts of Corruption.
    d. Law of the Republic of Indonesia No. 17 of 2003 concerning State Finance.
    e. Law of the Republic of Indonesia No. 19 of 2003 concerning State-Owned Enterprises.
    f. Law of the Republic of Indonesia No. 40 of 2007 concerning Limited Liability Companies.
    g. Law of the Republic of Indonesia No. 11 of 2008 concerning Electronic Information and Transactions.
    h. Law of the Republic of Indonesia No. 14 of 2008 concerning Public Information Disclosure and its amendments.
    i. Law of the Republic of Indonesia No. 43 of 2009 concerning Archives.
    j. Law of the Republic of Indonesia No. 21 of 2011 concerning the Financial Services Authority.

## Komitmen Penerapan GCG

ID FOOD berkomitmen penuh dalam menerapkan prinsip-prinsip Tata Kelola Perusahaan yang Baik (Good Corporate Governance/GCG) sebagaimana berikut:

## Commitment to Implementing GCG

ID FOOD is fully committed to implementing the principles of Good Corporate Governance (GCG) as follows:

| **Komitmen GCG** / *GCG Commitment* | **Implementasi** / *Implementation* |
|---|---|
| Pedoman Etika<br>Ethical Guidelines | **Sosialisasi dan diseminasi GCG**<br>Melaksanakan sosialisasi dan diseminasi GCG, terkait Pedoman Etika Usaha dan Tata Perilaku (Code of Conduct), Conflict of Interest (COI), pedoman tata Kelola kelompok usaha, Pedoman Anti Fraud, Pengendalian Gratifikasi dan Anti Penyuapan secara konsisten kepada seluruh karyawan.<br><br>**Memutakhirkan dan menyempurnakan dokumen GCG**<br>Memutakhirkan dan menyempurnakan dokumen GCG meliputi Board Manual, Pedoman Tata Kelola Perusahaan (Code of Corporate Governance), Pedoman Etika Usaha dan Tata Perilaku (Code of Conduct), Pedoman Manajemen Risiko kelompok usaha dan penyelarasan kebijakan internal.<br><br>**GCG socialization and dissemination**<br>Carry out socialization and dissemination of GCG, related to the Code of Conduct, Conflict of Interest (COI), business group governance guidelines, Anti-Fraud Guidelines, Gratuity Control and Anti-Bribery consistently to all employees.<br><br>**Updating and refining GCG documents**<br>Updating and refining GCG documents including the Board Manual, Code of Corporate Governance, Code of Conduct, Business Group Risk Management Guidelines |
| Pakta Integritas<br>Integrity Pact | Penandatanganan Lembar Pernyataan Kepatuhan terhadap Pedoman Etika dan Perilaku (Code of Ethics and Conduct) / Signing of the Statement of Compliance with the Code of Ethics and Conduct.<br><br>Penandatanganan Pakta Integritas bahwa seluruh karyawan perusahaan akan menjalankan prinsip GCG dan bekerja berdasarkan budaya perusahaan / Signing of the Integrity Pact that all company employees will implement GCG principles and work based on corporate culture. |
| Jenjang Struktural<br>Structural Level | Perseroan memiliki jenjang struktural yang mengelola penerapan GCG / The Company has a structural level that manages the implementation of GCG |
| Penilaian dan Evaluasi<br>Assessment and Evaluation | Penilaian dan evaluasi berkala Penerapan GCG baik dilakukan oleh pihak eksternal maupun internal setiap tahun / Periodic assessment and evaluation of GCG Implementation is conducted by both external and internal parties every year. |

## Tujuan Penerapan GCG

Penerapan Good Corporate Governance (GCG) diharapkan dapat meningkatkan nilai bagi Perusahaan dan seluruh pemangku kepentingan. Selaras dengan prinsip tersebut, implementasi GCG di lingkungan ID FOOD bertujuan untuk:

1. Mengoptimalkan nilai BUMN guna mendorong daya saing Perseroan.
2. Mendorong pengelolaan BUMN secara profesional, efisien, dan efektif sekaligus memberdayakan fungsi dan meningkatkan kemandirian organ BUMN.
3. Mendorong implementasi tindakan dan pengambilan keputusan berbasis moral yang tinggi, kepatuhan terhadap peraturan perundang-undangan, kesadaran tanggung jawab sosial BUMN terhadap pemangku kepentingan, dan kelestarian lingkungan di sekitar BUMN.
4. Meningkatkan kontribusi BUMN dalam perekonomian nasional.

## Objectives of GCG Implementation

The implementation of Good Corporate Governance (GCG) is expected to increase value for the Company and all stakeholders. In line with these principles, the implementation of GCG in the ID FOOD environment aims to:

1. Optimizing the value of SOEs to boost the Company's competitiveness.
2. Encouraging professional, efficient, and effective management of SOEs while empowering the functions and increasing the independence of SOE organs.
3. Encouraging the implementation of actions and decision-making based on high moral standards, compliance with laws and regulations, awareness of SOEs' social responsibility towards stakeholders, and environmental sustainability surrounding SOEs.
4. Increasing the contribution of SOEs to the national economy.



## Prinsip GCG dan Implementasinya

Implementasi prinsip Good Corporate Governance (GCG) di lingkungan Perusahaan berlandaskan pada standar etika tertinggi dan menjadi prasyarat utama untuk memastikan kelangsungan pertumbuhan bisnis yang berkelanjutan. Penerapan prinsip GCG mengacu pada lima prinsip fundamental, yaitu transparansi, akuntabilitas, responsibilitas, independensi, dan kewajaran, berdasarkan Peraturan Menteri Badan Usaha Milik Negara Republik Indonesia Nomor : PER-2/MBU/03/2023 Tentang Pedoman Tata Kelola Dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara.

Prinsip-prinsip GCG yang diterapkan di Perusahaan berfungsi sebagai sistem dan struktur yang memberikan kepastian kepada seluruh pemangku kepentingan bahwa Perusahaan dikelola dan diawasi dengan tujuan untuk melindungi kepentingan pemangku kepentingan, dengan tetap mematuhi peraturan perundang-undangan dan prinsip-prinsip GCG, yang lebih lanjut dijelaskan pada tabel berikut:

## GCG Principles and Their Implementation

The implementation of Good Corporate Governance (GCG) principles in the Company's environment is based on the highest ethical standards and is a primary prerequisite for ensuring sustainable business growth. The implementation of GCG principles refers to five fundamental principles: transparency, accountability, responsibility, independence, and fairness, based on Regulation of the Minister of State-Owned Enterprises of the Republic of Indonesia Number: PER-2/MBU/03/2023 concerning Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises.

The GCG principles applied in the Company function as a system and structure that provides certainty to all stakeholders that the Company is managed and supervised with the aim of protecting the interests of stakeholders, while still complying with laws and regulations and GCG principles, which are further explained in the following table:

| **Prinsip /** *Principle* | **Deskripsi /** *Description* | **Bentuk Implementasi /** *Implementation Form* |
|---|---|---|
| Transparansi<br>Transparency | Keterbukaan informasi mengenai Perseroan, baik dalam proses pengambilan keputusan maupun dalam pengungkapan informasi material lainnya yang relevan dengan Perseroan.<br><br>Disclosure of information about the Company, both in the decision-making process and in the disclosure of other material information relevant to the Company. | Penyediaan informasi secara tepat waktu, memadai, jelas, akurat, dan dapat diperbandingkan serta mudah diakses oleh pemangku kepentingan sesuai dengan haknya;<br><br>Memahami batasan prinsip keterbukaan dengan tidak mengurangi kewajiban untuk memenuhi ketentuan kerahasiaan sesuai dengan peraturan perundang-undangan, rahasia jabatan, dan hak-hak pribadi.<br><br>Provision of information in a timely, adequate, clear, accurate, and comparable manner and easily accessible to stakeholders in accordance with their rights;<br><br>Understanding the limits of the principle of openness without reducing the obligation to fulfill the provisions of confidentiality in accordance with laws and regulations, official secrets, and personal rights. |
| Akuntabilitas<br>Accountability | Kejelasan fungsi, struktur, sistem, dan pertanggungjawaban organ Perseroan sehingga pengelolaan perusahaan dapat berjalan secara efektif.<br><br>Clarity of functions, structure, system, and accountability of the Company's organs so that the management of the company can run effectively. | Perumusan rincian tugas, tanggung jawab, dan fungsi masing-masing organ perusahaan dan semua karyawan yang selaras dengan koridor penciptaan visi, misi, nilai-nilai perusahaan, dan strategi perusahaan;<br><br>Meyakini bahwa seluruh organ perusahaan dan karyawan memiliki kemampuan sesuai dengan tugas, tanggung jawab, dan perannya dalam pelaksanaan GCG;<br><br>Perumusan ukuran kinerja untuk semua jajaran perusahaan yang konsisten dengan sasaran usaha perusahaan, serta memiliki sistem penghargaan dan sanksi; |





| **Prinsip /** *Principle* | **Deskripsi /** *Description* | **Bentuk Implementasi /** *Implementation Form* |
|---|---|---|
| | | Seluruh organ perusahaan dan karyawan Berpegang dan berpedoman pada etika bisnis dan pedoman perilaku yang telah disepakati dalam menjalankan setiap tugas dan tanggung jawabnya masing-masing.<br><br>Formulation of details of duties, responsibilities, and functions of each organ of the company and all employees that are aligned with the corridor of the creation of vision, mission, corporate values, and corporate strategy;<br><br>Ensure that all company organs and employees have the ability in accordance with their duties, responsibilities, and roles in the implementation of GCG;<br><br>Formulating performance measures for all levels of the company that are consistent with the company's business objectives, and having a system of rewards and sanctions;<br><br>All company organs and employees adhere to and are guided by the agreed business ethics and code of conduct in carrying out each of their respective duties and responsibilities. |
| Pertanggung Jawaban<br>Responsibility | Kesesuaian di dalam pengelolaan Perseroan terhadap prinsip korporasi yang sehat serta sesuai dengan aturan perundang-undangan yang berlaku.<br><br>Conformity in the management of the Company to sound corporate principles and in accordance with applicable laws and regulations. | Organ perusahaan telah berpegang pada prinsip kehati-hatian dan memastikan kepatuhan terhadap peraturan perundang-undangan, anggaran dasar, dan peraturan perusahaan;<br><br>Perusahaan telah melaksanakan tanggung jawab sosial dengan antara lain peduli masyarakat dan kelestarian lingkungan terutama di sekitar perusahaan dengan membuat perencanaan dan pelaksanaan yang memadai.<br><br>The company's organs have adhered to the prudential principle and ensured compliance with laws and regulations, articles of association, and company regulations;<br><br>The company has carried out social responsibility by, among others, caring for the community and environmental sustainability, especially around the company by making adequate planning and implementation. |
| Kemandirian<br>Independency | Perseroan dikelola secara profesional tanpa benturan kepentingan dan pengaruh dari pihak manapun yang tidak sesuai dengan peraturan perundang-undangan yang berlaku dan prinsip korporasi yang sehat.<br><br>The Company is managed professionally without conflict of interest and influence from any party that is not in accordance with the prevailing laws and regulations and sound corporate principles. | Masing-masing organ perusahaan telah menghindari terjadinya dominasi oleh pihak manapun, bebas intervensi dari kepentingan tertentu, bebas dari benturan kepentingan dan dari segala pengaruh atau tekanan yang dapat mempengaruhi objektivitas pengambilan keputusan;<br><br>masing-masing organ perusahaan telah melaksanakan fungsi dan tugasnya sesuai dengan Anggaran Dasar dan peraturan perundang-undangan, tidak saling mendominasi dan/atau melempar tanggung jawab antara satu dengan yang lain.<br><br>Each organ of the company has avoided domination by any party, free from intervention from certain interests, free from conflicts of interest and from any influence or pressure that can affect the objectivity of decision making; |

| **Prinsip /** *Principle* | **Deskripsi /** *Description* | **Bentuk Implementasi /** *Implementation Form* |
|---|---|---|
| | | each organ of the company has carried out its functions and duties in accordance with the Articles of Association and laws and regulations, not dominating each other and/or shifting responsibilities between one another. |
| Kewajaran<br>Fairness | Perlakuan adil dan setara terhadap pemenuhan hak seluruh Pemangku Kepentingan dan Pemegang Saham.<br><br>Fair and equal treatment of the fulfillment of the rights of all Stakeholders and Shareholders. | Pemberian kesempatan kepada pemangku kepentingan untuk memberikan masukan dan menyampaikan pendapat bagi kepentingan perusahaan serta membuka akses terhadap informasi sesuai dengan prinsip transparansi dalam lingkup kedudukan masing-masing;<br><br>Pemberian perlakuan yang setara dan wajar kepada Pemangku Kepentingan sesuai dengan manfaat dan kontribusi yang diberikan kepada perusahaan;<br><br>Pemberian kesempatan yang sama dalam rekrutmen karyawan, berkarir, dan melaksanakan tugasnya secara profesional tanpa membedakan suku, agama, ras, golongan, gender, dan kondisi fisik.<br><br>Providing opportunities for stakeholders to provide input and express opinions for the benefit of the company and open access to information in accordance with the principle of transparency within the scope of their respective positions;<br><br>Providing equal and fair treatment to Stakeholders in accordance with the benefits and contributions made to the company;<br><br>Providing equal opportunities in employee recruitment, career, and performing their duties professionally without discriminating against ethnicity, religion, race, class, gender, and physical condition. |

## Perangkat Kebijakan (Soft Structure) GCG Perseroan

Untuk terus meningkatkan kualitas tata kelola dan integritas operasional, PT Rajawali Nusantara Indonesia (Persero) telah merancang dan menerapkan serangkaian kebijakan yang bertujuan memperkuat struktur Good Corporate Governance (GCG). Kebijakan-kebijakan ini, yang dikenal sebagai "Soft Structure" dalam praktik GCG, memainkan peran kunci dalam mendukung operasional dan strategi bisnis Perusahaan. Kebijakan-kebijakan tersebut tercakup dalam pedoman perusahaan yang mencakup:

- Pedoman Tata Urutan Kebijakan Internal Perseroan.
- Pedoman Tata Kelola Perusahaan (Code of Corporate Governance).
- Panduan GCG bagi Dewan Komisaris dan Direksi (Board Manual).

## Company's GCG Policy Instruments (Soft Structure)

To continuously improve the quality of governance and operational integrity, PT Rajawali Nusantara Indonesia (Persero) has designed and implemented a series of policies aimed at strengthening the Good Corporate Governance (GCG) structure. These policies, known as "Soft Structure" in GCG practices, play a key role in supporting the Company's operations and business strategies. These policies are included in the company's guidelines which include:

- Guidelines for the Company's Internal Policy Sequence.
- Corporate Governance Guidelines (Code of Corporate Governance).
- GCG Guidelines for the Board of Commissioners and Directors (Board Manual).





- Pedoman Etika dan Perilaku Perusahaan (Code of Ethics and Conduct).
- Pedoman Whistle Blowing System (WBS).
- Pedoman Pedoman Anti Fraud.
- Pedoman Wajib Lapor Harta Kekayaan Penyelenggara Negara (LHKPN).
- Pedoman Benturan Kepentingan (Conflict of Interest Guidelines).

Selain mempertimbangkan aspek-aspek tersebut, perangkat kebijakan GCG Perusahaan telah disesuaikan dengan visi, misi, dan tujuan jangka panjang Perusahaan, serta disesuaikan dengan dinamika kebutuhan yang terus berkembang. Kebijakan-kebijakan tersebut mencakup manajemen risiko, strategi bisnis, sistem pengendalian internal, struktur organisasi, standar etika perusahaan, pengendalian keuangan dan akuntansi, pengelolaan sumber daya manusia, serta kebijakan-kebijakan lainnya yang diperlukan.

## Penilaian Penerapan GCG

Dasar pelaksanaan penilaian mengacu pada Peraturan Menteri Badan Usaha Milik Negara No. PER-2/MBU/03/2023 yang diterbitkan pada 3 Maret 2023 mengenai Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara, khususnya Pasal 44 ayat (1) yang mengatur tentang Pengukuran Penerapan Tata Kelola Perusahaan yang Baik, yang dinyatakan sebagai berikut:

1. Penilaian (assessment), yaitu program untuk mengidentifikasi pelaksanaan Tata Kelola Perusahaan yang Baik di BUMN melalui pengukuran pelaksanaan dan penerapan Tata Kelola Perusahaan yang Baik di BUMN yang dilaksanakan secara berkala setiap 2 (dua) tahun; dan
2. Evaluasi (review), yaitu program untuk mendeskripsikan tindak lanjut pelaksanaan dan penerapan Tata Kelola Perusahaan yang Baik di BUMN yang dilakukan pada tahun berikutnya setelah penilaian sebagaimana dimaksud pada huruf a, yang meliputi evaluasi terhadap hasil penilaian dan tindak lanjut atas rekomendasi perbaikan.

Penilaian terhadap penerapan GCG di PT Rajawali Nusantara Indonesia (Persero) dilaksanakan secara berkala setiap tahun, diikuti dengan tindak lanjut terkait hasil penilaian penerapan GCG berupa Area of Improvement (AOI).

Pada 16 Agustus 2023, Kementerian Badan Usaha Milik Negara mengeluarkan Keputusan Sekretaris Kementerian Badan Usaha Milik Negara No. SK-12/S.MBU/08/2023 yang mencabut Keputusan Sekretaris Kementerian Badan Usaha Milik Negara No. SK-16/S.MBU/2012 tentang Indikator/Parameter Penilaian dan Evaluasi Penerapan Tata Kelola Perusahaan yang Baik

- Code of Ethics and Conduct Guidelines.
- Whistle Blowing System (WBS) Guidelines.
- Anti-Fraud Guidelines.
- Guidelines for the Mandatory Reporting of State Officials' Wealth (LHKPN).
- Conflict of Interest Guidelines

In addition to considering these aspects, the Company's GCG policy instruments have been adjusted to the Company's vision, mission, and long-term goals, as well as adjusted to the dynamics of ever-evolving needs. These policies include risk management, business strategy, internal control system, organizational structure, corporate ethics standards, financial and accounting control, human resource management, and other necessary policies.

## Assessment of GCG Implementation

Basis for implementing the assessment refer to the Regulation of the Minister of State-Owned Enterprises No. PER-2/MBU/03/2023 issued on March 3, 2023 concerning Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises, specifically Article 44 paragraph (1) which regulates the Measurement of the Implementation of Good Corporate Governance, which is stated as follows:

1. Assessment, namely a program to identify the implementation of Good Corporate Governance in BUMN through measuring the implementation and application of Good Corporate Governance in BUMN which is carried out periodically every 2 (two) years; and
2. Evaluation (review), namely a program to describe the follow-up to the implementation and application of Good Corporate Governance in BUMN which is carried out in the following year after the assessment as referred to in letter a, which includes evaluation of the assessment results and follow-up to recommendations for improvement.

Assessment of the implementation of GCG at PT Rajawali Nusantara Indonesia (Persero) is carried out periodically every year, followed by follow-up regarding the results of the GCG implementation assessment in the form of Areas of Improvement (AOI).

On August 16, 2023, the Ministry of State-Owned Enterprises issued Decree of the Secretary of the Ministry of State-Owned Enterprises No. SK-12/S.MBU/08/2023 which revoked Decree of the Secretary of the Ministry of State-Owned Enterprises No. SK-16/S.MBU/2012 concerning Indicators/Parameters for Assessment and Evaluation of the Implementation of Good

(Good Corporate Governance) pada Badan Usaha Milik Negara. Sesuai dengan Surat Kementerian BUMN S-52/DKU.MBU/10/2024 tanggal 15 Oktober 2024 bahwa BUMN diberikan kebebasan untuk menggunakan indikator/parameter penilaian dan evaluasi penerapan tata kelola perusahaan yang baik, sesuai dengan kebutuhan masing-masing BUMN dalam pelaksanaan assessment GCG BUMN.

Untuk itu dalam pelaksanaan asesmen GCG di PT Rajawali Nusantara Indonesia (Persero) tahun buku 2023 yang dilaksanakan pada bulan Oktober – November 2024 menggunakan metode penilaian Pedoman Umum Governansi Korporat Indonesia ("PUG-KI") yang diterbitkan oleh Komite Nasional Kebijakan Governance (KNKG).

## Indikator/Parameter Penilaian GCG

Mengacu pada ketentuan dalam Pedoman Umum Governansi Korporat Indonesia (PUGKI) 2021 dari KNKG (Komite Nasional Korporat Governansi) Penilaian Penerapan GCG di PT Rajawali Nusantara Indonesia (Persero) terdiri dari 8 (delapan) prinsip pengukuran yaitu Peran dan Tanggung Jawab Direksi dan Dewan Komisaris; Komposisi dan Remunerasi Direksi dan Dewan Komisaris;

Hubungan Kerja antara Direksi dan Dewan Komisaris; Perilaku Etis dan bertanggung jawab; Manajemen Risiko, Pengendalian Internal dan Kepatuhan; Pengungkapan dan Transparansi; Perlindungan terhadap Hak-Hak Pemegang Saham; dan Penghargaan terhadap Pemangku Kepentingan.

Hasil penilaian penerapan GCG di PT Rajawali Nusantara Indonesia (Persero) tahun buku 2023 telah memenuhi 72 dari 76 Rekomendasi. Terdapat 4 Rekomendasi yang menjadi Area of Improvement (AOI) untuk menjadi perbaikan di tahun berikutnya.

## Struktur GCG

Struktur tata kelola merujuk pada organ atau perangkat yang dimiliki oleh Perseroan, yang dibentuk baik untuk memenuhi kewajiban sesuai peraturan perundang-undangan yang berlaku maupun untuk memenuhi kebutuhan internal dalam rangka meningkatkan penerapan GCG. Sementara itu, proses tata kelola merupakan serangkaian proses, kebiasaan, aturan, dan institusi yang mempengaruhi pengelolaan Perseroan secara keseluruhan. Proses ini mencakup peraturan dan perundang-undangan yang berlaku bagi Perseroan, prosedur operasional tetap, piagam, dokumen, serta penerapan aturan yang mengatur hubungan antar organ atau perangkat.

Corporate Governance in State-Owned Enterprises. In accordance with the Ministry of State-Owned Enterprises' Letter S-52/DKU.MBU/10/2024 dated October 15, 2024, SOEs are given the freedom to use indicators/parameters for assessing and evaluating the implementation of good corporate governance, according to their individual needs, in conducting SOE GCG assessments.

Therefore, the GCG assessment at PT Rajawali Nusantara Indonesia (Persero) for the 2023 fiscal year, conducted from October to November 2024, used the assessment method of the General Guidelines for Indonesian Corporate Governance ("PUG-KI") issued by the National Committee for Governance Policy (KNKG).

## GCG Assessment Indicators/Parameters

Referring to the provisions of the 2021 General Guidelines for Indonesian Corporate Governance (PUGKI) from the National Committee on Corporate Governance (KNKG), the assessment of GCG implementation at PT Rajawali Nusantara Indonesia (Persero) consists of eight measurement principles: the Roles and Responsibilities of the Board of Directors and the Board of Commissioners; Composition and Remuneration of the Board of Directors and the Board of Commissioners;

Working Relationship between the Board of Directors and the Board of Commissioners; Ethical and Responsible Behavior; Risk Management, Internal Control, and Compliance; Disclosure and Transparency; Protection of Shareholder Rights; and Respect for Stakeholders.

The assessment of GCG implementation at PT Rajawali Nusantara Indonesia (Persero) for the 2023 fiscal year has met 72 of the 76 Recommendations. Four Recommendations serve as Areas of Improvement (AOI) for improvement in the following year.

## GCG Structure

The governance structure refers to the organs or devices owned by the Company, which are formed both to fulfill obligations in accordance with applicable laws and regulations and to meet internal needs in order to improve the implementation of GCG. Meanwhile, the governance process is a series of processes, habits, rules, and institutions that affect the management of the Company as a whole. This process includes the regulations and laws applicable to the Company, standard operating procedures, charters, documents, and the implementation of rules governing the relationship between organs or devices.



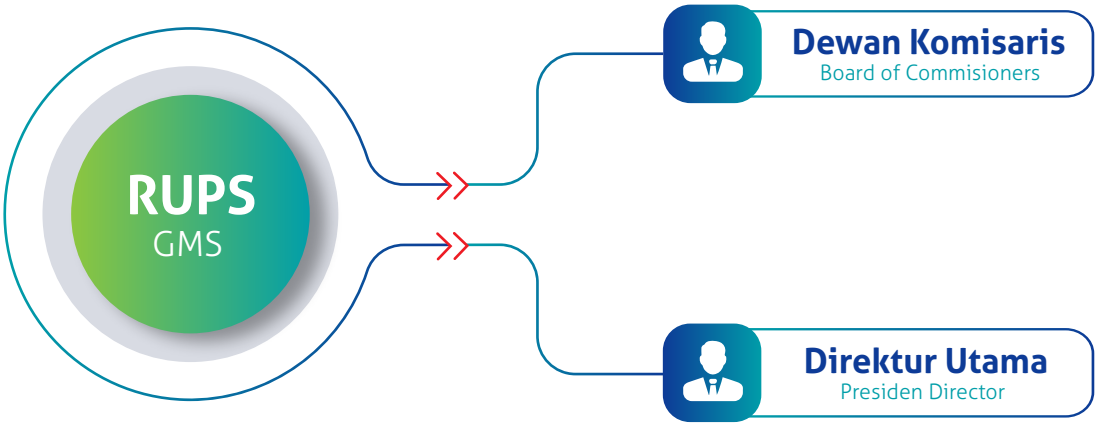


Struktur tata kelola Perseroan terdiri dari organ-organ utama yang memiliki peran penting dalam mendukung pengelolaan Perseroan sesuai dengan prinsip-prinsip tata kelola. Sebagai badan usaha berbentuk Perseroan Terbatas yang didirikan dan diatur sesuai dengan Undang-Undang No. 40 Tahun 2007 tentang Perseroan Terbatas, struktur tata kelola Perseroan terdiri atas tiga organ utama, yaitu Rapat Umum Pemegang Saham, Dewan Komisaris, dan Direksi. Masing-masing organ memiliki peran yang krusial dalam penerapan GCG, sesuai dengan fungsi, tugas, dan tanggung jawabnya. Dalam pelaksanaan fungsinya, Dewan Komisaris dan Direksi dibantu oleh komite-komite yang berfungsi sebagai unit pendukung dan bertanggung jawab langsung kepada Dewan Komisaris dan Direksi.

The Company's governance structure consists of the main organs that have an important role in supporting the management of the Company in accordance with the principles of governance. As a business entity in the form of a Limited Liability Company established and regulated in accordance with Law No. 40 of 2007 concerning Limited Liability Companies, the Company's governance structure consists of three main organs, namely the General Meeting of Shareholders, the Board of Commissioners, and the Board of Directors. Each organ has a crucial role in the implementation of GCG, in accordance with its functions, duties, and responsibilities. In carrying out its functions, the Board of Commissioners and the Board of Directors are assisted by committees that function as supporting units and are directly responsible to the Board of Commissioners and the Board of Directors.

Struktur GCG Perseroan disajikan dalam skema berikut:

The Company's GCG structure is presented in the following scheme:




## Rapat Umum Pemegang Saham (RUPS)

Rapat Umum Pemegang Saham (RUPS) merupakan organ yang memiliki kekuasaan tertinggi di Perseroan, dengan wewenang yang tidak dimiliki oleh Dewan Komisaris maupun Direksi.

## General Meeting of Shareholders (GMS)

The General Meeting of Shareholders (GMS) is the organ that has the highest power in the Company, with authority that is not possessed by the Board of Commissioners or the Board of Directors.

## Dewan Komisaris

Dewan Komisaris merupakan salah satu organ utama Perseroan yang memiliki tugas untuk melakukan pengawasan serta memberikan nasihat terhadap pengelolaan Perseroan yang dilaksanakan oleh Direksi. Dalam menjalankan tugas dan tanggung jawabnya, Dewan Komisaris dan Direksi didukung oleh Organ Pendukung. Dalam hal ini, Dewan Komisaris dibantu oleh Komite Audit, Komite Nominasi dan Remunerasi, Komite Pemantau Risiko, serta Sekretaris Dewan Komisaris, yang bertanggung jawab langsung kepada Dewan Komisaris.

## Board of Commissioners

The Board of Commissioners is one of the main organs of the Company that has the task of supervising and providing advice on the management of the Company carried out by the Board of Directors. In carrying out their duties and responsibilities, the Board of Commissioners and the Board of Directors are supported by Supporting Organs. In this regard, the Board of Commissioners is assisted by the Audit Committee, the Nomination and Remuneration Committee, the Risk Monitoring Committee, and the Secretary to the Board of Commissioners, who is directly responsible to the Board of Commissioners.

## Direksi

Direksi merupakan organ Perseroan yang memiliki tanggung jawab penuh terhadap pengelolaan dan pengambilan keputusan di Perseroan, serta bertindak sebagai wakil Perseroan baik di dalam maupun di luar pengadilan sesuai dengan ketentuan yang tercantum dalam Anggaran Dasar. Direksi didukung oleh perangkat organ pendukung yang meliputi Sekretaris Perusahaan, Vice President, Assistant Vice President, serta seluruh karyawan PT Rajawali Nusantara Indonesia (Persero).

## Board of Directors

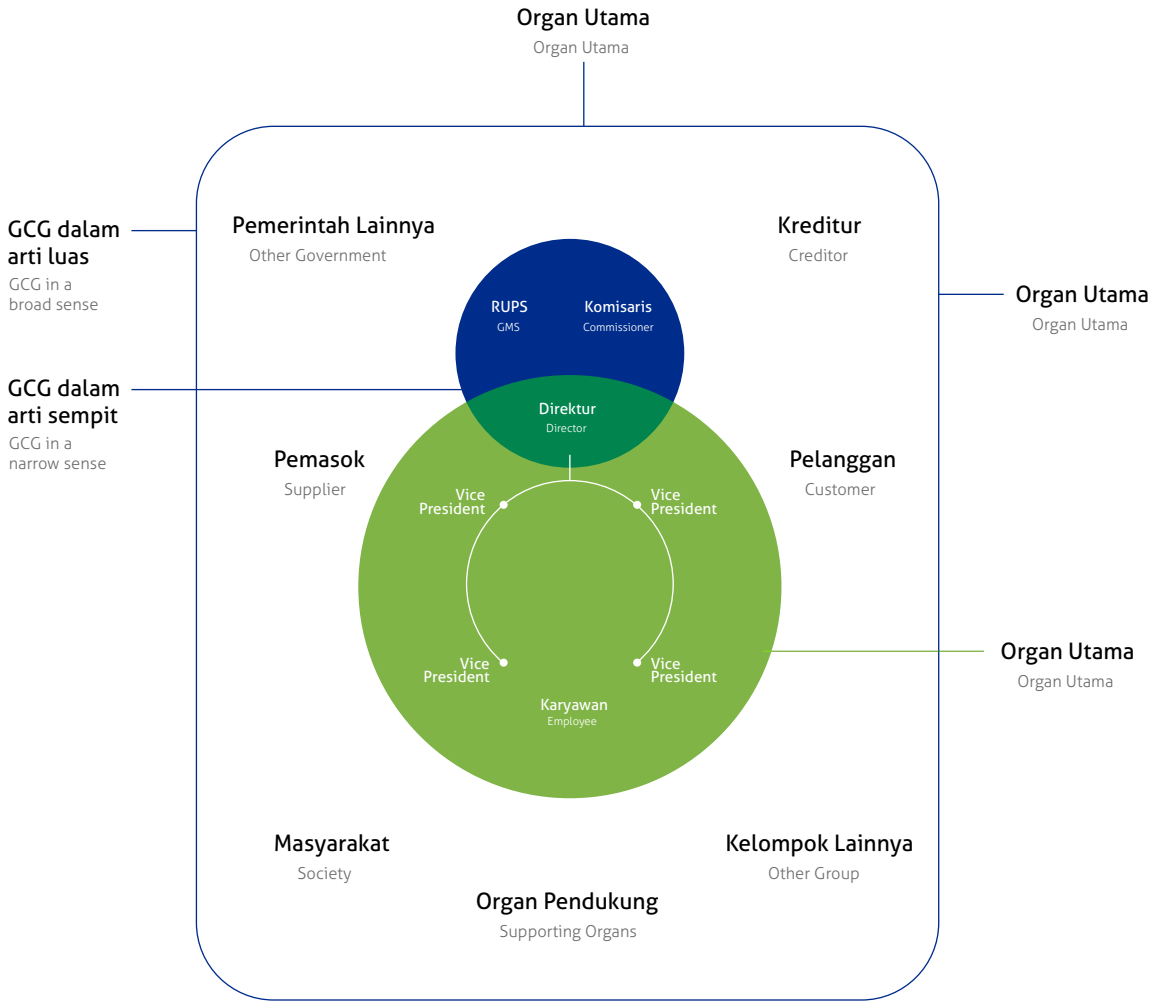
The Board of Directors is the organ of the Company that has full responsibility for the management and decision-making in the Company, and acts as a representative of the Company both inside and outside the court in accordance with the provisions stated in the Articles of Association. The Board of Directors is supported by a supporting organ apparatus that includes the Corporate Secretary, Vice President, Assistant Vice President, and all employees of PT Rajawali Nusantara Indonesia (Persero).

## Sasaran GCG

Penerapan GCG dalam lingkup Perseroan bertujuan untuk mengoptimalkan fungsi dan peran seluruh organ, termasuk Organ Utama, Organ Pendukung, serta pemangku kepentingan lainnya, guna memastikan adanya mekanisme check and balance dalam setiap proses pelaksanaannya. Dengan demikian, implementasi GCG dapat berlangsung secara efektif dan menyeluruh. Penerapan ini diharapkan memberikan manfaat jangka panjang bagi Perseroan, pemangku kepentingan, serta masyarakat secara luas.

## GCG Targets

The implementation of GCG within the Company aims to optimize the functions and roles of all organs, including the Main Organ, Supporting Organs, and other stakeholders, to ensure the existence of a check and balance mechanism in every implementation process. Thus, the implementation of GCG can take place effectively and comprehensively. This implementation is expected to provide long-term benefits for the Company, stakeholders, and the wider community.







## Dasar Penetapan Struktur dan Mekanisme GCG

Akuntabilitas dalam implementasi GCG di Perseroan didukung oleh struktur dan mekanisme tata kelola yang dirancang untuk menyesuaikan dengan dinamika kebutuhan Perseroan, dengan tetap mengacu pada ketentuan perundang-undangan yang berlaku. Kerangka kebijakan dan mekanisme GCG yang diterapkan mengacu kepada Peraturan Menteri Badan Usaha Milik Negara No. PER-2/MBU/03/2023 yang diterbitkan pada 3 Maret 2023 mengenai Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara. Sebagai BUMN konglomerasi, PT Rajawali Nusantara Indonesia (Persero) diwajibkan menerapkan Tata Kelola Terintegrasi, untuk itu Direksi dan Dewan Komisaris telah menetapkan Kebijakan Tata Kelola Terintegrasi sesuai Ketetapan Bersama Dewan Komisaris dan Direksi Nomor 1/KB/RNI.00/IX/2024 - 1/KB/RNI.01/IX/2024 tanggal 12 September 2024.

## Basis for Establishing GCG Structure and Mechanism

Accountability in the implementation of GCG in the Company is supported by a governance structure and mechanisms designed to adapt to the Company's dynamic needs, while adhering to applicable laws and regulations. The implemented GCG policy framework and mechanisms refer to Regulation of the Minister of State-Owned Enterprises No. PER-2/MBU/03/2023, issued on March 3, 2023, concerning Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises. As a conglomerate state-owned enterprise, PT Rajawali Nusantara Indonesia (Persero) is required to implement Integrated Governance. Therefore, the Board of Directors and Board of Commissioners have established an Integrated Governance Policy in accordance with Joint Decree of the Board of Commissioners and Board of Directors Number 1/KB/RNI.00/IX/2024 - 1/KB/RNI.01/IX/2024 dated September 12, 2024.

## Dasar Penetapan Kebijakan Tata Kelola Perseroan / Basis for Determining Corporate Governance Policy

| **Mekanisme GCG** / *GCG Mechanisms* | **Dasar Penetapan** / *Basis of Determination* |
|---|---|
| Kebijakan Tata Kelola Terintegrasi<br>Integrated Governance Policy | Keputusan Bersama Komisaris dan Direksi PT Rajawali Nusantara Indonesia (Persero) Surat Keputusan No. 1/PER/RNI/VIII/2022 tanggal 22 Agustus 2022 / Joint Decision of the Commissioners and Directors of PT Rajawali Nusantara Indonesia (Persero) Decree No. 1/PER/RNI/VIII/2022 dated 22 August 2022 |
| Pedoman Etika dan Perilaku Perusahaan<br>Code of Ethics and Conduct | Keputusan Bersama Komisaris dan Direksi PT Rajawali Nusantara Indonesia (Persero) Agustus 2020 / Joint Decree of the Board of Commissioners and the Board of Directors of PT Rajawali Nusantara Indonesia (Persero) August 2020 |
| Board Manual | Keputusan Bersama Komisaris dan Direksi PT Rajawali Nusantara Indonesia (Persero) 12 Oktober 2020 / Joint Decision of PT Rajawali Nusantara Indonesia (Persero) October 12, 2020 |
| Pedoman dan Standar Operational Procedure Laporan Harta Kekayaan Penyelenggara Negara (LHKPN)<br>Guidelines and Standard Operational Procedures for State Administrators Wealth Reports (LHKPN) | Surat Keputusan No. 133/SK/RNI.01/X/2015 tanggal 15 Oktober 2015 / Decree No. 133/RNI.01/X/2015 dated on October 15, 2015 |
| Pedoman Pengendalian Gratifikasi PT Rajawali Nusantara Indonesia (Persero)<br>Guidelines for Gratification Control of PT Rajawali Nusantara Indonesia (Persero) | Surat Keputusan No. 86/SK-Hkm/RNI.01/VI/2021 tanggal 16 Juni 2020 / Decree No. 86/SK-Hkm/RNI.01/VI/2021 dated on June 16, 2020 |
| Pedoman Whistle Blowing System<br>Whistle Blowing System Manual | Peraturan Direksi PT Rajawali Nusantara Indonesia (Persero) No.6/PER/RNI/IX/2024 tanggal 27 September 2024 / Regulation of the Board of Directors of PT Rajawali Nusantara Indonesia (Persero) No. 6/PER/RNI/IX/2024 dated September 27, 2024 |

## Implementasi Tata Kelola Terintegrasi Tahun 2024

Implementasi Tata Kelola Terintegrasi di PT Rajawali Nusantara Indonesia (Persero) untuk mendukung dan memperkuat fungsi holding pada Perseroan. Hal ini menjadi pijakan yang kokoh bagi pertumbuhan dan keberhasilan jangka panjang Perseroan. Dengan dukungan penuh dari seluruh pemangku kepentingan serta komitmen yang kuat dari manajemen, implementasi rencana ini diharapkan mampu menghadapi berbagai tantangan dan meningkatkan kualitas praktik tata kelola terintegrasi di perusahaan.

Dengan ditetapkannya Kebijakan Tata Kelola Terintegrasi sesuai Ketetapan Bersama Dewan Komisaris dan Direksi Nomor 1/KB/RNI.00/IX/2024 - 1/KB/RNI.01/IX/2024 pada tanggal 12 September 2024, menjadi pedoman dalam pengelolaan konglomerasi IDFOOD group dalam berbagai aktivitas fungsi strategis secara transparan, akuntabel, dan selaras antar entitas.

## Implementation of Integrated Governance in 2024

The implementation of Integrated Governance at PT Rajawali Nusantara Indonesia (Persero) supports and strengthens the Company's holding function. This provides a solid foundation for the Company's long-term growth and success. With the full support of all stakeholders and a strong commitment from management, the implementation of this plan is expected to address various challenges and improve the quality of integrated governance practices within the company.

The establishment of the Integrated Governance Policy, in accordance with Joint Decree of the Board of Commissioners and Directors No. 1/KB/RNI.00/IX/2024 - 1/KB/RNI.01/IX/2024 dated September 12, 2024, serves as a guideline for managing the IDFOOD Group conglomerate in various strategic functional activities in a transparent, accountable, and aligned manner across entities.

# Rapat Umum Pemegang Saham (RUPS) / General Meeting of Shareholders (GMS)

Rapat Umum Pemegang Saham (RUPS) berperan sebagai forum pengambilan keputusan tertinggi dalam Perseroan, dengan kewenangan yang tidak dimiliki oleh Dewan Komisaris maupun Direksi, sesuai dengan ketentuan peraturan perundang-undangan dan Anggaran Dasar. Kewenangan tersebut mencakup evaluasi serta permintaan laporan pertanggungjawaban atas pengelolaan Perseroan oleh Dewan Komisaris dan Direksi, peninjauan serta perubahan Anggaran Dasar, pengangkatan dan pemberhentian anggota Direksi dan/atau Dewan Komisaris, serta pengaturan pembagian tugas dan kewenangan dalam pengelolaan Perseroan.

Sebagai bagian dari sistem tata kelola perusahaan, pelaksanaan RUPS berlandaskan pada Undang-Undang No. 19 Tahun 2003 tentang Badan Usaha Milik Negara, Undang-Undang No. 40 Tahun 2007 tentang Perseroan Terbatas, serta Peraturan Menteri BUMN No. PER-01/MBU/2011 tentang Penerapan Tata Kelola Perusahaan yang Baik (Good Corporate Governance) pada Badan Usaha Milik Negara, yang kemudian mengalami perubahan sebagaimana ditetapkan dalam Peraturan Menteri BUMN No. PER-09/MBU/2012, dan mengalami perubahan dalam Peraturan Menteri BUMN Nomor PER-2/MBU/03/2023.

The General Meeting of Shareholders (GMS) serves as the highest decision-making forum in the Company, with authority that is not possessed by the Board of Commissioners or the Board of Directors, in accordance with the provisions of laws and regulations and the Articles of Association. This authority includes evaluation and request for accountability reports on the management of the Company by the Board of Commissioners and the Board of Directors, review and amendment of the Articles of Association, appointment and dismissal of members of the Board of Directors and/or the Board of Commissioners, and regulation of the division of duties and authority in the management of the Company.

As part of the corporate governance system, the implementation of the GMS is based on Law No. 19 of 2003 concerning State-Owned Enterprises, Law No. 40 of 2007 concerning Limited Liability Companies, and Regulation of the Minister of State-Owned Enterprises No. PER-01/MBU/2011 concerning the Implementation of Good Corporate Governance in State-Owned Enterprises, which was later amended as stipulated in Regulation of the Minister of State-Owned Enterprises No. PER-09/MBU/2012, and amended in Regulation of the Minister of State-Owned Enterprises No. PER-2/MBU/03/2023.





## RUPS Tahunan

RUPS Tahunan dilaksanakan setiap tahun dengan dua pokok agenda yaitu :

1. RUPST yang membahas persetujuan Laporan Tahunan dilaksanakan paling lambat pada bulan Juni setelah penutupan tahun buku yang bersangkutan untuk memperoleh persetujuan atas laporan tahunan tersebut.
2. RUPST yang membahas persetujuan Rencana Kerja dan Anggaran Perusahaan (RKAP) diselenggarakan paling lambat 30 (tiga puluh) hari setelah dimulainya tahun anggaran yang bersangkutan untuk menyetujui RKAP tersebut.

## Hak Pemegang Saham dalam RUPS

Hak-hak Pemegang Saham yang diatur dalam peraturan perundang-undangan serta Anggaran Dasar yang disusun oleh PT Rajawali Nusantara Indonesia (Persero) adalah sebagai berikut:

1. Menghadiri RUPS dan mengeluarkan hak suara.
2. Memperoleh keterangan yang berkaitan dengan Perseroan dari Direksi dan/atau Dewan Komisaris, sepanjang berhubungan dengan mata acara rapat dan tidak bertentangan dengan kepentingan Perseroan.

## Tata Cara Penyelenggaraan RUPS

RUPS Perseroan dilaksanakan sesuai dengan prosedur sebagai berikut:

- Rapat Umum Pemegang Saham diadakan di tempat kedudukan Perseroan atau di tempat Perseroan melakukan kegiatan usaha.
- Direksi Wajib melakukan Pemanggilan Rapat Umum Pemegang Saham dalam jangka waktu paling lambat 15 (lima belas) hari terhitung sejak tanggal permintaan penyelenggaraan Rapat Umum Pemegang Saham di terima.
- Pemanggilan Rapat Umum Pemegang Saham dilakukan dalam jangka waktu paling lambat 14 (empat belas) hari sebelum tanggal Rapat Umum Pemegang saham diadakan, dengan tidak memperhitungkan tanggal pemanggilan dan tanggal Rapat Umum Pemegang Saham.
- Pemanggilan Rapat Umum Pemegang Saham dilakukan dengan melalui surat tercatat dan atau dengan iklan surat kabar, yang mencantumkan tanggal, waktu, tempat, dan mata acara rapat disertai pemberitahuan bahwa bahan yang akan dibicarakan pada rapat umum pemegang saham tersedia di kantor perseroan.
- Panggilan Rapat Umum Pemegang Saham harus mencantumkan hari, tanggal, jam, tempat dan acara rapat,

## Annual GMS

The Annual GMS is held every year with two main agendas, namely:

1. The GMS to discuss the approval of the Annual Report is held no later than June after the closing of the relevant fiscal year to obtain approval for the annual report.
2. The GMS to discuss the approval of the Company's Work Plan and Budget (RKAP) is held no later than 30 (thirty) days after the start of the relevant fiscal year to approve the RKAP.

## Shareholder Rights in the GMS

The rights of Shareholders regulated in the laws and regulations and the Articles of Association prepared by PT Rajawali Nusantara Indonesia (Persero) are as follows:

1. Attend the GMS and exercise voting rights.
2. Obtain information related to the Company from the Board of Directors and/or Board of Commissioners, as long as it is related to the meeting agenda and does not conflict with the interests of the Company.

## Procedures for Holding a GMS

The Company's GMS is carried out in accordance with the following procedures:

- The General Meeting of Shareholders is held at the Company's domicile or at the place where the Company conducts business activities.
- The Board of Directors is required to issue a Notice of the General Meeting of Shareholders within a maximum period of 15 (fifteen) days from the date the request for holding a General Meeting of Shareholders is received.
- The Notice of the General Meeting of Shareholders is made within a maximum period of 14 (fourteen) days before the date of the General Meeting of Shareholders, excluding the date of the notice and the date of the General Meeting of Shareholders.
- The Notice of the General Meeting of Shareholders is made by registered mail and/or by newspaper advertisement, stating the date, time, place, and agenda of the meeting accompanied by a notification that the materials to be discussed at the general meeting of shareholders are available at the company's office.
- The Notice of the General Meeting of Shareholders must include the day, date, time, place and agenda of the

dengan disertai pemberitahuan bahwa bahan yang akan dibicarakan dalam rapat tersedia di kantor Perseroan mulai dari hari dilakukan pemanggilan sampai dengan tanggal rapat diadakan. Panggilan Rapat Umum Pemegang Saham tahunan harus pula mencantumkan bahwa laporan tahunan sebagaimana dimaksudkan dalam pasal 16 ayat 2 telah tersedia di kantor Perseroan.

- Apabila semua pemegang saham dengan hak suara yang sah hadir atau diwakili dalam rapat, maka pemanggilan terlebih dahulu sebagaimana dimaksud dalam ayat 3 tidak menjadi syarat dan dalam rapat itu dapat diambil keputusan yang sah serta mengikat mengenai hal yang akan dibicarakan sedangkan Rapat Umum Pemegang Saham dapat diselenggarakan dimanapun juga dalam wilayah Republik Indonesia.
- Segala hal yang dibicarakan dan diputuskan dalam Rapat Umum Pemegang Saham dibuat Berita Acara Rapat, yang untuk pengesahannya ditandatangani oleh Ketua Rapat dan seorang pemegang saham atau kuasa pemegang saham yang ditunjuk oleh dan dari antara mereka yang hadir dalam rapat. Berita Acara Rapat tersebut menjadi bukti yang sah terhadap semua pemegang saham dan pihak ketiga tentang keputusan dan segala sesuatu yang terjadi dalam rapat.
- Penandatanganan yang dimaksud dalam ayat 2 pasal ini tidak disyaratkan apabila Berita Acara Rapat dibuat dalam bentuk akta Notaris.

## Kuorum, Hak Suara dan Keputusan RUPS

- Terdapat beberapa ketentuan mengenai kuorum, Hak Suara dan Keputusan RUPS sebagai berikut:
  - Rapat Umum Pemegang Saham dapat dilangsungkan apabila dihadiri oleh pemegang saham yang mewakili lebih dari 51% (lima puluh satu persen) bagian dari jumlah seluruh saham dengan hak suara hadir atau diwakili, kecuali peraturan perundang undangan dan atau anggaran dasar menentukan lain.
  - Dalam hal kuorum sebagaimana dimaksud dalam poin a tidak tercapai maka dapat diadakan pemanggilan rapat kedua.
  - Pemanggilan sebagaimana yang dimaksud dalam poin b harus dilakukan paling lambat 7 (tujuh) hari sebelum rapat diselenggarakan tidak termasuk tanggal panggilan dan tanggal rapat.
  - Rapat kedua diselenggarakan paling cepat 10 (sepuluh) hari dan paling lambat 21 (dua puluh satu) hari terhitung sejak Rapat pertama.
  - Rapat kedua adalah sah dan berhak mengambil keputusan yang mengikat apabila dihadiri oleh pemegang saham yang mewakili sedikitnya 50% (lima

meeting, accompanied by a notification that the materials to be discussed at the meeting are available at the Company's office starting from the day the notice is made until the date the meeting is held. The notice of the annual General Meeting of Shareholders must also include that the annual report as referred to in Article 16 paragraph 2 is available at the Company's office.

- If all shareholders with valid voting rights are present or represented at the meeting, then prior notice as referred to in paragraph 3 is not a requirement and at the meeting valid and binding decisions can be taken regarding the matters to be discussed, while the General Meeting of Shareholders can be held anywhere in the territory of the Republic of Indonesia.
- All matters discussed and decided at the General Meeting of Shareholders are made into Minutes of the Meeting, which for ratification are signed by the Chairperson of the Meeting and a shareholder or proxy of the shareholder appointed by and from among those present at the meeting. The Minutes of the Meeting are valid evidence for all shareholders and third parties regarding the decisions and everything that happened at the meeting.
- The signing referred to in paragraph 2 of this article is not required if the Minutes of the Meeting are made in the form of a Notarial deed.

## Quorum, Voting Rights, and GMS Resolutions

- There are several provisions regarding quorum, voting rights, and GMS resolutions, as follows:
  - A General Meeting of Shareholders may be held if attended by shareholders representing more than 51% (fifty-one percent) of the total shares with voting rights, present or represented, unless laws and regulations and/or the articles of association stipulate otherwise.
  - If the quorum as referred to in point a is not achieved, a second meeting may be called.
  - The call as referred to in point b must be served no later than 7 (seven) days prior to the meeting, excluding the date of the notice and the meeting date.
  - The second meeting must be held no earlier than 10 (ten) days and no later than 21 (twenty-one) days from the first meeting.
  - The second meeting is valid and has the right to make binding decisions if attended by shareholders representing at least 50% (fifty percent) of the total shares with voting rights who are present or represented.





- puluh persen) dari jumlah seluruh saham dengan hak suara yang hadir atau diwakili.
- Dalam hal kuorum rapat kedua tidak tercapai, perseroan dapat memohon kepada ketua pengadilan negeri yang daerah hukumnya meliputi tempat kedudukan perseroan atas permohonan perseroan agar ditetapkan kuorum untuk rapat umum pemegang saham ke tiga.

- If the quorum for the second meeting is not reached, the company may request the chairman of the district court whose jurisdiction covers the company's domicile at the company's request to determine the quorum for the third general meeting of shareholders.

- Pemegang saham dapat diwakili oleh pemegang saham lain atau orang lain dengan surat kuasa.
- Ketua Rapat berhak meminta agar surat kuasa untuk mewakili pemegang saham diperlihatkan kepadanya pada waktu rapat diadakan.
- Dalam rapat, tiap saham memberikan hak kepada pemiliknya untuk mengeluarkan 1 (satu) suara.
- Anggota Direksi dan anggota Komisaris dan karyawan Perseroan boleh bertindak selaku kuasa dalam rapat, namun suara yang mereka keluarkan selaku kuasa dalam rapat tidak dihitung dalam pemungutan suara.
- Pemungutan suara mengenai diri orang dilakukan dengan surat tertutup yang tidak ditandatangani dan mengenai hal lain secara lisan, kecuali apabila ketua rapat menentukan lain tanpa ada keberatan dari pemegang saham yang hadir dalam rapat.
- Suara blanko atau suara yang tidak sah dianggap tidak ada dan tidak dihitung dalam menentukan jumlah suara yang dikeluarkan dalam rapat.
- Semua keputusan diambil berdasarkan suara musyawarah untuk mufakat. Dalam hal keputusan berdasarkan musyawarah untuk mufakat tidak tercapai maka keputusan diambil dengan pemungutan suara berdasarkan suara setuju terbanyak dari jumlah suara yang dikeluarkan dengan sah dalam rapat, kecuali apabila dalam Anggaran Dasar ini ditentukan lain. Apabila jumlah suara yang setuju dan tidak setuju sama banyaknya, maka usul ditolak.
- Pemegang saham dapat juga mengambil keputusan yang sah dan tanpa mengadakan Rapat Umum Pemegang Saham, dengan ketentuan semua Pemegang Saham telah diberitahu secara tertulis dan semua Pemegang Saham memberikan
- persetujuan mengenai usul yang diajukan secara tertulis serta menandatangani persetujuan tersebut. Keputusan yang diambil dengan cara demikian, mempunyai kekuatan yang sama dengan yang diambil dengan sah dalam Rapat Umum Pemegang Saham.

- Shareholders may be represented by other shareholders or other persons by means of a power of attorney.
- The Chair of the Meeting has the right to request that the power of attorney to represent a shareholder be shown to him/her at the time the meeting is held.
- At the meeting, each share entitles its owner to cast one (1) vote.
- Members of the Board of Directors and members of the Board of Commissioners and employees of the Company may act as proxies at the meeting, but the votes they cast as proxies at the meeting shall not be counted in the voting.
- Voting on individuals shall be conducted by means of unsigned sealed ballots and on other matters verbally, unless the chairperson of the meeting determines otherwise without objection from the shareholders present at the meeting.
- Blank votes or invalid votes are considered void and are not counted in determining the number of votes cast at the meeting.
- All decisions are made based on consensus voting. In the event that a decision based on consensus voting cannot be reached, the decision is made by voting based on the majority of votes cast validly in the meeting, unless otherwise specified in these Articles of Association. If the number of votes in favor and against are equal, the proposal is rejected.

- Shareholders may also make valid decisions without holding a General Meeting of Shareholders, provided that all Shareholders have been notified in writing and all Shareholders have given their written approval of the proposed motion and signed the approval. Decisions made in this manner shall have the same force as those made validly at a General Meeting of Shareholders.

## Pelaksanaan RUPS Tahunan 2024

Di tahun 2024, Perseroan melaksanakan RUPS sebanyak dua kali, yaitu:

1. RUPS Tahunan mengenai Pengesahan RKAP PT Rajawali Nusantara Indonesia (Persero) Tahun 2024 yang dilaksanakan pada Selasa, tanggal 30 Januari 2024 di Berada di Hotel Pullman Jalan H. Thamrin Nomor 59, Gondangdia, Kecamatan Menteng, Daerah Khusus Ibukota Jakarta.
2. RUPS Tahunan mengenai Persetujuan Laporan Tahunan dan Pengesahan Laporan Keuangan Tahun Buku 2023 PT Rajawali Nusantara Indonesia (Persero) yang dilaksanakan pada Jumat, 28 Juni 2024 di Gedung Waskita Rajawali Tower, Jalan Letjen M.T. Haryono, Bidara Cina, Kecamatan Jatinegara, Kota Jakarta Timur, Daerah Khusus Ibukota Jakarta 13330.

Dan berikut adalah rincian agenda dan hasil keputusan dari kedua RUPS tersebut

## 2024 Annual General Meeting of Shareholders

In 2024, the Company held two General Meetings of Shareholders:

1. The Annual General Meeting of Shareholders (AGMS) concerning the Approval of the 2024 Work Plan and Budget (RKAP) of PT Rajawali Nusantara Indonesia (Persero), held on Tuesday, January 30, 2024, at the Pullman Hotel, Jalan H. Thamrin No. 59, Gondangdia, Menteng District, Special Capital Region of Jakarta.
2. The Annual General Meeting of Shareholders (AGMS) concerning the Approval of the Annual Report and Ratification of the 2023 Financial Statements of PT Rajawali Nusantara Indonesia (Persero), held on Friday, June 28, 2024, at the Waskita Rajawali Tower Building, Jalan Letjen M.T. Haryono, Bidara Cina, Jatinegara District, East Jakarta City, Special Capital Region of Jakarta 13330.

The following is a detailed agenda and resolutions from both GMS.

## Agenda dan Keputusan RUPS Pengesahan RKAP Tahun 2024 / Agenda and Decisions of the General Meeting of Shareholders (RUPS) for The Ratification of the 2024 Work Plan and Budget (RKAP)

| Agenda | Keputusan / *Resolutions* | Keterangan / *Description* |
|---|---|---|
| Pengesahan Rencana Kerja dan Anggaran Perusahaan (RKAP) Tahun 2024 serta Rencana Kerja dan Anggaran (RKA) Dewan Komisaris Tahun 2024.<br><br>Approval of the 2024 Corporate Work Plan and Budget (RKAP) and the 2024 Board of Commissioners Work Plan and Budget (RKA). | Mengesahkan Rencana Kerja dan Anggaran Perusahaan (RKAP) Tahun 2024, serta Rencana Kerja dan Anggaran (RKA) Dewan Komisaris PT Rajawali Nusantara Indonesia (Persero) Tahun 2024.<br><br>Ratifying the 2024 Corporate Work Plan and Budget (RKAP), as well as the 2024 Work Plan and Budget (RKA) of the Board of Commissioners of PT Rajawali Nusantara Indonesia (Persero). | Terealisasi<br>Realized |





| Agenda | Keputusan / *Resolutions* | Keterangan / *Description* |
|---|---|---|
| Pengesahan Rencana Kerja dan Anggaran Program Tanggung Jawab Sosial dan Lingkungan (RKAT-JSL) Tahun 2024.<br><br>Approval of the 2024 Social and Environmental Responsibility Program Work Plan and Budget (RKAT-JSL). | Mengesahkan Rencana Kerja dan Anggaran Program Tanggung Jawab Sosial dan Lingkungan (RKA-TJSL) PT Rajawali Nusantara Indonesia (Persero) Tahun 2024.<br><br>Ratifying the 2024 Social and Environmental Responsibility Program Work Plan and Budget (RKA-TJSL) of PT Rajawali Nusantara Indonesia (Persero). | Terealisasi<br>Realized |
| Penetapan Kontrak Manajemen Tahunan yang memuat Target Key Performance Indicators (KPI) Direksi secara Kolegial dan Dewan Komisaris Tahun 2024.<br><br>Establishment of the Annual Management Contract, which includes the 2024 Key Performance Indicators (KPI) targets for the Board of Directors and the Board of Commissioners. | Menetapkan Kontrak Manajemen Tahunan yang memuat Target Key Performance Indicators (KPI) Direksi secara Kolegial dan Dewan Komisaris Tahun 2024.<br><br>Establishing the Annual Management Contract, which includes the 2024 Key Performance Indicators (KPI) targets for the Board of Directors and the Board of Commissioners. | Terealisasi<br>Realized |
| Persetujuan Penugasan Pemerintah dalam rangka Penyelenggaraan Cadangan Pangan Pemerintah Tahun 2024.<br><br>Approval of Government Assignments for the Implementation of Government Food Reserves in 2024 | Menyetujui Penugasan Pemerintah untuk Penyelenggaraan Cadangan Pangan Pemerintah (CPP) Tahun 2024 sesuai Keputusan Kepala Badan Pangan Nasional Nomor 379.1/TS.03.03/K/11/2023 tanggal 20 November 2023 tentang Jumlah Standar Mutu dan Harga Pembelian Pemerintah dalam rangka Penyelenggaraan Cadangan Pangan Pemerintah Tahun 2024.<br><br>Approving the Government's Assignment for the Implementation of the 2024 Government Food Reserves (CPP) in accordance with Decree of the Head of the National Food Agency Number 379.1/TS.03.03/K/11/2023 dated November 20, 2023, concerning the Amount, Quality Standards, and Purchase Prices of the Government for the Implementation of the 2024 Government Food Reserves. | Terealisasi<br>Realized |

# Agenda dan Risalah RUPS Tahunan Laporan Keuangan Tahun Buku 2023 /
## Agenda and Minutes of the Annual General Meeting of Shareholders Financial Report for the 2023 Fiscal Year

| Agenda | Keputusan / *Resolutions* | Keterangan / *Description* |
|---|---|---|
| Persetujuan Laporan Tahunan Perseroan Tahun Buku 2023 termasuk Laporan Tugas Pengawasan Dewan Komisaris dan Laporan Pelaksanaan Program Tanggung Jawab Sosial dan Lingkungan, Penyajian Kembali Laporan Keuangan Konsolidasian Perseroan Tahun Buku 2023,sekaligus pemberian pelunasan dan pembebasan tanggung jawab sepenuhnya (volledig acquit et de charge) kepada Direksi atas tindakan pengurusan Perseroan dan Dewan Komisaris atas tindakan pengawasan Perseroan yang telah dijalankan selama Tahun Buku 2023.<br><br>Approval of the Company's Annual Report for the 2023 Financial Year including the Board of Commissioners' Supervisory Task Report and the Report on the Implementation of the Social and Environmental Responsibility Program, Restatement of the Company's Consolidated Financial Statements for the 2023 Financial Year, as well as granting full release and discharge (volledig acquit et de charge) to the Board of Directors for their management actions of the Company and the Board of Commissioners for their supervisory actions of the Company that have been carried out during the 2023 Financial Year. | Mengesahkan Penyajian Kembali (Restatement) Laporan Keuangan Konsolidasian Perseroan Periode sebelumnya untuk tahun yang berakhir pada 31 Desember 2023 Tahun Buku 2023, yang telah diaudit oleh Kantor Akuntan Publik (KAP) Paul Hadiwinata, Hidajat, Arsono, Palilingan dan Rekan sebagaimana dimuat dalam Laporannya Nomor: 00978/2.1133/AU.1/10/0259-1/1/IV/2023 tanggal 26 April 2024;<br><br>Ratify the Restatement of the Company's Consolidated Financial Statements for the previous period for the year ended December 31, 2023, for the 2023 Financial Year, which has been audited by the Public Accounting Firm (KAP) Paul Hadiwinata, Hidajat, Arsono, Palilingan and Partners as stated in its Report Number: 00978/2.1133/AU.1/10/0259-1/1/IV/2023 dated April 26, 2024; | Terealisasi<br>Realized |
| Penetapan Penggunaan Laba Bersih Perseroan Tahun Buku 2023.<br><br>Determination of the Use of the Company's Net Profit for the 2023 Financial Year. | Menetapkan penggunaan Laba Bersih yang Dapat Diatribusikan kepada Pemilik Entitas Induk untuk Tahun Buku 2023 sebesar Rp 151.472.554.323,00 (seratus lima puluh satu milyar empat ratus tujuh puluh dua juta lima ratus lima puluh empat ribu tiga ratus dua puluh tiga rupiah) seluruhnya sebagai cadangan saldo laba, termasuk untuk menutup akumulasi kerugian.<br><br>Determining the use of Net Profit Attributable to Owners of the Parent Entity for the 2023 Financial Year in the amount of IDR 151,472,554,323.00 (one hundred fifty-one billion four hundred seventy-two million five hundred fifty-four thousand three hundred twenty-three rupiah) entirely as a retained earnings reserve, including to cover accumulated losses. | Terealisasi<br>Realized |





| Agenda | Keputusan / *Resolutions* | Keterangan / *Description* |
|---|---|---|
| Penetapan Gaji/Honorarium berikut Fasilitas dan Tunjangan Tahun Buku 2024, serta Tantiem/Insentif Kinerja/Insentif Khusus atas Kinerja Tahun Buku 2023, untuk dan/atau Insentif Jangka Panjang Periode Tahun 2024-2026, untuk Direksi dan Dewan Komisaris Perseroan.<br><br>Determination of the Salary/Honorarium, Facilities and Allowances for the 2024 Financial Year, as well as Tantiem/Performance Incentives/Special Incentives for the 2023 Financial Year, and/or Long-Term Incentives for the 2024-2026 Period, for the Company's Directors and Board of Commissioners. | Penetapan Gaji/Honorarium berikut Fasilitas dan Tunjangan Tahun Buku 2024, serta Tantiem/Insentif Kinerja/Insentif Khusus atas Kinerja Tahun Buku 2023 dan/atau Insentif Jangka Panjang Periode Tahun 2024-2026, untuk Direksi dan Dewan Komisaris Perseroan, akan ditetapkan secara tersendiri.<br><br>The determination of the Salary/Honorarium, including Facilities and Allowances for the 2024 Financial Year, as well as Tantiem/Performance Incentives/Special Incentives for Performance for the 2023 Financial Year and/or Long-Term Incentives for the 2024-2026 Period, for the Company's Directors and Board of Commissioners, will be determined separately. | Terealisasi<br>Realized |
| Penunjukkan Kantor Akuntan Publik untuk mengaudit Laporan Keuangan Perseroan Tahun Buku 2024, serta Laporan Keuangan Pelaksanaan Program Pendanaan Usaha Mikro dan Usaha Kecil (PUMK) Tahun Buku 2024.<br><br>Appointment of a Public Accounting Firm to audit the Company's Financial Statements for the 2024 Financial Year, as well as the Financial Statements for the Implementation of the Micro and Small Enterprise Funding Program (PUMK) for the 2024 Financial Year. | Penunjukkan Kantor Akuntan Publik (KAP) yang akan mengaudit Laporan Keuangan Konsolidasian Perseroan untuk Tahun Buku 2024, serta Laporan Keuangan dan Pelaksanaan Program Pendanaan Usaha Mikro dan Usaha Kecil (PUMK) Tahun Buku 2024, dilakukan secara.<br><br>The appointment of a Public Accounting Firm (KAP) to audit the Company's Consolidated Financial Statements for the 2024 Financial Year, as well as the Financial Statements and Implementation of the Micro and Small Enterprise Funding Program (PUMK) for the 2024 Financial Year, will be conducted individually. | ... |

## RUPS Entitas Anak

RUPS Entitas Anak PT Rajawali Nusantara Indonesia (Persero) merupakan forum strategis yang berfungsi dalam menetapkan kebijakan serta keputusan penting guna mendukung pertumbuhan dan keberlanjutan entitas anak. Setiap entitas anak memiliki kewajiban untuk melaksanakan serta melaporkan hasil RUPS Laporan Keuangan kepada Perseroan sebagai entitas induk.

Untuk pelaksanaan RUPS entitas anak disajikan dalam tabel berikut:

## Subsidiary Entity GMS

The Subsidiary Entity GMS of PT Rajawali Nusantara Indonesia (Persero) is a strategic forum that establishes policies and important decisions to support the growth and sustainability of the subsidiary. Each subsidiary is required to conduct and report the results of the GMS and its Financial Report to the Company as the parent entity.

The implementation of the subsidiary GMS is presented in the following table:

# Pelaksanaan RUPS laporan keuangan Tahun 2023 Entitas Anak Tahun 2023 / Implementation of the 2023 Annual General Meeting of Shareholders for Subsidiary Entities' 2023 Financial Report

| **Entitas Anak /** *Subsidiaries* | **Tanggal Pelaksanaan RUPS Laporan Keuangan Tahunan Buku 2023** *2023 Financial Statement GMS Implementation Date* |
|---|---|
| PT Pabrik Gula Rajawali I | Senin, 1 Juli 2024 / Monday, July 1, 2024 |
| PT Pabrik Gula Rajawali II | Senin, 1 Juli 2024 / Monday, July 1, 2024 |
| PT Pabrik Gula Candi Baru | Senin, 1 Juli 2024 / Monday, July 1, 2024 |
| PT Perkebunan Mitra Ogan | Senin, 1 Juli 2024 / Monday, July 1, 2024 |
| PT Mitra Kerinci | Senin, 1 Juli 2024 / Monday, July 1, 2024 |
| PT Laras Astra Kartika | Senin, 1 Juli 2024 / Monday, July 1, 2024 |
| PT Rajawali Nusindo | Senin, 1 Juli 2024 / Monday, July 1, 2024 |
| PT GIEB Indonesia | Senin, 1 Juli 2024 / Monday, July 1, 2024 |
| PT Rajawali Tanjung Enjiniring | Senin, 1 Juli 2024 / Monday, July 1, 2024 |
| PT Mitra Rajawali Banjaran | Senin, 1 Juli 2024 / Monday, July 1, 2024 |
| PT Sang Hyang Seri | Senin, 1 Juli 2024 / Monday, July 1, 2024 |
| PT Berdikari | Jumat, 28 Juni 2024 / Friday, June 28, 2024 |
| PT Perusahaan Perdagangan Indonesia | Jumat, 28 Juni 2024 / Friday, June 28, 2024 |
| PT Perikanan Indonesia | Kamis, 18 Juli 2024 / Thursday, July 18, 2024 |
| PT Garam | Jumat, 28 Juni 2024 / Friday, June 28, 2024 |





# Pelaksanaan RUPS RKAP Entitas Anak Tahun 2024 / Implementation of the 2024 GMS and RKAP of Subsidiaries

| Entitas Anak / *Subsidiaries* | Tanggal Pelaksanaan RUPS Laporan Keuangan Tahunan Buku 2024<br>*2024 Financial Statement GMS Implementation Date* |
|---|---|
| PT Pabrik Gula Rajawali I | Selasa, 30 Januari 2024 / Tuesday, January 30, 2024 |
| PT Pabrik Gula Rajawali II | Selasa, 30 Januari 2024 / Tuesday, January 30, 2024 |
| PT Pabrik Gula Candi Baru | Selasa, 30 Januari 2024 / Tuesday, January 30, 2024 |
| PT Perkebunan Mitra Ogan | Selasa, 30 Januari 2024 / Tuesday, January 30, 2024 |
| PT Mitra Kerinci | Selasa, 30 Januari 2024 / Tuesday, January 30, 2024 |
| PT Laras Astra Kartika | Selasa, 30 Januari 2024 / Tuesday, January 30, 2024 |
| PT Rajawali Nusindo | Selasa, 30 Januari 2024 / Tuesday, January 30, 2024 |
| PT GIEB Indonesia | Selasa, 30 Januari 2024 / Tuesday, January 30, 2024 |
| PT Rajawali Tanjung Enjiniring | Selasa, 30 Januari 2024 / Tuesday, January 30, 2024 |
| PT Mitra Rajawali Banjaran | Selasa, 30 Januari 2024 / Tuesday, January 30, 2024 |
| PT Sang Hyang Seri | Selasa, 30 Januari 2024 / Tuesday, January 30, 2024 |
| PT Berdikari | Selasa, 30 Januari 2024 / Tuesday, January 30, 2024 |
| PT Perusahaan Perdagangan Indonesia | Selasa, 30 Januari 2024 / Tuesday, January 30, 2024 |
| PT Perikanan Indonesia | Selasa, 30 Januari 2024 / Tuesday, January 30, 2024 |
| PT Garam | Selasa, 30 Januari 2024 / Tuesday, January 30, 2024 |







# Dewan Komisaris

## Board of Commissioners

Dewan Komisaris adalah organ Perseroan yang memiliki tanggung jawab kolektif dalam menjalankan fungsi pengawasan terhadap pengelolaan perusahaan serta memberikan arahan strategis kepada Direksi. Selain itu, Dewan Komisaris berperan dalam memastikan penerapan prinsip-prinsip Tata Kelola Perusahaan yang Baik (GCG) di seluruh jenjang organisasi. Keberadaan dan kewenangan Dewan Komisaris mengacu pada ketentuan dalam Undang-Undang No. 40 Tahun 2007 tentang Perseroan Terbatas serta Undang-Undang No. 19 Tahun 2003 tentang Badan Usaha Milik Negara.

The Board of Commissioners is a Company organ with collective responsibility for overseeing company management and providing strategic direction to the Board of Directors. Furthermore, the Board of Commissioners plays a role in ensuring the implementation of Good Corporate Governance (GCG) principles at all levels of the organization. The Board of Commissioners' existence and authority are based on the provisions of Law No. 40 of 2007 concerning Limited Liability Companies and Law No. 19 of 2003 concerning State-Owned Enterprises.

Dalam melaksanakan fungsinya, Dewan Komisaris memperoleh dukungan dari Komite Audit, Komite Nominasi dan Remunerasi, Komite Manajemen Risiko, serta Sekretaris Dewan Komisaris, yang bertanggung jawab langsung kepada Dewan Komisaris. Pelaksanaan tugas pengawasan senantiasa mengacu pada visi dan misi Perseroan, Rencana Kerja dan Anggaran Perusahaan (RKAP) yang disusun oleh Direksi, ketentuan dalam Anggaran Dasar, serta perkembangan operasional dan kebutuhan strategis Perseroan.

In carrying out its functions, the Board of Commissioners receives support from the Audit Committee, the Nomination and Remuneration Committee, the Risk Management Committee, and the Secretary to the Board of Commissioners, who reports directly to the Board of Commissioners. The implementation of its supervisory duties is always guided by the Company's vision and mission, the Company's Work Plan and Budget (RKAP) prepared by the Board of Directors, the provisions of the Articles of Association, and the Company's operational developments and strategic needs.

## Dasar Hukum

Dalam menjalankan tugasnya, Dewan Komisaris PT Rajawali Nusantara Indonesia (Persero) berpedoman pada Pasal 15 huruf b angka 8 Anggaran Dasar Perseroan serta Peraturan Menteri Negara BUMN Nomor: PER-01/MBU/2011 tentang Penerapan Tata Kelola Perusahaan yang Baik (Good Corporate Governance). Sebagai bagian dari tanggung jawab pengawasan dan evaluasi terhadap kegiatan manajemen ID FOOD selama Tahun Anggaran 2024, Dewan Komisaris menyusun Rencana Kerja dan Anggaran yang menjadi bagian integral dari Rencana Kerja dan Anggaran Perseroan Tahun 2024.

Dewan Komisaris ID FOOD dibentuk berdasarkan sejumlah ketentuan, antara lain:

Undang-Undang Republik Indonesia Nomor 19 Tahun 2003 tentang Badan Usaha Milik Negara;
- Undang-Undang Republik Indonesia Nomor 40 Tahun 2007 tentang Perseroan Terbatas;
- Peraturan Pemerintah Nomor 45 Tahun 2005, tanggal 25 Oktober 2005 tentang Pendirian, Pengurusan, Pengawasan dan Pembubaran BUMN;

## Legal Basis

In carrying out its duties, the Board of Commissioners of PT Rajawali Nusantara Indonesia (Persero) is guided by Article 15 letter b number 8 of the Company's Articles of Association and Regulation of the Minister of State-Owned Enterprises Number PER-01/MBU/2011 concerning the Implementation of Good Corporate Governance. As part of its responsibility to oversee and evaluate ID FOOD's management activities during the 2024 Fiscal Year, the Board of Commissioners has prepared a Work Plan and Budget, which is an integral part of the Company's 2024 Work Plan and Budget.

The ID FOOD Board of Commissioners was established based on several provisions, including:

Law of the Republic of Indonesia Number 19 of 2003 concerning State-Owned Enterprises;
- Law of the Republic of Indonesia Number 40 of 2007 concerning Limited Liability Companies;
- Government Regulation Number 45 of 2005, dated October 25, 2005, concerning the Establishment, Management, Supervision, and Dissolution of State-Owned Enterprises;

- Peraturan Menteri Badan Usaha Milik Negara Nomor PER-01/MBU/2011 jo. PER-09/MBU/2012 tentang Penerapan Tata Kelola Perusahaan yang Baik (Good Corporate Governance) pada Badan Usaha Milik Negara;
- Peraturan Menteri Negara BUMN Nomor PER-12/MBU/2012, tanggal 24 Agustus 2012 tentang Organ Pendukung Dewan Komisaris/Dewan Komisaris BUMN jo. PER-06/MBU/04/2021 tanggal 13 April 2021;
- Keputusan Sekretaris Kementerian BUMN Nomor SK-16/S.MBU/2012 tentang Indikator/ Parameter Penilaian dan Evaluasi atas Penerapan Tata Kelola Perusahaan Yang Baik (Good Corporate Governance) Pada Badan Usaha Milik Negara;
- Anggaran Dasar Perusahaan Perseroan PT Rajawali Nusantara Indonesia (Persero) sebagaimana telah diubah beberapa kali, yang terakhir ditetapkan berdasarkan Akta Notaris Nomor 11 oleh Notaris Nanda Fauz Iwan, SH, M.Kn Tahun 2017.
- Peraturan Menteri Badan Usaha Milik Negara Nomor PER-2/MBU/03/2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara.

## Board Manual: Pedoman Kerja Dewan Komisaris

Dalam melaksanakan tugasnya, Dewan Komisaris berpedoman pada Board Manual, yang berisi panduan bagi anggota Dewan Komisaris dalam menjalankan perannya sesuai dengan ketentuan Anggaran Dasar serta peraturan perundang-undangan yang berlaku.

Board Manual yang mengatur tugas dan tanggung jawab Dewan Komisaris di ID FOOD mencakup, antara lain:
1. Fungsi Dewan Komisaris;
2. Konsep Umum Pengawasan Dewan Komisaris;
3. Persyaratan Dewan Komisaris;
4. Tugas dan Wewenang Dewan Komisaris;
5. Kewajiban Dewan Komisaris;
6. Rangkap Jabatan;
7. Etika Jabatan Anggota Dewan Komisaris;
8. Program Pengenalan dan Peningkatan Kompetensi;
9. Rapat Dewan Komisaris dan Mekanisme Pengambilan Keputusan; dan
10. Penilaian Kinerja Dewan Komisaris.

- Regulation of the Minister of State-Owned Enterprises Number PER-01/MBU/2011 in conjunction with PER-09/MBU/2012 concerning the Implementation of Good Corporate Governance in State-Owned Enterprises;
- Regulation of the Minister of State-Owned Enterprises Number PER-12/MBU/2012, dated August 24, 2012, concerning Supporting Organs of the Board of Commissioners/Board of Commissioners of State-Owned Enterprises in conjunction with PER-06/MBU/04/2021, dated April 13, 2021;
- Decree of the Secretary of the Ministry of State-Owned Enterprises Number SK-16/S.MBU/2012 concerning Indicators/Parameters for the Assessment and Evaluation of the Implementation of Good Corporate Governance in State-Owned Enterprises;
- The Articles of Association of PT Rajawali Nusantara Indonesia (Persero), as amended several times, most recently stipulated by Notarial Deed Number 11 by Notary Nanda Fauz Iwan, SH, M.Kn in 2017.
- Regulation of the Minister of State-Owned Enterprises Number PER-2/MBU/03/2023 concerning Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises.

## Board Manual: Work Guidelines for the Board of Commissioners

In carrying out its duties, the Board of Commissioners is guided by the Board Manual, which contains guidelines for members of the Board of Commissioners in carrying out their roles in accordance with the provisions of the Articles of Association and applicable laws and regulations.

The Board Manual, which regulates the duties and responsibilities of the Board of Commissioners at ID FOOD, includes, among other things:
1. Functions of the Board of Commissioners;
2. General Concept of Board of Commissioners Supervision;
3. Requirements for the Board of Commissioners;
4. Duties and Authorities of the Board of Commissioners;
5. Obligations of the Board of Commissioners;
6. Concurrent Positions;
7. Professional Ethics for Members of the Board of Commissioners;
8. Introduction and Competency Improvement Program;
9. Board of Commissioners Meetings and Decision-Making Mechanisms; and
10. Board of Commissioners Performance Assessment.





## Tugas dan Tanggung Jawab Dewan Komisaris

Mengacu pada Board Manual, Dewan Komisaris memiliki tugas dan tanggung jawab sebagai berikut:

1. Tugas berkaitan dengan Direksi
   a. Melakukan pengawasan terhadap kebijakan pengurusan, jalannya pengurusan pada umumnya baik mengenai Tata Kelola Perseroan maupun usaha Perseroan yang dijalankan Direksi;
   b. Memberikan nasihat kepada Direksi tentang kepengurusan jalannya Perseroan.
2. Tugas berkaitan dengan Pelaksanaan GCG
   a. Memantau efektivitas praktik GCG yang diterapkan secara berkelanjutan;
   b. Memberikan pendapat dan saran atas pelaksanaan GCG di dalam Perseroan;
   c. Mengkaji dan ikut mengesahkan Budaya Perseroan dan Kode Etik Perseroan.
3. Tugas berkaitan dengan RUPS
   a. Memberi saran kepada RUPS tentang rencana pengembangan Perseroan, Rencana Kerja dan Anggaran Tahunan termasuk perubahannya, laporan berkala, dan laporan-laporan lain dari Direksi;
   b. Mengawasi pelaksanaan rencana kerja Perseroan serta menyampaikan penilaian kinerja dan pendapatnya dalam RUPS;
   c. Mengikuti perkembangan kegiatan Perseroan dan memberikan saran untuk langkah perbaikan;
   d. Memberikan pendapat dan saran kepada RUPS mengenai setiap persoalan lainnya yang dianggap penting bagi pengurusan Perseroan;
   e. Melakukan tugas-tugas pengawasan lainnya yang ditentukan RUPS.
4. Tugas berkaitan dengan Strategi dan Program Kerja Perusahaan
   a. Mengkaji dan mengesahkan tujuan strategis, rencana operasional, dan keuangan Perusahaan sebelum disahkan oleh RUPS;
   b. Mengkaji dan memberikan pendapatan atas rencana kerja Perseroan, rencana strategis, anggaran kerja tahunan dan rencana usaha yang dipersiapkan oleh Direksi;
   c. Mengawasi penerapan rencana usaha dan kinerja Perseroan.

## Duties and Responsibilities of the Board of Commissioners

Referring to the Board Manual, the Board of Commissioners has the following duties and responsibilities:

1. Duties related to the Board of Directors
   a. Overseeing management policies and the general management of the Company, including corporate governance and the Company's business activities carried out by the Board of Directors;
   b. Providing advice to the Board of Directors regarding the management of the Company.
2. Duties related to GCG Implementation
   a. Monitoring the effectiveness of GCG practices implemented on an ongoing basis;
   b. Providing opinions and suggestions on the implementation of GCG within the Company;
   c. Reviewing and participating in the ratification of the Company's Corporate Culture and Code of Ethics.
3. Duties related to the GMS
   a. Provide advice to the GMS on the Company's development plans, the Annual Work Plan and Budget, including amendments, periodic reports, and other reports from the Board of Directors;
   b. Oversee the implementation of the Company's work plan and submit performance assessments and opinions at the GMS;
   c. Follow the development of the Company's activities and provide suggestions for improvement;
   d. Provide opinions and suggestions to the GMS on any other issues deemed important to the management of the Company;
   e. Perform other supervisory duties as determined by the GMS.
4. Duties related to the Company's Strategy and Work Program
   a. Reviewing and approving the Company's strategic objectives, operational plans, and financial statements prior to their ratification by the GMS;
   b. Reviewing and providing feedback on the Company's work plan, strategic plan, annual work budget, and business plan prepared by the Board of Directors;
   c. Overseeing the implementation of the business plan and the Company's performance.

5. Tugas berkaitan dengan Nominasi Anggota Dewan Komisaris dan Direksi Anak Perusahaan, yaitu Dewan Komisaris memiliki kewajiban memberikan tanggapan secara tertulis atas Nominasi Anggota Dewan Komisaris dan Anggota Direksi Perusahaan Patungan dan Anak Perusahaan yang diusulkan oleh Direksi.
6. Tugas berkaitan dengan Pengelolaan Manajemen Risiko
Melakukan evaluasi dan persetujuan kebijakan Manajemen Risiko;
   a. Melakukan evaluasi pertanggungjawaban Direksi atas pelaksanaan kebijakan dan strategi Manajemen Risiko;
   b. Melakukan pengawasan terhadap pelaksanaan fungsi Manajemen Risiko lainnya sesuai dengan ketentuan peraturan perundang-undangan, anggaran dasar dan/atau keputusan RUPS/Pemilik Modal.

5. Duties related to the Nomination of Members of the Board of Commissioners and Directors of Subsidiaries: The Board of Commissioners is obliged to provide a written response to the Nomination of Members of the Board of Commissioners and Directors of Joint Venture Companies and Subsidiaries proposed by the Board of Directors.
6. Duties related to Risk Management:
Evaluating and approving Risk Management policies;
   a. Evaluating the Board of Directors' accountability for the implementation of Risk Management policies and strategies;
   b. Supervising the implementation of other Risk Management functions in accordance with laws and regulations, the articles of association, and/or decisions of the GMS/Capital Owners.

## Wewenang Dewan Komisaris

Dewan Komisaris memiliki wewenang yang dirancang untuk memastikan efektivitas pengawasan serta pengelolaan Perseroan sesuai dengan prinsip Tata Kelola Perusahaan yang Baik (GCG). Wewenang tersebut mencakup berbagai aspek yang mendukung tugas pengawasan dan pemberian arahan strategis kepada Direksi, di antaranya:

- Melihat buku-buku, surat-surat serta dokumen-dokumen lainnya, memeriksa kas untuk keperluan verifikasi dan lain-lain surat berharga dan memeriksa kekayaan Perseroan;
- Memasuki pekarangan, gedung dan kantor yang dipergunakan oleh Perseroan;
- Meminta penjelasan dari Direksi dan atau pejabat lainnya mengenai segala persoalan yang menyangkut pengelolaan Perseroan;
- Mengetahui segala kebijakan dan tindakan yang telah dan akan dijalankan oleh Direksi;
- Meminta Direksi dan atau pejabat lainnya di bawah Direksi dengan sepengetahuan Direksi untuk menghadiri rapat Dewan Komisaris;
- Mengangkat dan memberhentikan Sekretaris Dewan Komisaris, jika dianggap perlu;
- Memberhentikan sementara anggota Direksi sesuai dengan ketentuan Anggaran Dasar;
- Membentuk komite-komite lain selain komite audit, jika dianggap perlu dengan memperhatikan kemampuan perusahaan;
- Menggunakan tenaga ahli untuk hal tertentu dan dalam jangka waktu tertentu atas beban Perseroan, jika dianggap perlu;
- Melakukan tindakan kepengurusan Perseroan dalam

## Authority of the Board of Commissioners

The Board of Commissioners is vested with authorities designed to ensure effective oversight and the management of the Company in accordance with the principles of Good Corporate Governance (GCG). Such authorities cover various aspects that support the supervisory function and the provision of strategic guidance to the Board of Directors, including the authority to:

- Access the Company's books, correspondence, and other documents, as well as verify cash and other valuable instruments, and examine the Company's assets;
- Enter premises, buildings, and offices utilized by the Company;
- Request explanations from the Board of Directors and/or other officials regarding matters pertaining to the Company's management;
- Monitor and be informed of all policies and actions that have been or will be undertaken by the Board of Directors;
- Request the attendance of the Board of Directors and/or other officials under the Board of Directors, with the knowledge of the Board of Directors, at meetings of the Board of Commissioners;
- Appoint and dismiss the Secretary to the Board of Commissioners, if deemed necessary;
- Temporarily suspend members of the Board of Directors in accordance with the provisions of the Articles of Association;
- Establish committees other than the Audit Committee, if deemed necessary, with due regard to the Company's capacity;
- Engage experts for specific matters and for a specified period at the expense of the Company, if deemed necessary;





- keadaan tertentu untuk jangka waktu tertentu sesuai dengan ketentuan Anggaran Dasar;
- Menghadiri rapat Direksi dan memberikan pandangan-pandangan terhadap hal-hal yang dibicarakan;
- Melaksanakan kewenangan pengawasan lainnya sepanjang tidak bertentangan dengan peraturan perundang-undangan, Anggaran Dasar dan atau keputusan Rapat Umum Pemegang Saham.

- Undertake management actions of the Company under certain circumstances and for a specific period in accordance with the provisions of the Articles of Association;
- Attend meetings of the Board of Directors and provide views on matters under discussion;
- Exercise other supervisory authorities insofar as they do not conflict with prevailing laws and regulations, the Articles of Association, and/or resolutions of the General Meeting of Shareholders.

## Komposisi Dewan Komisaris

Di tahun 2024, susunan Dewan Komisaris mengalami dua kali perubahan. Berdasarkan Surat Keputusan Menteri BUMN No. SK-21/MBU/02/2023, Sarwo Edhy ditunjuk sebagai Komisaris pada Februari. Selanjutnya, melalui Surat Keputusan Menteri BUMN No. SK-174/MBU/07/2023, Budi Santoso ditetapkan sebagai Komisaris Utama pada Juli 2023.

Dengan demikian, struktur Dewan Komisaris per 31 Desember 2024 adalah sebagai berikut:

## Composition of the Board of Commissioners

In 2024, the composition of the Board of Commissioners underwent two changes. Based on Decree of the Minister of State-Owned Enterprises No. SK-21/MBU/02/2023, Sarwo Edhy was appointed as Commissioner in February. Subsequently, through Decree of the Minister of State-Owned Enterprises No. SK-174/MBU/07/2023, Budi Santoso was appointed as President Commissioner in July 2023.

Therefore, the structure of the Board of Commissioners as of December 31, 2024, is as follows:

| **Nama /** *Name* | **Jabatan /** *Position* | **Dasar Pengangkatan Keputusan Menteri BUMN** *Basis of Appointment Decree of the Minister of SOEs* |
|---|---|---|
| Budi Santoso* | Komisaris Utama / President Commissioner | SK-174/MBU/07/2023 |
| Sarwo Edhy | Komisaris / Commissioner | SK-21/MBU/02/2023 |
| Budiono Sandi | Komisaris / Commissioner | SK-390/MBU/12/2021 |
| Muhammad Riza Adha Damanik | Komisaris / Commissioner | SK-55/MBU/02/2022 |
| Marsudi Wahyu Kisworo | Komisaris Independen / Independent Commissioner | SK-228/MBU/07/2021 |
| Arie Sujito | Komisaris Independen / Independent Commissioner | SK-60/MBU/02/2020 |

*diangkat sebagai Menteri Perdagangan pada 21 Oktober 2024 / *appointed as Minister of Trade on 21 October 2024*

## Pembagian Tugas Dewan Komisaris / Division of Duties of the Board of Commissioners

| Nama / *Name* | Jabatan / *Position* | Tugas dan Tanggung Jawab<br>*Duties and Responsibilities* |
|---|---|---|
| Budi Santoso* | Komisaris Utama<br>President Commissioner | Komisari utama yang mengkoordinasikan bidang-bidang tugas dewan komisaris, melaksanakan pengawasan di bidang pengembangan agribisnis pangan, serta merangkap sebagai komite Nominasi dan Remunerasi<br><br>Main commissioner who coordinates the duties of the board of commissioners, carries out supervision in the field of food agribusiness development, and concurrently serves as a member of the Nomination and Remuneration Committee |
| Sarwo Edhy | Komisaris<br>Commissioner | Anggota Dewan Komisaris yang bertugas melaksanakan pengawasan di bidang kemitraan dan lembaga strategis perusahaan serta merangkap Sebagai ketua Komite Manajemen Risiko<br><br>Member of the Board of Commissioners in charge of carrying out supervision in the field of corporate strategic partnerships and institutions and concurrently as chairman of the Risk Management Committee |
| Budiono Sandi | Komisaris<br>Commissioner | Anggota Dewan Komisaris yang bertugas melaksanakan pengawasan di bidang Keuangan dan Anggota Komite Komite Manajemen Risiko<br><br>Member of the Board of Commissioners in charge of carrying out supervision in the field of Finance and Committee Member of the Risk Management Committee |
| Muhammad Riza Adha Damanik | Komisaris<br>Commissioner | Anggota Dewan Komisaris yang bertugas melaksanakan pengawasan di Kemitraan Strategis perusahaan dan anggota Komite Audit<br><br>Member of the Board of Commissioners in charge of carrying out supervision in the company's Strategic Partnership and member of the Audit Committee |
| Marsudi Wahyu Kisworo | Komisaris Independen<br>Independent Commissioner | Anggota Dewan Komisaris yang bertugas melaksanakan pengawasan di Digitalisasi serta merangkap Sebagai ketua Komite Audit<br><br>Member of the Board of Commissioners in charge of carrying out supervision in Digitalization and concurrently as chairman of the Audit Committee |
| Arie Sujito | Komisaris Independen<br>Independent Commissioner | Anggota Dewan Komisaris yang bertugas melaksanakan pengawasan di bidang kemitraan strategis perusahaan dan Anggota Komite Nominasi dan Remunerasi<br><br>Member of the Board of Commissioners in charge of carrying out supervision in the field of corporate strategic partnerships and Member of the Nomination and Remuneration Committee |





## Pengungkapan Rangkap Jabatan / Disclosure of Concurrent Positions

| Nama / *Name* | Jabatan / *Position* | Jabatan di Grup Perusahaan<br>*Position in the Company's Group* | Jabatan di Grup Perusahaan<br>*Position in the Company's Group* |
|---|---|---|---|
| Budi Santoso* | Komisaris Utama<br>President Commissioner | Tidak Ada<br>None | Tidak Ada<br>None |
| Sarwo Edhy | Komisaris<br>Commissioner | Tidak Ada<br>None | Tidak Ada<br>None |
| Budiono Sandi | Komisaris<br>Commissioner | Tidak Ada<br>None | Tidak Ada<br>None |
| Muhammad Riza Adha Damanik | Komisaris<br>Commissioner | Tidak Ada<br>None | Tidak Ada<br>None |
| Marsudi Wahyu Kisworo | Komisaris Independen<br>Independent Commissioner | Tidak Ada<br>None | Tidak Ada<br>None |
| Arie Sujito | Komisaris Independen<br>Independent Commissioner | Tidak Ada<br>None | Tidak Ada<br>None |

## Rapat Dewan Komisaris

Dewan Komisaris melaksanakan rapat secara berkala, minimal 1 (satu) kali setiap bulan atau sesuai dengan kebutuhan Perseroan. Keputusan dalam rapat diambil melalui musyawarah untuk mencapai mufakat. Jika kesepakatan tidak tercapai, keputusan ditentukan berdasarkan suara terbanyak. Selain itu, Dewan Komisaris juga dapat menetapkan keputusan yang sah dan mengikat tanpa harus mengadakan rapat fisik.

Seluruh hasil rapat dicatat dalam risalah dengan dukungan Sekretaris Perusahaan, termasuk pencatatan perbedaan pendapat (dissenting opinion) jika terjadi. Jika diperlukan, Dewan Komisaris memiliki kewenangan untuk memperluas partisipasi rapat dengan melibatkan Sekretaris Perusahaan, komite-komite di bawah Dewan Komisaris, serta peserta lainnya yang relevan.

Sepanjang tahun 2024, Dewan Komisaris telah mengadakan 11 (sebelas) kali rapat dengan tingkat kehadiran masing-masing anggota sebagai berikut:

## Board of Commissioners Meetings

The Board of Commissioners holds regular meetings, at least once a month or as needed by the Company. Decisions at these meetings are made through deliberation to reach consensus. If consensus cannot be reached, decisions are made by majority vote. Furthermore, the Board of Commissioners may also issue valid and binding decisions without holding a physical meeting.

All meeting results are recorded in minutes with the support of the Corporate Secretary, including any dissenting opinions. If necessary, the Board of Commissioners has the authority to expand meeting participation by involving the Corporate Secretary, committees under the Board of Commissioners, and other relevant participants.

Throughout 2024, the Board of Commissioners held 11 (eleven) meetings, with the following attendance levels for each member:

| **Nama** / *Name* | **Jabatan** / *Position* | **Jumlah Rapat** *Number of Meeting* | **Jumlah Kehadiran** *Number of Attendance* | **Persentase Kehadiran** *Percentage of Attendance* |
|---|---|---|---|---|
| Budi Santoso* | Komisaris Utama<br>President Commissioner | 8 | 8 | 100% |
| Sarwo Edhy | Komisaris<br>Commissioner | 11 | 11 | 100% |
| Budiono Sandi | Komisaris<br>Commissioner | 11 | 11 | 100% |
| Muhammad Riza Adha Damanik | Komisaris<br>Commissioner | 11 | 11 | 100% |
| Marsudi Wahyu Kisworo | Komisaris Independen<br>Independent Commissioner | 11 | 11 | 100% |
| Arie Sujito | Komisaris Independen<br>Independent Commissioner | 11 | 11 | 100% |





Agenda pembahasan dalam Rapat Dewan Komisaris sepanjang tahun 2024 dirangkum dalam tabel berikut:

The discussion agenda at the Board of Commissioners Meetings throughout 2024 is summarized in the following table:

| **Tanggal** / *Date* | **Agenda Pembahasan** *Agenda of Discussion* | **Peserta** *Participant* |
|---|---|---|
| 25 Januari 2024<br>January 25, 2024 | Rencana Kerja dan Anggaran Perusahaan Tahun 2024;<br>Rencana Penyehatan Perusahaan;<br>Usulan Pergantian Direktur Utama PG Rajawali II dan Direksi Mitra Ogan<br><br>2024 Company Work Plan and Budget;<br>Company Restructuring Plan;<br>Proposed Replacement of the President Director of PG Rajawali II and the Board of Directors of Mitra Ogan | Budi Santoso<br>Sarwo Edhy<br>Budiono Sandi<br>Muhammad Riza Adha Damanik<br>Marsudi Wahyu Kisworo<br>Arie Sujito<br><br>Anggota Komite Audit / Audit Committee Member<br>Anggota Komite Pemantau Risiko / Risk Monitoring Committee Member<br>Anggota Komite Nominasi dan Remunerasi / Nomination and Remuneration Committee Member<br>Tim Sekretariat Dewan Komisaris / Board of Commissioners Secretariat Team |
| 23 Februari 2024<br>February 23, 2024 | Progres Kinerja Perusahaan s.d. Januari 2024;<br>Progres Audit Laporan Keuangan Perusahaan Tahun 2023;<br>Usulan Penyertaan Modal Negara Tahun 2024<br>Struktur Organisasi PT RNI (Persero)<br><br>Company Performance Progress as of January 2024;<br>Progress of the 2023 Company Financial Statement Audit;<br>Proposed State Capital Participation in 2024<br>Organizational Structure of PT RNI (Persero) | Budi Santoso<br>Sarwo Edhy<br>Budiono Sandi<br>Muhammad Riza Adha Damanik<br>Marsudi Wahyu Kisworo<br>Arie Sujito<br><br>Anggota Komite Audit / Audit Committee Member<br>Anggota Komite Pemantau Risiko / Risk Monitoring Committee Member<br>Anggota Komite Nominasi dan Remunerasi / Nomination and Remuneration Committee Member<br>Tim Sekretariat Dewan Komisaris / Board of Commissioners Secretariat Team |





| **Tanggal /** *Date* | **Agenda Pembahasan** *Agenda of Discussion* | **Peserta** *Participant* |
|---|---|---|
| 22 Maret 2024<br>March 22, 2024 | Progres Kinerja Perusahaan s.d. Februari 2024;<br>Progres Audit Laporan Keuangan Perusahaan Tahun 2023<br><br>Company Performance Progress as of February 2024;<br>2023 Financial Statement Audit Progress | Budi Santoso<br>Sarwo Edhy<br>Budiono Sandi<br>Muhammad Riza Adha Damanik<br>Marsudi Wahyu Kisworo<br>Arie Sujito<br><br>Anggota Komite Audit / Audit Committee Member<br>Anggota Komite Pemantau Risiko / Risk Monitoring Committee Member<br>Anggota Komite Nominasi dan Remunerasi / Nomination and Remuneration Committee Member<br>Tim Sekretariat Dewan Komisaris / Board of Commissioners Secretariat Team |
| 26 April 2024<br>April 26, 2024 | Progres Kinerja Perusahaan s.d. Maret 2024<br>Progres Audit Laporan Keuangan Perusahaan Tahun 2023;<br>Talent Pool ID Food Group<br><br>Company Performance Progress as of March 2024<br>2023 Financial Statement Audit Progress;<br>ID Food Group Talent Pool | Budi Santoso<br>Sarwo Edhy<br>Budiono Sandi<br>Muhammad Riza Adha Damanik<br>Marsudi Wahyu Kisworo<br>Arie Sujito<br><br>Anggota Komite Audit / Audit Committee Member<br>Anggota Komite Pemantau Risiko / Risk Monitoring Committee Member<br>Anggota Komite Nominasi dan Remunerasi / Nomination and Remuneration Committee Member<br>Tim Sekretariat Dewan Komisaris / Board of Commissioners Secretariat Team |

| **Tanggal /** *Date* | **Agenda Pembahasan** *Agenda of Discussion* | **Peserta** *Participant* |
|---|---|---|
| 28 Mei 2024<br>May 28, 2024 | Persiapan RUPS Tahunan (Audit 2023);<br>Progres Kinerja Perusahaan s.d. April 2024;<br>Struktur Organisasi PT RNI (Persero)<br><br>Preparation for the Annual General Meeting of Shareholders (2023 Audit);<br>Company Performance Progress as of April 2024;<br>Organizational Structure of PT RNI (Persero) | Budi Santoso<br>Sarwo Edhy<br>Budiono Sandi<br>Muhammad Riza Adha Damanik<br>Marsudi Wahyu Kisworo<br>Arie Sujito<br><br>Anggota Komite Audit / Audit Committee Member<br>Anggota Komite Pemantau Risiko / Risk Monitoring Committee Member<br>Anggota Komite Nominasi dan Remunerasi / Nomination and Remuneration Committee Member<br>Tim Sekretariat Dewan Komisaris / Board of Commissioners Secretariat Team |
| 25 Juni 2024<br>June 25, 2024 | Progres Kinerja Perusahaan s.d. Mei 2024<br><br>Company Performance Progress as of May 2024 | Budi Santoso<br>Sarwo Edhy<br>Budiono Sandi<br>Muhammad Riza Adha Damanik<br>Marsudi Wahyu Kisworo<br>Arie Sujito<br><br>Anggota Komite Audit / Audit Committee Member<br>Anggota Komite Pemantau Risiko / Risk Monitoring Committee Member<br>Anggota Komite Nominasi dan Remunerasi / Nomination and Remuneration Committee Member<br>Tim Sekretariat Dewan Komisaris / Board of Commissioners Secretariat Team |





| **Tanggal /** *Date* | **Agenda Pembahasan** *Agenda of Discussion* | **Peserta** *Participant* |
|---|---|---|
| 23 Juli 2024<br>July 23, 2024 | Laporan Kinerja Perusahaan s.d. Juni 2024<br><br>Company Performance Report as of June 2024 | Budi Santoso<br>Sarwo Edhy<br>Budiono Sandi<br>Muhammad Riza Adha Damanik<br>Marsudi Wahyu Kisworo<br>Arie Sujito<br><br>Anggota Komite Audit / Audit Committee Member<br>Anggota Komite Pemantau Risiko / Risk Monitoring Committee Member<br>Anggota Komite Nominasi dan Remunerasi / Nomination and Remuneration Committee Member<br>Tim Sekretariat Dewan Komisaris / Board of Commissioners Secretariat Team |
| 23 Agustus 2024<br>August 23, 2024 | Progres Kinerja Perusahaan s.d. Juli 2024<br>Pengajuan Pinjaman Pendanaan CPP<br><br>Company Performance Progress as of July 2024<br>CPP Funding Loan Application | Budi Santoso<br>Sarwo Edhy<br>Budiono Sandi<br>Muhammad Riza Adha Damanik<br>Marsudi Wahyu Kisworo<br>Arie Sujito<br><br>Anggota Komite Audit / Audit Committee Member<br>Anggota Komite Pemantau Risiko / Risk Monitoring Committee Member<br>Anggota Komite Nominasi dan Remunerasi / Nomination and Remuneration Committee Member<br>Tim Sekretariat Dewan Komisaris / Board of Commissioners Secretariat Team |

| **Tanggal /** *Date* | **Agenda Pembahasan** *Agenda of Discussion* | **Peserta** *Participant* |
|---|---|---|
| 20 September 2024<br>September 20, 2024 | Laporan Kinerja Perusahaan s.d. Agustus 2024;<br>Usulan Perubahan Struktur Organisasi PT RNI (Persero)<br><br>Company Performance Report as of August 2024;<br>Proposed Changes to the Organizational Structure of PT RNI (Persero) | Budi Santoso<br>Sarwo Edhy<br>Budiono Sandi<br>Muhammad Riza Adha Damanik<br>Marsudi Wahyu Kisworo<br>Arie Sujito<br><br>Anggota Komite Audit / Audit Committee Member<br>Anggota Komite Pemantau Risiko / Risk Monitoring Committee Member<br>Anggota Komite Nominasi dan Remunerasi / Nomination and Remuneration Committee Member<br>Tim Sekretariat Dewan Komisaris / Board of Commissioners Secretariat Team |
| 25 Oktober 2024<br>October 25, 2024 | Progres Kinerja Perusahaan s.d. September 2024<br><br>Company Performance Progress as of September 2024 | Budi Santoso<br>Sarwo Edhy<br>Budiono Sandi<br>Muhammad Riza Adha Damanik<br>Marsudi Wahyu Kisworo<br>Arie Sujito<br><br>Anggota Komite Audit / Audit Committee Member<br>Anggota Komite Pemantau Risiko / Risk Monitoring Committee Member<br>Anggota Komite Nominasi dan Remunerasi / Nomination and Remuneration Committee Member<br>Tim Sekretariat Dewan Komisaris / Board of Commissioners Secretariat Team |
| 28 November 2024<br>November 28, 2024 | Progres Kinerja Perusahaan s.d. Oktober 2024<br><br>Company Performance Progress as of October 2024 | Budi Santoso<br>Sarwo Edhy<br>Budiono Sandi<br>Muhammad Riza Adha Damanik<br>Marsudi Wahyu Kisworo<br>Arie Sujito<br><br>Anggota Komite Audit / Audit Committee Member<br>Anggota Komite Pemantau Risiko / Risk Monitoring Committee Member<br>Anggota Komite Nominasi dan Remunerasi / Nomination and Remuneration Committee Member<br>Tim Sekretariat Dewan Komisaris / Board of Commissioners Secretariat Team |





## Pendidikan dan Pelatihan Dewan Komisaris

Selama tahun 2024, anggota Dewan Komisaris PT Rajawali Nusantara Indonesia (Persero) telah mengikuti berbagai program pelatihan dan pengembangan kompetensi, yang dirinci dalam tabel berikut:

## Board of Commissioners Education and Training

Throughout 2024, members of the Board of Commissioners of PT Rajawali Nusantara Indonesia (Persero) participated in various training and competency development programs, as detailed in the following table:

| Nama / *Name* | Jabatan / *Position* | Judul Pelatihan *Training Title* | Waktu dan Lokasi *Time and Location* | Penyelenggara *Organizer* |
|---|---|---|---|---|
| Muhammad Riza Adha Damanik | Komisaris<br>Commissioner | CREL | Jakarta, 11-19 November 2024 /<br>November 11-19, 2024 | BPKP |

## Program Orientasi Bagi Anggota Dewan Komisaris yang Baru Diangkat

ID FOOD telah menetapkan mekanisme program orientasi bagi anggota Dewan Komisaris yang baru diangkat guna memastikan mereka dapat segera berkontribusi secara efektif terhadap kinerja Perseroan. Program ini mencakup berbagai kegiatan, seperti presentasi, pertemuan, kunjungan ke unit bisnis dan fasilitas perusahaan, serta pengkajian dokumen strategis, yang disesuaikan dengan kebutuhan.

Pada tahun 2024, tidak terdapat pengangkatan anggota Dewan Komisaris baru. Oleh karena itu, tidak ada program orientasi yang dilaksanakan sepanjang tahun tersebut.

## Orientation Program for Newly Appointed Members of the Board of Commissioners

ID FOOD has established an orientation program for newly appointed members of the Board of Commissioners to ensure they can immediately contribute effectively to the Company's performance. This program includes various activities, such as presentations, meetings, visits to business units and company facilities, and strategic document reviews, tailored to the needs of the Company.

In 2024, there were no new appointments of members to the Board of Commissioners. Therefore, no orientation program was conducted during the year.

## Program Kerja dan Realisasi Program Kerja Dewan Komisaris

Hingga akhir tahun 2024, Dewan Komisaris telah menjalankan tugas dan tanggung jawabnya berdasarkan program kerja yang telah dirancang sejak awal tahun. Rincian pelaksanaan program kerja sepanjang tahun tersebut disajikan dalam tabel berikut:

## Board of Commissioners Work Program and Implementation

As of the end of 2024, the Board of Commissioners has carried out its duties and responsibilities based on the work program designed at the beginning of the year. Details of the work program implementation throughout the year are presented in the following table:

| **Program Kerja /** *Work program* | **Realisasi /** *Realization* |
|---|---|
| Pengawasan atas Pelaksanaan RKAP tahun 2024<br>Supervision of the Implementation of the 2024 Work Plan and Budget (RKAP) | Telah dilakukan pengawasan atas pelaksanaan RKAP untuk menjaga pelaksanaan usaha perusahaan sesuai dengan ketetapan Pemegang Saham, RJPP, dan Anggaran Dasar<br><br>Supervision has been conducted on the implementation of the Company's Work Plan and Budget (RKAP) to ensure that the company's business operations are in accordance with the Shareholders' provisions, the Long-Term Plan (RJPP), and the Articles of Association. |
| Pengawasan dan pemberian nasihat mengenai hasil audit dan reviu pengendalian intern<br>Supervision and advice on the results of internal control audits and reviews | Telah dilakukan pemberian nasihat melalui pelaksanaan rapat dan surat Dewan Komisaris mengenai hasil audit dan reviu pengendalian intern<br><br>Advice has been provided through meetings and letters from the Board of Commissioners regarding audit results and internal control reviews. |
| Pengawasan dan pemberian nasihat atas penyusunan RKAP tahun 2024<br>Supervision and advice on the preparation of the 2024 Work Plan and Budget (RKAP) | Telah dilakukan pemberian nasihat melalui pelaksanaan rapat dan tanggapan atas penyusunan RKAP untuk memastikan bahwa penyusunan RKAP telah sesuai dengan ketentuan dalam Anggaran Dasar dan RJPP, serta sesuai arahan pemegang saham.<br><br>Advice has been provided through meetings and responses to the preparation of the RKAP to ensure that the RKAP is in accordance with the provisions of the Articles of Association and the Long-Term Plan, and in accordance with shareholder directives. |
| Pengawasan dan pemberian nasihat atas pelaksanaan RJPP tahun 2020-2024<br>Supervision and advice on the implementation of the 2020-2024 Long-Term Plan (RJPP) | Telah dilakukan pemberian nasihat melalui pelaksanaan rapat dan tanggapan atas pelaksanaan RJPP tahun 2020-2024 untuk memastikan bahwa pelaksanaan kegiatan perseroan sejalan dengan RJPP yang telah disusun dan memperhatikan potensi serta kondisi perekonomian dan arah pengembangan perusahaan ke depan<br><br>Advice has been provided through meetings and responses to the implementation of the 2020-2024 RJPP to ensure that the company's activities are in line with the prepared RJPP and take into account the potential and economic conditions and the direction of the company's future development. |
| Pengawasan pengelolaan perusahaan<br>Supervision of company management | Telah dilakukan pengawasan pengelolaan perusahaan untuk memastikan kepatuhan Direksi dalam menjalankan perusahaan sesuai dengan prinsip-prinsip tata kelola perusahaan yang baik, peraturan yang berlaku, serta sesuai dengan maksud dan tujuan pendirian perusahaan.<br><br>Supervision of company management has been conducted to ensure the Board of Directors' compliance in running the company in accordance with the principles of good corporate governance, applicable regulations, and the intent and purpose of the company's establishment. |





## Penilaian Kinerja Dewan Komisaris Tahun 2024

**Pihak yang Melakukan Penilaian**

Evaluasi kinerja Dewan Komisaris dilakukan setiap tahun oleh Pemegang Saham melalui mekanisme RUPS. Sebagai upaya memperkuat hasil penilaian, proses evaluasi juga melibatkan penilai eksternal yang menggunakan metode, prosedur, dan indikator yang mengacu pada Peraturan Menteri PER-2/MBU/03/2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara.

**Kriteria Penilaian**

Pedoman terkait pengukuran dan evaluasi kinerja Dewan Komisaris ID FOOD mencakup 4 (empat) aspek utama sebagai berikut:
1. Aspek Rencana Kerja;
2. Aspek Pengawasan dan Nasehat;
3. Aspek Pelaporan; dan
4. Aspek Dinamis.

**Mekanisme Penilaian**

Evaluasi kinerja Dewan Komisaris dilakukan baik secara kolektif maupun individu, dengan mengacu pada pencapaian target yang telah ditetapkan dalam Key Performance Indicator (KPI). KPI tersebut disusun dan disepakati bersama di awal tahun buku serta diselaraskan dengan ketentuan yang tertuang dalam surat Kementerian BUMN No. SK S-676/BUMN/MBU/2004 tanggal 24 Desember 2008 mengenai Kontrak Manajemen.

**Hasil Penilaian**

Pada tahun 2024, Dewan Komisaris memperoleh skor KPI sebesar 96. Rincian hasil evaluasi kinerja tersebut dapat dilihat dalam tabel berikut:

## 2024 Board of Commissioners Performance Assessment

**Parties Conducting the Assessment**

The Board of Commissioners' performance evaluation is conducted annually by Shareholders through the GMS. To strengthen the assessment results, the evaluation process also involves external assessors who use methods, procedures, and indicators that refer to Ministerial Regulation PER-2/MBU/03/2023 concerning Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises.

**Assessment Criteria**

The guidelines for measuring and evaluating the performance of the ID FOOD Board of Commissioners cover four main aspects:
1. Work Plan Aspect;
2. Supervision and Advisory Aspect;
3. Reporting Aspect; and
4. Dynamic Aspect.

**Assessment Mechanism**

The performance evaluation of the Board of Commissioners is conducted both collectively and individually, with reference to the achievement of targets set out in the Key Performance Indicators (KPIs). These KPIs are developed and mutually agreed upon at the beginning of the fiscal year and are aligned with the provisions stipulated in the Ministry of State-Owned Enterprises' letter No. SK S-676/BUMN/MBU/2004 dated December 24, 2008, concerning Management Contracts.

**Assessment Results**

In 2024, the Board of Commissioners obtained a KPI score of 96. Details of the performance evaluation results can be seen in the following table:

| **Aspek Penilaian** *Assessment Aspect* | **Bobot** *Weight* | **Target** *Target* | **Realisasi** *Realization* | **Nilai** *Value* |
|---|---|---|---|---|
| **I. Aspek Rencana Kerja /** Aspects od the Work Plan | | | | |
| Menyusun Rencana Kerja dan Anggaran serta KPI Dewan Komisaris Tahun 2024<br>Develop Work Plans and Budgets as well as KPI for the Board of Commissioners for 2024 | 10 | 1 | 1 | 10 |
| Subtotal | 10 | | | 10 |
| **II. Aspek Pengawasan dan Nasehat /** Aspects of Supervision and Advice | | | | |
| Memberikan tanggapan/rekomendasi kepada Pemegang Saham terhadap:<br>Provide feedback/recommendations to Shareholders on: | | | | |
| a. Rencana Kerja dan Anggaran Perusahaan<br>Company Work Plan and Budget | 5 | 1 | 1 | 5 |
| b. Laporan Tahunan<br>Annual report | 5 | 1 | 1 | 5 |
| c. Analisis Kinerja Triwulanan<br>Quarterly Performance Analysis | 5 | 3 | 3 | 5 |
| Memberi nasehat kepada Direksi sesuai bidang tugas Dewan Komisaris<br>Provide advice to the Board of Directors in accordance with the duties of the Board of Commissioners | 10 | 12 | 57 | 10 |
| Rapat Dewan Komisaris, termasuk di dalamnya rapat dengan Direksi:<br>Meetings of the Board of Commissioners, including meetings with the Directors: | | | | |
| a. Jumlah Rapat<br>Number of Meetings | 10 | 12 | 26 | 10 |
| b. Kehadiran Rapat<br>Meeting Attendance | 5 | 100 | 100 | 5 |
| c. Penyelesaian Risalah Rapat<br>Completion of the Minutes of Meeting | 5 | 12 | 24 | 5 |
| Rapat Komite Dewan Komisaris<br>Board of Communissioners Committee Meeting | 5 | 36 | 55 | 5 |
| Kunjungan Kerja Dewan Komisaris dan Komite<br>Working Visit of the Board of Commissioners and Committees | 5 | 4 | 4 | 5 |





| **Aspek Penilaian** *Assessment Aspect* | **Bobot** *Weight* | **Target** *Target* | **Realisasi** *Realization* | **Nilai** *Value* |
|---|---|---|---|---|
| Realisasi rencana kerja Dewan Komisaris<br>Realization of the work plan of the Board of Commissioners | 5 | 100 | 95 | 4,5 |
| Subtotal | 60 | | | 59,5 |
| **III. Aspek Pelaporan /** Reporting Aspect | | | | |
| Laporan realisasi pelaksanaan KPI Dewan Komisaris<br>KPI implementation realization report board of Commissioners | 5 | 3 | 3 | 5 |
| Laporan tugas pengawasan Dewan Komisaris<br>Board oversight task report Commissioner | 10 | 1 | 1 | 10 |
| Subtotal | 15 | | | 15 |
| **IV. Aspek Dinamis /** Dynamic Aspect | | | | |
| Pengusulan Kantor Akuntan Publik kepada Pemegang Saham<br>Proposal of Public Accounting Firm to Shareholders | 5 | 1 | 1 | 5 |
| Peningkatan kompetensi melalui seminar, workshop, dll<br>Competency enhancement through seminars, workshops, etc | 5 | 4 | 1 | 1,5 |
| Tanggapan terhadap tindak lanjut temuan Auditor/SPI<br>Response to follow up Auditor/SPI findings | 5 | 1 | 1 | 5 |
| Subtotal | 15 | | | 11,5 |
| **Total** | **100** | | | **96** |

## Penilaian Kinerja Organ dan Komite Pendukung di Bawah Dewan Komisaris

**Dasar Penilaian**

Penilaian terhadap organ yang berada di bawah Dewan Komisaris didasarkan pada pelaksanaan tugasnya, baik melalui penyelenggaraan rapat untuk memberikan rekomendasi, pembahasan isu-isu strategis, maupun pelaksanaan tugas rutin sesuai dengan fungsinya. Selain itu, organ-organ tersebut juga menjalankan berbagai penugasan tambahan yang mendukung peran Dewan Komisaris.

Sebagai bagian dari evaluasi kinerja, Dewan Komisaris menjadikan rencana kerja masing-masing organ sebagai acuan utama. Oleh karena itu, pemantauan dan evaluasi terhadap implementasi rencana kerja tersebut dilakukan secara berkala untuk memastikan efektivitasnya.

**Penilaian Kinerja Sekretaris Dewan Komisaris**

Evaluasi kinerja Sekretaris Dewan Komisaris sepanjang tahun 2024 tercermin dalam pelaksanaan 26 kali Rapat Dewan Komisaris, yang mencakup rapat rutin bulanan serta rapat non-rutin. Selain itu, Sekretaris Dewan Komisaris juga berperan dalam penyusunan konsep surat dan korespondensi sebanyak 54 surat, bertindak sebagai penghubung (liaison officer) bagi Dewan Komisaris, serta menyediakan informasi yang diperlukan secara berkala maupun sesuai dengan kebutuhan.

**Penilaian Kinerja Komite Audit**

Evaluasi kinerja Komite Audit sepanjang tahun 2024 diwujudkan melalui implementasi program kerja yang telah ditetapkan sejak awal tahun. Selama periode tersebut, Komite Audit telah melaksanakan penelaahan terhadap Laporan Hasil Pemeriksaan Satuan Pengawasan Internal, memantau kinerja Kantor Akuntan Publik (KAP), mengkaji capaian kinerja Perusahaan, melakukan kunjungan lapangan dalam rangka audit langsung, serta menyampaikan rekomendasi kepada Dewan Komisaris sesuai dengan lingkup tugasnya. Berdasarkan pelaksanaan tugas tersebut, Dewan Komisaris memberikan penilaian kinerja dengan kategori "Sangat Baik".

## Performance Assessment of Organs and Supporting Committees Under the Board of Commissioners

**Basis for Assessment**

Assessment of organs under the Board of Commissioners is based on the implementation of their duties, including holding meetings to provide recommendations, discussing strategic issues, and carrying out routine tasks in accordance with their functions. In addition, these organs also carry out various additional assignments that support the role of the Board of Commissioners.

As part of the performance evaluation, the Board of Commissioners uses the work plans of each organ as the primary reference. Therefore, monitoring and evaluation of the implementation of these work plans are conducted periodically to ensure their effectiveness.

**Performance Assessment of the Secretary to the Board of Commissioners**

The performance evaluation of the Secretary to the Board of Commissioners throughout 2024 was reflected in the holding of 26 Board of Commissioners Meetings, including both routine monthly meetings and non-routine meetings. In addition, the Secretary to the Board of Commissioners also played a role in drafting 54 letters and correspondence, acting as a liaison officer for the Board of Commissioners, and providing necessary information periodically and as needed.

**Audit Committee Performance Assessment**

The performance evaluation of the Audit Committee throughout 2024 was realized through the implementation of the work program established at the beginning of the year. During this period, the Audit Committee reviewed the Internal Audit Unit's Audit Reports, monitored the performance of the Public Accounting Firm (KAP), reviewed the Company's performance achievements, conducted field visits for direct audits, and submitted recommendations to the Board of Commissioners in accordance with its scope of duties. Based on the implementation of these duties, the Board of Commissioners gave a performance assessment of "Very Good."





**Penilaian Kinerja Komite Nominasi dan Remunerasi**

Evaluasi kinerja Komite Nominasi dan Remunerasi tercermin melalui perannya dalam mendukung pengembangan talenta di lingkungan Perusahaan. Komite ini berfungsi sebagai Talent Committee untuk Direksi dan BOD-1, dengan rekomendasinya disampaikan kepada Menteri BUMN melalui Deputi SDM, Teknologi, dan Informasi. Di tahun 2024, Komite Nominasi dan Remunerasi telah menjalankan tugasnya sesuai dengan mandat yang diberikan, berkontribusi signifikan terhadap keberlanjutan Perseroan. Atas pencapaian tersebut, Dewan Komisaris memberikan penilaian dengan kategori "Sangat Baik".

**Penilaian Kinerja Komite Pemantau Risiko**

Kinerja Komite Pemantau Risiko dievaluasi berdasarkan realisasi program kerja yang telah dirancang sejak awal tahun. Sepanjang tahun 2024, komite ini menjalankan fungsi pengawasan terhadap implementasi RKAP dan RJPP, efektivitas sistem pengendalian internal, serta penerapan manajemen risiko di Perseroan. Selain itu, komite turut meninjau sistem teknologi informasi, pengelolaan SDM, proses pengadaan, standar mutu dan layanan, serta memastikan kepatuhan Perseroan terhadap prinsip-prinsip GCG. Evaluasi juga mencakup peninjauan terhadap Kriteria Penilaian Kinerja Unggul (KPKU) dan KPI individu Direksi, serta kunjungan lapangan dalam rangka pemantauan langsung. Atas kontribusi yang telah diberikan sepanjang tahun 2024, Dewan Komisaris memberikan penilaian dengan kategori "Sangat Baik".

**Komisaris Independen**

Komisaris Independen adalah anggota Dewan Komisaris yang tidak memiliki keterkaitan finansial, jabatan, kepemilikan saham, maupun hubungan keluarga dengan anggota Dewan Komisaris, Direksi, atau Pemegang Saham pengendali. Selain itu, posisinya harus bebas dari keterikatan dengan perusahaan lain yang dapat mempengaruhi independensinya dalam menjalankan fungsi pengawasan sesuai dengan prinsip tata kelola perusahaan yang baik (GCG).

**Nomination and Remuneration Committee Performance Assessment**

The Nomination and Remuneration Committee's performance evaluation is reflected in its role in supporting talent development within the Company. This committee serves as the Talent Committee for the Board of Directors and Board of Directors-I, with its recommendations submitted to the Minister of State-Owned Enterprises through the Deputy for Human Resources, Technology, and Information. In 2024, the Nomination and Remuneration Committee carried out its duties in accordance with its mandate, contributing significantly to the Company's sustainability. For this achievement, the Board of Commissioners gave it a "Very Good" rating.

**Risk Oversight Committee Performance Assessment**

The Risk Oversight Committee's performance is evaluated based on the implementation of the work programs designed since the beginning of the year. Throughout 2024, this committee oversaw the implementation of the Company's Work Plan and Budget (RKAP) and Long-Term Plan (RJPP), the effectiveness of the internal control system, and the implementation of risk management within the Company. In addition, the committee reviewed the information technology system, HR management, procurement processes, quality and service standards, and ensured the Company's compliance with GCG principles. The evaluation also included a review of the Superior Performance Assessment Criteria (KPKU) and individual KPIs of the Board of Directors, as well as field visits for direct monitoring. For the contributions made throughout 2024, the Board of Commissioners gave an assessment in the category of "Very Good".

**Independent Commissioner**

An Independent Commissioner is a member of the Board of Commissioners who has no financial, positional, share ownership, or family ties with any other member of the Board of Commissioners, Board of Directors, or controlling shareholder. Furthermore, their position must be free from any ties to other companies that could affect their independence in carrying out their supervisory function in accordance with the principles of good corporate governance (GCG).

Peran Komisaris Independen ditujukan untuk menciptakan pengawasan yang lebih transparan, netral, dan objektif serta memastikan prinsip keadilan tetap terjaga. Keberadaannya juga berfungsi sebagai penyeimbang antara kepentingan Pemegang Saham mayoritas dengan perlindungan terhadap hak Pemegang Saham minoritas, termasuk Pemegang Saham publik serta pemangku kepentingan lainnya.

Ketentuan mengenai pengangkatan Komisaris Independen mengacu pada regulasi yang tertuang dalam Peraturan OJK No. 33/POJK.04/2014 tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik.

The role of an Independent Commissioner is aimed at creating more transparent, neutral, and objective oversight and ensuring the principle of fairness is maintained. Their existence also serves to balance the interests of majority shareholders with the protection of the rights of minority shareholders, including public shareholders and other stakeholders.
The provisions regarding the appointment of Independent Commissioners refer to the regulations stipulated in OJK Regulation No. 33/POJK.04/2014 concerning the Board of Directors and Board of Commissioners of Issuers or Public Companies.

**Kriteria Penentuan Komisaris Independen**

Komisaris Independen di perusahaan memiliki peran penting dalam memastikan bahwa sistem pengawasan berjalan dengan baik dan sesuai dengan ketentuan hukum yang berlaku. Penetapan kriteria untuk Komisaris Independen di perusahaan mengacu pada Peraturan OJK No. 33/POJK.04/2014 tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik, yang menetapkan sejumlah persyaratan sebagai acuan, diantaranya adalah :

1. Bukan merupakan orang yang bekerja atau mempunyai wewenang dan tanggung jawab untuk merencanakan, memimpin, mengendalikan, atau mengawasi kegiatan Perusahaan dalam waktu 6 (enam) bulan terakhir, kecuali untuk pengangkatan kembali sebagai Komisaris Independen Perusahaan pada periode berikutnya;
2. Tidak mempunyai saham Perusahaan baik langsung maupun tidak langsung;
3. Tidak mempunyai hubungan Afiliasi dengan Komisaris, Direksi dan Pemegang Saham Utama Perusahaan;
4. Tidak mempunyai hubungan usaha dengan Perseroan baik langsung maupun tidak langsung.

Kriteria independensi yang telah ditetapkan di atas telah dipenuhi oleh Komisaris Independen ID FOOD. Setiap Komisaris Independen juga menyatakan kepatuhannya dengan menandatangani surat pernyataan yang diperbarui setiap tahunnya.

**Criteria for Determining Independent Commissioners**

Independent Commissioners in a company play a crucial role in ensuring that the supervisory system operates effectively and complies with applicable laws. The criteria for Independent Commissioners in a company are determined by OJK Regulation No. 33/POJK.04/2014 concerning the Board of Directors and Board of Commissioners of Issuers or Public Companies, which stipulates a number of requirements, including:

1. Not having worked for or having the authority and responsibility to plan, lead, control, or supervise the Company's activities within the last 6 (six) months, except for reappointment as an Independent Commissioner for the Company in the following period;
2. Not owning any shares in the Company, directly or indirectly;
3. Not having any affiliated relationships with the Commissioners, Directors, or Major Shareholders of the Company;
4. Not having any business relationships with the Company, directly or indirectly.

The Independent Commissioners of ID FOOD have met the independence criteria set out above. Each Independent Commissioner also confirms their compliance by signing a statement letter, which is renewed annually.

## Komposisi dan Keanggotaan Komisaris Independen dalam Susunan Dewan Komisaris Perseroan / Composition and Membership of Independent Commissioners in the Board of Commissioners of the Company

| Nama *Name* | Dasar Pengangkatan *Basis for Appointment* | Masa Jabatan *Term of Office* | Periode *Period* |
|---|---|---|---|
| Marsudi Wahyu Kisworo | SK-228/MBU/07/2021 | 2021 | Ke-1 |
| Arie Sujito | SK- 60/MBU/02/2020 | 2020 | Ke-1 |



## Independensi Komisaris Independen

Komisaris Independen melaksanakan fungsinya tanpa dipengaruhi oleh kepentingan pihak manapun. Pernyataan mengenai independensi tersebut dapat dilihat pada tabel berikut:

## Independence of Independent Commissioners

Independent Commissioners carry out their functions without being influenced by the interests of any party. A statement regarding this independence can be seen in the

| **Aspek Independensi** *Independence Aspect* | **Arie Sujito** | **Marsudi Wahyu Kisworo** |
|---|---|---|
| Bukan merupakan orang yang bekerja atau mempunyai wewenang dan tanggung jawab untuk merencanakan, memimpin, mengendalikan atau kegiatan Perusahaan tersebut dalam waktu 6 (enam) bulan terakhir.<br><br>Not a person who works or has the authority and responsibility to plan, lead, control or activities of the Company within the last 6 (six) months. | ✓ | ✓ |
| Tidak mempunyai saham baik langsung maupun tidak langsung pada Perusahaan.<br><br>Has no direct or indirect shares in the Company. | ✓ | ✓ |
| Tidak mempunyai hubungan afiliasi dengan Perusahaan, anggota Dewan Komisaris, anggota Direksi atau Pemegang Saham Utama.<br><br>Has no affiliation with the Company, members of the Board of Commissioners, members of the Board of Directors or Major Shareholders. | ✓ | ✓ |
| Tidak mempunyai hubungan usaha baik langsung maupun tidak langsung yang berkaitan dengan kegiatan usaha Perusahaan.<br><br>Has no direct or indirect business relationship related to the Company's business activities. | ✓ | ✓ |





# Direksi
## Board of Directors

Sebagai organ yang memiliki kewenangan penuh atas pengurusan Perseroan, Direksi bertanggung jawab untuk menjalankan tugasnya demi kepentingan Perseroan, sesuai dengan maksud dan tujuan yang telah ditetapkan. Direksi juga mewakili Perseroan, baik di dalam maupun di luar pengadilan, sesuai dengan ketentuan dalam anggaran dasar, peraturan perundang-undangan yang berlaku, serta Keputusan RUPS.

Direksi wajib mempertanggungjawabkan pelaksanaan tugasnya kepada Pemegang Saham melalui RUPS, yang mencerminkan akuntabilitas pengelolaan Perseroan sesuai dengan prinsip-prinsip GCG. Evaluasi terhadap kinerja Direksi dilakukan oleh Dewan Komisaris dan hasilnya disampaikan kepada RUPS. Selain itu, Direksi berkomitmen untuk menindaklanjuti temuan audit serta rekomendasi dari Internal Audit, Auditor Eksternal, dan/atau hasil pengawasan otoritas terkait.

### Dasar Hukum

Keberadaan dan fungsi Direksi diatur oleh berbagai peraturan dan undang-undang yang berlaku untuk Badan Usaha Milik Negara (BUMN) di Indonesia, serta oleh dokumen-dokumen internal Perseroan. Adapun beberapa dasar hukum yang mengatur Direksi PT Rajawali Nusantara Indonesia (Persero) adalah sebagai berikut:

1. Undang-Undang Republik Indonesia Nomor 40 Tahun 2007 tentang Perseroan Terbatas sebagaimana telah diubah dengan Undang-Undang Republik Indonesia Nomor 6 Tahun 2023 tentang Penetapan Peraturan Pemerintah Pengganti Undang-Undang Nomor 2 Tahun 2022 tentang Cipta Kerja menjadi Undang-Undang;
2. Peraturan Menteri BUMN Nomor PER-2/MBU/03/2023 Tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara;
3. Peraturan Menteri BUMN Nomor: PER-3/MBU/03/2023 tentang Organ dan Sumber Daya Manusia Badan Usaha Milik Negara;
4. Anggaran Dasar PT Rajawali Nusantara Indonesia (Persero).

As the organ with full authority over the management of the Company, the Board of Directors is responsible for carrying out its duties in the interests of the Company, in accordance with its stated purposes and objectives. The Board of Directors also represents the Company both inside and outside the courts, in accordance with the provisions of the articles of association, applicable laws and regulations, and the resolutions of the GMS.

The Board of Directors is required to account for the implementation of its duties to the Shareholders through the GMS, reflecting the accountability of the Company's management in accordance with GCG principles. The Board of Commissioners evaluates the performance of the Board of Directors, and the results are submitted to the GMS. Furthermore, the Board of Directors is committed to following up on audit findings and recommendations from the Internal Audit, External Auditor, and/or the results of supervision by relevant authorities.

### Legal Basis

The existence and function of the Board of Directors are regulated by various regulations and laws applicable to State-Owned Enterprises (SOEs) in Indonesia, as well as by the Company's internal documents. The following are some of the legal bases governing the Board of Directors of PT Rajawali Nusantara Indonesia (Persero):

1. Law of the Republic of Indonesia Number 40 of 2007 concerning Limited Liability Companies, as amended by Law of the Republic of Indonesia Number 6 of 2023 concerning the Stipulation of Government Regulation in Lieu of Law Number 2 of 2022 concerning Job Creation into Law;
2. Regulation of the Minister of SOEs Number PER-2/MBU/03/2023 concerning Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises;
3. Regulation of the Minister of SOEs Number: PER-3/MBU/03/2023 concerning Organs and Human Resources of State-Owned Enterprises;
4. Articles of Association of PT Rajawali Nusantara Indonesia (Persero).

## Board Manual: Pedoman Kerja Direksi

PT Rajawali Nusantara Indonesia (Persero) telah menyusun Pedoman Kerja (Board Manual) Direksi yang berfungsi sebagai acuan bagi seluruh anggota Direksi dan Dewan Komisaris dalam melaksanakan tugas dan peran mereka sebagai pengelola amanat Perusahaan, sesuai dengan Anggaran Dasar dan ketentuan hukum yang berlaku. Board Manual Direksi di ID FOOD mencakup berbagai aspek tata kelola yang meliputi:

1. Ketentuan Umum Direksi;
2. Komposisi Direksi;
3. Persyaratan Direksi;
4. Masa Jabatan Direksi;
5. Pengunduran Diri Direksi;
6. Program Pengenalan anggota Direksi;
7. Program Pembelajaran Berkelanjutan Direksi;
8. Kewajiban dan Kewenangan Direksi;
9. Keterbukaan dan Kerahasiaan Informasi;
10. Etika Jabatan Direksi;
11. Pembagian Kerja Direksi;
12. Rapat Direksi;
13. Organ Pendukung Direksi; dan
14. Evaluasi Kinerja.

## Tugas dan Tanggung Jawab Direksi

Pengurusan Perseroan sepenuhnya menjadi tanggung jawab Direksi, yang meliputi beberapa aspek berikut:

1. Tugas dan Tanggung Jawab berkaitan dengan RUPS:
   - Memberikan penjelasan tentang segala hal yang ditanyakan atau yang diminta anggota Dewan Komisaris.
   - Menghadiri rapat undangan Dewan Komisaris.
   - Meminta persetujuan Dewan Komisaris atas perbuatan-perbuatan tertentu yang oleh Anggaran Dasar ditentukan harus mendapat persetujuan Dewan Komisaris.
2. Tugas dan Tanggung Jawab berkaitan dengan Penyusunan Rencana Jangka Panjang Perusahaan (RJPP):
   - Menyiapkan pada waktunya Rencana Jangka Panjang Perusahaan (RJPP) dan perubahannya serta menyampaikannya kepada Dewan Komisaris dan Pemegang Saham untuk mendapatkan pengesahan RUPS.

## Board Manual: Board of Directors Work Guidelines

PT Rajawali Nusantara Indonesia (Persero) has prepared a Board of Directors Work Guidelines (Board Manual) that serves as a reference for all members of the Board of Directors and the Board of Commissioners in carrying out their duties and roles as managers of the Company's mandate, in accordance with the Articles of Association and applicable legal provisions. The Board of Directors Manual at ID FOOD covers various governance aspects, including:

1. General Provisions for the Board of Directors;
2. Composition of the Board of Directors;
3. Requirements for the Board of Directors;
4. Term of Office of the Board of Directors;
5. Resignation of Directors;
6. Induction Program for Board Members;
7. Continuous Learning Program for the Board of Directors;
8. Obligations and Authorities of the Board of Directors;
9. Disclosure and Confidentiality of Information;
10. Ethics for the Board of Directors;
11. Division of Work for the Board of Directors;
12. Board of Directors Meetings;
13. Supporting Organs for the Board of Directors; and
14. Performance Evaluation.

## Duties and Responsibilities of the Board of Directors

The management of the Company is entirely the responsibility of the Board of Directors, which includes the following aspects:

1. Duties and Responsibilities related to the GMS:
   - Providing explanations on all matters inquired or requested by members of the Board of Commissioners.
   - Attending meetings at the invitation of the Board of Commissioners.
   - Requesting approval from the Board of Commissioners for certain actions stipulated by the Articles of Association to require approval from the Board of Commissioners.
2. Duties and Responsibilities related to the Preparation of the Company's Long-Term Plan (RJPP):
   - Preparing the Company's Long-Term Plan (RJPP) and its amendments in a timely manner and submitting them to the Board of Commissioners and Shareholders for approval at the GMS.





- Menyiapkan RJPP yang merupakan rencana strategis yang memuat sasaran dan tujuan yang hendak dicapai dalam jangka waktu 5 (lima) tahun.
- Menyusun dan menetapkan cetak biru organisasi Perusahaan dengan berdasarkan tanggapan tertulis Dewan Komisaris dan persetujuan RUPS.

3. Tugas dan Tanggung Jawab berkaitan dengan Pelaporan Keuangan, yaitu menyusun Laporan Keuangan berdasarkan Standar Akuntansi Keuangan dan menyerahkan kepada Akuntan Publik untuk diaudit.

4. Tugas dan Tanggung Jawab berkaitan dengan Pengelolaan Manajemen Risiko:

- Menyusun dan mengusulkan kebijakan dan strategi Manajemen Risiko secara komprehensif;
- Melaksanakan kebijakan Manajemen Risiko;
- Mengembangkan budaya Manajemen Risiko pada seluruh jenjang organisasi;
- Melaksanakan peningkatan kompetensi sumber daya manusia yang terkait dengan Manajemen Risiko;
- Memastikan bahwa fungsi Manajemen Risiko telah beroperasi secara independen;
- Melaksanakan kaji ulang secara berkala untuk memastikan:
  - Keakuratan metodologi penilaian Risiko;
  - Kecukupan implementasi sistem informasi Manajemen Risiko;
  - ketepatan kebijakan dan prosedur Manajemen Risiko serta penetapan batasan risiko (risk limit) dan ambang batas (threshold); dan
- Melaksanakan fungsi Manajemen Risiko lainnya sesuai dengan ketentuan peraturan perundang-undangan, anggaran dasar dan/atau keputusan RUPS / Pemilik Modal.

5. Tugas dan Tanggung Jawab berkaitan dengan Pengendalian Internal:

- Direksi harus menetapkan suatu sistem pengendalian intern yang efektif untuk mengamankan investasi dan aset Perseroan.
- Sistem pengendalian intern sebagaimana dimaksud tersebut, antara lain mencakup lingkungan pengendalian intern dalam Perseroan yang dilaksanakan dengan disiplin dan terstruktur, yang terdiri dari:
  - Integritas, nilai etika dan kompetensi karyawan;
  - Filosofi dan gaya manajemen;
  - Cara yang ditempuh manajemen dalam melaksanakan kewenangan dan tanggung jawabnya;
  - Pengorganisasian dan pengembangan sumber daya manusia; dan
  - Perhatian dan arahan yang dilakukan oleh Direksi.
- Pengkajian terhadap pengelolaan risiko usaha (risk assessment), yaitu suatu proses untuk mengidentifikasi, menganalisis, dan menilai pengelolaan risiko yang relevan.
- Aktivitas pengendalian, yaitu tindakan-tindakan yang dilakukan dalam suatu proses pengendalian terhadap kegiatan Perseroan pada setiap tingkat dan unit dalam

- Preparing the RJPP, a strategic plan containing the goals and objectives to be achieved over a five-year period.
- Preparing and establishing the Company's organizational blueprint based on written responses from the Board of Commissioners and approval at the GMS.

3. Duties and Responsibilities related to Financial Reporting, namely preparing Financial Statements in accordance with Financial Accounting Standards and submitting them to a Public Accountant for audit.

4. Duties and Responsibilities related to Risk Management:

- Developing and proposing comprehensive Risk Management policies and strategies;
- Implementing Risk Management policies;
- Developing a Risk Management culture at all levels of the organization;
- Improving the competency of human resources related to Risk Management;
- Ensuring that the Risk Management function operates independently;
  - Conducting periodic reviews to ensure:
  - The accuracy of the Risk assessment methodology;
  - The adequacy of the implementation of the Risk Management information system;
  - The accuracy of Risk Management policies and procedures, as well as the establishment of risk limits and thresholds; and
- Performing other Risk Management functions in accordance with laws and regulations, the articles of association, and/or decisions of the General Meeting of Shareholders/Capital Owners.

5. Duties and Responsibilities related to Internal Control:

- The Board of Directors must establish an effective internal control system to secure the Company's investments and assets.
- The internal control system referred to above includes, among other things, an internal control environment within the Company that is implemented in a disciplined and structured manner, consisting of:
  - Integrity, ethical values, and employee competence;
  - Management philosophy and style;
  - The manner in which management exercises its authority and responsibilities;
  - Organization and development of human resources; and
  - Attention and direction provided by the Board of Directors.
- Review of business risk management (risk assessment), which is a process of identifying, analyzing, and assessing relevant risk management.
- Control activities, namely actions taken in a control process over the Company's activities at every level and

- struktur organisasi Perusahaan, antara lain mengenai kewenangan, otorisasi, verifikasi, rekonsiliasi, penilaian atas prestasi kerja, pembagian tugas, dan keamanan terhadap aset Perseroan.
- Sistem informasi dan komunikasi, yaitu suatu proses penyajian laporan mengenai kegiatan operasional, finansial, serta ketaatan dan kepatuhan terhadap ketentuan peraturan perundang-undangan yang berlaku.
- Monitoring, proses penilaian terhadap sistem pengendalian intern, termasuk fungsi internal audit pada setiap tingkat dan unit dalam struktur organisasi Perseroan sehingga dapat dilaksanakan secara optimal.

6. Tugas dan Tanggung Jawab Direksi berkaitan dengan Tata Kelola Teknologi Informasi:
- Direksi harus menetapkan tata kelola teknologi informasi yang efektif.
- Direksi wajib menyampaikan laporan pelaksanaan tata kelola teknologi informasi secara periodik kepada Dewan Komisaris.
- Direksi wajib menjaga dan mengevaluasi kualitas fungsi tata kelola teknologi informasi di Perseroan.

7. Tugas dan Tanggung Jawab berkaitan dengan lainnya:
- Direksi menetapkan kebijakan-kebijakan operasional dan Prosedur Operasional Baku (SOP) untuk proses bisnis inti perseroan.
- Direksi menempatkan karyawan pada semua tingkatan jabatan sesuai dengan spesifikasi jabatan dan memiliki rencana suksesi untuk seluruh jabatan dalam Perseroan.
- Direksi menetapkan sistem/pedoman pengukuran dan penilaian kinerja untuk unit dan jabatan dalam organisasi yang diterapkan secara objektif dan transparan.
- Direksi wajib memberikan respon terhadap usulan peluang bisnis yang berpotensi meningkatkan pendapatan Perseroan, penghematan, efisiensi Perseroan, pendayagunaan aset dan manfaat lainnya.
- Direksi merespons isu-isu terkini dari eksternal mengenai perubahan lingkungan bisnis dan permasalahannya, secara tepat waktu dan relevan.
- Direksi menetapkan target kinerja berdasarkan RKAP dan diturunkan secara berjenjang di tingkat unit, sub unit, dan jabatan di dalam organisasi.
- Direksi melakukan analisis dan evaluasi terhadap capaian kinerja untuk jabatan/unit-unit di bawah Direksi.
- Direksi melaporkan pelaksanaan sistem manajemen kinerja kepada Dewan Komisaris.
- Direksi menyusun dan menyampaikan kepada RUPS tentang usulan insentif kinerja untuk Direksi.
- Direksi melaksanakan sistem peningkatan mutu produk dan pelayanan.
- Direksi menindaklanjuti hasil pemeriksaan Audit Internal dan Auditor eksternal (KAP dan BPK).
- Direksi menetapkan mekanisme untuk menjaga kepatuhan terhadap peraturan perundang-undangan dan perjanjian dengan pihak ketiga.
- Direksi menjalankan peraturan perundang-undangan yang

- unit within the Company's organizational structure, including those related to authority, authorization, verification, reconciliation, performance appraisal, division of tasks, and security of the Company's assets.
- Information and communication systems, which are a process of presenting reports on operational and financial activities, as well as compliance with applicable laws and regulations.
- Monitoring, which is the process of assessing internal control systems, including internal audit functions at every level and unit within the Company's organizational structure so that they can be implemented optimally.

6. Duties and Responsibilities of the Board of Directors regarding Information Technology Governance:
- The Board of Directors must establish effective information technology governance.
- The Board of Directors is required to submit periodic reports on the implementation of information technology governance to the Board of Commissioners.
- The Board of Directors is required to maintain and evaluate the quality of the Company's information technology governance function.

7. Duties and Responsibilities related to others:
The Board of Directors establishes operational policies and Standard Operating Procedures (SOPs) for the company's core business processes.
- The Board of Directors places employees at all job levels in accordance with job specifications and has a succession plan for all positions within the Company.
- The Board of Directors establishes performance measurement and assessment systems/guidelines for units and positions within the organization that are applied objectively and transparently.
- The Board of Directors is required to respond to business opportunity proposals that have the potential to increase the Company's revenue, savings, efficiency, asset utilization, and other benefits.
- The Board of Directors responds to current external issues regarding changes in the business environment and related problems in a timely and relevant manner.
- The Board of Directors sets performance targets based on the RKAP (Work Plan and Budget) and cascades them down to the unit, sub-unit, and position levels within the organization.
- The Board of Directors analyzes and evaluates the performance achievements of the positions/units under the Board of Directors.
- The Board of Directors reports on the implementation of the performance management system to the Board of Commissioners.
- The Board of Directors prepares and submits to the GMS a proposal for performance incentives for the Board of Directors.
- The Board of Directors implements a product and service quality improvement system.





- berlaku dan perjanjian dengan pihak ketiga.
- Direksi melakukan pelaksanaan hubungan dengan Pelanggan, Pemasok, Kreditur, dan Negara.
- Direksi melakukan evaluasi terhadap pelaksanaan keputusan hasil rapat sebelumnya.
- Direksi mengevaluasi kualitas fungsi Sekretaris Perusahaan.

## Wewenang Direksi

Direksi memiliki wewenang dalam menjalankan kepengurusan Perseroan sesuai dengan ketentuan yang berlaku. Wewenang tersebut mencakup berbagai aspek strategis yang mendukung operasional dan keberlanjutan perusahaan, antara lain:

1. Menetapkan kebijakan kepengurusan Perseroan.
2. Mengatur penyerahan kekuasaan Direksi kepada seorang atau beberapa orang anggota Direksi untuk mengambil keputusan atas nama Direksi atau mewakili Perseroan di dalam dan di luar pengadilan.
3. Mengatur penyerahan kekuasaan Direksi kepada seorang atau beberapa orang pekerja Perseroan baik sendiri-sendiri maupun bersama-sama atau kepada orang lain, untuk mewakili Perseroan di dalam dan di luar pengadilan.
4. Mengatur ketentuan-ketentuan tentang kepegawaian Perseroan termasuk penetapan gaji, pensiun atau jaminan hari tua dan penghasilan lain bagi pekerja Perseroan berdasarkan peraturan perundang-undangan yang berlaku, dengan ketentuan penetapan gaji, pensiun atau jaminan hari tua dan penghasilan lain bagi pekerja yang melampaui kewajiban yang ditetapkan peraturan perundang-undangan, harus mendapat persetujuan terlebih dahulu dari Rapat Umum Pemegang Saham.
5. Mengangkat dan memberhentikan pekerja Perseroan berdasarkan peraturan kepegawaian Perseroan dan peraturan perundang undangan yang berlaku.
6. Mengangkat dan memberhentikan Sekretaris Perusahaan.
7. Melakukan segala tindakan dan perbuatan lainnya mengenai pengurusan maupun pemilikan kekayaan Perseroan, mengikat Perseroan dengan pihak lain dan/atau pihak lain dengan Perseroan, serta mewakili Perseroan di dalam dan diluar pengadilan tentang segala hal dan segala kejadian, dengan pembatasan-pembatasan sebagaimana diatur dalam peraturan perundang-undangan, Anggaran Dasar dan/atau Keputusan Rapat Umum Pemegang Saham.

- The Board of Directors follows up on the results of internal audits and external audits (KAP and BPK).
- The Board of Directors establishes mechanisms to maintain compliance with laws and regulations and agreements with third parties.
- The Board of Directors enforces applicable laws and regulations and agreements with third parties.
- The Board of Directors manages relationships with customers, suppliers, creditors, and the state.
- The Board of Directors evaluates the implementation of decisions made in previous meetings.
- The Board of Directors evaluates the quality of the Corporate Secretary's functions.

## Authority of the Board of Directors

The Board of Directors has the authority to manage the Company in accordance with applicable regulations. This authority covers various strategic aspects that support the company's operations and sustainability, including:

1. Establishing policies for the management of the Company.
2. Regulating the delegation of authority by the Board of Directors to one or more members of the Board of Directors to make decisions on behalf of the Board of Directors or to represent the Company in and out of court.
3. Regulating the delegation of authority by the Board of Directors to one or more employees of the Company, either individually or jointly, or to other persons, to represent the Company in and out of court.
4. Regulating provisions regarding the Company's employees, including determining salaries, pensions or old age benefits and other income for Company employees based on applicable laws and regulations, with the provision that the determination of salaries, pensions or old age benefits and other income for employees that exceed the obligations stipulated by laws and regulations must first obtain approval from the General Meeting of Shareholders.
5. Appointing and dismissing employees of the Company based on the Company's personnel regulations and applicable laws and regulations.
6. Appointing and dismissing the Corporate Secretary.
7. Performing all other actions and deeds related to the management and ownership of the Company's assets, binding the Company with other parties and/or other parties with the Company, and representing the Company in and out of court on all matters and events, subject to the restrictions stipulated in laws and regulations, the Articles of Association and/or the Decisions of the General Meeting of Shareholders.

## Komposisi Anggota Direksi

Struktur Direksi perusahaan harus disusun dengan mempertimbangkan tingkat kompleksitas operasional yang tercermin dalam struktur organisasi. Hal ini bertujuan untuk memastikan bahwa setiap keputusan yang diambil dapat dilakukan secara efektif, tepat, dan cepat dalam mencapai target perusahaan.

Apabila Direksi terdiri dari lebih dari satu anggota, maka salah satunya ditunjuk sebagai Direktur Utama. Per 31 Desember 2024, susunan dan komposisi Direksi adalah sebagai berikut:

## Composition of the Board of Directors

The structure of a company's Board of Directors must be structured taking into account the level of operational complexity reflected in the organizational structure. This aims to ensure that every decision made can be implemented effectively, appropriately, and expeditiously to achieve the company's goals.

If the Board of Directors consists of more than one member, one of them is appointed as the President Director. As of December 31, 2024, the composition of the Board of Directors is as follows:

| **Nama** *Name* | **Jabatan** *Position* | **Dasar Pengangkatan Keputusan Menteri BUMN** *Basis of Appointment Decree of the Minister of SOEs* | **Tahun Pengangkatan** *Year of Appointment* |
|---|---|---|---|
| Sis Apik Wijayanto** | Direktur Utama<br>President Director | SK-115/MBU/05/2024 | 2024 |
| Frans Marganda Tambunan* | Direktur Utama<br>President Director | SK- 83/MBU/3/2022 | 2022 |
| Dirgayuza Setiawan* | Direktur Pengembangan dan Pengendalian Usaha<br>Business Development and Control Director | SK-20/MBU/02/2023 | 2023 |
| Susana Indah Kris Indriati** | Direktur Keuangan dan Strategi<br>Director of Finance and Strategy | SK-115/MBU/05/2024 | 2024 |
| Sjamsul Hidayat Safwan** | Direktur Manajemen Risiko dan Legal<br>Director of Risk Management and Legal | SK-115/MBU/05/2024 | 2024 |
| Yossi Istanto | Direktur Direktur Sumber Daya Manusia (SDM)<br>Human Resources Director | SK 172/MBU/06/2023 | 2023 |
| Thomas Hadinata* | Direktur Keuangan dan Manajemen Risiko<br>Finance and Risk Management Director | SK- 377/MBU/12/2021 | 2021 |





| Nama<br>*Name* | Jabatan<br>*Position* | Dasar Pengangkatan Keputusan Menteri BUMN<br>*Basis of Appointment Decree of the Minister of SOEs* | Tahun Pengangkatan<br>*Year of Appointment* |
|---|---|---|---|
| Bernadetta Raras | Direktur Supply Chain Management dan Teknologi Informasi<br>Supply Chain Management and Information Technology Director | SK-20/MBU/02/2023 | 2023 |
| Nina Sulistyowati | Direktur Komersial<br>Commercial Director | SK 172/MBU/06/2023 | 2023 |

* Berhenti sejak 16 Mei 2024 / *Resigned May 16, 2024*
** Diangkat sejak 16 Mei 2024 / *Appointed May 16, 2024*

## Pembagian Tugas Direksi / Division of Director's Duties

| Nama<br>*Name* | Jabatan<br>*Position* | Tugas dan Tanggung Jawab<br>*Duties and Responsibilities* |
|---|---|---|
| Sis Apik Wijayanto** | Direktur Utama<br>President Director | Direktur Utama mengkoordinasikan bidang-bidang tugas direksi<br>The President Director coordinates the duties of the Board of Directors. |
| Frans Marganda Tambunan* | Direktur Utama<br>President Director | Direktur Utama mengkoordinasikan bidang-bidang tugas direksi<br>The President Director coordinates the duties of the Board of Directors. |
| Dirgayuza Setiawan* | Direktur Pengembangan dan Pengendalian Usaha<br>Business Development and Control Director | Bertugas melaksanakan pengendalian dan pengembangan usaha, serta riset dan pengembangnan inovasi di lingkup perusahaan<br>Tasks for implementing business control and development, as well as research and innovation development within the company. |

| Nama<br>*Name* | Jabatan<br>*Position* | Tugas dan Tanggung Jawab<br>*Duties and Responsibilities* |
|---|---|---|
| Susana Indah Kris Indriati** | Direktur Keuangan dan Strategi<br>Director of Finance and Strategy | Bertugas mengelola keuangan korporasi serta dalam aktivitas bisnis anak perusahaan<br><br>Tasks for managing corporate finances and the business activities of subsidiaries. |
| Sjamsul Hidayat Safwan** | Direktur Manajemen Risiko dan Legal<br>Director of Risk Management and Legal | Bertugas penerapan manajemen risiko dan Hukum dalam perusahaan<br><br>Tasks for implementing risk management and legal matters within the company. |
| Yossi Istanto | Direktur Direktur Sumber Daya Manusia (SDM)<br>Human Resources Director | Bertugas melaksanakan pengembangan SDM, pelayanan dan Manajemen Aset<br><br>Tasks for implementing HR development, service, and asset management. |
| Thomas Hadinata* | Direktur Keuangan dan Manajemen Risiko<br>Finance and Risk Management Director | Bertugas mengelola keuangan korporasi serta penerapan manajemen risiko dalam aktivitas bisnis perusahaan<br><br>Tasks for managing corporate finances and implementing risk management within the company's business activities. |
| Bernadetta Raras | Direktur Supply Chain Management dan Teknologi Informasi<br>Supply Chain Management and Information Technology Director | Bertugas melaksanakan pengembangan Digitalisasi dan integrasi dalam supply chain kinerja perusahaan<br><br>Tasks for implementing digitalization and integration within the company's supply chain. |
| Nina Sulistyowati | Direktur Komersial<br>Commercial Director | Bertugas melaksanakan pengembangan produk strategi pemasaran, serta peningkatan penjualan untuk mendukung peningkatan kinerja perusahaan<br><br>Tasks for implementing product development, marketing strategies, and increasing sales to support improved company performance. |

* Berhenti sejak 16 Mei 2024 / *Resigned May 16, 2024*
** Diangkat sejak 16 Mei 2024 / *Appointed May 16, 2024*



## Rapat Direksi

Untuk memastikan efektivitas pengelolaan perusahaan, Direksi secara rutin menggelar Rapat Internal Direksi. Rapat ini umumnya dipimpin oleh Direktur Utama, kecuali dalam kondisi tertentu di mana Direktur Utama berhalangan hadir, maka salah satu anggota Direksi ditunjuk untuk memimpin jalannya rapat. Sesuai ketentuan, Direksi wajib mengadakan rapat minimal 1 (satu) kali setiap bulan.

Pembahasan dalam rapat mencakup pemantauan progres serta evaluasi kinerja perusahaan. Proses pengambilan keputusan dalam rapat dilakukan berdasarkan prinsip musyawarah untuk mufakat. Hasil diskusi dan keputusan yang diambil terdokumentasi dalam risalah rapat dengan dukungan dari Sekretaris Perusahaan, termasuk jika terdapat perbedaan pendapat (dissenting opinion). Jika diperlukan, Direksi dapat mengundang Dewan Komisaris atau pihak lain untuk berpartisipasi dalam rapat.

Sepanjang tahun 2024, Direksi telah mengadakan 46 kali rapat, dengan tingkat kehadiran masing-masing anggota Direksi disajikan dalam tabel berikut:

## Board of Directors Meetings

To ensure effective company management, the Board of Directors regularly holds Internal Board of Directors Meetings. These meetings are generally chaired by the President Director, except in exceptional circumstances where the President Director is unable to attend, in which case a member of the Board of Directors is appointed to chair the meeting. By law, the Board of Directors is required to hold a minimum of one meeting per month.

Meeting discussions include monitoring progress and evaluating the company's performance. Decision-making at these meetings is based on the principle of deliberation and consensus. The results of discussions and decisions are documented in meeting minutes, with the support of the Corporate Secretary, including any dissenting opinions. If necessary, the Board of Directors may invite the Board of Commissioners or other parties to participate in meetings.

Throughout 2024, the Board of Directors held 46 meetings, with the attendance figures for each member of the Board of Directors presented in the following table:

| Nama / *Name* | Jabatan / *Position* | Jumlah Rapat *Number of Meeting* | Jumlah Kehadiran *Number of Attendance* | Persentase Kehadiran *Percentage of Attendance* |
|---|---|---|---|---|
| Sis Apik Wijayanto** | Direktur Utama<br>President Director | 35 | 35 | 100% |
| Frans Marganda Tambunan* | Direktur Utama<br>President Director | 11 | 11 | 100% |
| Dirgayuza Setiawan* | Direktur Pengembangan dan Pengendalian Usaha<br>Business Development and Control Director | 11 | 9 | 81,81% |
| Susana Indah Kris Indriati** | Direktur Keuangan dan Strategi<br>Finance and Strategy Director | 35 | 30 | 85,71% |
| Sjamsul Hidayat Safwan** | Direktur Manajemen Risiko dan Legal<br>Risk Management and Legal Director | 35 | 34 | 97,14% |
| Yossi Istanto | Direktur Direktur Sumber Daya Manusia (SDM)<br>Human Resources Director | 46 | 41 | 89,13% |

* Berhenti sejak 16 Mei 2024 / *Resigned May 16, 2024*
** Diangkat sejak 16 Mei 2024 / *Appointed May 16, 2024*

| **Nama** / *Name* | **Jabatan** / *Position* | **Jumlah Rapat** *Number of Meeting* | **Jumlah Kehadiran** *Number of Attendance* | **Persentase Kehadiran** *Percentage of Attendance* |
|---|---|---|---|---|
| Thomas Hadinata* | Direktur Keuangan dan Manajemen Risiko<br>Finance and Risk Management Director | 11 | 11 | 100% |
| Bernadetta Raras | Direktur Supply Chain Management dan Teknologi Informasi<br>Supply Chain Management and Information Technology Director | 46 | 32 | 69,56% |
| Nina Sulistyowati | Direktur Komersial<br>Commercial Director | 46 | 45 | 97,82% |





Selama tahun 2024, berbagai agenda telah dibahas dalam rapat Direksi, yang rinciannya disajikan dalam tabel berikut:

During 2024, various agendas were discussed at Board of Directors meetings, the details of which are presented in the following table:

| **Tanggal** / *Date* | **Agenda Pembahasan** *Agenda of Discussion* | **Peserta** *Participant* |
|---|---|---|
| 4 Januari 2024<br>January 4, 2024 | 1. Persiapan Peringatan HUT ID FOOD<br>2. Progress CPP<br>3. Pembahasan RKAP 2024<br>4. Pengikatan SHL PT Perikanan Indonesia<br>5. Progress Kinerja Direktorat<br><br>1. Preparations for the ID FOOD Anniversary Commemoration<br>2. CPP Progress<br>3. Discussion of the 2024 Work Plan and Budget (RKAP)<br>4. SHL Agreement for PT Perikanan Indonesia<br>5. Directorate Performance Progress | 1. Direktur Utama / President Director: Frans Marganda Tambunan<br><br>2. Direktur Keuangan & Manajemen Risiko / Director of Finance & Risk Management: Thomas Hadinata<br><br>3. Direktur Supply Chain Management & Teknologi Informasi / Director of Supply Chain Management & Information Technology: Bernadetta Raras Indah Rosari |







| **Tanggal** / *Date* | **Agenda Pembahasan** *Agenda of Discussion* | **Peserta** *Participant* |
|---|---|---|
| | | 4. Direktur Pengembangan & Pengendalian Usaha / Director of Business Development & Control: Dirgayuza Setiawan<br>5. Direktur Komersial / Commercial Director: Nina Sulistyowati<br>6. Direktur SDM & Legal / Director of Human Resources & Legal: Yossi Istanto<br>7. SEVP Restrukturisasi Keuangan / SEVP of Financial Restructuring: Mohammad Najib<br>8. VP Sekretaris Korporasi / VP of Corporate Secretary: Yosdian Adi Purnomo<br>9. VP Akuntansi & Manajemen Risiko / VP of Accounting & Risk Management: R. Errol Ferdianzyah<br>10. VP Perdagangan & Logistik / VP of Trade & Logistics: Ferry Fardiansyah Marzuki<br>11. AVP Operasional & Sistem Manajemen Informasi Aset / AVP of Operations & Asset Information Management Systems: Bastian Octrafrianto |
| 15 Januari 2024<br>January 15, 2024 | 1. Pengadaan Lebih Awal Investasi Tahap II Tahun 2024 PT PG Rajawali I<br>2. Laporan Audit Kesesuaian Rencana Penggantian Alat atas Persetujuan Investasi Lebih Awal Tahun 2024 PT PG Rajawali II<br>3. Pembahasan RKAP 2024<br>4. Progress Transformasi EBITDA & Growth<br><br>1. Early Procurement of Phase II Investment in 2024 at PT PG Rajawali I<br>2. Audit Report on the Compliance of the Equipment Replacement Plan with the Approval of the Early Investment in 2024 at PT PG Rajawali II<br>3. Discussion of the 2024 Work Plan and Budget<br>4. Progress on EBITDA & Growth Transformation | 1. Direktur Utama / President Director: Frans Marganda Tambunan<br>2. Direktur Keuangan & Manajemen Risiko / Director of Finance & Risk Management: Thomas Hadinata<br>3. Direktur Supply Chain Management & Teknologi Informasi / Director of Supply Chain Management & Information Technology: Bernadetta Raras Indah Rosari |

| Tanggal / *Date* | Agenda Pembahasan<br>*Agenda of Discussion* | Peserta<br>*Participant* |
|---|---|---|
| | | 4. Direktur Pengembangan & Pengendalian Usaha / Director of Business Development & Control: Dirgayuza Setiawan<br>5. Direktur Komersial / Commercial Director: Nina Sulistyowati<br>6. SEVP Restrukturisasi Keuangan / SEVP of Financial Restructuring: Mohammad Najib<br>7. VP Sekretaris Korporasi / VP of Corporate Secretary: Yosdian Adi Purnomo<br>8. VP Akuntansi & Manajemen Risiko / VP of Accounting & Risk Management: R. Errol Ferdianzyah<br>9. VP Perdagangan & Logistik / VP of Trade & Logistics: Ferry Fardiansyah Marzuki<br>10. VP Pengendalian Usaha: Saptariyanti A. K. Puteri<br>11. VP Audit Internal / VP of Internal Audit: Sarjono<br>12. VP Layanan Strategis HC & TJSL / VP of Strategic Services, Human Resources & Social Security: Ferry Priyadi Yustono<br>13. VP Industri Pangan / VP of Food Industry: Ardian Wijanarko |





| Tanggal / *Date* | Agenda Pembahasan<br>*Agenda of Discussion* | Peserta<br>*Participant* |
|---|---|---|
| | | 14. VP Manajemen Rantai Pasok / VP of Supply Chain Management: Elan Pramudiansyah<br>15. VP Operasional & Pengembangan Aset / VP of Operations & Asset Development: Nadeson Jaganathan<br>16. Plt. VP Digital & Teknologi Informasi / Acting VP of Digital & Information Technology: Yassir Ismail<br>17. SPL Tim CPP / SPL CPP Team: Kokoh Firstono Jamil |
| 22 Januari 2024<br>January 22, 2024 | 1. Permohonan Investasi Tahun 2024 PT PG Rajawali II<br>2. Pengajuan CIP 2024 & PMN 2025<br>3. Draft Materi FGD Reorganisasi BUMN Pangan dengan Komisi VI DPR<br>4. Progress Kinerja Direktorat<br>5. Program Kerja Divisi Tahun 2024<br>6. Lain-lain<br><br>1. 2024 Investment Application for PT PG Rajawali II<br>2. 2024 CIP and 2025 PMN Submission<br>3. Draft Material for the FGD on the Reorganization of Food SOEs with Commission VI of the House of Representatives<br>4. Directorate Performance Progress<br>5. 2024 Division Work Program<br>6. Miscellaneous | 1. Direktur Utama / President Director: Frans Marganda Tambunan<br>2. Direktur Keuangan & Manajemen Risiko / Director of Finance & Risk Management: Thomas Hadinata<br>3. Direktur Supply Chain Management & Teknologi Informasi / Director of Supply Chain Management & Information Technology: Bernadetta Raras Indah Rosari<br>4. Direktur Pengembangan & Pengendalian Usaha / Director of Business Development & Control: Dirgayuza Setiawan<br>5. Direktur Komersial / Commercial Director: Nina Sulistyowati<br>6. SEVP Restrukturisasi Keuangan / SEVP of Financial Restructuring: Mohammad Najib<br>7. VP Sekretaris Korporasi / VP of Corporate Secretary: Yosdian Adi Purnomo<br>8. VP Akuntansi & Manajemen Risiko / VP of Accounting & Risk Management: R. Errol Ferdianzyah |

| Tanggal / *Date* | Agenda Pembahasan<br>*Agenda of Discussion* | Peserta<br>*Participant* |
|---|---|---|
| | | 9. VP Perdagangan & Logistik / VP of Trade & Logistics: Ferry Fardiansyah Marzuki<br>10. VP Pengendalian Usaha / VP of Business Control: Saptariyanti A. K. Puteri<br>11. VP Audit Internal / VP of Internal Audit: Sarjono<br>12. VP Layanan Strategis HC & TJSL / VP of Strategic Services HC & TJSL: Ferry Priyadi Yustono<br>13. VP Akuntansi & Manajemen Risiko / VP of Accounting & Risk Management: R. Errol Ferdianzyah<br>14. VP Industri Pangan / VP of Food Industry: Ardian Wijanarko<br>15. VP Manajemen Rantai Pasok / VP of Supply Chain Management: Elan Pramudiansyah<br>16. VP Operasional & Pengembangan Aset / VP of Operations & Asset Development: Nadeson Jaganathan<br>17. Plt. VP Digital & Teknologi Informasi / Acting VP of Digital & Information Technology: Yassir Ismail |
| 29 Januari 2024<br>January 29, 2024 | 1. Persiapan RUPS RKAP 2024<br>2. Progress Kinerja Direktorat<br><br>1. Preparation for the 2024 GMS and RKAP<br>2. Directorate Performance Progress | 1. Direktur Utama / President Director: Frans Marganda Tambunan<br>2. Direktur Keuangan & Manajemen Risiko / Director of Finance & Risk Management: Thomas Hadinata<br>3. Direktur Supply Chain Management & Teknologi Informasi / Director of Supply Chain Management & Information Technology: Bernadetta Raras Indah Rosari |





| Tanggal / *Date* | Agenda Pembahasan<br>*Agenda of Discussion* | Peserta<br>*Participant* |
|---|---|---|
| | | 4. Direktur Pengembangan & Pengendalian Usaha / Director of Business Development & Control: Dirgayuza Setiawan<br>5. Direktur Komersial / Commercial Director: Nina Sulistyowati<br>6. SEVP Restrukturisasi Keuangan / SEVP of Financial Restructuring: Mohammad Najib<br>7. VP Sekretaris Korporasi / VP of Corporate Secretary: Yosdian Adi Purnomo |
| 26 Februari 2024<br>February 26, 2024 | 1. Pemaparan Konsultan PPA - Rencana Debt Reprofiling Induk Perusahaan<br>2. Progress Transformasi EBITDA<br>3. Progress Program IT Steering Committee<br>4. Progress Kinerja Direktorat<br><br>1. PPA Consultant Presentation - Parent Company Debt Reprofiling Plan<br>2. EBITDA Transformation Progress<br>3. IT Steering Committee Program Progress<br>4. Directorate Performance Progress | 1. Direktur Utama / President Director: Frans Marganda Tambunan<br>2. Direktur Keuangan & Manajemen Risiko / Director of Finance & Risk Management: Thomas Hadinata<br>3. Direktur Supply Chain Management & Teknologi Informasi / Director of Supply Chain Management & Information Technology: Bernadetta Raras Indah Rosari<br>4. Direktur Pengembangan & Pengendalian Usaha / Director of Business Development & Control: Dirgayuza Setiawan<br>5. Direktur Komersial / Commercial Director: Nina Sulistyowati<br>6. Direktur SDM & Legal / Director of Human Resources & Legal: Yossi Istanto<br>7. SEVP Restrukturisasi Keuangan / SEVP of Financial Restructuring: Mohammad Najib<br>8. VP Sekretaris Korporasi / VP of Corporate Secretary: Yosdian Adi Purnomo |

| Tanggal / *Date* | Agenda Pembahasan<br>*Agenda of Discussion* | Peserta<br>*Participant* |
|---|---|---|
| | | 9. VP Perdagangan & Logistik / VP of Trade & Logistics: Ferry Fardiansyah Marzuki<br>10. VP Perencanaan Strategis & Transformasi / VP of Strategic Planning & Transformation: Dipta Erlangga<br>11. Plt. VP Digital & Teknologi Informasi / Acting VP of Digital & Information Technology: Yassir Ismail |
| 4 Maret 2024<br>March 4, 2024 | 1. Progress Transformasi EBITDA<br>2. Target Pendapatan optimalisasi asset Q1 dan Q2 2024 (quick win)<br>3. Rencana Pelepasan Kantor Direksi PTP Mitra Ogan<br>4. CPP & Stunting: Pendanaan, Rencana Stunting dan Pembayaran Peternak<br>5. Manajemen Perkara Hukum Litigasi dan Non-Litigasi ID FOOD Group<br>6. Progress Kinerja Direktorat<br>7. Rencana Kegiatan Ramadhan 1445 H<br>8. Lain-lain<br><br>1. EBITDA Transformation Progress<br>2. Asset Optimization Revenue Target for Q1 and Q2 2024 (quick win)<br>3. PTP Mitra Ogan Board of Directors Office Relinquishment Plan<br>4. CPP & Stunting: Funding, Stunting Plan, and Farmer Payments<br>5. ID FOOD Group Litigation and Non-Litigation Legal Case Management<br>6. Directorate Performance Progress<br>7. Ramadhan 1445 H Activity Plan<br>8. Miscellaneous | 1. Direktur Utama / President Director: Frans Marganda Tambunan<br>2. Direktur Keuangan & Manajemen Risiko / Director of Finance & Risk Management: Thomas Hadinata<br>3. Direktur Supply Chain Management & Teknologi Informasi / Director of Supply Chain Management & Information Technology: Bernadetta Raras Indah Rosari<br>4. Direktur Pengembangan & Pengendalian Usaha / Director of Business Development & Control: Dirgayuza Setiawan<br>5. Direktur Komersial / Commercial Director: Nina Sulistyowati<br>6. Direktur SDM & Legal / Director of Human Resources & Legal: Yossi Istanto<br>7. SEVP Restrukturisasi Keuangan / SEVP of Financial Restructuring: Mohammad Najib<br>8. VP Sekretaris Korporasi / VP of Corporate Secretary: Yosdian Adi Purnomo<br>9. VP Perencanaan Strategis & Transformasi / VP of Strategic Planning & Transformation: Dipta Erlangga |





| **Tanggal /** *Date* | **Agenda Pembahasan** *Agenda of Discussion* | **Peserta** *Participant* |
|---|---|---|
| | | 10. VP Audit Internal / VP of Internal Audit: Sarjono<br><br>11. VP Operasional & Pengembangan Aset / VP of Operations & Asset Development: Nadeson Jaganathan |
| 18 Maret 2024<br>March 18, 2024 | 1. Progress Transformasi EBITDA & Growth<br>2. Progress Revaluasi Aset PT PG Rajawali II<br>3. Progress Kinerja Direktorat<br>4. Update Manajemen Aset<br>5. Lain-lain<br><br>1. Progress of EBITDA Transformation & Growth<br>2. Progress of PT PG Rajawali II Asset Revaluation<br>3. Progress of Directorate Performance<br>4. Asset Management Update<br>5. Miscellaneous | 1. Direktur Utama / President Director: Frans Marganda Tambunan<br>2. Direktur Keuangan & Manajemen Risiko / Director of Finance & Risk Management: Thomas Hadinata<br>3. Direktur Supply Chain Management & Teknologi Informasi / Director of Supply Chain Management & Information Technology: Bernadetta Raras Indah Rosari<br>4. Direktur Komersial / Commercial Director: Nina Sulistyowati<br>5. Direktur SDM & Legal / Director of Human Resources & Legal: Yossi Istanto<br>6. SEVP Restrukturisasi Keuangan / SEVP of Financial Restructuring: Mohammad Najib<br>7. VP Sekretaris Korporasi / VP of Corporate Secretary: Yosdian Adi Purnomo<br>8. VP Perencanaan Strategis & Transformasi / VP of Strategic Planning & Transformation: Dipta Erlangga<br>9. VP Audit Internal / VP of Internal Audit: Sarjono<br>10. VP Operasional & Pengembangan Aset / VP of Operations & Asset Development: Nadeson Jaganathan<br>11. VP Akuntansi & Manajemen Risiko / VP of Accounting & Risk Management: R. Errol Ferdianzyah |

| Tanggal / *Date* | Agenda Pembahasan<br>*Agenda of Discussion* | Peserta<br>*Participant* |
|---|---|---|
| 25 Maret 2024<br>March 25, 2024 | 1. Pemaparan PT Garam - Rencana Investasi Pabrik Garam Olahan Segoromadu 2<br>2. Progress Kinerja Direktorat<br>3. Lain-lain<br><br>1. Presentation by PT Garam - Investment Plan for the Segoromadu 2 Processed Salt Factory<br>2. Performance Progress of the Directorate<br>3. Miscellaneous | 1. Direktur Utama / President Director: Frans Marganda Tambunan<br>2. Direktur Keuangan & Manajemen Risiko / Director of Finance & Risk Management: Thomas Hadinata<br>3. Direktur Supply Chain Management & Teknologi Informasi / Director of Supply Chain Management & Information Technology: Bernadetta Raras Indah Rosari<br>4. Direktur Komersial / Commercial Director: Nina Sulistyowati<br>5. Direktur SDM & Legal / Director of Human Resources & Legal: Yossi Istanto<br>6. SEVP Restrukturisasi Keuangan / SEVP of Financial Restructuring: Mohammad Najib<br>7. VP Sekretaris Korporasi / VP of Corporate Secretary: Yosdian Adi Purnomo<br>8. VP Perencanaan Strategis & Transformasi / VP of Strategic Planning & Transformation: Dipta Erlangga<br>9. VP Pengendalian Usaha / VP Business Control: Saptariyanti A.K. Puteri<br>10. VP Akuntansi & Manajemen Risiko / VP Accounting & Risk Management: R. Errol Ferdianzyah |
| 17 April 2024<br>April 17, 2024 | 1. Update Penyusunan Buku Putih Holding<br>2. Update Penyelarasan PKB ID FOOD Group<br>3. Progress Kinerja Direktorat<br>4. Lain-lain<br><br>1. Update on the Preparation of the Holding Company White Paper<br>2. Update on the Alignment of the ID FOOD Group's PKB<br>3. Directorate Performance Progress<br>4. Miscellaneous | 1. Direktur Utama / President Director: Frans Marganda Tambunan<br>2. Direktur Keuangan & Manajemen Risiko / Director of Finance & Risk Management: Thomas Hadinata<br>3. Direktur Supply Chain Management & Teknologi Informasi / Director of Supply Chain Management & Information Technology: Bernadetta Raras Indah Rosari |





| Tanggal / *Date* | Agenda Pembahasan<br>*Agenda of Discussion* | Peserta<br>*Participant* |
|---|---|---|
| | | 4. Direktur Pengembangan & Pengendalian Usaha / Director of Business Development & Control: Dirgayuza Setiawan<br>5. Direktur Komersial / Commercial Director: Nina Sulistyowati<br>6. Direktur SDM & Legal / Director of Human Resources & Legal: Yossi Istanto<br>7. SEVP Restrukturisasi Keuangan / SEVP of Financial Restructuring: Mohammad Najib<br>8. VP Sekretaris Korporasi / VP of Corporate Secretary: Yosdian Adi Purnomo<br>9. VP Perencanaan Strategis & Transformasi / VP of Strategic Planning & Transformation: Dipta Erlangga<br>10. VP Audit Internal / VP of Internal Audit: Sarjono<br>11. VP Industri Pangan / VP of Food Industry: Ardian Wijanarko<br>12. VP Layanan Strategis HC & TJSL / VP of Strategic Services HC & TJSL: Ferry Priyadi Yustono |
| 22 April 2024<br>April 22, 2024 | 1. Progress Transformasi EBITDA<br>2. Revisi RKAP Tahun 2024 Bulanan Holding Pangan<br>3. Sosialisasi Perubahan Anggaran Dasar<br>4. Progress Kinerja Direktorat<br>5. Lain-lain<br><br>1. EBITDA Transformation Progress<br>2. Monthly Revision of the 2024 Food Holding Company Budget Plan<br>3. Socialization of Amendments to the Articles of Association<br>4. Directorate Performance Progress<br>5. Miscellaneous | 1. Direktur Utama / President Director: Frans Marganda Tambunan<br>2. Direktur Keuangan & Manajemen Risiko / Director of Finance & Risk Management: Thomas Hadinata<br>3. Direktur Supply Chain Management & Teknologi Informasi / Director of Supply Chain Management & Information Technology: Bernadetta Raras Indah Rosari<br>4. Direktur Pengembangan & Pengendalian Usaha / Director of Business Development & Control: Dirgayuza Setiawan<br>5. Direktur Komersial / Commercial Director: Nina Sulistyowati<br>6. Direktur SDM & Legal / Director of Human Resources & Legal: Yossi Istanto |

| Tanggal / *Date* | Agenda Pembahasan<br>*Agenda of Discussion* | Peserta<br>*Participant* |
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| | | 7. SEVP Restrukturisasi Keuangan / SEVP of Financial Restructuring: Mohammad Najib<br>8. VP Sekretaris Korporasi / VP of Corporate Secretary: Yosdian Adi Purnomo<br>9. VP Perencanaan Strategis & Transformasi / VP of Strategic Planning & Transformation: Dipta Erlangga<br>10. VP Akuntansi & Manajemen Risiko / VP of Accounting & Risk Management: R. Errol Ferdianzyah<br>11. VP Perdagangan & Logistik / VP of Trade & Logistics: Ferry Fardiansyah M<br>12. VP Layanan Strategis HC & TJSL / VP of Strategic Services HC & TJSL: Ferry Priyadi Yustono |
| 6 Mei 2024<br>May 6, 2024 | 1. Progress Kinerja Direktorat Komersial<br>2. Rencana Pelepasan Kantor Direksi PTP Mitra Ogan<br>3. Pemanfaatan Aset Gedung RNI Mega Kuningan oleh Arena Corp<br>4. Pengadaan Konsultan Hukum Persiapan Restrukturisasi MRB<br>5. Konsep Shared Service ID FOOD<br>6. Penyesuaian Penggunaan PMN ID FOOD TA 2024 & 2025<br><br>1. Performance Progress of the Commercial Directorate<br>2. Plan to Release the PTP Mitra Ogan Executive Office<br>3. Utilization of RNI Mega Kuningan Building Assets by Arena Corp<br>4. Procurement of Legal Consultants for MRB Restructuring Preparation<br>5. ID FOOD Shared Service Concept<br>6. Adjustment of ID FOOD PMN Use for Fiscal Years 2024 & 2025 | 1. Direktur Utama / President Director: Frans Marganda Tambunan<br>2. Direktur Keuangan & Manajemen Risiko / Director of Finance & Risk Management: Thomas Hadinata<br>3. Direktur Pengembangan & Pengendalian Usaha / Director of Business Development & Control: Dirgayuza Setiawan<br>4. Direktur Komersial / Commercial Director: Nina Sulistyowati<br>5. VP Sekretaris Korporasi / VP Corporate Secretary: Yosdian Adi Purnomo<br>6. VP Perencanaan Strategis & Transformasi / VP of Strategic Planning & Transformation: Dipta Erlangga<br>7. VP Akuntansi & Manajemen Risiko / VP of Accounting & Risk Management: R. Errol Ferdianzyah<br>8. VP Perdagangan & Logistik / VP of Trading & Logistics: Ferry Fardiansyah M<br>9. VP Manajemen Aset / VP of Asset Management: Nadeson Jaganathan<br>10. VP Satuan Pengawas Internal / VP of Internal Audit: Sarjono |





| Tanggal / *Date* | Agenda Pembahasan<br>*Agenda of Discussion* | Peserta<br>*Participant* |
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| 20 Mei 2024<br>May 20, 2024 | Penerapan SOP Pengadaan Komoditas Pangan untuk Penugasan CPP<br>Implementation of SOPs for Food Commodity Procurement for CPP Assignments | 1. Direktur Utama / President Director: Sis Apik Wijayanto<br>2. Direktur Keuangan dan Strategi / Director of Finance and Strategy: Susana Indah Kris Indriati<br>3. Direktur Sumber Daya Manusia / Director of Human Resources: Yossi Istanto<br>4. Direktur Komersial / Director of Commercial: Nina Sulistyowati<br>5. Direktur Manajemen Risiko dan Legal / Director of Risk Management and Legal: S. Hidayat Safwan<br>6. VP Sekretaris Perusahaan / VP Corporate Secretary: Yosdian Adi Purnomo<br>7. VP Perencanaan Strategi / VP Strategic Planning: Dipta Erlangga<br>8. VP Industri Perdagangan / VP Trade Industry: Ferry Fardiansyah M<br>9. Plh. VP Layanan & Operasional HC / Acting VP HC Services & Operations: Erwin Yuswanto K.<br>10. 10. VP HC Strategi & Manajemen Talenta / VP HC Strategy & Talent Management: Tiara Ariesta Putri |
| 22 Mei 2024<br>May 22, 2024 | Pendanaan untuk pemenuhan kebutuhan Bulan Mei 2024<br>Funding for the fulfillment of needs for May 2024 | 1. Direktur Utama / President Director: Sis Apik Wijayanto<br>2. Direktur Keuangan dan Strategi / Director of Finance and Strategy: Susana Indah Kris Indriati<br>3. Direktur Sumber Daya Manusia / Director of Human Resources: Yossi Istanto<br>4. Direktur Komersial / Director of Commercial: Nina Sulistyowati<br>5. Direktur Manajemen Risiko dan Legal / Director of Risk Management and Legal: S. Hidayat Safwan<br>6. VP Satuan Pengawas Internal / VP of Internal Audit: Sarjono<br>7. VP Strategi / VP of Strategy: Dipta Erlangga<br>8. VP Industri Perdagangan / VP of Trade Industry: Ferry Fardiansyah M |

| Tanggal / *Date* | Agenda Pembahasan<br>*Agenda of Discussion* | Peserta<br>*Participant* |
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| | | 9. VP PSO / VP of PSO: Kokoh Firstono<br>10. VP Keuangan & Piutang / VP of Finance & Accounts Receivable: M. Najib<br>11. VP Industri Pangan / VP of Food Industry: Wahyu Sakti Priyonggo<br>12. AVP Keuangan / AVP of Finance: Achmad Halimi<br>13. AVP Hukum Korporasi / AVP of Corporate Law: Dewi Ratih<br>14. AVP Pengadaan & Pengelolaan / AVP of Procurement & Management: Paus Narutama Satya<br>15. AVP Kesekretariatan & Pendukung Direksi / AVP of Secretariat & Executive Support: Nugroho Adi K |
| 3 Juni 2024<br>June 3, 2024 | 1. Update CPP<br>2. Evaluasi Progress RPP<br>3. Rencana Penarikan Deviden Anak Perusahaan<br>4. Lain-lain<br><br>1. CPP Update<br>2. RPP Progress Evaluation<br>3. Subsidiary Dividend Withdrawal Plan<br>4. Miscellaneous | 1. Direktur Utama / President Director: Sis Apik Wijayanto<br>2. Direktur Keuangan dan Strategi / Director of Finance and Strategy: Susana Indah Kris Indriati<br>3. Direktur Sumber Daya Manusia / Director of Human Resources: Yossi Istanto<br>4. Direktur Komersial / Director of Commercial: Nina Sulistyowati<br>5. Direktur Manajemen Risiko dan Legal / Director of Risk Management and Legal: S. Hidayat Safwan<br>6. Direktur Supply Chain Management & Teknologi Informasi / Supply Chain Management & Information Technology Director: Bernadetta Raras Indah Rosari<br>7. VP Sekretaris Perusahaan / VP Corporate Secretary: Yosdian Adi Purnomo<br>8. VP Strategi / VP Strategy: Dipta Erlangga<br>9. VP Industri Perdagangan / VP Trade Industry: Ferry Fardiansyah Marzuki<br>10. VP Satuan Pengawas Internal / VP Internal Audit: Sarjono<br>11. VP Keuangan & Piutang / VP Finance & Accounts Receivable: M. Najib |





| **Tanggal** / *Date* | **Agenda Pembahasan** *Agenda of Discussion* | **Peserta** *Participant* |
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| 11 Juni 2024<br>June 11, 2024 | 1. Penetapan Dividen 2023<br>2. Penyusunan Pedoman Conflict of Interest<br>3. Progress RPP ID FOOD Group<br>4. ERP Holding for Operational<br>5. Lain-lain<br><br>1. Penetapan Dividen 2023<br>2. Penyusunan Pedoman Konflik Kepentingan<br>3. Kemajuan Rencana Pengembangan (RPP) ID FOOD Group<br>4. Sistem ERP untuk Operasional<br>5. Lain-lain | 1. Direktur Utama / President Director: Sis Apik Wijayanto<br>2. Direktur Keuangan dan Strategi / Director of Finance and Strategy: Susana Indah Kris Indriati<br>3. Direktur Sumber Daya Manusia / Director of Human Resources: Yossi Istanto<br>4. Direktur Komersial / Director of Commercial: Nina Sulistyowati<br>5. Direktur Manajemen Risiko dan Legal / Director of Risk Management and Legal: S. Hidayat Safwan<br>6. Direktur Supply Chain Management & Teknologi Informasi / Supply Chain Management & Information Technology Director: Bernadetta Raras Indah Rosari<br>7. VP Sekretaris Perusahaan / VP Corporate Secretary: Yosdian Adi Purnomo<br>8. VP Strategi / VP Strategy: Dipta Erlangga<br>9. VP Industri Perdagangan / VP Trade Industry: Ferry Fardiansyah Marzuki<br>10. VP Satuan Pengawas Internal / VP Internal Audit: Sarjono<br>11. VP Keuangan & Piutang / VP Finance & Accounts Receivable: M. Najib<br>12. VP Hukum Korporasi / VP Corporate Legal: Dewi Ratih |
| 24 Juni 2024<br>June 24, 2024 | 1. Rencana Penarikan Dividen Anak Perusahaan ID FOOD Group<br>2. Update Persiapan RUPS Tahunan 2023<br>3. Update Progress RPP<br>4. Progress Kinerja Direktorat<br>5. Lain-lain<br><br>1. ID FOOD Group Subsidiary Dividend Withdrawal Plan<br>2. Update on Preparations for the 2023 Annual General Meeting of Shareholders<br>3. Update on RPP Progress<br>4. Directorate Performance Progress<br>5. Miscellaneous | 1. Direktur Utama / President Director: Sis Apik Wijayanto<br>2. Direktur Keuangan dan Strategi / Director of Finance and Strategy: Susana Indah Kris Indriati<br>3. Direktur Sumber Daya Manusia / Director of Human Resources: Yossi Istanto<br>4. 4. Direktur Komersial / Director of Commercial: Nina Sulistyowati<br>5. Direktur Manajemen Risiko dan Legal / Director of Risk Management and Legal: S. Hidayat Safwan |

| Tanggal / *Date* | Agenda Pembahasan<br>*Agenda of Discussion* | Peserta<br>*Participant* |
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| | | 6. Direktur Supply Chain Management & Teknologi Informasi / Supply Chain Management & Information Technology Director: Bernadetta Raras Indah Rosari<br>7. VP Sekretaris Perusahaan / VP Corporate Secretary: Yosdian Adi Purnomo<br>8. VP Strategi / VP Strategy: Dipta Erlangga<br>9. VP Industri Perdagangan / VP Trade Industry: Ferry Fardiansyah Marzuki<br>10. VP Satuan Pengawas Internal / VP Internal Audit: Sarjono<br>11. VP Keuangan & Piutang / VP Finance & Accounts Receivable: M. Najib |
| 8 Juli 2024<br>July 8, 2024 | 1. Usulan Pengajuan PMN Tunai 2025<br>2. Penerapan ERP<br>3. Progress Kinerja Direktorat Komersial<br><br>1. Proposal for 2025 Cash PMN Submission<br>2. ERP Implementation<br>3. Commercial Directorate Performance Progress | 1. Direktur Utama / President Director: Sis Apik Wijayanto<br>2. Direktur Keuangan dan Strategi / Director of Finance and Strategy: Susana Indah Kris Indriati<br>3. Direktur Sumber Daya Manusia / Director of Human Resources: Yossi Istanto<br>4. Direktur Komersial / Director of Commercial: Nina Sulistyowati<br>5. Direktur Manajemen Risiko dan Legal / Director of Risk Management and Legal: S. Hidayat Safwan<br>6. Direktur Supply Chain Management & Teknologi Informasi / Supply Chain Management & Information Technology Director: Bernadetta Raras Indah Rosari<br>7. VP Sekretaris Perusahaan / VP Corporate Secretary: Yosdian Adi Purnomo<br>8. VP Manajemen Risiko / VP Risk Management: Saptariyanti A.K Puteri<br>9. VP Akuntansi & Anggaran / VP Accounting & Budgeting: R. Errol Ferdianzyah<br>10. VP Teknologi Informasi / VP Information Technology: Yassir Ismail<br>11. VP Keuangan & Piutang / VP Finance & Accounts Receivable: M. Najib |





| **Tanggal** / *Date* | **Agenda Pembahasan** *Agenda of Discussion* | **Peserta** *Participant* |
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| 11 Juli 2024<br>July 11, 2024 | 1. Pembahasan Penyelesaian Perjanjian Jual Beli GKP antara RNI dengan BULOG<br>2. Lain-lain<br><br>1. Discussion on the Settlement of the GKP Sale and Purchase Agreement between RNI and BULOG<br>2. Miscellaneous | 1. Direktur Utama / President Director: Sis Apik Wijayanto<br>2. Direktur Keuangan dan Strategi / Director of Finance and Strategy: Susana Indah Kris Indriati<br>3. Direktur Sumber Daya Manusia / Director of Human Resources: Yossi Istanto<br>4. Direktur Komersial / Director of Commercial: Nina Sulistyowati<br>5. Direktur Manajemen Risiko dan Legal / Director of Risk Management and Legal: S. Hidayat Safwan<br>6. Direktur Supply Chain Management & Teknologi Informasi / Supply Chain Management & Information Technology Director: Bernadetta Raras Indah Rosari<br>7. VP Sekretaris Perusahaan / VP Corporate Secretary: Yosdian Adi Purnomo<br>8. VP Manajemen Risiko / VP Risk Management: Saptariyanti A.K Puteri<br>9. VP Industri Perdagangan / VP Trade Industry: Ferry Fardiansyah Marzuki<br>10. VP Satuan Pengawas Internal / VP Internal Audit Unit: Sarjono<br>11. VP Keuangan & Piutang / VP Finance & Accounts Receivable: M. Najib |
| 15 Juli 2024<br>July 15, 2024 | 1. Ketentuan Pakaian Kerja PT RNI (Persero)<br>2. Update RPP<br>3. Progress Jangka Pendek Direktorat<br>4. Lain-lain<br><br>1. PT RNI (Persero) Work Attire Regulations<br>2. RPP Update<br>3. Directorate Short-Term Progress<br>4. Miscellaneous | 1. Direktur Utama / President Director: Sis Apik Wijayanto<br>2. Direktur Keuangan dan Strategi / Director of Finance and Strategy: Susana Indah Kris Indriati<br>3. Direktur Sumber Daya Manusia / Director of Human Resources: Yossi Istanto<br>4. Direktur Komersial / Director of Commercial: Nina Sulistyowati<br>5. Direktur Manajemen Risiko dan Legal / Director of Risk Management and Legal: S. Hidayat Safwan<br>6. VP Sekretaris Perusahaan / VP Corporate Secretary: Yosdian Adi Purnomo |

| Tanggal / *Date* | Agenda Pembahasan<br>*Agenda of Discussion* | Peserta<br>*Participant* |
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| | | 7. VP Strategi / VP Strategy: Dipta Erlangga<br>8. VP Satuan Pengawas Internal / VP Internal Audit: Sarjono<br>9. VP Keuangan & Piutang / VP Finance & Accounts Receivable: M. Najib<br>10. VP Manajemen Rantai Pasok / VP Supply Chain Management: Elan Pramudiansyah<br>11. VP Teknologi Informasi / VP Information Technology: Yassir Ismail |
| 17 Juli 2024<br>July 17, 2024 | Pembahasan Permohonan SHL dan Restrukturisasi PT Rajawali Nusindo<br><br>Discussion of SHL Application and Restructuring of PT Rajawali Nusindo | 1. Direktur Utama / President Director: Sis Apik Wijayanto<br>2. Direktur Keuangan dan Strategi / Director of Finance and Strategy: Susana Indah Kris Indriati<br>3. Direktur Sumber Daya Manusia / Director of Human Resources: Yossi Istanto<br>4. Direktur Komersial / Director of Commercial: Nina Sulistyowati<br>5. Direktur Manajemen Risiko dan Legal / Director of Risk Management and Legal: S. Hidayat Safwan<br>6. Direktur Supply Chain Management & Teknologi Informasi / Supply Chain Management & Information Technology Director: Bernadetta Raras Indah Rosari<br>7. VP Sekretaris Perusahaan / VP Corporate Secretary: Yosdian Adi Purnomo<br>8. VP Manajemen Risiko / VP Risk Management: Saptariyanti A.K Puteri<br>9. VP Keuangan & Piutang / VP Finance & Accounts Receivable: M. Najib<br>10. AVP Hukum Korporasi / AVP Corporate Legal: Dewi Ratih |
| 22 Juli 2024<br>July 22, 2024 | 1. Progress Kinerja Rajawali Nusindo (oleh Direksi Nusindo)<br>2. Update Penyelenggaraan Town Hall ID FOOD Group<br>3. Update KPI ID FOOD pada APS 2025<br>4. Update 5 Program Jangka Pendek Direktorat (Lanjutan)<br>5. Lain-lain<br><br>1. Rajawali Nusindo Performance Progress (by Nusindo Board of Directors)<br>2. ID FOOD Group Town Hall Update | 1. Direktur Utama / President Director: Sis Apik Wijayanto<br>2. Direktur Keuangan dan Strategi / Director of Finance and Strategy: Susana Indah Kris Indriati<br>3. Direktur Sumber Daya Manusia / Director of Human Resources: Yossi Istanto |





| **Tanggal** / *Date* | **Agenda Pembahasan** *Agenda of Discussion* | **Peserta** *Participant* |
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| | 3. ID FOOD KPI Update on APS 2025<br>4. Update on 5 Short-Term Programs of the Directorate (Continued)<br>5. Miscellaneous | 4. Direktur Komersial / Director of Commercial: Nina Sulistyowati<br>5. Direktur Manajemen Risiko dan Legal / Director of Risk Management and Legal: S. Hidayat Safwan<br>6. VP Sekretaris Perusahaan / VP Corporate Secretary: Yosdian Adi Purnomo<br>7. VP Strategi / VP Strategy: Dipta Erlangga<br>8. VP Keuangan & Piutang / VP Finance & Accounts Receivable: M. Najib<br>9. VP HC Strategi & Manajemen Talenta / VP HC Strategy & Talent Management: Tiara Ariesta Putri<br>10. VP Satuan Pengawas Internal / VP Internal Audit Unit: Sarjono<br>11. VP Industri Perdagangan / VP Trade Industry: Ferry Fardiansyah Marzuki<br>12. AVP Keuangan / AVP Finance: Achmad Halimi |
| 25 dan 26 Juli 2024<br>July 25 and 26, 2024 | Pembahasan Revisi RKAP 2024<br><br>Discussion of the 2024 RKAP Revision | 1. Direktur Utama / President Director: Sis Apik Wijayanto<br>2. Direktur Sumber Daya Manusia / Director of Human Resources: Yossi Istanto<br>3. Direktur Komersial / Director of Commercial: Nina Sulistyowati<br>4. Direktur Manajemen Risiko dan Legal / Director of Risk Management and Legal: S. Hidayat Safwan<br>5. Direktur Supply Chain Management & Teknologi Informasi / Supply Chain Management & Information Technology Director: Bernadetta Raras Indah Rosari<br>6. VP Sekretaris Perusahaan / VP Corporate Secretary: Yosdian Adi Purnomo<br>7. VP Strategi / VP Strategy: Dipta Erlangga<br>8. VP Akuntansi & Anggaran / VP Accounting & Budgeting: R. Errol Ferdianzyah<br>9. VP Manajemen Risiko / VP Risk Management: Saptariyanti A.K. Puteri |

| Tanggal / *Date* | Agenda Pembahasan<br>*Agenda of Discussion* | Peserta<br>*Participant* |
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| | | 10. VP Industri Perdagangan / VP of Trade Industry: Ferry Fardiansyah Marzuki<br>11. AVP Anggaran / AVP Budgeting: Yohanes A.T |
| 29 Juli 2024<br>July 29, 2024 | 1. Pembahasan Penyelesaian Perjanjian Jual Beli GKP antara RNI dengan BULOG<br>2. Progress Kinerja PT Rajawali Nusindo<br>3. Rencana Konsolidasi Cabang PPI dan Nusindo<br>4. Progress Kinerja Direktorat<br>5. Lain-lain<br><br>1. Discussion on the Settlement of the GKP Sale and Purchase Agreement between RNI and BULOG<br>2. Performance Progress of PT Rajawali Nusindo<br>3. Plan for the Consolidation of PPI and Nusindo Branches<br>4. Performance Progress of the Directorate<br>5. Miscellaneous | 1. Direktur Utama / President Director: Sis Apik Wijayanto<br>2. Direktur Sumber Daya Manusia / Director of Human Resources: Yossi Istanto<br>3. Direktur Komersial / Director of Commercial: Nina Sulistyowati<br>4. Direktur Manajemen Risiko dan Legal / Director of Risk Management and Legal: S. Hidayat Safwan<br>5. Direktur Supply Chain Management & Teknologi Informasi / Supply Chain Management & Information Technology Director: Bernadetta Raras Indah Rosari<br>6. VP Sekretaris Perusahaan / VP Corporate Secretary: Yosdian Adi Purnomo<br>7. VP Strategi / VP Strategy: Dipta Erlangga<br>8. VP Keuangan & Piutang / VP Finance & Accounts Receivable: M. Najib<br>9. VP Manajemen Aset / Asset Management: Nadeson Jaganathan<br>10. VP Satuan Pengawas Internal / Internal Audit: Sarjono<br>11. AVP Hukum Korporasi / AVP Corporate Legal: Dewi Ratih |
| 5 Agustus 2024<br>August 5, 2024 | 1. Progress Kinerja PT Rajawali Nusindo<br>2. Restrukturisasi PT PG Rajawali II – Rencana Discount Rate Bunga Pinjaman SHL<br>3. Update Program Makan Bergizi Gratis (MBG)<br>4. Pembaharuan Komite Pengarah TI, Update Roadmap TI & OneERP<br>5. Update Rencana Penyehatan Perusahaan<br>6. Pembahasan Penyelesaian Perjanjian Jual Beli GKP antara RNI dengan BULOG<br><br>1. Performance Progress of PT Rajawali Nusindo<br>2. Restructuring of PT PG Rajawali II – SHL Loan Interest Discount Rate Plan<br>3. Update on the Free Nutritious Meals Program (MBG)<br>4. Renewal of the IT Steering Committee, Update on the IT Roadmap & OneERP | 1. Direktur Utama / President Director: Sis Apik Wijayanto<br>2. Direktur Keuangan dan Strategi / Director of Finance and Strategy: Susana Indah Kris Indriati<br>3. Direktur Sumber Daya Manusia / Director of Human Resources: Yossi Istant<br>4. Direktur Komersial / Director of Commercial: Nina Sulistyowati<br>5. Direktur Manajemen Risiko dan Legal / Director of Risk Management and Legal: S. Hidayat Safwan |





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| | 5. Update on the Company Restructuring Plan<br>6. Discussion on the Settlement of the GKP Sale and Purchase Agreement between RNI and BULOG | 6. Direktur Supply Chain Management & Teknologi Informasi / Supply Chain Management & Information Technology Director: Bernadetta Raras Indah Rosari<br>7. VP Sekretaris Perusahaan / VP Corporate Secretary: Yosdian Adi Purnomo<br>8. VP Manajemen Risiko / VP of Risk Management: Saptariyanti A.K Puteri<br>9. VP Strateg / VP of Strategyi: Dipta Erlangga<br>10. VP Teknologi Informasi / VP of Information Technology: Yassir Ismail<br>11. VP Keuangan & Piutang / VP of Finance & Accounts Receivable: M. Najib<br>12. VP Satuan Pengawas Internal / VP of Internal Audit: Sarjono |
| 12 Agustus 2024<br>August 12, 2024 | 1. Progress Kinerja PT Rajawali Nusindo<br>2. Update Rencana Kegiatan Peringatan HUT RI ke-79 ID FOOD<br>3. Saham di PT Madubaru<br>4. Update Rencana Penyehatan Perusahaan<br>5. Progress Kinerja Direktorat<br><br>1. Performance Progress of PT Rajawali Nusindo<br>2. Update on Plans for the 79th Indonesian Independence Day Celebration ID FOOD<br>3. Shares in PT Madubaru<br>4. Update on Company Restructuring Plans<br>5. Performance Progress of the Directorate | 1. Direktur Utama / President Director: Sis Apik Wijayanto<br>2. Direktur Keuangan dan Strategi / Director of Finance and Strategy: Susana Indah Kris Indriati<br>3. Direktur Sumber Daya Manusia / Director of Human Resources: Yossi Istanto<br>4. Direktur Komersial / Director of Commercial: Nina Sulistyowati<br>5. Direktur Manajemen Risiko dan Legal / Director of Risk Management and Legal: S. Hidayat Safwan<br>6. Direktur Supply Chain Management & Teknologi Informasi / Supply Chain Management & Information Technology Director: Bernadetta Raras Indah Rosari<br>7. VP Sekretaris Perusahaan / VP Corporate Secretary: Yosdian Adi Purnomo<br>8. VP Manajemen Risiko / VP of Risk Management: Saptariyanti A.K Puteri<br>9. Plh. VP Industri Pangan / Acting VP of Food Industry: Agung S. Mukti<br>10. VP Satuan Pengawas Internal / VP of Internal Audit: Sarjono |

| Tanggal / *Date* | Agenda Pembahasan<br>*Agenda of Discussion* | Peserta<br>*Participant* |
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| | | 11. VP Keuangan & Piutang / VP of Finance & Accounts Receivable: M. Najib<br>12. Plh. VP Layanan & Operasional HC / Acting VP of HC Services & Operations: Erwin Yuswanto K. |
| 19 Agustus 2024<br>August 19, 2024 | 1. Progress Kinerja PT Rajawali Nusindo<br>2. Mekanisme Direktur Pengganti PT RNI (Persero)<br>3. Konsultan Implementasi RJP<br>4. Update Rencana Penyehatan Perusahaan<br>5. Lain-lain<br><br>1. Performance Progress of PT Rajawali Nusindo<br>2. Mechanism for Replacement Director of PT RNI (Persero)<br>3. RJP Implementation Consultant<br>4. Update on Company Restructuring Plan<br>5. Miscellaneous | 1. Direktur Utama / President Director: Sis Apik Wijayanto<br>2. Direktur Keuangan dan Strategi / Director of Finance and Strategy: Susana Indah Kris Indriati<br>3. Direktur Sumber Daya Manusia / Director of Human Resources: Yossi Istanto<br>4. Direktur Komersial / Director of Commercial: Nina Sulistyowati<br>5. Direktur Manajemen Risiko dan Legal / Director of Risk Management and Legal: S. Hidayat Safwan<br>6. VP Sekretaris Perusahaan / VP Corporate Secretary: Yosdian Adi Purnomo<br>7. VP Strategi / VP Strategy: Dipta Erlangga<br>8. VP Satuan Pengawas Internal / VP Internal Audit: Sarjono<br>9. VP Keuangan & Piutang: M. Najib<br>10. Plh. VP Industri Pangan / Acting VP Food Industry: Agung S. Mukti<br>11. Plh. VP Layanan & Operasional HC / Acting VP HC Services & Operations: Erwin Yuswanto K. |
| 27 Agustus 2024<br>August 27, 2024 | 1. Progress Kinerja PT Rajawali Nusindo<br>2. Kebijakan Tata Kelola Terintegrasi<br>3. Update Progress Rencana Penyehatan Perusahaan (RPP)<br>4. Perubahan RKAP 2024 BUMN Holding Pangan<br>5. Progress Kinerja Direktorat<br><br>1. Performance Progress of PT Rajawali Nusindo<br>2. Integrated Governance Policy<br>3. Update on Company Restructuring Plan (RPP) Progress<br>4. Changes to the 2024 RKAP of the State-Owned Food Holding Company<br>5. Directorate Performance Progress | 1. Direktur Utama / President Director: Sis Apik Wijayanto<br>2. Direktur Keuangan dan Strategi / Director of Finance and Strategy: Susana Indah Kris Indriati<br>3. Direktur Sumber Daya Manusia / Director of Human Resources: Yossi Istanto<br>4. Direktur Komersial / Director of Commercial: Nina Sulistyowati<br>5. Direktur Manajemen Risiko dan Legal / Director of Risk Management and Legal: S. Hidayat Safwan |





| Tanggal / *Date* | Agenda Pembahasan<br>*Agenda of Discussion* | Peserta<br>*Participant* |
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| | | 6. VP Sekretaris Perusahaan / VP Corporate Secretary: Yosdian Adi Purnomo<br>7. VP Manajemen Risiko / VP Risk Management: Saptariyanti A.K Puteri<br>8. VP Keuangan & Piutang / VP Finance & Accounts Receivable: M. Najib<br>9. VP Strategi / VP Strategy: Dipta Erlangga<br>10. VP Akuntansi & Anggaran / VP Accounting & Budgeting: R. Errol Ferdianzyah<br>11. AVP Hukum Korporasi / AVP Corporate Legal: Dewi Ratih<br>12. AVP Assurance / AVP Assurance: Amalina Soekarno<br>13. AVP Risiko Korporasi / AVP Corporate Risk: Pramudia Wijayanto |
| 2 September 2024<br>September 2, 2024 | 1. Laporan Keuangan Audited Th. 2023 PT Madubaru<br>2. Progress Kinerja PT Rajawali Nusindo<br><br>1. Audited Financial Statements for Fiscal Year 2023 of PT Madubaru<br>2. Performance Progress of PT Rajawali Nusindo | 1. Direktur Utama / President Director: Sis Apik Wijayanto<br>2. Direktur Keuangan dan Strategi / Director of Finance and Strategy: Susana Indah Kris Indriati<br>3. Direktur Sumber Daya Manusia / Director of Human Resources: Yossi Istanto<br>4. Direktur Komersial / Director of Commercial: Nina Sulistyowati<br>5. Direktur Manajemen Risiko dan Legal / Director of Risk Management and Legal: S. Hidayat Safwan<br>6. Direktur Supply Chain Management & Teknologi Informasi / Supply Chain Management & Information Technology Director: Bernadetta Raras Indah Rosari<br>7. VP Sekretaris Perusahaan / VP Corporate Secretary: Yosdian Adi Purnomo<br>8. VP Keuangan & Piutang / VP Finance & Accounts Receivable: M. Najib<br>9. VP Satuan Pengawas Internal / VP Internal Audit: Sarjono<br>10. VP Industri Perdagangan/ VP of Trade Industry: Ferry Fardiansyah Marzuki |

| Tanggal / *Date* | Agenda Pembahasan<br>*Agenda of Discussion* | Peserta<br>*Participant* |
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| 9 September 2024<br>September 9, 2024 | 1. Progress Kinerja PT Rajawali Nusindo<br>2. Optimalisasi Aset Mega Kuningan<br>3. Preliminary Study Dairy Farm<br><br>1. Performance Progress of PT Rajawali Nusindo<br>2. Optimization of Mega Kuningan Assets<br>3. Preliminary Study of Dairy Farm | 1. Direktur Utama / President Director: Sis Apik Wijayanto<br>2. Direktur Keuangan dan Strategi / Director of Finance and Strategy: Susana Indah Kris Indriati<br>Direktur Sumber Daya Manusia / Director of Human Resources: Yossi Istanto<br>3. Direktur Komersial / Director of Commercial: Nina Sulistyowati<br>4. Direktur Manajemen Risiko dan Legal / Director of Risk Management and Legal: S. Hidayat Safwan<br>5. Direktur Supply Chain Management & Teknologi Informasi / Supply Chain Management & Information Technology Director: Bernadetta Raras Indah Rosari<br>6. VP Sekretaris Perusahaan / VP Corporate Secretary: Yosdian Adi Purnomo<br>7. Plh. VP Industri Pangan / Acting VP Food Industry: Agung S. Mukti<br>8. VP Satuan Pengawas Internal / VP Internal Audit Unit: Sarjono<br>9. VP Keuangan & Piutang / VP Finance & Accounts Receivable: M. Najib<br>10. Plh. VP Layanan & Operasional HC / Acting VP HC Services & Operations: Erwin Yuswanto K.<br>11. VP Industri Perdagangan/ VP of Trade Industry: Ferry Fardiansyah Marzuki<br>12. VP Manajemen Aset / VP of Asset Management: Nadeson Jaganathan<br>13. VP Strategi / VP of Strategy: Dipta Erlangga |
| 17 September 2024<br>September 17, 2024 | 1. Progress Kinerja PT Rajawali Nusindo<br>2. Pengelolaan Lahan Sukamandi<br><br>1. PT Rajawali Nusindo's Performance Progress<br>2. Sukamandi Land Management | 1. Direktur Utama / President Director: Sis Apik Wijayanto<br>2. Direktur Keuangan dan Strategi / Director of Finance and Strategy: Susana Indah Kris Indriati<br>Direktur Sumber Daya Manusia / Director of Human Resources: Yossi Istanto<br>3. Direktur Komersial / Director of Commercial: Nina Sulistyowati |





| Tanggal / *Date* | Agenda Pembahasan<br>*Agenda of Discussion* | Peserta<br>*Participant* |
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| | | 4. Direktur Manajemen Risiko dan Legal / Director of Risk Management and Legal: S. Hidayat Safwan<br>5. VP Sekretaris Perusahaan / VP Corporate Secretary: Yosdian Adi Purnomo<br>6. VP Keuangan & Piutang / VP Finance & Accounts Receivable: M. Najib<br>7. Direktur Utama PT Sang Hyang Seri / President Director of PT Sang Hyang Seri: Adhi Cahyono Nugroho |
| 30 September 2024<br>September 30, 2024 | 1. enetapan Struktur Komite Investasi<br>2. Progress Kinerja PT Rajawali Nusindo<br>3. Update Progress Rencana Penyehatan Perusahaan (RPP)<br>4. Progress Kinerja Direktorat<br>5. Lain-lain<br><br>1. Establishment of the Investment Committee Structure<br>2. Performance Progress of PT Rajawali Nusindo<br>3. Update on the Company Restructuring Plan (RPP) Progress<br>4. Directorate Performance Progress<br>5. Miscellaneous | 1. Direktur Utama / President Director: Sis Apik Wijayanto<br>2. Direktur Keuangan dan Strategi / Director of Finance and Strategy: Susana Indah Kris Indriati<br>Direktur Sumber Daya Manusia / Director of Human Resources: Yossi Istanto<br>3. Direktur Komersial / Director of Commercial: Nina Sulistyowati<br>4. Direktur Manajemen Risiko dan Legal / Director of Risk Management and Legal: S. Hidayat Safwan<br>5. VP Sekretaris Perusahaan / VP Corporate Secretary: Yosdian Adi Purnomo<br>6. VP Manajemen Risiko / VP Risk Management: Saptariyanti A.K Puteri<br>7. VP Keuangan & Piutang / VP Finance & Accounts Receivable: M. Najib<br>8. VP Strategi / VP Strategy: Dipta Erlangga<br>9. VP Satuan Pengawas Internal / VP Internal Audit Unit: Sarjono<br>10. VP Industri Perdagangan / VP of Trade Industry: Ferry Fardiansyah Marzuk<br>11. AVP Keuangan / AVP Finance: Achmad Halimi<br>12. AVP Risiko Korporasi / AVP Corporate Risk: Pramudia Wijayanto |

| Tanggal / *Date* | Agenda Pembahasan<br>*Agenda of Discussion* | Peserta<br>*Participant* |
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| 7 Oktober 2024<br>October 7, 2024 | 1. Progress Kinerja PT Rajawali Nusindo<br>2. Potensi Sinergi PTPN dan ID FOOD<br>3. Progress Kinerja Manajemen Aset<br>4. Pembahasan RTL Outstanding dengan BULOG<br>5. Persiapan Kegiatan HUT RNI ke-60<br><br>1. Performance Progress of PT Rajawali Nusindo<br>2. Potential Synergy between PTPN and ID FOOD<br>3. Performance Progress of Asset Management<br>4. Discussion of Unfinished RTL with BULOG<br>5. Preparations for the 60th Anniversary of RNI | 1. Direktur Utama / President Director: Sis Apik Wijayanto<br>2. Direktur Keuangan dan Strategi / Director of Finance and Strategy: Susana Indah Kris Indriati<br>Direktur Sumber Daya Manusia / Director of Human Resources: Yossi Istanto<br>3. Direktur Komersial / Director of Commercial: Nina Sulistyowati<br>4. Direktur Manajemen Risiko dan Legal / Director of Risk Management and Legal: S. Hidayat Safwan<br>5. Direktur Supply Chain Management & Teknologi Informasi / Supply Chain Management & Information Technology Director: Bernadetta Raras Indah Rosari<br>6. VP Sekretaris Perusahaan / VP Corporate Secretary: Yosdian Adi Purnomo<br>7. VP Manajemen Risiko / VP Risk Management: Saptariyanti A.K Puteri<br>8. VP Strategi / VP Strategy: Dipta Erlangga<br>9. VP Satuan Pengawas Internal / VP Internal Audit Unit: Sarjono<br>10. VP Industri Perdagangan / VP of Trade Industry: Kokoh Firstono Jamil<br>11. VP Manajemen Aset / VP Asset Management: Nadeson Jaganathan |
| 14 Oktober 2024<br>October 14, 2024 | Pembahasan Draft RKAP Tahun 2025<br>Discussion of the 2025 Draft RKAP | 1. Direktur Utama / President Director: Sis Apik Wijayanto<br>2. Direktur Keuangan dan Strategi / Director of Finance and Strategy: Susana Indah Kris Indriati<br>Direktur Sumber Daya Manusia / Director of Human Resources: Yossi Istanto<br>3. Direktur Komersial / Director of Commercial: Nina Sulistyowati<br>4. Direktur Manajemen Risiko dan Legal / Director of Risk Management and Legal: S. Hidayat Safwan |





| Tanggal / *Date* | Agenda Pembahasan<br>*Agenda of Discussion* | Peserta<br>*Participant* |
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| | | 5. Direktur Supply Chain Management & Teknologi Informasi / Supply Chain Management & Information Technology Director: Bernadetta Raras Indah Rosari<br>6. VP Sekretaris Perusahaan / VP Corporate Secretary: Yosdian Adi Purnomo<br>7. VP Manajemen Risiko / VP Risk Management: Saptariyanti A.K Puteri<br>8. VP Industri Pangan / Acting VP Food Industry: Agung S. Mukti<br>9. VP PSO: Ferry Fardiansyah Marzuki<br>10. VP Strategi / VP of Strategy: Dipta Erlangga<br>11. VP Akuntansi & Anggaran / VP of Accounting & Budgeting: R. Errol Ferdianzyah |
| 22 Oktober 2024<br>October 22, 2024 | Usulan Investasi dan Pengadaan Lebih Awal PT PG Rajawali I<br>Proposal for Early Investment and Procurement by PT PG Rajawali I | 1. Direktur Utama / President Director: Sis Apik Wijayanto<br>2. Direktur Keuangan dan Strategi / Director of Finance and Strategy: Susana Indah Kris Indriati<br>Direktur Sumber Daya Manusia / Director of Human Resources: Yossi Istanto<br>3. Direktur Komersial / Director of Commercial: Nina Sulistyowati<br>4. Direktur Manajemen Risiko dan Legal / Director of Risk Management and Legal: S. Hidayat Safwan<br>5. VP Sekretaris Perusahaan / VP Corporate Secretary: Yosdian Adi Purnomo<br>6. VP Akuntansi & Anggaran / VP of Accounting & Budgeting: R. Errol Ferdianzyah<br>7. VP Industri Perdagangan / VP of Trade Industry: Ferry Fardiansyah Marzuki<br>8. VP Manajemen Risiko / VP Risk Management: Saptariyanti A.K Puteri<br>9. AVP Hukum Korporasi / AVP of Corporate Law: Dewi Ratih |

| Tanggal / *Date* | Agenda Pembahasan<br>*Agenda of Discussion* | Peserta<br>*Participant* |
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| 28 Oktober 2024<br>October 28, 2024 | 1. Progress Kinerja PT Rajawali Nusindo<br>2. Challenge Session RKAP 2025<br>3. Rencana PMO Makan Bergizi Gratis<br>4. Lain-lain<br><br>1. Performance Progress of PT Rajawali Nusindo<br>2. RKAP 2025 Challenge Session<br>3. PMO Plan for Free Nutritious Meals<br>4. Miscellaneous | 1. Direktur Utama / President Director: Sis Apik Wijayanto<br>2. Direktur Keuangan dan Strategi / Director of Finance and Strategy: Susana Indah Kris Indriati<br>Direktur Sumber Daya Manusia / Director of Human Resources: Yossi Istanto<br>3. Direktur Komersial / Director of Commercial: Nina Sulistyowati<br>4. Direktur Manajemen Risiko dan Legal / Director of Risk Management and Legal: S. Hidayat Safwan<br>5. VP Sekretaris Perusahaan / VP Corporate Secretary: Yosdian Adi Purnomo<br>6. VP Manajemen Risiko / VP Risk Management: Saptariyanti A.K Puteri<br>7. VP Strategi / VP of Strategy: Dipta Erlangga<br>8. VP Satuan Pengawas Internal / VP of Internal Audit Unit: Sarjono |
| 29 Oktober 2024<br>October 29, 2024 | Permohonan Persetujuan atas Administrasi Pengadaan Lebih Awal Anggaran Investasi PT PG Rajawali I Tahun 2025<br><br>Request for Approval of Early Procurement Administration of PT PG Rajawali I's 2025 Investment Budget | 1. Direktur Utama / President Director: Sis Apik Wijayanto<br>2. Direktur Keuangan dan Strategi / Director of Finance and Strategy: Susana Indah Kris Indriati<br>Direktur Sumber Daya Manusia / Director of Human Resources: Yossi Istanto<br>3. Direktur Komersial / Director of Commercial: Nina Sulistyowati<br>4. Direktur Manajemen Risiko dan Legal / Director of Risk Management and Legal: S. Hidayat Safwan<br>5. VP Sekretaris Perusahaan / VP Corporate Secretary: Yosdian Adi Purnomo<br>6. VP Manajemen Risiko / VP Risk Management: Saptariyanti A.K Puteri<br>7. VP Strategi / VP of Strategy: Dipta Erlangga<br>8. VP Industri Perdagangan / VP of Trade Industry: Kokoh Firstono Jamil<br>9. VP Industri Pangan / Acting VP Food Industry: Agung S. Mukti |





| **Tanggal** / *Date* | **Agenda Pembahasan** *Agenda of Discussion* | **Peserta** *Participant* |
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| | | 10. VP Akuntansi & Anggaran / VP of Accounting & Budgeting: R. Errol Ferdianzyah<br>11. AVP Hukum Korporasi / AVP of Corporate Law: Dewi Ratih<br>12. AVP Pengadaan Barang & Jasa / AVP Procurement of Goods & Services: Muhajir |
| 4 November 2024<br>November 4, 2024 | 1. Progress Kinerja PT Rajawali Nusindo<br>2. Rencana Tindaklanjut Program MBG<br>3. Update Progress Program Breakthrough Swasembada Pangan ID FOOD<br>4. Update Progress Potensi Sinergi ID FOOD dengan PTPN<br>5. Pemanfaatan Ruang Gedung RNI<br><br>1. Performance Progress of PT Rajawali Nusindo<br>2. Follow-up Plan for the MBG Program<br>3. Update on the Progress of the ID FOOD Food Self-Sufficiency Breakthrough Program<br>4. Update on the Progress of Potential Synergy between ID FOOD and PTPN<br>5. Utilization of RNI Building Space | 1. Direktur Utama / President Director: Sis Apik Wijayanto<br>2. Direktur Keuangan dan Strategi / Director of Finance and Strategy: Susana Indah Kris Indriati<br>3. Direktur Komersial / Director of Commercial: Nina Sulistyowati<br>4. Direktur Manajemen Risiko dan Legal / Director of Risk Management and Legal: S. Hidayat Safwan<br>5. Direktur Supply Chain Management & Teknologi Informasi / Supply Chain Management & Information Technology Director: Bernadetta Raras Indah Rosari<br>6. VP Manajemen Risiko / VP Risk Management: Saptariyanti A.K Puteri<br>7. VP Strategi / VP of Strategy: Dipta Erlangga<br>8. VP Satuan Pengawas Internal / VP of Internal Audit Unit: Sarjono<br>9. VP Industri Perdagangan / VP of Trade Industry: Kokoh Firstono Jamil<br>10. Plh. VP Sekretaris Perusahaan / Acting VP of Corporate Secretary: Edwin Elfian Lubis |
| 11 November 2024<br>November 11, 2024 | 1. Progress Kinerja PT Rajawali Nusindo<br>2. Rencana Tindaklanjut Program MBG<br>3. Update Breakthrough ID FOOD untuk Mendukung Swasembada Pangan<br>4. Update Progress Baladna<br><br>1. Performance Progress of PT Rajawali Nusindo<br>2. Follow-up Plan for the MBG Program<br>3. Update on Breakthrough ID FOOD to Support Food Self-Sufficiency<br>4. Update on Baladna Progress | 1. Direktur Utama / President Director: Sis Apik Wijayanto<br>2. Direktur Keuangan dan Strategi / Director of Finance and Strategy: Susana Indah Kris Indriati<br>Direktur Sumber Daya Manusia / Director of Human Resources: Yossi Istanto<br>3. Direktur Komersial / Director of Commercial: Nina Sulistyowati |

| Tanggal / *Date* | Agenda Pembahasan<br>*Agenda of Discussion* | Peserta<br>*Participant* |
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| | | 4. Direktur Manajemen Risiko dan Legal / Director of Risk Management and Legal: S. Hidayat Safwan<br>5. Direktur Supply Chain Management & Teknologi Informasi / Supply Chain Management & Information Technology Director: Bernadetta Raras Indah Rosari<br>6. Plh. VP Sekretaris Perusahaan / Acting VP of Corporate Secretary: Edwin Elfian Lubis<br>7. VP Manajemen Risiko / VP Risk Management: Saptariyanti A.K Puteri<br>8. VP Satuan Pengawas Internal / VP of Internal Audit Unit: Sarjono<br>9. VP Strategi / VP of Strategy: Dipta Erlangga<br>10. Pjs VP Industri Perdagangan / Acting VP of Trade Industry: Kokoh Firstono Jamil<br>11. Plt VP Manajemen Aset / Acting VP of Asset Management: Nugroho Adi Kristianto |
| 18 November 2024<br>November 18, 2024 | Pembahasan Rencana ID FOOD dalam Program Makan Sehat Bergizi (MSB)<br><br>Discussion of ID FOOD's Plan in the Healthy and Nutritious Eating Program (MSB) | 1. Direktur Utama / President Director: Sis Apik Wijayanto<br>2. Direktur Keuangan dan Strategi / Director of Finance and Strategy: Susana Indah Kris Indriati<br>Direktur Sumber Daya Manusia / Director of Human Resources: Yossi Istanto<br>3. Direktur Komersial / Director of Commercial: Nina Sulistyowati<br>4. Direktur Manajemen Risiko dan Legal / Director of Risk Management and Legal: S. Hidayat Safwan<br>5. VP Sekretaris Perusahaan / VP of Corporate Secretary: Yosdian Adi Purnomo<br>6. VP Akuntansi & Anggaran / VP of Accounting & Budgeting: R. Errol Ferdianzyah<br>7. VP Industri Perdagangan / VP of Trade Industry: Kokoh Firstono Jamil<br>8. VP Manajemen Risiko / VP Risk Management: Saptariyanti A.K Puteri |





| **Tanggal /** *Date* | **Agenda Pembahasan** *Agenda of Discussion* | **Peserta** *Participant* |
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| | | 9. VP Industri Pangan / Acting VP Food Industry: Agung Susanto Mukti<br>10. VP Strategi / VP of Strategy: Dipta Erlangga |
| 25 November 2024<br>November 25, 2024 | 1. Update Progress Program Makan Sehat Bergizi<br>2. Update Rencana Relokasi Kantor PT Berdikari dan Rencana Pinjam Pakai oleh Kementerian Sekretariat Negara RI<br>3. Update Prognosa Holding Pangan Tahun 2024<br>4. Lain-lain<br><br>1. Update on the Healthy and Nutritious Eating Program<br>2. Update on the Relocation Plan for the PT Berdikari Office and the Loan Plan by the Indonesian Ministry of State Secretariat<br>3. Update on the 2024 Food Holding Forecast<br>4. Miscellaneous | 1. Direktur Utama / President Director: Sis Apik Wijayanto<br>2. Direktur Keuangan dan Strategi / Director of Finance and Strategy: Susana Indah Kris Indriati<br>Direktur Sumber Daya Manusia / Director of Human Resources: Yossi Istanto<br>3. Direktur Komersial / Director of Commercial: Nina Sulistyowati<br>4. Direktur Manajemen Risiko dan Legal / Director of Risk Management and Legal: S. Hidayat Safwan<br>5. Direktur Supply Chain Management & Teknologi Informasi / Supply Chain Management & Information Technology Director: Bernadetta Raras Indah Rosari<br>6. VP Sekretaris Perusahaan / VP of Corporate Secretary: Yosdian Adi Purnomo<br>7. VP Manajemen Risiko / VP Risk Management: Saptariyanti A.K Puteri<br>8. VP Strategi / VP of Strategy: Dipta Erlangga<br>9. VP Satuan Pengawas Internal / VP of Internal Audit Unit: Sarjono<br>10. VP PSO: Ferry Fardiansyah Marzuki<br>11. Pjs VP Manajemen Aset / Acting VP of Asset Management: Ricko Wahyudi<br>12. VP Industri Pangan / VP Food Industry: Agung Susanto Mukti<br>13. VP Industri Perdagangan / VP of Trade Industry: Kokoh Firstono Jamil<br>14. Plh VP Akuntansi & Anggaran / Acting VP of Accounting & Budgeting: Nurdin Iswahjudi |

| Tanggal / *Date* | Agenda Pembahasan<br>*Agenda of Discussion* | Peserta<br>*Participant* |
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| 2 Desember 2024<br>December 2, 2024 | 1. Pengajuan Usulan Proses Administrasi Pengadaan Lebih Awal Investasi PT PG Rajawali II dan PT PG Candi Baru<br>2. Update Progress Program Makan Sehat Bergizi<br><br>1. Submission of Proposal for Early Procurement Administration Process for Investment by PT PG Rajawali II and PT PG Candi Baru<br>2. Update on Progress of Healthy and Nutritious Eating Program | 1. Direktur Utama / President Director: Sis Apik Wijayanto<br>2. Direktur Keuangan dan Strategi / Director of Finance and Strategy: Susana Indah Kris Indriati Direktur Komersial / Director of Commercial: Nina Sulistyowati<br>3. Direktur Manajemen Risiko dan Legal / Director of Risk Management and Legal: S. Hidayat Safwan<br>4. Direktur Supply Chain Management & Teknologi Informasi / Supply Chain Management & Information Technology Director: Bernadetta Raras Indah Rosari<br>5. Direktur Sumber Daya Manusia / Director of Human Resources: Yossi Istanto<br>6. VP Sekretaris Perusahaan / VP of Corporate Secretary: Yosdian Adi Purnomo<br>7. VP Manajemen Risiko / VP Risk Management: Saptariyanti A.K Puteri<br>8. VP Strategi / VP of Strategy: Dipta Erlangga<br>9. VP Satuan Pengawas Internal / VP of Internal Audit Unit: Sarjono<br>10. VP Industri Perdagangan / VP of Trade Industry: Kokoh Firstono Jamil<br>11. VP PSO: Ferry Fardiansyah Marzuki<br>12. VP Manajemen Aset / VP of Asset Management: Ricko Wahyudi<br>13. VP Tata Kelola / VP of Governance: Dewi Ratih<br>14. VP Keuangan & Piutang / VP of Finance & Accounts Receivable: Tri Aris Susilo |





| **Tanggal**<br>*Date* | **Agenda Pembahasan**<br>*Agenda of Discussion* | **Peserta**<br>*Participant* |
|---|---|---|
| 9 Desember 2024<br>December 9, 2024 | 1. Update Progress Program Makan Sehat Bergizi<br>2. Update Kinerja Direktorat (Kinerja Operasional dan Keuangan Bulan November dan Prognosa Desember)<br>3. Lain-lain<br><br>1. Update on the Progress of the Healthy and Nutritious Eating Program<br>2. Update on the Performance of the Directorate (Operational and Financial Performance for November and Forecast for December)<br>3. Miscellaneous | • Direktur Utama / President Director : Sis Apik Wijayanto<br>• Direktur Keuangan dan Strategi / Director of Finance and Strategy : Susana Indah Kris Indriati<br>• Direktur Sumber Daya Manusia / Director of Human Resources : Yossi Istanto<br>• Direktur Komersial / Commercial Director : Nina Sulistyowati<br>• Direktur Manajemen Risiko dan Legal / Director of Risk Management and Legal : S. Hidayat Safwan<br>• VP Sekretaris Perusahaan / VP Corporate Secretary : Yosdian Adi Pramono<br>• VP Manajemen Risiko / VP Risk Management : Saptariyanti A.K Puteri<br>• VP Satuan Pengawas Internal / VP Internal Audit : Sarjono<br>• VP Strategi / VP Strategy : Dipta Erlangga<br>• VP PSO / VP of PSO : Ferry Fardiansyah Marzuki<br>• VP Manajemen Aset / VP of Asset Management : Ricko Wahyudi<br>• VP Industri Pangan / VP of Food Industry : Agung Susanto Mukti<br>• Plt VP Legal / Acting VP of Legal : Dewi Ratih<br>• VP Keuangan & Piutang / VP of Finance & Accounts Receivable : Tri Aris Susilo<br>• VP Akuntansi & Anggaran / VP of Accounting & Budgeting : R. Errol Ferdianzyah<br>• VP Industri Perdagangan / VP of Trade Industry: Kokoh Firstono Jamil |
| 16 Desember 2024<br>December 16, 2024 | 1. Checkpoint Materi RKAP Tahun 2025 dan KPI 2024<br>2. Pembahasan Usulan PMN 2025<br>3. Pembahasan Penggabungan RCM dan RTE<br><br>1. Checkpoint for 2025 RKAP Material and 2024 KPI<br>2. Discussion of 2025 PMN Proposal<br>3. Discussion of RCM and RTE Merger | • Direktur Utama / President Director : Sis Apik Wijayanto<br>• Direktur Keuangan dan Strategi / Director of Finance and Strategy : Susana Indah Kris Indriati<br>• Direktur Sumber Daya Manusia / Director of Human Resources : Yossi Istanto<br>• Direktur Komersial / Commercial Director : Nina Sulistyowati<br>• Direktur Manajemen Risiko dan Legal / Director of Risk Management and Legal : S. Hidayat Safwan<br>• Direktur Supply Chain Management dan Teknologi Informasi / Director of Supply Chain Management and Information Technology : Bernadetta Raras Indah Rosari<br>• VP Sekretaris Perusahaan / VP Corporate Secretary : Yosdian Adi Pramono<br>• VP Manajemen Risiko / VP Risk Management : Saptariyanti A.K Puteri<br>• VP Strategi / VP Strategy : Dipta Erlangga<br>• VP Industri Pangan / VP of Food Industry : Agung Susanto Mukti<br>• VP Akuntansi & Anggaran / VP of Accounting & Budgeting : R. Errol Ferdianzyah<br>• VP Industri Perdagangan / VP of Trade Industry: Kokoh Firstono Jamil |

| **Tanggal**<br>*Date* | **Agenda Pembahasan**<br>*Agenda of Discussion* | **Peserta**<br>*Participant* |
|---|---|---|
| 23 Desember 2024<br>December 23, 2024 | 1. Progress Kinerja Direktorat: Prognosa Closing Penjualan Desember 2024<br>2. Update Program Makan Sehat Bergizi<br>3. Lain-lain<br><br>1. Directorate Performance Progress: December 2024 Sales Closing Forecast<br>2. Nutritious Healthy Eating Program Update<br>3. Miscellaneous | • Direktur Utama / President Director : Sis Apik Wijayanto<br>• Direktur Komersial / Commercial Director : Nina Sulistyowati<br>• Direktur Sumber Daya Manusia / Director of Human Resources : Yossi Istanto<br>• Direktur Manajemen Risiko dan Legal / Director of Risk Management and Legal : S. Hidayat Safwan<br>• Direktur Supply Chain Management dan Teknologi Informasi / Director of Supply Chain Management and Information Technology : Bernadetta Raras Indah Rosari<br>• VP Sekretaris Perusahaan / VP Corporate Secretary : Yosdian Adi Pramono<br>• VP Manajemen Risiko / VP Risk Management : Saptariyanti A.K Puteri<br>• Pjs VP Manajemen Aset / Acting VP of Asset Management : Ricko Wahyudi<br>• VP Industri Pangan / VP of Food Industry : Agung Susanto Mukti<br>• VP Akuntansi & Anggaran / VP of Accounting & Budgeting : R. Errol Ferdianzyah<br>• VP Manajemen Rantai Pasok / VP Supply Chain Management : Elan Pramudiansyah |
| 24 Desember 2024<br>December 24, 2024 | 1. Progress Transaksi Graha Gabah 2 dengan Bank BRI<br>2. Prognosa Closing s.d Desember 2024<br>3. Lain-lain<br><br>1. Progress of Graha Gabah 2 Transaction with Bank BRI<br>2. Closing Forecast until December 2024<br>3. Miscellaneous | • Direktur Utama / President Director : Sis Apik Wijayanto<br>• Direktur Komersial / Commercial Director : Nina Sulistyowati<br>• Direktur Sumber Daya Manusia / Director of Human Resources : Yossi Istanto<br>• Direktur Manajemen Risiko dan Legal / Director of Risk Management and Legal : S. Hidayat Safwan<br>• Direktur Supply Chain Management dan Teknologi Informasi / Director of Supply Chain Management and Information Technology : Bernadetta Raras Indah Rosari<br>• VP Sekretaris Perusahaan / VP Corporate Secretary : Yosdian Adi Pramono<br>• VP Manajemen Risiko / VP Risk Management : Saptariyanti A.K Puteri<br>• Pjs VP Manajemen Aset / Acting VP of Asset Management : Ricko Wahyudi<br>• VP Akuntansi & Anggaran / VP of Accounting & Budgeting : R. Errol Ferdianzyah<br>• Pjs VP Tata Kelola / Acting VP Governance : Dewi Ratih<br>• Direktur Utama PT Sang Hyang Seri / President Director of PT Sang Hyang Seri : Adhi Cahyono Nugroho |
| 30 Desember 2024<br>December 30, 2024 | 1. Business Acumen Holding 2025<br>2. Rencana Kegiatan HUT ke 3 ID FOOD<br><br>1. Business Acumen Holding 2025<br>2. ID FOOD's 3rd Anniversary Activity Plan | • Direktur Utama / President Director : Sis Apik Wijayanto<br>• Direktur Keuangan dan Strategi / Director of Finance and Strategy : Susana Indah Kris Indriati<br>• Direktur Sumber Daya Manusia / Director of Human Resources : Yossi Istanto<br>• Direktur Supply Chain Management & Teknologi Informasi / Director of Supply Chain Management & Information Technology : Bernadetta Raras Indah Rosari |





| Tanggal<br>*Date* | Agenda Pembahasan<br>*Agenda of Discussion* | Peserta<br>*Participant* |
|---|---|---|
| | | • VP Sekretaris Perusahaan / VP of Corporate Secretary : Yosdian Adi Pramono<br>• VP Manajemen Risiko / VP of Risk Management : Saptariyanti A.K Puteri<br>• Pjs VP Manajemen Aset / Acting VP of Asset Management : Ricko Wahyudi<br>• VP Akuntansi & Anggaran / VP of Accounting & Budgeting : R. Errol Ferdianzyah<br>• Pjs VP Tata Kelola / Acting VP of Governance : Dewi Ratih<br>• VP Satuan Pengawas Internal / VP of Internal Audit : Sarjono<br>• Pjs VP Layanan & Operasional HC / Acting VP of Human Resources Services & Operations : Nugroho Adi Kristianto<br>• VP Teknologi Informasi / VP of Information Technology : Yassir Ismail<br>• VP Manajemen Rantai Pasok / VP of Supply Chain Management : Elan Pramudiansyah<br>• VP PSO / VP of Supply Chain Operations : Ferry Fardiansyah Marzuki<br>• Pjs VP Industri Pangan / Acting VP of Food Industry : Agung S. Mukti<br>• Pjs VP Industri Perdagangan / Acting VP of Trade Industry : Kokoh Firstono Jamil<br>• AVP Pengelolaan Piutang / AVP of Accounts Receivable Management : Erland Komara Putra |

## Pendidikan dan Pelatihan Direksi

Selama tahun 2024, Direksi PT Rajawali Nusantara Indonesia (Persero) telah berpartisipasi dalam berbagai program pelatihan dan pengembangan kompetensi, sebagaimana dirinci dalam tabel berikut:

## Board of Directors Education and Training

Throughout 2024, the Board of Directors of PT Rajawali Nusantara Indonesia (Persero) participated in various training and competency development programs, as detailed in the following table:

| Nama<br>*Name* | Jabatan<br>*Position* | Judul Pelatihan<br>*Training Title* | Waktu dan Lokasi<br>*Time and Location* | Penyelenggara<br>*Organizer* |
|---|---|---|---|---|
| Susana Indah Kris Indriati | Direktur Keuangan dan Strategi<br>Director of Finance and Strategy | Program CFO School | Singapura, 26-28 September 2024<br>Singapore, September 26-28, 2024 | BUMN School of Excellence |
| Susana Indah Kris Indriati | Direktur Keuangan dan Strategi<br>Director of Finance and Strategy | Professional Recognition Program (PRP) Certified Professional Management Accountant (CPMA) | Jakarta, 26 September 2024<br>Jakarta, September 26, 2024 | Institute Akuntan Manajemen Indonesia) IAMI |

| Nama<br>*Name* | Jabatan<br>*Position* | Judul Pelatihan<br>*Training Title* | Waktu dan Lokasi<br>*Time and Location* | Penyelenggara<br>*Organizer* |
|---|---|---|---|---|
| Sjamsul Hidayat Safwan | Direktur Manajemen Risiko dan Legal<br>Director of Risk Management and Legal | CREL | Jakarta, 11-19 November 2024<br>Jakarta, November 11-19, 2024 | BPKP |
| Nina Sulistyowati | Direktur Komersial<br>Director of Commercial | CREL | Jakarta, 11-19 November 2024<br>Jakarta, November 11-19, 2024 | BPKP |
| Bernadetta Raras | Direktur Supply Chain Management dan Teknologi Informasi<br>Director of Supply Chain Management and Information Technology | On Boarding Directorship | Jakarta, 2-3 Februari 2024<br>Jakarta, February 2-3, 2024 | BUMN School of Excellence |
| Bernadetta Raras | Direktur Supply Chain Management dan Teknologi Informasi<br>Director of Supply Chain Management and Information Technology | APEC workshop on promoting women economic empowerment through enhancing opportunities for women in remote areas across agri food chains | Vietnam, 11-12 April 2024<br>Vietnam, April 11-12, 2024 | Asia Pacific Economic Cooperation & ministry of industry and trade of Vietnam |

## Program Orientasi Bagi Anggota Direksi yang Baru Diangkat

Perseroan menerapkan mekanisme program orientasi bagi Direksi yang baru bergabung guna memastikan Anggota Direksi dapat segera berkontribusi terhadap kinerja perusahaan. Panduan pelaksanaan program ini menetapkan bahwa setiap anggota Direksi yang baru ditunjuk harus mengikuti program pengenalan tentang Perseroan, yang dilaksanakan sesegera mungkin setelah pengangkatan. Program orientasi ini dapat mencakup presentasi, pertemuan, kunjungan ke unit bisnis dan fasilitas perusahaan, penelaahan dokumen korporasi, serta kegiatan lain yang disesuaikan dengan kebutuhan.

Terkait dengan pengangkatan Direksi baru pada tahun 2024, program orientasi yang telah dijalankan adalah sebagai berikut:

## Orientation Program for Newly Appointed Board Members

The Company implements an orientation program for newly appointed Board members to ensure they can immediately contribute to the company's performance. The guidelines for implementing this program stipulate that each newly appointed Board member must participate in an introduction program to the Company, which will be held as soon as possible after appointment. This orientation program may include presentations, meetings, visits to business units and company facilities, review of corporate documents, and other activities tailored to the needs of the Board.

Regarding the appointment of new Board members in 2024, the orientation program implemented is as follows:





| **Nama**<br>*Name* | **Jabatan**<br>*Position* | **Periode Pengangkatan**<br>*Appointment Period* | **Materi Orientasi**<br>*Orientation Materials* | **Penyelenggara**<br>*Organizer* |
|---|---|---|---|---|
| Sis Apik Wijayanto | Direktur Utama<br>President Director | 2024 | • Profil Perusahaan<br>• Core Bisnis<br>• Struktur Korporasi Komisaris dan Direksi<br>• Overview holding BUMN Pangan<br>• KPI Dewan Komisaris dan DIreksi<br>• Tata Kelola<br>• Overview Kinerja<br>• Ketentuan Anggaran Dasar dan GCG<br><br>• Company Profile<br>• Core Business<br>• Corporate Structure of Commissioners and Directors<br>• Overview of the State-Owned Food Holding Company<br>• Board of Commissioners and Directors' Key Performance Indicators<br>• Governance<br>• Performance Overview<br>• Articles of Association and GCG Provisions | Sekretaris Perusahaan<br>Corporate Secretary |
| Susana Indah Kris Indriati | Direktur Keuangan dan Strategi<br>Director of Finance and Strategy | 2024 | • Profil Perusahaan<br>• Core Bisnis<br>• Struktur Korporasi Komisaris dan Direksi<br>• Overview holding BUMN Pangan<br>• KPI Dewan Komisaris dan DIreksi<br>• Tata Kelola<br>• Overview Kinerja<br>• Ketentuan Anggaran Dasar dan GCG<br><br>• Company Profile<br>• Core Business<br>• Corporate Structure of Commissioners and Directors<br>• Overview of the State-Owned Food Holding Company<br>• Board of Commissioners and Directors' Key Performance Indicators<br>• Governance<br>• Performance Overview<br>• Articles of Association and GCG Provisions | Sekretaris Perusahaan<br>Corporate Secretary |

| Nama<br>*Name* | Jabatan<br>*Position* | Periode Pengangkatan<br>*Appointment Period* | Materi Orientasi<br>*Orientation Materials* | Penyelenggara<br>*Organizer* |
|---|---|---|---|---|
| Sjamsul Hidayat Safwan | Direktur Manajemen Risiko dan Legal<br>Director of Risk Management and Legal | 2024 | • Profil Perusahaan<br>• Core Bisnis<br>• Struktur Korporasi Komisaris dan Direksi<br>• Overview holding BUMN Pangan<br>• KPI Dewan Komisaris dan DIreksi<br>• Tata Kelola<br>• Overview Kinerja<br>• Ketentuan Anggaran Dasar dan GCG<br><br>• Company Profile<br>• Core Business<br>• Corporate Structure of Commissioners and Directors<br>• Overview of the State-Owned Food Holding Company<br>• Board of Commissioners and Directors' Key Performance Indicators<br>• Governance<br>• Performance Overview<br>• Articles of Association and GCG Provisions | Sekretaris Perusahaan<br>Corporate Secretary |

## Penilaian Kinerja Direksi Tahun 2024

Penilaian terhadap kinerja Direksi meliputi:

1. Pencapaian Key Performance Indicator (KPI) yang telah disepakati sejak awal tahun buku;
2. Hasil Asesmen GCG di aspek Direksi.

**Pihak yang Melakukan Penilaian KPI**

Penilaian KPI Perseroan tahun 2024 dilaksanakan oleh Kantor Akuntan Publik (KAP) Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan. Proses ini merujuk pada Risalah Rapat Umum Pemegang Saham PT Rajawali Nusantara Indonesia (Persero) terkait Persetujuan Laporan Tahunan dan Pengesahan Laporan Keuangan Tahun Buku 2023, sebagaimana tercantum dalam dokumen No.00978/2.1133/AU.1/10/0259-1/1/IV/2024 tertanggal 26 April 2024. Keputusan tersebut mencakup pengesahan Laporan Tahunan Tahun Buku 2023, termasuk

## 2024 Board of Directors Performance Assessment

The Board of Directors' performance assessment includes:

1. Achievement of Key Performance Indicators (KPIs) agreed upon at the beginning of the fiscal year;
2. Results of the GCG Assessment for the Board of Directors.

**Party Conducting the KPI Assessment**

The Company's 2024 KPI assessment was conducted by the Public Accounting Firm (KAP) Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan. This process refers to the Minutes of the General Meeting of Shareholders of PT Rajawali Nusantara Indonesia (Persero) regarding the Approval of the Annual Report and Ratification of the Financial Statements for the 2023 Fiscal Year, as stated in document No. 00978/2.1133/AU.1/10/0259-1/1/IV/2024 dated April 26, 2024. This decision includes the ratification of the 2023 Annual Report,



laporan pengawasan oleh Dewan Komisaris serta laporan implementasi program Tanggung Jawab Sosial dan Lingkungan.

Penilaian KPI dilakukan bersamaan dengan audit umum atas laporan keuangan Perseroan untuk tahun buku yang berakhir pada 31 Desember 2024.

**Dasar dan Ruang Lingkup Penilaian**

Penetapan target pencapaian dan KPI menjadi acuan dalam mengevaluasi kinerja Direksi, dengan aspek penilaian sebagai berikut:

- Keputusan Menteri BUMN No. 54/Kep.PS/RNI/XII/2015 tentang Kontrak Manajemen Calon Anggota Direksi BUMN.
- Peraturan Menteri BUMN No. PER-11/MBU/11/2020 tanggal 23 November 2020 tentang kontrak manajemen dan kontrak manajemen tahunan direksi BUMN.

including the supervisory report by the Board of Commissioners and the report on the implementation of the Social and Environmental Responsibility program.

The KPI assessment was conducted concurrently with the general audit of the Company's financial statements for the financial year ending December 31, 2024.

**Basis and Scope of Assessment**

The establishment of achievement targets and KPIs serves as a reference in evaluating the performance of the Board of Directors, with the following assessment aspects:

- Decree of the Minister of State-Owned Enterprises No. 54/Kep.PS/RNI/XII/2015 concerning Management Contracts for Prospective Members of the Board of Directors of State-Owned Enterprises.
- Regulation of the Minister of State-Owned Enterprises No. PER-11/MBU/11/2020 dated November 23, 2020, concerning management contracts and annual management contracts for directors of State-Owned Enterprises.



- Kontrak Manajemen antara Kuasa Pemegang Saham PT Rajawali Nusantara Indonesia (Persero) dengan Direksi dan Komisaris PT Rajawali Nusantara Indonesia (Persero) tanggal 30 Januari 2023.

Pelaksanaan evaluasi KPI tersebut didasarkan pada berbagai sumber data berikut:

- Laporan Auditor Independen atas Laporan Keuangan PT Rajawali Nusantara Indonesia (Persero) dan Entitas Anak un Sosial ang berakhir tanggal 31 Desember 2024 dengan pendapat "Wajar Tanpa Pengecualian".
- Laporan Akuntan Independen atas penerapan prosedur yang disepakati mengenai evaluasi kinerja Perusahaan untuk tahun yang berakhir pada tanggal 31 Desember 2024.
- RKAP PT Rajawali Nusantara Indonesia (Persero) tahun 2024 yang telah disahkan dalam Rapat Umum Pemegang Saham (RUPS) tanggal 30 Januari 2024.
- Laporan Manajemen atas evaluasi pencapaian KPI PT Rajawali Nusantara Indonesia (Persero).
- Data-data lainnya yang dikumpulkan terkait Key Performance Indicator (KPI).

- Management Contract between the Proxy of Shareholders of PT Rajawali Nusantara Indonesia (Persero) and the Board of Directors and Commissioners of PT Rajawali Nusantara Indonesia (Persero) dated January 30, 2023.

The KPI evaluation is based on the following data sources:

- The Independent Auditor's Report on the Financial Statements of PT Rajawali Nusantara Indonesia (Persero) an Social s for the year ended December 31, 2024, with an "Unqualified" opinion.
- The Independent Accountant's Report on the application of agreed-upon procedures regarding the Company's performance evaluation for the year ended December 31, 2024.
- The 2024 Work Plan and Budget of PT Rajawali Nusantara Indonesia (Persero), which was approved at the General Meeting of Shareholders (GMS) on January 30, 2024.
- The Management Report on the evaluation of PT Rajawali Nusantara Indonesia (Persero)'s KPI achievement.
- Other data collected related to Key Performance Indicators (KPIs).





**Aspek Penilaian KPI**

Penilaian didasarkan pada 5 (lima) perspektif utama, yang mencakup:
1. Nilai Ekonomi dan Sosial untuk Indonesia;
2. Inovasi Model Bisnis;
3. Kepemimpinan Teknologi;
4. Pengembangan Investasi;
5. Pengembangan Talenta.

**Metodologi dan Prosedur**

Proses evaluasi dilakukan melalui berbagai metode, seperti tinjauan, konfirmasi, perhitungan kembali, verifikasi, analisis, perbandingan, serta interpretasi data dan informasi yang tersedia. Adapun prosedur yang diterapkan dalam KPI adalah sebagai berikut:

A. Mendapatkan kontrak antara Kuasa Pemegang Saham PT Rajawali Nusantara Indonesia (Persero) dengan Direksi dan Komisaris PT Rajawali Nusantara Indonesia (Persero) yang telah ditandatangani dan disetujui oleh semua pihak.

B. Mendapatkan panduan penilaian dan terminologi atas setiap aspek dan indikator yang ada dalam kontrak KPI sebagaimana di bawah ini:

   I. Nilai Ekonomi dan Sosial Finansial
      - Ekspansi yang Profitable dengan indikator EBITDA.
      - Menciptakan economic value dengan realisasi ROIC sama dengan atau diatas WACC dengan indikator ROIC against WACC.
      - Menjaga kondisi keuangan BUMN dengan mempertahankan rasio-rasio yang ada pada perseroan dengan rating investment dengan indikator Sustainable Financial position
      - Interest Bearing Debt to EBITDA.
      - Interest Bearing Debt to Invested Capita.
      - Transformasi Keuangan dengan indikator penyusunan kajian dan implementasi Transformasi keuangan Holding pangan.

      Sosial
      - Kemitraan dengan Petani, Peternak dan Nelayan dengan indikator pencapaian program kemitraan melalui akuisisi warung pangan dan Offtake Produksi Mitra Petani, Peternak dan Nelayan.

**KPI Assessment Aspects**

The assessment is based on five main perspectives, including:

1. Economic and Social Value for Indonesia;
2. Business Model Innovation;
3. Technological Leadership;
4. Investment Development;
5. Talent Development.

**Methodology and Procedures**

The evaluation process is conducted through various methods, such as review, confirmation, recalculation, verification, analysis, comparison, and interpretation of available data and information. The procedures applied in the KPI are as follows:

A. Obtain a signed and approved contract between the Shareholders of PT Rajawali Nusantara Indonesia (Persero) and the Board of Directors and Commissioners of PT Rajawali Nusantara Indonesia (Persero).

B. Obtain assessment guidelines and terminology for each aspect and indicator contained in the KPI contract, as follows:

   I. Economic and Socio-Financial Value
      - Profitable Expansion, with EBITDA as the indicator.
      - Creating economic value with ROIC realization equal to or above WACC, with ROIC versus WACC as the indicator.
      - Maintaining the financial condition of SOEs by maintaining existing ratios within the company with an investment rating, with the Sustainable Financial Position as the indicator.
      - Interest-Bearing Debt to EBITDA.
      - Interest-Bearing Debt to Invested Capital.
      - Financial Transformation, with indicators including the preparation of a study and implementation of the financial transformation of the food holding company.

      Social
      - Partnerships with Farmers, Livestock Breeders, and Fishermen, with indicators including the achievement of partnership programs through the acquisition of food stalls and production offtake of farmer, livestock breeder, and fisherman partners.

II. Inovasi Model Bisnis
- Peningkatan Governance dan tata Kelola dengan indikator Penyusunan dan kebijakan/pedoman dalam rangka integrasi sebagai holding.
- Transformasi Model bisnis dengan indikator pelaksanaan model bisnis baru komoditas gula, perikanan, dan pertanian.
- Implementasi Program Makmur dengan indikator perluasan areal implementasi program Makmur.

- Sentralisasi fungsi pendukung utama dengan indikator pengelolaan sentralisasi pengadaan.
- Integrasi dalam supply chain dengan indikator tersusunnya cetak biru (blue print) integrasi penanganan pergudangan dan logistik, serta piloting project integrasi pergudangan dan logistik

III. Kepemimpinan Teknologi
- Otomatisasi dengan indikator Implementasi sistem konsolidasi keuangan Holding pangan.

- Membangun fondasi agrikultur 4.0 dengan indikator Implementasi sistem integrasi Supply Chain dan Executive information System (EIS) Holding Pangan.

IV. Peningkatan Investasi
- Optimalisasi aset dengan indikator Optimalisasi Aset PT Rajawali Nusantara Indonesia (Persero), PT Perindo,PT SHS, PT PPI, PT Berdikari & PT Garam.

- Kemitraan Global dan lokal dengan indikator akuisisi peternakan sapi di luar negeri.

V. Pengembangan Talenta
Menciptakan SDM yang unggul dan profesional dengan indikator milenial (<=42 tahun) dalam Nominated Talent dan perempuan dalam Nominated Talent.

**Hasil Penilaian**

Pada tahun 2024, hasil penilaian KPI Direksi menunjukkan skor sebesar 91,49. Rincian penilaian tersebut dapat dilihat pada tabel berikut:

II. Business Model Innovation
- Improved Governance and Management, with indicators such as the development of policies/ guidelines for integration as a holding company.
- Business Model Transformation, with indicators such as the implementation of new business models for sugar, fisheries, and agriculture.
- Implementation of the Makmur Program, with indicators such as the expansion of the Makmur program's implementation area.
- Centralization of key support functions, with indicators such as centralized procurement management.
- Supply Chain Integration, with indicators such as the development of a blueprint for integrated warehousing and logistics management, and a pilot project for integrated warehousing and logistics.

III. Technology Leadership
- Automation, with the indicator of implementing a financial consolidation system for a food holding company.
- Building the foundations of Agriculture 4.0, with the indicator of implementing a Supply Chain integration system and Executive Information System (EIS) for a food holding company.

IV. Investment Enhancement
- Asset optimization, with the Asset Optimization indicator for PT Rajawali Nusantara Indonesia (Persero), PT Perindo, PT SHS, PT PPI, PT Berdikari, and PT Garam.
- Global and local partnerships, with the acquisition of overseas cattle farms as an indicator.

V. Talent Development
Creating superior and professional human resources, with the indicator being millennials (<=42 years old) in Nominated Talent and women in Nominated Talent.

**Assessment Results**

In 2024, the Board of Directors' KPI assessment results showed a score of 91.49. Details of the assessment can be seen in the following table:





| No | KPI 2024 | Satuan *Unit* | Target | ESG/C* | Polaritas *Polarity* | Bobot *Value* | Capaian *Achievements* Realisasi *Realization* | % | Skor *Score* |
|---|---|---|---|---|---|---|---|---|---|
| A. Nilai Ekonomi dan Sosial untuk Indonesia / *Economic and Social Value for Indonesia* | | | | | | | | | |
| 1 | EBITDA | Rp Miliar / Rp Billion | 959 | C | Maximize | 10,00 | 427 | 44,48% | **4,45** |
| 2 | Sustainable Financial Position | | | | | | | | |
| | a. Interest Bearing Debt to EBITDA | Kali / Time | 8,47 | C | Minimize | 5,00 | 19,72 | 42,95% | **2,15** |
| | b. Interest Bearing Debt to Invested Capital | % | 35,35% | C | Minimize | 5,00 | 19,05% | 110,00% | **5,50** |
| 3 | a. Cashflow Available for Debt Service (CADS) | Rp Miliar / Rp Billion | 3.795 | C | Maximize | 5,00 | (4.662) | (122,84%) | **0,00** |
| | b. Cash Conversion Cycle | Hari / Day | 90 | C | Minimize | 5,00 | 77 | 110,00% | **5,50** |
| 4 | Jumlah Mitra Petani (Beras, Tebu, Garam), Peternak, Nelayan, dan UMKM serta program makmur / Number of Farmer Partners (Rice, Sugarcane, Salt), Livestock Farmers, Fishermen, and MSMEs as well as the prosperous program | % | 100 | S | Maximize | 10,00 | 110 | 110,00% | **11,00** |
| 5 | % Capaian Pelaksanaan Cadangan Pangan Pemerintah (CPP) berdasarkan Penugasan / % Achievement of Government Food Reserves (CPP) Implementation based on Assignments | % | 100 | S | Maximize | 10,00 | 147 | 110,00% | **11,00** |
| **Subtotal** | | | | | | **50,00** | | | **39,60** |

| No | KPI 2024 | Satuan *Unit* | Target | ESG/C* | Polaritas *Polarity* | Bobot *Value* | Capaian *Achievements* Realisasi *Realization* | % | Skor *Score* |
|---|---|---|---|---|---|---|---|---|---|
| | B. Inovasi Model Bisnis / *Business Model Innovation* | | | | | | | | |
| 6 | Perbaikan Sustainability & Competitiveness Anak Perusahaan (Restrukturisasi / Penyehatan / Merger / Divestasi) / Improving the Sustainability and Competitiveness of Subsidiaries (Restructuring / Restructuring / Merger / Divestment) | % | 100 | C | Maximize | 5,00 | 93,75 | 93,75% | **4,69** |
| 7 | Implementasi Integrasi Fungsi Trading dan Retail , serta Rantai Pasok secara Komprehensif / Implementation of Comprehensive Integration of Trading and Retail Functions, as well as Supply Chain | % | 100 | C | Maximize | 5,00 | 103 | 103,40% | **5,17** |
| 8 | Implementasi Roadmap Perbaikan Penerapan Manajemen Risiko / Implementation of the Risk Management Implementation Improvement Roadmap | % | 100 | C | Maximize | 5,00 | 100 | 100,00% | **5,00** |
| **Subtotal** | | | | | | 15 | | | **14,86** |
| | C. Kepemimpinan Teknologi / *Technology Leadership* | | | | | | | | |
| 9 | Implementasi Digitalisasi Sistem pada Fungsi Utama (ERP) / Implementation of System Digitalization in Core Functions (ERP) | % | 100 | C | Maximize | 7,50 | 110 | 110,00% | **8,25** |
| 10 | Pengembangan Dashboard Informasi Komoditas Pangan dan Penyelenggaraan CPP / Development of a Food Commodity Information | % | 100 | C | Maximize | 7,50 | 110 | 110,00% | **8,25** |





| No | KPI 2024 | Satuan *Unit* | Target | ESG/C* | Polaritas *Polarity* | Bobot *Value* | Capaian *Achievements* Realisasi *Realization* | % | Skor *Score* |
|---|---|---|---|---|---|---|---|---|---|
| | Dashboard and Implementation of the CPP | | | | | | | | |
| **Subtotal** | | | | | | 15,00 | | | **16,50** |
| D. Peningkatan Investasi / *Increased Investment* | | | | | | | | | |
| 11 | Optimalisasi Aset dan Penyelesaian Status Aset (Clean & Clear ) / Asset Optimization and Asset Status Settlement (Clean & Clear) | % | 100 | C | Maximize | 5,00 | 91 | 90,59% | **4,53** |
| 12 | Realisasi PMN / PMN Realization | % | 100 | C | Maximize | 5,00 | 100 | 100,00% | **5,00** |
| **Subtotal** | | | | | | 10,00 | | | **9,53** |
| E. Pengembangan Talenta / *Talent Development* | | | | | | | | | |
| 13 | Rasio Talenta Muda (<=42 tahun) dalam Nominated Talent / Ratio of Young Talents (<=42 years) in Nominated Talents | % | 18 | S | Maximize | 2,50 | 28 | 110,00% | **2,75** |
| 14 | Rasio Talenta Perempuan dalam Nominated Talent / Ratio of Female Talents in Nominated Talents | % | 16 | S | Maximize | 2,50 | 24 | 110,00% | **2,75** |
| 15 | Rasio Pemenuhan Kualifikasi Organ Pengelola Risiko / Risk Management Organ Qualification Fulfillment Ratio | % | 90 | S | Maximize | 2,50 | 101 | 110,00% | **2,75** |
| 16 | Implementasi Roadmap Penyehatan Dana Pensiun / Implementation of the Pension Fund Restructuring Roadmap | % | 100 | G | Maximize | 2,50 | 110 | 110,00% | **2,75** |
| **Subtotal** | | | | | | 10,00 | | | **11,00** |
| **Total** | | | | | | 100,00 | | | **91,49** |

## Evaluasi Penilaian KPI 2024

2024 KPI Assessment Evaluation

| **Indikator Penilaian**<br>*Rating Indicator* | **Bobot**<br>*Weight* | **Skor**<br>*Score* |
|---|---|---|
| Nilai Ekonomi dan Sosial untuk Indonesia<br>Economic and Social Value for Indonesia | 50 | **39,60** |
| Inovasi model bisnis<br>Business model innovation | 15 | **14,86** |
| Kepemimpinan teknologi<br>Technology leadership | 15 | **16,50** |
| Peningkatan investasi<br>Investment development | 10 | **9,53** |
| Pengembangan talenta<br>Talent development | 10 | **11,00** |
| **Total** | **100** | **91,49** |

Berdasarkan hasil evaluasi, perhitungan KPI telah disesuaikan dengan revisi Kontrak Manajemen yang menetapkan pencapaian target KPI berdasarkan Laporan Keuangan tahun 2024 yang telah diaudit. Capaian KPI Direksi PT Rajawali Nusantara Indonesia (Persero) tercatat sebesar 91,49%, meningkat dibandingkan tahun sebelumnya yang mencapai 89,23%.

Berdasarkan hasil yang diperoleh, terdapat sejumlah aspek yang perlu ditingkatkan guna mengoptimalkan kinerja manajemen, antara lain:

- Optimalisasi EBITDA Perusahaan.
- Optimalisasi Interest Bearing Debt to EBITDA.
- Pengembangan Food Estate.Sinergi Program Agroforestry
- Meningkatkan Kemitraan Strategis untuk optimalisasi bisnis

Based on the evaluation results, the KPI calculations have been adjusted to reflect the revised Management Contract, which stipulates KPI target achievement based on the audited 2024 Financial Statements. The KPI achievement of the Board of Directors of PT Rajawali Nusantara Indonesia (Persero) was recorded at 91.49%, an increase from 89.23% the previous year.

Based on the results obtained, several aspects need to be improved to optimize management performance, including:

- Optimizing the Company's EBITDA.
- Optimizing Interest Bearing Debt to EBITDA.
- Food Estate Development. Agroforestry Program Synergy
- Enhancing Strategic Partnerships for Business Optimization

## Keputusan-Keputusan Direksi Tahun 2024

## Board of Directors Decisions in 2024

Sepanjang tahun 2024, Direksi telah menetapkan berbagai keputusan strategis yang bertujuan untuk mendukung pertumbuhan dan keberlanjutan Perseroan. Keputusan-keputusan tersebut diambil berdasarkan evaluasi menyeluruh terhadap kondisi bisnis, tantangan operasional, serta peluang yang ada. Adapun rincian keputusan Direksi selama tahun 2024 adalah sebagai berikut:

Throughout 2024, the Board of Directors made various strategic decisions aimed at supporting the Company's growth and sustainability. These decisions were made based on a comprehensive evaluation of business conditions, operational challenges, and existing opportunities. The details of the Board of Directors' decisions during 2024 are as follows:





| Tanggal<br>*Date* | Nomor SK<br>*Decree Number* | Perihal<br>*Subject* |
|---|---|---|
| 8 Januari 2024<br>January 8, 2024 | 6/SK-Hkm/RNI.01/I/2024 | Perubahan Surat Keputusan Direksi Nomor 108/SK-Hkm/RNI.01/VI/2023 Tentang Pembentukan Panitia Lelang PT RNI (Persero) / Amendment to the Decree of the Board of Directors Number 108/SK-Hkm/RNI.01/VI/2023 concerning the Establishment of the Auction Committee of PT RNI (Persero) |
| 25 Januari 2024<br>January 25, 2024 | 25/SK-Hkm/RNI.01/I/2024 | Perubahan Kedua Cluster Talent Committee (CTC) BUMN Klaster Pangan / Second Change to the Talent Cluster Committee (CTC) of State-Owned Enterprises in the Food Cluster |
| 28 Februari 2024<br>February 28, 2024 | 9/SK-Sdm/RNI.01/III/2024 | Standar Spesifikasi Perangkat Pengguna di Lingkungan PT Rajawali Nusantara Indonesia (Persero) / Standard Specifications for User Devices in the Environment of PT Rajawali Nusantara Indonesia (Persero) |
| 28 Februari 2024<br>February 28, 2024 | 10/SK-Sdm/RNI.01/III/2024 | Penetapan Kebijakan Program Penugasan dalam PT RNI (Persero) Group / Determination of Assignment Program Policy within the PT RNI (Persero) Group |
| 28 Februari 2024<br>February 28, 2024 | 28/SK-Hkm/RNI.01/II/2024 | Penetapan Tim Asesor Risk Maturity Index (RMI) Kinerja Tahun 2022 PT RNI Group / Determination of the Risk Maturity Index (RMI) Assessor Team for PT RNI Group's 2022 Performance |
| 29 Februari 2024<br>February 29, 2024 | 31/SK-Hkm/RNI.01/II/2024 | Katalog Layanan Bersama Teknologi Informasi PT RNI (Persero) / PT RNI (Persero) Information Technology Shared Services Catalog |
| 15 Maret 2024<br>March 15, 2024 | 37/SK-Hkm/RNI.01/III/2024 | Pembentukan Tim Company Culture ID Food Grup / ID Food Group Company Culture Team Formation |
| 1 April 2024<br>April 1, 2024 | 42/SK-Hkm/RNI.01/IV/2024 | Penetapan Klasifikasi Risiko Anak Perusahaan PT RNI (Persero) / Determination of Risk Classification of PT RNI (Persero) Subsidiaries |
| 5 April 2024<br>April 5, 2024 | 44/SK-Hkm/RNI.01/IV/2024 | Tim Bersama Pengadaan Daging Sapi dari Luar Negeri Tahun 2024 / Joint Team for International Beef Procurement in 2024 |
| 18 April 2024<br>April 18, 2024 | 46/SK-Hkm/RNI.01/IV/2024 | Pembentukan Tim Pengadaan Bawang Putih dari Luar Negeri Tahun 2024 PT RNI (Persero) / Establishment of a 2024 Overseas Garlic Procurement Team by PT RNI (Persero) |
| 6 Mei 2024<br>May 6, 2024 | 53/SK-Hkm/RNI.01/V/2024 | Tim Bersama Pengadaan Gula Kristal Mentah Dari Luar Negeri Tahun 2024 / Joint Team to Procure Raw Crystal Sugar from Abroad in 2024 |
| 16 Juli 2024<br>July 16, 2024 | 69/SK-Hkm/RNI.03/VII/2024 | Pembentukan Tim Task Force Cash Acceleration Program Transformasi Ebitda & Growth PT RNI (Persero) Group / Formation of the Cash Acceleration Task Force Team for the EBITDA & Growth Transformation Program of PT RNI (Persero) Group |
| 26 Juli 2024<br>July 26, 2024 | 76/SK-Hkm/RNI.03/VII/2024 | Perubahan Surat Keputusan Direksi Nomor 154/SK-Hkm/RNI.06/VII/2024 tentang Pembentukan Company Security Incident Response Team (CSIRT) PT RNI (Persero) / Amendment to the Decree of the Board of Directors Number 154/SK-Hkm/RNI.06/VII/2024 concerning the Establishment of the Company Security Incident Response Team (CSIRT) of PT RNI (Persero) |
| 22 Agustus 2024<br>August 22, 2024 | 81/SK-Hkm/RNI.01/VIII/2024 | Pencabutan Keputusan Bersama Direksi antara PT RNI (Persero) dan PT Berdikari Nomor 44/SK-Hkm/RNI.01/IV/2024 - 031/05/BDK/DIR-01/IV/2024 tentang Tim Bersama Pengadaan Daging Sapi dari Luar Negeri Tahun 2024 / Revocation of Joint Decision of the Board of Directors between PT RNI (Persero) and PT Berdikari Number 44/SK-Hkm/RNI.01/IV/2024 - 031/05/BDK/DIR-01/IV/2024 concerning the Joint Team for Procurement of Beef from Abroad in 2024 |

| Tanggal<br>*Date* | Nomor SK<br>*Decree Number* | Perihal<br>*Subject* |
|---|---|---|
| 10 September 2024<br>September 10, 2024 | 90/SK-Hkm/RNI.01/IX/2024 | Pembentukan Tim kerja Percepatan Sinergi PT Rajawali Nusantara Indonesia (Persero) Group dengan PT Perkebunan Nusantara Group / Formation of a Working Team to Accelerate Synergy between PT Rajawali Nusantara Indonesia (Persero) Group and PT Perkebunan Nusantara Group |
| 30 September 2024<br>September 30, 2024 | 98/SK-Hkm/RNI.01/IX/2024 | Perubahan Surat Keputusan Direksi Nomor 154/SK-Hkm/RNI.01/VII/2023 Tentang Komite Pengarah Teknologi Informasi (IT Steering Committee) PT RNI (Persero) / Amendment to the Decree of the Board of Directors Number 154/SK-Hkm/RNI.01/VII/2023 concerning the Information Technology Steering Committee (IT Steering Committee) of PT RNI (Persero) |
| 30 September 2024<br>September 30, 2024 | 99/SK-Hkm/RNI.01/IX/2024 | Pembentukan Komite Investasi PT RNI (Persero) / Establishment of the Investment Committee of PT RNI (Persero) |
| 1 Oktober 2024<br>October 1, 2024 | 100/SK-Hkm/RNI.02/X/2024 | Pembentukan Tim Company Culture ID Food Grup / ID Food Group Company Culture Team Formation |
| 18 Oktober 2024<br>October 18, 2024 | 107/SK-Hkm/RNI.04/X/2024 | Penunjukan Person In Charge (PIC) sebagai Pengelola Akun PT Rajawali Nusantara Indonesia (Persero) pada Aplikasi Jaringan Pencegahan Korupsi Indonesia (JAGA.ID) Komisi Pemberantasan Korupsi (KPK) / Appointment of Person In Charge (PIC) as Account Manager of PT Rajawali Nusantara Indonesia (Persero) on the Indonesian Corruption Prevention Network Application (JAGA.ID) of the Corruption Eradication Commission (KPK) |
| 21 Oktober 2024<br>October 21, 2024 | 110/SK-Hkm/RNI.04/X/2024 | Pembentukan Tim Asesor Good Corporate Governance (GCG) PT RNI (Persero) / Formation of the Good Corporate Governance (GCG) Assessor Team of PT RNI (Persero) |
| 4 November 2024<br>November 4, 2024 | 114/SK-Hkm/RNI.01/XI/2024 | Perubahan Ketiga Cluster Talent Committee (CTC) BUMN Klaster Pangan / Third Amendment to the BUMN Food Cluster Talent Committee (CTC) |
| 8 November 2024<br>November 8, 2024 | 118/SK-Hkm/RNI.01/XI/2024 | Tim pengadaan Gula Kristal Mentah (GKM) dari Luar Negeri Tahun 2024 PT RNI (Persero) / PT RNI (Persero)'s 2024 Raw Crystal Sugar (GKM) Procurement Team from Abroad |
| 21 November 2024<br>November 21, 2024 | 128/SK-Hkm/RNI.01/XI/2024 | Pembentukan Tim Kerja Project Management Office Makan Siang Bergizi PT RNI (Persero) Group dengan Badan Gizi Nasional / Establishment of the PT RNI (Persero) Group Nutritious Lunch Project Management Office Working Team with the National Nutrition Agency |
| 22 November 2024<br>November 22, 2024 | 129/SK-Hkm/RNI.01/XI/2024 | Penetapan Komite Kedisiplinan Karyawan PT RNI (Persero) / Establishment of the Employee Discipline Committee of PT RNI (Persero) |
| 29 November 2024<br>November 29, 2024 | 131/SK-Hkm/RNI.06/XI/2024 | Penetapan Prosedur Pengadaan dan Penjualan Beras Khusus dari Luar Negeri PT RNI (Persero) / Determination of Procedures for Procurement and Sales of Special Rice from Abroad by PT RNI (Persero) |
| 20 Desember 2024<br>December 20, 2024 | 140/SK-Hkm/RNI.01/XII/2024 | Pembentukan Tim Pengembangan dan Implementasi Environmental, Social and Governance (ESG) PT RNI (Persero) Group / Establishment of the Environmental, Social and Governance (ESG) Development and Implementation Team of PT RNI (Persero) Group |
| 31 Desember 2024<br>December 31, 2024 | 146/SK-Hkm/RNI.01/XII/2024 | Penghasilan dan Fasilitas Direksi dan Dewan Komisaris Perusahaan Perseroan (Persero) PT Perusahaan Perkembangan Ekonomi Nasional Rajawali Nusantara Indonesia Tahun 2024 / Income and Facilities of the Board of Directors and Board of Commissioners of the Limited Liability Company (Persero) PT Rajawali Nusantara Indonesia National Economic Development Company in 2024 |


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## Penilaian Kinerja Organ dan Komite Pendukung di bawah Direksi

Sampai dengan akhir tahun 2024, Direksi belum membentuk komite-komite yang berada langsung di bawah koordinasinya. Meski demikian, Direksi tetap melaksanakan evaluasi secara berkala terhadap kinerja unit pendukung seperti Sekretaris Perusahaan dan Satuan Pengawasan Intern. Penilaian atas kinerja kedua unit tersebut dilakukan berdasarkan indikator kinerja utama (KPI) yang telah ditentukan, serta ditinjau dari pelaksanaan tugas dan tanggung jawab masing-masing dalam mendukung pengelolaan perusahaan.

### Penilaian Kinerja Sekretaris Perusahaan

Direksi menilai bahwa sepanjang tahun 2024, pelaksanaan tugas dan tanggung jawab Sekretaris Perusahaan telah berjalan dengan "Baik". Dalam menjalankan fungsinya, Sekretaris Perusahaan berperan sebagai penghubung antara Perusahaan dengan pemangku kepentingan eksternal, membantu memperlancar komunikasi serta menjembatani kepentingan kedua belah pihak. Selain itu, Sekretaris Perusahaan juga melaksanakan peran dalam penerapan prinsip Tata Kelola Perusahaan yang Baik (GCG), komunikasi korporat, pengelolaan administrasi dokumen kebijakan, serta pencatatan notulensi rapat untuk turut menjaga citra perusahaan dan mewakili Direksi dalam komunikasi eksternal. Jabatan ini dipimpin oleh VP Sekretaris Perusahaan yang pengangkatannya dilakukan oleh Direktur Utama dengan persetujuan Dewan Komisaris, sesuai dengan ketentuan dalam Peraturan Menteri BUMN No. PER-2/MBU/03/2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara.

### Penilaian Kinerja Unit Satuan Pengawas Internal

Sepanjang tahun 2024, Direksi menilai bahwa Unit Satuan Pengawas Internal telah menjalankan tugas dan tanggung jawabnya dengan predikat "Baik". Unit ini memiliki peran penting dalam mendukung Direksi melalui pelaksanaan audit internal yang bertujuan untuk menilai efektivitas sistem

## Performance Assessment of Supporting Organs and Committees Under the Board of Directors

As of the end of 2024, the Board of Directors had not established committees directly under its coordination. However, the Board of Directors continues to conduct regular evaluations of the performance of supporting units such as the Corporate Secretary and the Internal Audit Unit. The performance of these two units is assessed based on predetermined key performance indicators (KPIs) and reviewed in light of the implementation of their respective duties and responsibilities in supporting company management.

### Corporate Secretary Performance Assessment

The Board of Directors assesses that throughout 2024, the Corporate Secretary's duties and responsibilities have been carried out "Good." In carrying out their duties, the Corporate Secretary serves as a liaison between the Company and external stakeholders, helping to facilitate communication and bridge the interests of both parties. In addition, the Corporate Secretary also plays a role in implementing Good Corporate Governance (GCG) principles, corporate communications, managing the administration of policy documents, and recording meeting minutes to help maintain the company's image and represent the Board of Directors in external communications. This position is led by a Vice President Corporate Secretary, appointed by the President Director with the approval of the Board of Commissioners, in accordance with the provisions of Minister of State-Owned Enterprises Regulation No. PER-2/MBU/03/2023 concerning Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises.

### Internal Supervisory Unit Performance Assessment

Throughout 2024, the Board of Directors assessed that the Internal Supervisory Unit performed its duties and responsibilities with a "Good" rating. This unit plays a crucial role in supporting the Board of Directors through internal audits aimed at assessing the effectiveness of internal control





pengendalian internal, manajemen risiko, dan tata kelola perusahaan. Selain itu, Unit Satuan Pengawas Internal juga memberikan rekomendasi perbaikan atas temuan audit guna meningkatkan kualitas pengelolaan perusahaan. Unit Satuan Pengawas Internal di PT Rajawali Nusantara Indonesia (Persero) berada di bawah kepemimpinan seorang Vice President (VP) Satuan Pengawas Internal yang diangkat dan diberhentikan oleh Direktur Utama dengan persetujuan Dewan Komisaris, sesuai ketentuan Peraturan Menteri BUMN No. PER-02/MBU/03/2023.

systems, risk management, and corporate governance. Furthermore, the Internal Supervisory Unit also provides recommendations for improvements based on audit findings to enhance the quality of company management. The Internal Supervisory Unit at PT Rajawali Nusantara Indonesia (Persero) is under the leadership of a Vice President (VP) of the Internal Supervisory Unit, who is appointed and dismissed by the President Director with the approval of the Board of Commissioners, in accordance with the provisions of Minister of State-Owned Enterprises Regulation No. PER-02/MBU/03/2023.

# Rapat Gabungan Dewan Komisaris dan Direksi

## Joint Meetings of the Board of Commissioners and the Board of Directors

Sepanjang tahun 2024, telah dilaksanakan 12 (dua belas) kali rapat gabungan antara Direksi dan Dewan Komisaris sebagai bagian dari upaya memperkuat sinergi dalam pengelolaan dan pengawasan Perseroan. Rapat gabungan ini dilaksanakan secara rutin minimal satu kali setiap bulan sebagai bentuk koordinasi yang berkesinambungan. Dalam pelaksanaannya, Direksi dan Dewan Komisaris dapat melibatkan komite-komite atau unit kerja terkait apabila dibutuhkan guna mendukung pembahasan yang lebih komprehensif. Rincian pelaksanaan rapat gabungan tersebut dapat dilihat pada tabel berikut.

Throughout 2024, 12 (twelve) joint meetings between the Board of Directors and the Board of Commissioners were held as part of efforts to strengthen synergy in the management and oversight of the Company. These joint meetings are held routinely at least once a month as a form of ongoing coordination. During these meetings, the Board of Directors and the Board of Commissioners may involve relevant committees or work units, if necessary, to support more comprehensive discussions. Details of these joint meetings are shown in the following table.

| **Nama** *Name* | **Jabatan** *Position* | **Jumlah Rapat** *Number of Meetings* | **Jumlah Kehadiran** *Number of Attendance* | **Presentase Kehadiran** *Attendance Percentage* |
|---|---|---|---|---|
| **Dewan Komisaris** Board Of Commissioners | | | | |
| Budi Santoso | Komisaris Utama President Commissioner | 12 | 8 | 66,67% |
| Sarwo Edhy | Komisaris Commissioner | 12 | 11 | 100% |

| **Nama**<br>*Name* | **Jabatan**<br>*Position* | **Jumlah Rapat**<br>*Number of Meetings* | **Jumlah Kehadiran**<br>*Number of Attendance* | **Presentase Kehadiran**<br>*Attendance Percentage* |
|---|---|---|---|---|
| Budiono Sandi | Komisaris<br>Commissioner | 12 | 12 | 100% |
| Muhammad Riza Adha Damanik | Komisaris<br>Commissioner | 12 | 12 | 100% |
| Marsudi Wahyu Kisworo | Komisaris Independen<br>Independent Commissioner | 12 | 12 | 100% |
| Arie Sujito | Komisaris Independen<br>Independent Commissioner | 12 | 12 | 100% |
| **Direksi**<br>Board Of Directors | | | | |
| Sis Apik Wijayanto** | Direktur Utama<br>President Director | - | - | - |
| Frans Marganda Tambunan* | Direktur Utama<br>President Director | 12 | 12 | 100% |
| Dirgayuza Setiawan* | Direktur Pengembangan dan Pengendalian Usaha<br>Business Development and Control Director | 12 | 12 | 100% |
| Susana Indah Kris Indriati** | Direktur Keuangan dan Strategi<br>Director of Finance and Strategy | - | - | - |
| Sjamsul Hidayat Safwan** | Direktur Manajemen Risiko dan Legal<br>Director of Risk Management and Legal | - | - | - |
| Yossi Istanto | Direktur Direktur Sumber Daya Manusia (SDM)<br>Human Resources Director | 12 | 12 | 100% |
| Thomas Hadinata* | Direktur Keuangan dan Manajemen Risiko<br>Finance and Risk Management Director | 12 | 12 | 100% |
| Bernadetta Raras | Direktur Supply Chain Management dan Teknologi Informasi<br>Supply Chain Management and Information Technology Director | 12 | 12 | 100% |
| Nina Sulistyowati | Direktur Komersial<br>Commercial Director | 12 | 12 | 100% |

* Berhenti sejak 16 Mei 2024 / Resigned May 16, 2024
** Diangkat sejak 16 Mei 2024 / Appointed May 16, 2024





Rangkaian agenda yang menjadi pokok bahasan dalam Rapat Gabungan antara Direksi dan Dewan Komisaris sepanjang tahun 2024 tercantum dalam tabel berikut:

The series of agenda items that were the main topics of discussion in the Joint Meetings between the Board of Directors and the Board of Commissioners throughout 2024 are listed in the following table:

| **Tanggal**<br>*Date* | **Agenda Pembahasan**<br>*Agenda of Discussion* | **Peserta**<br>*Participant* |
|---|---|---|
| 25 Januari 2024<br>January 25, 2024 | • Laporan Manajemen Konsolidasian Tahun 2023 (Unaudited)<br>• Rencana Penyehatan Perusahaan<br>• Lain-lain<br><br>• 2023 Consolidated Management Report (Unaudited)<br>• Corporate Restructuring Plan.<br>• Other. | • Komisaris Independen / Independent Commissioner: Arie Sujito<br>• Komisaris Independen / Independent Commissioner: Marsudi Wahyu Kisworo<br>• Komisaris / Commissioner: Budiono Sandi<br>• Komisaris / Commissioner: Muhammad Riza Adha Damanik<br>• Komisaris / Commissioner: Sarwo Edhy<br>• Direktur Utama / President Director : Frans Marganda Tambunan<br>• Direktur Keuangan & Manajemen Risiko / Finance and Risk Management Director: Thomas Hadinata<br>• Direktur Supply Chain Management & Teknologi Informasi / Supply Chain Management and Information Technology Director: Bernadetta Raras Indah Rosari<br>• Direktur Pengembangan & Pengendalian Usaha / Business Development and Control Director: Dirgayuza Setiawan<br>• Direktur Komersial / Commercial Director: Nina Sulistyowati<br>• Direktur SDM & Legal / Human Resources and Legal Director: Yossi Istanto |
| 5 Maret 2024<br>March 5, 2024 | • Progres Kinerja Perusahaan s.d Januari 2024<br>• Progres Audit Laporan Keuangan Perusahaan Tahun 2023<br>• Usulan Penyertaan Modal Negara Tahun 2024<br>• Struktur Organisasi PT RNI (Persero)<br>• Lain-lain<br><br>• Company Performance Progress as of January 2024<br>• Progress of the 2023 Company Financial Statement Audit<br>• Proposed State Capital Participation in 2024<br>• Organizational Structure of PT RNI (Persero)<br>• Other | • Komisaris Utama / President Commissioner: Budi Santoso<br>• Komisaris Independen / Independent Commissioner: Arie Sujito<br>• Komisaris Independen / Independent Commissioner: Marsudi Wahyu Kisworo<br>• Komisaris / Commissioner: Budiono Sandi<br>• Komisaris / Commissioner: Muhammad Riza Adha Damanik<br>• Komisaris / Commissioner: Sarwo Edhy<br>• Direktur Utama / President Director : Frans Marganda Tambunan<br>• Direktur Keuangan & Manajemen Risiko / Finance and Risk Management Director: Thomas Hadinata<br>• Direktur Supply Chain Management & Teknologi Informasi / Supply Chain Management and Information Technology Director: Bernadetta Raras Indah Rosari<br>• Direktur Pengembangan & Pengendalian Usaha / Business Development and Control Director: Dirgayuza Setiawan<br>• Direktur Komersial / Commercial Director: Nina Sulistyowati<br>• Direktur SDM & Legal / Human Resources and Legal Director: Yossi Istanto |
| 2 April 2024<br>April 2, 2024 | • Progres Kinerja Perusahaan s.d Februari 2024<br>• Progres Audit Laporan Keuangan Perusahaan Tahun 2023<br>• Progres Pelaksanaan Penugasan Cadangan Pangan Pemerintah<br>• Lain-lain<br><br>• Company Performance Progress as of February 2024 | • Komisaris Utama / President Commissioner: Budi Santoso<br>• Komisaris Independen / Independent Commissioner: Arie Sujito<br>• Komisaris Independen / Independent Commissioner: Marsudi Wahyu Kisworo<br>• Komisaris / Commissioner: Budiono Sandi<br>• Komisaris / Commissioner: Muhammad Riza Adha Damanik<br>• Komisaris / Commissioner: Sarwo Edhy<br>• Direktur Utama / President Director : Frans Marganda Tambunan |

| Tanggal<br>*Date* | Agenda Pembahasan<br>*Agenda of Discussion* | Peserta<br>*Participant* |
|---|---|---|
| | • Progress of the 2023 Company Financial Statement Audit<br>• Progress of the Implementation of the Government Food Reserve Assignment<br>• Other | • Direktur Keuangan & Manajemen Risiko / Finance and Risk Management Director: Thomas Hadinata<br>• Direktur Supply Chain Management & Teknologi Informasi / Supply Chain Management and Information Technology Director: Bernadetta Raras Indah Rosari<br>• Direktur Pengembangan & Pengendalian Usaha / Business Development and Control Director: Dirgayuza Setiawan<br>• Direktur Komersial / Commercial Director: Nina Sulistyowati<br>• Direktur SDM & Legal / Human Resources and Legal Director: Yossi Istanto |
| 7 Mei 2024<br>May 7, 2024 | • Progres Kinerja Perusahaan s.d. 31 Maret 2024<br>• Realisasi Key Performance Indicators (KPI) s.d. 31 Maret 2024<br>• Progres Pelaksanaan Penugasan Cadangan Pangan Pemerintah s.d. 31 Maret 2024<br>• Progres Audit Laporan Keuangan 2023<br>• Lain-lain<br><br>• Company Performance Progress as of March 31, 2024<br>• Key Performance Indicators (KPI) Realization as of March 31, 2024<br>• Progress of Implementation of Government Food Reserve Assignments as of March 31, 2024<br>• Progress of 2023 Financial Statement Audit<br>• Other | • Komisaris Utama / President Commissioner: Budi Santoso<br>• Komisaris Independen / Independent Commissioner: Arie Sujito<br>• Komisaris Independen / Independent Commissioner: Marsudi Wahyu Kisworo<br>• Komisaris / Commissioner: Budiono Sandi<br>• Komisaris / Commissioner: Muhammad Riza Adha Damanik<br>• Komisaris / Commissioner: Sarwo Edhy<br>• Direktur Utama / President Director : Frans Marganda Tambunan<br>• Direktur Keuangan & Manajemen Risiko / Finance and Risk Management Director: Thomas Hadinata<br>• Direktur Supply Chain Management & Teknologi Informasi / Supply Chain Management and Information Technology Director: Bernadetta Raras Indah Rosari<br>• Direktur Pengembangan & Pengendalian Usaha / Business Development and Control Director: Dirgayuza Setiawan<br>• Direktur Komersial / Commercial Director: Nina Sulistyowati<br>• Direktur SDM & Legal / Human Resources and Legal Director: Yossi Istanto |
| 31 Mei 2024<br>May 31, 2024 | • Pembahasan Pokok-pokok Perhatian Dewan Komisaris sebagaimana Surat Nomor 1/SPMB/HK.01.04/RNI.00/29/V/2024<br>• Lain-lain<br><br>• Discussion of the Board of Commissioners' Main Points of Concern as Pertained to Letter Number 1/SPMB/HK.01.04/RNI.00/29/V/2024<br>• Other | • Komisaris Utama / President Commissioner: Budi Santoso<br>• Komisaris Independen / Independent Commissioner: Arie Sujito<br>• Komisaris Independen / Independent Commissioner: Marsudi Wahyu Kisworo<br>• Komisaris / Commissioner: Budiono Sandi<br>• Komisaris / Commissioner: Muhammad Riza Adha Damanik<br>• Komisaris / Commissioner: Sarwo Edhy<br>• Direktur Utama / President Director : Frans Marganda Tambunan<br>• Direktur Keuangan & Manajemen Risiko / Finance and Risk Management Director: Thomas Hadinata<br>• Direktur Supply Chain Management & Teknologi Informasi / Supply Chain Management and Information Technology Director: Bernadetta Raras Indah Rosari<br>• Direktur Pengembangan & Pengendalian Usaha / Business Development and Control Director: Dirgayuza Setiawan<br>• Direktur Komersial / Commercial Director: Nina Sulistyowati<br>• Direktur SDM & Legal / Human Resources and Legal Director: Yossi Istanto |
| 5 Juli 2024<br>July 5, 2024 | • Pembahasan Pokok-pokok Perhatian Dewan Komisaris sebagaimana Surat Nomor 1/SPMB/PA.04.02/RNI.00/01/VII/2024<br>• Lain-lain | • Komisaris Utama / President Commissioner: Budi Santoso<br>• Komisaris Independen / Independent Commissioner: Arie Sujito<br>• Komisaris Independen / Independent Commissioner: Marsudi Wahyu Kisworo<br>• Komisaris / Commissioner: Budiono Sandi |



| Tanggal<br>*Date* | Agenda Pembahasan<br>*Agenda of Discussion* | Peserta<br>*Participant* |
|---|---|---|
| | • Discussion of the Board of Commissioners' Main Points of Concern as Pertained to Letter Number 1/SPMB/PA.04.02/RNI.00/01/VII/2024<br>• Others | • Komisaris / Commissioner: Muhammad Riza Adha Damanik<br>• Komisaris / Commissioner: Sarwo Edhy<br>• Direktur Utama / President Director : Frans Marganda Tambunan<br>• Direktur Keuangan & Manajemen Risiko / Finance and Risk Management Director: Thomas Hadinata<br>• Direktur Supply Chain Management & Teknologi Informasi / Supply Chain Management and Information Technology Director: Bernadetta Raras Indah Rosari<br>• Direktur Pengembangan & Pengendalian Usaha / Business Development and Control Director: Dirgayuza Setiawan<br>• Direktur Komersial / Commercial Director: Nina Sulistyowati<br>• Direktur SDM & Legal / Human Resources and Legal Director: Yossi Istanto |
| 26 Juli 2024<br>July 26, 2024 | • Pembahasan Pokok-pokok Perhatian Dewan Komisaris sebagaimana Surat Nomor 1/SPMB/PA.04.02/RNI.00/24/VII/2024<br>• Lain-lain<br><br>• Discussion of the Board of Commissioners' Main Points of Concern as Pertained to Letter Number 1/SPMB/PA.04.02/RNI.00/01/VII/2024<br>• Others | • Komisaris Utama / President Commissioner: Budi Santoso<br>• Komisaris Independen / Independent Commissioner: Arie Sujito<br>• Komisaris Independen / Independent Commissioner: Marsudi Wahyu Kisworo<br>• Komisaris / Commissioner: Budiono Sandi<br>• Komisaris / Commissioner: Muhammad Riza Adha Damanik<br>• Komisaris / Commissioner: Sarwo Edhy<br>• Direktur Utama / President Director : Frans Marganda Tambunan<br>• Direktur Keuangan & Manajemen Risiko / Finance and Risk Management Director: Thomas Hadinata<br>• Direktur Supply Chain Management & Teknologi Informasi / Supply Chain Management and Information Technology Director: Bernadetta Raras Indah Rosari |

**Relasi antara Direksi dan Dewan Komisaris dijalankan berdasarkan prinsip check and balances guna mendukung pencapaian tujuan Perusahaan. Dalam kerangka fungsi dan peran masing-masing.**

The relationship between the Board of Directors and the Board of Commissioners is based on the principle of checks and balances to support the achievement of the Company's goals. Within the framework of their respective functions and roles.

| Tanggal<br>*Date* | Agenda Pembahasan<br>*Agenda of Discussion* | Peserta<br>*Participant* |
|---|---|---|
| | | • Direktur Pengembangan & Pengendalian Usaha / Business Development and Control Director: Dirgayuza Setiawan<br>• Direktur Komersial / Commercial Director: Nina Sulistyowati<br>• Direktur SDM & Legal / Human Resources and Legal Director: Yossi Istanto |
| 30 Agustus 2024<br>August 30, 2024 | • Tindak lanjut matriks Rencana Strategis dan Program Kerja yang Disampaikan dalam Rapat Gabungan Bulan Juli 2024<br>• Realisasi Kinerja Perusahaan s.d Juli 2024<br>• Lain-lain<br><br>• Follow-up to the Strategic Plan and Work Program Matrix Presented at the July 2024 Joint Meeting<br>• Company Performance Realization as of July 2024<br>• Others | • Komisaris Utama / President Commissioner: Budi Santoso<br>• Komisaris Independen / Independent Commissioner: Arie Sujito<br>• Komisaris Independen / Independent Commissioner: Marsudi Wahyu Kisworo<br>• Komisaris / Commissioner: Budiono Sandi<br>• Komisaris / Commissioner: Muhammad Riza Adha Damanik<br>• Komisaris / Commissioner: Sarwo Edhy<br>• Direktur Utama / President Director : Frans Marganda Tambunan<br>• Direktur Keuangan & Manajemen Risiko / Finance and Risk Management Director: Thomas Hadinata<br>• Direktur Supply Chain Management & Teknologi Informasi / Supply Chain Management and Information Technology Director: Bernadetta Raras Indah Rosari<br>• Direktur Pengembangan & Pengendalian Usaha / Business Development and Control Director: Dirgayuza Setiawan<br>• Direktur Komersial / Commercial Director: Nina Sulistyowati<br>• Direktur SDM & Legal / Human Resources and Legal Director: Yossi Istanto |
| 27 September 2024<br>September 27, 2024 | • Progress Tindak Lanjut Matriks Rencana Strategis dan Program Kerja | • Komisaris Utama / President Commissioner: Budi Santoso<br>• Komisaris Independen / Independent Commissioner: Arie Sujito |





| **Tanggal**<br>*Date* | **Agenda Pembahasan**<br>*Agenda of Discussion* | **Peserta**<br>*Participant* |
|---|---|---|
| | • Pokok-pokok Perhatian Dewan Komisaris, sebagaimana Surat No. 1/SPMB/PA.02.03/RNI/23/IX/2024 tanggal 23 September 2024<br>• Lain-lain<br><br>• Progress on Follow-up to the Strategic Plan Matrix and Work Program<br>• Main Points of Concern for the Board of Commissioners, as per Letter No. 1/SPMB/PA.02.03/RNI/23/IX/2024 dated September 23, 2024<br>• Other | • Komisaris Independen / Independent Commissioner: Marsudi Wahyu Kisworo<br>• Komisaris / Commissioner: Budiono Sandi<br>• Komisaris / Commissioner: Muhammad Riza Adha Damanik<br>• Komisaris / Commissioner: Sarwo Edhy<br>• Direktur Utama / President Director : Frans Marganda Tambunan<br>• Direktur Keuangan & Manajemen Risiko / Finance and Risk Management Director: Thomas Hadinata<br>• Direktur Supply Chain Management & Teknologi Informasi / Supply Chain Management and Information Technology Director: Bernadetta Raras Indah Rosari<br>• Direktur Pengembangan & Pengendalian Usaha / Business Development and Control Director: Dirgayuza Setiawan<br>• Direktur Komersial / Commercial Director: Nina Sulistyowati<br>• Direktur SDM & Legal / Human Resources and Legal Director: Yossi Istanto |
| 29 Oktober 2024<br>October 29, 2024 | • Pokok-pokok Perhatian Dewan Komisaris sebagaimana Surat No. 1/SPMB/CG.01.05/RNI.00/28/X/2024 tanggal 28 Oktober 2024<br>• Lain-lain<br><br>• Points of attention of the Board of Commissioners as stated in Letter No. 1/SPMB/CG.01.05/RNI.00/28/X/2024 dated 28 October 2024<br>• Others | • Komisaris Independen / Independent Commissioner: Arie Sujito<br>• Komisaris Independen / Independent Commissioner: Marsudi Wahyu Kisworo<br>• Komisaris / Commissioner: Budiono Sandi<br>• Komisaris / Commissioner: Muhammad Riza Adha Damanik<br>• Komisaris / Commissioner: Sarwo Edhy<br>• Direktur Utama / President Director: Frans Marganda Tambunan<br>• Direktur Keuangan & Manajemen Risiko / Finance and Risk Management Director: Thomas Hadinata<br>• Direktur Supply Chain Management & Teknologi Informasi / Supply Chain Management and Information Technology Director: Bernadetta Raras Indah Rosari<br>• Direktur Pengembangan & Pengendalian Usaha / Business Development and Control Director: Dirgayuza Setiawan<br>• Direktur Komersial / Commercial Director: Nina Sulistyowati<br>• Direktur SDM & Legal / Human Resources and Legal Director: Yossi Istanto |
| 29 November 2024<br>November 29, 2024 | • Pembahasan Kinerja Perusahaan s.d. Oktober 2024<br>• Lain-lain<br><br>• Discussion of Company Performance as of October 2024<br>• Other | • Komisaris Independen / Independent Commissioner: Arie Sujito<br>• Komisaris Independen / Independent Commissioner: Marsudi Wahyu Kisworo<br>• Komisaris / Commissioner: Budiono Sandi<br>• Komisaris / Commissioner: Muhammad Riza Adha Damanik<br>• Komisaris / Commissioner: Sarwo Edhy<br>• Direktur Utama / President Director: Frans Marganda Tambunan<br>• Direktur Keuangan & Manajemen Risiko / Finance and Risk Management Director: Thomas Hadinata<br>• Direktur Supply Chain Management & Teknologi Informasi / Supply Chain Management and Information Technology Director: Bernadetta Raras Indah Rosari<br>• Direktur Pengembangan & Pengendalian Usaha / Business Development and Control Director: Dirgayuza Setiawan<br>• Direktur Komersial / Commercial Director: Nina Sulistyowati<br>• Direktur SDM & Legal / Human Resources and Legal Director: Yossi Istanto |

| Tanggal<br>*Date* | Agenda Pembahasan<br>*Agenda of Discussion* | Peserta<br>*Participant* |
|---|---|---|
| 20 Desember 2024<br>December 20, 2024 | • Evaluasi Kinerja dan Lesson Learned PT Rajawali Nusantara Indonesia (Persero) Selama Tahun 2024<br>• Lain-lain<br><br>• Performance Evaluation and Lessons Learned by PT Rajawali Nusantara Indonesia (Persero) During 2024<br>• Other | • Komisaris Independen / Independent Commissioner: Arie Sujito<br>• Komisaris Independen / Independent Commissioner: Marsudi Wahyu Kisworo<br>• Komisaris / Commissioner: Budiono Sandi<br>• Komisaris / Commissioner: Muhammad Riza Adha Damanik<br>• Komisaris / Commissioner: Sarwo Edhy<br>• Direktur Utama / President Director: Frans Marganda Tambunan<br>• Direktur Keuangan & Manajemen Risiko / Finance & Risk Management Director: Thomas Hadinata<br>• Direktur Supply Chain Management & Teknologi Informasi / Supply Chain Management & Information Technology Director: Bernadetta Raras Indah Rosari<br>• Direktur Pengembangan & Pengendalian Usaha / Business Development & Control Director: Dirgayuza Setiawan<br>• Direktur Komersial / Commercial Director: Nina Sulistyowati<br>• Direktur SDM & Legal / Human Resources and Legal Director: Yossi Istanto |

# Hubungan Kerja Antara Dewan Komisaris dan Direksi

## Working Relationship Between the Board of Commissioners and the Board of Directors

Ketentuan mengenai hubungan kerja antara Direksi dan Dewan Komisaris PT Rajawali Nusantara Indonesia (Persero) tertuang dalam Board Manual Perusahaan, yang mencakup hal-hal pokok sebagai berikut:

1. Dewan Komisaris menghormati fungsi dan peranan Direksi dalam mengurus Perseroan sebagaimana telah diatur dalam peraturan perundang-undangan maupun Anggaran Dasar Perseroan;
2. Direksi menghormati fungsi dan peranan Dewan Komisaris untuk melakukan pengawasan dan pemberian nasihat terhadap kebijakan pengurusan Perseroan;
3. Dewan Komisaris berhak memperoleh akses atas informasi perusahaan secara tepat waktu dan lengkap;
4. Direksi bertanggung jawab untuk memastikan bahwa informasi mengenai perusahaan diberikan kepada Dewan Komisaris secara tepat waktu dan lengkap;
5. Direksi bertanggung jawab untuk menyampaikan laporan-laporan yang diperlukan oleh Dewan Komisaris secara berkala sesuai dengan ketentuan yang berlaku.

The provisions regarding the working relationship between the Board of Directors and the Board of Commissioners of PT Rajawali Nusantara Indonesia (Persero) are set out in the Company's Board Manual, which covers the following key points:

1. The Board of Commissioners respects the functions and roles of the Board of Directors in managing the Company as stipulated in laws and regulations and the Company's Articles of Association;
2. The Board of Directors respects the functions and roles of the Board of Commissioners in supervising and providing advice on the Company's management policies;
3. The Board of Commissioners has the right to obtain timely and complete access to company information;
4. The Board of Directors is responsible for ensuring that information regarding the company is provided to the Board of Commissioners in a timely and complete manner;
5. The Board of Directors is responsible for submitting reports required by the Board of Commissioners periodically in accordance with applicable regulations.





# Hubungan Check and Balances Antara Dewan Komisaris dan Direksi

## Check and Balances Relationship Between The Board of Commissioners and The Board of Directors

Relasi antara Direksi dan Dewan Komisaris dijalankan berdasarkan prinsip check and balances guna mendukung pencapaian tujuan Perusahaan. Dalam kerangka fungsi dan peran masing-masing, Direksi dan Dewan Komisaris menunjukkan komitmen kuat untuk secara sinergis:

1. Merealisasikan tujuan perusahaan berupa tercapainya kelangsungan usaha Perseroan dalam jangka panjang yang tercermin pada:
    - Tercapainya Corporate Plan sebagaimana diharapkan oleh Pemegang Saham;
    - Terlaksananya dengan baik pengendalian internal dan manajemen risiko;
    - Tercapainya imbal hasil (return) yang wajar bagi Pemegang Saham;
    - Terlindunginya kepentingan stakeholders secara wajar;
    - Terlaksananya suksesi kepemimpinan dan kontinuitas manajemen di seluruh jajaran organisasi Perseroan;
    - Terpenuhinya pelaksanaan GCG.
2. Menyepakati hal-hal di bawah ini untuk mendukung pencapaian visi dan misi serta strategi Perseroan:
    - Sasaran usaha, strategi, rencana jangka panjang maupun rencana kerja dan anggaran tahunan;
    - Kebijakan dalam memenuhi ketentuan perundang-undangan dan Anggaran Dasar Perseroan;
    - Kebijakan dan metode penilaian kinerja Perseroan, unit-unit dalam organisasi Perseroan dan personilnya;
    - Struktur organisasi Perseroan di tingkat eksekutif yang mampu mendukung tercapainya sasaran usaha Perseroan.

The relationship between the Board of Directors and the Board of Commissioners is based on the principle of checks and balances to support the achievement of the Company's goals. Within the framework of their respective functions and roles, the Board of Directors and the Board of Commissioners demonstrate a strong commitment to synergistically:

1. Realizing the company's objectives, namely achieving the Company's long-term business continuity, as reflected in:
    - Achieving the Corporate Plan as expected by Shareholders;
    - Proper implementation of internal control and risk management;
    - Achieving reasonable returns for Shareholders;
    - Protecting stakeholders' interests appropriately;
    - Ensuring leadership succession and management continuity across all levels of the Company's organization;
    - Ensuring compliance with GCG.
2. Agreeing to the following matters to support the achievement of the Company's vision, mission, and strategy:
    - Business objectives, strategies, long-term plans, and annual work plans and budgets;
    - Policies for complying with statutory provisions and the Company's Articles of Association;
    - Policies and methods for assessing the performance of the Company, its organizational units, and its personnel;
    - The Company's organizational structure at the executive level that is capable of supporting the achievement of the Company's business objectives.

# Informasi Keberagaman Komposisi Dewan Komisaris dan Direksi

## Composition of the Board of Commissioners and Board of Directors

Komposisi Dewan Komisaris dan Direksi Perusahaan dirancang berdasarkan pedoman yang tertuang dalam Board Manual, yang mencakup kriteria seleksi bagi setiap anggotanya. Kebijakan ini secara umum mendorong keterwakilan individu dengan latar belakang yang beragam dalam jajaran manajemen, eksekutif, dan karyawan.

Dalam menetapkan susunan Dewan Komisaris dan Direksi, Pemegang Saham mempertimbangkan aspek keberagaman, mencakup pendidikan, pengalaman kerja, dan rentang usia. Selain itu, komposisi tersebut disesuaikan dengan kebutuhan Perusahaan, khususnya dalam setiap bidang usaha yang menjadi tanggung jawab masing-masing Direksi. Seluruh anggota Dewan Komisaris dan Direksi memiliki integritas, kompetensi, serta rekam jejak yang baik.

Komposisi keberagaman Dewan Komisaris dan Direksi Perusahaan per 31 Desember 2024 disajikan sebagai berikut:

The composition of the Company's Board of Commissioners and Board of Directors is designed based on the guidelines outlined in the Board Manual, which includes the selection criteria for each member. This policy generally encourages the representation of individuals with diverse backgrounds within the management, executive, and employee ranks.

In determining the composition of the Board of Commissioners and Board of Directors, Shareholders consider diversity aspects, including education, work experience, and age range. Furthermore, the composition is tailored to the Company's needs, particularly in each business area for which each Director is responsible. All members of the Board of Commissioners and Board of Directors possess integrity, competence, and a strong track record.

The diversity composition of the Company's Board of Commissioners and Board of Directors as of December 31, 2024, is presented as follows:

## Keberagaman Komposisi Dewan Komisaris

The Diversity of the Board of Commissioners

| **Aspek Keberagaman**<br>*Aspect of Diversity* | **Uraian**<br>*Description* |
|---|---|
| Pendidikan<br>Education | Keberagaman pendidikan tercermin dari komposisi Dewan Komisaris yang memiliki jenjang pendidikan, Magister (S-2), Doktor (S-3), hingga Guru Besar dengan latar belakang pendidikan di bidang pertanian, Keuangan, sosiologi, akuntansi, teknologi industri, teknologi informasi, intelijen, dan perikanan dan kelautan.<br><br>The diversity of education is reflected in the composition of the Board of Commissioners with educational levels, Masters (S-2), Doctorate (S3), to Professors with educational backgrounds in agriculture, finance, sociology, accounting, industrial technology, information technology, intelligence, and fisheries and marine affairs. |
| Pengalaman Kerja<br>Work Experience | Keberagaman pengalaman kerja Dewan Komisaris Perseroan terlihat dari pengalaman kerja di sektor akademisi, Pemerintah, BUMN, dan civil society.<br><br>The diversity of work experience of the Company's Board of Commissioners can be seen from work experience in the academic sector, government, BUMN, and civil society. |
| Usia<br>Age | Keberagaman usia tercermin dari usia Direksi Perseroan rentang usia 41-50, 51-60 dan 61-71.<br><br>The age diversity is reflected in the ages of the Company's Directors, ranging in age from 41-50, 51-60 and 61-71. |
| Jenis Kelamin<br>Gender | Seluruh anggota Komisaris adalah Pria.<br><br>All members of the Board of Commissioners are Male. |





## Pemetaan Keberagaman Dewan Komisaris

Mapping the Diversity of the Board of Commissioners

| Nama *Name* | Jabatan *Position* | Pendidikan / *Educations* | | | | Jenis Kelamin / *Gender* | |
|---|---|---|---|---|---|---|---|
| | | S1 *Bachelor* | S2 *Master* | S3 *Doctor* | Profesor *Professor* | Pria *Men* | Wanita *Woman* |
| Budi Santoso | Komisaris Utama<br>President Commissioner | | | V | | V | |
| Sarwo Edhy | Komisaris<br>Commissioner | | | V | | V | |
| Budiono Sandi | Komisaris<br>Commissioner | | V | | | V | |
| Muhammad Riza Adha Damanik | Komisaris<br>Commissioner | | | V | | V | |
| Marsudi Wahyu Kisworo | Komisaris Independen<br>Independent Commissioner | | | | V | V | |
| Arie Sujito | Komisaris Independen<br>Independent Commissioner | | | V | | V | |

| Nama *Name* | Jabatan *Position* | Pengalaman Kerja / *Work Experience* | | | Usia / *Age* | | |
|---|---|---|---|---|---|---|---|
| | | Pemerintah *Government* | BUMN *SOE* | Swasta *Private* | 41-50 | 51-60 | 61-71 |
| Budi Santoso | Komisaris Utama<br>President Commissioner | V | | | | V | |
| Sarwo Edhy | Komisaris<br>Commissioner | V | | | | | V |
| Budiono Sandi | Komisaris<br>Commissioner | | V | | | | V |
| Muhammad Riza Adha Damanik | Komisaris<br>Commissioner | V | | V | V | | |
| Marsudi Wahyu Kisworo | Komisaris Independen<br>Independent Commissioner | V | V | V | | | V |
| Arie Sujito | Komisaris Independen<br>Independent Commissioner | V | | | | V | |

## Keberagaman Komposisi Direksi
The Diversity of the Board of Directors

| Aspek Keberagaman<br>*Aspect of Diversity* | Uraian<br>*Description* |
|---|---|
| Pendidikan<br>Education | Keberagaman pendidikan tercermin dari komposisi Dewan Komisaris yang memiliki jenjang pendidikan Sarjana (S-1), Magister (S-2), Doktor (S-3), dengan latar belakang pendidikan di bidang teknik, psikologi, ekonomi, Keuangan, peternakan, akuntansi, dan keuangan.<br><br>The diversity of education is reflected in the composition of the Board of Commissioners who have Bachelor (S-1), Master (S-2), Doctoral (S-3) education levels, with educational backgrounds in the fields of engineering, psychology, economics, Finance, animal husbandry, accounting, and finance. |
| Pengalaman Kerja<br>Work Experience | Keberagaman pengalaman kerja Direksi Perseroan terlihat dari pengalaman kerja di sektor Pemerintah, BUMN, dan Swasta.<br><br>The diversity of work experience of the Board of Directors of the Company can be seen from work experience in the Government, BUMN, and Private sectors. |
| Usia<br>Age | Keberagaman usia tercermin dari usia Direksi Perseroan rentang usia 41-50 dan 51-60.<br><br>The age diversity is reflected in the age of the Company's Directors, ranging in age from 41-50 and 51-60. |
| Jenis Kelamin<br>Gender | Anggota Direksi terdiri dari Pria dan Wanita.<br><br>Members of the Board of Directors consist of Men and Women. |

## Pemetaan Keberagaman Direksi
Mapping the Diversity of the Board of Directors

| Nama<br>*Name* | Jabatan<br>*Position* | Pendidikan / *Educations* | | | | Jenis Kelamin / *Gender* | |
|---|---|---|---|---|---|---|---|
| | | S1<br>*Bachelor* | S2<br>*Master* | S3<br>*Doctor* | Profesor<br>*Professor* | Pria<br>*Men* | Wanita<br>*Woman* |
| Sis Apik Wijayanto** | Direktur Utama<br>President Director | | | V | | V | |
| Frans Marganda Tambunan* | Direktur Utama<br>President Director | V | | | | V | |
| Dirgayuza Setiawan* | Direktur Pengembangan dan Pengendalian Usaha<br>Business Development and Control Director | | V | | | V | |
| Susana Indah Kris Indriati** | Direktur Keuangan dan Strategi / Finance and Strategy Director | V | | | | | V |





| Nama *Name* | Jabatan *Position* | Pendidikan / *Educations* | | | | Jenis Kelamin / *Gender* | |
|---|---|---|---|---|---|---|---|
| | | S1 *Bachelor* | S2 *Master* | S3 *Doctor* | Profesor *Professor* | Pria *Men* | Wanita *Woman* |
| Sjamsul Hidayat Safwan** | Direktur Manajemen Risiko dan Legal / Risk Management and Legal Director | | V | | | V | |
| Yossi Istanto | Direktur SDM dan Legal Human Resources and Legal Director | | V | | | V | |
| Thomas Hadinata* | Direktur Keuangan dan Manajemen Risiko Finance and Risk Management Director | V | | | | V | |
| Bernadetta Raras | Direktur Supply Chain Management dan Teknologi Informasi / Supply Chain Management and Information Technology Director | | V | | | | V |
| Nina Sulistyowati | Direktur Utama President Director | | V | | | | V |

* Berhenti sejak 16 Mei 2024 / Resigned May 16, 2024
** Diangkat sejak 16 Mei 2024 / Appointed May 16, 2024

| Nama *Name* | Jabatan *Position* | Pengalaman Kerja / *Work Experience* | | | Usia / *Age* | | |
|---|---|---|---|---|---|---|---|
| | | Pemerintah *Government* | BUMN *SOE* | Swasta *Private* | 41-50 | 51-60 | 61-71 |
| Sis Apik Wijayanto** | Direktur Utama President Director | | V | | | | V |
| Frans Marganda Tambunan* | Direktur Utama President Director | | V | V | | V | |
| Dirgayuza Setiawan* | Direktur Pengembangan dan Pengendalian Usaha Business Development and Control Director | | V | V | V | | |
| Susana Indah Kris Indriati** | Direktur Keuangan dan Strategi / Finance and Strategy Director | | V | | | V | |
| Sjamsul Hidayat Safwan** | Direktur Manajemen Risiko dan Legal / Risk Management and Legal Director | | V | | | V | |

| Nama *Name* | Jabatan *Position* | Pengalaman Kerja / *Work Experience* | | | Usia / *Age* | | |
|---|---|---|---|---|---|---|---|
| | | Pemerintah *Government* | BUMN *SOE* | Swasta *Private* | 41-50 | 51-60 | 61-71 |
| **Yossi Istanto** | Direktur SDM dan Legal Human Resources and Legal Director | | V | V | V | | |
| **Thomas Hadinata*** | Direktur Keuangan dan Manajemen Risiko Finance and Risk Management Director | | V | V | | V | |
| **Bernadetta Raras** | Direktur Supply Chain Management dan Teknologi Informasi / Supply Chain Management and Information Technology Director | | V | | V | | |
| **Nina Sulistyowati** | Direktur Utama President Director | | V | V | | V | |

* Berhenti sejak 16 Mei 2024 / Resigned May 16, 2024
** Diangkat sejak 16 Mei 2024 / Appointed May 16, 2024

# Hubungan Afiliasi Antara Anggota Dewan Komisaris, Direksi dan Pemegang Saham Utama dan/atau Pengendali

## Affiliated Relationships Between Members of the Board of Commissioners, Board of Directors, and Major and/or Controlling Shareholders

Tidak terdapat hubungan afiliasi antara anggota Direksi dan anggota Dewan Komisaris ID FOOD, baik antar sesama anggota Direksi, antara Direksi dan Dewan Komisaris, maupun dengan Pemegang Saham Utama dan/atau pengendali, termasuk dalam hal hubungan keluarga maupun hubungan keuangan. Hubungan yang ada sepenuhnya bersifat profesional dan didasarkan pada pelaksanaan tugas serta tanggung jawab yang tertuang dalam Anggaran Dasar, Board Manual, serta peraturan perundang-undangan yang berlaku.

Pemegang Saham Utama/Pengendali, Dewan Komisaris, dan Direksi menjalin hubungan kerja yang saling menghormati dan menjaga pelaksanaan tugas, tanggung jawab, serta kewenangan masing-masing sesuai dengan ketentuan yang berlaku. Pedoman dan tata tertib kerja menjadi dasar dalam pelaksanaan peran Dewan Komisaris dan Direksi, yang di dalamnya memuat uraian tanggung jawab, kewajiban, wewenang, dan hak masing-masing pihak.

There are no affiliated relationships between members of the Board of Directors and the Board of Commissioners of ID FOOD, either among themselves, between the Board of Directors and the Board of Commissioners, or with the Major and/or Controlling Shareholders, including family or financial relationships. The existing relationships are entirely professional and based on the implementation of duties and responsibilities as outlined in the Articles of Association, the Board Manual, and applicable laws and regulations.

The Major/Controlling Shareholder, the Board of Commissioners, and the Board of Directors establish a working relationship based on mutual respect and maintain the implementation of their respective duties, responsibilities, and authorities in accordance with applicable regulations. The work guidelines and regulations serve as the basis for implementing the roles of the Board of Commissioners and the Board of Directors, which outline the responsibilities, obligations, authorities, and rights of each party.





# Nominasi dan Remunerasi Dewan Komisaris dan Direksi

## Nomination and Remuneration of the Board of Commissioners and Directors

Pada Badan Usaha Milik Negara seperti PT Rajawali Nusantara Indonesia (Persero), pengaturan mengenai proses nominasi dan remunerasi bagi Direksi maupun Dewan Komisaris dilakukan guna menjamin prinsip transparansi dan keadilan dalam pengelolaan perusahaan. Proses tersebut memiliki peran strategis dalam penerapan tata kelola perusahaan yang baik, karena bertujuan untuk memastikan bahwa jajaran manajemen puncak memiliki kompetensi yang sesuai serta dorongan yang kuat untuk menjalankan perannya secara optimal.

Berikut ini disajikan ringkasan mengenai pelaksanaan proses nominasi dan remunerasi di lingkungan PT Rajawali Nusantara Indonesia (Persero).

### Kebijakan dan Prosedur Nominasi serta Suksesi Direksi

Proses suksesi Direksi dilaksanakan dengan mengedepankan prinsip tata kelola perusahaan yang baik, serta mempertimbangkan aspek profesionalisme dan kompetensi calon pemimpin. Tujuan dari penerapan kebijakan ini adalah untuk memastikan keberlanjutan kepemimpinan yang berkesinambungan, sehingga mampu mendukung kesinambungan operasional dan pencapaian tujuan jangka panjang Perusahaan. Namun demikian, sebagai Badan Usaha Milik Negara yang seluruh sahamnya dimiliki oleh pemerintah, keputusan terkait pengangkatan dan pemberhentian Direksi tetap berada di tangan pemerintah. Kebijakan suksesi Direksi ini merujuk pada ketentuan dalam Peraturan Menteri BUMN No. PER-7/MBU/09/2022 tentang Perubahan atas PER-11/MBU/07/2021 mengenai Persyaratan, Tata Cara Pengangkatan, dan Pemberhentian Anggota Direksi BUMN; serta Peraturan Otoritas Jasa Keuangan (OJK) No. 33/POJK.04/2014 tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik. Di samping itu, kebijakan ini juga mengacu pada Peraturan Menteri BUMN No. PER-02/MBU/2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan BUMN dan PER-3/MBU/03/2023 mengenai Organ dan Sumber Daya Manusia BUMN.

In a state-owned enterprise like PT Rajawali Nusantara Indonesia (Persero), regulations regarding the nomination and remuneration process for both the Board of Directors and the Board of Commissioners are in place to ensure transparency and fairness in company management. This process plays a strategic role in the implementation of good corporate governance, as it aims to ensure that top management has the appropriate competencies and strong motivation to optimally carry out their roles.

The following is a summary of the nomination and remuneration process at PT Rajawali Nusantara Indonesia (Persero).

### Board of Directors Nomination and Succession Policy and Procedures

The Board of Directors succession process is implemented by prioritizing the principles of good corporate governance and considering the professionalism and competency of prospective leaders. The purpose of implementing this policy is to ensure sustainable leadership, thereby supporting operational continuity and achieving the Company's long-term goals. However, as a State-Owned Enterprise whose shares are wholly owned by the government, decisions regarding the appointment and dismissal of Directors remain the government's responsibility. This Board of Directors succession policy refers to the provisions of the Minister of State-Owned Enterprises Regulation No. PER-7/MBU/09/2022 concerning Amendments to PER-11/MBU/07/2021 concerning the Requirements, Procedures for Appointing, and Dismissing Members of the Board of Directors of State-Owned Enterprises; and the Financial Services Authority (OJK) Regulation No. 33/POJK.04/2014 concerning Directors and Boards of Commissioners of Issuers or Public Companies. In addition, this policy also refers to the Minister of State-Owned Enterprises Regulation No. PER-02/MBU/2023 concerning Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises and PER-3/MBU/03/2023 concerning Organs and Human Resources of State-Owned Enterprises.

## Kebijakan dan Penetapan Remunerasi Dewan Komisaris dan Direksi

Penetapan remunerasi bagi Dewan Komisaris dan Direksi didasarkan pada ketentuan sebagai berikut:

1. PER-02/MBU/2023, tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Miliki Negara;

2. PER-03/MBU/2023 tentang Organ dan sumber daya manusia badan usaha miliki negara

Persetujuan atas besaran remunerasi bagi Dewan Komisaris dan Direksi dilakukan oleh Pemegang Saham melalui forum Rapat Umum Pemegang Saham (RUPS). Dalam menetapkannya, turut dipertimbangkan aspek kesehatan dan kapabilitas keuangan Perusahaan, kompleksitas kegiatan usaha, serta tingkat inflasi yang berlaku.

## Struktur Remunerasi Dewan Komisaris

Komponen remunerasi yang diterima oleh Dewan Komisaris mencakup:

1. Honorarium/gaji per bulan dengan ketentuan besaran gaji/honorarium sebagai berikut:
   - Faktor jabatan Komisaris Utama: 45% dari gaji Komisaris Utama
   - Faktor jabatan Komisaris: 90% dar honorarium Komisaris Utama
2. Tunjangan transportasi
   - Tunjangan Hari Raya (THR) Keagamaan;
   - Tunjangan Transportasi;
   - Santunan Purna Jabatan melalui program asuransi.
3. Fasilitas

## Proses dan Mekanisme Penetapan Remunerasi Dewan Komisaris

Remunerasi bagi Dewan Komisaris Perseroan ditetapkan melalui usulan dan persetujuan dalam RUPS, dengan tetap memperhatikan kondisi kesehatan serta kemampuan keuangan Perseroan. Penetapan besaran remunerasi selanjutnya dilakukan pada saat pengesahan Rencana Kerja dan Anggaran

## Board of Commissioners and Board of Directors Remuneration Policy and Determination

The remuneration for the Board of Commissioners and Board of Directors is determined based on the following provisions:

1. PER-02/MBU/2023 concerning Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises;
2. PER-03/MBU/2023 concerning Organs and Human Resources of State-Owned Enterprises

Approval of the remuneration for the Board of Commissioners and Board of Directors is made by Shareholders through the General Meeting of Shareholders (GMS). The determination of remuneration takes into account the Company's financial health and capabilities, the complexity of its business activities, and the prevailing inflation rate.

## Board of Commissioners Remuneration Structure

The remuneration components received by the Board of Commissioners include:

1. Monthly honorarium/salary with the following salary/honorarium amounts:
   - President Commissioner's position factor: 45% of the President Commissioner's salary
   - President Commissioner's position factor: 90% of the President Commissioner's honorarium
2. Transportation allowance
   - Religious Holiday Allowance (THR);
   - Transportation allowance;
   - Retirement benefits through an insurance program.
3. Facilities

## Process and Mechanism for Determining the Remuneration of the Board of Commissioners

Remuneration for the Company's Board of Commissioners is determined through proposals and approval at the GMS, while taking into account the Company's health and financial capabilities. The remuneration amount is subsequently determined upon ratification of the Company's Work Plan and





Perusahaan (RKAP), dan dikuatkan kembali dalam forum pengesahan Laporan Keuangan Tahunan. Jumlah dan besarannya dihitung berdasarkan persentase antara Komisaris Utama dan anggota Dewan Komisaris.

## Struktur Remunerasi Direksi

Komponen remunerasi yang diterima oleh Direksi mencakup:

1. Gaji/Honorarium per bulan dengan ketentuan besaran gaji/honorarium sebagai berikut:
   - Faktor jabatan Direktur Utama: Rp95.400.000 per bulan.
   - Faktor jabatan Direktur: 85% dari gaji Direktur Utama
2. Tunjangan, yang terdiri dari:
   - Tunjangan Hari Raya (THR) Keagamaan;
   - Tunjangan Perumahan;
   - Santunan Purna Jabatan melalui program asuransi.
3. Fasilitas
   - Fasilitas Kendaraan
   - Fasilitas Kesehatan
   - Fasilitas Bantuan Hukum
4. Tantiem/Insentif Kinerja/Insentif Khusus/LTI (Long Term Incentive)

## Indikator dan Proses Penetapan Remunerasi Direksi

Penilaian atas remunerasi Direksi dilakukan dengan mengacu pada hasil evaluasi KPI, dengan mempertimbangkan perumusan tujuan strategis, target yang telah ditetapkan, indikator pencapaian, serta inisiatif strategis yang mencakup:

1. Aspek Penilaian
2. Indikator Penilaian Setiap aspek yang disebutkan di atas memiliki indikator-indikator tersendiri yang menentukan hasil akhir penilaian guna menghindari adanya penilaian ganda.
3. Bobot Pemberian bobot dimaksud untuk menunjukkan besarnya peranan indikator terhadap hasil akhir KPI dan bobot tersebut diberikan kepada masing-masing indikator.

Besaran remunerasi bagi Dewan Komisaris dan Direksi sepanjang tahun 2024 ditentukan berdasarkan tiga indikator utama, yaitu aspek penilaian, indikator penilaian, serta bobot masing-masing, yang seluruhnya telah memperoleh persetujuan Pemegang Saham melalui mekanisme RUPS.

Budget (RKAP) and further confirmed at the ratification forum for the Annual Financial Report. The amount and amount are calculated based on the percentage between the President Commissioner and the members of the Board of Commissioners.

## Board of Directors Remuneration Structure

The remuneration components received by the Board of Directors include:

1. Monthly salary/honorarium with the following salary/honorarium amounts:
   - President Director's position factor: Rp95,400,000 per month.
   - Director's position factor: 85% of the President Director's salary.
2. Allowances, consisting of:
   - Religious Holiday Allowance (THR);
   - Housing Allowance;
   - Retirement Benefits through insurance programs.
3. Facilities
   - Vehicle Facilities
   - Health Facilities
   - Legal Aid Facilities
4. Tantiem/Performance Incentives/Special Incentives/LTI (Long Term Incentives)

## Indicators and Process for Determining Directors' Remuneration

The assessment of the Board of Directors' remuneration is conducted based on the results of the KPI evaluation, taking into account the formulation of strategic objectives, established targets, achievement indicators, and strategic initiatives, including:

1. Assessment Aspects
2. Assessment Indicators: Each aspect mentioned above has its own indicators that determine the final assessment results to avoid duplication of assessments.
3. Weighting: The weighting is intended to indicate the significant role of the indicators in the final KPI results, and the weight assigned to each indicator.

The remuneration amount for the Board of Commissioners and Directors throughout 2024 is determined based on three main indicators: assessment aspects, assessment indicators, and their respective weights, all of which have received Shareholder approval through the GMS.

## Jumlah Remunerasi Dewan Komisaris 2024

Amount of Remuneration for the Board of Commissioners in 2024

| Nama<br>*Name* | Jabatan<br>*Position* | Honorarium | Transport | Jumlah<br>*Amount* |
|---|---|---|---|---|
| Budi Santoso | Komisaris Utama<br>President Commissioner | 109.800.000 | 21.960.000 | 131.760.000 |
| Arie Sujito | Komisaris Independen<br>Independent Commissioner | 98.820.000 | 19.764.000 | 118.584.000 |
| Sarwo Edhy | Komisaris<br>Commissioner | 98.820.000 | 19.764.000 | 118.584.000 |
| Abdi Mustakim | Komisaris<br>Commissioner | 98.820.000 | 19.764.000 | 118.584.000 |
| Marsudi Wahyu Kisworo | Komisaris Independen<br>Independent Commissioner | 98.820.000 | 19.764.000 | 118.584.000 |
| Budiono Sandi | Komisaris<br>Commissioner | 98.820.000 | 19.764.000 | 118.584.000 |
| Muhammad Riza Adha Damanik | Komisaris<br>Commissioner | 98.820.000 | 19.764.000 | 118.584.000 |

## Jumlah Remunerasi Direktur 2024

Amount of Remuneration for the Board of Directors in 2024

| Nama<br>*Name* | Jabatan<br>*Position* | Gaji<br>*Salary* | Transport | Jumlah<br>*Amount* |
|---|---|---|---|---|
| Sis Apik Wijayanto** | Direktur Utama / President Director | 244.000.000 | - | 244.000.000 |
| Frans Marganda Tambunan* | Direktur Utama / President Director | 244.000.000 | - | 244.000.000 |
| Dirgayuza Setiawan* | Direktur Pengembangan dan Pengendalian Usaha<br>Business Development and Control Director | 207.400.000 | - | 207.400.000 |
| Susana Indah Kris Indriati** | Direktur Keuangan dan Strategi<br>Finance and Strategy Director | 207.400.000 | - | 207.400.000 |
| Sjamsul Hidayat Safwan** | Direktur Manajemen Risiko dan Legal<br>Risk Management and Legal Director | 207.400.000 | - | 207.400.000 |
| Yossi Istanto | Direktur SDM dan Legal<br>Human Resources and Legal Director | 207.400.000 | - | 207.400.000 |
| Thomas Hadinata* | Direktur Keuangan dan Manajemen Risiko<br>Finance and Risk Management Director | 207.400.000 | - | 207.400.000 |
| Bernadetta Raras | Direktur Supply Chain Management dan Teknologi Informasi / Supply Chain Management and Information Technology Director | 207.400.000 | - | 207.400.000 |
| Nina Sulistyowati | Direktur Komersial / Commercial Director | 207.400.000 | - | 207.400.000 |

* Berhenti sejak 16 Mei 2024 / Resigned May 16, 2024
** Diangkat sejak 16 Mei 2024 / Appointed May 16, 2024





# Komite Audit

## Audit Committee

Komite Audit dibentuk oleh Dewan Komisaris sebagai bagian dari upaya mendukung pelaksanaan fungsi pengawasan terhadap tata kelola perusahaan yang baik. Komite ini berperan dalam memastikan tersedianya struktur pengendalian internal yang memadai, mendorong peningkatan kualitas keterbukaan dan pelaporan keuangan, serta menelaah ruang lingkup, ketepatan, independensi, dan objektivitas akuntan publik. Pembentukan Komite Audit tersebut berlandaskan pada ketentuan dalam Peraturan Menteri BUMN No. PER-02/MBU/2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan BUMN, Peraturan Menteri BUMN No. PER-03/MBU/2023 tentang Organ dan Sumber Daya Manusia BUMN, serta Peraturan OJK No. 55/POJK.04/2015 tentang Pembentukan dan Pelaksanaan Kerja Komite Audit.

The Audit Committee is established by the Board of Commissioners as part of its efforts to support the implementation of its oversight function for good corporate governance. This committee plays a role in ensuring an adequate internal control structure, encouraging improvements in the quality of transparency and financial reporting, and reviewing the scope, accuracy, independence, and objectivity of public accountants. The establishment of the Audit Committee is based on the provisions of the Minister of State-Owned Enterprises Regulation No. PER-02/MBU/2023 concerning Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises, the Minister of State-Owned Enterprises Regulation No. PER-03/MBU/2023 concerning SOE Organs and Human Resources, and the Financial Services Authority (OJK) Regulation No. 55/POJK.04/2015 concerning the Establishment and Implementation of the Audit Committee.

## Pedoman dan Piagam Komite Audit

Untuk mendukung pelaksanaan tugas Komite Audit sesuai prinsip Good Corporate Governance, telah disusun pedoman kerja yang berlaku sebagai acuan bagi Komite Audit dalam menjalankan perannya. Pedoman tersebut ditetapkan melalui Nota Dinas Komite Audit No. ND-03/RNI-KA/X/2023 tentang Persetujuan Piagam Komite Audit PT Rajawali Nusantara Indonesia (Persero) tertanggal 26 Oktober 2023. Dokumen ini berfungsi sebagai kebijakan yang mengikat serta mengatur aktivitas seluruh Anggota Komite Audit dalam menjalankan tugas dan tanggung jawabnya. Adapun Pedoman (Board Manual) Komite Audit PT Rajawali Nusantara Indonesia (Persero) terdiri atas:

1. Pengangkatan dan Pemberhentian Komite Audit;
2. Tugas Komite Audit;
3. Masa Jabatan Komite Audit;
4. Persyaratan Keanggotaan Komite Audit.

Sementara itu, substansi yang tercantum dalam Piagam (Charter) Komite Audit Perseroan mencakup:

1. Pembentukan dan Keanggotaan;
2. Tugas, Tanggung Jawab dan Wewenang;

## Audit Committee Charter and Guidelines

To support the implementation of the Audit Committee's duties in accordance with the principles of Good Corporate Governance, a work manual has been developed that serves as a reference for the Audit Committee in carrying out its role. This manual was established through Audit Committee Service Memorandum No. ND-03/RNI-KA/X/2023 concerning Approval of the Audit Committee Charter of PT Rajawali Nusantara Indonesia (Persero) dated October 26, 2023. This document serves as a binding policy and regulates the activities of all Audit Committee members in carrying out their duties and responsibilities. The Board Manual for the Audit Committee of PT Rajawali Nusantara Indonesia (Persero) comprises:

1. Appointment and Dismissal of Audit Committee Members;
2. Duties of the Audit Committee;
3. Term of Office of the Audit Committee;
4. Requirements for Audit Committee Membership.

Meanwhile, the substance contained in the Company's Audit Committee Charter includes:

1. Establishment and Membership;
2. Duties, Responsibilities, and Authorities;

3. Kode Etik;
4. Penjabaran Tugas dan Tanggung Jawab;
5. Rapat, Pelaporan, Anggaran, dan Remunerasi.

## Susunan Anggota dan Kriteria Komite Audit

Mengacu pada ketentuan Peraturan Menteri BUMN No. PER-02/MBU/2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara, struktur Komite Audit ditetapkan berdasarkan kriteria sebagai berikut:

1. Komite Audit terdiri dari Ketua dan Anggota;
2. Ketua Komite Audit adalah anggota Dewan Komisaris Independen atau Anggota Dewan Komisaris yang dapat bertindak independen;
3. Keanggotaan Komite Audit terdiri dari sekurang-kurangnya:
   - Satu orang anggota Dewan Komisaris; dan
   - Dua orang ahli yang buka merupakan pegawai Perseroan.
4. Ketua dan Anggota Komite Audit diangkat dan diberhentikan oleh Dewan Komisaris;
5. Anggota Komite Audit yang bukan anggota Dewan Komisaris dapat diangkat paling lama 3 (tiga) tahun dan dapat diperpanjang satu kali masa jabatan selama 2 (dua) tahun;
6. Pengangkatan dan pemberhentian anggota Komite Audit dilaporkan kepada Rapat Umum Pemegang Saham.

## Pedoman Masa Jabatan Komite Audit

Anggota Komite Audit yang berasal dari luar Dewan Komisaris Perusahaan memiliki masa jabatan maksimal selama 3 (tiga) tahun dan dapat diperpanjang satu kali untuk jangka waktu 2 (dua) tahun. Namun demikian, Dewan Komisaris tetap memiliki kewenangan untuk memberhentikan yang bersangkutan sewaktu-waktu.

## Profil Komite Audit

Per 31 Desember 2023, struktur keanggotaan Komite Audit Perseroan tercatat sebagai berikut:

3. Code of Ethics;
4. Description of Duties and Responsibilities;
5. Meetings, Reporting, Budget, and Remuneration.

## Audit Committee Membership and Criteria

Referring to the provisions of Minister of State-Owned Enterprises Regulation No. PER-02/MBU/2023 concerning Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises, the structure of the Audit Committee is determined based on the following criteria:

1. The Audit Committee consists of a Chairperson and Members;
2. The Chairperson of the Audit Committee is an Independent member of the Board of Commissioners or a member of the Board of Commissioners who can act independently;
3. The Audit Committee consists of at least:
   - One member of the Board of Commissioners; and
   - Two experts who are not employees of the Company.
4. The Chairperson and Members of the Audit Committee are appointed and dismissed by the Board of Commissioners;
5. Audit Committee members who are not members of the Board of Commissioners may be appointed for a maximum of 3 (three) years and may be extended for one further term of 2 (two) years;
6. The appointment and dismissal of Audit Committee members are reported to the General Meeting of Shareholders.

## Audit Committee Term Guidelines

Audit Committee members from outside the Company's Board of Commissioners have a maximum term of three years, renewable once for a period of two years. However, the Board of Commissioners retains the authority to dismiss them at any time.

## Audit Committee Profile

As of December 31, 2023, the membership structure of the Company's Audit Committee was as follows:



## Marsudi Wahyu Kisworo

Ketua Komite Audit
*Chairman of the Audit Committee*

| | | | |
|---|---|---|---|
| Dasar Hukum Pengangkatan / *Legal Basis for Appointment* | 16/AK/RNI.00/VIII/2023 | Usia / *Age* | 66 tahun / *66 years old* |
| Kewarganegaraan / *Citizenship* | Indonesia | Domisili / *Domicile* | Jakarta, Indonesia |
| Tempat dan Tanggal Lahir / *Place and Date of Birth* | Kediri, 29 Oktober 1958<br>*Kediri, October 29, 1958* | Periode Jabatan / *Period of Service* | 2023 - Sekarang<br>*2023 - Present* |

Pendidikan / *Education*

- Sarjana Ekonomi dari Fakultas Ekonomi Universitas Indonesia / *Bachelor of Economics from the Faculty of Economics, University of Indonesia*
- Magister Akuntansi dari Fakultas Ekonomi, Universitas Indonesia / *Master of Accounting from the Faculty of Economics, University of Indonesia*

Riwayat Pekerjaan / *Employment History*

- 2015 - sekarang / present : Dosen Magister Akuntansi Fakultas Ekonomi Bisnis Universitas Indonesia / *Lecturer of Master of Accountancy Faculty of Business Economics, University of Indonesia*
- 2015 - sekarang / present : Dosen Undergraduate Program Fakultas Ekonomi Bisnis Universitas Indonesia / *Undergraduate Lecturer of the Faculty of Business Economics, University of Indonesia*
- 2009-2013 : Expert Senior Consultant di PPA di Fakultas Ekonomi Bisnis Universitas Indonesia / *Expert Senior Consultant at PPA at the Faculty of Business Economics, University of Indonesia*

## M. Riza Adha Damanik

Anggota Komite Audit
*Chairman of the Audit Committee*

| | | | |
|---|---|---|---|
| Dasar Hukum Pengangkatan / *Legal Basis for Appointment* | 6/SK/RNI.00/II/2022, 21 Februari 2022 / *February 21, 2022* | Usia / *Age* | 43 tahun / *43 Years Old* |
| Kewarganegaraan / *Citizenship* | Indonesia | Domisili / *Domicile* | Jakarta, Indonesia |
| Tempat dan Tanggal Lahir / *Place and Date of Birth* | Tanjung Balai, 17 Oktober 1980 *Tanjung Balai, October 17, 1980* | Periode Jabatan / *Period of Service* | 2022 - Sekarang *2022 - Present* |

Pendidikan / *Education*

- Doktoral (PhD) School of Humanities Universiti Sains Malaysia (2016) / *Doctoral (PhD) School of Humanities Universiti Sains Malaysia (2016)*
- Magister Sains Program Studi Ilmu Lingkungan Universitas Gadjah Mada (2005) / *Master of Science in Environmental Science, Gadjah Mada University (2005)*
- Sarjana Teknik Ilmu Kelautan, Fakultas Perikanan dan Ilmu Kelautan Universitas Diponegoro (2003) / *Bachelor of Marine Science Engineering, Faculty of Fisheries and Marine Science, Diponegoro University (2003)*

Riwayat Pekerjaan / *Employment History*

- 2021 - 2026 : Ketua Umum Ikatan Sarjana Kelautan Indonesia (ISKINDO) / *General Chairperson of the Indonesian Association of Marine Scholars (ISKINDO)*
- 2021 - 2022 : Komisaris PT Perikanan Indonesia / *Commissioner of PT Perikanan Indonesia*
- 2020 - 2021 : Komisaris PT Perikanan Nusantara / *Commissioner of PT Perikanan Nusantara*
- 2019 - sekarang / present : Staf Khusus Menteri Koperasi dan Usaha Kecil dan Menengah RI / *Special Staff to the Minister of Cooperatives and Small and Medium Enterprises of the Republic of Indonesia*
- 2018 - 2019 : Asisten Koordinator Staf Khusus Presiden / *Assistant Coordinator of the President's Special Staff*
- 2016 - 2018 : Tenaga Ahli Utama Bidang Kemaritiman Kantor Staf Presiden / *Principal Expert for Maritime Affairs of the Presidential Staff Office*
- 2015 : Ketua Umum Kesatuan Nelayan Tradisional Indonesia (KNTI) / *Chairman of the Indonesian Traditional Fishermen's Union (KNTI)*







## Rando P. Wullur

Anggota Komite Audit
*Chairman of the Audit Committee*

| | | | |
|---|---|---|---|
| Dasar Hukum Pengangkatan / *Legal Basis for Appointment* | 21/SK/RNI.00/VIII/2023, 25 Agustus 2023 / *August 25, 2023* | Usia / *Age* | 41 tahun / *41 years old* |
| Kewarganegaraan / *Citizenship* | Indonesia | Domisili / *Domicile* | Depok, Indonesia |
| Tempat dan Tanggal Lahir / *Place and Date of Birth* | Jakarta, 7 September 1982 *Jakarta, September 7, 1982* | Periode Jabatan / *Period of Service* | 2023 - Sekarang *2023 - Present* |

Pendidikan / *Education*

- Master Institut Tazkia-Islamic Economics / *Master of the Tazkia-Islamic Economics Institute*
- Sarjana Universitas Trisakti - Accounting (2010) / *Trisakti University Bachelor Degree - Accounting (2010)*
- Sarjana Universitas Indonesia - Accounting (2010) / *Bachelor Degree from University of Indonesia - Accounting (2010)*

Riwayat Pekerjaan / *Employment History*

- 2022 - 2023 : Vice President of Corporate Secretary Co-Lead Transformasi EBITDA & Growth PT RNI (Persero)
- 2021 - 2022 : Komite Pemantau Risiko dan Aset PT Sang Hyang Seri / *Risk and Asset Monitoring Committee PT Sang Hyang Seri*
- 2017 - 2022 : Komite Audit PT PP Properti, Tbk / *Audit Committee PT PP Properti, Tbk*
- 2020 - 2021 : Komite Pemantau Risiko / *Risk Monitoring Committee*
- 2016 - 2018 : Tenaga Ahli Utama Bidang Kemaritiman Kantor Staf Presiden / *Principal Expert for Maritime Affairs of the Presidential Staff Office*

## Fitriansyah Monasfaly

Anggota Komite Audit
*Chairman of the Audit Committee*

| | | | |
|---|---|---|---|
| Dasar Hukum Pengangkatan / *Legal Basis for Appointment* | 6/SK/RNI.00/II/2022, 21 Februari 2022 / *February 21, 2022* | Usia / *Age* | 48 tahun / *48 years old* |
| Kewarganegaraan / *Citizenship* | Indonesia | Domisili / *Domicile* | Bekasi, Indonesia |
| Tempat dan Tanggal Lahir / *Place and Date of Birth* | Palembang, 7 Oktober 1975 *Palembang, October 7, 1975* | Periode Jabatan / *Period of Service* | 2022 - Sekarang *2022 - Present* |

Pendidikan / *Education*

- Magister Islamic Banking di Universitas Islam negeri (UIN) Syarif Hidayatullah, Jakarta / *Master of Islamic Banking at Syarif Hidayatullah State Islamic University (UIN), Jakarta*
- Diploma IV dari Sekolah Tinggi Akuntansi Negara (STAN) / *Diploma IV from the State College of Accountancy (STAN)*
- Diploma IV dari Sekolah Tinggi Akuntansi Negara (STAN) / *Diploma IV from Sekolah Tinggi Akuntasi Negara (STAN)*

Riwayat Pekerjaan / *Employment History*

- 2019 - sekarang / *present* : Komisaris, PT. Positive Management Consulting , PT Arcapada Mandaka Persada dan PT Dwimitra Solusi Sejahtera, pada tahun / *Commissioner, PT Positive Management Consulting, PT Arcapada Mandaka Persada and PT Dwimitra Solusi Sejahtera*
- 2018-2021 : Anggota Komite Audit, Perum Damri / *Member of Audit Committee, Perum Damri*
- 2013-2018 : Anggota Komite Audit, Airnav Indonesia, pada tahun / *Member of Audit Committee, Airnav Indonesia*
- 2008-2018 : Direktur, PT Nusautama Medicalindo, Group Columbia Asia Healthcare / *Director, PT Nusautama Medicalindo, Columbia Asia Healthcare Group*
- 2002-2006 : Auditor, BPKP (Badan Pengawasan Keuangan dan Pembangunan) / *Auditor, BPKP (Financial and Development Supervisory Agency)*

## Tugas dan Tanggung Jawab Komite Audit

Berikut adalah definisi tugas dan tanggung jawab komite audit sesuai dengan ketentuan yang tertuang dalam Piagam (Charter) Komite Audit:

1. Membantu Dewan Komisaris untuk memastikan efektivitas sistem pengendalian internal dan efektivitas pelaksanaan tugas auditor eksternal dan auditor internal;
2. Menilai pelaksanaan kegiatan serta hasil audit yang dilaksanakan oleh Satuan Pengawas Intern maupun auditor eksternal;
3. Memberikan rekomendasi mengenai penyempurnaan sistem pengendalian manajemen serta pelaksanaannya;
4. Memastikan telah terdapat prosedur evaluasi yang memuaskan terhadap segala informasi yang dikeluarkan Perseroan;
5. Melakukan identifikasi hal-hal yang memerlukan perhatian Dewan Komisaris serta tugas-tugas Dewan Komisaris lainnya;
6. Memberikan pendapat dan saran kepada Dewan Komisaris dalam rangka peningkatan kualitas Laporan Keuangan Perseroan dan pelaksanaan audit khusus/investigasi;
7. Membantu Dewan Komisaris dalam hal meningkatkan kualitas implementasi Good Corporate Governance Perseroan selaku perusahaan induk berikut anak-anak Perusahaan;
8. Komite Audit bertanggung jawab kepada Dewan Komisaris atas pelaksanaan tugas yang telah ditentukan;
9. Komite Audit wajib membuat laporan kegiatan yang telah dilakukan secara semesteran dan tahunan kepada Dewan Komisaris;
10. Komite Audit wajib membuat laporan kepada Dewan Komisaris setiap penugasan yang diberikan.

## Rapat Komite Audit

Komite Audit menerapkan kebijakan untuk melaksanakan rapat secara rutin minimal 2 (dua) kali setiap bulan. Setiap keputusan yang dihasilkan dalam rapat dicatat secara lengkap dalam risalah rapat yang ditandatangani oleh seluruh peserta, yang juga mencakup dokumentasi terkait perbedaan pendapat atau dissenting opinion yang muncul. Lebih jauh lagi, informasi mengenai tingkat kehadiran anggota Komite Audit serta isi risalah rapat disampaikan kepada Dewan Komisaris sebagai bagian dari laporan kinerja Komite Audit. Laporan ini berfungsi tidak hanya sebagai dokumentasi, tetapi juga sebagai bahan evaluasi dalam menilai efektivitas kinerja Komite Audit oleh Dewan Komisaris.

Pada tahun 2024, Komite Audit telah melaksanakan rapat sebanyak 13 kali, dengan tingkat kehadiran setiap anggotanya tercatat dalam tabel di bawah ini:

## Duties and Responsibilities of the Audit Committee

The following is a definition of the duties and responsibilities of the audit committee in accordance with the provisions stipulated in the Audit Committee Charter:

1. Assisting the Board of Commissioners in ensuring the effectiveness of the internal control system and the effectiveness of the external and internal auditors' duties;
2. Assessing the implementation of activities and the results of audits conducted by the Internal Audit Unit and external auditors;
3. Providing recommendations regarding improvements to the management control system and its implementation;
4. Ensuring that satisfactory evaluation procedures are in place for all information released by the Company;
5. Identifying matters requiring the attention of the Board of Commissioners and other Board of Commissioners' duties;
6. Providing opinions and suggestions to the Board of Commissioners regarding improving the quality of the Company's Financial Reports and conducting special audits/investigations;
7. Assisting the Board of Commissioners in improving the quality of the implementation of Good Corporate Governance for the Company as the parent company and its subsidiaries;
8. The Audit Committee is accountable to the Board of Commissioners for the implementation of its assigned duties;
9. The Audit Committee is required to submit semi-annual and annual activity reports to the Board of Commissioners;
10. The Audit Committee is required to submit reports to the Board of Commissioners on each assignment.

## Audit Committee Meetings

The Audit Committee has implemented a policy of holding regular meetings at least twice a month. All decisions made at the meetings are fully recorded in meeting minutes, signed by all participants, and include documentation of any dissenting opinions. Furthermore, information regarding the attendance of Audit Committee members and the contents of the meeting minutes is submitted to the Board of Commissioners as part of the Audit Committee's performance report. This report serves not only as documentation but also as evaluation material for the Board of Commissioners' assessment of the effectiveness of the Audit Committee's performance.

In 2024, the Audit Committee held 13 meetings, with the attendance of each member recorded in the table below:





| Nama<br>*Name* | Jabatan<br>*Position* | Jumlah Rapat<br>*Number of Meeting* | Jumlah Kehadiran<br>*Number of Attendance* | Persentase Kehadiran<br>*Percentage of Attendance* |
|---|---|---|---|---|
| Marsudi Wahyu Kisworo | Ketua Komite Audit<br>Chairman of the Audit Committee | 13 | 13 | 100 % |
| Rando P. Wullur | Anggota Komite Audit<br>Audit Committee Member | 13 | 11 | 84,61% |
| M. Riza Adha Damanik | Ketua Komite Audit<br>Chairman of the Audit Committee | 13 | 11 | 84,61% |
| Fitriansyah Monasfaly | Anggota Komite Audit<br>Audit Committee Member | 13 | 11 | 84,61% |

## Risalah dan Agenda Rapat Komite Audit Tahun 2024

Minutes and Agenda of the 2024 Audit Committee Meeting

| Tanggal<br>*Date* | Agenda Pembahasan<br>*Agenda of Discussion* | Peserta<br>*Participant* |
|---|---|---|
| 25 Januari 2024<br>January 25, 2024 | • Rencana Kerja dan Anggaran Perusahaan Tahun 2024;<br>• Rencana Penyehatan Perusahaan;<br>• Usulan Pergantian Direktur Utama PG Rajawali II dan Direksi Mitra Ogan<br><br>• 2024 Company Work Plan and Budget;<br>• Company Restructuring Plan;<br>• Proposed Replacement of the President Director of PG Rajawali II and the Board of Directors of Mitra Ogan | • Ketua Komite Audit / Chairman of the Audit Committee<br>• Anggota Komite Audit / Member of the Audit Committee<br>• VP SPI |
| 23 Februari 2024<br>February 23, 2024 | • Progres Kinerja Perusahaan s.d. Januari 2024;<br>• Progres Audit Laporan Keuangan Perusahaan Tahun 2023;<br>• Usulan Penyertaan Modal Negara Tahun 2024<br>• Struktur Organisasi PT RNI (Persero)<br><br>• Company Performance Progress as of January 2024;<br>• Progress of the 2023 Company Financial Statement Audit;<br>• Proposed State Capital Investment in 2024<br>• Organizational Structure of PT RNI (Persero) | • Ketua Komite Audit / Chairman of the Audit Committee<br>• Anggota Komite Audit / Member of the Audit Committee<br>• VP SPI |
| 5 Maret 2024<br>March 5, 2024 | • Progres Kinerja Perusahaan s.d Januari 2024<br>• Progres Audit Laporan Keuangan Perusahaan Tahun 2023<br>• Usulan Penyertaan Modal Negara Tahun 2024<br>• Struktur Organisasi PT RNI (Persero)<br>• Lain-lain<br><br>• Company Performance Progress as of January 2024<br>• Progress of the 2023 Company Financial Statement Audit<br>• Proposed State Capital Participation in 2024<br>• Organizational Structure of PT RNI (Persero)<br>• Others | • Ketua Komite Audit / Chairman of the Audit Committee<br>• Dewan Komisaris / Board of Commissioners<br>• Dewan Direksi / Board of Directors |

| Tanggal<br>*Date* | Agenda Pembahasan<br>*Agenda of Discussion* | Peserta<br>*Participant* |
|---|---|---|
| 22 Maret 2024<br>March 22, 2024 | • Progres Kinerja Perusahaan s.d. Februari 2024;<br>• Progres Audit Laporan Keuangan Perusahaan Tahun 2023<br><br>• Company Performance Progress as of February 2024;<br>• Progress of the Company's 2023 Financial Statement Audit | • Ketua Komite Audit / Chairman of the Audit Committee<br>• Anggota Komite Audit / Member of the Audit Committee<br>• VP SPI |
| 2 April 2025<br>April 2, 2024 | • Progres Kinerja Perusahaan s.d Februari 2024<br>• Progres Audit Laporan Keuangan Perusahaan Tahun 2023<br>• Progres Pelaksanaan Penugasan Cadangan Pangan Pemerintah<br>• Lain-lain<br><br>• Company Performance Progress as of February 2024<br>• Progress of the 2023 Company Financial Report Audit<br>• Progress of the Implementation of the Government Food Reserve Assignment<br>• Others | • Ketua Komite Audit / Chairman of the Audit Committee<br>• Dewan Komisaris / Board of Commissioners<br>• Dewan Direksi / Board of Directors |
| 26 April 2024<br>April 26, 2024 | • Progres Kinerja Perusahaan s.d. Maret 2024<br>• Progres Audit Laporan Keuangan Perusahaan Tahun 2023;<br>• Talent Pool ID Food Group<br><br>• Company Performance Progress as of March 2024<br>• Progress of the Company's 2023 Financial Statement Audit;<br>• ID Food Group Talent Pool | • Ketua Komite Audit / Chairman of the Audit Committee<br>• Anggota Komite Audit / Member of the Audit Committee<br>• VP SPI |
| 7 Mei 2024<br>May 7, 2024 | • Progres Kinerja Perusahaan s.d. 31 Maret 2024<br>• Realisasi Key Performance Indicators (KPI) s.d. 31 Maret 2024<br>• Progres Pelaksanaan Penugasan Cadangan Pangan Pemerintah s.d. 31 Maret 2024<br>• Progres Audit Laporan Keuangan 2023<br>• Lain-lain<br><br>• Company Performance Progress as of March 31, 2024<br>• Key Performance Indicators (KPI) Realization as of March 31, 2024<br>• Progress of Implementation of Government Food Reserve Assignments as of March 31, 2024<br>• Progress of 2023 Financial Statement Audit<br>• Others | • Ketua Komite Audit / Chairman of the Audit Committee<br>• Dewan Komisaris / Board of Commissioners<br>• Dewan Direksi / Board of Directors |
| 28 Mei 2024<br>May 28, 2024 | • Persiapan RUPS Tahunan (Audit 2023);<br>• Progres Kinerja Perusahaan s.d. April 2024;<br>• Struktur Organisasi PT RNI (Persero)<br><br>• Preparation for the Annual General Meeting of Shareholders (2023 Audit);<br>• Company Performance Progress as of April 2024;<br>• Organizational Structure of PT RNI (Persero) | • Ketua Komite Audit / Chairman of the Audit Committee<br>• Anggota Komite Audit / Member of the Audit Committee<br>• VP SPI |
| 25 Juni 2024<br>June 25, 2024 | Progres Kinerja Perusahaan s.d. Mei 2024<br>Company Performance Progress as of May 2024 | • Ketua Komite Audit / Chairman of the Audit Committee<br>• Anggota Komite Audit / Member of the Audit Committee<br>• VP SPI |
| 23 Juli 2024<br>July 23, 2024 | Laporan Kinerja Perusahaan s.d. Juni 2024<br>Company Performance Report as of June 2024 | • Ketua Komite Audit / Chairman of the Audit Committee |





| **Tanggal** *Date* | **Agenda Pembahasan** *Agenda of Discussion* | **Peserta** *Participant* |
|---|---|---|
| | | • Anggota Komite Audit / Member of the Audit Committee<br>• VP SPI |
| 23 Agustus 2024<br>August 23, 2024 | • Progres Kinerja Perusahaan s.d. Juli 2024<br>• Pengajuan Pinjaman Pendanaan CPP<br><br>• Company Performance Progress as of July 2024<br>• CPP Funding Loan Application | • Ketua Komite Audit / Chairman of the Audit Committee<br>• Anggota Komite Audit / Member of the Audit Committee<br>• VP SPI |
| 30 Agustus 2024<br>August 30, 2024 | • Tindak lanjut matriks Rencana Strategis dan Program Kerja yang Disampaikan dalam Rapat Gabungan Bulan Juli 2024<br>• Realisasi Kinerja Perusahaan s.d Juli 2024<br>• Lain-lain<br><br>• Follow-up to the Strategic Plan and Work Program Matrix Presented at the July 2024 Joint Meeting<br>• Company Performance Realization as of July 2024<br>• Other | • Ketua Komite Audit / Chairman of the Audit Committee<br>• Dewan Komisaris / Board of Commissioners<br>• Dewan Direksi / Board of Directors |
| 20 September 2024<br>September 20, 2024 | • Laporan Kinerja Perusahaan s.d. Agustus 2024;<br>• Usulan Perubahan Struktur Organisasi PT RNI (Persero)<br><br>• Company Performance Report as of August 2024;<br>• Proposed Changes to the Organizational Structure of PT RNI (Persero) | • Ketua Komite Audit / Chairman of the Audit Committee<br>• Anggota Komite Audit / Member of the Audit Committee<br>• VP SPI |
| 25 Oktober 2024<br>October 25, 2024 | Progres Kinerja Perusahaan s.d. September 2024<br>Company Performance Progress as of September 2024 | • Ketua Komite Audit / Chairman of the Audit Committee<br>• Anggota Komite Audit / Member of the Audit Committee<br>• VP SPI |
| 28 November 2024<br>November 28, 2024 | Progres Kinerja Perusahaan s.d. Oktober 2024<br>Company Performance Progress as of October 2024 | • Ketua Komite Audit / Chairman of the Audit Committee<br>• Anggota Komite Audit / Member of the Audit Committee<br>• VP SPI |
| 29 November 2024<br>November 29, 2024 | • Pembahasan Kinerja Perusahaan s.d. Oktober 2024<br>• Lain-lain<br><br>• Discussion of Company Performance as of October 2024<br>• Other | • Ketua Komite Audit / Chairman of the Audit Committee<br>• Dewan Komisaris / Board of Commissioners<br>• Dewan Direksi / Board of Directors |
| 20 Desember 2024<br>December 20, 2024 | • Evaluasi Kinerja dan Lesson Learned PT Rajawali Nusantara Indonesia (Persero) Selama Tahun 2024<br>• Lain-lain<br><br>• Performance Evaluation and Lessons Learned by PT Rajawali Nusantara Indonesia (Persero) During 2024<br>• Others | • Ketua Komite Audit / Chairman of the Audit Committee<br>• Dewan Komisaris / Board of Commissioners<br>• Dewan Direksi / Board of Directors |

## Independensi Komite Audit

Komite Audit mengedepankan prinsip independensi dalam menjalankan tugasnya, dengan memastikan tidak adanya hubungan afiliasi dengan pihak lain serta menjaga netralitas dalam hal kepemilikan saham di Perseroan. Penjelasan lebih lanjut mengenai independensi Komite Audit dapat ditemukan pada tabel berikut:

## Audit Committee Independence

The Audit Committee prioritizes the principle of independence in carrying out its duties, ensuring no affiliations with other parties and maintaining neutrality regarding share ownership in the Company. Further explanation of the Audit Committee's independence can be found in the following table:

| Aspek Independensi<br>*Independence Aspect* | Marsudi Wahyu Kisworo | Rando P. Wullur | M. Riza Adha Damanik | Fitriansyah Monasfaly |
|---|---|---|---|---|
| Tidak memiliki hubungan keuangan dengan Dewan Komisaris dan Direksi<br>Has no financial relationship with the Board of Commissioners and the Board of Directors | V | V | V | V |
| Tidak memiliki hubungan kepengurusan di Perseroan, Anak Perusahaan, maupun Perusahaan<br>Has no management relationship in the Company, Subsidiaries, as well as Company | V | V | V | V |
| Tidak memiliki hubungan kepemilikan saham di Perseroan<br>Does not have a share ownership relationship in the Company | V | V | V | V |
| Tidak memiliki hubungan keluarga dengan Dewan Komisaris, Direksi dan/atau sesama anggota Komite Audit<br>Do not have a family relationship with the Board of Commissioners, Board of Directors and/or other people member of the audit committee | V | V | V | V |

## Pendidikan dan Pelatihan Komite Audit

Perseroan tidak menyediakan fasilitas program pendidikan dan pelatihan, namun setiap anggota melakukan program pendidikan dan pelatihan di lembaga-lembaga lain diluar perusahaan.

## Audit Committee Education and Training

The Company does not provide education and training programs; however, each member undertakes education and training programs at institutions outside the company.

## Laporan Pelaksanaan Kegiatan

Sepanjang tahun 2024, Komite Audit telah melaksanakan berbagai tugas dan tanggung jawabnya, yang akan dijelaskan lebih lanjut di bawah ini:

## Activity Implementation Report

Throughout 2024, the Audit Committee carried out various duties and responsibilities, which are further explained below:





| **Tanggal**<br>*Date* | **Peserta**<br>*Participant* |
|---|---|
| 25 Januari 2024<br>January 25, 2024 | Menghadiri rapat Rutin Komite<br>Attending Regular Committee Meetings |
| 23 Februari 2024<br>February 23, 2024 | Menghadiri rapat Rutin Komite<br>Attending Regular Committee Meetings |
| 5 Maret 2024<br>March 5, 2024 | Menghadiri Rapat Gabungan Direksi dan Komisaris<br>Attending Joint Meetings of the Board of Directors and Commissioners |
| 22 Maret 2024<br>March 22, 2024 | Menghadiri rapat Rutin Komite<br>Attending Regular Committee Meetings |
| 2 April 2025<br>April 2, 2024 | Menghadiri Rapat Gabungan Direksi dan Komisaris<br>Attending Joint Meetings of the Board of Directors and Commissioners |
| 26 April 2024<br>April 26, 2024 | Menghadiri rapat Rutin Komite<br>Attending Regular Committee Meetings |
| 7 Mei 2024<br>May 7, 2024 | Menghadiri Rapat Gabungan Direksi dan Komisaris<br>Attending Joint Meetings of the Board of Directors and Commissioners |
| 28 Mei 2024<br>May 28, 2024 | Menghadiri rapat Rutin Komite<br>Attending Regular Committee Meetings |
| 25 Juni 2024<br>June 25, 2024 | Menghadiri rapat Rutin Komite<br>Attending Regular Committee Meetings |
| 23 Juli 2024<br>July 23, 2024 | Menghadiri rapat Rutin Komite<br>Attending Regular Committee Meetings |
| 23 Agustus 2024<br>August 23, 2024 | Menghadiri rapat Rutin Komite<br>Attending Regular Committee Meetings |
| 30 Agustus 2024<br>August 30, 2024 | Menghadiri Rapat Gabungan Direksi dan Komisaris<br>Attending Joint Meetings of the Board of Directors and Commissioners |
| 20 September 2024<br>September 20, 2024 | Menghadiri rapat Rutin Komite<br>Attending Regular Committee Meetings |
| 25 Oktober 2024<br>October 25, 2024 | Menghadiri rapat Rutin Komite<br>Attending Regular Committee Meetings |
| 28 November 2024<br>November 28, 2024 | Menghadiri rapat Rutin Komite<br>Attending Regular Committee Meetings |
| 29 November 2024<br>November 29, 2024 | Menghadiri Rapat Gabungan Direksi dan Komisaris<br>Attending Joint Meetings of the Board of Directors and Commissioners |
| 20 Desember 2024<br>December 20, 2024 | Menghadiri Rapat Gabungan Direksi dan Komisaris<br>Attending Joint Meetings of the Board of Directors and Commissioners |

# Komite Nominasi dan Remunerasi

## Nomination and Remuneration Committee

Sesuai dengan petunjuk yang tercantum dalam Surat Kementerian BUMN No. S-254/MBU/04/2020 tertanggal 17 April 2020 mengenai Talent & Succession Management Direksi BUMN. Komite Nominasi dan Remunerasi dibentuk dan memiliki tanggung jawab kepada Dewan Komisaris untuk mendukung pelaksanaan tugas-tugas Dewan Komisaris, Pada poin 3 huruf c disebutkan bahwa Dewan Komisaris/Dewan Pengawas diharapkan untuk segera membentuk Komite Nominasi dan Remunerasi (KNR) atau entitas lain dengan fungsi serupa, yang juga memperluas peranannya sebagai Komite Talenta untuk Eksekutif BUMN (Direksi dan BOD-1), dengan susunan format sebagai berikut:

1. Ketua: Komisaris Utama / Komisaris Independen;
2. Sekretaris: Ditetapkan melalui keputusan rapat Dewan Komisaris;
3. Anggota: Ditetapkan melalui keputusan rapat Dewan Komisaris.

### Pedoman dan Piagam Komite Nominasi dan Remunerasi

Setiap tahun, RUPS Tahunan dilaksanakan dengan 2 (dua) agenda utama sebagai berikut:

1. RUPST mengenai persetujuan Laporan Tahunan RUPST untuk menyetujui laporan tahunan diadakan paling lambat dalam bulan Juni setelah penutupan tahun buku yang bersangkutan.
2. RUPST mengenai persetujuan Rencana Kerja dan Anggaran Perusahaan (RKAP) RUPST untuk menyetujui RKAP diadakan paling lambat 30 (tiga puluh) hari setelah tahun anggaran berjalan.

### Dasar Hukum dan Piagam Komite Nominasi dan Remunerasi

Dewan Komisaris mengesahkan Piagam Komite Nominasi dan Remunerasi sebagai pedoman dalam menerapkan Good Corporate Governance (GCG) terkait dengan pengawasan kebijakan nominasi dan remunerasi.

Berikut adalah Pedoman (Board Manual) Komite Nominasi dan Remunerasi PT Rajawali Nusantara Indonesia (Persero):

In accordance with the instructions stipulated in the Ministry of State-Owned Enterprises Letter No. S-254/MBU/04/2020 dated April 17, 2020, concerning Talent & Succession Management for SOE Boards of Directors, the Nomination and Remuneration Committee was established and reports to the Board of Commissioners to support the implementation of the Board's duties. Point 3 (c) states that the Board of Commissioners/Supervisory Board is expected to immediately establish a Nomination and Remuneration Committee (NRC) or another entity with a similar function, which also expands its role as a Talent Committee for SOE Executives (Board of Directors and BOD-1), with the following structure:

1. Chairman: President Commissioner/Independent Commissioner;
2. Secretary: Appointed through a resolution of the Board of Commissioners meeting;
3. Members: Appointed through a resolution of the Board of Commissioners meeting.

### Nomination and Remuneration Committee Charter and Guidelines

Every year, the Annual General Meeting of Shareholders (AGMS) is held with two main agenda items:

1. AGMS concerning the approval of the Annual Report. The AGMS to approve the annual report must be held no later than June following the close of the relevant fiscal year.

2. AGMS concerning the approval of the Company's Work Plan and Budget (RKAP). The AGMS to approve the RKAP must be held no later than 30 (thirty) days after the end of the current fiscal year.

### Legal Basis and Charter of the Nomination and Remuneration Committee

The Board of Commissioners has ratified the Nomination and Remuneration Committee Charter as a guideline for implementing Good Corporate Governance (GCG) related to the oversight of nomination and remuneration policies.

The following is the Board Manual for the Nomination and Remuneration Committee of PT Rajawali Nusantara Indonesia (Persero):





1. Undang-Undang Nomor 19 Tahun 2003 tentang Badan Usaha Milik Negara, yang telah diubah dengan Undang-Undang Republik Indonesia Nomor 6 Tahun 2023 tentang Penetapan Peraturan Pemerintah Pengganti Undang-Undang Nomor 2 Tahun 2022 tentang Cipta Kerja menjadi Undang-Undang.
2. PER-02/MBU/2024 mengenai Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara;
3. PER-03/MBU/2024 mengenai Organ dan Sumber Daya Manusia Badan Usaha Milik Negara;
4. Pedoman Good Corporate Governance dari Komite Nasional Corporate Governance Tahun 2006;
5. Anggaran Dasar PT Rajawali Nusantara Indonesia (Persero).

Sedangkan isi Piagam (Charter) Komite Nominasi dan Remunerasi, meliputi:

1. Landasan Hukum;
2. Struktur Organisasi dan keanggotaan Komite Nominasi dan Remunerasi;
3. Persyaratan Keanggotaan Komite Nominasi dan Remunerasi;
4. Tanggung Jawab Komite Nominasi dan Remunerasi;
5. Tugas Komite Nominasi dan Remunerasi;
6. Wewenang, Hak dan Kewajiban Komite Nominasi dan Remunerasi;
7. Rapat Komite Nominasi dan Remunerasi;
8. Masa Jabatan Anggota Komite Nominasi dan Remunerasi.

## Susunan Anggota Komite Nominasi dan Remunerasi

Menurut ketentuan yang diatur dalam Code of Corporate Governance dan Board Manual Perseroan, komposisi serta keanggotaan Komite Nominasi dan Remunerasi mencakup hal-hal berikut:

1. Komite Nominasi dan Remunerasi dibentuk oleh Dewan Komisaris dan terdiri dari seorang Ketua dan beberapa anggota.
2. Pengangkatan dan pemberhentian Ketua serta anggota Komite Nominasi dan Remunerasi dilakukan oleh Dewan Komisaris.
3. Ketua Komite Nominasi dan Remunerasi adalah seorang anggota Dewan Komisaris.
4. Anggota Komite Nominasi dan Remunerasi dapat berasal dari kalangan Dewan Komisaris maupun pihak eksternal yang tidak terikat dengan Perseroan.

1. Law Number 19 of 2003 concerning State-Owned Enterprises, as amended by Law of the Republic of Indonesia Number 6 of 2023 concerning the Stipulation of Government Regulation in Lieu of Law Number 2 of 2022 concerning Job Creation into Law.
2. PER-02/MBU/2024 concerning Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises;
3. PER-03/MBU/2024 concerning Organs and Human Resources of State-Owned Enterprises;
4. Guidelines for Good Corporate Governance from the National Corporate Governance Committee of 2006;
5. Articles of Association of PT Rajawali Nusantara Indonesia (Persero).

The Nomination and Remuneration Committee Charter includes:

1. Legal Basis;
2. Organizational Structure and Membership of the Nomination and Remuneration Committee;
3. Membership Requirements of the Nomination and Remuneration Committee;
4. Responsibilities of the Nomination and Remuneration Committee;
5. Duties of the Nomination and Remuneration Committee;
6. Authorities, Rights, and Obligations of the Nomination and Remuneration Committee;
7. Nomination and Remuneration Committee Meetings;
8. Term of Office of Nomination and Remuneration Committee Members.

## Nomination and Remuneration Committee Membership

According to the provisions stipulated in the Company's Code of Corporate Governance and Board Manual, the composition and membership of the Nomination and Remuneration Committee include the following:

1. The Nomination and Remuneration Committee is established by the Board of Commissioners and consists of a Chairperson and several members.
2. The appointment and dismissal of the Chairperson and members of the Nomination and Remuneration Committee are carried out by the Board of Commissioners.
3. The Chairperson of the Nomination and Remuneration Committee is a member of the Board of Commissioners.
4. Members of the Nomination and Remuneration Committee may come from within the Board of Commissioners or from external parties not affiliated with the Company.

## Pedoman Masa Jabatan Komite Nominasi dan Remunerasi

Anggota Komite Nominasi dan Remunerasi yang tidak berasal dari Dewan Komisaris Perusahaan memiliki masa jabatan maksimal selama 3 (tiga) tahun, yang dapat diperpanjang satu kali untuk periode 2 (dua) tahun. Meskipun demikian, Dewan Komisaris tetap memiliki wewenang untuk memberhentikan anggota tersebut kapan saja, sesuai dengan kebijakan yang berlaku.

## Profil Komite Nominasi dan Remunerasi

Per 31 Desember 2024, susunan Komite Nominasi dan Remunerasi Perseroan adalah sebagai berikut:

## Nomination and Remuneration Committee Term Guidelines

Members of the Nomination and Remuneration Committee who are not members of the Company's Board of Commissioners have a maximum term of office of 3 (three) years, renewable once for a period of 2 (two) years. However, the Board of Commissioners retains the authority to dismiss such members at any time, in accordance with applicable policies.

## Nomination and Remuneration Committee Profile

As of December 31, 2024, the composition of the Company's Nomination and Remuneration Committee is as follows:



### Budi Santoso

Ketua Komite Nominasi dan Remunerasi
*Chairman of Nomination and Remuneration Committee*

| | | | |
|---|---|---|---|
| Dasar Hukum Pengangkatan / *Legal Basis for Appointment* | 18/SK/RNI.00/VIII/2023 | Usia / *Age* | 66 tahun / *66 years old* |
| Kewarganegaraan / *Citizenship* | Indonesia | Domisili / *Domicile* | Jakarta, Indonesia |
| Tempat dan Tanggal Lahir / *Place and Date of Birth* | Jakarta, 9 Februari 1968 *Jakarta, February 9, 1968* | Periode Jabatan / *Period of Service* | 2023 - Sekarang *2023 - Present* |

Pendidikan / *Education*

- Sarjana Ilmu Komunikasi (S1) dari Universitas Sebelas Maret / *Bachelor of Communication Science (S1) from Sebelas Maret University*
- Magister Ilmu Administrasi (S2) dari Universitas Indonesia / *Master of Administration Science (S2) from University of Indonesia*
- Doctor Ilmu Komunikasi (S3) dari Universitas Sahid / *Doctor of Communication Science (S3) from Sahid University*

Riwayat Pekerjaan / *Employment History*

- 2022 - Now / Present : Direktur Jenderal Perdagangan Luar Negeri Kementerian Perdagangan / *Director General of Foreign Trade of the Ministry of Trade*
- 2020 - 2022 : Kepala Kantor Dagang dan Ekonomi Indonesia di Taipei / *Head of the Indonesian Trade and Economic Office in Taipei*
- 2020 : Kepala Biro Keuangan Kementerian Perdagangan / *Head of the Finance Bureau of the Ministry of Trade*
- 2017 : Kepala Biro Organisasi dan Kekaryawanan Kementerian Perdagangan / *Head of the Organization and Personnel Bureau of the Ministry of Trade*
- 2017 : Direktur Bina Usaha dan Pelaku Distribusi Kementerian Perdagangan / *Director of Business Development and Distribution Actors of the Ministry of Trade*
- 2017 / Kepala Pusat Data dan Sistem Informasi Kementerian Perdagangan / *Head of the Data Center and Information Systems of the Ministry of Trade*
- 2012 - 2016 : Atase Perdagangan Kedutaan Besar Republik Indonesia di New Delhi / *Trade Attaché of the Embassy of the Republic of Indonesia in New Delhi*





## Sekretaris Komite Nominasi dan Remunerasi
Secretary of the Nomination and Remuneration Committee

### Adriani Sukmoro

Anggota Komite Nominasi dan Remunerasi
*Member of Nomination and Remuneration Committee*

| | | | |
|---|---|---|---|
| Dasar Hukum Pengangkatan / *Legal Basis for Appointment* | 05/SK/RNI.00/VII/2021 | Usia / *Age* | 48 tahun / *48 years old* |
| Kewarganegaraan / *Citizenship* | Indonesia | Domisili / *Domicile* | Jakarta |
| Tempat dan Tanggal Lahir / *Place and Date of Birth* | Sei Karang, 3 September 1962<br>*Sei Karang, September 3, 1962* | Periode Jabatan / *Period of Service* | 2021 - Sekarang<br>*2021 - Present* |

Pendidikan / *Education*
- Sarjana Psikologi Universitas Indonesia / *Bachelor of Psychology from the University of Indonesia*
- Magister Administrasi Bisnis, IPMI International Business School / *Master of Business Administration from IPMI International Business School*

Riwayat Pekerjaan / *Employment History*
- 2020 - Sekarang / *Present* :Minister Expert in Human Resources Management, Kementerian Agraria dan Tata Ruang / Badan Pertanahan Nasional,
- 2012-2018 : Chief Human Resources Office, PT Prudential Life Assurance
- 2011-2012 : Country Head of Human Resources, Standard Chartered Bank

### Arie Sudjito

Anggota Komite Nominasi dan Remunerasi
*Member of Nomination and Remuneration Committee*

| | | | |
|---|---|---|---|
| Dasar Hukum Pengangkatan / *Legal Basis for Appointment* | 12/SK/RNI.00/VII/2021 | Usia / *Age* | 51 tahun / *51 years old* |
| Kewarganegaraan / *Citizenship* | Indonesia | Domisili / *Domicile* | Yogyakarta |
| Tempat dan Tanggal Lahir / *Place and Date of Birth* | Yogyakarta, 12 September 1972<br>Yogyakarta, September 12, 1972 | Periode Jabatan / *Period of Service* | 2021 - Sekarang<br>*2021 - Present* |

Pendidikan / *Education*
- Doktor Sosiologi, Fisipol (2015) / *Doctor of Sociology, Fisipol (2015)*
- Magister Sosiologi, Fisipol (2004) / *Master of Sociology, Fisipol (2004)*
- Sarjana Sosiologi, Fakultas Ilmu Sosial dan Ilmu Politik (Fisipol) Universitas Gadjah Mada (1997) / *Bachelor of Sociology, Faculty of Social and Political Sciences (Fisipol) Gadjah Mada University (1997)*

Riwayat Pekerjaan / *Employment History*
- 1999 - Sekarang / *Present* : Staf Pengajar Jurusan Sosiologi Fisipol UGM / *Teaching Staff, Department of Sociology, Faculty of Social and Political Sciences, UGM*
- 2005 - Sekarang / *Present* : Pengajar Pascasarjana Jurusan Sosiologi Fisipol UGM / *Postgraduate Lecturer in the Department of Sociology, Faculty of Social and Political Sciences, UGM*
- 2007 - 2009 : Pengajar Pascasarjana Ilmu Kesehatan Masyarakat UGM / *Postgraduate Lecturer in Public Health Sciences at UGM*
- Peneliti Pusat Studi Pedesaan dan Kawasan UGM dan Pusat Studi Ekonomi Kerakyatan UGM / *Researcher at the UGM Center for Rural and Regional Studies and the UGM Center for Community Economic Studies*

## Sukatna

Anggota Komite Nominasi dan Remunerasi
*Member of Nomination and Remuneration Committee*

| | | | |
|---|---|---|---|
| Dasar Hukum Pengangkatan / *Legal Basis for Appointment* | 20/SK/RNI.00/VIII/2023 | Usia / *Age* | 55 tahun / *55 years old* |
| Kewarganegaraan / *Citizenship* | Indonesia | Domisili / *Domicile* | Bogor |
| Tempat dan Tanggal Lahir / *Place and Date of Birth* | Sukoharjo, 29 Februari 1968 *Sukoharjo, February 29, 1968* | Periode Jabatan / *Period of Service* | 2024 - Sekarang *2024 - Present* |
| Pendidikan / *Education* | Universitas Sebelas Maret - Komunikasi Massa / *Sebelas Maret University - Mass Communication* (1992) | | |
| Riwayat Pekerjaan / *Employment History* | • 2022-2024 : Direktur PT Mediatama sinergi Emas / *Director of PT Mediatama Sinergi Emas*<br>• 2018-2020 : Direktur PT Media Madani Utama / *Director of PT Media Madani Utama*<br>• 2014 : Direktur Pendidikan dan Umum SIT Al-Madinah Bogor / *Director of Education and General Affairs at SIT Al-Madinah Bogor*<br>• 2010-2013 : Direktur Utama PT Media Aditya Usaha Indonesia / *President Director of PT Media Aditya Usaha Indonesia* | | |

## Tugas dan Tanggung Jawab Komite Nominasi dan Remunerasi

Sebagaimana diatur dalam Piagam Komite Nominasi dan Remunerasi PT Rajawali Nusantara Indonesia (Persero), tugas dan tanggung jawab Komite Nominasi dan Remunerasi meliputi:

**A. Terkait Fungsi Nominasi**

1. Memberikan Rekomendasi Kepada Dewan Komisaris Mengenai:
   a. Komposisi Jabatan Anggota Direksi dan/atau Anggota Dewan Komisaris;
   b. Kebijakan dan Kriteria yang dibutuhkan dalam proses nominasi; dan
   c. Kebijakan evaluasi kinerja bagi anggota Direksi dan/atau anggota Dewan Komisaris.
2. Membantu Dewan Komisaris melakukan penelitian kinerja Anggota Direksi dan/atau anggota Dewan Komisaris berdasarkan tolak ukur yang disusun sebagai bahan Evaluasi.
3. Memberikan rekomendasi kepada Dewan Komisaris mengenai program pengembangan kemampuan Anggota Dewan Direksi dan/atau Anggota Dewan Komisaris.

## Duties and Responsibilities of the Nomination and Remuneration Committee

As stipulated in the Nomination and Remuneration Committee Charter of PT Rajawali Nusantara Indonesia (Persero), the duties and responsibilities of the Nomination and Remuneration Committee include:

**A. Related to the Nomination Function**

1. Providing Recommendations to the Board of Commissioners Regarding:
   a. The Composition of the Positions of Members of the Board of Directors and/or Members of the Board of Commissioners;
   b. Policies and Criteria required in the nomination process; and
   c. Performance evaluation policies for members of the Board of Directors and/or members of the Board of Commissioners.
2. Assisting the Board of Commissioners in conducting performance research on members of the Board of Directors and/or members of the Board of Commissioners based on benchmarks established for evaluation purposes.
3. Providing recommendations to the Board of Commissioners regarding capacity development programs for members of the Board of Directors and/or members of the Board of Commissioners.





4. Memberikan usulan / rekomendasi calon Anggota Direksi dan/atau calon anggota Dewan Komisaris yang memenuhi syarat kepada Dewan Komisaris untuk disampaikan kepada Rapat Umum Pemegang Saham.
5. Memberikan rekomendasi kepada Dewan Komisaris mengenai pihak Independen yang akan menjadi anggota Komite Manajemen Risiko.

**B. Terkait Fungsi Remunerasi**

1. Melakukan Evaluasi terhadap sistem / kebijakan remunerasi yang didasarkan atas kinerja, risiko, dengan kewajaran dengan Peer Group, sasaran, dan strategi jangka Panjang perusahaan dan potensi pendapatan Perusahaan dimasa yang akan datang.
2. Menyusun dan memberikan rekomendasi kepada Dewan Komisaris mengenai:
    a. Struktur Remunerasi
    b. Kebijakan Remunerasi
    c. Besaran Remunerasi Struktur kebijakan dan besaran remunerasi bagi Dewan Komisaris dan Direksi tersebut di atas evaluasi oleh Komite Nominasi dan Remunerasi sekurang-kurangnya 1 (satu) kali dalam satu tahun.
3. Menyampaikan hasil evaluasi dan memberikan Rekomendasi kepada Dewan Komisaris mengenai:
    a. Kebijakan Remunerasi bagi Direksi dan Dewan Komisaris untuk disampaikan kepada Rapat Umum Pemegang Saham.
    b. Kebijakan Remunerasi bagi pejabat eksekutif dan pegawai secara keseluruhan untuk disampaikan kepada Direksi.
4. Memastikan bahwa kebijakan Remunerasi telah sesuai dengan ketentuan berlaku.
5. Melakukan evaluasi secara berkala terhadap penerapan kebijakan Remunerasi.
6. Membantu Dewan Komisaris melakukan penilaian kinerja dengan kesesuaian remunerasi yang diterima masing-masing anggota Direksi dan/atau anggota Dewan Komisaris.
7. Melaksanakan tugas lainnya yang diberikan oleh Dewan Komisaris terkait fungsi nominasi dan remunerasi.

## Rapat Komite Nominasi dan Remunerasi

Komite Nominasi dan Remunerasi melaksanakan kebijakan serta mekanisme untuk mengadakan rapat secara rutin. Setiap keputusan yang diambil dalam rapat akan dicatat dalam risalah rapat yang ditandatangani oleh semua peserta, termasuk jika

4. Providing proposals/recommendations for qualified candidates for members of the Board of Directors and/or members of the Board of Commissioners to the Board of Commissioners for submission to the General Meeting of Shareholders.
5. Providing recommendations to the Board of Commissioners regarding Independent parties who will become members of the Risk Management Committee.

**B. Remuneration Function**

1. Evaluate the remuneration system/policy based on performance, risk, fairness with the Company's peer group, long-term goals and strategies, and the Company's future revenue potential.

2. Prepare and provide recommendations to the Board of Commissioners regarding:
    a. Remuneration Structure
    b. Remuneration Policy
    c. Remuneration Amount: The Nomination and Remuneration Committee evaluates the policy structure and amount of remuneration for the Board of Commissioners and Directors at least once a year.
3. Submit evaluation results and provide recommendations to the Board of Commissioners regarding:
    a. Remuneration Policy for the Board of Directors and Commissioners, to be submitted to the General Meeting of Shareholders.
    b. Remuneration Policy for executive officers and employees, to be submitted to the Board of Directors.

4. Ensure that the Remuneration Policy complies with applicable regulations.
5. Periodically evaluate the implementation of the Remuneration Policy.
6. Assist the Board of Commissioners in assessing the appropriateness of the remuneration received by each member of the Board of Directors and/or Board of Commissioners.
7. Carrying out other duties assigned by the Board of Commissioners related to the nomination and remuneration function.

## Nomination and Remuneration Committee Meetings

The Nomination and Remuneration Committee implements policies and mechanisms for holding regular meetings. All decisions made at meetings are recorded in minutes of meetings, which are signed by all participants, including any

terdapat perbedaan pendapat. Informasi mengenai kehadiran dan isi risalah rapat kemudian diserahkan kepada Dewan Komisaris sebagai bagian dari laporan dan untuk evaluasi kinerja Komite Nominasi dan Remunerasi oleh Dewan Komisaris.

Pada tahun 2024, Komite Audit telah mengadakan rapat sebanyak 17 kali, dengan tingkat kehadiran masing-masing anggota yang tercatat dalam tabel berikut:

dissenting opinions. Information regarding attendance and the contents of the minutes are then submitted to the Board of Commissioners as part of the report and for the Board of Commissioners' evaluation of the Nomination and Remuneration Committee's performance.

In 2024, the Audit Committee held 17 meetings, with the attendance of each member recorded in the following table:

| Nama<br>*Name* | Jabatan<br>*Position* | Jumlah Rapat<br>*Number of Meeting* | Jumlah Kehadiran<br>*Number of Attendance* | Persentase Kehadiran<br>*Percentage of Attendance* |
|---|---|---|---|---|
| **Budi Santoso** | Ketua Komite Nominasi dan Remunerasi / Chairman of the Nomination and Remuneration Committee | 17 | 17 | 100 % |
| **Adriani Sukmono** | Anggota Komite Nominasi dan Remunerasi / Member of the Nomination and Remuneration Committee | 17 | 11 | 64,70 % |
| **Arie Sudjito** | Anggota Komite Nominasi dan Remunerasi / Member of the Nomination and Remuneration Committee | 17 | 11 | 64,70 % |
| **Sukatna** | Anggota Komite Nominasi dan Remunerasi / Member of the Nomination and Remuneration Committee | 17 | 11 | 64,70 % |

## Risalah dan Agenda Rapat Komite Nominasi dan Remunerasi Tahun 2024

Minutes and Agenda of the 2024 Nomination and Remuneration Committee Meeting

| Tanggal<br>*Date* | Agenda Pembahasan<br>*Agenda of Discussion* | Peserta<br>*Participant* |
|---|---|---|
| 25 Januari 2024<br>January 25, 2024 | • Rencana Kerja dan Anggaran Perusahaan Tahun 2024;<br>• Rencana Penyehatan Perusahaan;<br>• Usulan Pergantian Direktur Utama PG Rajawali II dan Direksi Mitra Ogan<br><br>• 2024 Company Work Plan and Budget;<br>• Company Restructuring Plan;<br>• Proposed Replacement of the President Director of PG Rajawali II and the Board of Directors of Mitra Ogan | • Ketua Komite Nominasi dan Remunerasi / Chairman of the Nomination and Remuneration Committee<br>• Anggota Komite Nominasi dan Remunerasi / Member of the Nomination and Remuneration Committee<br>• Tim Sekretariat Dewan Komisaris / Board of Commissioners Secretariat Team |
| 23 Februari 2024<br>February 23, 2024 | • Progres Kinerja Perusahaan s.d. Januari 2024;<br>• Progres Audit Laporan Keuangan Perusahaan Tahun 2023;<br>• Usulan Penyertaan Modal Negara Tahun 2024<br>• Struktur Organisasi PT RNI (Persero) | • Ketua Komite Nominasi dan Remunerasi / Chairman of the Nomination and Remuneration Committee |





| Tanggal<br>*Date* | Agenda Pembahasan<br>*Agenda of Discussion* | Peserta<br>*Participant* |
|---|---|---|
| | • Company Performance Progress as of January 2024;<br>• Progress of the 2023 Company Financial Statement Audit;<br>• Proposed State Capital Investment in 2024<br>• Organizational Structure of PT RNI (Persero) | • Anggota Komite Nominasi dan Remunerasi / Member of the Nomination and Remuneration Committee<br>• Tim Sekretariat Dewan Komisaris / Board of Commissioners Secretariat Team |
| 22 Maret 2024<br>March 22, 2024 | • Progres Kinerja Perusahaan s.d. Februari 2024;<br>• Progres Audit Laporan Keuangan Perusahaan Tahun 2023<br><br>• Company Performance Progress as of February 2024;<br>• Progress of the Company's 2023 Financial Statement Audit | • Ketua Komite Nominasi dan Remunerasi / Chairman of the Nomination and Remuneration Committee<br>• Anggota Komite Nominasi dan Remunerasi / Member of the Nomination and Remuneration Committee<br>• Tim Sekretariat Dewan Komisaris / Board of Commissioners Secretariat Team |
| 26 April 2024<br>April 26, 2024 | • Progres Kinerja Perusahaan s.d. Maret 2024<br>• Progres Audit Laporan Keuangan Perusahaan Tahun 2023;<br>• Talent Pool ID Food Group<br><br>• Company Performance Progress as of March 2024<br>• Progress of the Company's 2023 Financial Statement Audit;<br>• ID Food Group Talent Pool | • Ketua Komite Nominasi dan Remunerasi / Chairman of the Nomination and Remuneration Committee<br>• Anggota Komite Nominasi dan Remunerasi / Member of the Nomination and Remuneration Committee<br>• Tim Sekretariat Dewan Komisaris / Board of Commissioners Secretariat Team |
| 28 Mei 2024<br>May 28, 2024 | • Persiapan RUPS Tahunan (Audit 2023);<br>• Progres Kinerja Perusahaan s.d. April 2024;<br>• Struktur Organisasi PT RNI (Persero)<br><br>• Preparation for the Annual General Meeting of Shareholders (2023 Audit);<br>• Company Performance Progress as of April 2024;<br>• Organizational Structure of PT RNI (Persero) | • Ketua Komite Nominasi dan Remunerasi / Chairman of the Nomination and Remuneration Committee<br>• Anggota Komite Nominasi dan Remunerasi / Member of the Nomination and Remuneration Committee<br>• Tim Sekretariat Dewan Komisaris / Board of Commissioners Secretariat Team |
| 31 Mei 2024<br>May 31, 2024 | • Pembahasan Pokok-pokok Perhatian Dewan Komisaris sebagaimana Surat Nomor 1/SPMB/HK.01.04/RNI.00/29/V/2024<br>• Lain-lain<br><br>• Discussion of the Board of Commissioners' Main Points of Concern as Pertained to Letter Number 1/SPMB/HK.01.04/RNI.00/29/V/2024<br>• Others | • Ketua Komite Nominasi dan Remunerasi / Chairman of the Nomination and Remuneration Committee<br>• Dewan Komisaris / Board of Commissioners<br>• Dewan Direksi / Board of Directors |
| 5 Juni 2024<br>June 5, 2024 | • Pembahasan Pokok-pokok Perhatian Dewan Komisaris sebagaimana Surat Nomor 1/SPMB/PA.04.02/RNI.00/01/VII/2024<br>• Lain-lain<br><br>• Discussion of the Board of Commissioners' Main Points of Concern as per Letter Number 1/SPMB/PA.04.02/RNI.00/01/VII/2024<br>• Others | • Ketua Komite Nominasi dan Remunerasi / Chairman of the Nomination and Remuneration Committee<br>• Dewan Komisaris / Board of Commissioners<br>• Dewan Direksi / Board of Directors |

| **Tanggal**<br>*Date* | **Agenda Pembahasan**<br>*Agenda of Discussion* | **Peserta**<br>*Participant* |
|---|---|---|
| 25 Juni 2024<br>June 25, 2024 | Progres Kinerja Perusahaan s.d. Mei 2024<br>Company Performance Progress as of May 2024 | • Ketua Komite Nominasi dan Remunerasi / Chairman of the Nomination and Remuneration Committee<br>• Anggota Komite Nominasi dan Remunerasi / Member of the Nomination and Remuneration Committee<br>• Tim Sekretariat Dewan Komisaris / Board of Commissioners Secretariat Team |
| 23 Juli 2024<br>July 23, 2024 | Laporan Kinerja Perusahaan s.d. Juni 2024<br>Company Performance Report as of June 2024 | • Ketua Komite Nominasi dan Remunerasi / Chairman of the Nomination and Remuneration Committee<br>• Anggota Komite Nominasi dan Remunerasi / Member of the Nomination and Remuneration Committee<br>• Tim Sekretariat Dewan Komisaris / Board of Commissioners Secretariat Team |
| 26 Juli 2024<br>July 26, 2024 | • Pembahasan Pokok-pokok Perhatian Dewan Komisaris sebagaimana Surat Nomor 1/SPMB/PA.04.02/RNI.00/24/VII/2024<br>• Lain-lain<br><br>• Discussion of the Board of Commissioners' Main Points of Concern as per Letter Number 1/SPMB/PA.04.02/RNI.00/24/VII/2024<br>• Others | • Ketua Komite Nominasi dan Remunerasi / Chairman of the Nomination and Remuneration Committee<br>• Dewan Komisaris / Board of Commissioners<br>• Dewan Direksi / Board of Directors |
| 23 Agustus 2024<br>August 23, 2024 | • Progres Kinerja Perusahaan s.d. Juli 2024<br>• Pengajuan Pinjaman Pendanaan CPP<br><br>• Company Performance Progress as of July 2024<br>• CPP Funding Loan Application | • Ketua Komite Nominasi dan Remunerasi / Chairman of the Nomination and Remuneration Committee<br>• Anggota Komite Nominasi dan Remunerasi / Member of the Nomination and Remuneration Committee<br>• Tim Sekretariat Dewan Komisaris / Board of Commissioners Secretariat Team |
| 20 September 2024<br>September 20, 2024 | • Laporan Kinerja Perusahaan s.d. Agustus 2024;<br>• Usulan Perubahan Struktur Organisasi PT RNI (Persero)<br><br>• Company Performance Report as of August 2024;<br>• Proposed Changes to the Organizational Structure of PT RNI (Persero) | • Ketua Komite Nominasi dan Remunerasi / Chairman of the Nomination and Remuneration Committee<br>• Anggota Komite Nominasi dan Remunerasi / Member of the Nomination and Remuneration Committee<br>• Tim Sekretariat Dewan Komisaris / Board of Commissioners Secretariat Team |
| 27 September 2024<br>September 27, 2024 | • Progress Tindak Lanjut Matriks Rencana Strategis dan Program Kerja<br>• Pokok-pokok Perhatian Dewan Komisaris, sebagaimana Surat No. 1/SPMB/PA.02.03/RNI/23/IX/2024 tanggal 23 September 2024 | • Ketua Komite Nominasi dan Remunerasi / Chairman of the Nomination and Remuneration Committee |





| Tanggal<br>*Date* | Agenda Pembahasan<br>*Agenda of Discussion* | Peserta<br>*Participant* |
|---|---|---|
| | • Lain-lain<br>• Progress on Follow-up to the Strategic Plan Matrix and Work Program<br>• Main Points of Concern for the Board of Commissioners, as per Letter No. 1/SPMB/PA.02.03/RNI/23/IX/2024 dated September 23, 2024<br>• Others | • Dewan Komisaris / Board of Commissioners<br>• Dewan Direksi / Board of Directors |
| 25 Oktober 2024<br>October 25, 2024 | Progres Kinerja Perusahaan s.d. September 2024<br>Company Performance Progress as of September 2024 | • Ketua Komite Nominasi dan Remunerasi / Chairman of the Nomination and Remuneration Committee<br>• Anggota Komite Nominasi dan Remunerasi / Member of the Nomination and Remuneration Committee<br>• Tim Sekretariat Dewan Komisaris / Board of Commissioners Secretariat Team |
| 29 Oktober 2024<br>October 29, 2024 | • Pokok-pokok Perhatian Dewan Komisaris sebagaimana Surat No. 1/SPMB/CG.01.05/RNI.00/28/X/2024 tanggal 28 Oktober 2024<br>• Lain-lain<br>• Points of attention of the Board of Commissioners as stated in Letter No. 1/SPMB/CG.01.05/RNI.00/28/X/2024 dated 28 October 2024<br>• Others | • Ketua Komite Nominasi dan Remunerasi / Chairman of the Nomination and Remuneration Committee<br>• Dewan Komisaris / Board of Commissioners<br>• Dewan Direksi / Board of Directors |
| 28 November 2024<br>November 28, 2024 | Progres Kinerja Perusahaan s.d. Oktober 2024<br>Company Performance Progress as of October 2024 | • Ketua Komite Nominasi dan Remunerasi / Chairman of the Nomination and Remuneration Committee<br>• Anggota Komite Nominasi dan Remunerasi / Member of the Nomination and Remuneration Committee<br>• Tim Sekretariat Dewan Komisaris / Board of Commissioners Secretariat Team |
| 20 Desember 2024<br>December 20, 2024 | • Evaluasi Kinerja dan Lesson Learned PT Rajawali Nusantara Indonesia (Persero) Selama Tahun 2024<br>• Lain-lain<br>• Performance Evaluation and Lessons Learned by PT Rajawali Nusantara Indonesia (Persero) During 2024<br>• Other | • Ketua Komite Nominasi dan Remunerasi / Chairman of the Nomination and Remuneration Committee<br>• Dewan Komisaris / Board of Commissioners<br>• Dewan Direksi / Board of Directors |

## Pendidikan dan Pelatihan Komite Nominasi dan Remunerasi

Perseroan tidak menyediakan fasilitas program pendidikan dan pelatihan, namun setiap anggota melakukan program pendidikan dan pelatihan di lembaga-lembaga lain diluar perusahaan.

## Nomination and Remuneration Committee Education and Training

The Company does not provide education and training programs; however, each member undertakes education and training programs at institutions outside the company.

## Independensi Komite Nominasi dan Remunerasi

Komite Nominasi dan Remunerasi memastikan keberlanjutan independensinya dengan tidak terhubung atau memiliki afiliasi dengan pihak manapun serta tidak memiliki kepemilikan saham di Perseroan dalam menjalankan tugasnya. Rincian mengenai independensi Komite Nominasi dan Remunerasi dapat dilihat dalam tabel berikut:

## Independence of the Nomination and Remuneration Committee

The Nomination and Remuneration Committee ensures its continued independence by maintaining no ties or affiliations with any parties and holding no shareholdings in the Company in carrying out its duties. Details regarding the independence of the Nomination and Remuneration Committee can be seen in the following table:

| Aspek Independensi<br>*Independence Aspect* | Budi Santoso | Adriani Sukmoro | Arie Sudjito | Sukatna |
|---|---|---|---|---|
| Tidak memiliki hubungan keuangan dengan Dewan Komisaris dan Direksi<br>Has no financial relationship with the Board of Commissioners and the Board of Directors | V | V | V | V |
| Tidak memiliki hubungan kepengurusan di Perseroan, Anak Perusahaan, maupun Perusahaan<br>Has no management relationship in the Company, Subsidiaries, as well as Company | V | V | V | V |
| Tidak memiliki hubungan kepemilikan saham di Perseroan<br>Does not have a share ownership relationship in the Company | V | V | V | V |
| Tidak memiliki hubungan keluarga dengan Dewan Komisaris, Direksi dan/atau sesama anggota Komite Audit<br>Do not have a family relationship with the Board of Commissioners, Board of Directors and/or other people member of the audit committee | V | V | V | V |
| Tidak menjabat sebagai pengurus partai politik maupun pejabat Pemerintah<br>Not serving as an administrator of a political party or government official | V | V | V | V |

## Laporan Pelaksanaan Kegiatan

Sepanjang tahun 2024, Komite Nominasi dan Remunerasi melaksanakan berbagai kegiatan, yang mencakup tugas rutin sesuai dengan rencana kerja dan tugas khusus yang diberikan oleh Dewan Komisaris. Berikut adalah rincian kegiatan yang telah dijalankan oleh Komite Nominasi dan Remunerasi:

## Activity Implementation Report

Throughout 2024, the Nomination and Remuneration Committee carried out various activities, including routine tasks in accordance with the work plan and special tasks assigned by the Board of Commissioners. The following is a breakdown of the activities carried out by the Nomination and Remuneration Committee:





| **Tanggal**<br>*Date* | **Peserta**<br>*Participant* |
|---|---|
| 25 Januari 2024<br>January 25, 2024 | Menghadiri Rapat Gabungan Direksi dan Komisaris<br>Attending the Joint Meeting of Directors and Commissioners |
| 23 Februari 2024<br>February 23, 2024 | Menghadiri Rapat Rutin Komite<br>Attending Regular Committee Meetings |
| 22 Maret 2024<br>March 22, 2024 | Menghadiri Rapat Rutin Komite<br>Attending Regular Committee Meetings |
| 26 April 2024<br>April 26, 2024 | Menghadiri Rapat Rutin Komite<br>Attending Regular Committee Meetings |
| 28 Mei 2024<br>May 28, 2024 | Menghadiri Rapat Rutin Komite<br>Attending Regular Committee Meetings |
| 31 Mei 2024<br>May 31, 2024 | Menghadiri Rapat Gabungan Direksi dan Komisaris<br>Attending the Joint Meeting of Directors and Commissioners |
| 5 Juni 2024<br>June 5, 2024 | Menghadiri Rapat Gabungan Direksi dan Komisaris<br>Attending the Joint Meeting of Directors and Commissioners |
| 25 Juni 2024<br>June 25, 2024 | Menghadiri Rapat Rutin Komite<br>Attending Regular Committee Meetings |
| 23 Juli 2024<br>July 23, 2024 | Menghadiri Rapat Rutin Komite<br>Attending Regular Committee Meetings |
| 26 Juli 2024<br>July 26, 2024 | Menghadiri Rapat Gabungan Direksi dan Komisaris<br>Attending the Joint Meeting of Directors and Commissioners |
| 23 Agustus 2024<br>August 23, 2024 | Menghadiri Rapat Rutin Komite<br>Attending Regular Committee Meetings |
| 20 September 2024<br>September 20, 2024 | Menghadiri Rapat Rutin Komite<br>Attending Regular Committee Meetings |
| 27 September 2024<br>September 27, 2024 | Menghadiri Rapat Gabungan Direksi dan Komisaris<br>Attending the Joint Meeting of Directors and Commissioners |
| 25 Oktober 2024<br>October 25, 2024 | Menghadiri Rapat Rutin Komite<br>Attending Regular Committee Meetings |
| 29 Oktober 2024<br>October 29, 2024 | Menghadiri Rapat Gabungan Direksi dan Komisaris<br>Attending the Joint Meeting of Directors and Commissioners |
| 28 November 2024<br>November 28, 2024 | Menghadiri Rapat Rutin Komite<br>Attending Regular Committee Meetings |
| 20 Desember 2024<br>December 20, 2024 | Menghadiri Rapat Gabungan Direksi dan Komisaris<br>Attending the Joint Meeting of Directors and Commissioners |

# Komite Manajemen Risiko

## Risk Management Committee

Setiap kegiatan yang dilaksanakan oleh PT Rajawali Nusantara Indonesia (Persero) terkait erat dengan berbagai risiko yang perlu dikelola. Untuk mengelola risiko-risiko tersebut, PT Rajawali Nusantara Indonesia (Persero) menerapkan sistem manajemen risiko. Dengan penerapan sistem manajemen risiko yang efektif, diharapkan perusahaan dapat mencapai tujuan usaha secara optimal.

Every activity carried out by PT Rajawali Nusantara Indonesia (Persero) is closely linked to various risks that must be managed. To manage these risks, PT Rajawali Nusantara Indonesia (Persero) implements a risk management system. With an effective risk management system, the company is expected to achieve its business objectives optimally.

## Dasar Hukum dan Piagam Komite Manajemen Risiko

Untuk mendukung pelaksanaan tugas Komite Manajemen Risiko PT Ra jawali Nusantara Indonesia (Persero), Dewan Komisaris telah menetapkan pedoman kerja yang berfungsi sebagai acuan dalam melaksanakan tugas dan fungsinya sesuai dengan ketentuan Good Corporate Governance. Kebijakan ini menjadi pedoman yang mengikat dan mengatur Anggota Komite Manajemen Risiko dalam menjalankan aktivitas mereka.

Dasar hukum yang mendasari Komite Manajemen Risiko PT Rajawali Nusantara Indonesia (Persero) antara lain adalah:

1. Undang-Undang Nomor 19 Tahun 2003 tentang Badan Usaha Milik Negara;
2. Undang-Undang Nomor 40 tahun 2007 tentang Perseroan Terbatas sebagaimana telah diubah dengan Undang-Undang Republik Indonesia Nomor 6 Tahun 2023 tentang Penetapan Peraturan Pemerintah Pengganti Undang-Undang Nomor 2 Tahun 2022 tentang Cipta Kerja menjadi Undang-Undang;
3. Peraturan Menteri Badan Usaha Milik Negara Nomor PER-06/MBU/04/2021 tentang Perubahan Atas Peraturan Menteri Badan Usaha Milik Negara Nomor PER-12/MBU/2012 Tentang Organ Pendukung Dewan Komisaris / Dewan Pengawas Badan Usaha Milik Negara;
4. Peraturan Menteri Badan Usaha Milik Negara Nomor PER-2/MBU/03/2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara;
5. Keputusan Sekretaris BUMN Nomor SK-12/S.MBU/08/2023 tentang Pencabutan Keputusan Sekretaris KBUMN Nomor

## Legal Basis and Charter of the Risk Management Committee

To support the implementation of the duties of the PT Rajawali Nusantara Indonesia (Persero) Risk Management Committee, the Board of Commissioners has established work guidelines that serve as a reference in carrying out its duties and functions in accordance with Good Corporate Governance provisions. This policy serves as a binding guideline that regulates the members of the Risk Management Committee in carrying out their activities.

The legal basis underlying the PT Rajawali Nusantara Indonesia (Persero) Risk Management Committee includes:

1. Law Number 19 of 2003 concerning State-Owned Enterprises;
2. Law Number 40 of 2007 concerning Limited Liability Companies, as amended by Law of the Republic of Indonesia Number 6 of 2023 concerning the Stipulation of Government Regulation in Lieu of Law Number 2 of 2022 concerning Job Creation into Law;
3. Regulation of the Minister of State-Owned Enterprises Number PER-06/MBU/04/2021 concerning Amendments to Regulation of the Minister of State-Owned Enterprises Number PER-12/MBU/2012 concerning Supporting Organs of the Board of Commissioners/Supervisory Board of State-Owned Enterprises;
4. Regulation of the Minister of State-Owned Enterprises Number PER-2/MBU/03/2023 concerning Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises;
5. Decree of the Secretary of State-Owned Enterprises Number SK-12/S.MBU/08/2023 concerning the Revocation





SK-16/S.MBU/2012 tentang Indikator/Parameter Penilaian dan Evaluasi atas Penerapan Tata Kelola Perushaan yang Baik (Good Corporate Governance) pada Badan Usaha Milik Negara;
6. Pedoman Good Corporate Governance dari Komite Nasional Corporate Governance Tahun 2006;
7. Anggaran Dasar PT Rajawali Nusantara Indonesia (Persero).

of Decree of the Secretary of State-Owned Enterprises Number SK-16/S.MBU/2012 concerning Indicators/Parameters for Assessment and Evaluation of the Implementation of Good Corporate Governance in State-Owned Enterprises;
6. Guidelines for Good Corporate Governance from the National Corporate Governance Committee, 2006;
7. Articles of Association of PT Rajawali Nusantara Indonesia (Persero).

Beberapa hal yang tercantum dalam Piagam (Charter) Komite Manajemen Risiko Perseroan antara lain adalah:

1. Landasan Hukum
2. Definisi
3. Struktur Organisasi
4. Kualifikasi Anggota Komite Manajemen Risiko
5. Masa Jabatan
6. Pengembangan Kompetensi
7. Remunerasi
8. Tanggung Jawab
9. Tugas-tugas
10. Rencana Kerja dan Penganggaran
11. Kewenangan
12. Lingkup Kerja
13. Rapat
14. Pelaporan
15. Evaluasi Kinerja
16. Kode Etik
17. Pemutakhiran dan Pemberlakukan Piagam.

Some of the matters stipulated in the Company's Risk Management Committee Charter include:

1. Legal Basis
2. Definition
3. Organizational Structure
4. Qualifications of Risk Management Committee Members
5. Term of Office
6. Competency Development
7. Remuneration
8. Responsibilities
9. Duties
10. Work Plan and Budgeting
11. Authority
12. Scope of Work
13. Meetings
14. Reporting
15. Performance Evaluation
16. Code of Ethics
17. Charter Updating and Enforcement.

## Susunan Anggota

Dewan Komisaris membentuk Komite Manajemen Risiko dengan tujuan untuk mendukung pengelolaan risiko di seluruh aktivitas Perseroan, sehingga dapat memastikan tercapainya sasaran yang telah ditetapkan, kelangsungan bisnis perusahaan, dan memberikan nilai tambah maksimal bagi stakeholders. Komposisi dan keanggotaan Komite Manajemen Risiko adalah sebagai berikut:

1. Komite Manajemen Manajemen Risiko dibentuk oleh Dewan Komisaris yang terdiri dari Ketua dan anggota;
2. Ketua dan anggota Komite Manajemen Risiko diangkat dan diberhentikan oleh Dewan Komisaris;
3. Ketua anggota Komite Manajemen Risiko adalah anggota Dewan Komisaris;
4. Anggota Komite Manajemen Risiko dapat dijabat oleh Dewan Komisaris atau berasal dari luar Perusahaan.

## Membership

The Board of Commissioners established a Risk Management Committee to support risk management across all Company activities, thereby ensuring the achievement of established targets, the company's business continuity, and providing maximum added value to stakeholders. The composition and membership of the Risk Management Committee are as follows:

1. The Risk Management Committee is formed by the Board of Commissioners and consists of a Chairperson and members;
2. The Chairperson and members of the Risk Management Committee are appointed and dismissed by the Board of Commissioners;
3. The Chairperson of the Risk Management Committee is a member of the Board of Commissioners;
4. Members of the Risk Management Committee may be members of the Board of Commissioners or from outside the Company.

## Masa Jabatan Komite Manajemen Risiko

Masa jabatan anggota Komite Manajemen Risiko yang bukan bagian dari Dewan Komisaris Perseroan ditentukan maksimal 3 (tiga) tahun, dengan opsi perpanjangan satu kali lagi selama 2 (dua) tahun. Dewan Komisaris berhak untuk mengakhiri masa jabatan anggota tersebut kapan saja jika dianggap perlu.

## Risk Management Committee Term of Office

The term of office of members of the Risk Management Committee who are not members of the Company's Board of Commissioners is a maximum of three years, with the option of one further extension for two years. The Board of Commissioners reserves the right to terminate the term of office of such members at any time as deemed necessary.

## Profil Komite Manajemen Risiko

Berikut adalah daftar susunan Komite Manajemen Risiko Perseroan hingga 31 Desember 2024:

## Risk Management Committee Profile

The following is a list of the composition of the Company's Risk Management Committee as of December 31, 2024:



### Sarwo Edhy

Ketua Komite Manajemen Risiko
*Chairman of Risk Management Committee*

| | | | |
|---|---|---|---|
| Dasar Hukum Pengangkatan / *Legal Basis for Appointment* | 17/SK/RNI.00/VIII/2023 | Usia / *Age* | 62 tahun / *62 years old* |
| Kewarganegaraan / *Citizenship* | Indonesia | Domisili / *Domicile* | Jakarta, Indonesia |
| Tempat dan Tanggal Lahir / *Place and Date of Birth* | Brebes, 22 Maret 1962<br>*Brebes, March 22, 1962* | Periode Jabatan / *Period of Service* | 2023 - Sekarang<br>*2023 - Present* |

**Pendidikan / *Education***

- Doktor Sumber Daya Manuasia Universitas Negeri Jakarta / *Doctor of Human Resources, Jakarta State University*
- Magister Manajemen Sekolah Tinggi Ekonomi / *Master of Management, College of Economics*
- Magister Hukum Universitas Tama / *Master of Law, Tama University*
- Sarjana Administrasi Negara Universitas Tama / *Bachelor of Public Administration, Tama University*
- Sarjana Ekonomi Pertanian Universitas Satyagama / *Bachelor of Agricultural Economics, Satyagama University*

**Riwayat Pekerjaan / *Employment History***

- 2022 - Sekarang / *Present* : Sekretaris Utama Badan Pangan Nasional / *Principal Secretary, National Food Agency*
- 2021 - 2022 : Kepala Badan Ketahanan Pangan, Kementrian Pertanian / *Head of the Food Security Agency, Ministry of Agriculture*
- 2021 - 2022 : Staf Ahli Menteri Bidang Infrastruktur Kementerian Pertanian / *Expert Staff to the Minister for Infrastructure, Ministry of Agriculture*
- 2019 - 2021 : Direktur Jenderal Prasarana dan Sarana Kementerian Pertanian / *Director General of Infrastructure and Facilities, Ministry of Agriculture*
- 2016 - 2019 : Direktur Buah dan Florikultura Kementerian Pertanian / *Director of Fruit and Floriculture, Ministry of Agriculture*





## Budiono Sandi

Anggota Komite Manajemen Risiko
*Member of Risk Management Committee*

| | | | |
|---|---|---|---|
| Dasar Hukum Pengangkatan / *Legal Basis for Appointment* | 7/SK/RNI.00/II/2022, 22 Februari 2022, February 22, 2022 | Usia / *Age* | 61 tahun / *61 years old* |
| Kewarganegaraan / *Citizenship* | Indonesia | Domisili / *Domicile* | Jakarta |
| Tempat dan Tanggal Lahir / *Place and Date of Birth* | Purwakarta, 2 April 1963 *Purwakarta, April 2, 1963* | Periode Jabatan / *Period of Service* | 2022 - Sekarang *2022 - Present* |

Pendidikan / *Education*
- Magister, Universitas Gadjah Mada (UGM) (2007) / *Master, Gadjah Mada University (UGM) (2007)*
- Sarjana, Universitas Jakarta (1999) / *Bachelor, University of Jakarta (1999)*
- Akademi Kepolisian (1987) / *Police Academy (1987)*

Riwayat Pekerjaan / *Employment History*
- 2018 - 2021 : Deputi Penindakan dan Pembinaan Kemampuan BNPT / *Deputy for Enforcement and Capacity Building BNPT*
- 2013 - 2018 : Direktur Kerjasama Bilateral BNPT / *Director of Bilateral Cooperation BNPT*
- 2012 - 2013 : Wakil Kepala Densus 88 Anti Teror / *Deputy Head of Densus 88 Anti-Terror*
- 2011 - 2012 : Direktur Intelejen Polda Metro Jaya / *Director of Intelligence of Polda Metro Jaya*
- 2010 - 2011 : Direktur Intelejen Polda Lampung / *Director of Intelligence, Lampung Regional Police*

## Rizqi Fadhillah Romadona

Anggota Komite Manajemen Risiko
*Member of Risk Management Committee*

| | | | |
|---|---|---|---|
| Dasar Hukum Pengangkatan / *Legal Basis for Appointment* | 07/SK/RNI.00/VIII/2020 | Usia / *Age* | 33 tahun / *33 years old* |
| Kewarganegaraan / *Citizenship* | Indonesia | Domisili / *Domicile* | Yogyakarta |
| Tempat dan Tanggal Lahir / *Place and Date of Birth* | Yogyakarta, 12 September 1972 *Yogyakarta, September 12, 1972* | Periode Jabatan / *Period of Service* | 2022 - Sekarang *2022 - Present* |

Pendidikan / *Education*
Sarjana (S1) dari Fakultas Pertanian Universitas Gadjah Mada / Bachelor (S1) from the Faculty of Agriculture, Gadjah Mada University

Riwayat Pekerjaan / *Employment History*
- 2020 - Sekarang / *Present* : Kepala Subbagian Dukungan Strategis Wakil Menteri Kementerian BUMN / *Head of the Strategic Support Subdivision, Deputy Minister, Ministry of State-Owned Enterprises*
- 2017 - 2020 : Analis Data BUMN / *State-Owned Enterprise Data Analyst*

## Rudy Munardi

Anggota Komite Manajemen Risiko
*Member of Risk Management Committee*

| | | | |
|---|---|---|---|
| Dasar Hukum Pengangkatan / *Legal Basis for Appointment* | 19/SK/RNI.00/VIII/2023 | Usia / *Age* | 54 tahun / *54 years old* |
| Kewarganegaraan / *Citizenship* | Indonesia | Domisili / *Domicile* | Tangerang Selatan |
| Tempat dan Tanggal Lahir / *Place and Date of Birth* | Rangkasbitung, 29 Maret 1970 *Rangkasbitung, March 29, 1970* | Periode Jabatan / *Period of Service* | 2023 - Sekarang *2023 - Present* |

Pendidikan / *Education*

- Magister Manajemen Internasional Prasetiya Mulya Business School / *Master of International Management, Prasetiya Mulya Business School*
- Sarjana Manajemen Universitas Pancasila / *Bachelor of Management, Pancasila University*

Riwayat Pekerjaan / *Employment History*

- 2020 - Sekarang / *Present* : PT Jaya Reka Indonesia & PT Sehat Mental Indonesia (Psikologimu) / *PT Jaya Reka Indonesia & PT Sehat Mental Indonesia (Psikologimu)*
- 2020 : PT Asuransi Adira Dinamika
- 2019 - 2020 : PT Zurich Insurance Indonesia
- 2015 - 2019 : PT Asuransi Jiwa Manulife Indonesia
- 2015 : PT. Bank Mandiri (Persero) Semarang Regional Office
- 2014 - 2015 : PT Bank Mandiri (Persero) Bandung Regional Office
- 2012 - 2014 : PT AXA Mandiri Financial Services
- 2012 : PT Bank Mandiri (Persero) Bandung Braga Area
- 2010 - 2012 : PT Bank Mandiri (Pesero) Head Office – Wealth Management Group

## Tugas dan Tanggung Jawab Komite Manajemen Risiko

Piagam Komite Pemantau Manajemen Risiko (KPMR) PT Rajawali Nusantara Indonesia (Persero) menetapkan bahwa tugas dan tanggung jawab Komite Manajemen Risiko mencakup hal-hal berikut:

1. Mengakses seluruh informasi yang relevan tentang Perusahaan terkait dengan tugas dan fungsi Komite Pemantau Risiko
2. Melakukan komunikasi dengan kepala unit kerja dan pihak lain dalam Perusahaan untuk memperoleh informasi, klarifikasi serta meminta dokumen dan laporan yang diperlukan
3. Melakukan pemantauan dan penalaahan terhadap laporan Manajemen Risiko dan laporan lainnya terkait penerapan Manajemen Risiko baik pada Induk maupun Anak Perusahaan

## Duties and Responsibilities of the Risk Management Committee

The Risk Management Monitoring Committee Charter (KPMR) of PT Rajawali Nusantara Indonesia (Persero) stipulates that the duties and responsibilities of the Risk Management Committee include the following:

1. Accessing all relevant information about the Company related to the duties and functions of the Risk Monitoring Committee
2. Communicating with heads of work units and other parties within the Company to obtain information, clarification, and request necessary documents and reports
3. Monitoring and reviewing Risk Management reports and other reports related to the implementation of Risk Management at both the Parent Company and Subsidiaries





4. Melakukan pemantauan dan evaluasi atas kesesuaian penerapan kebijakan dan strategi Manajemen Risiko Induk dan Anak perusahaan
5. Memberikan rekomendasi kepada Dewan Komisaris / Dewan Pengawas atas hal yang mendukung efektifivitas penerapan Manajemen Risiko dan kesesuaian penerapan antara kebijakan Manajemen Risiko Induk dan Manajemen Risiko Anak Perusahaan
6. Melaksanakan pemantauan dan evaluasi terghadap pelaksanaan fungsi Manajemen Risiko alinnya sesuai dengan ketentuan peraturan perundang-undangan, anggaran dasar, dan/atau keputusan RUPS/Menteri
7. Melakukan evaluasi kebijakan Tata Kelola Terintegrasi
8. Melakukan pemantauan dan evaluasi atas kesesuaian kebijakan Tata Kelola Terintegrasi Induk dan Anak Perusahaan
9. Melakukan evaluasi pelaksanaan Tata Kelola Terintegrasi, paling sedikit melalui penilaian kecukupan pengendalian internal dan pelaksanaan fungsi kepatuhan secara terintegrasi
10. Memberikan rekomendasi kepada Dewan Komisaris / Dewan Pengawas untuk penyempurnaan kebijakan Tata kelola Terintegrasi
11. Melakukan komunikasi dengan unit kerja untuk fungsi antara lain Audit Intern, hukum dan kepatuhan, keuangan dan Manajemen Risiko, SDM, dan aspek fungsi operasional usaha yang diperlukan untuk memperoleh informasi, klarifikasi serta meminta laporan yang diperlukan secara terintegrasi.
12. Melaksanakan pemantauan dan evaluasi terhadap pelaksanaan fungsi Tata Kelola Terintegrasi lainnya sesuai dengan ketentuan peraturan perundang undangan, anggaran dasar dan/atau keputusan RUPS/Menteri
13. Menjalankan wewenang, tugas, dan tanggung jawab lain yang terkait dengan fungsi Manajemen Risiko dan Tata Kelola Terintegrasi

## Rapat Komite Manajemen Risiko

Dalam melaksanakan tugas dan tanggung jawabnya Komite Manajemen Risiko melakukan koordinasi melalui rapat komite yang disesuaikan dengan kebutuhan, dan dilaksanakan secara rutin dengan frekuensi minimal 1 (satu) kali dalam 1 (satu) bulan, dipimpin oleh Ketua Komite Manajemen Risiko, dan menghasilkan evaluasi serta tanggapan yang menjadi pertimbangan bagi Dewan Komisaris dalam pengambilan keputusan.

Pada tahun 2024, Komite Manajemen Risiko telah menyelenggarakan 14 rapat dengan agenda serta tingkat kehadiran yang tercatat sebagai berikut:

4. Monitoring and evaluating the appropriateness of the implementation of Risk Management policies and strategies at the Parent Company and Subsidiaries
5. Providing recommendations to the Board of Commissioners/Supervisory Board on matters that support the effectiveness of Risk Management implementation and the appropriateness of the implementation of Risk Management policies at the Parent Company and Subsidiaries
6. Monitoring and evaluating the implementation of other Risk Management functions in accordance with laws and regulations, the articles of association, and/or GMS/Ministerial decisions
7. Evaluating Integrated Governance policies
8. Monitoring and evaluating the appropriateness of Integrated Governance policies at the Parent Company and Subsidiaries
9. Evaluating Implementation of Integrated Governance, at least through an assessment of the adequacy of internal controls and the implementation of integrated compliance functions.
10. Provide recommendations to the Board of Commissioners/Supervisory Board for the improvement of Integrated Governance policies.
11. Communicate with work units for functions including Internal Audit, Legal and Compliance, Finance and Risk Management, Human Resources, and other operational business functions, as needed to obtain information, clarification, and request required reports in an integrated manner.
12. Monitor and evaluate the implementation of other Integrated Governance functions in accordance with laws and regulations, the Articles of Association, and/or GMS/Ministerial Resolutions.
13. Exercise other authorities, duties, and responsibilities related to the Risk Management and Integrated Governance functions.

## Risk Management Committee Meetings

In carrying out its duties and responsibilities, the Risk Management Committee coordinates through committee meetings tailored to needs and held regularly, with a minimum frequency of once a month. They are chaired by the Chair of the Risk Management Committee. These meetings produce evaluations and responses that are considered by the Board of Commissioners in decision-making.

In 2024, the Risk Management Committee held 14 meetings, with the following agendas and attendance levels:

| Nama<br>*Name* | Jabatan<br>*Position* | Jumlah Rapat<br>*Number of Meeting* | Jumlah Kehadiran<br>*Number of Attendance* | Persentase Kehadiran<br>*Percentage of Attendance* |
|---|---|---|---|---|
| **Sarwo Edhy** | Ketua Komite Manajemen Risiko / Chairman of the Risk Management Committee | 14 | 14 | 100 % |
| **Budiono Sandi** | Anggota Komite Manajemen Risiko / Member of the Risk Management Committee | 14 | 14 | 100 % |
| **Rizqi Fadhillah Romadona** | Anggota Komite Manajemen Risiko / Member of the Risk Management Committee | 14 | 14 | 100 % |
| **Rudy Munardi** | Anggota Komite Manajemen Risiko / Member of the Risk Management Committee | 14 | 14 | 100 % |

## Risalah dan Agenda Rapat Komite Manajemen Risiko Tahun 2024

Minutes and Agenda of the 2024 Risk Management Committee Meeting

| Tanggal<br>*Date* | Agenda Pembahasan<br>*Agenda of Discussion* | Peserta<br>*Participant* |
|---|---|---|
| 24 Januari 2024<br>January 24, 2004 | Evaluasi Komite Pemantau Manajemen Risiko Kinerja Januari 2024 (1) / Evaluation of the Risk Management Monitoring Committee's Performance January 2024 (1) | • Ketua Komite Pemantau MR / Chairman of the MR Monitoring Committee<br>• Anggota Komite Pemantau MR / Member of MR Monitoring Committee |
| 22 Februari 2024<br>February 22, 2024 | Evaluasi Komite Dewan Komisari Februari 2024 / Board of Commissioners Committee Evaluation February 2024. | • Ketua Komite Pemantau MR / Chairman of the MR Monitoring Committee<br>• Anggota Komite Pemantau MR / Member of MR Monitoring Committee |
| 20 Maret 2024<br>March 20 2024 | Pembahasan terkait Pedoman Manajemen Risiko, Hasil Audit dan Teknis Monitoring Risiko Tahun 2024 / Discussion on Risk Management Guidelines, Audit Results, and Risk Monitoring Techniques for 2024 | • Ketua Komite Pemantau MR / Chairman of the MR Monitoring Committee<br>• Anggota Komite Pemantau MR / Member of MR Monitoring Committee |
| 3 April 2024<br>April 3, 2024 | Tindak Lanjut rapat KPMR Periode Maret 2024 / Follow-up to the KPMR meeting for the March 2024 period | • Ketua Komite Pemantau MR / Chairman of the MR Monitoring Committee<br>• Anggota Komite Pemantau MR / Member of MR Monitoring Committee |





| Tanggal<br>*Date* | Agenda Pembahasan<br>*Agenda of Discussion* | Peserta<br>*Participant* |
|---|---|---|
| 15 Mei 2024<br>May 15, 2024 | Rapat Kick-Off Tata Kelola Terintegrasi / Integrated Governance Kick-Off Meeting | • Ketua Komite Pemantau MR / Chairman of the MR Monitoring Committee<br>• Anggota Komite Pemantau MR / Member of MR Monitoring Committee |
| 28 Mei 2024<br>May 28, 2024 | • Tindaklanjut hasil rapat tanggal 15 Mei 2024 terkait Tata Kelola Terintegrasi; / Follow-up to the results of the meeting on May 15, 2024, regarding Integrated Governance;<br>• Monitoring Kinerja Manajemen Risiko dan Kepatuhan PT RNI (Persero) s.d. April 2024. / Monitoring of PT RNI (Persero)'s Risk Management and Compliance Performance until April 2024. | • Ketua Komite Pemantau MR / Chairman of the MR Monitoring Committee<br>• Anggota Komite Pemantau MR / Member of MR Monitoring Committee |
| 10 Juni 2024<br>June 10, 2024 | Reviu Top Risk 2024 dikaitkan dengan implementasi RPP / The 2024 Top Risk Review is linked to the implementation of the RPP | • Ketua Komite Pemantau MR / Chairman of the MR Monitoring Committee<br>• Anggota Komite Pemantau MR / Member of MR Monitoring Committee |
| 20 Juni 2024<br>June 20, 2024 | Pembahasan Revisi Peristiwa Risiko Utama RKAP 2024 / Discussion on Revisions to the 2024 RKAP Key Risk Events | • Ketua Komite Pemantau MR / Chairman of the MR Monitoring Committee<br>• Anggota Komite Pemantau MR / Member of MR Monitoring Committee |
| 8 Juli 2024<br>July 8, 2024 | Weekly Meeting Manajemen Risiko W1 Juli 2024 / Weekly Risk Management Meeting W1 July 2024 | • Ketua Komite Pemantau MR / Chairman of the MR Monitoring Committee<br>• Anggota Komite Pemantau MR / Member of MR Monitoring Committee |
| 7 Agustus 2024<br>August 7, 2024 | Pembahasan Draft Pedoman Tata Kelola Terintegrasi / Discussion of the Draft Integrated Governance Guidelines | • Ketua Komite Pemantau MR / Chairman of the MR Monitoring Committee<br>• Anggota Komite Pemantau MR / Member of MR Monitoring Committee |
| 22 Agustus 2024<br>August 22, 2024 | Risalah KPMR Laporan Kinerja s.d Juli 2024 / KPMR Minutes Performance Report until July 2024 | • Ketua Komite Pemantau MR / Chairman of the MR Monitoring Committee<br>• Anggota Komite Pemantau MR / Member of MR Monitoring Committee |
| 29 Agustus 2024<br>August 29, 2024 | Finalisasi Kebijakan Tata Kelola Terintegrasi / Finalization of Integrated Governance Policy | • Ketua Komite Pemantau MR / Chairman of the MR Monitoring Committee<br>• Anggota Komite Pemantau MR / Member of MR Monitoring Committee |

| Tanggal<br>*Date* | Agenda Pembahasan<br>*Agenda of Discussion* | Peserta<br>*Participant* |
|---|---|---|
| 13 September 2024<br>September 13, 2024 | Monev Komite Pemantau Risiko dengan Unit Manajemen Risiko / Monitoring and Evaluation of the Risk Monitoring Committee with the Risk Management Unit | • Ketua Komite Pemantau MR / Chairman of the MR Monitoring Committee<br>• Anggota Komite Pemantau MR / Member of MR Monitoring Committee |
| 7 Oktober 2024<br>October 7, 2024 | Weekly Meeting Manajemen Risiko Week 1 Oktober 2024 / Risk Management Weekly Meeting Week 1 October 2024 | • Ketua Komite Pemantau MR / Chairman of the MR Monitoring Committee<br>• Anggota Komite Pemantau MR / Member of MR Monitoring Committee |
| 29 Oktober 2024<br>October 29, 2024 | • Pokok-pokok Perhatian Dewan Komisaris sebagaimana Surat No. 1/SPMB/CG.01.05/RNI.00/28/X/2024 tanggal 28 Oktober 2024 / Points of attention of the Board of Commissioners as stated in Letter No. 1/SPMB/CG.01.05/RNI.00/28/X/2024 dated 28 October 2024<br>• Lain-lain / Others | • Ketua Komite Manajemen Risiko / Chairman of the Risk Management Committee<br>• Dewan Komisaris / Board of Commissioners<br>• Dewan Direksi / Board of Directors |
| 29 November 2024<br>November 29, 2024 | • Pembahasan Kinerja Perusahaan s.d. Oktober 2024 / Discussion of Company Performance as of October 2024<br>• Lain-lain / Others | • Ketua Komite Manajemen Risiko / Chairman of the Risk Management Committee<br>• Dewan Komisaris / Board of Commissioners<br>• Dewan Direksi / Board of Directors |
| 20 Desember 2024<br>December 20, 2024 | • Evaluasi Kinerja dan Lesson Learned PT Rajawali Nusantara Indonesia (Persero) Selama Tahun 2024 / Performance Evaluation and Lessons Learned by PT Rajawali Nusantara Indonesia (Persero) During 2024<br>• Lain-lain / Other | • Ketua Komite Manajemen Risiko / Chairman of the Risk Management Committee<br>• Dewan Komisaris / Board of Commissioners<br>• Dewan Direksi / Board of Directors |

## Independensi Komite Manajemen Risiko

Mengacu pada ketentuan yang mengatur mengenai independensi anggota Komite Manajemen Risiko, Ketua dan Anggota Komite Manajemen Risiko bertindak sebagai individu profesional yang tidak memiliki hubungan dengan Perusahaan, guna menjaga independensi dalam menjalankan tugas dan tanggung jawab mereka. Setiap tahun, masing-masing anggota Komite Penunjang Dewan Komisaris memberikan pernyataan independensi.

Pada tahun 2024, seluruh anggota Komite Manajemen Risiko telah memenuhi persyaratan independensi, sebagaimana tercantum dalam tabel berikut ini:

## Independence of the Risk Management Committee

In accordance with the provisions governing the independence of Risk Management Committee members, the Chair and members of the Risk Management Committee act as professional individuals with no affiliation with the Company, in order to maintain independence in carrying out their duties and responsibilities. Each year, each member of the Committee Supporting the Board of Commissioners provides a statement of independence.

As of 2024, all members of the Risk Management Committee have met the independence requirements, as shown in the following table:





| Aspek Independensi<br>*Independence Aspect* | Sarwo Edhy | Budiono Sandi | Rizqi Fadhillah Romadona | Rudi Munardi |
|---|---|---|---|---|
| Tidak memiliki hubungan keuangan dengan Dewan Komisaris dan Direksi<br>Has no financial relationship with the Board of Commissioners and the Board of Directors | V | V | V | V |
| Tidak memiliki hubungan kepengurusan di Perseroan, Anak Perusahaan, maupun Perusahaan<br>Has no management relationship in the Company, Subsidiaries, as well as Company | V | V | V | V |
| Tidak memiliki hubungan kepemilikan saham di Perseroan<br>Does not have a share ownership relationship in the Company | V | V | V | V |
| Tidak memiliki hubungan keluarga dengan Dewan Komisaris, Direksi dan/atau sesama anggota Komite Audit<br>Do not have a family relationship with the Board of Commissioners, Board of Directors and/or other people member of the audit committee | V | V | V | V |
| Tidak menjabat sebagai pengurus partai politik maupun pejabat Pemerintah<br>Not serving as an administrator of a political party or government official | V | V | V | V |

## Pendidikan dan Pelatihan Komite Manajemen Risiko

Untuk mendukung pengembangan kompetensi, Perseroan melibatkan Komite Manajemen Risiko dalam berbagai program pendidikan dan pelatihan, yang seluruh biayanya sepenuhnya ditanggung oleh Perseroan. Berikut adalah rangkaian kegiatan pendidikan dan pelatihan yang diikuti oleh Komite Manajemen Risiko selama tahun 2024:

## Risk Management Committee Education and Training

To support competency development, the Company involves the Risk Management Committee in various education and training programs, all costs of which are fully covered by the Company. The following is a series of education and training programs participated in by the Risk Management Committee during 2024:

| Judul Pelatihan<br>*Training Title* | Tempat dan Tanggal Pelatihan<br>*Place and Date of Training* | Peserta<br>*Participant* | Penyelenggara<br>*Organizer* |
|---|---|---|---|
| Pelatihan dan Sertifikasi Penilaian Risk Maturity Index / Risk Maturity Index Assessment Training and Certification | 6-7 Februari 2024<br>February 6-7, 2024 | Staf Akuntansi & Manajemen Risiko / Accounting & Risk Management Staff | BUMN School of Excellence |

| **Judul Pelatihan** *Training Title* | **Tempat dan Tanggal Pelatihan** *Place and Date of Training* | **Peserta** *Participant* | **Penyelenggara** *Organizer* |
|---|---|---|---|
| GDP Vol. 1: Strategic Direction ID FOOD | 21 Juni 2024 June 21, 2024 | VP Manajemen Risiko / VP Risk Management | PT RNI (Persero) |
| Qualified Chief Risk Officer (QCRO) | 15-16 Juli 2024 July 15-16, 2024 | VP Manajemen Risiko / VP Risk Management | CRMS |
| GDP Vol. 2: Global Business Sgtrategy | 19 Juli 2024 July 19, 2024 | VP Manajemen Risiko / VP Risk Management | PT RNI (Persero) |
| GDP Vol. 3: Innovation Leadership | 23 Agustus 2024 August 23, 2024 | VP Manajemen Risiko / VP Risk Management | PT RNI (Persero) |
| GDP Vol. 4: Strategic Financial Management | 20 September 2024 September 20, 2024 | VP Manajemen Risiko / VP Risk Management | PT RNI (Persero) |
| GDP Vol. 5: Building a Learning Organization for Organizational Capabilities | 8 November 2024 November 8, 2024 | VP Manajemen Risiko / VP Risk Management | PT RNI (Persero) |
| GDP Vol. 6: Leading Change in the Digital Transformation Era | 6 Desember 2024 December 6, 2024 | VP Manajemen Risiko / VP Risk Management | PT RNI (Persero) |
| Pelatihan dan Sertifikasi Penilaian Risk Maturity Index / Risk Maturity Index Assessment Training and Certification | 6 Desember 2024 December 6, 2024 | VP Manajemen Risiko / VP Risk Management | PT RNI (Persero) |

## Laporan Pelaksanaan Kegiatan

Sepanjang tahun 2024, Komite Manajemen Risiko telah melaksanakan kegiatan-kegiatan yang menjadi tanggung jawabnya, sebagaimana dijelaskan di bawah ini:

## Activity Implementation Report

Throughout 2024, the Risk Management Committee implemented the activities under its responsibility, as described below:

| **Tanggal** *Date* | **Kegiatan** *Activity* |
|---|---|
| 24 Januari 2024 January 24, 2004 | Menghadiri rapat Rutin Komite Attending Regular Committee Meetings |
| 22 Februari 2024 February 22, 2024 | Menghadiri rapat Rutin Komite Attending Regular Committee Meetings |
| 20 Maret 2024 March 20 2024 | Menghadiri rapat Rutin Komite Attending Regular Committee Meetings |
| 3 April 2024 April 3, 2024 | Menghadiri rapat Rutin Komite Attending Regular Committee Meetings |





| **Tanggal**<br>*Date* | **Kegiatan**<br>*Activity* |
|---|---|
| 15 Mei 2024<br>May 15, 2024 | Menghadiri rapat Rutin Komite<br>Attending Regular Committee Meetings |
| 28 Mei 2024<br>May 28, 2024 | Menghadiri rapat Rutin Komite<br>Attending Regular Committee Meetings |
| 10 Juni 2024<br>June 10, 2024 | Menghadiri rapat Rutin Komite<br>Attending Regular Committee Meetings |
| 20 Juni 2024<br>June 20, 2024 | Menghadiri rapat Rutin Komite<br>Attending Regular Committee Meetings |
| 8 Juli 2024<br>July 8, 2024 | Menghadiri rapat Rutin Komite<br>Attending Regular Committee Meetings |
| 7 Agustus 2024<br>August 7, 2024 | Menghadiri rapat Rutin Komite<br>Attending Regular Committee Meetings |
| 22 Agustus 2024<br>August 22, 2024 | Menghadiri rapat Rutin Komite<br>Attending Regular Committee Meetings |
| 29 Agustus 2024<br>August 29, 2024 | Menghadiri rapat Rutin Komite<br>Attending Regular Committee Meetings |
| 13 September 2024<br>September 13, 2024 | Menghadiri rapat Rutin Komite<br>Attending Regular Committee Meetings |
| 7 Oktober 2024<br>October 7, 2024 | Menghadiri rapat Rutin Komite<br>Attending Regular Committee Meetings |
| 29 Oktober 2024<br>October 29, 2024 | Menghadiri Rapat Gabungan Direksi dan Komisaris<br>Attending the Joint Meeting of Directors and Commissioners |
| 29 November 2024<br>November 29, 2024 | Menghadiri Rapat Gabungan Direksi dan Komisaris<br>Attending the Joint Meeting of Directors and Commissioners |
| 20 Desember 2024<br>December 20, 2024 | Menghadiri Rapat Gabungan Direksi dan Komisaris<br>Attending the Joint Meeting of Directors and Commissioners |

# Sekretaris Perusahaan

## Corporate Secretary

Peranan Sekretaris Perusahaan (Corporate Secretary) sangat penting dalam memfasilitasi komunikasi antara Dewan Komisaris dan Direksi, serta bertindak sebagai penghubung yang menjembatani kepentingan antara Perusahaan dan pihak eksternal atau pemangku kepentingan. Keberadaan Sekretaris Perusahaan juga bertujuan untuk memastikan kepatuhan terhadap peraturan dan perundang-undangan yang berlaku.

Sebagai pendukung utama Direksi, Sekretaris Perusahaan memiliki tanggung jawab besar sebagai penghubung, pelaksana prinsip-prinsip GCG, pengelola komunikasi perusahaan, serta pengelola administrasi dokumen kebijakan dan notulensi rapat. Melalui berbagai interaksi dengan pihak eksternal, Sekretaris Perusahaan berperan penting dalam menjaga citra perusahaan dan mewakili Direksi dalam komunikasi eksternal, khususnya dengan regulator, investor, dan pihak-pihak berkepentingan lainnya.

Tata cara dan persyaratan pengangkatan Sekretaris Perusahaan mengacu pada Peraturan Menteri Negara BUMN No. PER-2/MBU/03/2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara.

The Corporate Secretary plays a crucial role in facilitating communication between the Board of Commissioners and the Board of Directors, as well as acting as a liaison between the Company and external parties or stakeholders. The Corporate Secretary's role also aims to ensure compliance with applicable laws and regulations.

As the primary supporter of the Board of Directors, the Corporate Secretary has significant responsibilities as a liaison, implementing GCG principles, managing corporate communications, and administering policy documents and meeting minutes. Through various interactions with external parties, the Corporate Secretary plays a crucial role in maintaining the company's image and representing the Board of Directors in external communications, particularly with regulators, investors, and other interested parties.

The procedures and requirements for appointing a Corporate Secretary refer to Regulation of the Minister of State-Owned Enterprises No. PER-2/MBU/03/2023 concerning Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises.

## Tugas dan Tanggung Jawab Sekretaris Perusahaan

Tanggung jawab yang dipikul oleh Sekretaris Perusahaan PT Rajawali Nusantara Indonesia (Persero) dalam menjalankan fungsinya, terbagi ke dalam 2 kategori yang dapat dijelaskan sebagai berikut:

**1. Umum**

a. Merencanakan, membuat, mengevaluasi semua ketentuan, peraturan, Standard Operating Procedures (SOP), Instruksi Kerja dan sebagainya, dalam bidang pengelolaan Sekretaris Korporasi.
b. Merencanakan, mengembangkan, membina dan mengevaluasi kinerja dan kompetensi karyawan di Divisi Sekretaris Korporasi.

## Duties and Responsibilities of the Corporate Secretary

The responsibilities of the Corporate Secretary of PT Rajawali Nusantara Indonesia (Persero) in carrying out their functions are divided into two categories, which can be explained as follows:

**1. General**

a. Plan, create, and evaluate all provisions, regulations, Standard Operating Procedures (SOPs), Work Instructions, and other matters related to Corporate Secretary management.
b. Plan, develop, coach, and evaluate the performance and competency of employees in the Corporate Secretary Division.





c. Memantau dan meninjau kinerja Divisi Sekretaris Korporasi secara berkala dengan menggunakan serangkaian ukuran/rasio yang sudah diidentifikasi dan ditetapkan sebelumnya dalam Rencana Kerja Anggaran Perusahaan (RKAP) dan Rencana Jangka Panjang Perusahaan (RJPP).
d. Mengkoordinasikan, memantau, dan turut mempersiapkan penyusunan laporan kepada Direktur Bidang secara periodik atas semua kegiatan dan hasil kinerja di Divisi Sekretaris Korporasi.
e. Memantau kinerja Anak Perusahaan serta memberikan masukan-masukan dan saran perbaikan sesuai dengan bidang tanggung jawab jabatannya.
f. Mengkoordinir dan menjamin pelaksanaan Tata Kelola Perusahaan yang Baik (Good Corporate Governance) GCG di lingkungan kerja dan Divisi Sekretaris Korporasi.
g. Mengkoordinir dan mendorong semua karyawan di lingkungan Divisi Sekretaris Korporasi untuk selalu melakukan improvement terhadap proses kerja guna menghasilkan tingkat QCD (Quality, Cost, dan Delivery) yang semakin baik.

**2. Spesifik**

a. Mengelola, mengendalikan, mengkoordinasikan, dan memonitor seluruh kegiatan ID FOOD Selaku BUMN Holding Pangan berkaitan dengan aspek hukum/legal yang meliputi:
   - Legal Management (Non Litigasi, Litigasi, Document Administration, Legal Drafting, Legal Opinion and Consultancy, dan Inhouse Lawyer).
   - Compliance Management (Business License and Article of Association).
b. Membuat dan mengusulkan kebijakan strategis Perusahaan dalam bidang Kemitraan dan Bina Lingkungan, yang didalamnya meliputi proses penyusunan kebijakan dan anggaran, pendistribusian dana, koordinasi pelaksanaan, serta koordinasi dan pelaporan.
c. Mengelola, mengendalikan dan merancang program-program dan aktivitas komunikasi korporasi, baik meliputi Internal Communication dan External Communication.
d. Membuat, melaksanakan, dan memonitor pelaksanaan penerapan Standard Corporate Identity.

c. Monitor and review the performance of the Corporate Secretary Division periodically using a series of metrics/ratios identified and predetermined in the Corporate Work Budget Plan (RKAP) and the Corporate Long-Term Plan (RJPP).
d. Coordinate, monitor, and participate in the preparation of periodic reports to the Division Director on all activities and performance results in the Corporate Secretary Division.
e. Monitor the performance of Subsidiaries and provide input and suggestions for improvement according to their respective areas of responsibility.
f. Coordinate and ensure the implementation of Good Corporate Governance (GCG) within the work environment and the Corporate Secretary Division.
g. Coordinate and encourage all employees in the Corporate Secretary Division to continuously improve work processes to achieve higher levels of Quality, Cost, and Delivery (QCD).

**2. Specific**

a. Manage, control, coordinate, and monitor all legal activities of ID FOOD as a state-owned food holding company, including:
   - Legal Management (Non-Litigation, Litigation, Document Administration, Legal Drafting, Legal Opinion and Consultancy, and In-house Lawyer).
   - Compliance Management (Business License and Articles of Association).
b. Create and propose strategic company policies in the areas of Partnership and Community Development, including policy and budget formulation, fund distribution, implementation coordination, and reporting.
c. Manage, control, and design corporate communication programs and activities, including both internal and external communications.
d. Create, implement, and monitor the implementation of Corporate Identity Standards.

e. Mengelola dan mengkoordinir pengaturan semua aktivitas/kegiatan protokoler Direksi, serta menyiapkan dan mengkoordinir ketersediaan bahan-bahan dan dokumen-dokumen yang diperlukan oleh Direksi dalam meeting, rapat pimpinan, dan pertemuan resmi Direksi.

e. Manage and coordinate all Board of Directors' protocol activities, as well as prepare and coordinate the availability of materials and documents required by the Board of Directors for meetings, leadership meetings, and official Board meetings.

Kewajiban yang menjadi tanggung jawab Sekretaris Perusahaan adalah:

1. Bertanggung jawab atas ketertiban seluruh dokumen hukum, perizinan, administrasi legal operasional.
2. Perusahaan, pendapat dan saran hukum bagi PT Rajawali Nusantara Indonesia (Persero).
3. Bertanggung jawab atas diterapkannya kebijakan strategis Perusahaan dalam bidang Kemitraan dan Bina Lingkungan, pelaksanaan, pengalokasian dana kepada Anak Perusahaan, laporan pelaksanaan Program Kemitraan dan Bina Lingkungan (PKBL) dari Anak Perusahaan dan laporan pertanggungjawaban Program Kemitraan dan Bina Lingkungan (PKBL kepada Rapat Umum Pemegang Saham (RUPS).
4. Bertanggung jawab atas kelengkapan laporan keputusan Rapat Umum Pemegang Saham (RUPS).
5. Bertanggung jawab atas terciptanya Corporate Image yang positif di mata para pemangku kepentingan Perusahaan dan Standard Corporate Identity.
6. Bertanggung jawab atas rencana kegiatan Direksi dapat terlaksana dengan baik sesuai dengan yang direncanakan.
7. Bertanggung jawab dalam memastikan tersedianya sistem, prosedur, dan standar kerja yang baku di lingkungan kerja.
8. Bertanggung jawab atas pengembangan karyawan di Divisi Sekretaris Korporasi untuk memiliki kompetensi yang sesuai dengan standar yang ditetapkan.
9. Bertanggung jawab atas peningkatan kinerja dan produktivitas di Divisi Sekretaris Korporasi.
10. Bertanggung jawab atas Monthly Operating Review & Reporting.
11. Bertanggung jawab atas peningkatan kinerja dan produktivitas Anak Perusahaan.
12. Bertanggungjawab atas terlaksananya prinsip QCD (Quality, Cost, dan Delivery) dengan baik dan konsisten di Divisi Sekretaris Korporasi.

The Corporate Secretary's responsibilities include:

1. Responsible for the orderliness of all legal documents, permits, and operational legal administration.
2. Providing legal opinions and advice for PT Rajawali Nusantara Indonesia (Persero).
3. Responsible for the implementation of the Company's strategic policies in the areas of Partnership and Community Development, implementation, allocation of funds to Subsidiaries, reporting on the implementation of the Partnership and Community Development Program (PKBL) of Subsidiaries, and accountability reports for the Partnership and Community Development Program (PKBL) to the General Meeting of Shareholders (GMS).
4. Responsible for the completeness of the report on the decisions of the General Meeting of Shareholders (GMS).
5. Responsible for creating a positive corporate image in the eyes of the Company's stakeholders and the Corporate Identity Standards.
6. Responsible for ensuring that the Board of Directors' activity plans are implemented properly according to plan.
7. Responsible for ensuring the availability of standard systems, procedures, and work standards in the work environment.
8. Responsible for developing employees in the Corporate Secretary Division to achieve competencies in accordance with established standards.
9. Responsible for improving performance and productivity in the Corporate Secretary Division.
10. Responsible for Monthly Operating Review & Reporting.
11. Responsible for improving the performance and productivity of Subsidiaries.
12. Responsible for the proper and consistent implementation of QCD (Quality, Cost, and Delivery) principles in the Corporate Secretary Division.

## Profil Sekretaris Perusahaan / Corporate Secretary Profile



**Yosdian Adi Pramono**

VP Sekretaris Korporasi
*VP Corporate Secretary*

| | | | |
|---|---|---|---|
| Dasar Hukum Pengangkatan / *Legal Basis for Appointment* | 122/SK-Sdm/RNI.01/VI/2023 | Usia / *Age* | 44 tahun / *44 years old* |
| Kewarganegaraan / *Citizenship* | Indonesia | Domisili / *Domicile* | Jakarta Selatan / *South Jakarta* |
| Tempat dan Tanggal Lahir / *Place and Date of Birth* | Malang, 30 Desember 1981 *Malang, 30 December 1981* | Periode Jabatan / *Period of Service* | 2024 |

Pendidikan / *Education*
- Sarjana Akuntansi, Universitas Brawijaya (2004) / *Bachelor of Accounting, Brawijaya University (2004)*
- Magister Manajemen, Universitas Andalas (2017) / *Master of Management, Andalas University (2017)*

Riwayat Pekerjaan / *Employment History*
- 2024 - Sekarang VP Sekretaris Perusahaan / *2024 - Present VP Corporate Secretary*
- 2024 - 2024 VP Sekretaris Korporasi / *VP Corporate Secretary*
- 2021 - 2024 VP Akuntansi & Manajemen Risiko / *VP Accounting & Risk Management*
- 2020 - 2021 Strategis Planning Manager PT RNI (Persero) / *Strategic Planning Manager of PT RNI (Persero)*
- 2019 - 2020 Chief Financial & IT Officer PT Rajawali Nusindo / *Chief Financial & IT Officer PT Rajawali Nusindo*
- 2017 - 2019 Commissioner PT Rajawali Liki Energi / *Commissioner PT Rajawali Liki Energi*

## Pendidikan dan Pelatihan Sekretaris Perusahaan

Perseroan memberikan kesempatan kepada Sekretaris Perusahaan untuk berpartisipasi dalam berbagai program pengembangan kompetensi yang diselenggarakan melalui pelatihan dan pendidikan, dengan seluruh biaya yang ditanggung sepenuhnya oleh perusahaan. Berikut adalah daftar kegiatan pelatihan dan pengembangan kompetensi yang diikuti oleh Sekretaris Perusahaan sepanjang tahun 2024:

## Corporate Secretary Education and Training

The Company provides opportunities for Corporate Secretaries to participate in various competency development programs through training and education, with all costs fully covered by the company. The following is a list of the training and competency development activities participated in by Corporate Secretaries throughout 2024:

| No. | Judul Pelatihan / *Training Title* | Tempat dan Tanggal Pelatihan / *Place and Date of Training* | Peserta / *Participant* | Penyelenggara / *Organizer* |
|---|---|---|---|---|
| 1 | Uji Kompetensi Public Relation / Public Relations Competency Test | Jakarta, 22 Agustus 2024 / August 22, 2024 | Yosdian Adi Pramono | Forum Humas BUMN / BUMN Public Relations Forum |
| 2 | GDP Vol. 1: Strategic Direction ID FOOD | 21 Juni 2024 / June 21, 2024 | Yosdian Adi Pramono | PT RNI (Persero) |
| 3 | GDP Vol. 2: Global Business Sgtrategy | 19 Juli 2024 / July 19, 2024 | Yosdian Adi Pramono | PT RNI (Persero) |
| 4 | GDP Vol. 3: Innovation Leadership | 23 Agustus 2024 / August 23, 2024 | Yosdian Adi Pramono | PT RNI (Persero) |
| 5 | GDP Vol. 4: Strategic Financial Management | 20 September 2024 / September 20, 2024 | Yosdian Adi Pramono | PT RNI (Persero) |
| 6 | GDP Vol. 5: Building a Learning Organization for Organizational Capabilities | 8 November 2024 / November 8, 2024 | Yosdian Adi Pramono | PT RNI (Persero) |
| 7 | GDP Vol. 6: Leading Change in the Digital Transformation Era | 6 Desember 2024 / December 6, 2024 | Yosdian Adi Pramono | PT RNI (Persero) |

## Laporan Pelaksanaan Kegiatan

Sepanjang tahun 2024, Sekretaris Perusahaan telah melaksanakan berbagai kegiatan yang menjadi tanggung jawabnya, antara lain:

## Activity Implementation Report

Throughout 2024, the Corporate Secretary has carried out various activities under his responsibility, including:

| Tanggal / *Date* | Kegiatan / *Activity* |
|---|---|
| 4 Januari 2024 | Melaksanakan dan Menghadiri Rapat Direksi / Conduct and Attend Board of Directors Meetings |
| 15 Januari 2024 | Melaksanakan dan Menghadiri Rapat Direksi / Conduct and Attend Board of Directors Meetings |
| 22 Januari 2024 | Melaksanakan dan Menghadiri Rapat Direksi / Conduct and Attend Board of Directors Meetings |
| 23 Februari 2024 | Menghadiri rapat rutin komite / Attend regular committee meetings |
| 25 Januari 2024 | Menghadiri Rapat Gabungan Direksi dan Komisaris / Attending the Joint Meeting of Directors and Commissioners |
| 29 Januari 2024 | Melaksanakan dan Menghadiri Rapat Direksi / Conduct and Attend Board of Directors Meetings |
| 26 Februari 2024 | Melaksanakan dan Menghadiri Rapat Direksi / Conduct and Attend Board of Directors Meetings |
| 4 Maret 2024 | Melaksanakan dan Menghadiri Rapat Direksi / Conduct and Attend Board of Directors Meetings |
| 5 Maret 2024 | Menghadiri Rapat Gabungan Direksi dan Komisaris / Attending the Joint Meeting of Directors and Commissioners |
| 18 Maret 2024 | Melaksanakan dan Menghadiri Rapat Direksi / Conduct and Attend Board of Directors Meetings |





| **Tanggal /** *Date* | **Kegiatan /** *Activity* |
|---|---|
| 22 Maret 2024 | Menghadiri rapat rutin komite / Attend regular committee meetings |
| 25 Maret 2024 | Melaksanakan dan Menghadiri Rapat Direksi / Conduct and Attend Board of Directors Meetings |
| 2 April 2025 | Menghadiri Rapat Gabungan Direksi dan Komisaris / Attending the Joint Meeting of Directors and Commissioners |
| 17 April 2024 | Melaksanakan dan Menghadiri Rapat Direksi / Conduct and Attend Board of Directors Meetings |
| 22 April 2024 | Melaksanakan dan Menghadiri Rapat Direksi / Conduct and Attend Board of Directors Meetings |
| 26 April 2024 | Menghadiri rapat rutin komite / Attend regular committee meetings |
| 6 Mei 2024 | Melaksanakan dan Menghadiri Rapat Direksi / Conduct and Attend Board of Directors Meetings |
| 7 Mei 2024 | Menghadiri Rapat Gabungan Direksi dan Komisaris / Attending the Joint Meeting of Directors and Commissioners |
| 20 Mei 2024 | Melaksanakan dan Menghadiri Rapat Direksi / Conduct and Attend Board of Directors Meetings |
| 28 Mei 2024 | Menghadiri rapat rutin komite / Attend regular committee meetings |
| 31 Mei 2024 | Menghadiri Rapat Gabungan Direksi dan Komisaris / Attending the Joint Meeting of Directors and Commissioners |
| 3 Juni 2024 | Melaksanakan dan Menghadiri Rapat Direksi / Conduct and Attend Board of Directors Meetings |
| 11 Juni 2024 | Melaksanakan dan Menghadiri Rapat Direksi / Conduct and Attend Board of Directors Meetings |
| 24 Juni 2024 | Melaksanakan dan Menghadiri Rapat Direksi / Conduct and Attend Board of Directors Meetings |
| 25 Juni 2024 | Menghadiri rapat rutin komite / Attend regular committee meetings |
| 5 Juli 2024 | Menghadiri Rapat Gabungan Direksi dan Komisaris / Attending the Joint Meeting of Directors and Commissioners |
| 8 Juli 2024 | Melaksanakan dan Menghadiri Rapat Direksi / Conduct and Attend Board of Directors Meetings |
| 11 Juli 2024 | Melaksanakan dan Menghadiri Rapat Direksi / Conduct and Attend Board of Directors Meetings |
| 15 Juli 2024 | Melaksanakan dan Menghadiri Rapat Direksi / Conduct and Attend Board of Directors Meetings |
| 17 Juli 2024 | Melaksanakan dan Menghadiri Rapat Direksi / Conduct and Attend Board of Directors Meetings |
| 22 Juli 2024 | Melaksanakan dan Menghadiri Rapat Direksi / Conduct and Attend Board of Directors Meetings |
| 23 Juli 2024 | Menghadiri rapat rutin komite / Attend regular committee meetings |
| 25 dan 26 Juli 2024 | Melaksanakan dan Menghadiri Rapat Direksi / Conduct and Attend Board of Directors Meetings |
| 26 Juli 2024 | Menghadiri Rapat Gabungan Direksi dan Komisaris / Attending the Joint Meeting of Directors and Commissioners |
| 29 Juli 2024 | Melaksanakan dan Menghadiri Rapat Direksi / Conduct and Attend Board of Directors Meetings |

| Tanggal / *Date* | Kegiatan / *Activity* |
|---|---|
| 5 Agustus 2024 | Melaksanakan dan Menghadiri Rapat Direksi / Conduct and Attend Board of Directors Meetings |
| 12 Agustus 2024 | Melaksanakan dan Menghadiri Rapat Direksi / Conduct and Attend Board of Directors Meetings |
| 19 Agustus 2024 | Melaksanakan dan Menghadiri Rapat Direksi / Conduct and Attend Board of Directors Meetings |
| 23 Agustus 2024 | Menghadiri rapat rutin komite / Attend regular committee meetings |
| 27 Agustus 2024 | Melaksanakan dan Menghadiri Rapat Direksi / Conduct and Attend Board of Directors Meetings |
| 30 Agustus 2024 | Menghadiri Rapat Gabungan Direksi dan Komisaris / Attending the Joint Meeting of Directors and Commissioners |
| 2 September 2024 | Melaksanakan dan Menghadiri Rapat Direksi / Conduct and Attend Board of Directors Meetings |
| 9 September 2024 | Melaksanakan dan Menghadiri Rapat Direksi / Conduct and Attend Board of Directors Meetings |
| 13 September 2024 | Menghadiri rapat rutin komite / Attend regular committee meetings |
| 17 September 2024 | Melaksanakan dan Menghadiri Rapat Direksi / Conduct and Attend Board of Directors Meetings |
| 27 September 2024 | Menghadiri Rapat Gabungan Direksi dan Komisaris / Attending the Joint Meeting of Directors and Commissioners |
| 30 September 2024 | Melaksanakan dan Menghadiri Rapat Direksi / Conduct and Attend Board of Directors Meetings |
| 7 Oktober 2024 | Melaksanakan dan Menghadiri Rapat Direksi / Conduct and Attend Board of Directors Meetings |
| 14 Oktober 2024 | Melaksanakan dan Menghadiri Rapat Direksi / Conduct and Attend Board of Directors Meetings |
| 22 Oktober 2024 | Melaksanakan dan Menghadiri Rapat Direksi / Conduct and Attend Board of Directors Meetings |
| 28 Oktober 2024 | Melaksanakan dan Menghadiri Rapat Direksi / Conduct and Attend Board of Directors Meetings |
| 29 Oktober 2024 | Melaksanakan dan Menghadiri Rapat Direksi / Conduct and Attend Board of Directors Meetings |
| 29 Oktober 2024 | Menghadiri Rapat Gabungan Direksi dan Komisaris / Attending the Joint Meeting of Directors and Commissioners |
| 4 November 2024 | Melaksanakan dan Menghadiri Rapat Direksi / Conduct and Attend Board of Directors Meetings |
| 11 November 2024 | Melaksanakan dan Menghadiri Rapat Direksi / Conduct and Attend Board of Directors Meetings |
| 18 November 2024 | Melaksanakan dan Menghadiri Rapat Direksi / Conduct and Attend Board of Directors Meetings |
| 25 November 2024 | Melaksanakan dan Menghadiri Rapat Direksi / Conduct and Attend Board of Directors Meetings |
| 29 November 2024 | Menghadiri Rapat Gabungan Direksi dan Komisaris / Attending the Joint Meeting of Directors and Commissioners |
| 2 Desember 2024 | Melaksanakan dan Menghadiri Rapat Direksi / Conduct and Attend Board of Directors Meetings |
| 9 Desember 2024 | Melaksanakan dan Menghadiri Rapat Direksi / Conduct and Attend Board of Directors Meetings |
| 16 Desember 2024 | Melaksanakan dan Menghadiri Rapat Direksi / Conduct and Attend Board of Directors Meetings |





| Tanggal / *Date* | Kegiatan / *Activity* |
|---|---|
| 20 Desember 2024 | Menghadiri Rapat Gabungan Direksi dan Komisaris / Attending the Joint Meeting of Directors and Commissioners |
| 23 Desember 2024 | Melaksanakan dan Menghadiri Rapat Direksi / Conduct and Attend Board of Directors Meetings |
| 24 Desember 2024 | Melaksanakan dan Menghadiri Rapat Direksi / Conduct and Attend Board of Directors Meetings |
| 30 Desember 2024 | Melaksanakan dan Menghadiri Rapat Direksi / Conduct and Attend Board of Directors Meetings |

# Unit Satuan Pengawas Internal

## Internal Audit Unit

Audit Internal berperan penting sebagai unit yang mendukung Direksi dalam memastikan terlaksananya tata kelola perusahaan yang efisien, khususnya dalam aspek pengendalian internal. Tugas utama Audit Internal adalah membantu manajemen mencapai tujuan perusahaan dengan menilai efektivitas dan kelengkapan sistem pengendalian internal, manajemen risiko, serta penerapan praktik tata kelola perusahaan yang baik.

Audit Internal bertujuan untuk memberikan rekomendasi serta jaminan terkait pengendalian internal, efektivitas manajemen risiko, dan penerapan prinsip-prinsip tata kelola yang baik. Dengan demikian, peran ini memperkuat akuntabilitas dan meningkatkan kredibilitas perusahaan dalam pandangan pemangku kepentingan.

Pembentukan unit Satuan Pengawas Internal telah mematuhi ketentuan yang diatur dalam Undang-Undang Nomor 19 Tahun 2003 tentang Badan Usaha Milik Negara, Peraturan Pemerintah Nomor 45 Tahun 2001 tentang Perusahaan Persero, serta Peraturan Menteri BUMN Nomor: PER-2/MBU/03/2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara.

Internal Audit plays a crucial role as a unit supporting the Board of Directors in ensuring the efficient implementation of corporate governance, particularly in the area of internal control. Internal Audit's primary task is to assist management in achieving company objectives by assessing the effectiveness and comprehensiveness of the internal control system, risk management, and the implementation of good corporate governance practices.

Internal Audit aims to provide recommendations and assurance regarding internal control, the effectiveness of risk management, and the implementation of good corporate governance principles. Thus, this role strengthens accountability and enhances the company's credibility in the eyes of stakeholders.

The establishment of the Internal Audit Unit complies with the provisions stipulated in Law Number 19 of 2003 concerning State-Owned Enterprises, Government Regulation Number 45 of 2001 concerning Limited Liability Companies, and Regulation of the Minister of State-Owned Enterprises Number: PER-2/MBU/03/2023 concerning Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises.

Di PT Rajawali Nusantara Indonesia (Persero), pimpinan pelaksanaan Audit Internal dijabat oleh Vice President (VP) Satuan Pengawasan Intern (SPI) yang diangkat dan dapat diberhentikan oleh Direktur Utama setelah memperoleh persetujuan Dewan Komisaris. Secara struktual, Kepala SPI melapor kepada Direktur Utama, sedangkan secara fungsional, ia berhubungan langsung dengan Dewan Komisaris dan Komite Audit untuk memastikan indepedensi dan efektivitas pelaksanaan fungsi audit internal.

## Piagam (Charter) Internal Audit

Divisi Satuan Pengawas Internal melaksanakan fungsi pengawasan internal berdasarkan Piagam (Charter) Audit Internal yang mencakup antara lain:

- Pendahuluan, yang birisi latar belakang, maksud dan tujuan, sistematikan penyajian, serta dasar hukum penyusunan Piagam Audit Internal. Selain itu, bagian pendahuluan juga memuat mekanisme reviu dan pemburuan berkala atas Piagam guna memastikan kesesuaiannya dengan perkembangan peraturan dan kebutuhan organisasi.
- Vice President (VP) SPI menguraikan Maksud dan Tujuan, Kedudukan Organisasi, Peran, Wewenang, Ruang Lingkup Tugas, Independensi, Akuntabilitas, Responsibilitas, Pelaporan, serta Jaminan Mutu (Quality Assurance).
- Standar Profesi dan Kode Etik menguraikan standar profesional auditor, standar pelaksanaan, standar pelaporan, dan kode etik.
- Pola hubungan kerja Satuan Pengawasan Internal (SPI) menggambarkan mekanisme koordinasi dan komunikasi antara SPI dengan para pemangku kepentingan dalam pelaksanaan fungsi pengawasan internal. Hubungan kerja tersebut meliputi:
  - 1. Dewan Komisaris/Dewan Pengawasan
  - 2. Direktur Utama
  - 3. Auditan (termasuk Anak Perusahaan)
  - 4. Auditor Eksternal
  - 5. Komite Audit
  - 6. Board of Management
  - 7. Unit Audit Internal di Anak Perusahaan

  Pola hubungan ini mencerminkan keterpaduan dan sinergi kelembagaan antara SPI dan seluruh pemangku kepentingan dalam rangka mendukung penerapan tata kelola perusahaan yang baik.
- Bagian penutup memuat ketentuan mengenai pemberlakuan Piagam Audit Internal (Charter) serta program evaluasi dan penyempurnaan secara berkala. Piagam Audit Internal ini berlaku efektif sejak tanggal ditetapkan dan wajib di ratifikasi serta diterapkan secara konsisten pada seluruh Anak Perusahaan dalam kelompok usaha.

At PT Rajawali Nusantara Indonesia (Persero), the head of Internal Audit is the Vice President (VP) of the Internal Audit Unit (SPI), who is appointed and dismissed by the President Director after obtaining approval from the Board of Commissioners. Structurally, the Head of SPI reports to the President Director, while functionally, he or she liaises directly with the Board of Commissioners and the Audit Committee to ensure the independence and effectiveness of the internal audit function.

## Internal Audit Charter

The Internal Audit Unit Division carries out its internal oversight function based on the Internal Audit Charter, which includes, among other things:

- Introduction, which contains the background, intent and objectives, systematic presentation, and legal basis for the Internal Audit Charter. Furthermore, the introduction also includes a mechanism for periodic review and oversight of the Charter to ensure its compliance with regulatory developments and organizational needs.
- The Vice President (VP) of Internal Audit outlines the Intent and Objectives, Organizational Status, Roles, Authorities, Scope of Duties, Independence, Accountability, Responsibility, Reporting, and Quality Assurance.
- Professional Standards and Code of Ethics outline the auditor's professional standards, implementation standards, reporting standards, and code of ethics.
- The Internal Audit Unit (IAU) working relationship pattern illustrates the coordination and communication mechanism between the IAU and stakeholders in implementing the internal audit function. This working relationship includes:
  - 1. Board of Commissioners/Supervisory Board
  - 2. President Director
  - 3. Auditees (including Subsidiaries)
  - 4. External Auditor
  - 5. Audit Committee
  - 6. Board of Management
  - 7. Internal Audit Units in Subsidiaries

  This relationship pattern reflects the institutional integration and synergy between the IAU and all stakeholders to support the implementation of good corporate governance.
- The closing section contains provisions regarding the implementation of the Internal Audit Charter and the periodic evaluation and improvement program. This Internal Audit Charter is effective from the date of its issuance and must be ratified and consistently applied to all subsidiaries within the business group.





## Kedudukan dalam Perseroan

Fungsi Satuan Pengawasan Intern (SPI) dikembangkan oleh Perseroan untuk memastikan efektivitas dalam melindungi investasi dan aset perusahaan, serta mendukung pencapaian kinerja yang optimal. Posisi SPI dalam struktur organisasi dan personel perusahaan tercantum dalam Surat Keputusan (SK) Direksi PT Rajawali Nusantara Indonesia (Persero) Nomor: 4/KD/RNI/X/2024 tentang Penetapan Struktur Organisasi PT Rajawali Nusantara Indonesia (Persero) yang diterbitkan pada 29 Oktober 2024, di mana SPI berada satu tingkat di bawah Direksi dan bertanggung jawab langsung kepada Direktur Utama.

Selaras dengan ketentun dalam Piagam Audit Intern, Kepala SPI berwenang melapor langsung kepada Direksi, Dewan Komisaris, dan Komite Audit dalam melaksanakan tugas pengawasan, guna memastikan independensi, objektivitas, dan efektivitas fungsi pengawasan internal.

- Struktur Organisasi Satuan Pengawasan Intern (SPI) di PT Rajawali Nusantara Indonesia (Persero) merupakan sebuah Divisi yang bertanggung jawab langsung kepada Direktur Utama dan dipimpin oleh seorang Vice President (VP) selaku Kepala SPI. Berdasarkan Surat Keputusan (SK) Direksi PT Rajawali Nusantara Indonesia (Persero) Nomor: 4/KD/RNI/X/2024 tentang Penetapan Struktur Organisasi PT Rajawali Nusantara Indonesia (Persero) yang diterbitkan pada 29 Oktober 2024, Vice President (VP) sebagai Kepala SPI membawahi tiga pemimpin, yaitu:
  - 1. Assistant Vice President (AVP) Assurance,
  - 2. Assistant Vice President (AVP) Non Assurance, dan
  - 3. Assistant Vice President (AVP) Pencegahan dan Monitoring.

    Struktur ini mencerminkan pembagian fungsi yang lebih spesifik dan komprehensif dalam pelaksanaan pengawasan internal, sehingga mendukung efektivitas pengendalian dan peningkatan tata kelola perusahaan yang baik (Good Corporate Governance).
- Berkenaan dengan struktur organisasi, jumlah personel SPI Per 31 Desember 2023 sebanyak 18 orang terdiri dari 1 orang VP Satuan Pengawas Internal 2 orang AVP, 1 orang Advisor SPI, 11 orang Staf Audit, 2 orang Pelaksana Non Audit dan 1 orang Sekretaris.

## Position within the Company

The Company developed the Internal Audit Unit (SPI) to ensure the effectiveness of protecting the company's investments and assets and to support optimal performance. The SPI's position within the company's organizational and personnel structure is outlined in the Decree of the Board of Directors of PT Rajawali Nusantara Indonesia (Persero) Number 4/KD/RNI/X/2024 concerning the Determination of the Organizational Structure of PT Rajawali Nusantara Indonesia (Persero), issued on October 29, 2024. The SPI is one level below the Board of Directors and reports directly to the President Director.

In accordance with the provisions of the Internal Audit Charter, the Head of the SPI is authorized to report directly to the Board of Directors, the Board of Commissioners, and the Audit Committee in carrying out supervisory duties, ensuring the independence, objectivity, and effectiveness of the internal audit function.

- The Internal Audit Unit (SPI) organizational structure at PT Rajawali Nusantara Indonesia (Persero) is a division that reports directly to the President Director and is led by a Vice President (VP) as Head of the SPI. Based on Decree (SK) of the Board of Directors of PT Rajawali Nusantara Indonesia (Persero) Number 4/KD/RNI/X/2024 concerning the Determination of the Organizational Structure of PT Rajawali Nusantara Indonesia (Persero), issued on October 29, 2024, the Vice President (VP) as Head of the SPI oversees three leaders:
- 1. Assistant Vice President (AVP) for Assurance,
- 2. Assistant Vice President (AVP) for Non-Assurance, and
- 3. Assistant Vice President (AVP) for Prevention and Monitoring.
-
- This structure reflects a more specific and comprehensive division of functions in the implementation of internal audit, thereby supporting effective control and improving good corporate governance.

- Regarding the organizational structure, the Internal Audit Unit (SPI) will have 18 personnel as of December 31, 2023, consisting of 1 VP of the Internal Audit Unit, 2 AVPs, 1 SPI Advisor, 11 Audit Staff, 2 Non-Audit Executives, and 1 Secretary.

## Susunan Keanggotaan Satuan Pengawas Internal Tahun 2024 /
Membership Composition of the Internal Audit Unit in 2024







| No. | Nama / *Name* | Jabatan / *Position* | Pendidikan / *Education* |
|---|---|---|---|
| 1 | Sarjono | VP SPI | S2 / Master |
| 2 | Amalina Soekarno | AVP Assurance | S1 / Bachelor |
| 3 | Bayu Adhinugraha | AVP Non Assurance | S1 / Bachelor |
| 4 | Slamet | Advisor SPI / SPI Advisor | AKBP |
| 5 | Erie Prasojo | Staf Assurance / Assurance Staff | S1 / Bachelor |
| 6 | Jana Salikam | Staf Assurance / Assurance Staff | S1 / Bachelor |
| 7 | Rizkilahi Solehuddin | Staf Non Assurance / Non Assurance Staff | S1 / Bachelor |
| 8 | Ahmad Sugianto | Staf Assurance / Assurance Staff | S1 / Bachelor |
| 9 | Saprudin | Staf Assurance / Assurance Staff | S1 / Bachelor |
| 10 | Reza Taufik Hasbiallah | Staf Non Assurance / Non Assurance Staff | S1 / Bachelor |
| 11 | Lesmono | Staf Assurance / Assurance Staff | S1 / Bachelor |
| 12 | Bayu Rumekso | Staf Assurance / Assurance Staff | S1 / Bachelor |
| 13 | Stefan Andreas Natigor Sagala | Staf Pencegahan & Monitoring / Prevention & monitoring Staff | S1 / Bachelor |
| 14 | Ibnu Rahadian | Staf Assurance / Assurance Staff | S1 / Bachelor |
| 15 | Mahanani Drajad Kartika | Staf Pencegahan & Monitoring / Prevention & monitoring Staff | S1 / Bachelor |
| 16 | Sutarto | KNS Satuan Pengawas Internal (Supporting) / KNS SPI (Supporting) | S1 / Bachelor |
| 17 | Astri Larasati | Sekretaris (SPI) / Secretary (SPI) | S1 / Bachelor |
| 18 | Sumardiyono | KNS SPI (Supporting) / KNS SPI (Supporting) | SLTA / Senior High School |
| 19 | Sumardiyono | KNS SPI (Supporting) / KNS SPI (Supporting) | SLTA / Senior High School |

- Divisi Satuan Pengawas Internal PT Rajawali Nusantara Indonesia (Persero) menekankan pentingnya auditor memiliki keahlian dan kompetensi yang memadai. Oleh karena itu, pengembangan sumber daya manusia menjadi prioritas utama untuk memastikan bahwa auditor memenuhi syarat sebagai internal auditor bersertifikasi. Program pengembangan ini mencakup pendidikan sertifikasi untuk memperoleh gelar Professional Internal Auditor (PIA) dari Pusat Pengembangan Akuntansi dan Keuangan (PPA&K), serta sertifikasi yang diberikan oleh lembaga profesi auditor, akuntan, atau pemeriksa kecurangan, baik di dalam maupun di luar negeri.

- The Internal Audit Division of PT Rajawali Nusantara Indonesia (Persero) emphasizes the importance of auditors possessing adequate skills and competencies. Therefore, human resource development is a top priority to ensure that auditors meet the requirements for certified internal auditors. This development program includes certification education to obtain the Professional Internal Auditor (PIA) title from the Center for Accounting and Finance Development (PPA&K), as well as certifications awarded by professional institutions for auditors, accountants, or fraud examiners, both domestically and internationally.
-

## **Jenjang Sertifikasi Profesi Internal Auditor PT Rajawali Nusantara Indonesia (Persero) Tahun 2024 /** PT Rajawali Nusantara Indonesia (Persero) Internal Auditor Professional Certification Level in 2024

| No. | Nama / *Name* | Jabatan / *Position* | Sertifikasi / *Certification* |
|---|---|---|---|
| 1. | Sarjono | VP SPI / VP SPI | Ak, CA, CPSAK, CFE, QIA, CRP |
| 2. | Bayu Adhinugraha | AVP Non Assurance / AVP Non Assurance | ACCIA, CRP |
| 3. | Bayu Rumekso | Staf Assurance / Assurance Staff | Ak, CA, CPIA |
| 4. | Lesmono | Staf Assurance / Assurance Staff | Ak, CA |
| 5. | Ahmad Sugianto | Staf Assurance / Assurance Staff | Ak, CA, PIA, CMA, ACPA |
| 6. | Rizkilahi Solehuddin | Staf Non Assurance / Non Assurance Staff | CPIA, CRA |
| 7. | Stefan A.N Sagala | Staf Pencegahan & Monitoring / Prevention & Monitoring Staff | CPIA |
| 8. | Ibnu Rahadian | Staf Assurance / Assurance Staff | CGP |

Di dalam RNI Group, selain PT Rajawali Nusantara Indonesia (Persero) yang memiliki unit SPI , terdapat 11 (sebelas) anak perusahaan lainnya yang juga mengelola unit SPI secara terpisah.

- PT PG Rajawali I
- PT PG Rajawali II
- PT Perkebunan Mitra Ogan
- PT Rajawali Nusindo
- PT PG Madu Baru
- PT GIEB Indonesia
- PT Perdagangan Indonesia
- PT Perikanan Indonesia
- PT Sang Hyang Seri
- PT Garam
- PT Berdikari

Sebagai perusahaan induk, Perseroan memiliki kebijakan yang mengatur hubungan kerja dalam pengawasan internal antara Perseroan dan Anak Perusahaan. Kebijakan ini tercatat dalam Internal Audit Charter, yang mencakup berbagai poin penting yang harus dipatuhi, antara lain:

1. Pengawasan Badan Usaha/Perusahaan Afiliasi Perseroan sebagai holding company senantiasa berkontribusi terhadap kinerja grup Perusahaan guna mengintegrasikan kualitas dan capaian kinerja SPI antara entitas grup. Adapun strategi-strategi pengendalian internal yang diupayakan antara lain:

Within the RNI Group, apart from PT Rajawali Nusantara Indonesia (Persero) which has an SPI unit, there are 11 (eleven) other subsidiaries which also manage SPI units separately.

- PT PG Rajawali I
- PT PG Rajawali II
- PT Perkebunan Mitra Ogan
- PT Rajawali Nusindo
- PT PG Madu Baru
- PT GIEB Indonesia
- PT Perdagangan Indonesia
- PT Perikanan Indonesia
- PT Sang Hyang Seri
- PT Garam
- PT Berdikari

As a holding company, the Company has a policy governing the working relationship within the internal oversight framework between the Company and its subsidiaries. This policy is outlined in the Internal Audit Charter, which covers several key points that must be adhered to, including:

1. Supervision of Business Entities/Affiliated Companies: The Company, as a holding company, consistently contributes to the performance of the Company group, integrating the quality and performance achievements of Internal Audit Units (SPI) across group entities. The internal control strategies employed include:





- Melakukan audit atas badan usaha/perusahaan afiliasi dan pihak-pihak yang terkait dengan PT Rajawali Nusantara Indonesia (Persero), baik anak perusahaan, entitas asosiasi, dan yayasan dengan persetujuan Direktur Utama PT Rajawali Nusantara Indonesia (Persero) selaku Kuasa Pemegang Saham perusahaan afiliasi.
- Melakukan peran sebagai koordinator monitoring tindak lanjut LHA Auditor Eksternal perusahaan afiliasi.

2. Penugasan Khusus diberikan di luar penugasan rutin yang timbul karena adanya pertimbangan, kejadian, atau kepentingan tertentu dari pemberi tugas. Penugasan khusus meliputi namun tidak terbatas pada hal-hal yang berkaitan dengan:
   - Penugasan audit pada anak perusahaan/ cabang oleh karena:
     - permintaan Komisaris anak perusahaan terkait;
     - permintaan Direksi anak perusahaan terkait;
     - perusahaan anak belum memiliki unit SPI..
   - Penugasan khusus lainnya Selain melaksanakan kegiatan pengawasan, SPI PT Rajawali Nusantara Indonesia (Persero) juga melaksanakan kegiatan pengembangan bagi seluruh staf SPI di lingkungan Holding pangan PT Rajawali Nusantara Indonesia (Persero) dan melakukan standarisasi kerja dengan menyusun pedomanpedoman kerja di bidang pengawasan.

## Tugas dan Tanggung Jawab Satuan Pengawas Internal

Satuan Pengawasan Intern (SPI) bertanggung jawab untuk melaksanakan fungsi assurance dan consulting secara independen dan objektif guna mendukung pencapaian tujuan perusahaan. Dalam mejalankan perannya, SPI mengawasi, mengevaluasi, serta memberikan rekomendasi dan konsultasi terkait pengelolaan dan pelaporan keuangan, efektivitas pengendalian internal, manajemen risiko, kepatuhan terhadap peraturan perundang-undangan, serta penerapan prinsip-prinsip Good Corporate Governance (GCG). Melalui pelaksanaan fungsi tersebut, SPI berkontribusi dalam meningkatkan nilai tambah dan memperkuat proses tata kelola perusahaan secara berkelanjutan. Berikut adalah rincian tugas dan tanggung jawab yang diemban oleh SPI:

- Conducting audits of business entities/affiliated companies and parties related to PT Rajawali Nusantara Indonesia (Persero), including subsidiaries, associated entities, and foundations, with the approval of the President Director of PT Rajawali Nusantara Indonesia (Persero) as the Attorney-in-Charge of the Shareholders of the affiliated companies.
- Acting as a coordinator for monitoring the follow-up of the External Audit Reports (LHA) of the affiliated companies.

2. Special assignments are given outside of routine assignments arising from specific considerations, events, or interests of the assignor. Special assignments include, but are not limited to, matters related to:
   - Audit assignments to subsidiaries/branches due to:
     - Requests from the Commissioners of the relevant subsidiary;
     - Requests from the Directors of the relevant subsidiary;
     - The subsidiary does not yet have an Internal Audit Unit.
   - Other special assignments: In addition to carrying out supervisory activities, the Internal Audit Unit of PT Rajawali Nusantara Indonesia (Persero) also carries out development activities for all Internal Audit staff within the PT Rajawali Nusantara Indonesia (Persero) food holding company and standardizes work by developing work guidelines in the area of supervision.

## Duties and Responsibilities of the Internal Audit Unit

The Internal Audit Unit (SPI) is responsible for carrying out assurance and consulting functions independently and objectively to support the achievement of company objectives. In carrying out its role, the SPI supervises, evaluates, and provides recommendations and consultations related to financial management and reporting, the effectiveness of internal controls, risk management, compliance with laws and regulations, and the implementation of Good Corporate Governance (GCG) principles. Through the implementation of these functions, the SPI contributes to increasing added value and strengthening the corporate governance process in a sustainable manner. The following are the details of the duties and responsibilities of the Internal Audit Unit:

**1. Pengelolaan dan Pelaporan Keuangan Perusahaan**

a. Mengevaluasi relevansi, keandalan (reliability), dan integritas dari informasi manajemen dan keuangan.
b. Menguji sistem dan prosedur pengamanan aset dan memverifikasi keberadaannya.
c. Mereview laporan keuangan untuk mendapatkan keyakinan bahwa laporan keuangan telah disajikan sesuai dengan prinsip akuntansi yang berlaku umum.
d. Turut serta dalam keanggotaan Tim Counterpart Audit Laporan Keuangan yang dilakukan oleh Eksternal Auditor sebagai perwakilan manajemen.

**2. Pengendalian Intern**

a. Pengujian dan evaluasi ketepatan dan efektivitas sistem pengendalian intern perusahaan pada tingkat korporasi (entity) dengan tujuan untuk:
   - Mendapatkan kepastian bahwa sistem yang ada dapat memberikan keyakinan memadai untuk mencapai tujuan dan sasaran perusahaan secara ekonomis dan efisien.
   - Mendapatkan kepastian bahwa sistem berjalan sebagaimana diharapkan sehingga dapat mencegah dan mendeteksi kekeliruan material, penyimpangan, maupun perbuatan melawan hukum yang mungkin timbul.

b. Pengujian transaksi yang ditujukan untuk memastikan telah berfungsinya prosedur pengendalian intern spesifik terhadap aktivitas pada unit kerja baik di kantor Holding maupun anak perusahaan yang termasuk dalam ruang lingkup tugas SPI.

**3. Manajemen Risiko**

- Mengakses seluruh informasi yang relevan tentang BUMN terkait dengan tugas dan fungsi SPI;
- Melakukan komunikasi secara langsung dengan Direksi, Dewan Komisaris/Dewan Pengawas, dan komite audit;
- Melakukan penyelenggaraan rapat secara berkala dan insidentil dengan Direksi, Dewan Komisaris / Dewan Pengawas, dan komite audit;\
- Melakukan koordinasi kegiatan dengan Auditor Eksternal;
- Memberikan konsultasi dan keyakinan terkait hal yang bersifat strategis baik pada saat perencanaan maupun pada saat pelaksanaan kegiatan operasional;
- Memastikan pelaksanaan fungsi pengawasan intern sesuai dengan standar profesional Audit Intern dan kode etik Audit Intern;
- Melakukan pemilihan sumber daya manusia yang kompeten sesuai dengan kebutuhan dalam pelaksanaan tugas SPI;

**1. Company Financial Management and Reporting**

a. Evaluating the relevance, reliability, and integrity of management and financial information.
b. Testing asset safeguarding systems and procedures and verifying their existence.
c. Reviewing financial statements to ensure that they are presented in accordance with generally accepted accounting principles.
d. Participating as a member of the Counterpart Audit Team for Financial Statements conducted by the External Auditor as a representative of management.

**2. Internal Control**

a. Testing and evaluating the accuracy and effectiveness of the company's internal control system at the corporate (entity) level with the objectives of:
   - Obtaining assurance that the existing system can provide reasonable assurance in achieving the company's goals and objectives economically and efficiently.
   - Obtaining assurance that the system is operating as expected to prevent and detect material errors, irregularities, or unlawful acts that may arise.

b. Transaction testing aimed at ensuring the functioning of specific internal control procedures for activities in work units, both at the Holding office and subsidiaries, within the scope of the Internal Audit Unit's duties.

**3. Risk Management**

- Accessing all relevant information regarding the SOE related to the SOE's duties and functions;
- Communicating directly with the Board of Directors, Board of Commissioners/Supervisory Board, and the audit committee;
- Conducting regular and ad hoc meetings with the Board of Directors, Board of Commissioners/Supervisory Board, and the audit committee;
- Coordinating activities with the External Auditor;
- Providing consultation and assurance on strategic matters both during planning and during operational activities;
- Ensuring that the implementation of internal oversight functions complies with Internal Audit professional standards and the Internal Audit Code of Ethics;
- Selecting competent human resources as needed to carry out the SOE's duties;





- Memastikan anggota SPI mengikuti pengembangan profesional berkelanjutan serta pelatihan lain sesuai dengan perkembangan kompleksitas dan kegiatan usaha BUMN;
- Melakukan penyusunan dan pengkajian piagam Audit Intern secara periodik;
- Melakukan penyusunan rencana audit tahunan dan alokasi anggaran untuk pelaksanaan fungsi pengawasan intern;
- Memastikan pelaksanaan pengawasan intern sesuai dengan rencana;
- Melaporkan temuan yang signifikan kepada direktur utama dan Dewan Komisaris/Dewan Pengawas untuk dilakukan tindakan perbaikan dalam waktu yang cepat;
- Memantau tindakan perbaikan atas temuan yang signifikan;
- Melaporkan hasil pemantauan tindak lanjut perbaikan atas temuan yang signifikan kepada direktur utama dan Dewan Komisaris / Dewan Pengawas;
- Menjaga kerahasiaan informasi dan/atau data BUMN terkait dengan pelaksanaan tugas dan tanggung jawab Audit Intern, kecuali diperbolehkan berdasarkan ketentuan peraturan perundang-undangan dan/atau putusan pengadilan;
- Menjaga informasi rahasia yang diperoleh sewaktu menjabat sesuai dengan ketentuan peraturan perundang-undangan;
- Memastikan dalam hal terdapat penggunaan jasa pihak eksternal untuk aktivitas dengan baik tanpa memengaruhi independensi dan objektivitas fungsi pengawasan internal.
  - Terselenggaranya transfer pengetahuan antara pihak eksternal kepada anggota SPI mengingat penggunaan jasa ahli pihak ekstern bersifat sementara;
  - Penggunaan jasa pihak eksternal tidak memengaruhi independensi dan objektivitas fungsi SPI; dan
  - Pihak eksternal mematuhi piagam Audit Intern BUMN;
- Melakukan evaluasi atas efektivitas pelaksanaan pengendalian intern, Manajemen Risiko, dan proses tata kelola perusahaan, sesuai dengan peraturan perundang-undangan dan kebijakan perusahaan;
- Melakukan pemeriksaan dan penilaian atas efisiensi dan efektivitas di bidang keuangan, komersial, operasional, sumber daya manusia, teknologi informasi, dan kegiatan lainnya;
- Sebagai SPI BUMN Induk:
- Menentukan strategi pelaksanaan Audit Intern Anak Perusahaan BUMN;
- Merumuskan prinsip Audit Intern yang mencakup metodologi audit dan langkah pelaksanaan pengendalian mutu; dan

- Ensuring that SPI members participate in continuing professional development and other training in accordance with the evolving complexity and business activities of the SOE;
- Preparing and periodically reviewing the Internal Audit Charter;
- Preparing the annual audit plan and budget allocation for the implementation of the internal oversight function;
- Ensure that internal audits are implemented according to plan;
- Report significant findings to the President Director and the Board of Commissioners/Supervisory Board for prompt corrective action;
- Monitor corrective actions taken on significant findings;
- Report the results of monitoring and follow-up corrective actions on significant findings to the President Director and the Board of Commissioners/Supervisory Board;
- Maintain the confidentiality of SOE information and/or data related to the implementation of Internal Audit duties and responsibilities, unless permitted by laws and/or court decisions;
- Maintain confidential information obtained during the term of office in accordance with laws and regulations;
- Ensure that, in the event of the use of external party services for activities, they are handled properly without affecting the independence and objectivity of the internal audit function.
  - Ensure that knowledge transfer between external parties and SPI members is carried out, considering the temporary nature of the use of external expert services;
  - Ensure that the use of external party services does not affect the independence and objectivity of the SPI function; and
  - External parties comply with the SOE Internal Audit Charter;
- Evaluate the effectiveness of internal control, risk management, and corporate governance processes, in accordance with laws and regulations and company policies;
- Conduct audits and assessments of efficiency and effectiveness in finance, commercial affairs, operations, human resources, information technology, and other activities;
- As the Internal Audit Unit of the Parent State-Owned Enterprise (SOE):
- Determine the strategy for implementing Internal Audits for SOE Subsidiaries;
- Formulate Internal Audit principles, including audit methodology and quality control implementation steps; and

- Memantau pelaksanaan Audit Intern pada masing-masing Anak Perusahaan BUMN.

**4. Kepatuhan terhadap peraturan perundang-undangan dan ketentuan terkait lainnya.**

- Memonitor dan mengevaluasi kepatuhan terhadap peraturan perundang-undangan yang berlaku serta ketentuan mengikat lainnya.
- Memonitor dan mengevaluasi kepatuhan terhadap kebijakan, rencana kerja, dan prosedur yang ditetapkan manajemen.

**5. Penerapan Good Corporate Governance**

- Membantu manajemen dalam membangun Good Corporate Governance di lingkungan Perseroan.
- Memonitor dan mengevaluasi penerapan Good Corporate Governance di seluruh jajaran grup Perseroan

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- Memonitor dan mengevaluasi pelaksanaan Code of Conduct untuk memastikan bahwa hal tersebut telah diterapkan secara efektif dan konsisten.

**6. Pengawasan terhadap Badan Usaha/Perusahaan Afiliasi pada dasarnya dilaksanakan oleh Komisaris perusahaan yang bersangkutan.**

Namun, untuk mengoptimalkan kinerja grup perusahaan dan mencapai tujuan strategis grup, diperlukan perluasan cakupan tugas SPI Holding, yang meliputi hal-hal berikut:

- Melakukan audit atas badan usaha / perusahaan afiliasi dan pihak-pihak yang terkait dengan PT Rajawali Nusantara Indonesia (Persero) (anak perusahaan / yayasan) dengan persetujuan Direktur Utama PT Rajawali Nusantara Indonesia (Persero) selaku Kuasa Pemegang Saham perusahaan afiliasi.
- Melakukan peran sebagai koordinator monitoring tindak lanjut Laporan Hasil Audit (LHA) eksternal auditor Perusahaan Afiliasi.

**7. Penugasan khusus dalam hal ini merupakan penugasan-penugasan di luar penugasan rutin yang timbul karena adanya pertimbangan, kejadian, atau kepentingan tertentu dari pemberi tugas.**

Penugasan khusus meliputi namun tidak terbatas pada hal-hal yang berkaitan dengan penugasan audit pada Anak Perusahaan / Cabang oleh karena:

- Permintaan Direktur Utama PT Rajawali Nusantara Indonesia (Persero) selaku pemegang saham.
- Permintaan Komisaris anak perusahaan terkait.
- Permintaan Direksi anak perusahaan terkait.
- Perusahaan anak belum memiliki unit SPI.
- Adanya dugaan penggelapan yang berdampak kerugian finansial dan/atau untuk menindaklanjuti.
- Temuan audit eksternal.
- Penugasan khusus lainnya

- Monitor the implementation of Internal Audits in each SOE Subsidiary.

**4. Compliance with laws and regulations and other related provisions.**

- Monitor and evaluate compliance with applicable laws and regulations and other binding provisions.

- Monitor and evaluate compliance with policies, work plans, and procedures established by management.

**5. Implementation of Good Corporate Governance**

- Assist management in establishing Good Corporate Governance within the Company.
- Monitor and evaluate the implementation of Good Corporate Governance across all levels of the Company's group.
- Monitor and evaluate the implementation of the Code of Conduct to ensure its effective and consistent implementation.

**6. Supervision of Business Entities/Affiliated Companies is primarily carried out by the Commissioners of the respective companies.**

However, to optimize the performance of the corporate group and achieve the group's strategic objectives, it is necessary to expand the scope of SPI Holding's duties, which include the following:

- Conduct audits of business entities/affiliated companies and parties related to PT Rajawali Nusantara Indonesia (Persero) (subsidiaries/foundations) with the approval of the President Director of PT Rajawali Nusantara Indonesia (Persero) as the Attorney for Shareholders of the affiliated companies.
- Acting as a coordinator for monitoring the follow-up of the external Audit Report (LHA) of Affiliated Companies.

**7. Special assignments, in this case, are assignments outside of routine assignments that arise due to specific considerations, events, or interests of the assignor.**

Special assignments include, but are not limited to, matters related to audit assignments at Subsidiaries/Branches due to:

- Requests from the President Director of PT Rajawali Nusantara Indonesia (Persero) as a shareholder.
- Requests from the Commissioners of the relevant subsidiary.
- Requests from the Directors of the relevant subsidiary.
- The subsidiary does not yet have an Internal Audit Unit.
- Suspected embezzlement resulting in financial losses and/or follow-up.
- External audit findings.
- Other special assignments





## Wewenang SPI

Berdasarkan ketentuan Piagamnya (Charter), Satuan Pengawas Internal memiliki kewenangan yang meliputi:

- Memperoleh semua informasi yang akurat dan komprehensif dari pimpinan dan seluruh karyawan Perseroan;
- Melihat, mempelajari, dan memeriksa semua dokumen dan catatan Perseroan sesuai kebutuhan dalam setiap penugasannya;
- Menentukan ruang lingkup dan jadwal pekerjaan dalam setiap penugasannya;
- Perusahaan PT Rajawali Nusantara Indonesia (Persero) tidak hanya dalam hal adanya dugaan penyimpangan atau penggelapan yang berpotensi menimbulkan kerugian finansial, tetapi juga dalam rangka mengevaluasi efektivitas pengendalian internal, kepatuhan terhadap peraturan, penerapan manajemen risiko, serta pelaksanaan prinsip tata kelola perusahaan yang baik (Good Corporate Governance).
- Selain itu, SPI juga berwenang melaksanakan audit lanjutan (follow-up audit) atas temuan auditor eksternal maupun temuan hasil audit internal sebelumnya, guna memastikan tindak lanjut dan perbaikan yang berkelanjutan di lingkungan anak perusahaan.

## SPI Authorities

Based on the provisions of its Charter, the Internal Audit Unit has the following authorities:

- Obtaining all accurate and comprehensive information from the Company's management and all employees;
- Reviewing, studying, and examining all Company documents and records as needed for each assignment;
- Determining the scope and schedule of work for each assignment;
- PT Rajawali Nusantara Indonesia (Persero) not only investigates allegations of irregularities or embezzlement that could potentially result in financial losses, but also evaluates the effectiveness of internal controls, regulatory compliance, risk management implementation, and the implementation of good corporate governance principles.
- Furthermore, the Internal Audit Unit (SPI) is authorized to conduct follow-up audits on external auditor findings and previous internal audit findings to ensure ongoing follow-up and improvement within the subsidiary.



| | | | |
|---|---|---|---|
| Dasar Hukum Pengangkatan / *Legal Basis for Appointment* | SK Nomor: 236/SK-Sdm/RNI.01/XII/2022 - 29 Desember 2022 / | Domisili / *Domicile* | Perumahan Alba Residence No. C-4. JL. Masjid Albari RT.009/009 Kel.Tengah Kec. Kramatjati - Jakarta Timur / *Alba Residence Housing No. C-4. JL. Masjid Albari RT.009/009 Kel. Tengah Kramatjati District - East Jakarta* |
| Usia / *Age* | 49 Tahun / *49 Years Old* | | |
| Kewarganegaraan / *Citizenship* | Indonesia | | |
| Tempat dan Tanggal Lahir / *Place and Date of Birth* | Wonogiri, 10 Januari 1975 / *Wonogiri, January 10, 1975* | Periode Jabatan / *Period of Service* | 2023 - sekarang / *2023 - Present* |

Pendidikan / *Education*

- D3 Akuntansi - STAN / *Associate Degree of Accounting - STAN*
- S1 Akuntansi - UGM / *Bachelor of Accounting - UGM*
- S2 Akuntansi - Universitas Padjajaran / *Master of Accounting - Padjajaran University*

Riwayat Pekerjaan / *Employment History*

- 2024 - Sekarang PT Rajawali Nusantara Indonesia (Persero)
- 2023 - sekarang / *present* : VP Audit Internal / *VP Internal Audit*
- 2022 : VP Keuangan / *VP Finance*
- Badan Pemeriksa Keungan (BPK) RI / *Supreme Audit Agency (BPK) RI*
- Kepala Sub Auditorat Gorontalo / *Head of Sub Auditorate Gorontalo*
- Kepala Sub Auditorat Kalimantan Selatan 1 / *Head of South Kalimantan Sub auditorate 1*
- • Kepala Seksi Jawa Timur I.A / Head of East Java Section I.A
- • Kepala Seksi Jawa Timur I / Head of East Java Section I
- 2017 - 2019 Commissioner PT Rajawali Liki Energi / *Commissioner PT Rajawali Liki Energi*

# Rapat Unit SPI

## Internal Audit Unit Meetings

### Kebijakan Rapat

- Satuan Pengawas Internal PT Rajawali Nusantara Indonesia (Persero) secara bulanan melaksanakan rapat monitoring kinerja SPI dengan Komite Audit dengan pembahasan antara lain progres pelaksanaan audit, progres penyelesaian tindak lanjut dan isu-isu strategis.
- Rapat bersama Direksi dilakukan secara insidentil, namun SPI rutin menyampaikan laporan monitoring tindak lanjut hasil audit internal dan eksternal setiap bulan dan menyampaikan laporan kinerja konsolidasi SPI RNI Grup setiap triwulan dan Tahunan.

### Meeting Policy

- The Internal Audit Unit of PT Rajawali Nusantara Indonesia (Persero) holds monthly performance monitoring meetings with the Audit Committee, discussing audit progress, follow-up actions, and strategic issues.
- Meetings with the Board of Directors are held on an ad hoc basis, but the Internal Audit Unit routinely submits monthly monitoring reports on follow-up actions to internal and external audits and submits consolidated performance reports for the RNI Group Internal Audit Unit quarterly and annually.

### Frekuensi Rapat

Jumlah pelaksanaan rapat Unit Audit Internal pada tahun 2024, dijabarkan sebagai berikut:

### Meeting Frequency

The number of Internal Audit Unit meetings held in 2024 is outlined as follows:

| Nama / *Name* | Rapat dengan / *Meeting with* | | |
|---|---|---|---|
| | Direksi / *Board of Directors* | Dewan Komisaris / *Board of Commissioners* | Komite Audit / *Audit Committee* |
| Frekuensi Rapat / Meeting Frequency | 12 | 12 | 12 |

### Kegiatan Pembinaan dan Pengembangan Kompetensi

Perseroan memberikan kesempatan kepada Auditor Internal untuk mengikuti berbagai program pengembangan kompetensi melalui pelatihan dan pendidikan, dengan seluruh biaya yang sepenuhnya ditanggung oleh perusahaan. Berikut adalah daftar kegiatan pelatihan dan peningkatan kompetensi yang diikuti oleh Auditor Internal sepanjang tahun 2024:

### Competency Development and Coaching Activities

The Company provides opportunities for Internal Auditors to participate in various competency development programs through training and education, with all costs fully covered by the company. The following is a list of training and competency development activities participated in by Internal Auditors throughout 2024:





| No. | Judul Pelatihan / *Training Title* | Tempat dan Tanggal Pelatihan / *Place and Date of Training* | Peserta / *Participant* | Penyelenggara / *Organizer* |
|---|---|---|---|---|
| 1. | Training Audit Investigatif / Investigative Audit Training | 15 Maret - 17 Mei 2024 | Seluruh pegawai Divisi SPI PT RNI dan SPI ID Food Group / All employees of the Internal Audit Division of PT RNI and SPI ID Food Group | PT RNI |
| 2. | Training User Acceptance Testing dalam rangka pembangunan Aplikasi untuk Fungsi Audit Internal / User Acceptance Testing Training in the context of developing an Application for Internal Audit Function | 19 Desember 2024 | Seluruh pegawai Divisi SPI PT RNI dan SPI ID Food Group/ All employees of the Internal Audit Division of PT RNI and SPI ID Food Group | Saprudin<br>Reza Hasbiallah<br>PT RNI |
| 3.4. | Webinar Global Internal Audit Standards With Local Perspective: A Deep Dive Into Internal Audit Practice | 03 Februari 2024 | Sarjono | YPIA |
| 5. | Workshop Standards & Code of Ethics for Professional Internal Auditor | 5-6 Februari 2024 | Bayu Adhinugraha<br>Sarjono | YPIA |
| 6. | Aplikasi Teknologi Blockchain dan AI untuk Industri Keuangan dan Perbankan di Indonesia / Blockchain and AI Technology Applications for the Financial and Banking Industry in Indonesia | 29 Februari 2024 | • Bayu A.<br>• Reza Hasbiallah<br>• Saprudin | BRAIN IPB |
| 7. | Webinar Fraud Investigation | 6 Maret 2024 | • Reza Hasbiallah<br>• Saprudin | RMI |
| 8. | Webinar Auditing & Monitoring IT General Control | 20 Maret 2024 | Reza Hasbiallah | FKSPI |
| 9. | Webinar Auditor SMK3 | 20 Maret 2024 | Reza Hasbiallah | RMI |
| 10. | Webinar Effective Communication | 21 Maret 2024 | Reza Hasbiallah | RMI |
| 11. | Webinar Internal Audit Auditor | 01 April 2024 | Reza Hasbiallah | RMI |
| 12. | Webinar IT Auditor | 16 April 2024 | Reza Hasbiallah | RMI |
| 13. | Webinar Logistic Management | 18 April 2024 | Reza Hasbiallah | RMI |
| 14. | Webinar General Affair | 19 April 2024 | Reza Hasbiallah | RMI |
| 15. | Workshop Sinergi Antara Komite Audit, Satuan Pengawas Internal (SPI), dan Auditor Eksternal dalam Penguatan Tata Kelola, Manajemen Risiko / Workshop on Synergy Between the Audit Committee, Internal Audit Unit (SPI), and External Auditors in Strengthening Governance and Risk Management | 20 April 2024 | Rizkillahi | THE IIAC |

| No. | Judul Pelatihan / *Training Title* | Tempat dan Tanggal Pelatihan / *Place and Date of Training* | Peserta / *Participant* | Penyelenggara / *Organizer* |
|---|---|---|---|---|
| 16. | Webinar Pedoman Realisasi Monitoring dan Evaluasi Program Pengendalian Gratifikasi Tahun 2024 / Webinar: Guidelines for the Implementation of Monitoring and Evaluation of the Gratification Control Program 2024 | 30 April 2024 | Rio Aditya | KPK RI |
| 17. | Sharing Session ICOFR (Internal Control Over Financial Reporting): Urgensi dan Peran Internal Auditor | 25 Mei 2024 | Amalina Soekarno | AAI |
| 18. | Training Deteksi Fraud dalam laporan Keuangan & Teori Kebangkrutan / Fraud Detection Training in Financial Reports and Bankruptcy Theory | 18 Juni 2024 | Amalina Soekarno | Eka Energi Jaya Training Center |
| 19. | Webinar: Mastering Sustainability Audit: Fostering Transparancy, Accountability and Impact | 20 Juni 2024 | Sarjono | SPA FEB-UI dan Ruang Seminar |
| 20. | Webinar Bimbingan Pengisian Movev PPT Tahun 2024 / 2024 Movev PPT Filling Guidance Webinar | 4 Juli 2024 | Sarjono | Direktorat Gratifikasi & Pelayanan Publik KPK |
| 21. | Webinar Risk Based Internal Audit | 6 Juli 2024 | Sarjono | EBIF 24 |
| 22. | IIA Indonesia Professional Auditor Forum dengan tema "Foresight: Metodologi dan Penggunaanya" / IIA Indonesia Professional Auditor Forum with the theme "Foresight: Methodology and Its Use" | 11 Juli 2024 | Sarjono | IIA Indonesia |
| 23. | Webinar dengan tema "Financial Investigating and Forensic Accounting: Understanding Techniques, Best Practices, and Real-world Applications" / Webinar with the theme "Financial Investigating and Forensic Accounting: Understanding Techniques, Best Practices, and Real-world Applications" | 13 Juli 2024 | Sarjono | IAI Wilayah Jawa Timur, Unlock, dan ESGI Dataset |
| 24. | Training Hazardous and Toxic Materials Management Flow | 29 Agustus 2024 | Reza Hasbiallah | Garuda QHSE Institution |
| 25. | Training Wastewater Treatment Plant | 30 Agustus 2024 | Reza Hasbiallah | Garuda QHSE Institution |
| 26. | Intensive Bootcamp "Pivot Table" | 3 September 2024 | Reza Hasbiallah | MySkill |
| 27. | Pelatihan/external classroom dengan judul "Jejak Masa Depan - Next Gen Leadership BUMN Muda Series" / Training/external classroom with the title "Future Footprints - Next Gen Leadership BUMN Muda Series" | 12 Oktober 2024 | Stefan Andreas | BUMN Muda dan Kementerian BUMN. |





| No. | Judul Pelatihan / *Training Title* | Tempat dan Tanggal Pelatihan / *Place and Date of Training* | Peserta / *Participant* | Penyelenggara / *Organizer* |
|---|---|---|---|---|
| 28. | Webinar Conflict Management | 23 Oktober 2024 | Reza Hasbiallah | Revolution Mind Indonesia |
| 29. | Webinar Risk Management | 23 Oktober 2024 | Reza Hasbiallah | Revolution Mind Indonesia |
| 30. | Accelerating National Development Risk Management Implementation Forum | 11 - 15 November 2024 | Sarjono | BPKP |
| 31. | Webinar Transforming GRC through the Three Lines Model: A Pathway to Enhance Oversight and Control | 19 November 2024 | Rizkilahi | The IIA |
| 32. | Pelatihan Skill Up ISO 37001:2016 Sistem Manajemen Anti Penyuapan / ISO 37001:2016 Anti-Bribery Management System Skill Up Training | 19-20 November 2024 | Ahmad, Bayu Rumekso, Erie, Ibnu, Lesmono, Mardi, Stefan, Sumardiyono, Sutarto | PT RNI (Persero) |
| 33. | Webinar Road to SNIA "Know Our Risks, Plan Strategically, by Understanding Today's Risk Environment" | 21 November 2024 | Amalina Soekarno | Yayasan Pendidikan Internal Auditor |
| 34. | Webinar: Strenghening Financial Integrity | 23 November 2024 | Ahmad Sugianto | OJK |

## **Sertifikasi Audit Internal /** Internal Audit Certification

| No. | Judul Pelatihan / *Training Title* | Tempat dan Tanggal Pelatihan / *Place and Date of Training* | Peserta / *Participant* | Penyelenggara / *Organizer* |
|---|---|---|---|---|
| 1 | Pelatihan Penilaian Risk Maturity Index (RMI) oleh BSE Batch I / Risk Maturity Index (RMI) Assessment Training by BSE Batch I | 6 - 7 Februari 2024 | Reza Taufik Hasbiallah | BSE |
| 2 | Pelatihan dan Sertifikasi Pra Manajerial QIA Kepala SPI/CAE / QIA Pre-Managerial Training and Certification for Head of SPI/CAE | 12 - 19 Februari 2024 | Bayu Adhinugraha | YPIA |
| 3 | Pelatihan Training of Trainers (ToT) / Training of Trainers (ToT) Training | 28 - 29 Agustus 2024 | Sarjono | PT Phitagoras Training & Consultant |
| 4 | Pelatihan dan Sertifikasi QIA Tingkat Dasar / QIA Basic Level Training and Certification | 4 - 16 November 2024 | Amalina Soekarno | YPIA |
| 5 | Pelatihan Certified Risk Associate (CRA) / Certified Risk Associate (CRA) Training | 19 - 26 November | Mardi | Tap Kapital Indonesia |

## Laporan Pelaksanaan Kegiatan

Sebagai bagian dari tanggung jawabnya selama 2024, Unit SPI telah melaksanakan sejumlah kegiatan, di antaranya:

- Audit operasional, audit kepatuhan, dan audit investigasi di beberapa unit kerja
- Reviu laporan keuangan dan laporan manajemen
- Monitoring tindak lanjut hasil audit internal maupun eksternal
- Konsultasi manajemen terkait penguatan sistem pengendalian internal
- Penyusunan dan penyampaian laporan hasil audit serta laporan tahunan SPI
- Evaluasi efektivitas manajemen risiko di lingkungan perusahaan
- Pelaksanaan quality assurance internal terhadap kegiatan audit
- Koordinasi dengan BPKP dan auditor eksternal dalam pemeriksaan tertentu

## Activity Implementation Report

As part of its responsibilities throughout 2024, the Internal Audit Unit (SPI) has carried out a number of activities, including:

- Operational audits, compliance audits, and investigative audits in several work units
- Review of financial statements and management reports
- Monitoring follow-up on internal and external audit results
- Management consultations regarding strengthening the internal control system
- Preparation and submission of audit reports and the SPI annual report
- Evaluation of the effectiveness of risk management within the company
- Implementation of internal quality assurance for audit activities
- Coordination with the Financial and Development Supervisory Agency (BPKP) and external auditors for specific audits

## Rencana dan Realisasi Program Kerja Tahun 2024

Perseroan, bersama seluruh anak perusahaannya, menyusun rencana program pengendalian internal untuk tahun yang akan datang, yang mencakup kegiatan audit, evaluasi, dan pemantauan. Di akhir tahun, sesuai dengan rencana yang telah ditetapkan pada awal tahun buku, perusahaan menetapkan kebijakan penilaian berdasarkan pencapaian dari kegiatan yang telah dilaksanakan.

## Work Program Plan and Implementation 2024

The Company, together with all its subsidiaries, has prepared an internal control program plan for the coming year, which includes audit, evaluation, and monitoring activities. At the end of the year, in accordance with the plan established at the beginning of the fiscal year, the company establishes an assessment policy based on the achievements of the activities implemented.

| No. | Uraian / *Description* | PKPT 2024 / *PKPT 2024* | Realisasi Kegiatan / *Activity Realization* | Realisasi Laporan Kegiatan / *Realization of Activity Report* | Prosentase d:c | Prosentase e:c |
|---|---|---|---|---|---|---|
| 1 | Audit | 8 | 13 | 11 | 162,50% | 162,50% |
| 2 | Evaluasi/Review / Evaluation/Review | 3 | 13 | 11 | 433,33%. | 433,33%. |
| 3 | Kajian/Telaah & Konsultasi Tertulis / Review & Written Consultation | 12 | 25 | 23 | 208,33% | 208,33% |
| 4 | Monitoring Tindak lanjut / Monitoring Follow-up | 31 | 56 | 56 | 180,65% | 180,65% |
| | **Total** | **54** | **107** | **101** | **198,15%** | **198,15%** |





# Akuntan Publik

## Public Accountant

Audit dilakukan oleh Kantor Akuntan Publik sebagai bagian dari sistem pengendalian internal yang memenuhi persyaratan peraturan yang berlaku. Tujuan utama dari audit ini adalah untuk memberikan pendapat yang objektif mengenai apakah laporan keuangan konsolidasian Perusahaan dan Anggota Holding telah disusun sesuai dengan Standar Akuntansi Keuangan (SAK) yang berlaku di Indonesia, dalam aspek yang material. Agar hasil audit tetap independen dan berkualitas, Auditor Eksternal tidak diperkenankan memiliki benturan kepentingan dengan Perusahaan. Auditor Eksternal bertanggung jawab untuk memberikan opini atas kesesuaian Laporan Keuangan Perusahaan dengan SAK yang berlaku di Indonesia.

The audit is conducted by a Public Accounting Firm as part of an internal control system that meets applicable regulatory requirements. The primary objective of this audit is to provide an objective opinion on whether the consolidated financial statements of the Company and its Holding Members have been prepared in accordance with Indonesian Financial Accounting Standards (SAK), in all material respects. To ensure the audit results remain independent and high-quality, the External Auditor is not permitted to have a conflict of interest with the Company. The External Auditor is responsible for providing an opinion on the conformity of the Company's Financial Statements with Indonesian SAK.

Data berikut menyajikan informasi mengenai Akuntan Publik yang telah melakukan audit atas Laporan Keuangan Konsolidasian PT Rajawali Nusantara Indonesia (Persero) dalam periode 5 (lima) tahun terakhir.

The following data presents information regarding the Public Accountants who have audited the Consolidated Financial Statements of PT Rajawali Nusantara Indonesia (Persero) over the past five years.

| **Tahun Buku /** *Fiscal Year* | **Nama KAP /** *KAP Name* | **Nama Akuntan /** *Accountant Name* | **Alamat /** *Address* | **Dasar Penunjukan /** *Basis of Appointment* | **Ruang Lingkup Jasa /** *Scope of Service* |
|---|---|---|---|---|---|
| 2024 | Amir Abadi Jusuf, Aryanto, Mawar & Rekan | Amir Abadi Jusuf, Aryanto, Mawar & Rekan | Plaza Asia, Level 10, Jl. Jenderal Sudirman No.59, RT.5/RW.3, Senayan, Jakarta, South Jakarta City, Jakarta 12190<br><br>Plaza Asia, Level 10, Jl. Jenderal Sudirman No. 59, RT. 5/RW. 3, Senayan, Jakarta, South Jakarta City, Jakarta 12190 | Berdasarkan Surat Perjanjian Kerja Audit Umum Tahun Buku 2024 Nomor 6/S.Pj-TL/RNI.01/XII/2024, Dewan Komisaris selaku perwakilan Pemegang Saham menetapkan penunjukan Kantor Akuntan Publik untuk melaksanakan audit atas Laporan Keuangan Tahun Buku 2024.<br><br>Based on the General Audit Work Agreement Letter for the 2024 Financial Year Number 6/S.Pj-TL/RNI.01/XII/2024, the Board of Commissioners as the representative of the Shareholders has appointed a Public Accounting Firm to carry | Jasa audit umum atas kewajaran laporan keuangan konsolidasian PT Rajawali Nusantara Indonesia (Persero) dan Laporan Keuangan Program Tanggung Jawab Sosial dan Lingkungan (TJSL), Laporan Evaluasi terhadap kinerja perusahaan, Laporan Capaian Key Performance Indicators (KPI) dan Laporan Audit atas kepatuhan terhadap peraturan perundang-undangan dan pengendalian intern tahun buku 2023, serta audit umum laporan anggota BUMN Klaster Pangan untuk keperluan merger dan audit umum berdasarkan Prosedur Yang Disepakati/ Agreed Upon Procedures terhadap Information Package PT Rajawali Nusantara Indonesia (Persero) untuk tahun buku 2024<br><br>General audit services on the fairness of the consolidated financial statements of PT Rajawali |

| Tahun Buku / *Fiscal Year* | Nama KAP / *KAP Name* | Nama Akuntan / *Accountant Name* | Alamat / *Address* | Dasar Penunjukan / *Basis of Appointment* | Ruang Lingkup Jasa / *Scope of Service* |
|---|---|---|---|---|---|
| | | | | out an audit of the Financial Statements for the 2024 Financial Year. | Nusantara Indonesia (Persero) and the Financial Report of the Social and Environmental Responsibility Program (TJSL), Evaluation Report on company performance, Key Performance Indicators (KPI) Achievement Report and Audit Report on compliance with laws and regulations and internal control for the 2023 financial year, as well as general audit of the reports of members of the Food Cluster BUMN for merger purposes and general audit based on Agreed Upon Procedures for the Information Package of PT Rajawali Nusantara Indonesia (Persero) for the 2024 financial year |
| 2023 | Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan | Drs. Paul Hadiwinat, CPA, CA, ACPA | UOB Plaza Lt.42, Jl. MH Thamrin, Gondangdia, Menteng, Jakarta Pusat<br><br>UOB Plaza Lt.42, Jl. MH Thamrin, Gondangdia, Menteng, Central Jakarta | Risalah Rapat Umum Pemegang Saham Perusahaan Perseroan (Persero) PT Rajawali Nusantara Indonesia tentang Persetujuan Laporan Tahunan dan Pengesahan Laporan Keuangan Tahun Buku 2022 No. 03 tanggal 11 November 2021, khususnya pada Keputusan Agenda 5, butir 1. Surat Dewan Komisaris selaku Perwakilan pemegang saham.<br><br>Minutes of the General Meeting of Shareholders of the Company (Persero) PT Rajawali Nusantara Indonesia regarding Approval of the Annual Report and Ratification of the Financial Statements for the Financial Year 2022 No. 03 dated November 11, 2021, specifically on Agenda Resolution 5, item 1. Letter from the Board of Commissioners as the Representative of the shareholders. | Jasa audit umum atas kewajaran laporan keuangan konsolidasian PT Rajawali Nusantara Indonesia (Persero) dan Laporan Keuangan Program Tanggung Jawab Sosial dan Lingkungan (TJSL), Laporan Evaluasi terhadap kinerja perusahaan, Laporan Capaian Key Performance Indicators (KPI) dan Laporan Audit atas kepatuhan terhadap peraturan perundang-undangan dan pengendalian intern tahun buku 2023, serta audit umum laporan anggota BUMN Klaster Pangan untuk keperluan merger dan audit umum berdasarkan Prosedur Yang Disepakati/ Agreed Upon Procedures terhadap Information Package PT Rajawali Nusantara Indonesia (Persero) untuk tahun buku 2023<br><br>General audit services on the fairness of the consolidated financial statements of PT Rajawali Nusantara Indonesia (Persero) and the Financial Report of the Social and Environmental Responsibility Program (TJSL), Evaluation Report on company performance, Key Performance Indicators (KPI) Achievement Report and Audit Report on compliance with laws and regulations and internal control for fiscal year 2023, as well as a general |





| **Tahun Buku /** *Fiscal Year* | **Nama KAP /** *KAP Name* | **Nama Akuntan /** *Accountant Name* | **Alamat /** *Address* | **Dasar Penunjukan /** *Basis of Appointment* | **Ruang Lingkup Jasa /** *Scope of Service* |
|---|---|---|---|---|---|
| | | | | | audit of the Food Cluster BUMN member report for merger purposes and a general audit based on Agreed Upon Procedures on the Information Package of PT Rajawali Nusantara Indonesia (Persero) for fiscal year 2023. |
| 2022 | Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan | Drs. Paul Hadiwinat, CPA, CA, ACPA | UOB Plaza Lt.42, Jl. MH Thamrin, Gondangdia, Menteng, Jakarta Pusat<br><br>UOB Plaza Lt.42, Jl. MH Thamrin, Gondangdia, Menteng, Central Jakarta | Risalah Rapat Umum Pemegang Saham Perusahaan Perseroan (Persero) PT Rajawali Nusantara Indonesia tentang Persetujuan Laporan Tahunan dan Pengesahan Laporan Keuangan Tahun Buku 2021 No. 03 tanggal 11 November 2021, khususnya pada Keputusan Agenda 5, butir 1. Surat Dewan Komisaris selaku Perwakilan pemegang saham.<br><br>Minutes of the General Meeting of Shareholders of the Company (Persero) PT Rajawali Nusantara Indonesia concerning the Approval of the Annual Report and Ratification of the Financial Statements for the Financial Year 2021 No. 03 dated 11 November 2021, specifically in the Agenda 5 decision, point 1. Letter of the Board of Commissioners as a shareholder representative. | Jasa audit umum atas kewajaran laporan keuangan konsolidasian PT Rajawali Nusantara Indonesia (Persero) dan Laporan Keuangan Program Tanggung Jawab Sosial dan Lingkungan (TJSL), Laporan Evaluasi terhadap kinerja perusahaan, Laporan Capaian Key Performance Indicators (KPI) dan Laporan Audit atas kepatuhan terhadap peraturan perundang-undangan dan pengendalian intern tahun buku 2022, serta audit umum laporan anggota BUMN Klaster Pangan untuk keperluan merger dan audit umum berdasarkan Prosedur Yang Disepakati/ Agreed Upon Procedures terhadap Information Package PT Rajawali Nusantara Indonesia (Persero) untuk tahun buku 2022<br><br>General audit services on the fairness of the consolidated financial statements of PT Rajawali Nusantara Indonesia (Persero) and the Financial Statements of the Social and Environmental Responsibility Program (TJSL), Evaluation Report on company performance, Key Performance Indicators (KPI) Achievements Report and Audit Report on compliance with laws and regulations and internal control for the 2021 financial year, as well as general audit reports of members of the SOE Food Cluster for merger purposes and general audits based on the Agreed Procedure/ Agreed Upon Procedures for PT Rajawali Nusantara Indonesia (Persero)'s Information Package for the 2022 financial year |

| Tahun Buku / *Fiscal Year* | Nama KAP / *KAP Name* | Nama Akuntan / *Accountant Name* | Alamat / *Address* | Dasar Penunjukan / *Basis of Appointment* | Ruang Lingkup Jasa / *Scope of Service* |
|---|---|---|---|---|---|
| 2021 | Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan | Drs. Paul Hadiwinat, CPA, CA, ACPA | UOB Plaza Lt.42, Jl. MH Thamrin, Gondangdia, Menteng, Jakarta Pusat | Risalah Rapat Umum Pemegang Saham Perusahaan Perseroan (Persero) PT Rajawali Nusantara Indonesia tentang Persetujuan Laporan Tahunan dan Pengesahan Laporan Keuangan Tahun Buku 2020 No. 03 tanggal 11 November 2021, khususnya pada Keputusan Agenda V, butir 1. Surat Dewan Komisaris selaku Perwakilan pemegang saham, Nomor: S - 1 3 / R N I . 0 0 / V / 2 0 2 1 , tanggal 11 Mei 2021.<br><br>Minutes of the General Meeting of Shareholders of the Company (Persero) PT Rajawali Nusantara Indonesia concerning the Approval of the Annual Report and Ratification of the Financial Statements for Fiscal Year 2020 No. 03 dated 11 November 2021, in particular on Agenda V Decision, item 1. Letter of the Board of Commissioners as Shareholder Representative, Number: S-13/ RNI.00/V/2021, dated 11 May 2021. | Jasa audit umum atas kewajaran laporan keuangan konsolidasian PT Rajawali Nusantara Indonesia (Persero) dan Laporan Keuangan Program Tanggung Jawab Sosial dan Lingkungan (TJSL), Laporan Evaluasi terhadap kinerja perusahaan, Laporan Capaian Key Performance indicators (KPI) dan Laporan Audit atas kepatuhan terhadap peraturan perundang-undangan dan pengendalian intern tahun buku 2021, serta audit umum laporan anggota BUMN Klaster Pangan untuk keperluan merger dan audit umum berdasarkan Prosedur Yang Disepakati<br><br>Agreed Upon Procedures terhadap Information Package PT Rajawali Nusantara Indonesia (Persero) untuk tahun buku 2021 General audit services on the fairness of the consolidated financial statements of PT Rajawali Nusantara Indonesia (Persero) and the Financial Statements of the Social and Environmental Responsibility Program (TJSL), Evaluation Report on company performance, Key Performance Indicators (KPI) Achievements Report and Audit Report on compliance with laws and regulations and internal control for the 2021 financial year, as well as general audit reports of members of the SOE Food Cluster for merger purposes and general audits based on the Agreed Procedure/ Agreed Upon Procedures for PT Rajawali Nusantara Indonesia (Persero)'s Information Package for the 2021 financial year |
| 2020 | Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan | Drs. Paul Hadiwinat, CPA, CA, ACPA | UOB Plaza Lt.42, Jl. MH Thamrin, Gondangdia, Menteng, Jakarta Pusat | Surat Dewan Komisaris selaku Perwakilan pemegang saham, Nomor: S-21/RNI.00/V/2020, tanggal 27 Mei 2020.<br><br>Letter of the Board of Commissioners as Shareholder Representative, Number: S-21/ RNI.00/V/2020, dated 27 May 2020. | Audit umum atas Laporan Keuangan, Laporan Kepatuhan terhadap peraturan perundang undangan dan pengendalian intern, Laporan Penerapan Prosedur yang disepakati terhadap laporan capaian KPI untuk konsolidasi PT Rajawali Nusantara Indonesia (Persero) dan anak perusahaan serta Laporan Audit atas Laporan Keuangan PKBL untuk konsolidasi PT Rajawali Nusantara Indonesia (Persero) dan anak perusahaan tahun buku 2020. |





| **Tahun Buku /** *Fiscal Year* | **Nama KAP /** *KAP Name* | **Nama Akuntan /** *Accountant Name* | **Alamat /** *Address* | **Dasar Penunjukan /** *Basis of Appointment* | **Ruang Lingkup Jasa /** *Scope of Service* |
|---|---|---|---|---|---|
| | | | | | General Audit on Financial Statements, Compliance Report on laws and regulations and internal control, Report on Implementation of agreed procedures on KPI achievement reports for the consolidation of PT Rajawali Nusantara Indonesia (Persero) and its subsidiaries and Audit Report on PKBL Financial Statements for the consolidation of PT Rajawali Nusantara Indonesia (Persero) and its subsidiaries for fiscal year 2020. |
| 2019 | Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan | Drs. Paul Hadiwinat, CPA, CA, ACPA | UOB Plaza Lt.42, Jl. MH Thamrin, Gondangdia, Menteng, Jakarta Pusat | Berita Acara Rapat Umum Pemegang Saham (RUPS) Tahunan Perusahaan Perseroan (Persero) PT Perusahaan Perkembangan Ekonomi Nasional Rajawali Nusantara Indonesia tentang Pengesahan Laporan Tahunan tahun buku 2018, No. 03 tanggal 20 Mei 2019 khususnya pada Keputusan Agenda V, butir 1. Surat Dewan Komisaris selaku Perwakilan pemegang saham, Nomor: S-31/ RNI.00/ VIII/2019, tanggal 15 Agustus 2019.<br><br>Minutes of the Annual General Meeting of Shareholders (GMS) of the Company (Persero) PT Rajawali Nusantara Indonesia National Economic Development Company concerning Ratification of the 2018 Annual Report, No. 03 dated 20 May 2019 especially on Agenda V Decision, item 1. Letter of the Board of Commissioners as Shareholder Representative, Number: S-31/RNI.00/VIII/2019, dated August 15, 2019 | Audit umum atas Laporan Keuangan Konsolidasian PT Rajawali Nusantara Indonesia (Persero) selaku perusahaan induk dan anak perusahaan berdasarkan Standar Akuntansi Keuangan di Indonesia (PSAK) terbaru yang mengacu kepada International Financial Reporting Standard (IFRS) dan Standar Pemeriksaan Keuangan Negara, audit kepatuhan terhadap peraturan perundang undangan dan pengendalian intern, penerapan prosedur yang disepakati terhadap laporan capaian KPI berdasarkan kontrak manajemen, dan evaluasi terhadap kinerja perusahaan dan Laporan Keuangan PKBL untuk tahun berakhir 31 Desember 2019.<br><br>General audit of the Consolidated Financial Statements of PT Rajawali Nusantara Indonesia (Persero) as the parent company and subsidiary company based on the latest Indonesian Financial Accounting Standards (PSAK) which refers to the International Financial Reporting Standard (IFRS) and State Auditing Standards, audits of compliance with laws and regulations and internal control , implementation of agreed procedures on KPI achievement reports based on management contracts, and evaluation of company performance and PKBL Financial Statements for the year ended December 31, 2019. |

# Sistem Pengendalian Internal

## Internal Control System

Tujuan penerapan Sistem Pengendalian Internal adalah untuk mendukung manajemen dalam memperkuat kepatuhan perusahaan terhadap peraturan dan ketentuan yang berlaku, serta melindungi dan mengamankan aset perusahaan dari potensi kerugian, penyalahgunaan, maupun kehilangan. Sistem ini juga berfungsi untuk memastikan laporan keuangan dan laporan manajemen yang dihasilkan akurat, lengkap, dan tepat waktu, serta mendukung tercapainya efisiensi dan efektivitas dalam kegiatan usaha perusahaan. Sistem Pengendalian Internal dirancang untuk memperkuat pengendalian yang terintegrasi (integrated control system) antara perusahaan dan entitas anak. Tujuan utamanya adalah untuk menjamin kelancaran operasional, memberikan nilai tambah, mendukung manajemen risiko yang efektif, serta memastikan penerapan prinsip-prinsip Good Corporate Governance (GCG).

The purpose of implementing an Internal Control System is to support management in strengthening the company's compliance with applicable rules and regulations, as well as protecting and securing company assets from potential loss, misuse, or misappropriation. This system also serves to ensure that financial statements and management reports are accurate, complete, and timely, and supports the achievement of efficiency and effectiveness in the company's business activities. The Internal Control System is designed to strengthen the integrated control system between the company and its subsidiaries. Its primary objectives are to ensure smooth operations, provide added value, support effective risk management, and ensure the implementation of Good Corporate Governance (GCG) principles.

- Pelaksanaan pengendalian internal melibatkan serangkaian mekanisme pengawasan yang dilakukan secara berkelanjutan oleh manajemen, dengan tujuan:
- Melindungi dan mengamankan harta kekayaan perusahaan.
- Menjaga keandalan pelaporan keuangan dan operasional perusahaan, serta memastikan bahwa laporan disajikan dengan pengungkapan yang cukup atas seluruh informasi yang relavan bagi pengambil keputusan.
- Menigkatkan ketaatan terhdap hukum, peraturan, dan kebijakan manajemen, serta kepatuhan terhadap ketentuan yang berlaku.
- Mendorong peningkatan tanggung jawab, budaya risiko, dan sistem deteksi dini untuk mengurangi potensi kerugian atau dampak keuangan dan risiko usaha.
- Meningkatkan efektivitas organisasi dan efesiensi biaya.

- The implementation of internal control involves a series of monitoring mechanisms carried out continuously by management, with the following objectives:
- Protecting and securing company assets.
- Maintaining the reliability of the company's financial and operational reporting, and ensuring that reports are presented with adequate disclosure of all relevant information for decision-makers.
- Improving compliance with laws, regulations, and management policies, as well as compliance with applicable regulations.
- Promote increased accountability, a risk culture, and early detection systems to reduce potential losses or financial impacts and business risks.
- Improve organizational effectiveness and cost efficiency.

## Tujuan Sistem Pengendalian Intern

Dalam lingkup Perseroan, Sistem Pengendalian Intern memiliki 4 (empat) tujuan utama, antara lain :

- Tujuan Kepatuhan: Kepatuhan terhadap peraturan dan perundang-undangan yang berlaku.
- Tujuan Informasi: Tersedianya informasi keuangan dan manajemen yang benar, lengkap, dan tepat waktu.
- Tujuan Operasional: Efisiensi dan efektivitas dari kegiatan usaha.
- Tujuan Budaya Risiko: Meningkatkan efektivitas budaya risiko (risk culture) pada organisasi secara menyeluruh.

## Internal Control System Objectives

Within the Company, the Internal Control System has four main objectives, including:

- Compliance Objective: Compliance with applicable laws and regulations.
- Information Objective: Availability of accurate, complete, and timely financial and management information.
- Operational Objective: Efficiency and effectiveness of business activities.
- Risk Culture Objective: Improving the effectiveness of the risk culture throughout the organization.





Pelaksanaan Kebijakan Sistem Pengendalian Internal di PT Rajawali Nusantara Indonesia (Persero) dijelaskan dalam Surat Keputusan Direksi PT Rajawali Nusantara Indonesia (Persero) Nomor: 125/SK/RNI.01/XII/2014 tanggal 29 Desember 2014 yang mengatur mengenai Panduan Sistem Pengendalian Intern.

Sistem Pengendalian Internal Perusahaan telah disesuaikan dengan Internal Control Integrated Framework yang dikembangkan oleh The Committee of Sponsoring Organizations of the Treadway Commission (COSO). Standar internasional ini diterbitkan pada tahun 2013 dan mencakup lima komponen pengendalian internal, yang merupakan pengembangan dari COSO-Internal Control Framework yang sebelumnya diterbitkan pada tahun 1992.

Adapun kelima komponen pengendalian internal tersebut adalah:

- Lingkungan pengendalian manajemen yang kondusif yang mencakup faktor manusia dan budaya;
- Kemampuan memprediksi dan mengantisipasi risiko;
- Aktivitas pengendalian yang memadai;
- Informasi dan Komunikasi yang efektif;
- Adanya pemantauan, evaluasi, dan tindak lanjut.

Karakteristik sistem pengendalian internal yang sejalan dengan kerangka kerja pengendalian internal berbasis COSO Internal Control Framework dijelaskan sebagai berikut:

- **Lingkungan Pengendalian**
  Lingkungan pengendalian adalah rangkaian standar, proses dan struktur yang menjadi dasar dalam penyelenggaraan pengendalian intern di seluruh organisasi. Dewan pengawas dan manajemen puncak menciptakan irama pada level tertinggi organisasi mengenai pentingnya pengendalian intern dan standar perilaku yang diharapkan. Sub Komponen lingkungan pengendalian mencakup integritas dan nilai etika yang dianut organisasi; parameter-parameter yang menjadikan dewan pengawas mampu melaksanakan tanggung jawab tata kelola; struktur organisasi serta pembagian wewenang dan tanggung jawab; proses untuk merekrut, mengembangkan, dan mempertahankan individu yang kompeten; serta kejelasan ukuran kinerja, insentif, dan imbalan untuk mendorong akuntabilitas kinerja. Lingkungan pengendalian yang dihasilkan akan berdampak luas terhadap sistem pengendalian intern secara keseluruhan.

The implementation of the Internal Control System Policy at PT Rajawali Nusantara Indonesia (Persero) is explained in the Decree of the Board of Directors of PT Rajawali Nusantara Indonesia (Persero) Number 125/SK/RNI.01/XII/2014 dated December 29, 2014, which regulates the Internal Control System Guidelines.

The Company's Internal Control System has been aligned with the Internal Control Integrated Framework developed by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). This international standard, published in 2013, encompasses five internal control components, evolving from the COSO Internal Control Framework previously published in 1992.

The five internal control components are:

- A conducive management control environment encompassing human and cultural factors;
- The ability to predict and anticipate risks;
- Adequate control activities;
- Effective information and communication;
- Monitoring, evaluation, and follow-up.

The characteristics of an internal control system that aligns with the COSO Internal Control Framework are described as follows:

- **Control Environment**
  The control environment is the set of standards, processes, and structures that form the basis for implementing internal control throughout the organization. The supervisory board and top management create a common ground at the highest levels of the organization regarding the importance of internal control and the expected standards of behavior. Subcomponents of the control environment include the integrity and ethical values espoused by the organization; the parameters that enable the supervisory board to carry out its governance responsibilities; the organizational structure and division of authority and responsibility; the process for recruiting, developing, and retaining competent individuals; and clarity of performance measures, incentives, and rewards to encourage performance accountability. The resulting control environment will have a broad impact on the overall internal control system.

- **Penilaian Risiko (Risk Assessment)**
  Penilaian risiko melibatkan proses yang dinamis dan berulang (iterative) untuk mengidentifikasi dan menganalisis risiko terkait pencapaian tujuan. COSO merumuskan definisi risiko sebagai kemungkinan suatu peristiwa akan terjadi dan berdampak merugikan bagi pencapaian tujuan. Risiko yang dihadapi organisasi bisa bersifat internal maupun eksternal. Risiko yang teridentifikasi akan dibandingkan dengan tingkat toleransi risiko yang telah ditetapkan. Penilaian risiko menjadi dasar bagaimana risiko organisasi akan dikelola. Salah satu prakondisi bagi penilaian risiko adalah penetapan tujuan yang saling terkait pada berbagai tingkatan organisasi. Manajemen harus menetapkan tujuan dalam kategori operasi, pelaporan, dan kepatuhan dengan jelas sehingga risiko-risiko terkait bisa diidentifikasi dan dianalisis. Manajemen juga harus mempertimbangkan kesesuaian tujuan dengan organisasi. Penilaian risiko mengharuskan manajemen untuk memperhatikan dampak perubahan lingkungan eksternal serta perubahan model bisnis organisasi itu sendiri yang berpotensi mengakibatkan ketidakefektifan pengendalian intern yang ada.

- **Kegiatan Pengendalian (Control Activities)**
  Kegiatan pengendalian mencakup tindakan-tindakan yang ditetapkan melalui kebijakan dan prosedur untuk membantu memastikan dilaksanakannya arahan manajemen dalam rangka meminimalkan risiko atas pencapaian tujuan. Kegiatan pengendalian dilaksanakan pada semua tingkatan organisasi, pada berbagai tahap proses bisnis, dan pada konteks lingkungan teknologi. Kegiatan pengendalian ada yang bersifat preventif atau detektif dan ada yang bersifat manual atau otomatis. Contoh kegiatan pengendalian adalah otorisasi dan persetujuan, verifikasi, rekonsiliasi, dan review kinerja. Dalam memilih dan mengembangkan kegiatan pengendalian, biasanya melekat konsep pemisahan fungsi (segregation of duties). Jika pemisahan fungsi tersebut dianggap tidak praktis, manajemen harus memilih dan mengembangkan alternatif kegiatan pengendalian sebagai kompensasinya.

- **Risk Assessment**
  Risk assessment involves a dynamic and iterative process to identify and analyze risks related to the achievement of objectives. COSO defines risk as the possibility that an event will occur and adversely impact the achievement of objectives. Risks faced by an organization can be internal or external. Identified risks are compared with established risk tolerance levels. Risk assessment forms the basis for how organizational risk will be managed. One prerequisite for risk assessment is the establishment of interrelated objectives at various levels of the organization. Management must clearly define objectives in the operational, reporting, and compliance categories so that related risks can be identified and analyzed. Management must also consider the alignment of objectives with the organization. Risk assessment requires management to consider the impact of changes in the external environment as well as changes in the organization's own business model, which could potentially result in the ineffectiveness of existing internal controls.

- **Control Activities**
  Control activities include actions established through policies and procedures to help ensure the implementation of management directives to minimize risks to the achievement of objectives. Control activities are implemented at all levels of the organization, at various stages of the business process, and within the context of the technological environment. Control activities can be preventive or detective, and some can be manual or automated. Examples of control activities include authorization and approval, verification, reconciliation, and performance review. When selecting and developing control activities, the concept of segregation of duties is usually embedded. If such segregation of duties is deemed impractical, management must select and develop alternative control activities to compensate.





- **Informasi dan Komunikasi (Information and Communication)**
  Organisasi memerlukan informasi demi terselenggaranya fungsi pengendalian intern dalam mendukung pencapaian tujuan. Manajemen harus memperoleh, menghasilkan, dan menggunakan informasi yang relevan dan berkualitas, baik dari sumber internal maupun eksternal. Hal tersebut diperlukan agar komponen pengendalian intern yang lain berfungsi dengan baik sebagaimana mestinya. Sementara itu, komunikasi merupakan proses berulang (iterative) dan berkelanjutan untuk memperoleh, memberikan dan menyediakan informasi. Komunikasi internal harus menjadi sarana diseminasi informasi di dalam organisasi, baik dari atas ke bawah, dari bawah ke atas, maupun lintas fungsi.

- **Kegiatan Pemantauan (Monitoring Activities)**
  Komponen ini merupakan satu-satunya komponen yang berubah nama. Sebelumnya komponen ini hanya disebut pemantauan (monitoring). Perubahan ini dimaksudkan untuk memperluas persepsi pemantauan sebagai rangkaian aktivitas yang dilakukan sendiri dan juga sebagai bagian dari masing-masing empat komponen pengendalian intern lainnya. Kegiatan pemantauan mencakup evaluasi berkelanjutan, evaluasi terpisah, atau kombinasi dari keduanya yang digunakan untuk memastikan masing-masing komponen pengendalian intern ada dan berfungsi sebagaimana mestinya. Evaluasi berkelanjutan dibangun di dalam proses bisnis pada tingkat yang berbeda-beda guna menyajikan informasi tepat waktu. Evaluasi terpisah dilakukan secara periodik, bervariasi lingkup dan frekuensinya tergantung pada hasil penilaian risiko, efektivitas evaluasi berkelanjutan, dan pertimbangan manajemen lainnya.

Setiap komponen pengendalian intern memiliki dasar yang tercermin dalam prinsip-prinsip pengendalian intern. Penerapan prinsip-prinsip ini secara keseluruhan diharapkan dapat memperkuat efektivitas pengendalian intern dalam suatu organisasi, karena prinsip-prinsip tersebut berakar langsung dari komponen-komponen pengendalian intern yang ada.

- **Prinsip dalam Lingkungan Pengendalian**
  - Organisasi menunjukkan komitmen terhadap integritas dan nilai-nilai etika.
  - Dewan pengawas menunjukkan independensinya dari manajemen dan melaksanakan pengawasan atas pengembangan dan kinerja pengendalian individu atas pelaksanaan pengendalian intern
  - Manajemen dengan pengawasan dari dewan pengawas menetapkan struktur organisasi, garis pelaporan, serta wewenang dan tanggung jawab yang tepat dalam rangka pencapaian tujuan.

- **Information and Communication**
  Organizations require information to ensure the implementation of internal control functions to support the achievement of objectives. Management must obtain, produce, and use relevant and high-quality information, both from internal and external sources. This is necessary for the other internal control components to function properly and as intended. Meanwhile, communication is an iterative and ongoing process for obtaining, providing, and delivering information. Internal communication should be a means of disseminating information within the organization, both top-down, bottom-up, and across functions.

- **Monitoring Activities**
  This component is the only one whose name has changed. Previously, it was simply called monitoring. This change is intended to broaden the perception of monitoring as a series of activities carried out independently and as part of each of the other four internal control components. Monitoring activities include ongoing evaluations, separate evaluations, or a combination of both, used to ensure each internal control component is present and functioning as intended. Continuous evaluations are built into business processes at different levels to provide timely information. Separate evaluations are conducted periodically, varying in scope and frequency depending on the results of risk assessments, the effectiveness of the ongoing evaluations, and other management considerations.

Each component of internal control has a foundation reflected in the principles of internal control. The overall application of these principles is expected to strengthen the effectiveness of internal control within an organization, as these principles are directly rooted in the existing internal control components.

- **Principles in the Control Environment**
  - The organization demonstrates a commitment to integrity and ethical values.
  - The supervisory board demonstrates its independence from management and exercises oversight over the development and performance of individual controls for the implementation of internal control.
  - Management, with oversight from the supervisory board, establishes the organizational structure, reporting lines, and appropriate authority and responsibility to achieve objectives.



- Organisasi menunjukkan komitmen dalam merekrut, mengembangkan, dan mempertahankan individu-individu yang kompeten sesuai dengan tujuan yang ditetapkan.
- Organisasi memegang akuntabilitas individu-individu atas pelaksanaan pengendalian intern dalam rangka pencapaian tujuan.

- **Prinsip dalam Penilaian Risiko**
  - Organisasi menetapkan tujuan-tujuan yang jelas agar dapat dilakukan identifikasi dan penilaian risiko terkait tujuan tersebut.
  - Organisasi mengidentifikasi risiko atas pencapaian tujuan secara menyeluruh dan menganalisis risiko sebagai landasan pengelolaan risiko.
  - Organisasi mempertimbangkan potensi kecurangan (fraud) dalam melakukan penilaian risiko atas pencapaian tujuan.
  - Organisasi mengidentifikasi dan menilai perubahanperubahan yang dapat berdampak signifikan terhadap sistem pengendalian intern.

- **Prinsip dalam Kegiatan Pengendalian**
  - Organisasi memilih dan mengembangkan kegiatan pengendalian yang berkontribusi meminimalkan risiko atas pencapaian tujuan sampai pada level yang dapat diterima.
  - Organisasi memilih dan mengembangkan kegiatan pengendalian umum atas teknologi untuk mendukung pencapaian tujuan.
  - Organisasi memberlakukan kegiatan pengendalian melalui kebijakan yang menetapkan apa yang diharapkan dan melalui prosedur yang menjabarkan kebijakan menjadi Tindakan.

- The organization demonstrates a commitment to recruiting, developing, and retaining competent individuals in accordance with established objectives.
- The organization holds individuals accountable for the implementation of internal control in achieving objectives.

- **Principles in Risk Assessment**
  - The organization establishes clear objectives to enable the identification and assessment of risks related to those objectives.
  - The organization identifies risks to the achievement of objectives comprehensively and analyzes these risks as a basis for risk management.
  - The organization considers the potential for fraud in assessing risks to the achievement of objectives.
  - The organization identifies and assesses changes that could significantly impact the internal control system.

- **Principles in Control Activities**
  - The organization selects and develops control activities that contribute to minimizing risks to the achievement of objectives to an acceptable level.
  - The organization selects and develops general control activities over technology to support the achievement of objectives.
  - The organization enforces control activities through policies that establish expectations and through procedures that translate policies into actions.





- **Prinsip dalam Informasi dan Komunikasi**
  - Organisasi memperoleh, menghasilkan dan menggunakan informasi yang relevan dan berkualitas untuk mendukung berfungsinya komponen pengendalian intern lainnya.
  - Organisasi melakukan komunikasi informasi secara intern, termasuk tujuan dan tanggung jawab pengendalian intern, yang diperlukan untuk mendukung berfungsinya pengendalian intern.
  - Organisasi menjalin komunikasi dengan pihak-pihak eksternal terkait hal-hal yang mempengaruhi berfungsinya komponen pengendalian intern lainnya.

- **Prinsip dalam Kegiatan Pemantauan**
  - Organisasi memilih, mengembangkan, dan melaksanakan evaluasi secara terus-menerus (berkelanjutan) dan/atau secara terpisah untuk memastikan bahwa komponen komponen pengendalian intern benar-benar ada dan berfungsi.
  - Organisasi mengevaluasi dan mengkomunikasikan kelemahan pengendalian intern secara tepat waktu kepada pihak-pihak yang bertanggung jawab untuk mengambil tindakan korektif, termasuk manajemen puncak dan dewan pengawas, sebagaimana mestinya.
  - Sistem pengendalian intern pada dasarnya merupakan proses yang terintegrasi dan melibatkan seluruh tingkatan manajemen. Apabila komponen tersebut diterapkan dengan baik, maka dapat memberikan keyakinan memadai bahwa tujuan organisasi dapat dicapai.

Setiap pemangku kepentingan dalam perusahaan memiliki tanggung jawab untuk memastikan implementasi sistem pengendalian intern yang efektif, di antaranya:
- Dewan Komisaris,
- Direksi,
- Audit Internal
- Pejabat dan Pegawai Perusahaan, dan
- Pihak-pihak eksternal.

## Efektivitas Sistem Pengendalian Internal

Direksi dan Dewan Komisaris PT Rajawali Nusantara Indonesia (Persero) menilai bahwa pelaksanaan sistem pengendalian internal yang dilaksanakan oleh manajemen telah berjalan dengan baik dan memenuhi standar yang ditetapkan.

Satuan Pengawasan Intern (SPI) melakukan evaluasi atas efektivitas penerapan sistem pengendalian internal tersebut untuk memastikan pengendalian berjalan sesuai dengan ketentuan yang berlaku.

- **Principles in Information and Communication**
  - The organization obtains, produces, and uses relevant, high-quality information to support the functioning of other internal control components.
  - The organization communicates internally information, including internal control objectives and responsibilities, necessary to support the functioning of internal control.
  - The organization communicates with external parties regarding matters that affect the functioning of other internal control components.

- **Principles in Monitoring Activities**
  - The organization selects, develops, and conducts ongoing and/or separate evaluations to ensure that internal control components are in place and functioning.
  - The organization evaluates and communicates internal control weaknesses in a timely manner to those responsible for taking corrective action, including top management and the supervisory board, as appropriate.
  - An internal control system is essentially an integrated process involving all levels of management. If these components are implemented properly, it can provide reasonable assurance that the organization's objectives can be achieved.

Every stakeholder in the company has a responsibility to ensure the effective implementation of the internal control system, including:
- The Board of Commissioners,
- The Board of Directors,
- Internal Audit,
- Company Officers and Employees, and
- External parties.

## Effectiveness of the Internal Control System

The Board of Directors and Board of Commissioners of PT Rajawali Nusantara Indonesia (Persero) assess that the internal control system implemented by management has been effective and meets established standards.

The Internal Audit Unit (SPI) evaluates the effectiveness of the internal control system to ensure that controls are operating in accordance with applicable regulations.

# Manajemen Risiko

## Risk Management

Sebagai Holding BUMN Klaster Pangan, PT Rajawali Nusantara Indonesia (Persero) memegang peranan strategis dalam perekonomian Indonesia. Meskipun demikian, Perusahaan juga dihadapkan pada sejumlah tantangan dan peluang yang memerlukan penerapan manajemen risiko secara efektif.

As a State-Owned Enterprise (BUMN) holding company in the Food Cluster, PT Rajawali Nusantara Indonesia (Persero) plays a strategic role in the Indonesian economy. However, the Company also faces a number of challenges and opportunities that require effective risk management.

Dengan mengimplementasikan manajemen risiko secara efektif, PT Rajawali Nusantara Indonesia dapat lebih proaktif dalam mengidentifikasi, mengevaluasi, dan mengelola risiko yang timbul dalam rangka melindungi dan menciptakan nilai bagi Perusahaan.

By implementing effective risk management, PT Rajawali Nusantara Indonesia can be more proactive in identifying, evaluating, and managing emerging risks in order to protect and create value for the Company.

Sebagai Holding BUMN Pangan, perusahaan ini terus berfokus pada kualitas dalam setiap lini operasionalnya. Keunggulan produk dan layanan menjadi prioritas utama, dengan tujuan untuk memenuhi kebutuhan pelanggan dan masyarakat. Selain itu, PT Rajawali Nusantara Indonesia juga menunjukkan komitmen yang tinggi terhadap keselamatan kerja dan pelestarian lingkungan, memastikan bahwa semua aspek operasionalnya mendukung keberlanjutan dan tanggung jawab sosial.

As a BUMN Food Holding company, the company consistently focuses on quality in every aspect of its operations. Product and service excellence are a top priority, with the aim of meeting the needs of customers and the community. Furthermore, PT Rajawali Nusantara Indonesia demonstrates a strong commitment to occupational safety and environmental preservation, ensuring that all aspects of its operations support sustainability and social responsibility.

Dalam merancang strategi bisnis, Perseroan senantiasa memperhitungkan potensi risiko yang bisa berdampak negatif pada setiap sasaran Perushaan. Dengan meningkatnya ketidakpastian dan dinamika perubahan yang cepat, baik dari faktor internal maupun eksternal, maka kompleksitas risiko yang dihadapi perusahaan semakin tinggi. Oleh karena itu, penerapan manajemen risiko yang efektif menjadi suatu keharusan untuk melindungi nilai dan memastikan sasaran Perusahaan dapat tercapai. Selain itu, penerapan manajemen risiko yang efektif juga memastikan setiap peluang dapat dimanfaatkan secara optimal dan terukur.

In designing its business strategy, the Company consistently considers potential risks that could negatively impact each of its objectives. With increasing uncertainty and rapid changes in both internal and external factors, the complexity of the risks faced by the Company is increasing. Therefore, implementing effective risk management is essential to protect value and ensure the Company's objectives are achieved. Furthermore, the implementation of effective risk management also ensures that every opportunity can be optimally and measurably utilized.

Tanggung jawab atas pengelolaan risiko tidak hanya berada saat ini sudah menjadi sebuah budaya yang terus dikembangkan di Perusahaan. Tone of the Top dari Jajaran Manajemen Puncak saat ini menjadi salah satu aspek kunci peningkatan pengelolaan risiko yang melibatkan seluruh aspek bisnis Perusahaan.

Responsibility for risk management is no longer solely vested in the Company; it has now become a culture that is continuously being developed within the Company. The current tone of the Top Management is a key aspect of improving risk management, encompassing all aspects of the Company's business.

Dengan mengelola risiko secara efektif, Perseroan dapat melakukan evaluasi kinerja yang lebih baik, meningkatkan kualitas pengambilan keputusan, serta mengurangi tingkat ketidakpastian yang muncul. Selain itu, pengelolaan risiko yang tepat juga membantu membangun kepercayaan dari berbagai stakeholder, seperti kreditur, pemasok, dan investor, yang pada gilirannya dapat memperkuat posisi perusahaan di pasar.

By managing risk effectively, the Company can conduct better performance evaluations, improve the quality of decision-making, and reduce the level of uncertainty that arises. Furthermore, appropriate risk management also helps build trust with various stakeholders, such as creditors, suppliers, and investors, which in turn can strengthen the Company's position in the market.





## Struktur Organisasi

Komitmen perusahaan dalam penerapan Manajemen Risiko PT RNI (Persero) berdasarkan ketentuan Permen No: Per-2/MBU/03/2023 Tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara pasal 46 ayat (1), bertujuan untuk melindungi dan menciptakan nilai bagi BUMN.

Berdasarkan pada pasal 56, PT RNI (Persero) termasuk kedalam kategori BUMN Konglomerasi dan Klasifikasi Sistemik B sehingga wajib memiliki seluruh Organ Pengelola Risiko terkecuali Komite Tata Kelola Terintegrasi yang dapat dirangkap oleh Komite Pemantau Risiko.

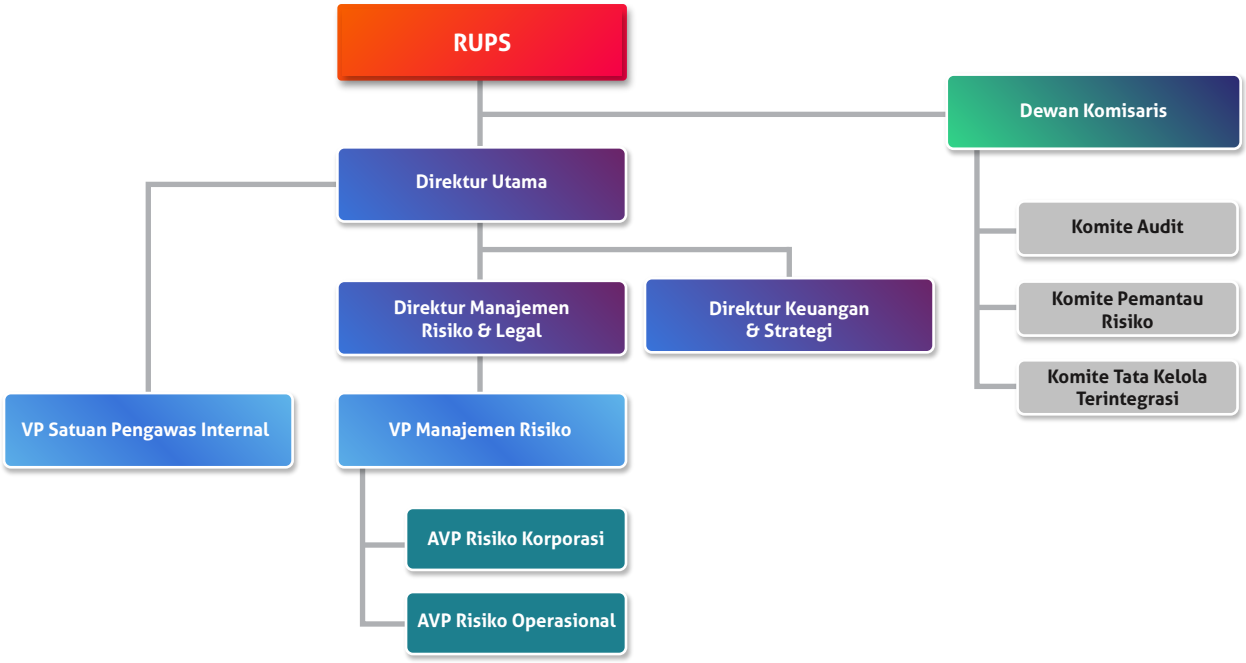
Sehubungan dengan hal tersebut, PT RNI (Persero) telah melakukan pemenuhan unsur Organ Pengelola Risiko dengan Struktur sebagai berikut:

## Organizational Structure

The Company's commitment to implementing Risk Management at PT RNI (Persero), based on the provisions of Ministerial Regulation No. Per-2/MBU/03/2023 concerning Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises, Article 46 paragraph (1), aims to protect and create value for State-Owned Enterprises.

Based on Article 56, PT RNI (Persero) is categorized as a Conglomerate State-Owned Enterprise (SOE) and Systemic Classification B, and therefore is required to have all Risk Management Organs, except for the Integrated Governance Committee, which may also serve as a Risk Monitoring Committee.

In this regard, PT RNI (Persero) has fulfilled the requirements of a Risk Management Organ with the following structure:




**Organ Pengelola Risiko**

Tugas, wewenang dan tanggung jawab Organ Pengelola Risiko PT RNI (Persero) dalam melaksanaan fungsi Manajemen Risiko sebagai berikut:

**Risk Management Organ**

The duties, authorities, and responsibilities of the Risk Management Organ of PT RNI (Persero) in carrying out its Risk Management function are as follows:

| Organ | Tanggung Jawab / *Responsibility* |
|---|---|
| Dewan Komisaris / Board of Commissioners | • Melakukan evaluasi dan persetujuan kebijakan Manajemen Risiko;<br>• Melakukan evaluasi pertanggungjawaban Direksi atas pelaksanaan kebijakan dan strategi Manajemen Risiko;<br>• Melakukan pengawasan terhadap pelaksanaan fungsi Manajemen Risiko lainnya sesuai dengan ketentuan peraturan perundang-undangan, anggaran dasar dan/atau keputusan RUPS/Pemilik Modal.<br><br>• Evaluate and approve Risk Management policies;<br>• Evaluate the Board of Directors' accountability for the implementation of Risk Management policies and strategies;<br>• Supervise the implementation of other Risk Management functions in accordance with statutory provisions, the articles of association, and/or decisions of the GMS/Capital Owners. |
| Komite Pemantau Risiko Dewan Komisaris / Board of Commissioners Risk Monitoring Committee | • Mengakses seluruh informasi yang relevan tentang PT RNI (Persero) terkait dengan tugas dan fungsi Komite Pemantau Risiko;<br>• Melakukan komunikasi dengan kepala unit kerja dan pihak lain dalam PT RNI (Persero) untuk memperoleh informasi, klarifikasi serta meminta dokumen dan laporan yang diperlukan;<br>• Melakukan pemantauan dan penelaahan terhadap laporan Manajemen Risiko dan laporan lainnya terkait penerapan Manajemen Risiko baik Induk Perusahaan maupun Anak Perusahaan BUMN;<br>• Melakukan pemantauan dan evaluasi atas kesesuaian penerapan kebijakan dan strategi Manajemen Risiko Induk Perusahaan dan Anak Perusahaan BUMN;<br>• Memberikan rekomendasi kepada Dewan Komisaris/Dewan Pengawas atas hal yang mendukung efektivitas penerapan Manajemen Risiko dan kesesuaian antara kebijakan Manajemen Risiko Induk Perusahaan dan Manajemen Risiko Anak Perusahaan BUMN;<br>• Melaksanakan pemantauan dan evaluasi terhadap pelaksanaan fungsi Manajemen Risiko lainnya sesuai dengan ketentuan peraturan perundang-undangan, anggaran dasar, dan/atau keputusan RUPS/Menteri; dan<br>• Menjalankan wewenang, tugas, dan tanggung jawab lain yang terkait dengan fungsinya.<br><br>• Access all relevant information about PT RNI (Persero) related to the duties and functions of the Risk Monitoring Committee;<br>• Communicate with heads of work units and other parties within PT RNI (Persero) to obtain information, clarification, and request necessary documents and reports;<br>• Monitor and review Risk Management reports and other reports related to the implementation of Risk Management for both the Parent Company and its SOE Subsidiaries;<br>• Monitor and evaluate the appropriateness of the implementation of Risk Management policies and strategies for the Parent Company and its SOE Subsidiaries;<br>• Provide recommendations to the Board of Commissioners/Supervisory Board on matters that support the effectiveness of Risk Management implementation and the appropriateness of the Parent Company's Risk Management policies and the appropriateness of the Risk Management policies of the Parent Company and its SOE Subsidiaries;<br>• Monitor and evaluate the implementation of other Risk Management functions in accordance with statutory provisions, the articles of association, and/or GMS/Ministerial decisions; and<br>• Exercising other authorities, duties, and responsibilities related to its functions. |
| Direksi Holding / Holding Directors | • Menyusun dan mengusulkan kebijakan dan strategi Manajemen Risiko secara komprehensif;<br>• Melaksanakan kebijakan Manajemen Risiko;<br>• Mengembangkan budaya Manajemen Risiko pada seluruh jenjang organisasi;<br>• Melaksanakan peningkatan kompetensi sumber daya manusia yang terkait dengan Manajemen Risiko;<br>• Memastikan bahwa fungsi Manajemen Risiko telah beroperasi secara independen;<br>• Melaksanakan kaji ulang secara berkala untuk memastikan:<br>  ▪ Keakuratan metodologi penilaian Risiko;<br>  ▪ Kecukupan implementasi sistem informasi Manajemen Risiko;<br>  ▪ ketepatan kebijakan dan prosedur Manajemen Risiko serta penetapan batasan risiko (risk limit) dan ambang batas (threshold); dan<br>• Melaksanakan fungsi Manajemen Risiko lainnya sesuai dengan ketentuan peraturan perundang-undangan, anggaran dasar dan/atau keputusan RUPS / Pemilik Modal.<br><br>• Access all relevant information about PT RNI (Persero) related to the duties and functions of the Risk Monitoring Committee;<br>• Communicate with heads of work units and other parties within PT RNI (Persero) to obtain information, clarification, and request necessary documents and reports;<br>• Monitor and review Risk Management reports and other reports related to the implementation of Risk Management for both the Parent Company and its SOE Subsidiaries; |





| Organ | Tanggung Jawab / *Responsibility* |
|---|---|
| | • Monitor and evaluate the appropriateness of the implementation of Risk Management policies and strategies for the Parent Company and its SOE Subsidiaries;<br>• Provide recommendations to the Board of Commissioners/Supervisory Board on matters that support the effectiveness of Risk Management implementation and the appropriateness of the Parent Company's Risk Management policies and the appropriateness of the Risk Management policies of the Parent Company and its SOE Subsidiaries;<br>• Monitor and evaluate the implementation of other Risk Management functions in accordance with statutory provisions, the articles of association, and/or GMS/Ministerial decisions; and<br>• Exercising other authorities, duties, and responsibilities related to its functions. |
| Direktur yang Membidangi Pengelolaan Risiko | • Melaksanakan pengurusan BUMN sesuai bidang pengelolaan risiko sesuai dengan ketentuan peraturan perundang-undangan, anggaran dasar, dan/atau keputusan RUPS/Menteri;<br>• Melaksanakan penetapan strategi dan kebijakan bidang pengelolaan risiko yang menjadi tanggung jawabnya dengan memperhatikan visi, strategi, dan kebijakan BUMN yang telah ditetapkan;<br>• Melaksanakan koordinasi dan memberikan arahan pelaksanaan prinsip Tata Kelola Perusahaan yang baik;<br>• Melaksanakan penetapan langkah yang diperlukan untuk memastikan BUMN telah memenuhi seluruh peraturan perundangan dan menjaga agar kegiatan usaha BUMN tidak menyimpang dari ketentuan peraturan perundangan;<br>• Melaksanakan pemantauan dan menjaga kepatuhan BUMN terhadap seluruh perjanjian dan komitmen yang dibuat oleh BUMN kepada pihak eksternal;<br>• Melaksanakan pengembangan organisasi kerja sehingga BUMN memiliki kebijakan, prosedur, dan metode yang handal dalam menerapkan pengelolaan Risiko;<br>• Melaksanakan pemantauan kepatuhan dan pengawasan melekat pada semua unit kerja organisasi pengelolaan Risiko;<br>• Membentuk unit kerja Manajemen Risiko yang bertanggung jawab langsung kepada direktur yang membidangi pengelolaan Risiko; dan<br>• Melakukan pengurusan dibidang pengelolaan risiko sesuai dengan ketentuan peraturan perundang-undangan, anggaran dasar dan/atau keputusan RUPS/Pemilik Modal;<br><br>• Manage SOEs in the area of risk management in accordance with statutory provisions, articles of association, and/or decisions of the GMS/Minister;<br>• Establish strategies and policies for risk management under its responsibility, taking into account the established vision, strategy, and policies of the SOE;<br>• Coordinate and provide direction for the implementation of good corporate governance principles;<br>• Implement the necessary steps to ensure SOEs comply with all laws and regulations and ensure that SOE business activities do not deviate from these provisions;<br>• Monitor and maintain SOE compliance with all agreements and commitments made by SOEs to external parties;<br>• Develop work organizations so that SOEs have reliable policies, procedures, and methods for implementing risk management;<br>• Implement compliance monitoring and supervision across all work units within the risk management organization;<br>• Establish a Risk Management work unit that reports directly to the director in charge of risk management; and<br>• Carrying out management in the field of risk management in accordance with the provisions of laws and regulations, articles of association and/or decisions of the GMS/Capital Owners; |
| Direktur yang Membidangi Pengelolaan Keuangan | • Melaksanakan pengurusan PT RNI (Persero) di bidang pengelolaan keuangan sesuai dengan ketentuan peraturan perundang-undangan, anggaran dasar dan/ atau keputusan RUPS/ Pemilik Modal;<br>• Melaksanakan penetapan strategi dan kebijakan unit kerja dan Anak Perusahaan yang berada di bidang keuangan, serta berkoordinasi dengan Direktur lainnya;<br>• Melaksanakan penyusunan dan penetapan pengaturan terkait keuangan dengan memperhatikan kebijakan dan prinsip kehati-hatian;<br>• Melaksanakan penyusunan dan penyajian laporan keuangan Perusahaan; dan<br>• Menjalankan wewenang, tugas, dan tanggung jawab lain yang terkait dengan fungsinya.<br><br>• Manage PT RNI (Persero) in the area of financial management in accordance with statutory provisions, the articles of association, and/or decisions of the GMS/Capital Owners;<br>• Determine strategies and policies for work units and subsidiaries in the financial sector, and coordinate with other Directors;<br>• Prepare and establish financial regulations while adhering to prudent policies and principles;<br>• Prepare and present the Company's financial reports; and<br>• Execute other authorities, duties, and responsibilities related to its functions. |

| Organ | Tanggung Jawab / *Responsibility* |
|---|---|
| Komite Tata Kelola Terintegrasi / Integrated Governance Committee | • Melakukan evaluasi pelaksanaan Tata Kelola Terintegrasi, paling sedikit melalui penilaian kecukupan pengendalian internal dan pelaksanaan fungsi kepatuhan secara terintegrasi;<br>• Memberikan rekomendasi kepada Dekom untuk penyempurnaan kebijakan Tata Kelola Terintegrasi; dan<br>• Melakukan komunikasi dengan unit kerja untuk fungsi antara lain Audit Intern, Hukum dan Kepatuhan, Keuangan dan Manajemen Risiko, Sumber Daya Manusia dan aspek fungsi operasional usaha yang diperlukan, untuk memperoleh informasi, klarifikasi serta meminta laporan yang diperlukan secara terintegrasi.<br>• Memberikan rekomendasi kepada Dewan Komisaris/Dewan Pengawas untuk penyempurnaan kebijakan Tata Kelola Terintegrasi;<br>• Melakukan komunikasi dengan unit kerja untuk fungsi antara lain Audit Intern, hukum dan kepatuhan, keuangan dan Manajemen Risiko, sumber daya manusia dan aspek fungsi operasional usaha yang diperlukan, untuk memperoleh informasi, klarifikasi serta meminta laporan yang diperlukan secara terintegrasi;<br>• Melaksanakan pemantauan dan evaluasi terhadap pelaksanaan fungsi Tata Kelola Terintegrasi lainnya sesuai dengan ketentuan peraturan perundang-undangan, anggaran dasar, dan/atau keputusan RUPS/Menteri; dan<br>• Menjalankan wewenang, tugas, dan tanggung jawab lain yang terkait dengan fungsinya.<br><br>• Evaluate the implementation of Integrated Governance, at least through an assessment of the adequacy of internal control and the implementation of the integrated compliance function;<br>• Provide recommendations to the Board of Commissioners for improvements to the Integrated Governance policy; and<br>• Communicate with work units for functions including Internal Audit, Legal and Compliance, Finance and Risk Management, Human Resources, and other aspects of the business's operational functions as needed, to obtain information, clarify matters, and request required reports in an integrated manner.<br>• Provide recommendations to the Board of Commissioners/Supervisory Board for improvements to the Integrated Governance policy;<br>• Communicate with work units for functions including Internal Audit, Legal and Compliance, Finance and Risk Management, Human Resources, and other aspects of the business's operational functions as needed, to obtain information, clarify matters, and request required reports in an integrated manner;<br>• Monitor and evaluate the implementation of other Integrated Governance functions in accordance with laws and regulations, the articles of association, and/or decisions of the GMS/Minister; and<br>• Exercising other authorities, duties, and responsibilities related to their respective functions. |
| Unit Manajemen Risiko / Risk Management Unit | • Memantau pelaksanaan strategi Manajemen Risiko yang telah disetujui oleh Direksi;<br>• Memantau profil risiko, peta risiko, realisasi perhitungan risiko inheren dan risiko residual, realisasi pelaksanaan perlakuan risiko dan biaya;<br>• Melakukan internal control testing dan stress testing;<br>• Mengkaji ulang secara berkala terhadap proses Manajemen Risiko;<br>• Mengevaluasi terhadap akurasi model dan validitas data yang digunakan untuk mengukur Risiko;<br>• Memberikan rekomendasi kepada lini pertama dan/atau komite pemantau risiko sesuai kewenangan yang dimiliki;<br><br>• Monitor the implementation of the Risk Management strategy approved by the Board of Directors;<br>• Monitor the risk profile, risk map, the calculation of inherent and residual risks, the implementation of risk treatment, and costs;<br>• Conduct internal control testing and stress testing;<br>• Periodically review the Risk Management process;<br>• Evaluate the accuracy of the models and the validity of the data used to measure risk;<br>• Provide recommendations to the front line and/or risk monitoring committee, as appropriate; |
| Satuan Pengawasan Internal (SPI) / Internal Audit Unit | Merupakan Organ Pengelola Risiko dengan fungsi Audit Intern yang secara umum berperan dalam pelaksanaan audit internal terkait Manajemen Risiko, memastikan kecukupan dan efektivitas Manajemen Risiko serta memantau tindakan perbaikan atas temuan audit yang signifikan / It is a Risk Management Organ with an Internal Audit function which generally plays a role in implementing internal audits related to Risk Management, ensuring the adequacy and effectiveness of Risk Management and monitoring corrective actions on significant audit findings. |
| Komite Audit Audit Comitte | Merupakan Organ Pengelola Risiko dengan fungsi Audit Intern yang secara umum berperan dalam memastikan kredibilitas dan objektivitas pelaksanaan audit, memantau dan mengkaji efektivitas pelaksanaan audit serta melakukan evaluasi laporan audit internal secara berkala meliputi merekomendasikan tindakan perbaikannya. / It is a Risk Management Organ with an Internal Audit function which generally plays a role in ensuring the credibility and objectivity of audit implementation, monitoring and reviewing the effectiveness of audit implementation and conducting periodic evaluations of internal audit reports including recommending corrective actions. |





## Three Lines Model

Sebagai BUMN Konglomerasi, PT RNI (Persero) juga berkomitmen menerapkan model tata kelola Three Lines Model dalam melaksanakan Manajemen Risiko. Fungsi dan peran masing-masing lini dalam model tata kelola risiko three lines model sebagai berikut:

- **Peran Lini Pertama**
  - Lini Pertama sebagai Unit pemilik risiko merupakan unit bisnis yang langsung mengidentifikasi dan mengelola risiko dalam bisnis;
  - Konsisten melaksanakan kebijakan dan prosedur yang ditetapkan oleh Perusahaan.
  - Mengendalikan kegiatan dan melakukan pengendalian internal yang efektif di bagiannya masing-masing.
  - Mengidentifikasi, menganalisa, mengevaluasi dan melakukan penanganan risiko di bagiannya.

- **Peran Lini Kedua**
  - Lini Kedua sebagai fungsi Manajemen Risiko dan Kepatuhan independen merupakan unit yang mengukur, memantau dan mengendalikan risiko secara agregat, mengembangkan metodologi dan kebijakan Manajemen Risiko Perusahaan;
  - Mengembangkan dan memantau manajemen risiko Perusahaan secara keseluruhan.
  - Memantau dan melaporkan risiko-risiko Perusahaan secara keseluruhan.
  - Pengelola Manajemen Risiko memiliki independensi dalam melakukan evaluasi dan monitoring pengelolaan risiko masing-masing unit kerja/bisnis.

- **Peran Lini Ketiga**
  - Lini Ketiga sebagai fungsi independent assurance merupakan unit yang memastikan tata kelola dan pengendalian risiko diterapkan secara efektif oleh Perusahaan.
  - Melakukan review dan evaluasi rancang bangun dan implementasi manajemen risiko secara keseluruhan.
  - Memastikan bahwa pertahanan lapis pertama dan lapis kedua berjalan sesuai dengan yang diharapkan.

## Three Lines Model

As a conglomerate state-owned enterprise, PT RNI (Persero) is also committed to implementing the Three Lines Model of risk management. The functions and roles of each line in the Three Lines Model of risk governance are as follows:

- **First Line Role**
  - The First Line, as the risk-owning unit, is the business unit that directly identifies and manages risks within the business;
  - Consistently implements policies and procedures established by the Company.
  - Controls activities and maintains effective internal controls within its respective divisions.
  - Identify, analyze, evaluate, and address risks within its division.

- **Second Line Role**
  - The Second Line, as an independent Risk Management and Compliance function, is the unit that measures, monitors, and controls risks in aggregate, developing Enterprise Risk Management methodologies and policies;
  - Develops and monitors overall Company risk management.
  - Monitors and reports on overall Company risks.
  - The Risk Management Manager has independence in evaluating and monitoring the risk management of each work unit/business.

- **Role of the Third Line**
  - The Third Line, as an independent assurance function, is a unit that ensures that risk governance and control are effectively implemented by the Company.
  - Conducts reviews and evaluations of the overall design and implementation of risk management.
  - Ensures that the first and second lines of defense are functioning as expected.

## Ruang Lingkup Divisi Manajemen Risiko

Ruang Lingkup fungsi Manajemen Risiko sebagai Lini Kedua meliputi:

- Pengukuran, pemantauan dan pengendalian risiko secara agregat
- Mengidentifikasi potensi risiko internal pada setiap fungsi/unit dan potensi risiko eksternal yang dapat mempengaruhi kinerja Perseroan.
- Mengembangkan strategi , metodologi dan kebijakan terkait pengelolaan risiko.
- Mengembangkan dan memantau manajemen risiko Perusahaan secara keseluruhan
- Memantau dan melaporkan risiko-risiko Perusahaan secara keseluruhan
- Mengimplementasikan program-program pengelolaan untuk mengurangi risiko.
- Mengevaluasi keberhasilan penerapan manajemen risiko.

## Tujuan Manajemen Risiko

- Bagi perseroan, dapat meningkatkan kemampuan dalam menghadapi berbagai ketidakpastian dan perubahan pada lingkungan bisnisnya guna mencapai sasaran dengan meminimalisasi potensi risiko dan kerugian yang mungkin terjadi.
- Mendorong pencapaian sasaran perusahaan serta pengompotimalan peluang selaku risiko positif.
- Bagi pengambil keputusan, dapat memiliki keyakinan yang memadai (reasonable assurance) mengenai keputusan yang akan dibuat dan dalam mengalokasikan penggunaan sumber daya perusahaan secara optimal dan efektif, serta meningkatkan kepercayaan para pemangku kepentingan terhadap Perseroan.
- Melindungi dan menciptakan nilai bagi Perusahaan.

## Kebijakan Manajemen Risiko

Dalam rangka memastikan keselarasan penerapan Manajemen Risiko, PT RNI (Persero) telah menetapkan Pedoman Manajemen Strategis Manajemen Risiko yang disahkan oleh Dewan Komisaris dan Direksi PT RNI (Persero).

Pedoman ini menjadi sebuah komitmen ID FOOD Group dalam menjalankan praktik penerapan Manajemen Risiko. Penyusunan muatan dalam pedoman juga mengacu kepada poin-poin kesesuaian yang diamantkan pada Peraturan Menteri BUMN RI Nomor : PER-02/MBU/03/2023 Tahun 2023.

## Scope of the Risk Management Division

The scope of the Risk Management function as the Second Line includes:

- Aggregate risk measurement, monitoring, and control.
- Identifying potential internal risks in each function/unit and potential external risks that could impact the Company's performance.
- Developing strategies, methodologies, and policies related to risk management.
- Developing and monitoring overall Company risk management.
- Monitoring and reporting on overall Company risks.
- Implementing management programs to mitigate risks.
- Evaluating the success of risk management implementation.

## Objectives of Risk Management

- For the Company, it can improve its ability to face various uncertainties and changes in its business environment in order to achieve its goals by minimizing potential risks and losses.
- Encourage the achievement of company goals and optimize opportunities as positive risks.
- Decision-makers can have reasonable assurance regarding decisions made and the optimal and effective allocation of company resources, while enhancing stakeholder trust in the company.
- Protect and create value for the company.

## Risk Management Policy

To ensure the alignment of Risk Management implementation, PT RNI (Persero) has established Strategic Risk Management Guidelines, which were ratified by the Board of Commissioners and Board of Directors of PT RNI (Persero).

These guidelines represent ID FOOD Group's commitment to implementing Risk Management practices. The guidelines' content also refers to the compliance points mandated by the Regulation of the Minister of State-Owned Enterprises of the Republic of Indonesia Number PER-02/MBU/03/2023 of 2023.





Selanjutnya, telah dilakukan ratifikasi Pedoman Manajemen Strategis Manajemen Risiko di Anak Perusahaan untuk memastikan kesesuaian dan keselarasan pelaksanaan Manajemen Risiko yang terstandarisasi dan terintegrasi.

Furthermore, the Strategic Risk Management Guidelines have been ratified in Subsidiaries to ensure the alignment and alignment of standardized and integrated Risk Management implementation.

## Penetapan Strategi Risiko

Tujuan dari strategi risiko adalah untuk mengelola risiko dengan cara yang mendukung pencapaian tujuan Perusahaan secara keseluruhan dalam rangka melindungi dan menciptakan nilai. Strategi risiko memberikan panduan tentang bagaimana Perusahaan akan menghadapi, mengelola, dan merespons risiko yang dapat mempengaruhi tujuan strategis.

## Risk Strategy Determination

The purpose of a risk strategy is to manage risk in a manner that supports the achievement of the Company's overall objectives in order to protect and create value. The risk strategy provides guidance on how the Company will face, manage, and respond to risks that could impact strategic objectives.

- ## Risk Apptetite Statement (RAS)

  Penyusunan dan Penetapan Risk Appetite Statement (RAS) PT RNI (Persero) yang mempertimbangkan karakteristik dari seluruh lini bisnis Perusahaan. Metode penyusunan dilakukan dengan menyelaraskan strategi Perusahaan dengan RAS KBUMN, data historis dan tujuan strategis Perusahaan.

  PT RNI (Persero) menggunakan pendekatan 4 (empat) sikap terhadap risiko yaitu Tidak Toleran, Strategis, Konservatif dan Moderat. Pemilihan sikap risiko atas aktivitas bisnis akan mempertimbangkan kemampuan Perusahaan untuk mengeksploitasi peluang dan kemampuan Perusahaan untuk melakukan penanganan risiko negatif yang muncul.

  Penjelasan sikap Perusahaan sebagai berikut:

  - **Tidak Toleran:**
    - Perusahaan tidak memberikan ruang untuk melakukan pelanggaran terhadap peraturan perundang-undangan, termasuk perusakan terhadap lingkungan dan kelalaian terhadap keamanan siber dan perlindungan data pribadi.
    - Perusahaan menjalankan bisnis dengan menerapkan tata kelola perusahaan yang baik dan manajemen risiko yang terintegrasi
    - Perusahaan menjunjung tinggi core value AKHLAK sebagai budaya perusahaan

  - **Konservatif:**
    - Perusahaan memenuhi kewajiban keuangan dan mempertahankan struktur keuangan yang sehat dan menjaga keberlangsungan usaha secara berkesinambungan.

- ## Risk Appetite Statement (RAS)

  The preparation and determination of PT RNI (Persero)'s Risk Appetite Statement (RAS) takes into account the characteristics of all of the Company's business lines. The preparation method is carried out by aligning the Company's strategy with the RAS KBUMN, historical data, and the Company's strategic objectives.

  PT RNI (Persero) uses a four-pronged approach to risk: Intolerant, Strategic, Conservative, and Moderate. The selection of a risk attitude for business activities will consider the Company's ability to exploit opportunities and the Company's ability to handle negative risks that arise.

  The Company's attitudes are explained as follows:

  - **Intolerant:**
    - The Company does not allow for violations of laws and regulations, including environmental damage and negligence regarding cybersecurity and personal data protection.
    - The Company conducts its business by implementing good corporate governance and integrated risk management.
    - The Company upholds the core value of AKHLAK as its corporate culture.

  - **Conservative:**
    - The Company fulfills its financial obligations and maintains a healthy financial structure, ensuring business continuity.

- Perusahaan menjalankan kegiatan bisnis utamanya secara tepat waktu, tepat sasaran dan menjalankan dengan itikad baik.

- **Moderat:**
  Perusahaan melakukan optimalisasi pengelolaan volatilitas pasar dan makro ekonomi dengan menerima konsekuensi beban secara terukur.

- **Strategis:**
  Perusahaan secara aktif dan dengan mempertimbangkan kalkulasi risiko yang matang untuk menciptakan nilai melalui inovasi model bisnis, eksplorasi dan pengembangan, optimalisasi penataan portofolio, dan pertumbuhan anorganik yang mempertimbangkan aspek Environmental, Social dan Governance (ESG) dengan menerima konsekuensi peningkatan penambahan biaya modal (CAPEX)

- The Company carries out its core business activities in a timely manner, on target, and in good faith.

- **Moderate:**
  The Company optimizes the management of market and macroeconomic volatility while accepting the consequences of the burden in a measured manner.

- **Strategic:**
  The Company actively and carefully considers risk calculations to create value through business model innovation, exploration and development, portfolio optimization, and inorganic growth that considers Environmental, Social, and Governance (ESG) aspects, while accepting the consequences of increased capital expenditure (CAPEX).

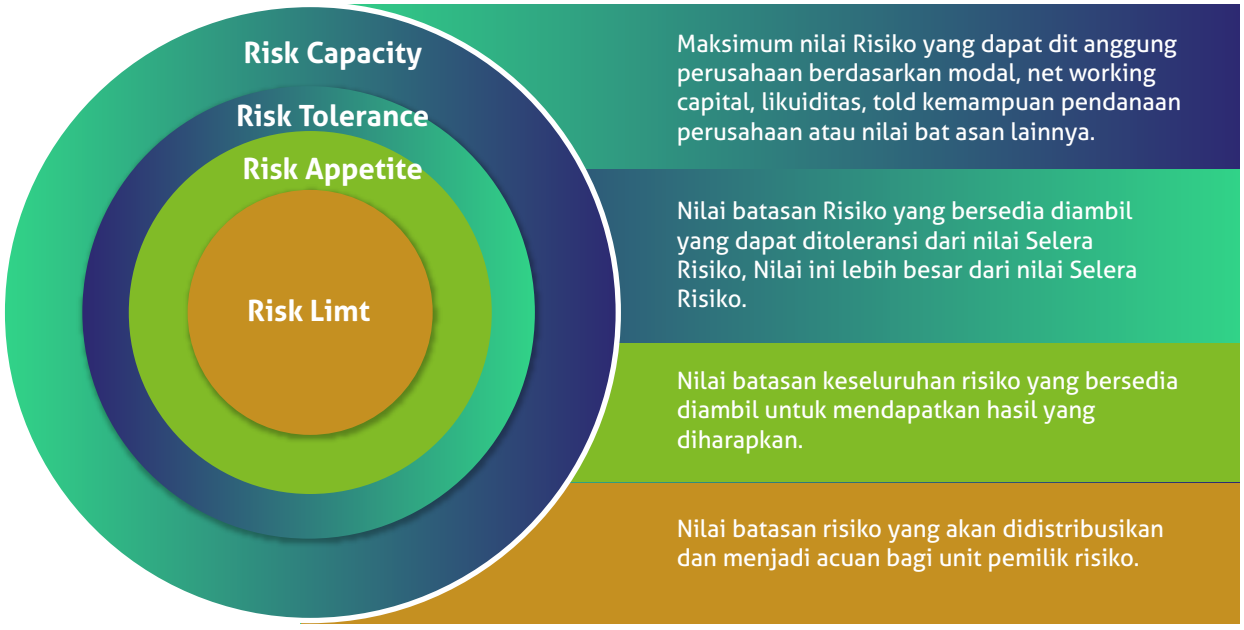
## • Penetapan Ambang Risiko

Penetapan ambang risiko dilakukan sebagai acuan dan koridor Perusahaan dalam melakukan aksi korporasi.

## • Determining the Risk Threshold

The risk threshold is determined as a reference and corridor for the Company in undertaking corporate actions.

**Ambang Batas Risiko**







Seluruh Organ Pengelola Risiko PT RNI (Persero) berkomitmen untuk menjadikan ambang risiko sebagai acuan penerapan Manajemen Risiko. PT RNI (Persero) telah menetapkan Ambang Risiko meliputi:

- Risk Capacity sebagai total risiko yang dapat ditanggung oleh Perusahaan ditetapkan dengan metode pendekatan aspek satuan moneter yang paling sesuai terhadap kondisi Perusahaan.
- Risk Appetite yang ditetapkan sebagai nilai kesediaan pengambilan risiko dari Direksi PT RNI (Persero) dengan mempertimbangkan data historis dan analisa forward looking.
- Risk Tolerance yang ditetpakan dengan pertimbangan kebijakan selera risiko dalam menjawab tantangan bisnis kedepan
- Risk Limit yang menjadi acuan dalam pengelolaan risiko dan telah didistribusikan kepada entitas Induk dan seluruh Anak Perusahaan.

**Metrik Strategi Risiko**

Metrik Strategi Risiko disusun dengan pendekatan Risk to Performance Mapping dari setiap taksonomi risiko yang telah ditetapkan. Metrik strategi risiko menjadi salah satu pertimbangan pengambilan keputusan berdasarkan aspek risiko yang komprehensif dari Perusahaan.

## Pengelolaan Risiko Eksternal

Dari sudut pandang lain, pengelolaan risiko eksternal berfokus pada variabel-variabel yang berada di luar kendali PT Rajawali Nusantara Indonesia (Persero), yang dapat mempengaruhi operasional perusahaan. Ini termasuk faktor-faktor yang dapat diprediksi seperti kondisi ekonomi makro, regulasi hukum, aspek sosial dan budaya, persaingan di industri, serta fluktuasi harga dan inflasi. Namun, ada juga risiko eksternal yang sulit diprediksi, seperti perubahan politik yang terjadi di tingkat nasional, perubahan kebijakan dan peraturan pemerintah, serta peristiwa tak terduga seperti perubahan iklim atau kejadian force majeure, termasuk bencana alam.

Risiko eksternal ini berpotensi membawa dampak negatif seperti kerugian finansial yang signifikan, penurunan reputasi perusahaan, serta terbatasnya ruang gerak bagi manajemen dalam merumuskan keputusan strategis yang efektif. Namun, risiko eksternal juga bisa menjadi sebuah peluang bagi Perusahaan untuk dimanfaatkan dan dioptimalkan.

All Risk Management Organs of PT RNI (Persero) are committed to using risk thresholds as a reference for implementing Risk Management. PT RNI (Persero) has established Risk Thresholds, including:

- Risk Capacity, defined as the total risk the Company can bear, determined using a monetary approach that best suits the Company's circumstances.
- Risk Appetite, defined as the willingness of the Board of Directors of PT RNI (Persero) to take risks, taking into account historical data and forward-looking analysis.
- Risk Tolerance, determined based on risk appetite policies to address future business challenges.
- Risk Limit, which serves as a reference for risk management and has been distributed to the Parent Entity and all Subsidiaries.

**Risk Strategy Metrics**

Risk Strategy Metrics are developed using a Risk-to-Performance Mapping approach for each established risk taxonomy. Risk strategy metrics serve as a consideration in decision-making based on the Company's comprehensive risk aspects.

## External Risk Management

From another perspective, external risk management focuses on variables beyond the control of PT Rajawali Nusantara Indonesia (Persero) that can impact the company's operations. These include predictable factors such as macroeconomic conditions, legal regulations, social and cultural aspects, industry competition, and price fluctuations and inflation. However, there are also external risks that are difficult to predict, such as national political changes, changes in government policies and regulations, and unforeseen events such as climate change or force majeure events, including natural disasters.

These external risks have the potential to cause negative impacts, such as significant financial losses, a decline in the company's reputation, and limited management's latitude in formulating effective strategic decisions. However, external risks can also represent opportunities for the company to capitalize on and optimize.

## Pengelolaan Risiko Internal

Pengelolaan risiko internal dilakukan dengan cara mengelola berbagai aspek operasional yang ada di dalam PT Rajawali Nusantara Indonesia (Persero), seperti pemutakhiran variabel kontrol risiko, memaastikan kesesuaian penerapan Manajemen Risiko terhadap regulasi, serta pengelolaan Sumber Daya yang efektif.

Salah satu opsi perlakuan risiko yang dapat digunakan dalam mengelola risiko internal adalah dengan melakukan mitigasi risiko, yang bertujuan untuk menurunkan dampak ineheren yang muncul. Untuk memastikan rencana mitigasi yang dilakukan efektif, dapat dilakukan beberapa hal, diantarnya:

- Memastikan kesadaran dari masing-masing Risk Owner untuk berkomitmen melakukan mitigasi risiko secara konsisten.
- Memastikan keterlibatan Risk Owner dari masing-masing risiko untuk bersama-sama dengan Divisi Manajemen Risiko untuk menentukan rencana mitigasi yang efektif.
- Memastikan kesesuaian dan penggunaan anggaran mitigasi risiko yang efektif (tercermin dari penurunan dampak risiko yang terjadi) serta telah ditetapkan dalam RKAP.
- Melakukan evaluasi rutin terkait pelaksanaan mitigasi sesuai kriteria yang telah ditetapkan dalam Pedoman Manajemen Strategis Manajemen Risiko.

Dalam pengelolaan risiko, PT Rajawali Nusantara Indonesia (Persero) memiliki 8 (delapan) kategori risiko yang mengacu dan terintegrasi kedalam Taksonomi Risiko Kementerian BUMN yaitu:

- Risiko Portofolio
- Risiko Makro, Geopolitik Dan Pasar
- Risiko Strategis
- Risiko Operasional
- Risiko Hukum, Kepatuhan Dan Reputasi
- Risiko Organisasi dan SDM
- Risiko Keuangan
- Risiko Teknologi Informasi

**Risiko Utama Perusahaan**

Risiko Utama merupakan risiko dengan dampak signifikan terhadap pencapaian target konsolidasi. Kriteria acuan sesuai dengan Strategi Risiko yang telah ditetapkan pada tahun 2024.

Lebih lanjut, PT RNI (Persero) juga telah mempertimbangkan perlakuan risiko untuk masing-masing risiko beserta menetapkan target di akhir tahun untuk memastikan eksposur seluruh risiko utama dapat turun hingga tingkat yang dapat diterima oleh Perusahaan.

## Internal Risk Management

Internal risk management is carried out by managing various operational aspects within PT Rajawali Nusantara Indonesia (Persero), such as updating risk control variables, ensuring compliance with regulations, and effective resource management.

One risk treatment option that can be used to manage internal risks is risk mitigation, which aims to reduce the inherent impacts that arise. To ensure the effectiveness of the mitigation plan, several steps can be taken, including:

- Ensuring awareness among each Risk Owner and their commitment to consistent risk mitigation.
- Ensuring the involvement of the Risk Owners for each risk, working with the Risk Management Division to determine an effective mitigation plan.
- Ensuring the appropriateness and effective use of the risk mitigation budget (reflected in the reduction in the impact of the risks that occur) as stipulated in the RKAP.
- Conducting regular evaluations of mitigation implementation in accordance with the criteria established in the Strategic Risk Management Guidelines.

In risk management, PT Rajawali Nusantara Indonesia (Persero) has eight risk categories that refer to and are integrated into the Ministry of State-Owned Enterprises' Risk Taxonomy, namely:

- Portfolio Risk
- Macro, Geopolitical, and Market Risk
- Strategic Risk
- Operational Risk
- Legal, Compliance, and Reputation Risk
- Organizational and Human Resource Risk
- Financial Risk
- Information Technology Risk

**Key Company Risks**

Key Risks are risks with a significant impact on the achievement of consolidated targets. The benchmark criteria are in accordance with the Risk Strategy established in 2024.

Furthermore, PT RNI (Persero) has also considered risk treatment for each risk and established year-end targets to ensure exposure to all key risks is reduced to an acceptable level for the Company.

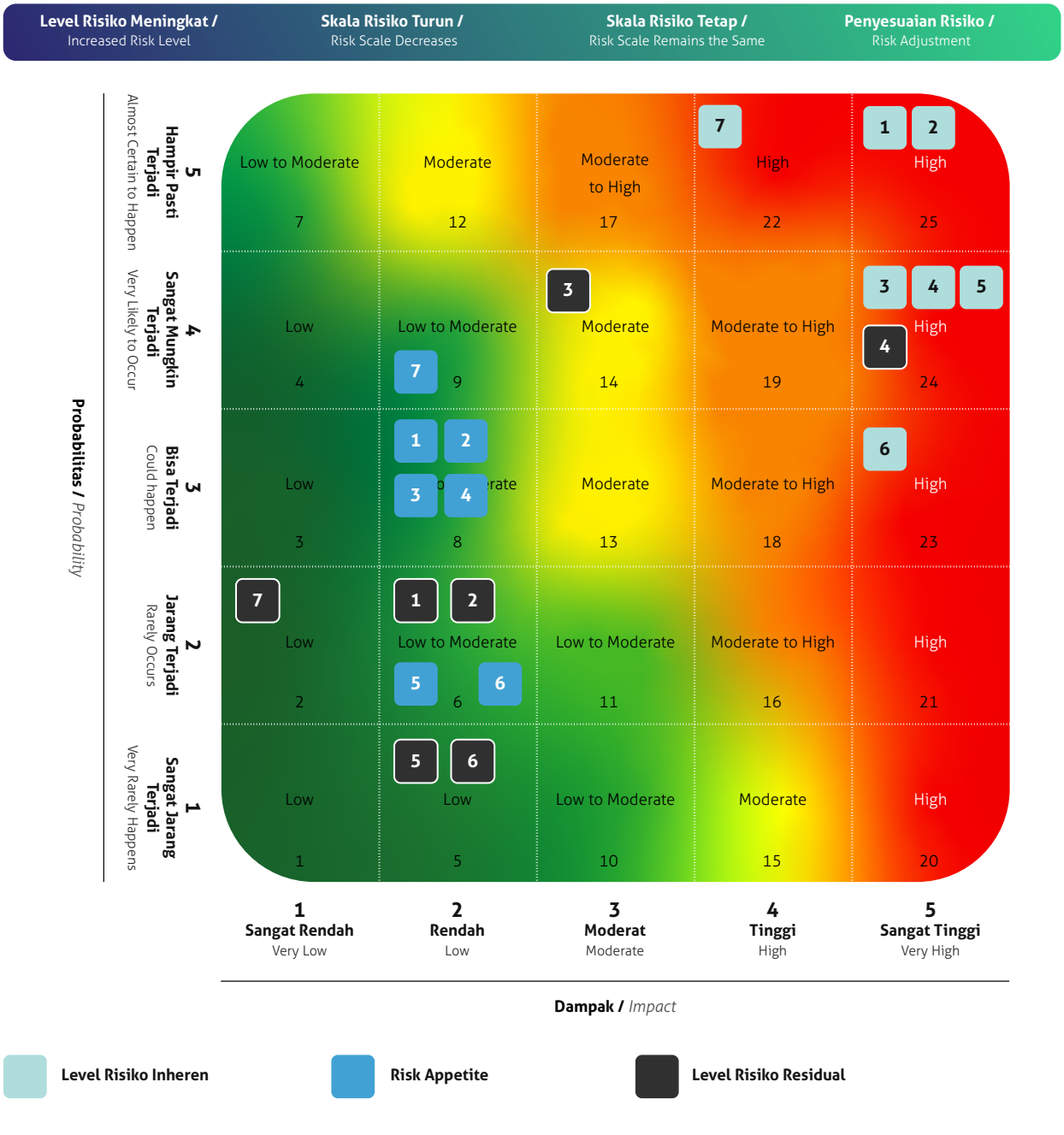
Salah satu pendekatan yang dilakukan dalam penetapan risiko utama Perusahaan adalah prioritisasi risiko yang dilakukan secara bottom up. Masing-masing Anak Perushaan melakukan identifikasi risiko utama yang kemudian diprioritisasi di tingkat Holding sesuai signifikansi tingkat risiko dan dampak kuantitatifnya.

One approach taken in determining the Company's key risks is bottom-up risk prioritization. Each Subsidiary identifies key risks, which are then prioritized at the Holding level based on their significance and quantitative impact.

Pada Tahun 2024 terdapat 7 (Tujuh) Risiko yang ditetapkan sebagai Risiko Utama Perusahaan yaitu:

In 2024, there were seven risks designated as Key Company Risks, namely:

## **Peta Risiko Inherent /** Inherent Risk Map



## Peristiwa Risiko

| | |
|---|---|
| 1 | **Rencana Penyehatan Perusahaan (RPP) tidak berjalan sesuai dengan target** |
| 2 | **Pendapatan penugasan CPP hanya terealisasi 80%** |
| 3 | **Pengelolaan portofolio perdagangan tidak optimal** |
| 4 | **Peningkatan akumulasi piutang ke status macet** |
| 5 | **Tidak mendapatkan buyer potensial atas optimalisasi aset** |
| 6 | **Produksi Gula Sendiri dibawah target RKAP** |
| 7 | **Tidak terealisasinya penugasan Daging Sapi dan/atau Daging Kerbau sesuai** |
| 8 | **target penugasan di PT Berdikari** |

Di akhir tahun, sebanyak 5 (lima) Risiko Utama telah mencapai tingkat yang dapat diterima Perusahaan yaitu Rendah-Menengah yaitu:

- Risiko Nomor 1: Rencana Penyehatan Perusahaan (RPP) tidak berjalan sesuai target
- Risiko Nomor 2: Pendapatan penugasan CPP hanya terealisasi 80%
- Risiko Nomor 5: Tidak mendapatkan buyer potensial atas optimalisasi aset
- Risiko Nomor 6: Produksi Gula Produksi Sendiri dibawah RKAP
- Risiko Nomor 7: Tidak terealisasinya penugasan Daging Sapi dan/atau Daging Kerbau sesuai terget penugasan di PT Berdikari

Hal ini tidak terlepas dari Perlakuan Risiko yang ditetapkan bersama seluruh Risk Owner dan Key Risk Indicator yang tepat sehingga seluruh gejala dan eksposur risiko residual dapat diminimalisir.

## Pengelolaan Manajemen Risiko Selama Tahun 2024

Serangkaian kegiatan yang telah dilakukan pada tahun 2024 sebagai realisasi dari rencana pengelolaan Perusahaan sebagai berikut:

At the end of the year, five (5) Key Risks had reached an acceptable level for the Company, namely Low-Medium:

- Risk 1: Corporate Restructuring Plan (RPP) not running according to target
- Risk 2: Revenue from CPP assignments only realized 80%
- Risk 5: Failure to secure potential buyers for asset optimization
- Risk 6: Own Sugar Production below the Budget (RKAP)
- Risk 7: Failure to fulfill the target for the Beef and/or Buffalo Meat assignment at PT Berdikari

This is due to the Risk Treatment established jointly with all Risk Owners and the appropriate Key Risk Indicators, which minimizes all residual risk symptoms and exposures.

## Risk Management During 2024

The following series of activities were carried out in 2024 as a realization of the Company's management plan:





| No. | Kegiatan / *Activity* | Keterangan / *Description* |
|---|---|---|
| 1 | Penyusunan Profil Risiko RKAP Tahun 2024 / Preparation of 2024 RKAP Risk Profile | Penyusunan risk profile ID FOOD tahun 2024 telah selesai dilaksanakan meliputi 7 (Tujuh) Risiko Utama dan telah masuk kedalam RKAP Tahun 2024. / ID FOOD risk profile preparation for 2024 and has been included in the 2024 RKAP [AM1]. |
| 2 | Pelaksanaan Penialian Kematangan Penerapan Manajemen Risiko (Risk Maturity Index) / Implementation of Risk Management Implementation Maturity Assessment (Risk Maturity Index) | Telah dilakukan penilaian Risk Maturity Index kinerja Tahun 2023 dengan Penilai Eksternal yaitu BPKP. Sesuai Laporan Hasil Penilaian Nomor: PE.05.03/LHP-325/D401/2/2024, PT RNI (Persero) mendapatkan skor 2,3 atau termasuk fase berkembang. / An assessment of the 2023 performance Risk Maturity Index was conducted by an external assessor, namely the Financial and Development Supervisory Agency (BPKP). According to the Assessment Report Number: PE.05.03/LHP-325/D401/2/2024, PT RNI (Persero) received a score of 2.3, which is considered to be in the developing phase. |
| 3 | Pelaksanaan Diagnostik Internal Control over Financial Report (ICoFR) / Implementation of Internal Control over Financial Report (ICoFR) Diagnostics | Telah dilakukan Diagnostik ICOFR Tahun Buku 2023 dengan output berupa Roadmap Perbaikan yang ditindak lanjuti masing-masing Divisi terkait. / The ICOFR Diagnostic for the 2023 Financial Year has been conducted with the output being an Improvement Roadmap that will be followed up by each relevant Division. |
| 4 | Pengesahan Kebijakan Tata Kelola Terintegrasi / Ratification of Integrated Governance Policy | Kebijakan Tata Kelola Terintegrasi yang dirumuskan oleh Divisi Manajemen Risiko, Divisi Tata Kelola dan Divisi Satuan Pengawas Internal telah disahkan oleh Dewan Komisaris dan Direksi PT RNI (Persero) pada tanggal 12 September 2024 / The Integrated Governance Policy formulated by the Risk Management Division, Governance Division and Internal Audit Division has been approved by the Board of Commissioners and Directors of PT RNI (Persero) on September 12, 2024. |
| 5 | Pengesahan Pedoman Manajemen Strategis Manajemen Risiko / Ratification of the Strategic Management Guidelines for Risk Management | Pedoman Manajemen Strategi Manajemen Risiko telah disahkan oleh Dewan Komisaris dan Direksi PT RNI (Perser) pada tanggal 12 September 2024 / The Risk Management Strategy Management Guidelines have been approved by the Board of Commissioners and Directors of PT RNI (Persero) on September 12, 2024. |
| 6 | Pemenuhan Organ Pengelola Risiko di Tingkat Induk dan Anak Perusahaan / Fulfillment of Risk Management Organs at the Parent and Subsidiary Levels | Organ Pengelola Risiko PT RNI (Persero) sebagai BUMN Kategori Konglomerasi dan Klasifikasi Risiko Sistemik B telah sesuai dengan ketentuan. / The Risk Management Organ of PT RNI (Persero) as a BUMN with Conglomeration Category and Systemic Risk Classification B has complied with the provisions. |
| 7 | Monitoring dan Evaluasi penerapan Manajemen Risiko / Monitoring and Evaluation of Risk Management Implementation | Dilakukan Forum Manajemen Risiko rutin setiap bulan sebagai wadah konsultasi, monitoring dan evaluasi penerapan Manajemen Risiko Anak Perusahaan. Output dari Forum Manajemen Risiko adalah arahan dari Direktur Manajemen Risiko & Legal untuk meningkatkan penerapan Manajemen Risiko masing-masing Perusahaan. / A monthly Risk Management Forum is held as a forum for consultation, monitoring, and evaluation of the implementation of Subsidiary Risk Management. The output of the Risk Management Forum is guidance from the Director of Risk Management & Legal Affairs to improve the implementation of Risk Management in each Company. |

| No. | Kegiatan / *Activity* | Keterangan / *Description* |
|---|---|---|
| 8 | Pembuatan Kajian dan reviu dari aspek risiko untuk aksi korporasi / Preparation of studies and reviews of risk aspects for corporate actions | Kajian Manajemen Risiko disusun bersama dengan Risk Owner dan menjadi salah satu assurance pengambilan keputusan bagi Direksi PT RNI (Persero).<br><br>Divisi Manajemen Risiko juga secara aktif memberikan pandangan dari aspek risiko terkait dengan Kebijakan, Pedoman hingga SOP yang akan digunakan Perusahaan.<br><br>The Risk Management Review is prepared in collaboration with the Risk Owner and serves as a basis for decision-making assurance for the Board of Directors of PT RNI (Persero).<br><br>The Risk Management Division also actively provides insights into risk aspects related to the Company's policies, guidelines, and standard operating procedures (SOPs). |
| 9 | Peningkatan Risk Awareness seluruh Lini di Induk dan Anak Perusahaan / Increasing Risk Awareness across all Lines in the Parent and Subsidiary Companies | Telah dilakukan Focus Group Discussion dengan seluruh Risk Owner dengan tujuan meningkatkan Risk Awareness dan pemahaman terkait Manajemen Risiko.<br><br>Direktur Manajemen Risiko & Legal secara proaktif memberikan arahan peningkatan penerapan Manajemen Risiko pasca pelaksanaan masing-masing kegiatan.<br><br>Untuk memastikan pemahaman dari seluruh Organ Pengelola Risiko, Divisi Manajemen Risiko juga melakukan survey Risk Awareness secara berkala.<br><br>Focus group discussions were conducted with all risk owners to increase risk awareness and understanding of risk management.<br><br>The Director of Risk Management & Legal proactively provided guidance on improving risk management implementation after each activity.<br><br>To ensure understanding across all risk management bodies, the Risk Management Division also conducts regular risk awareness surveys. |





# Evaluasi Atas Efektivitas Sistem Manajemen Risiko Tahun 2024

## Evaluation of the Effectiveness of the Risk Management System in 2024

**Penilaian Risk Maturity Index (RMI Kiinerja Tahun 2023**

Penilaian RMI Kinerja Tahun 2023 dilakukan oleh Penilai Independen yaitu BPKP dengan mengacu kepada Keputusan Deputi Bidang Keuangan Dan Manajemen Risiko Kementerian Badan Usaha Milik Negara Republik Indonesia Nomor: SK-8/DKU.MBU/12/2023 Tentang Petunjuk Teknis Penilaian Indeks Kematangan Risiko (Risk Maturity Index) Di Lingkungan Badan Usaha Milik Negara.

Tujuan Pelaksanaan RMI diantaranya:

- Mengetahui tingkat kematangan penerapan Manajemen Risiko PT RNI (Persero).
- Memastikan kesesuaian penerapan Manajemen Risiko dengan kinerja Perusahaan
- Mendapatkan rekomendasi perbaikan (Area of Improvement) untuk meningkatkan kematangan penerapan Manajemen Risiko

Penilaian RMI Kinerja Tahun 2023 dilakukan dengan berbasis kinerja. Penilaian RMI berbasi kinerja menggabungkan antara Penilaian RMI berdasarkan Dimensi dengan realisasi kinerja yang terdiri dari Tingkat Kesehatan Peringkat Akhir (Final Rating) dan Peringkat Komposit Risiko. Aspek penilaian kinerja memperhatikan skala penyesuaian yang dipandang bahwa kualitas penerapan Manajemen Risiko sinkron dengan hasil kinerja dan dipertimbangkan apabila skor aspek dimensi >3,00.

Skala spektrum Penilaian RMI menggunakan rentang penilaian dari 1 (satu) sampai dengan 5 (lima) dimana nilai 1 (satu) adalah nilai terendah dan 5 (lima) adalah nilai tertinggi. Gambaran spektrum penilaian sebagai berikut:

**Risk Maturity Index (RMI) Assessment Of 2023 Performance**

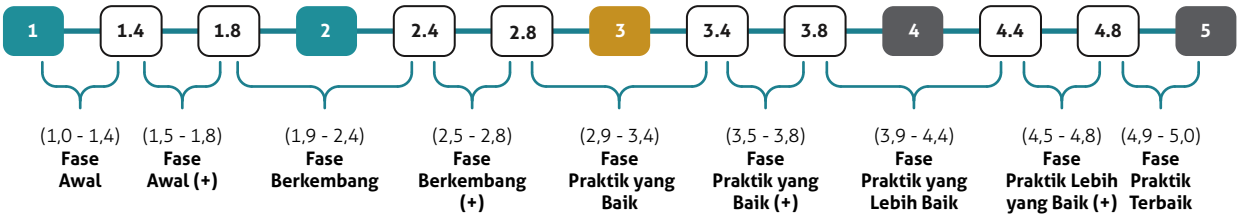
The 2023 RMI Performance Assessment was conducted by an Independent Assessor, namely the Financial and Development Supervisory Agency (BPKP), in accordance with the Decree of the Deputy for Finance and Risk Management of the Ministry of State-Owned Enterprises of the Republic of Indonesia Number: SK-8/DKU.MBU/12/2023 concerning Technical Guidelines for Risk Maturity Index Assessment in State-Owned Enterprises.

The objectives of the RMI implementation include:

- To determine the maturity level of PT RNI (Persero)'s Risk Management implementation.
- To ensure the alignment of Risk Management implementation with Company performance.
- To obtain recommendations for improvements (Areas of Improvement) to enhance the maturity of Risk Management implementation.

The 2023 RMI Performance Assessment was conducted on a performance-based basis. The performance-based RMI assessment combines the RMI Dimensional Assessment with actual performance, consisting of the Final Rating and the Composite Risk Rating. The performance assessment aspect considers an adjustment scale, ensuring that the quality of Risk Management implementation is aligned with performance results and is considered appropriate if the dimension aspect score is >3.00.

The RMI Assessment spectrum scale uses a rating range from 1 to 5, with 1 being the lowest and 5 being the highest. The assessment spectrum is illustrated as follows:



| **Kategori Maturitas /** *Maturity Category* | **Indeks Maturitas /** *Maturity Index* |
|---|---|
| Initial | ≤ 50 |
| Repeatable | 50 < x ≤ 60 |
| Defined | 60 < x ≤ 75 |
| Managed | 75 < x ≤ 85 |
| Optimized | 85 < x ≤ 100 |

Penilaian RMI Kinerja Tahun 2023 dilakukan dengan Pihak Independen yaitu BPKP. Hasil penilaian kematangan Manajemen Risiko Kinerja Tahun 2023 menunjukkan bahwa capaian skor PT RNI (Persero) adalah 2,3 atau termasuk kedalam fase Berkembang. Rincian penilaian aspek dimensi sebagai berikut:

The 2023 RNI Performance Assessment was conducted by an independent party, the Financial and Development Supervisory Agency (BPKP). The results of the 2023 Performance Risk Management maturity assessment indicate that PT RNI (Persero) achieved a score of 2.3, placing it in the Developing phase. The details of the assessment dimensions are as follows:

| **Parameter /** *Parameters* | **Dimensi /** *Dimension* | **Deskripsi /** *Description* | **Skor /** *Score* |
|---|---|---|---|
| 1 -. 3 | 1 | Budaya dan Kapabilitas Risikoi% / Risk Culture and Capabilities | 2,3 |
| 4 - 19 | 2 | Organisasi dan Tata Kelola Risiko / Risk Organization and Governance | 2,4 |
| 20 -. 33 | 3 | Kerangka Risiko dan Kepatuhan / Risk and Compliance Framework | 2,1 |
| 34 -. 39 | 4 | Proses dan Kontrol Risiko / Risk Processes and Controls | 2,7. |
| 40 - 42 | 5 | Model, Data, dan Teknologi Risiko / Risk Models, Data, and Technology | 2,0. |
| **Total Skor Aspek Dimensi /** Total Score of Dimensional Aspects | | | **2,3** |





## Pernyataan Direksi Dan/Atau Dewan Komisaris Atau Komite Audit Atas Kecukupan Sistem Manajemen Risiko Perusahaan

**Pernyataan Manajemen atas Kecukupan Sistem Manajemen Risiko Perusahaan**

Sebagai wujud komitmen Direksi PT Rajawali Nusantara Indonesia (Persero) dalam mengimplementasikan Sistem Manajemen Risiko Terintegrasi yang sistematis, terstruktur, dan berkelanjutan untuk memastikan pencapaian Sasaran Perusahaan, PT Rajawali Nusantara Indonesia (Persero) melaksanakan evaluasi atas penerapan Sistem MRT melalui Penilaian Tingkat Maturitas Penerapan Manajemen Risiko (PMPMR) setiap tahunnya. Hasil evaluasi tahunan yang telah dilakukan menunjukkan bahwa penerapan Sistem MRT di PT Rajawali Nusantara Indonesia (Persero) pada tahun 2024 telah berjalan dengan memadai.

## Statement from the Board of Directors and/or Board of Commissioners or Audit Committee on the Adequacy of the Company's Risk Management System

**Management Statement on the Adequacy of the Company's Risk Management System**

As a manifestation of the Board of Directors of PT Rajawali Nusantara Indonesia (Persero)'s commitment to implementing a systematic, structured, and sustainable Integrated Risk Management System to ensure the achievement of the Company's targets, PT Rajawali Nusantara Indonesia (Persero) conducts an annual evaluation of the MRT System implementation through the Risk Management Implementation Maturity Assessment (PMPMR). The results of this annual evaluation indicate that the MRT System implementation at PT Rajawali Nusantara Indonesia (Persero) has been running adequately in 2024.

# Perkara Hukum

## Legal Matters

Sepanjang tahun 2024, PT Rajawali Nusantara Indonesia (Persero) telah menghadapi berbagai perkara hukum yang melibatkan aset strategis dan kepentingan perusahaan. Secara akumulatif per akhir tahun 2024, terdapat sebanyak 121 (seratus dua puluh satu) perkara hukum yang terdiri dari perkara perdata dan pidana, dari perkara tersebut sebanyak 35 (tiga puluh lima) perkara telah berhasil diselesaikan dengan potensi pemulihan nilai aset sebesar Rp2.349.514.461.581,- sementara sisanya masih dalam penanganan intens.

Adapun beberapa perkara utama yang menjadi fokus penanganan antara lain adalah okupasi aset, gugatan wanprestasi, eksekusi aset, serta penagihan piutang yang tersebar di berbagai lokasi. Rincian lebih lanjut:

- **Kasus Pidana:** terdapat 62 (enam puluh dua) perkara, terdiri dari 13 (tiga belas) kasus telah closed dengan potensi pemulihan Rp 285.663.557.827,- dan 49 (empat puluh sembilan) kasus ongoing dalam penanganan.
- **Kasus Perdata:** terdapat 59 (lima puluh sembilan) perkara, terdiri dari 22 (dua puluh dua) kasus telah closed dengan potensi pemulihan Rp 2.063.850.903.754,-, 37 (tiga puluh tujuh) kasus ongoing dalam penanganan.

Throughout 2024, PT Rajawali Nusantara Indonesia (Persero) has faced a range of legal matters involving strategic assets and corporate interests. As of the end of 2024, the company has been involved in a total of 121 (one hundred twenty-one) legal cases, comprising both civil and criminal matters. Of these, 35 (thirty-five) cases have been successfully resolved, resulting in potential asset recovery amounting to IDR 2,349,514,461,581, while the remaining cases are still under intensive management.

Key legal matters that have been the focus of ongoing efforts include asset occupation, breach of contract claims, asset execution, and debt collection, spanning various locations. The detailed breakdown is as follows:

- **Criminal Cases:** 62 (sixty-two) cases, of which 13 (thirteen) have been closed with a potential recovery of IDR 285,663,557,827, while 49 (forty-nine) cases remain ongoing.
- **Civil Cases:** 59 (fifty-nine) cases, of which 22 (twenty-two) have been closed with a potential recovery of IDR 2,063,850,903,754, while 37 (thirty-seven) cases are still under management.

- **Pengamanan Aset:** terdapat 34 (tiga puluh empat) aset milik PT SHS eks Rumah Dinas PT Pertani, Pancoran, Jakarta Selatan. Nilai aset yang berhasil dipulihkan sebesar Rp742.000.000.000,-

PT Rajawali Nusantara Indonesia (Persero) terus berkomitmen dan melakukan mitigasi risiko hukum yang lebih baik, serta memperkuat strategi pengamanan aset dan penyelesaian perkara hukum demi menjaga kepentingan perusahaan kedepannya.

- **Asset Protection:** 34 (thirty-four) assets, including former official residences of PT Pertani in Pancoran, South Jakarta, owned by PT SHS, with a successfully recovered asset value of IDR 742,000,000,000.

PT Rajawali Nusantara Indonesia (Persero) remains committed to enhancing its legal risk mitigation efforts and strengthening its asset protection and case resolution strategies to safeguard the company's long-term interests.

| No. | Jenis Perkara / *Type Of Case* | Nama Perusahaan / *Company Name* | Status Terakhir/Progres / *Update Status/ Progress* | Pengaruh terhadap Perusahaan / *Impact on the company* |
|---|---|---|---|---|
| 1 | Sengketa Atas Kepemilikan Lahan di Jl. Undaan Kulon No. 57-59 Surabaya antara PT Rajawali Nusantara Indonesia (Persero) dengan Yayasan Pendidikan Trisila<br><br>Dispute over Land Ownership at Undaan Kulon Street No. 57-59 Surabaya between PT Rajawali Nusantara Indonesia (Persero) and Trisila Education Foundation | PT Rajawali Nusantara Indonesia (Persero) | PT Rajawali Nusantara Indonesia (Persero) menggugat Yayasan Pendidikan Trisila yang menguasai lahan PT Rajawali Nusantara Indonesia (Persero) untuk sekolah Trisila yang berniat menguasai tanah PT Rajawali Nusantara Indonesia (Persero) tanpa izin. Putusan Pengadilan sudah memenangkan PT RNI (Persero) namun tidak dapat dieksekusi karena ada bagian putusan yang dianggap sumir oleh Ketua Pengadilan Negeri Surabaya. Kemudian, setelah berproses melalui jalur hukum selama 10 tahun, maka perkara tersebut telah berhasil dimenangkan oleh PT RNI (Persero) berdasarkan Putusan Mahkamah Agung yang telah berkekuatan hukum tetap sejak tahun 2018.<br><br>PT Rajawali Nusantara Indonesia (Persero) sued the Trisila Education Foundation, which controls PT Rajawali Nusantara Indonesia (Persero) land for Trisila schools, which intends to control PT Rajawali Nusantara Indonesia (Persero) land without permission. The Court's decision has been in favor of PT RNI (Persero) but cannot be executed because there are parts of the decision that are considered vague by the Chief Justice of the Surabaya District Court. Then, after processing through legal channels for 10 years, the case has been won by PT RNI (Persero) based on the Supreme Court Decision which has been legally binding since 2018. | • Potensi kerugian finansial: Rp281.650.000.000,-<br>• Kerugian tidak dapat dimanfaatkannya Aset Bangunan.<br><br>• Potential financial loss: IDR 281,650,000,000.-<br>• Loss due to the inability to utilize building assets. |





| No. | Jenis Perkara / *Type Of Case* | Nama Perusahaan / *Company Name* | Status Terakhir/Progres / *Update Status/ Progress* | Pengaruh terhadap Perusahaan / *Impact on the company* |
|---|---|---|---|---|
| 2 | Perkara PKPU PT Perikanan Indonesia dengan Nomor Perkara: 107/Pdt. Sus-PKPU/2024/PN Niaga Jkt tanggal 16 Mei 2024<br><br>The PKPU case of PT Perikanan Indonesia with Case Number 107/Pdt.Sus-PKPU/2024/PN Niaga Jkt dated May 16, 2024. | PT Perikanan Indonesia | PT Perikanan Indonesia per-16 Mei 2024 telah ditetapkan dalam keadaan PKPU Sementara, dengan demikian seluruh kegiatan operasional dan aksi korporasi akan dibatasi melalui pengawasan dari Pengurus dan Hakim Pengawas.<br><br>PKPU yang dijalani Perikanan Indonesia dinyatakan berakhir dengan disahkannya perjanjian perdamaian (homologasi) antara Perikanan Indonesia (Pengumuman homologasi dan pengakhiran PKPU PT Perikanan Indonesia terbit pada tanggal 24 Oktober 2024).<br><br>As of May 16, 2024, PT Perikanan Indonesia has been placed under a temporary suspension of business operations (PKPU). Consequently, all operational activities and corporate actions will be restricted through supervision by the Management and Supervisory Judge.<br><br>Perikanan Indonesia's PKPU was declared to have ended with the ratification of the peace agreement (homologation) with Perikanan Indonesia (the announcement of the homologation and termination of the PKPU for PT Perikanan Indonesia was published on October 24, 2024). | Nilai Utang PT Perikanan Indonesia kepada seluruh Kreditur melalui Laporan Keuangan tercatat sekitar Rp1,014 T (per Mei 2024)<br><br>The value of PT Perikanan Indonesia's debt to all creditors through the Financial Report was recorded at around IDR 1,014 trillion (as of May 2024). |
| 3 | Perkara PKPU PT Rajawali Nusindo dengan No Perkara: 176/Pdt.Sus-PKPU/2024/PN Niaga Jkt.Pst tanggal 5 Agustus 2024<br><br>The PKPU case of PT Rajawali Nusindo with Case Number 176/Pdt.Sus-PKPU/2024/PN Niaga Jkt.Pst dated August 5, 2024. | PT Rajawali Nusindo | PT Rajawali Nusindo ditetapkan dalam status penundaan kewajiban pembayaran utang (PKPU) pada 5 Agustus 2024. Per 3 September 2024, total utang dalam proses Penundaan Kewajiban Pembayaran Utang (PKPU) mencapai Rp2.973.431.943.707,- dengan jumlah kreditur sebanyak 470 pihak. Proses PKPU tengah masuk dalam agenda pembahasan proposal perdamaian bersama dengan para kreditur.<br><br>PT Rajawali Nusindo was placed under a debt suspension (PKPU) on August 5, 2024. As of September 3, 2024, the total debt under the PKPU process reached Rp2,973,431,943,707, with 470 creditors. The PKPU process is currently on the agenda for discussions on a joint settlement proposal with the creditors. | Potensi nilai utang sejumlah Rp2.973.431.943.707,-<br><br>Potential debt value of Rp2,973,431,943,707 |

| No. | Jenis Perkara / *Type Of Case* | Nama Perusahaan / *Company Name* | Status Terakhir/Progres / *Update Status/ Progress* | Pengaruh terhadap Perusahaan / *Impact on the company* |
|---|---|---|---|---|
| 4 | Perkara PKPU PT Mitra Rajawali Banjaran dengan No. Perkara 230/Pdt.Sus-PKPU/2024/PN.Niaga.Jkt.Pst | PT Mitra Rajawali Banjaran | PT Mitra Rajawali Banjaran ditetapkan dalam status penundaan kewajiban pembayaran utang (PKPU) pada 5 September 2024. Per 12 Desember 2024, total utang dalam proses Penundaan Kewajiban Pembayaran Utang (PKPU) mencapai Rp. 126.358.650.568,- dengan jumlah kreditur sebanyak 134 pihak. Proses PKPU tengah masuk dalam agenda pembahasan proposal perdamaian bersama dengan para kreditur.<br><br>PT Mitra Rajawali Banjaran was placed under a debt suspension (PKPU) status on September 5, 2024. As of December 12, 2024, the total debt under the PKPU process reached Rp 126,358,650,568, with 134 creditors. The PKPU process is currently on the agenda for discussions on a joint settlement proposal with the creditors. | Potensi nilai utang sejumlah Rp126.358.650.568,-<br><br>Potential debt value of Rp. 126,358,650,568,- |
| 5 | Gugatan Wanprestasi yang diduga dilakukan oleh PT Mitra Rajawali Banjaran atas Utang- Piutang Transaksi Kerjasama yang belum dibayarkan kepada Aphasafe Ltd pada perkara No.154/Pdt.G/2024/PN Blb.<br><br>The alleged breach of contract claim by PT Mitra Rajawali Banjaran concerning unpaid debts arising from a cooperative transaction with Aphasafe Ltd, as registered in Case No. 154/Pdt.G/2024/PN Blb. | PT Mitra Rajawali Banjaran | Pendampingan dari PT RNI (Persero) telah berhasil menyelesaikan perkara gugatan wanprestasi yang diajukan oleh PT Mitra Rajawali Banjaran (MRB) terkait utang-piutang transaksi kerja sama dengan Aphasafe Ltd. Perkara dengan nomor 154/Pdt.G/2024/PN Blb ini berakhir dengan pencabutan gugatan oleh Penggugat.<br><br>Assistance from PT RNI (Persero) has successfully resolved the default lawsuit filed by PT Mitra Rajawali Banjaran (MRB) regarding debts and receivables from cooperation transactions with Aphasafe Ltd. The case numbered 154/Pdt.G/2024/PN Blb ended with the plaintiff withdrawing the lawsuit. | Potensi kerugian finansial berdasarkan gugatan yang ditagihkan adalah sejumlah Rp2.340.664.916,-<br><br>The potential financial loss based on the lawsuit filed is Rp. 2,340,664,916. |
| 6 | Gugatan Perbuatan Melawan Hukum dari Sdr. Titin CS dan Sdr. M. Zaid pada Perkara Nomor: 532/Pdt.G/2024/P N.Bks tanggal 21 Oktober 2024 dan Perkara No. 624/Pdt.G/2024/P N.Bks tertanggal 10 Desember 2024,<br><br>Terkait Akta Jual Beli dan Pelepasan Hak atas aset tetap RNI di Pondok Ranggon tanpa sepengetahuan RNI. | PT Rajawali Nusantara Indonesia (Persero) | PT RNI (Persero) saat ini sedang dalam proses penyelesaian hukum di Pengadilan Tingkat Pertama., terhadap Perjanjian Jual Beli dan Pelepasan Hak yang tercatat atas nama PT RNI (Persero) dianggap tidak sah karena dibuat tanpa sepengetahuan atau izin dari PT RNI (Persero). Transaksi jual beli tersebut dilakukan oleh oknum yang menggunakan Sertifikat Tanah milik | Potensi kerugian finansial ± Rp5.000.000,-<br><br>Potential financial loss ± Rp. 5,000,000,- |





| No. | Jenis Perkara / *Type Of Case* | Nama Perusahaan / *Company Name* | Status Terakhir/Progres / *Update Status/ Progress* | Pengaruh terhadap Perusahaan / *Impact on the company* |
|---|---|---|---|---|
| | The Tort Lawsuits filed by Mr. Titin et al. and Mr. M. Zaid in Case No. 532/Pdt.G/2024/PN Bks dated October 21, 2024, and Case No. 624/Pdt.G/2024/PN Bks dated December 10, 2024,<br><br>Relating to the Sale and Purchase Deed and Release of Rights over RNI's fixed assets in Pondok Ranggon without RNI's knowledge. | | PT RNI (Persero), yang belum dibalik nama setelah perusahaan tersebut tidak beroperasi lagi, tanpa melibatkan atau memberitahukan PT RNI (Persero). Oleh karena itu, PT RNI (Persero) tidak memiliki kaitan dengan Sdr. Sanadi, Sdr. Bambang Suprianto, dan Sdr. Ardian Oktorina.<br><br>PT RNI (Persero) is currently in the process of legal settlement in the First Instance Court., regarding the Sale and Purchase Agreement and Release of Rights recorded in the name of PT RNI (Persero) is considered invalid because it was made without the knowledge or permission of PT RNI (Persero). The sale and purchase transaction was carried out by individuals who used the Land Certificate belonging to PT RNI (Persero), which had not been changed after the company was no longer operating, without involving or notifying PT RNI (Persero). Therefore, PT RNI (Persero) has no connection with Mr. Sanadi, Mr. Bambang Suprianto, and Mr. Ardian Oktorina. | |
| 7 | Banding pada Pengadilan Tinggi Jakarta Nomor: 6025/PAN.PT.W 10-U/HK.2.4/IX/2024 tanggal 13 September 2024 terhadap Gugatan Perbuatan Melawan Hukum dengan Nomor perkara: 158/Pdt.G/2022/Pn.Jkt Tim. tertanggal 7 Maret 2022, yang diajukan oleh R. Unggul Nugroho selaku Penggugat kepada PT RNI (Persero) selaku Tergugat I.<br><br>Appeal at the Jakarta High Court No. 6025/PAN.PT.W 10-U/HK.2.4/IX/2024 dated September 13, 2024, against the Tort Lawsuit Case No. 158/Pdt.G/2022/PN Jkt Tim. dated March 7, 2022, filed by R. Unggul Nugroho as the Plaintiff against PT RNI (Persero) as the First Defendant. | PT Rajawali Nusantara Indonesia (Persero) | Upaya Banding dari R. Unggul Nugroho yang mengklaim kepemilikan tanah seluas ± 5000 m² di Jl. Sapi Perah, Pondok Ranggon, yang diperoleh dari hibah Otto Malik pada 1993. Ia menuduh tanah tersebut dimasukkan secara keliru dalam SHGB No. 3/Pondok Ranggon atas nama PT RNI (Persero) pada 1992, yang dianggap cacat hukum. R. Unggul juga menarik PT Mitra Selaras Adimulya sebagai pihak terkait, meskipun PT RNI (Persero) tidak memiliki hubungan hukum dengan PT Mitra Selaras Adimulya.<br><br>Appeal from R. Unggul Nugroho who claims ownership of land measuring ± 5000 m² on Jl. Sapi Perah, Pondok Ranggon, which was obtained from a grant from Otto Malik in 1993. He alleged that the land was wrongly included in SHGB No. 3/Pondok Ranggon in the name of PT RNI (Persero) in 1992, which was considered legally flawed. R. Unggul also attracted PT Mitra Selaras Adimulya as a related party, even though PT RNI (Persero) has no legal relationship with PT Mitra Selaras Adimulya. | Potensi kerugian finansial ± Rp7.500.000,-<br><br>Potential financial loss ± Rp. 7,500,000,- |

ID FOOD
Quality for Everyone



**Hasil evaluasi tahunan yang telah dilakukan menunjukkan bahwa penerapan Sistem MRT di PT Rajawali Nusantara Indonesia (Persero) pada tahun 2024 telah berjalan dengan memadai.**

The results of this annual evaluation indicate that the MRT System implementation at PT Rajawali Nusantara Indonesia (Persero) has been running adequately in 2024.





# Sanksi Administratif

## Administrative Sanctions

Perseroan tidak menerima sanksi administratif dari pihak manapun Sepanjang tahun 2024. Oleh karena itu, Laporan Tahunan ini tidak memuat informasi mengenai sanksi administratif maupun informasi terkait lainnya.

The Company did not receive any administrative sanctions from any party throughout 2024. Therefore, this Annual Report does not contain information regarding administrative sanctions or other related information.

# Akses Informasi dan Data Perusahaan

## Access to Company Information and Data

Perseroan terus berupaya memastikan akses yang lebih mudah terhadap informasi dan data yang relevan. Penyebaran informasi secara efektif kepada seluruh pemangku kepentingan menjadi faktor kunci dalam implementasi prinsip transparansi.

The Company continues to strive to ensure easier access to relevant information and data. Effective dissemination of information to all stakeholders is a key factor in implementing the principle of transparency.

Kebijakan ini didasarkan pada Undang-Undang No. 14 Tahun 2008 tentang Keterbukaan Informasi Publik, yang mengatur bahwa "Keterbukaan Informasi Publik adalah alat untuk meningkatkan pengawasan publik terhadap penyelenggaraan negara dan badan publik lainnya, serta hal-hal yang berdampak pada kepentingan masyarakat." Kebijakan ini juga sejalan dengan penerapan prinsip-prinsip Good Corporate Governance (GCG).

This policy is based on Law No. 14 of 2008 concerning Public Information Disclosure, which stipulates that "Public Information Disclosure is a tool to increase public oversight of the administration of the state and other public bodies, as well as matters that impact the public interest." This policy is also in line with the implementation of Good Corporate Governance (GCG) principles.

Perseroan memastikan bahwa seluruh informasi yang diberikan kepada Pemegang Saham dan Pemangku Kepentingan adalah lengkap, relevan, dan terkini. Proses pengungkapan informasi ini dilakukan oleh pejabat atau unit yang bertanggung jawab, yaitu Sekretaris Perusahaan, sesuai dengan tugas dan kewenangannya.

The Company ensures that all information provided to Shareholders and Stakeholders is complete, relevant, and up-to-date. The process of disclosing this information is carried out by the responsible official or unit, namely the Corporate Secretary, in accordance with their duties and authorities.

Informasi yang berkaitan dengan perusahaan telah disampaikan melalui Laporan Manajemen Triwulanan dan Tahunan kepada Dewan Komisaris sebelum dipublikasikan kepada Pemegang Saham. Penyampaian Laporan Manajemen Tahunan selalu dilakukan tepat waktu, sesuai dengan ketentuan yang berlaku.

Information relating to the company is submitted through Quarterly and Annual Management Reports to the Board of Commissioners before being published to Shareholders. The Annual Management Report is always submitted on time, in accordance with applicable regulations.

Untuk mendukung keterbukaan informasi yang berkaitan dengan perencanaan perseroan yang berdampak signifikan bagi karyawan, perseroan menyediakan berbagai informasi internal, seperti Laporan Tahunan, RKAP, RJPP, kebijakan dan prosedur perseroan, serta pembaruan informasi lainnya. Informasi tersebut disebarkan melalui berbagai saluran komunikasi, termasuk website, siaran pers, portal, media internal perseroan, media sosial perseroan, dan mailing list.

Informasi dan data terkait perseroan dapat diakses melalui berbagai saluran komunikasi yang tersedia, tergantung pada media yang digunakan.

- **Website Perusahaan**
  Situs web resmi perseroan, yang dapat diakses di www.idfood.co.id, menyediakan berbagai informasi terkait profil perusahaan, profil Dewan Komisaris dan Direksi, entitas anak, kebijakan dan pedoman GCG, kegiatan PKBL dan CSR, laporan tahunan, serta informasi lainnya. Website ini tersedia dalam dua bahasa, yaitu Bahasa Indonesia dan Bahasa Inggris.

- **Siaran Pers**
  Perseroan mengeluarkan siaran pers sebagai bagian dari kewajiban transparansi informasi dan untuk memastikan kepatuhan terhadap regulasi hukum yang berlaku. Siaran pers yang diterbitkan telah dipublikasikan dan dapat diakses melalui situs web resmi Perseroan.

- **Media Internal Perusahaan**
  Media internal berupa buletin PANGAN MINGGUAN ID FOOD diterbitkan secara rutin setiap bulan untuk menyediakan akses informasi kepada karyawan. Selain menyajikan berita resmi, bulletin ini juga menjadi wadah bagi karyawan untuk berkontribusi dengan menulis artikel atau tulisan.

- **Media Sosial Perusahaan dan Mailing List**
  Dengan tujuan mencapai audiens yang lebih luas dalam menyebarkan informasi Perusahaan di era media komunikasi dan internet yang pesat, Perseroan menggunakan media sosial seperti akun Facebook, X (Twitter), Instagram, dan platform media sosial resmi lainnya. Selain itu, mailing list juga digunakan dengan memanfaatkan server e-mail yang penyimpanan dan pengelolaannya dikelola oleh Perusahaan.

To support the transparency of information relating to corporate planning that significantly impacts employees, the company provides various internal information, such as the Annual Report, RKAP, RJPP, corporate policies and procedures, and other information updates. This information is disseminated through various communication channels, including the website, press releases, portals, internal corporate media, corporate social media, and mailing lists.

Information and data relating to the company can be accessed through various available communication channels, depending on the medium used.

- **Company Website**
  The Company's official website, accessible at www.idfood.co.id, provides various information related to the company profile, profiles of the Board of Commissioners and Directors, subsidiaries, GCG policies and guidelines, PKBL and CSR activities, annual reports, and other information. The website is available in two languages: Indonesian and English.

- **Press Releases**
  The Company issues press releases as part of its transparency obligations and to ensure compliance with applicable legal regulations. Press releases have been published and can be accessed through the Company's official website.

- **Internal Company Media**
  The ID FOOD WEEKLY PANGAN bulletin is published monthly to provide employees with access to information. In addition to presenting official news, this bulletin also provides a platform for employees to contribute by writing articles.

- **Company Social Media and Mailing Lists**
  To reach a wider audience and disseminate Company information in the era of rapid communication and internet media, the Company utilizes social media such as Facebook, Twitter, Instagram, and other official social media platforms. In addition, mailing lists are also used by utilizing e-mail servers whose storage and management are managed by the Company.





Perseroan senantiasa menjaga keseimbangan antara transparansi dan perlindungan data dalam penerapan asas keterbukaan informasi kepada publik. Langkah ini diambil untuk memastikan akuntabilitas dan tanggung jawab perseroan terhadap privasi, baik perusahaan itu sendiri maupun pihak-pihak terkait. Kebijakan keamanan data yang diterapkan mencakup empat aspek utama yang menjadi fokus utama perusahaan.

- **Privacy/Confidentiality**
  Untuk memastikan keamanan data dan informasi, setiap komputer dilengkapi dengan sistem log-on yang mengharuskan setiap pengguna untuk memasukkan username dan password. Langkah ini diambil untuk mencegah akses yang tidak sah oleh pihak yang tidak berwenang terhadap informasi pribadi.

- **Integritas Usaha**
  Fitur audit trail pada aplikasi ini merekam setiap aktivitas dalam sistem, termasuk username, waktu, dan tindakan yang dilakukan. Hal ini bertujuan untuk memastikan bahwa perubahan data atau informasi hanya dapat dilakukan oleh individu yang berwenang, sehingga mencegah akses tidak sah dari pihak yang tidak memiliki hak.

- **Authentication**
  Metode yang diterapkan untuk memverifikasi keaslian informasi bertujuan untuk memastikan apakah informasi tersebut sah dan tidak dimanipulasi.

- **Availability**
  Ketersediaan data atau informasi yang diperlukan.

The Company consistently maintains a balance between transparency and data protection in implementing the principle of public information disclosure. This step is taken to ensure the company's accountability and responsibility for the privacy of both the company itself and related parties. The implemented data security policy covers four main aspects that are the company's primary focus.

- **Privacy/Confidentiality**
  To ensure data and information security, each computer is equipped with a login system that requires each user to enter a username and password. This step is taken to prevent unauthorized access to personal information by unauthorized parties.

- **Business Integrity**
  The audit trail feature in this application records every activity in the system, including username, time, and actions taken. This aims to ensure that changes to data or information can only be made by authorized individuals, thus preventing unauthorized access by unauthorized parties.

- **Authentication**
  The method used to verify the authenticity of information aims to ensure that the information is valid and has not been manipulated.

- **Availability**
  The availability of required data or information.

# Program Kepemilikan Saham Oleh Karyawan dan/Atau Manajemen (ESOP/ MSOP)

## Employee and/or Management Stock Ownership Program (ESOP/MSOP)

Perseroan belum melaksanakan program kepemilikan saham oleh karyawan dan/atau manajemen, seperti ESOP/MSOP hingga 31 Desember 2024. Oleh karena itu, data terkait jumlah saham ESOP/MSOP, pelaksanaan, periode program, kriteria karyawan dan/atau manajemen yang memenuhi syarat, serta harga pelaksanaan tidak disertakan dalam Laporan Tahunan ini.

The Company has not implemented an employee and/or management stock ownership program, such as an ESOP/MSOP, as of December 31, 2024. Therefore, data related to the number of ESOP/MSOP shares, implementation, program period, criteria for eligible employees and/or management, and exercise price are not included in this Annual Report.

# Pengungkapan Informasi Mengenai Kepemilikan Saham Anggota Direksi dan Anggota Dewan Komisaris

## Disclosure of Information Regarding Share Ownership of Members of the Board of Directors and Members of the Board of Commissioners

Hingga 31 Desember 2024, PT Rajawali Nusantara Indonesia (Persero) belum melaksanakan Penawaran Umum Saham Perdana (IPO) maupun memperdagangkan sahamnya di pasar publik. Selain itu, perusahaan juga belum melakukan tindakan korporasi lainnya, seperti pemecahan saham (stock split), penggabungan saham (reverse stock), pemberian saham bonus, atau penurunan nilai nominal saham.

As of December 31, 2024, PT Rajawali Nusantara Indonesia (Persero) has not conducted an Initial Public Offering (IPO) or traded its shares on the public market. Furthermore, the company has not undertaken any other corporate actions, such as stock splits, reverse stock mergers, bonus share grants, or a reduction in the nominal value of its shares.

# Kode Etik

## Code of Ethics

Kode Etik (Code of Conduct) PT Rajawali Nusantara Indonesia (Persero) adalah elemen penting dalam kebijakan yang mendukung penerapan prinsip tata kelola perusahaan yang baik. Kode Etik ini dirancang untuk memberikan panduan bagi seluruh anggota organisasi agar dapat berperilaku sesuai dengan visi, misi, dan nilai-nilai perseroan.

PT Rajawali Nusantara Indonesia (Persero)'s Code of Ethics is a key element of its policies supporting the implementation of good corporate governance principles. This Code of Ethics is designed to provide guidance for all members of the organization to conduct themselves in accordance with the company's vision, mission, and values.

### Isi Kode Etik

Code of Conduct PT Rajawali Nusantara Indonesia (Persero) terdiri dari 5 (lima) bab utama, yang mencakup:

- Bab I Pendahuluan;
- Bab II Struktur Corporate Governance
- Bab III Proses Corporate Governance
- Bab IV Pengelolaan Hubungan Dengan Anak Perusahaan
- Bab V Pengelolaan Hubungan Dengan Stakeholders

### Contents of the Code of Ethics

PT Rajawali Nusantara Indonesia (Persero)'s Code of Conduct consists of five main chapters, including:

- Chapter I: Introduction;
- Chapter II: Corporate Governance Structure;
- Chapter III: Corporate Governance Process;
- Chapter IV: Managing Relationships with Subsidiaries;
- Chapter V: Managing Relationships with Stakeholders





## Pokok-Pokok Kode Etik

- Etika Perusahaan terhadap Pemegang Saham Kepentingan Pemegang Saham adalah yang utama bagi Perusahaan. Oleh sebab itu, Perusahaan akan memberikan nilai Perusahaan yang terbaik bagi Pemegang Saham baik dari aspek finansial maupun non finansial.
- Etika Perusahaan terhadap Pelanggan Dalam rangka menjaga reputasi, integritas, dan kredibilitas Perusahaan serta meningkatkan keharmonisan hubungan Perusahaan dengan para pelanggan, Perusahaan secara berkesinambungan antara lain akan memberikan informasi yang diperlukan oleh pelanggan secara akurat, lengkap dan mutakhir agar mereka dapat memperoleh manfaat yang maksimal dari jasa pelayanan Perusahaan.
- Etika Perusahaan Terhadap Insan RNI Dalam rangka mewujudkan hubungan yang berkualitas, adil, serta dapat mendorong intensitas dan kualitas partisipasi Pekerja, Perusahaan akan memperlakukan Pekerja sebagai anggota Perusahaan dengan fair (adil).
- Etika Perusahaan terhadap Pemasok/Supplier Perusahaan mengelola hubungan dengan jujur dan fair dalam berbisnis dengan Pemasok/Supplier dengan cara antara lain memperlakukan Pemasok/Supplier sebagai mitra serta memberikan keuntungan yang wajar dalam berbisnis dengan Perusahaan.
- Etika Perusahaan terhadap Mitra Usaha Hubungan antara Perusahaan dengan Mitra Usaha dilandasi prinsip kesetaraan, transparan, serta etika bisnis dengan cara antara lain menjamin bahwa aktivitas usaha dilakukan bebas dari pemaksaan dan kolusi.
- Etika Perusahaan terhadap Mitra Kerja Perusahaan akan senantiasa melakukan koordinasi untuk menjaga kepentingan Perusahaan dan kelancaran pelaksanaan tugas Mitra Kerja.
- Etika Perusahaan terhadap Anak Perusahaan dan Perusahaan Afiliasi Perusahaan akan senantiasa menjalin hubungan baik dengan Anak Perusahaan dan Perusahaan Afiliasi dalam upaya membangun sinergi dan meningkatkan citra perusahaan dan kelompok usahanya.
- Etika Perusahaan terhadap Pemerintah Pemerintah berkepentingan untuk menjalankan Good Corporate Governance dengan Kebijakan dan Peraturan yang dipatuhi oleh seluruh insan. Perusahaan antara lain akan menjalankan bisnis secara profesional dengan memperhatikan dan mematuhi peraturan, perundang-undangan, dan Kebijakan Pemerintah yang terkait dengan aktivitas usaha Perusahaan.

## Code of Ethics Key Points

- Corporate Ethics Towards Shareholders: Shareholder interests are paramount to the Company. Therefore, the Company will provide the best corporate value to Shareholders, both financially and non-financially.
- Corporate Ethics Towards Customers: To maintain the Company's reputation, integrity, and credibility and to enhance harmonious relationships with its customers, the Company will continuously provide accurate, complete, and up-to-date information required by customers so that they can obtain maximum benefit from the Company's services.
- Corporate Ethics Towards RNI Personnel: Toward quality, fair relationships and to encourage the intensity and quality of employee participation, the Company will treat employees fairly and justly as members of the Company.
- Corporate Ethics Towards Suppliers: The Company maintains honest and fair business relationships with suppliers by, among other things, treating them as partners and providing reasonable benefits in doing business with the Company.
- Corporate Ethics Towards Business Partners: The relationship between the Company and its business partners is based on the principles of equality, transparency, and business ethics, among other things, ensuring that business activities are conducted free from coercion and collusion.
- Corporate Ethics Towards Business Partners: The Company will consistently coordinate to safeguard the Company's interests and ensure the smooth execution of its partners' duties.
- Corporate Ethics Towards Subsidiaries and Affiliated Companies: The Company will consistently maintain good relationships with its subsidiaries and affiliated companies in an effort to build synergy and enhance the image of the company and its business group.
- Corporate Ethics Towards the Government: The government has an interest in implementing Good Corporate Governance with Policies and Regulations that are adhered to by all employees. Among other things, the Company will conduct its business professionally by observing and complying with regulations, laws, and government policies related to the Company's business activities.

- Etika Perusahaan terhadap Masyarakat dan Lingkungan Perusahaan akan mewujudkan tanggung jawab sosial Perusahaan sebagai wujud Good Corporate Citizenship. Menyadari bahwa perusahaan merupakan bagian dari masyarakat yang berkeinginan untuk tumbuh dan berkembang bersama Masyarakat dalam lingkungan yang sehat, Perusahaan memiliki komitmen antara lain menjunjung tinggi nilai-nilai komunitas dimana Perusahaan beroperasi.

## Tim Penasihat dan Pemantau Kode Etik

- VP Sekretaris Korporasi; dan
- VP HC Strategi &Management Talenta.

## Kesetaraan Pemberlakuan Kode Etik

Penting bagi setiap anggota Perseroan, termasuk Dewan Komisaris dan Direksi, untuk memiliki pemahaman yang mendalam dan mematuhi penerapan Kode Etik yang berlaku. Sebagai bagian dari kebijakan perusahaan, setiap karyawan diwajibkan untuk menandatangani Komitmen Code of Conduct, yang mencerminkan komitmen pribadi mereka dalam menjaga kepatuhan terhadap Kode Etik, serta memastikan bahwa prinsip-prinsip etika yang telah ditetapkan diterapkan secara konsisten di seluruh lingkungan perseroan.

## Sosialisasi Kode Etik

Perseroan berkomitmen untuk memperkuat pemahaman dan penerapan prinsip-prinsip Kode Etik melalui program sosialisasi dan diseminasi yang dilakukan secara rutin dan menyeluruh kepada seluruh karyawan. Selain itu, sebagai bagian dari upaya ini, setiap karyawan baru juga menjalani proses pengenalan terhadap Code of Conduct sebagai bagian dari orientasi mereka di perusahaan.

- Corporate Ethics Towards the Community and the Environment: The Company will implement corporate social responsibility as a form of Good Corporate Citizenship. Recognizing that the company is part of the community that wishes to grow and develop together with the community in a healthy environment, the Company has a commitment, among other things, to uphold the values of the community in which the Company operates.

## Code of Ethics Advisory and Monitoring Team

- VP Corporate Secretary; and
- VP HC Strategy & Talent Management.

## Equitable Implementation of the Code of Ethics

It is important for every member of the Company, including the Board of Commissioners and Directors, to have a thorough understanding of and adhere to the applicable Code of Ethics. As part of company policy, every employee is required to sign a Code of Conduct Commitment, reflecting their personal commitment to maintaining compliance with the Code of Ethics and ensuring that the established ethical principles are consistently applied throughout the company.

## Code of Ethics Socialization

The Company is committed to strengthening the understanding and implementation of the Code of Ethics principles through a routine and comprehensive socialization and dissemination program for all employees. Furthermore, as part of this effort, every new employee undergoes an introduction to the Code of Conduct as part of their orientation.





## Pelanggaran Kode Etik

Perseroan menerapkan Kode Etik yang berlaku bagi seluruh individu di dalamnya, dan sistem sanksi telah ditetapkan untuk menangani pelanggaran terhadap Kode Etik tersebut. Prosedur sanksi yang lebih rinci diatur dalam Perjanjian Kerja Bersama (PKB), dengan memperhatikan berbagai aspek yang relevan.

- Insan RNI yang terbukti telah melakukan pelanggaran terhadap Kode Etik akan menerima sanksi sesuai dengan tingkat pelanggaran yang dilakukannya;
- Sanksi dapat berupa peringatan, mutasi, penurunan pangkat, hingga pemutusan hubungan kerja;
- Apabila tindakan yang ddilakukan terkait dengan pelanggaran hukum maka permasalahan tersebut dapat diteruskan kepada Pihak yang Berwajib.

## Code of Ethics Violations

The Company implements a Code of Ethics that applies to all individuals within its organization, and a sanctions system has been established to address violations of the Code of Ethics. More detailed sanction procedures are regulated in the Collective Labor Agreement (PKB), taking into account various relevant aspects.

- RNI personnel proven to have violated the Code of Ethics will receive sanctions commensurate with the severity of the violation.
- Sanctions can include warnings, transfers, demotions, and even termination of employment.
- If the actions taken are related to legal violations, the matter can be forwarded to the appropriate authorities.

## Jumlah Pelanggaran Kode Etik 2024

Perseroan terus berupaya menciptakan sumber daya manusia yang berkualitas guna mendukung pencapaian visi, misi, dan tujuan perusahaan. Salah satu strategi yang diterapkan adalah pemberian sanksi kepada karyawan yang melanggar kebijakan, dengan tujuan untuk memberikan efek jera dan mendorong karyawan meningkatkan kualitas serta kompetensi diri. Sanksi yang diberikan bervariasi, mulai dari teguran hingga pemutusan hubungan kerja.
Di bawah ini disajikan rincian mengenai jenis dan jumlah sanksi yang diberikan oleh Perseroan kepada karyawan sepanjang tahun 2024:

## Number of Code of Ethics Violations in 2024

The Company continues to strive to develop quality human resources to support the achievement of the company's vision, mission, and goals. One strategy implemented is imposing sanctions on employees who violate policies, with the aim of providing a deterrent effect and encouraging employees to improve their quality and competency. Sanctions vary, ranging from warnings to termination of employment.
Below is a breakdown of the types and number of sanctions imposed by the Company on employees throughout 2024:

| No. | Jenis Sanksi / *Sanction Type* | Jumlah Sanksi / *Number of Sanctions* |
|---|---|---|
| 1 | Teguran / Reprimand | 0 |
| 2 | Surat peringatan I / Warning letter I | 0 |
| 3 | Surat Peringatan II / Warning Letter II | 0 |
| 4 | Surat Peringatan II / Warning Letter II | 0 |
| 5 | Skorsing / Suspension | 0 |
| 6 | Pemutusan Hubungan Kerja / Termination of Employment | 0 |

# Pelaporan Kekayaan Pejabat

## Reporting Officials' Wealth

### Prinsip Dasar Pelaporan Kekayaan Pejabat

Perseroan (BUMN) berkewajiban untuk mematuhi peraturan perundang-undangan yang mengatur pelaporan kekayaan oleh pejabatnya. Tujuan dari kewajiban ini adalah untuk mendukung penerapan prinsip-prinsip tata kelola negara yang bersih, bebas dari praktik korupsi, kolusi, nepotisme, dan tindakan tercela lainnya.

### Dasar Hukum Penerapan Kewajiban Pelaporan Kekayaan Pejabat Di perusahaan

Dalam menerapkan kebijakan kewajiban pelaporan kekayaan oleh pejabat, Perseroan mempertimbangkan berbagai dasar hukum yang menjadi landasan bagi kewajiban tersebut, yang diuraikan sebagai berikut:

- Undang-undang No. 28 Tahun 1999 tentang Penyelenggaraan Negara yang Bersih dan Bebas dari Korupsi, Kolusi, dan Nepotisme.
- Undang-undang No. 31 Tahun 1999 tentang Pemberantasan Tindak Pidana Korupsi juncto Undang-Undang No. 20 Tahun 2001 tentang Perubahan atas Undang-undang No. 31 Tahun 1999 tentang Pemberantasan Tindak Pidana Korupsi.
- Undang-undang No. 30 Tahun 2002 tentang Komisi Pemberantasan Tindak Pidana Korupsi juncto Undang-Undang Republik Indonesia No. 19 Tahun 2019 tentang Perubahan Kedua atas Undang-undang No. 30 Tahun 2002 tentang Komisi Pemberantasan Tindak Pidana Korupsi.
- Peraturan Menteri Negara Badan Usaha Milik Negara No. PER-01/MBU/2011 tanggal 1 Agustus 2011 tentang Penerapan Tata Kelola Perusahaan yang Baik (Good Corporate Governance) pada Badan Usaha Milik Negara juncto Peraturan Menteri Badan Usaha Milik Negara No. PER-09/MBU/2012 tanggal 6 Juli 2012 tentang Perubahan Peraturan Menteri Menteri Badan Usaha Milik Negara No. PER-01/MBU/2011 tentang Penerapan Tata Kelola Perusahaan yang Baik (Good Corporate Governance) pada Badan Usaha Milik Negara.

### Basic Principles for Reporting Officials' Wealth

State-owned enterprises (SOEs) are obliged to comply with laws and regulations governing the reporting of assets by their officials. The purpose of this obligation is to support the implementation of the principles of clean state governance, free from corruption, collusion, nepotism, and other reprehensible practices.

### Legal Basis for Implementing the Obligation to Report Officials' Wealth in the Company

In implementing the policy of mandatory reporting of assets by officials, the Company considers various legal bases that form the basis for this obligation, which are outlined as follows:

- Law No. 28 of 1999 concerning the Governance of a Clean State Free from Corruption, Collusion, and Nepotism.
- Law No. 31 of 1999 concerning the Eradication of Criminal Acts of Corruption in conjunction with Law No. 20 of 2001 concerning Amendments to Law No. 31 of 1999 concerning the Eradication of Criminal Acts of Corruption.
- Law No. Law No. 30 of 2002 concerning the Corruption Eradication Commission in conjunction with Law No. 19 of 2019 concerning the Second Amendment to Law No. 30 of 2002 concerning the Corruption Eradication Commission.
- Regulation of the Minister of State-Owned Enterprises No. PER-01/MBU/2011 dated August 1, 2011, concerning the Implementation of Good Corporate Governance in State-Owned Enterprises in conjunction with Regulation of the Minister of State-Owned Enterprises No. PER-09/MBU/2012 dated July 6, 2012, concerning Amendments to Regulation of the Minister of State-Owned Enterprises No. PER-01/MBU/2011 concerning the Implementation of Good Corporate Governance in State-Owned Enterprises.





- Peraturan Komisi Pemberantasan Korupsi No. 07 Tahun 2016 tentang Tata Cara, Pendaftaran, Pengumuman, dan Pemeriksaan Laporan Harta Kekayaan Penyelenggara Negara juncto Peraturan Komisi Pemberantasan Korupsi No. 2 Tahun 2020 tentang Perubahan atas Peraturan Komisi Pemberantasan Korupsi No. 07 Tahun 2016 tentang Tata Cara, Pendaftaran, Pengumuman, dan Pemeriksaan Laporan Harta Kekayaan Penyelenggara Negara.

- Surat Edaran Komisi Pemberantasan Korupsi No. 12 Tahun 2017 tanggal 13 Oktober 2017 tentang Panduan Pengelolaan Laporan Harta Kekayaan Penyelenggara Negara di Lingkungan Badan Usaha Milik Negara.
- Keputusan Menteri Badan Usaha Milik Negara No. SK-341/MBU/10/2021 tanggal 5 Oktober 2021 tentang Pencabutan Instruksi Menteri Negara Badan Usaha Milik Negara No. INS-01/MBU/2009 tentang Penyelenggara Negara yang Wajib Menyampaikan Laporan Harta Kekayaan Penyelenggara Negara (LHKPN) di Lingkungan Badan Usaha Milik Negara.
- Surat Edaran Kementerian Badan Usaha Milik Negara No. SE-12/MBU/10/2021 tanggal 5 Oktober 2021 tentang Kewajiban Penyampaian Laporan Harta Kekayaan Penyelenggara Negara (LHKPN) Bagi Pejabat di Lingkungan Badan Usaha Milik Negara.
- Buku Manual yang disahkan tanggal 12 November 2018 tentang Pedoman Etika dan Perilaku (Code of Conduct) PT Rajawali Nusantara Indonesia (Persero).
- Buku Pedoman Tata Kelola Kelompok Usaha Disahkan pada tanggal 22 Maret 2022 PT Rajawali Nusantara Indonesia (Persero).
- Piagam Kebijakan Anti Penyuapan dalam Sistem Manajemen Anti Penyuapan (SMAP)
- Pedoman Tata Kelola Kelompok Usaha (Code of Group Governance),

- Regulation of the Corruption Eradication Commission No. 07 of 2016 concerning Procedures, Registration, Announcement, and Examination of State Officials' Wealth Reports in conjunction with Corruption Eradication Commission Regulation No. 2 of 2020 concerning Amendments to Corruption Eradication Commission Regulation No. 07 of 2016 concerning Procedures, Registration, Announcement, and Examination of State Officials' Wealth Reports.
- Corruption Eradication Commission Circular Letter No. 12 of 2017 dated October 13, 2017, concerning Guidelines for Managing State Officials' Wealth Reports within State-Owned Enterprises.
- Decree of the Minister of State-Owned Enterprises No. SK-341/MBU/10/2021 dated October 5, 2021, concerning the Revocation of Instruction of the Minister of State-Owned Enterprises No. INS-01/MBU/2009 concerning State Officials Required to Submit State Officials' Wealth Reports (LHKPN) within State-Owned Enterprises.

- Circular Letter of the Ministry of State-Owned Enterprises No. SE-12/MBU/10/2021 dated October 5, 2021, concerning the Obligation to Submit State Officials' Wealth Reports (LHKPN) for Officials in State-Owned Enterprises.

- Manual, ratified on November 12, 2018, concerning the Code of Conduct of PT Rajawali Nusantara Indonesia (Persero).
- Business Group Governance Guidelines, ratified on March 22, 2022, by PT Rajawali Nusantara Indonesia (Persero).

- Anti-Bribery Policy Charter in the Anti-Bribery Management System (SMAP).
- Business Group Governance Guidelines (Code of Group Governance).

## Kewajiban yang Mewajibkan Pelaporan Kekayaan Pejabat Perusahaan

Pada tahun 2024, Perseroan menetapkan kebijakan pelaporan kekayaan pejabat yang kemudian diperbarui pada tahun yang sama melalui Surat Pemberitahuan Wajib Lapor Harta Kekayaan Penyelenggara Negara Tahun 2024 No. 1/SPMB/PA.09/RNI.01/03/I/2024, yang diterbitkan pada tanggal 3 Januari 2024. Surat Pemberitahuan ini juga

## Obligations Requiring Reporting of Company Officials' Wealth

In 2024, the Company established a policy for reporting official wealth, which was then updated in the same year through the 2024 State Officials' Wealth Reporting Notification Letter No. 1/SPMB/PA.09/RNI.01/03/I/2024, issued on January 3, 2024. This Notification Letter was also submitted to Subsidiaries. This policy update includes changes to the reporting scope and the




disampaikan kepada Anak Perusahaan. Pembaruan kebijakan ini mencakup perubahan lingkup pelaporan serta penambahan kewajiban pemenuhan LHKPN sebagai salah satu syarat untuk promosi pejabat karyawan. Dengan demikian, seluruh pejabat di Perusahaan dan Entitas Anak kini termasuk dalam kategori wajib lapor, yang meliputi:

addition of the obligation to fulfill the LHKPN as one of the requirements for employee official promotions. Therefore, all officials in the Company and Subsidiaries are now included in the mandatory reporting category, which includes:

| **Pejabat /** *Official* | **Induk Perusahaan /** *Parent Company* | **Anak Perusahaan /** *Subsidiary Company* | **Perusahaan Terafiliasi Terkonsolidasi /** *Consolidated Affiliated Company* |
|---|---|---|---|
| Dewan Komisaris / Board of Commissioners | Wajib Lapor / Mandatory Reporting | Wajib Lapor / Mandatory Reporting | Wajib Lapor / Mandatory Reporting |
| Direksi / Board of Directors | Wajib Lapor / Mandatory Reporting | Wajib Lapor / Mandatory Reporting | Wajib Lapor / Mandatory Reporting |
| Grade I/Setara / Grade I/Equivalent | Wajib Lapor / Mandatory Reporting | Wajib Lapor / Mandatory Reporting | - |
| Grade II/Setara / Grade II/Equivalent | Wajib Lapor / Mandatory Reporting | Wajib Lapor / Mandatory Reporting | - |
| Grade III/Setara / Grade III/Equivalent | Wajib Lapor / Mandatory Reporting | Wajib Lapor / Mandatory Reporting | - |

Perluasan kewajiban pelaporan ini merupakan implementasi dari amanat Undang-Undang No. 28 Tahun 1999 tentang Penyelenggaraan Negara yang Bersih dan Bebas dari Korupsi, Kolusi, dan Nepotisme, serta berpedoman pada Surat Edaran Kementerian Badan Usaha Milik Negara No. SE-12/MBU/10/2021 yang diterbitkan pada 5 Oktober 2021 mengenai kewajiban penyampaian LHKPN bagi pejabat di lingkungan BUMN.

This expanded reporting requirement implements the mandate of Law No. 28 of 1999 concerning Clean and Corruption-Free State Administration, and is guided by Circular Letter of the Ministry of State-Owned Enterprises No. SE-12/MBU/10/2021, issued on October 5, 2021, concerning the obligation to submit LHKPN (State-Owned Enterprise Tax Report) for officials within SOEs.





Kepatuhan terhadap penyampaian Laporan Harta Kekayaan Pejabat juga menjadi salah satu persyaratan wajib bagi promosi karyawan di PT Rajawali Nusantara Indonesia (Persero), Anak Perusahaan, dan Perusahaan Terafiliasi yang terkonsolidasi dengan PT Rajawali Nusantara Indonesia (Persero). Ketentuan teknis mengenai hal ini diatur dalam Pedoman dan Prosedur yang berlaku terkait dengan proses promosi.

## Pengelolaan Pelaporan Kekayaan Pejabat Perusahaan

Sebagai bagian dari upaya memastikan kepatuhan terhadap pengelolaan Laporan Harta Kekayaan Pejabat, Perusahaan telah membentuk Unit Pengelolaan Laporan Harta Kekayaan Pejabat (UPL). Unit ini memiliki tanggung jawab utama dalam pengelolaan fungsi kepatuhan serta sumber daya manusia (SDM). Selain itu, UPL atau unit yang ditunjuk oleh Perusahaan dan Anak Perusahaan, bekerja sama dengan KPK dalam mengelola LHKPN. UPL juga aktif berkoordinasi dengan KPK terkait perubahan regulasi yang mempengaruhi pengelolaan e-LHKPN di Perusahaan dan Anak Perusahaan. Dalam menjalankan tugasnya, UPL bertindak sebagai Administrator untuk Induk Perusahaan dan Anak Perusahaan, dengan pembagian peran yang jelas, antara lain:

- Admin Induk Perusahaan dikelola oleh unit yang membidangi fungsi kepatuhan dan SDM dan/atau unit yang ditunjuk oleh Perusahaan dalam pengelolaan Laporan Harta Kekayaan Pejabat di Perusahaan. Admin Induk Perusahaan memiliki tugas dan tanggung jawab sebagai berikut:
  - Unit yang membidangi fungsi kepatuhan di Perusahaan.
    - Berkoordinasi dengan KPK dalam hal pemantauan dan evaluasi terhadap kepatuhan Wajib Lapor di RNI Group dalam melaporkan dan mengumumkan harta kekayaannya serta penggunaan aplikasi e-LHKPN.
    - Berkoordinasi dengan KPK dalam kegiatan sosialisasi pengisian Laporan Harta Kekayaan Pejabat di RNI Group.
    - Mengingatkan Wajib Lapor di Perusahaan untuk mematuhi kewajiban penyampaian Laporan Harta Kekayaan Pejabat.
    - Melakukan koordinasi dengan UPL di Anak Perusahaan untuk mendorong kepatuhan Wajib Lapor di Anak Perusahaan.
    - Mengajukan permintaan akun (username dan password) untuk Admin Induk Perusahaan dan Admin Anak Perusahaan kepada KPK.

Compliance with the submission of Official Wealth Reports is also a mandatory requirement for employee promotions at PT Rajawali Nusantara Indonesia (Persero), its subsidiaries, and affiliated companies consolidated with PT Rajawali Nusantara Indonesia (Persero). Technical provisions regarding this are regulated in the applicable Guidelines and Procedures related to the promotion process.

## Management of Officials' Wealth Reporting

As part of its efforts to ensure compliance with the management of Officials' Wealth Reports, the Company has established an Officials' Wealth Report Management Unit (UPL). This unit is primarily responsible for managing compliance functions and human resources (HR). Furthermore, the UPL, or a unit designated by the Company and its subsidiaries, collaborates with the Corruption Eradication Commission (KPK) in managing the LHKPN (State Officials' Wealth Report). The UPL also actively coordinates with the KPK regarding regulatory changes affecting the management of e-LHKPN within the Company and its subsidiaries. In carrying out its duties, the UPL acts as an Administrator for the Parent Company and its subsidiaries, with a clear division of roles, including:

- The Parent Company Admin is managed by a unit responsible for compliance and HR functions and/or a unit designated by the Company to manage the Officials' Wealth Report within the Company. The Parent Company Admin has the following duties and responsibilities:
  - The unit responsible for the Company's compliance function.
    - Coordinates with the KPK in monitoring and evaluating the compliance of Mandatory Reporters within the RNI Group in reporting and announcing their assets and the use of the e-LHKPN application.
    - Coordinate with the Corruption Eradication Commission (KPK) in publicizing the filing of Officials' Wealth Reports at RNI Group.
    - Remind Mandatory Reporters in the Company to comply with the obligation to submit Officials' Wealth Reports.
    - Coordinate with the UPL at Subsidiaries to encourage compliance with Mandatory Reports in Subsidiaries.
    - Submit account requests (usernames and passwords) for Parent Company Admins and Subsidiary Admins to the KPK.

- Melakukan approval, aktivasi, dan non aktivasi akun Wajib Lapor di RNI Group, serta membuat akun Admin Anak Perusahaan.
- Melakukan pemantauan dan evaluasi tingkat kepatuhan Wajib Lapor, baik dalam pelaporan Harta Kekayaan maupun pengumuman Laporan Harta Kekayaan Pejabat di Perusahaan.
- Menyampaikan rekomendasi pemberian sanksi kepada Direksi Perusahaan yang membawahi fungsi kepatuhan terhadap Wajib Lapor yang tidak patuh dalam menyampaikan Laporan Harta Kekayaan Pejabat beserta dokumen secara lengkap di Perusahaan.

- Approve, activate, and deactivate Mandatory Report accounts at RNI Group, and create Subsidiary Admin accounts.
- Monitor and evaluate the level of Mandatory Report compliance, both in reporting Assets and announcing Officials' Wealth Reports at the Company.
- Submit recommendations for imposing sanctions to the Company's Board of Directors in charge of compliance for Mandatory Reporters who fail to submit Officials' Wealth Reports and complete documentation within the Company.

- Unit yang membidangi fungsi SDM di Perusahaan:
  - Melakukan pemutakhiran data Wajib Lapor di Perusahaan sewaktu-waktu, setiap terjadi mutasi, rotasi, promosi, demosi, dan pensiun serta melakukan pemutakhiran berkala setiap bulan.
  - Melakukan koordinasi dengan UPL di Anak Perusahaan untuk pemutakhiran data Wajib Lapor di seluruh Anak Perusahaan.
  - Menyampaikan data kepegawaian dan data perubahan jabatan Wajib Lapor RNI Group kepada KPK sesuai jadwal yang ditetapkan oleh KPK.

- Units responsible for HR functions at the Company:
  - Update Mandatory Report data at any time, for each transfer, rotation, promotion, demotion, and retirement, and conduct periodic updates every month.
  - Coordinate with the Subsidiary's UPL to update Mandatory Reporting data across all Subsidiaries.
  - Submit RNI Group's personnel data and job changes to the Corruption Eradication Commission (KPK) according to the KPK's established schedule.

- Admin Anak Perusahaan dikelola oleh unit yang membidangi fungsi kepatuhan dan SDM dan/atau unit yang ditunjuk oleh Anak Perusahaan dalam pengelolaan Laporan Harta Kekayaan Pejabat di masing-masing Anak Perusahaan. Admin Anak Perusahaan memiliki tugas dan tanggung jawab sebagai berikut:
  - Unit yang membidangi fungsi kepatuhan di masing-masing Anak Perusahaan:
    - Berkoordinasi dengan Admin Induk Perusahaan yang membidangi fungsi kepatuhan dalam hal pemantauan dan evaluasi terhadap kepatuhan Wajib Lapor dalam melaporkan dan mengumumkan harta kekayaannya dan penggunaan aplikasi e-LHKPN.
    - Mengajukan approval, aktivasi, dan non aktivasi akun Wajib Lapor serta Admin Anak Perusahaan di masing-masing Anak Perusahaan kepada Admin Induk Perusahaan yang membidang fungsi kepatuhan.
    - Menyelenggarakan sosialisasi dan pendampingan pengisian Laporan Harta Kekayaan Pejabat di masing-masing Anak Perusahaan.
    - Mengingatkan Wajib Lapor di masing-masing Anak Perusahaan untuk mematuhi kewajiban penyampaian Laporan Harta Kekayaan Pejabat.

- Subsidiary Administration is managed by the compliance and HR unit and/or a unit designated by the Subsidiary to manage the Officials' Wealth Reports in each Subsidiary. The Subsidiary Administration has the following duties and responsibilities:
  - The compliance unit in each Subsidiary:
    - Coordinate with the Parent Company Administration in charge of compliance to monitor and evaluate the compliance of Mandatory Reporters in reporting and declaring their assets and the use of the e-LHKPN application.
    - Submit approval, activation, and deactivation of Mandatory Reporting and Subsidiary Administration accounts in each Subsidiary to the Parent Company Administration in charge of compliance.
    - Organize outreach and assistance in completing the Officials' Wealth Reports in each Subsidiary.
    - Remind Mandatory Reporters in each Subsidiary to comply with the obligation to submit Official Asset Reports.





- Melakukan pemantauan dan evaluasi tingkat kepatuhan Wajib Lapor, baik dalam pelaporan Harta Kekayaan maupun pengumuman Laporan Harta Kekayaan Pejabat di masing-masing Anak Perusahaan.
- Menyampaikan rekomendasi pemberian sanksi kepada Direksi Anak Perusahaan yang membawahi fungsi kepatuhan atau Direktur yang ditunjuk oleh Anak Perusahaan dalam pengelolaan Laporan Harta Kekayaan Pejabat terhadap Wajib Lapor yang tidak patuh dalam menyampaikan Laporan Harta Kekayaan Pejabat beserta dokumen secara lengkap di masing-masing Anak Perusahaan.

- Unit yang membidangi fungsi SDM di masing-masing Anak Perusahaan:
  - Melakukan pemutakhiran data Wajib Lapor di masing-masing Anak Perusahaan posisi akhir tahun untuk pejabat aktif dan sesuai waktu pensiun untuk pejabat yang pensiun.
  - Menyampaikan pemutakhiran data kepegawaian dan data perubahan jabatan Wajib Lapor di masing-masing Anak Perusahaan kepada Admin Induk Perusahaan bidang SDM untuk posisi akhir tahun paling lambat tanggal 1 Desember setiap tahunnya atau waktu lain yang ditetapkan oleh KPK.

- Monitor and evaluate the level of compliance of Mandatory Reporters, both in reporting Assets and announcing Official Asset Reports in each Subsidiary.

- Submit recommendations for imposing sanctions to the Directors of Subsidiaries responsible for compliance or the Directors appointed by the Subsidiary to manage Official Asset Reports for Mandatory Reporters who fail to submit their Official Asset Reports and complete documentation in each Subsidiary.

- The Unit responsible for the Human Resources function in each Subsidiary:
  - Update Mandatory Reporter data in each Subsidiary at the end of the year for active officials and at the time of retirement for retired officials.
  - Submit updated personnel data and job changes for Mandatory Reporters in each Subsidiary to the Parent Company Admin for Human Resources for the end of the year no later than December 1 of each year or another time determined by the Corruption Eradication Commission (KPK).

## Sanksi Atas Kelalaian Pelaporan Kekayaan Pejabat Perusahaan

Apabila Wajib Lapor tidak melaporkan harta kekayaannya atau tidak memenuhi kewajibannya sesuai dengan yang diatur dalam Pedoman dan/atau Peraturan KPK, Direksi yang membawahi kepatuhan atau Direktur yang ditunjuk oleh Perusahaan dan Anak Perusahaan untuk mengelola Laporan Harta Kekayaan Pejabat dapat memberikan sanksi administratif kepada Wajib Lapor berdasarkan rekomendasi dari KPK, sesuai dengan ketentuan yang berlaku. Wajib Lapor yang memberikan keterangan tidak benar mengenai harta kekayaannya dapat dikenakan sanksi sesuai dengan peraturan perundang-undangan yang berlaku. Jenis sanksi bagi Wajib Lapor yang tidak mematuhi kewajiban dalam menyampaikan Laporan Harta Kekayaan Pejabat beserta dokumen lengkap adalah sebagai berikut:

## Sanctions for Failure to Report the Assets of Company Officials

If a Reporting Officer fails to report their assets or fails to fulfill their obligations as stipulated in the KPK Guidelines and/or Regulations, the Board of Directors in charge of compliance or the Director appointed by the Company or Subsidiary to manage the Officials' Asset Reports may impose administrative sanctions on the Reporting Officer based on the KPK's recommendation, in accordance with applicable regulations. Reporting Officers who provide false information regarding their assets may be subject to sanctions in accordance with applicable laws and regulations. The types of sanctions for Reporting Officers who fail to comply with the obligation to submit the Officials' Asset Reports along with complete documentation are as follows:

- Teguran secara lisan;
- Teguran secara tertulis;
- Penundaan hak atas:
  - Pembayaran jasa operasi/bantuan biaya cuti tahunan/sejenisnya bagi pejabat yang pertama kali menjabat, pejabat aktif, dan pejabat yang diangkat kembali setelah berakhirnya masa jabatan atau pensiun; atau
  - Pengangkatan definitif bagi pejabat yang mendapatkan promosi jabatan; atau
  - Pembayaran pesangon atau sejenisnya bagi pejabat yang berakhir masa jabatan atau pensiun. Sanksi penundaan hak pada huruf c dapat dicabut setelah kewajiban penyampaian Laporan Harta Kekayaan Pejabat beserta dokumen secara lengkap telah dilaksanakan oleh Wajib Lapor sesuai dengan ketentuan dalam Pedoman.

- Verbal warning;
- Written warning;
- Suspendance of the right to:
  - Payment of operational fees/annual leave assistance/similar benefits for first-time officials, active officials, and officials reappointed after the end of their term of office or retirement; or
  - Definitive appointment for officials who receive promotions; or
  - Severance payments or similar benefits for officials whose term of office ends or retires. The suspension of rights in letter c may be revoked after the Obligated Reporter has complied with the obligation to submit a complete Official Wealth Report along with the required documentation in accordance with the provisions of the Guidelines.

## Transparansi Pelaporan Kekayaan Pejabat Perusahaan Tahun 2024

Selama periode tahun 2024, seluruh Wajib Lapor di Perusahaan telah melaksanakan pelaporan kekayaannya. Berikut adalah jumlah Wajib Lapor yang melaporkan kekayaannya berdasarkan masing-masing jabatan.

## Transparency of Company Official Wealth Reporting in 2024

During 2024, all Obligated Reporters in the Company submitted their wealth reports. The following is the number of Obliged Reporters who reported their wealth by position.

| Pejabat Wajib LHKPN / *Officials Required to LHKPN* | Jumlah Wajib Lapor / *Number of Mandatory Reporters* | Telah Melaporkan / *Has Reported* | |
|---|---|---|---|
| | | Jumlah Total | % |
| Dewan Komisaris / Board of Commissioners | 2 | 2 | 100% |
| Direksi / Board of Directors | 6 | 6 | 100% |
| Vice President | 14 | 13 | 93% |
| **Total** | **22** | **21** | **95%** |





## Komposisi SDM Berdasarkan Usia / Human Resources Composition by Age

| Perusahaan / *Company* | Jumlah Wajib Lapor / *Number of Mandatory Reporters* | Telah Melaporkan / *Has Reported* | |
|---|---|---|---|
| | | Jumlah Total | % |
| PT Pabrik Gula Rajawali I | 5 | 5 | 100% |
| PT Pabrik Gula Rajawali II | 6 | 6 | 100% |
| PT Pabrik Gula Candi Baru | 2 | 2 | 100% |
| PT Perkebunan Mitra Ogan | 3 | 2 | 67% |
| PT Mitra Kerinci | 0 | 0 | 0% |
| PT Laras Astra Kartika | 1 | 1 | 100% |
| PT Rajawali Nusindo | 4 | 3 | 75% |
| PT GIEB Indonesia | 2 | 2 | 100% |
| PT Rajawali Tanjung Enjiniring | 2 | 2 | 100% |
| PT Rajawali Citramass | 1 | 1 | 100% |
| PT Mitra Rajawali Banjaran | 2 | 2 | 100% |
| PT Sang Hyang Seri | 27 | 26 | 96% |
| PT Berdikari | 19 | 19 | 100% |
| PT Perusahaan Perdagangan Indonesia | 7 | 7 | 100% |
| PT Perikanan Indonesia | 6 | 6 | 100% |
| PT Garam | 62 | 62 | 100% |

# Keberagaman Komposisi Dewan Komisaris dan Direksi

## Diversity in the Composition of the Board of Commissioners and Directors

Komposisi Dewan Komisaris dan Direksi Perusahaan yang beragam mengacu pada kebijakan Board Manual, yang menetapkan kriteria untuk anggota Dewan Komisaris dan Direksi.

Secara keseluruhan, kebijakan ini mendorong pemilihan individu dari berbagai latar belakang untuk mengisi posisi manajemen, eksekutif, dan karyawan.

Pemegang Saham menetapkan komposisi Dewan Komisaris dan Direksi dengan memerhatikan unsur keberagaman, baik dari sisi pendidikan, pengalaman kerja dan usia. Penetapan komposisi ini juga memperhatikan kebutuhan Perusahaan, khususnya bidang usaha bagi setiap Direksi. Seluruh anggota Dewan Komisaris dan Direksi memiliki integritas, kompetensi dan reputasi yang baik.

The diverse composition of the Company's Board of Commissioners and Directors is based on the Board Manual policy, which establishes the criteria for members of the Board of Commissioners and Directors.

Overall, this policy encourages the selection of individuals from diverse backgrounds to fill management, executive, and employee positions.

Shareholders determine the composition of the Board of Commissioners and Directors by considering diversity, including education, work experience, and age. This composition also takes into account the Company's needs, particularly the business fields for each Director. All members of the Board of Commissioners and Directors possess integrity, competence, and a good reputation.

# Sistem Pelaporan Pelanggaran

## Whistleblowing System

Whistle Blowing System (WBS) atau Sistem Pelaporan Pelanggaran (SPP) merupakan komponen penting dalam Sistem Pengendalian Internal Perusahaan yang memberi kesempatan kepada setiap individu untuk melaporkan dugaan tindakan kecurangan atau pelanggaran hukum yang melibatkan pihak-pihak dalam Perusahaan. SPP menyediakan mekanisme pelaporan yang memungkinkan karyawan maupun pihak eksternal untuk melaporkan potensi kecurangan, penyimpangan, pelanggaran hukum, dan pelanggaran terhadap Code of Conduct.

Komitmen Perseroan terhadap penerapan Sistem Pelaporan Pelanggaran ini tercermin melalui pembentukan Tim Pengelola SPP yang khusus dibentuk untuk mengelola, memverifikasi, dan memproses setiap pengaduan yang masuk melalui RNI Integrity Line. Pembentukan tim ini diatur melalui Surat Keputusan (SK) Direksi tahun 2024 yang mengatur Kebijakan Pengelolaan Pelaporan Dugaan Penyimpangan pada Perusahaan (Whistleblowing System) PT Rajawali Nusantara Indonesia (Persero). Tujuan utama dari implementasi SPP di Perseroan adalah sebagai berikut:

The Whistleblowing System (WBS) is a crucial component of the Company's Internal Control System, providing every individual with the opportunity to report suspected fraud or legal violations involving parties within the Company. The SPP provides a reporting mechanism that allows employees and external parties to report potential fraud, irregularities, legal violations, and violations of the Code of Conduct.

The Company's commitment to implementing this Whistleblowing System is reflected in the establishment of a Whistleblowing System Management Team specifically tasked with managing, verifying, and processing all complaints received through the RNI Integrity Line. The formation of this team is regulated by a 2024 Board of Directors Decree (SK) governing the Company's Whistleblowing System Management Policy (Whistleblowing System) at PT Rajawali Nusantara Indonesia (Persero). The main objectives of implementing the WBS within the Company are as follows:





- Mampu menekan potensi kecurangan (fraud), Korupsi, Kolusi dan Nepotisme (KKN), serta perbuatan melanggar hukum (termasuk penggunaan kekerasan terhadap Karyawan/Pimpinan, pemerasan, penggunaan narkoba, pelecehan, dan perbuatan kriminal lainnya);
- Menciptakan iklim yang kondusif dan mendorong pelaporan terhadap hal-hal yang dapat menimbulkan kerugian finansial maupun non finansial termasuk hal-hal yang dapat merusak citra organisasi;
- Mempermudah manajemen untuk menangani secara efektif laporan-laporan pelanggaran dan sekaligus melindungi kerahasiaan identitas pelapor serta tetap menjaga informasi ini dalam arsip khusus yang dijamin keamanannya;
- Mengurangi kerugian yang terjadi karena pelanggaran melalui deteksi dini;
- Meningkatkan reputasi Perseroan.

Perseroan menganggap bahwa penerapan Sistem Pelaporan Pelanggaran (SPP) di lingkungan Perusahaan telah berjalan dengan baik. Meskipun demikian, Dewan Komisaris memberikan arahan untuk meningkatkan efektivitas penerapan SPP di masa depan.

Sebagai langkah untuk mendukung penerapan prinsip tata kelola perusahaan yang baik, Perusahaan telah mengimplementasikan whistleblowing system dengan tujuan untuk: (i) menanamkan budaya kerja yang konsisten dalam menegakkan nilai-nilai Perusahaan, (ii) mendorong pelaporan terkait hal-hal yang dapat menimbulkan kerugian, baik finansial maupun non-finansial, untuk melindungi aset dan reputasi Perusahaan, (iii) memperkuat upaya pengawasan oleh seluruh pihak agar tercipta budaya malu dalam melakukan pelanggaran, serta (iv) menciptakan lingkungan yang lebih transparan dan akuntabel di dalam Perseroan.

## Kebijakan Sistem Pelaporan Pelanggaran (WBS)

Perusahaan mengacu pada landasan hukum berikut dalam mengimplementasikan Sistem Pelaporan Pelanggaran (WBS):

- Undang-Undang Republik Indonesia No. 28 Tahun 1999 tentang Penyelenggaraan Negara yang Bersih dan Bebas dari Korupsi, Kolusi dan Nepotisme.
- Undang-Undang Republik Indonesia No. 30 Tahun 2002 tentang Komisi Pemberantasan Tindak Pidana Korupsi juncto Undang-Undang No. 19 Tahun 2019 tentang Perubahan Kedua atas Undang-Undang No. 30 Tahun 2002 tentang Komisi Pemberantasan Tindak Pidana Korupsi.

- To suppress the potential for fraud, Corruption, Collusion, and Nepotism (KKN), and unlawful acts (including the use of violence against employees/leaders, extortion, drug use, harassment, and other criminal acts);
- To create a conducive climate and encourage reporting of matters that could result in financial and non-financial losses, including those that could damage the organization's image;
- To facilitate management's effective handling of reports of violations while protecting the confidentiality of the whistleblower's identity and maintaining this information in a secure archive;
- To reduce losses due to violations through early detection;
- To enhance the Company's reputation.

The Company considers that the implementation of the WBS within the Company has been successful. Nevertheless, the Board of Commissioners provides guidance to improve the effectiveness of the WBS implementation in the future.

As a step to support the implementation of good corporate governance principles, the Company has implemented a whistleblowing system with the aim of: (i) instilling a consistent work culture in upholding the Company's values, (ii) encouraging reporting related to matters that may cause losses, both financial and non-financial, to protect the Company's assets and reputation, (iii) strengthening oversight efforts by all parties to create a culture of shame in committing violations, and (iv) creating a more transparent and accountable environment within the Company.

## Whistleblowing System (WBS) Policy

The Company adheres to the following legal frameworks in implementing the Whistleblowing System (WBS):

- Law of the Republic of Indonesia No. 28 of 1999 concerning the Governance of a Clean and Corruption-Free State.
- Law of the Republic of Indonesia No. 30 of 2002 concerning the Corruption Eradication Commission in conjunction with Law No. 19 of 2019 concerning the Second Amendment to Law No. 30 of 2002 concerning the Corruption Eradication Commission.

- Undang-Undang Republik Indonesia No. 13 Tahun 2006 tentang Perlindungan Saksi dan Korban.
- Peraturan Pemerintah Republik Indonesia No. 43 Tahun 2018 tentang Tata Cara Pelaksanaan Peran Serta Masyarakat dan Pemberian Penghargaan dalam Pencegahan dan Pemberantasan Tindak Pidana Korupsi.
- Peraturan Menteri Negara BUMN No. PER-03/MBU/2023 tanggal 3 Maret 2023 tentang Penerapan Tata Kelola Perusahaan yang Baik pada BUMN, yaitu pada Pasal 69 ayat (1) Direksi wajib melaksanakan Sistem Pengendalian Intern secara efektif sebagaimana dimaksud dalam Pasal 47 ayat (2) huruf d yang bertujuan untuk mengurangi dampak keuangan atau dampak meningkatkan kerugian, penyimpangan termasuk kecurangan (fraud), dan pelanggaran aspek kehati-hatian.
- Perjanjian Kerja Sama antara Komisi Pemberantasan Korupsi Republik Indonesia dengan PT Rajawali Nusantara Indonesia (Persero) No. 79 Tahun 2020..
- Pedoman Sistem Pelaporan dan Pelanggaran-SPP (Whistleblowing System), Komite Nasional Kebijakan Governance, 2008.
- Pedoman Sistem Penanganan Pengaduan TPK Terintegrasi, Komisi Pemberantasan Korupsi, 2021 yang disampaikan melalui surat Pimpinan KPK No. B/4136/PM.00.00/30-35/07/2021 tanggal 23 Juli 2021.

- Pedoman Penerapan Strategi Pengendalian Kecurangan (Anti Fraud) PT Rajawali Nusantara Indonesia (Persero) Nomor: 11/PER/RNI/2024 tanggal 22 Desember 2024.
- Kebijakan Anti Penyuapan PT Rajawali Nusantara Indonesia (Persero) tanggal 10 Juni 2022
- Pedoman Tata Kelola Terintegrasi. Mengacu pada hal di atas, Perusahaan telah menetapkan mekanisme Pengelolaan Sistem Pelaporan Pelanggaran (WBS) yang diatur dalam Pedoman Sistem Pelaporan Pelanggaran (WBS) tahun 2024

## Prinsip Dasar Sistem Pelaporan Pelanggaran

Untuk mempercepat dan mempermudah proses tindak lanjut pelaporan pelanggaran, prinsip-prinsip berikut diterapkan dalam Sistem Pelaporan Pelanggaran (WBS) Perusahaan:

- Law of the Republic of Indonesia No. 13 of 2006 concerning Protection of Witnesses and Victims.
- Government Regulation of the Republic of Indonesia No. 43 of 2018 concerning Procedures for Implementing Community Participation and Awarding in the Prevention and Eradication of Corruption.
- Regulation of the Minister of State-Owned Enterprises No. PER-03/MBU/2023 dated March 3, 2023, concerning the Implementation of Good Corporate Governance in State-Owned Enterprises, namely in Article 69 paragraph (1), the Board of Directors is obliged to implement an effective Internal Control System as referred to in Article 47 paragraph (2) letter d, which aims to reduce the financial impact or the impact of increasing losses, irregularities, including fraud, and violations of prudential principles.
- Cooperation Agreement between the Corruption Eradication Commission of the Republic of Indonesia and PT Rajawali Nusantara Indonesia (Persero) No. 79 of 2020.
- Guidelines for the Whistleblowing System for Reporting and Violations, National Committee for Governance Policy, 2008.
- Guidelines for the Integrated Corruption Eradication Complaint Handling System, Corruption Eradication Commission, 2021, submitted through a letter from the KPK Leadership No. B/4136/PM.00.00/30-35/07/2021 dated July 23, 2021.
- Guidelines for the Implementation of the Anti-Fraud Control Strategy of PT Rajawali Nusantara Indonesia (Persero) Number: 11/PER/RNI/2024 dated December 22, 2024.
- Anti-Bribery Policy of PT Rajawali Nusantara Indonesia (Persero) dated June 10, 2022.
- Integrated Governance Guidelines. Referring to the above, the Company has established a Whistleblowing System (WBS) Management mechanism as regulated in the 2024 Whistleblowing System (WBS) Guidelines.

## Basic Principles of the Whistleblowing System

To expedite and simplify the process of following up on whistleblowing reports, the following principles are implemented in the Company's Whistleblowing System (WBS):





| No. | Prinsip / *Principle* | Penjelasan / *Explanation* |
|---|---|---|
| 1 | Kepastian Hukum / Legal Certainty | Pelaksanaan Sistem Pelaporan Pelanggaran (WBS) mengutamakan landasan peraturan perundang-undangan dan ketentuan internal yang berlaku, serta mempertimbangkan aspek kepatutan dan kewajaran, dan dapat memberikan perlindungan bagi pihak terkait. / The implementation of the Whistleblowing System (WBS) prioritizes the basis of applicable laws and regulations and internal provisions, as well as considering aspects of propriety and fairness, and can provide protection for related parties. |
| 2 | Akuntabel / Accountable | Penerapan Sistem Pelaporan Pelanggaran menjunjung tinggi kebenaran atas data dan informasi yang disampaikan dan pertanggungjawabannya / The implementation of the Whistleblowing System upholds the truth of the data and information submitted and its accountability. |
| 3 | Transparan / Transparent | Penerapan Sistem Pelaporan Pelanggaran menjunjung tinggi transparansi informasi pada pihak berwenang apabila mengetahui terdapat penyimpangan dari pelaksanaan proses bisnis yang berlaku / The implementation of the Whistleblowing System upholds the transparency of information to the authorities if there is a deviation from the implementation of the applicable business processes |
| 4 | Kehati-hatian / Prudence | Dalam pelaksanaan Pedoman Sistem Pelaporan Pelanggaran harus berpegang pada asas kehati-hatian, yakni dengan memperhitungkan dampak/risiko yang terkecil bagi Perusahaan dan/atau Pejabat/Personel terkait / The implementation of the Whistleblowing System Guidelines must adhere to the principle of prudence, namely by taking into account the smallest impact/risk for the Company and/ or related Officials/Personnel. |
| 5 | Non Diskriminatif / Non-Discriminatory | Setiap Insan Perusahaan memiliki hak yang sama untuk dapat melaporkan pelanggaran yang dilakukan oleh setiap Insan Perusahaan yang terjadi di lingkungan Perusahaan sesuai dengan bentuk tindakan pelanggaran yang dapat dilaporkan melalui Sistem Pelaporan Pelanggaran / Every employee of the Company has the same right to be able to report violations committed by every employee of the Company that occur within the Company in accordance with the form of violations that can be reported through the Whistleblowing System. |
| 6 | Itikad Baik / Good Faith | Setiap pelaporan pelanggaran dilakukan atas dasar itikad baik dengan tujuan untuk kepentingan Perusahaan, bukan dilakukan atas dasar fitnah atau tanpa dasar/bukti / Any reporting of violations is done on the basis of good faith with the aim of the interests of the Company, not done on the basis of slander or without basis/evidence |
| 7 | Kerahasiaan / Confidentiality | Dalam melakukan proses tindak lanjut atas setiap pengaduan, Sistem Pelaporan Pelanggaran ini menjaga kerahasiaan serta asas praduga tidak bersalah / In conducting a follow-up process on each complaint, this Whistleblowing System maintains confidentiality and the principle of presumption of innocence |
| 8 | Koordinasi / Coordination | Penanganan pengaduan harus dilakukan dengan kerja sama yang baik antara pejabat yang berwenang / Complaint handling should be carried out with good cooperation between authorized officials |
| 9 | Objektivitas / Objectivity | Penanganan pengaduan pada Sistem Pelaporan Pelanggaran harus berdasar fakta atau bukti yang dapat dinilai / Handling complaints in the Whistleblowing System must be based on facts or evidence that can be assessed. |
| 10 | Perlindungan / Protection | Perusahaan memberikan perlindungan terhadap Pelapor dan pihak-pihak yang terkait dalam pelaporan pelanggaran serta memastikan tidak terdapat intimidasi dan diskriminasi / The Company provides protection to the Whistleblower and parties involved in reporting violations and ensures that there is no intimidation and discrimination. |
| 11 | Efektif / Effective | Penerapan Sistem Pelaporan Pelanggaran dilakukan dengan terstandarisasi dan taat hukum mengacu pada ketentuan umum yang ada di dalam Pedoman Sistem Pelaporan Pelanggaran dan peraturan perundang-undangan yang berlaku / The implementation of the Whistleblowing System is carried out in a standardized and law-abiding manner referring to the general provisions contained in the Whistleblowing System Guidelines and applicable laws and regulations |
| 12 | Efisien / Efficient | Aktivitas pelaporan pelanggaran dilakukan dengan tetap memperhatikan penggunaan berbagai sumber daya dan/atau perangkat Perseroan secara efisien dalam mendukung pelaksanaan / Whistleblowing activities are carried out while still paying attention to the efficient use of various Company resources and/or devices in supporting the implementation of |

# Ruang Lingkup dan Cakupan Sistem Pelaporan Pelanggaran

## Scope and Coverage of the Whistleblowing System

Batasan yang jelas diberikan oleh Perseroan untuk setiap pelaporan yang dapat diproses lebih lanjut melalui Sistem Pelaporan Pelanggaran (WBS). Sistem Pelaporan Pelanggaran menindaklanjuti aduan yang berkaitan dengan tindakan yang dapat merugikan Perusahaan, baik secara finansial maupun non-finansial, yang mencakup:

**A. Penyimpangan Kode Etik/Perilaku dan Peraturan Perusahaan**

Penyimpangan terhadap Kode Etik/Perilaku dan Peraturan Perseroan merujuk pada tindakan yang tidak sesuai dengan norma dan aturan yang telah ditetapkan oleh Perseroan. Tindakan semacam ini mencakup berbagai pelanggaran, termasuk namun tidak terbatas pada:

- Bertindak diluar kewenangan dengan tujuan menguntungkan diri sendiri atau pihak lain yang dapat merugikan Perseroan.
- Perbuatan yang melanggar sistem dan prosedur yang diatur dalam Pedoman/Prosedur Perusahaan dan menimbulkan kerugian bagi Perseroan.

**B. Benturan Kepentingan**

Situasi di mana individu dalam Perusahaan yang memiliki kekuasaan dan kewenangan terlibat dalam tindakan yang menunjukkan adanya kepentingan pribadi atau golongan dapat mempengaruhi penggunaan kekuasaan tersebut, yang pada akhirnya berdampak pada kualitas dan kinerja yang seharusnya. Beberapa contoh tindakan yang mencerminkan kondisi ini antara lain, namun tidak terbatas pada:

- Pemberian keputusan penunjukan pihak tertentu sebagai penyedia barang/jasa dengan tidak melalui prosedur yang seharusnya, dimana Insan Perusahaan tersebut memiliki kepentingan ekonomis pada pihak yang ditunjuk tersebut.
- Melakukan suatu tindakan/pemberian keputusan yang menguntungkan diri sendiri/orang lain dengan melanggar prosedur Perusahaan.

**C. Kecurangan**

Tindakan tidak jujur atau manipulasi, seperti penipuan, pemerasan, pemalsuan, serta penyembunyian atau penghancuran dokumen/laporan, adalah perbuatan yang

The Company provides clear boundaries for each report that can be further processed through the Whistleblowing System (WBS). The Whistleblowing System follows up on complaints related to actions that could harm the Company, both financially and non-financially, including:

**A. Violations of the Code of Ethics/Conduct and Company Regulations**

Violations of the Code of Ethics/Conduct and Company Regulations refer to actions that do not comply with the norms and rules established by the Company. Such actions encompass a variety of violations, including but not limited to:

- Acting outside one's authority for the purpose of benefiting oneself or another party, which could harm the Company.
- Actions that violate the systems and procedures stipulated in the Company's Guidelines/Procedures and result in losses for the Company.

**B. Conflict of Interest**

A situation in which individuals within the Company with power and authority engage in actions that indicate personal or group interests that could influence the use of that power, ultimately impacting the quality and performance of the Company. Some examples of actions that reflect this condition include, but are not limited to:

- Making decisions to appoint certain parties as providers of goods/services without following proper procedures, where the Company Personnel have an economic interest in the appointed party.
- Making actions/making decisions that benefit themselves or others in violation of Company procedures.

**C. Fraud**

Dishonest or manipulative acts, such as fraud, extortion, forgery, and concealment or destruction of documents/reports,





dilakukan oleh individu atau kelompok yang dapat menimbulkan kerugian potensial atau kerugian nyata bagi Perusahaan atau pihak lainnya. Beberapa contoh tindakan yang termasuk dalam kategori ini antara lain, namun tidak terbatas pada, pembuatan, penggunaan, pemberian, perubahan, penyalinan, atau penggandaan data atau informasi yang tidak sesuai dengan keadaan yang sebenarnya, yang pada akhirnya merugikan Perseroan.

**D. Korupsi**

Tindakan curang atau ilegal yang dilakukan oleh individu dalam Perusahaan yang bertentangan dengan kepentingan Perusahaan dan/atau penyalahgunaan wewenang yang diberikan, dengan tujuan untuk memperkaya diri sendiri, pihak lain, atau korporasi, dapat menimbulkan kerugian bagi Perusahaan. Beberapa contoh perbuatan yang termasuk dalam kategori ini antara lain, namun tidak terbatas pada, manipulasi harga dalam proses pengadaan barang dan jasa, serta praktik-praktik lain dalam penjualan, pembelian, dan transaksi yang dilakukan untuk keuntungan pribadi atau pihak lain yang merugikan Perseroan.

**E. Pencurian**

Tindakan mengambil barang milik orang lain, baik sebagian maupun seluruhnya, dengan niat untuk memilikinya secara ilegal. Contoh tindakan ini antara lain, namun tidak terbatas pada, pencurian aset milik Perusahaan atau individu lain, termasuk karyawan, untuk kepentingan pribadi atau pihak lain.

**F. Penggelapan**

Tindakan tidak jujur yang terjadi ketika seseorang atau sekelompok individu secara diam-diam menyembunyikan barang atau aset milik perusahaan, tanpa sepengetahuan pihak perusahaan, dengan niat untuk mengalihkan kepemilikan atau menguasai serta memanfaatkan aset tersebut demi kepentingan pribadi atau pihak lain. Beberapa contoh tindakan yang termasuk dalam kategori ini antara lain, namun tidak terbatas pada, penyalahgunaan atau pengambilan uang, barang, data, dokumen, atau aset berharga lainnya milik Perusahaan dan/atau pihak lain yang telah dipercayakan kepada individu tersebut.

are acts committed by individuals or groups that can cause potential or actual harm to the Company or other parties. Some examples of actions that fall into this category include, but are not limited to, the creation, use, provision, alteration, copying, or duplication of data or information that does not reflect the actual situation, ultimately harming the Company.

**D. Corruption**

Fraudulent or illegal acts committed by individuals within the Company that are contrary to the Company's interests and/or the abuse of granted authority, with the aim of enriching themselves, another party, or the corporation, can result in harm to the Company. Examples of acts that fall into this category include, but are not limited to, price manipulation in the procurement of goods and services, as well as other practices in sales, purchases, and transactions conducted for personal gain or the benefit of another party, to the detriment of the Company.

**E. Theft**

The act of taking another person's property, either in whole or in part, with the intention of illegally possessing it. Examples of this act include, but are not limited to, theft of assets belonging to the Company or another individual, including employees, for personal gain or that of another party.

**F. Embezzlement**

A dishonest act that occurs when an individual or group of individuals secretly conceals goods or assets belonging to a company, without the company's knowledge, with the intention of transferring ownership, controlling, and exploiting these assets for personal gain or for the benefit of another party. Examples of actions that fall into this category include, but are not limited to, the misuse or theft of money, goods, data, documents, or other valuable assets belonging to the company and/or another party that have been entrusted to that individual.

**G. Suap**

Tindakan pemberian suap atau hadiah, baik berupa uang, barang, atau janji, kepada individu yang memiliki pengaruh atau terkait dengan jabatannya, dengan tujuan untuk memperoleh keuntungan pribadi atau bagi kepentingan perusahaan. Perilaku ini dilakukan dengan maksud agar penerima memberikan keuntungan atau fasilitas tertentu, yang sering kali melanggar peraturan perundang-undangan yang berlaku. Sebagai contoh, hal ini mencakup, tetapi tidak terbatas pada, praktik suap yang dilakukan kepada pihak berwenang untuk mendapatkan keuntungan yang tidak sah.

**G. Bribery**

The act of giving bribes or gifts, whether in the form of money, goods, or promises, to individuals who hold influence or are related to their position, with the aim of obtaining personal or company benefits. This behavior is carried out with the intention of getting the recipient to provide certain benefits or facilities, which often violates applicable laws and regulations. For example, this includes, but is not limited to, the practice of bribery of authorities to obtain illegitimate benefits.

**H. Pemerasan**

Tindakan yang dilakukan oleh individu dalam perusahaan dengan tujuan untuk meraih keuntungan pribadi atau bagi pihak lain secara ilegal, dengan cara menggunakan kekerasan atau ancaman kekerasan untuk memaksa seseorang menyerahkan barang milik mereka atau orang lain, atau untuk memaksa pembuatan utang atau penghapusan piutang. Contoh dari perbuatan ini, meskipun tidak terbatas pada, adalah melakukan pungutan liar atau pengambilan sesuatu yang tidak sah selama menjalankan tugasnya, demi kepentingan pribadi, kelompok, atau pihak tertentu.

**H. Extortion**

An act committed by an individual within a company for the purpose of illegally gaining personal or other benefits, by using violence or the threat of violence to coerce someone into surrendering their or another person's property, or to force the incurring of debt or the cancellation of receivables. Examples of this act, though not limited to, include extortion or the unauthorized taking of something during the course of their duties, for the benefit of a particular individual, group, or party.

**I. Penipuan**

Tindakan yang dilakukan untuk meraih keuntungan pribadi atau bagi pihak lain secara ilegal, dengan cara menggunakan identitas atau status palsu, manipulasi, atau kebohongan beruntun, untuk mempengaruhi seseorang agar menyerahkan barang miliknya, membuat utang, atau menghapuskan piutang. Tindakan ini dilakukan dengan tujuan untuk memanipulasi pihak lain demi keuntungan pribadi yang tidak sah.

**I. Fraud**

An act committed for illegally gaining personal or other benefits, by using a false identity or status, manipulation, or repeated lies to induce someone to surrender their property, incur debt, or cancel receivables. This act is carried out with the aim of manipulating another party for illegal personal gain.

**J. Gratifikasi yang Ilegal**

Tindakan yang melibatkan pemberian atau penerimaan berbagai macam bentuk keuntungan, seperti uang, barang, diskon, komisi, pinjaman tanpa bunga, tiket perjalanan, fasilitas akomodasi, perjalanan wisata, pengobatan gratis, dan fasilitas lainnya, baik di dalam negeri maupun luar negeri. Hal ini termasuk yang dilakukan melalui sarana elektronik maupun secara langsung, oleh individu di perusahaan terkait dengan wewenang atau jabatannya. Tindakan semacam ini berpotensi menimbulkan benturan kepentingan yang dapat mempengaruhi independensi, objektivitas, dan profesionalisme individu tersebut. Contoh dari perilaku ini, meskipun tidak terbatas pada, adalah:

**J. Illegal Gratuities**

An act involving the giving or receiving of various forms of benefits, such as money, goods, discounts, commissions, interest-free loans, travel tickets, accommodations, tours, free medical treatment, and other facilities, both domestically and internationally. This includes actions conducted electronically or in person by individuals within the company in connection with their authority or position. Such actions have the potential to create a conflict of interest that could affect the individual's independence, objectivity, and professionalism. Examples of this behavior, though not limited to, include:





- Menerima hadiah atau imbalan dari penyedia jasa sebagai bentuk ucapan terima kasih yang melanggar Pedoman Pengendalian Gratifikasi Perusahaan berpotensi merusak integritas dan reputasi perusahaan. Tindakan semacam ini berseberangan dengan prinsip transparansi dan objektivitas yang seharusnya menjadi dasar dalam setiap hubungan bisnis, yang pada akhirnya dapat memengaruhi kepercayaan publik terhadap Perseroan.
- Menerima janji, hadiah, atau imbalan dari pihak luar dengan tujuan memengaruhi keputusan yang berpotensi merugikan perusahaan merupakan bentuk pelanggaran serius terhadap Pedoman Pengendalian Gratifikasi Perseroan. Hal ini tidak hanya merusak kepercayaan internal, tetapi juga dapat mengarah pada konflik kepentingan yang merugikan kepentingan perusahaan secara keseluruhan.

Sistem Pelaporan Pelanggaran hanya akan memproses pengaduan yang berkaitan dengan tindakan atau perbuatan yang termasuk dalam kategori yang tercantum pada poin a hingga j. Pengaduan yang tidak sesuai dengan kategori tersebut tidak akan diproses lebih lanjut, guna menjaga fokus pada permasalahan yang relevan dan sesuai dengan kebijakan perusahaan. Untuk pengaduan yang berhubungan dengan Keselamatan, Kesehatan, Kerja, dan Lingkungan Hidup (K3LH), serta isu terkait Sumber Daya Manusia dan fasilitas Perusahaan, pengaduan tersebut dapat disampaikan kepada pihak yang berwenang dengan mengikuti mekanisme pelaporan yang telah ditetapkan di Perseroan.

## Pengelolaan Sistem Pelaporan Pelanggaran

Tata kelola Sistem Pelaporan Pelanggaran Whistleblowing System (WBS), hingga saat ini mengacu pada Pedoman Sistem Pelaporan Pelanggaran (WBS) tahun 2024. Pedoman tersebut masih menjadi acuan dalam pelaksanaan WBS, meskipun saat ini sedang dalam proses evaluasi dan penyempurnaan oleh pihak Konsultan.

### Sosialisasi Penerapan WBS

Whistleblowing System perlu ditingkatkan di seluruh tingkatan organisasi, perseroan secara berkelanjutan melaksanakan sosialisasi WBS kepada pihak internal maupun eksternal. Sosialisasi kepada pihak internal dilakukan melalui berbagai media internal seperti rapat unit kerja, majalah internal, email,

- Accepting gifts or rewards from service providers as a form of gratitude in violation of the Company's Gratuity Control Guidelines has the potential to damage the company's integrity and reputation. Such actions contradict the principles of transparency and objectivity that should be the foundation of every business relationship, ultimately impacting public trust in the Company.
- Accepting promises, gifts, or rewards from external parties with the aim of influencing decisions that could potentially harm the company is a serious violation of the Company's Gratuity Control Guidelines. This not only undermines internal trust but can also lead to a conflict of interest that is detrimental to the company's overall interests.

The Whistleblowing System will only process complaints relating to actions or conduct that fall into the categories listed in points a to j. Complaints that do not fit these categories will not be processed further, in order to maintain focus on relevant issues and in accordance with company policy. For complaints related to Occupational Safety, Health, and the Environment (K3LH), as well as issues related to Human Resources and Company facilities, these complaints can be submitted to the authorities by following the reporting mechanism established by the Company.

## Management of the Whistleblowing Reporting System

The governance of the Whistleblowing System (WBS) currently refers to the 2024 Whistleblowing System (WBS) Guidelines. These guidelines remain the reference for WBS implementation, although they are currently under evaluation and refinement by the Consultant.

### Socialization of WBS Implementation

The Whistleblowing System needs to be improved at all levels of the organization. The company continuously socializes the WBS to both internal and external parties. Internal socialization is conducted through various internal media such as work unit meetings, internal magazines, email, and employee

serta desktop/laptop karyawan. Sementara itu, untuk pihak eksternal, sosialisasi disampaikan melalui website perusahaan, laporan tahunan, serta kegiatan-kegiatan perusahaan yang melibatkan pihak eksternal. Beberapa bentuk sosialisasi yang dilaksanakan kepada pihak internal dan eksternal pada tahun 2024 antara lain:

- Sosialisasi WBS melalui publikasi imbauan dan komitmen terkait larangan penerimaan dan permintaan gratifikasi oleh insan PT Rajawali Nusantara Indonesia (Persero) dalam momen perayaan hari keagamaan, ulang tahun perusahaan, maupun dalam aktivitas-aktivitas lainnya kepada stakeholder perusahaan yang di dalamnya terdapat imbauan pelaporan WBS jika terdapat Insan Perusahaan yang melanggar imbauan.
- Imbauan tentang Pengendalian Gratifikasi dalam rangka Hari Raya Idul Fitri oleh Insan RNI Group sesuai surat Direktur Utama PT Rajawali Nusantara Indonesia (Persero) kepada Seluruh Direksi dan Karyawan No. 3/SE/PA.07/RNI.01/04/IV/2024 tanggal 4 April 2024 dengan dilampirkan Surat Edaran Tentang Larangan Menerima dan Memberi Gratifikasi.
- Imbauan tentang Pengendalian Gratifikasi dalam rangka Hari Raya Idul Fitri oleh Insan RNI Group sesuai surat Direktur Utama PT Rajawali Nusantara Indonesia (Persero) kepada Direktur Utama Anak Perusahaan No. 3/SE/PA.07/RNI.01/04/IV/2024 tanggal 4 April 2024 dengan dilampirkan Surat Edaran Tentang Larangan Menerima dan Memberi Gratifikasi.

- Sosialisasi WBS melalui website Perusahaan serta melalui standing banner di beberapa lokasi strategis Perusahaan.

**Media Pelaporan**

Berbagai media pelaporan disediakan untuk melaporkan dugaan pelanggaran seperti website, e-mail, telepon, dan desk pengaduan yang dapat digunakan oleh pelapor, berikut daftarnya:

Website : https://idfood.co.id/
Email : wbs@rni.co.id
Phone : 082258061238
Desk Pengaduan : Divisi Audit Internal PT RNI (Persero)

Tim WBS – Kantor Pusat
ID FOOD
Waskita Rajawali Tower,
Jl. MT Haryono No. 12,
Jakarta Timur - 13330

desktops/laptops. Meanwhile, for external parties, socialization is delivered through the company website, annual reports, and company activities involving external parties. Some forms of socialization implemented to internal and external parties in 2024 include:

- Socialization of the WBS through the publication of an appeal and commitment regarding the prohibition on accepting and soliciting gratuities by PT Rajawali Nusantara Indonesia (Persero) employees during religious celebrations, the company's anniversary, and other activities to company stakeholders, including an appeal to report the WBS if any Company employee violates the appeal.
- An appeal regarding Gratuity Control during the Eid al-Fitr celebration by RNI Group employees, as per the letter from the President Director of PT Rajawali Nusantara Indonesia (Persero) to all Directors and Employees No. 3/SE/PA.07/RNI.01/04/IV/2024 dated April 4, 2024, with the attached Circular Letter concerning the Prohibition of Accepting and Giving Gratuities.
- Recommendation regarding the Control of Gratuities during the Eid al-Fitr holiday by RNI Group personnel, in accordance with the letter from the President Director of PT Rajawali Nusantara Indonesia (Persero) to the President Director of its Subsidiary No. 3/SE/PA.07/RNI.01/04/IV/2024 dated April 4, 2024, with the attached Circular Letter concerning the Prohibition of Accepting and Giving Gratuities.
- WBS socialization through the Company's website and through standing banners in several strategic locations.

**Reporting Media**

Various reporting channels are available to report suspected violations, including websites, email, telephone, and the complaint desk. The list is as follows:

Website : https://idfood.co.id/
Email : wbs@rni.co.id
Phone : 082258061238
Complaint Desk : Internal Audit Division of PT RNI (Persero)

WBS Team – Head Office
ID FOOD
Waskita Rajawali Tower,
Jl. MT Haryono No. 12,
East Jakarta - 13330



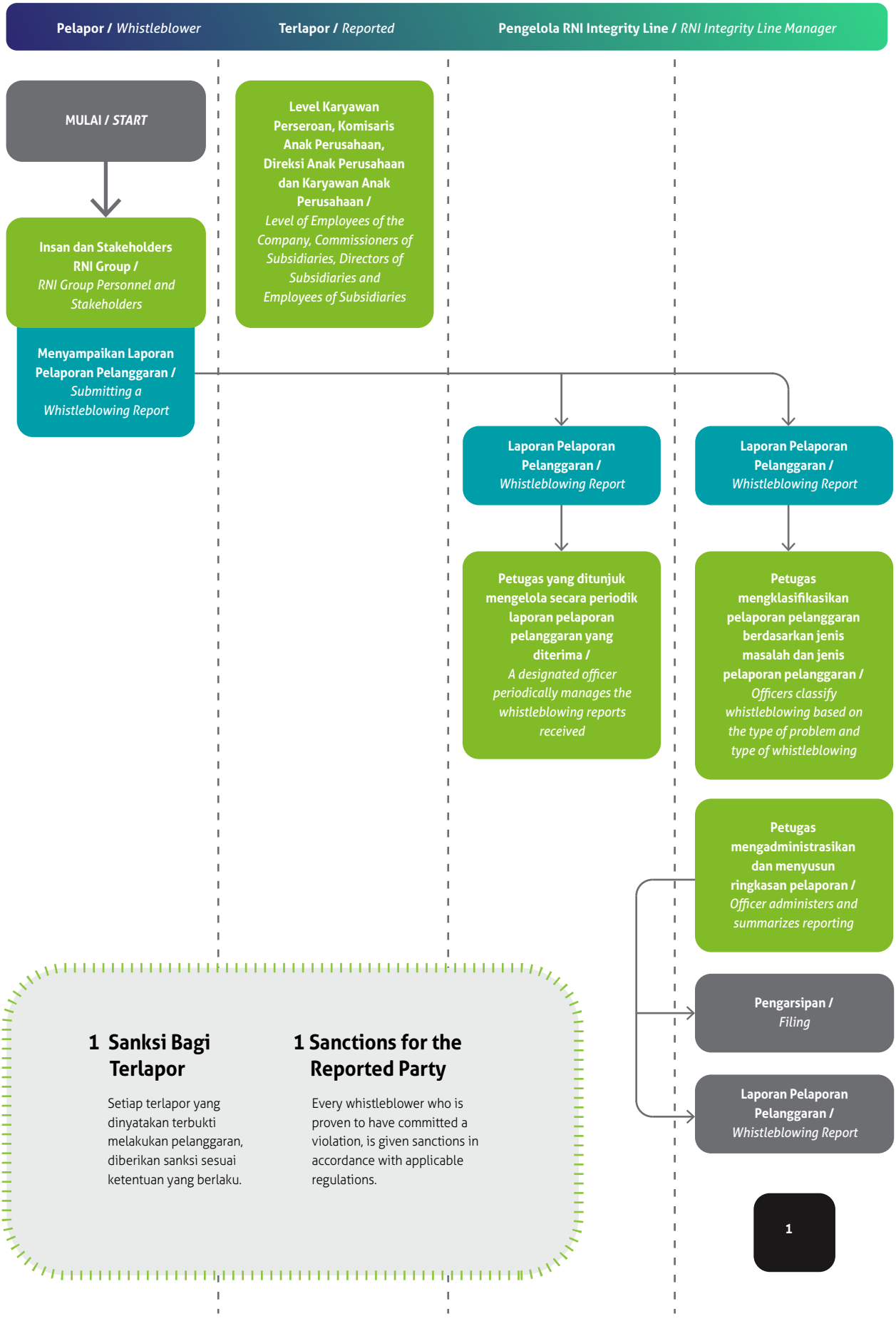


## Mekanisme Pelaporan Dan Penanganan Aduan

- Pengelola RNI Integrity Line dibentuk oleh Direksi Perusahaan dengan tugas dan peran untuk menampung, mengelola, dan mengelompokan seluruh laporan pelaporan pelanggaran yang masuk atau diterima secara tertulis, jelas dan bertanggungjawab baik melalui email, telepon, whatsapp, short message service (sms), maupun melalui web aplikasi pelaporan pelanggaran dari Pelapor serta memberikan rekomendasi atas setiap pelaporan pelanggaran yang diterima, untuk selanjutnya dilaporkan kepada Direksi atau Dewan Komisaris. Pengelola RNI Integrity Line dapat terdiri dari Komite Audit, VP Audit Internal, AVP Operasional Audit, dan AVP Audit Keuangan.
- VP Audit Internal Perusahaan menjadi Ketua Pengelola RNI Integrity Line dibantu oleh APV Operasional Audit, dan APV Audit Keuangan.
- Di dalam menjalankan peran dan tugasnya tersebut Pengelola RNI Integrity Line memiliki kewenangan dan tanggung jawab sebagai berikut
  - Melakukan administrasi RNI Integrity Line mulai dari menerima, menelaah, dan mengelompokan pelaporan pelanggaran yang diterima Perusahaan yang berkaitan dengan dugaan kecurangan/penggelapan/penipuan, korupsi, pencurian, pelanggaran, benturan kepentingan, suap dan gratifikasi, pelecehan seksual, dan perbuatan melanggar hukum/kegiatan illegal lainnya, termasuk melakukan komunikasi dengan pihak terkait dalam internal Perusahaan.
  - Berkoordinasi dengan Tim Tindak Lanjut dalam rangka memantau perkembangan pelaksanaan penyelidikan investigasi;
  - Memberikan rekomendasi kepada Direksi atau Dewan Komisaris terkait hasil penanganan dan pengolahan atas pelaporan pelanggaran yang diterima
  - Menjaga kerahasiaan identitas Pelapor;
  - Mengkomunikasikan kepada Pelapor tanggapan Direksi atas laporan yang telah disampaikan Pelapor
  - Dalam menjalankan tugas, fungsi, dan kewenangannya, Pengelola RNI Integrity Line menjaga prinsip kerahasiaan dan perlindungan yang diatur dalam Pedoman ini.
- Dalam menjalankan tugas, fungsi, dan kewenangannya, Pengelola RNI Integrity Line menjaga prinsip kerahasiaan dan perlindungan yang diatur dalam Pedoman ini.

## Reporting and Complaint Handling Mechanism

- The RNI Integrity Line Management is established by the Company's Board of Directors with the task and role of collecting, managing, and categorizing all reports of violations received in writing, clearly and responsibly, whether submitted via email, telephone, WhatsApp, SMS, or through the whistleblower's web application. The RNI Integrity Line Management provides recommendations for each violation report received, which are then reported to the Board of Directors or the Board of Commissioners. The RNI Integrity Line Management may consist of the Audit Committee, the VP of Internal Audit, the AVP of Operational Audit, and the AVP of Financial Audit.
- The Company's VP of Internal Audit serves as the Head of the RNI Integrity Line Management, assisted by the APV of Operational Audit and the APV of Financial Audit.
- In carrying out its roles and duties, the RNI Integrity Line Manager has the following authorities and responsibilities:
  - Administering the RNI Integrity Line, including receiving, reviewing, and categorizing reports of violations received by the Company relating to alleged fraud, embezzlement, corruption, theft, violations, conflicts of interest, bribery and gratuities, sexual harassment, and other unlawful acts/illegal activities, including communicating with relevant parties within the Company.
  - Coordinating with the Follow-Up Team to monitor the progress of investigations;
  - Providing recommendations to the Board of Directors or the Board of Commissioners regarding the handling and processing of reports of violations received;
  - Maintaining the confidentiality of the whistleblower's identity;
  - Communicating the Board of Directors' response to the whistleblower's report.
  - In carrying out its duties, functions, and authorities, the RNI Integrity Line Manager maintains the principles of confidentiality and protection as stipulated in this Guideline.
- In carrying out its duties, functions, and authorities, the RNI Integrity Line Manager maintains the principles of confidentiality and protection as stipulated in this Guideline.


Pelapor / Whistleblower
Terlapor / Reported
Pengelola RNI Integrity Line / RNI Integrity Line Manager
MULAI / START
Insan dan Stakeholders RNI Group / RNI Group Personnel and Stakeholders
Level Karyawan Perseroan, Komisaris Anak Perusahaan, Direksi Anak Perusahaan dan Karyawan Anak Perusahaan / Level of Employees of the Company, Commissioners of Subsidiaries, Directors of Subsidiaries and Employees of Subsidiaries
Menyampaikan Laporan Pelaporan Pelanggaran / Submitting a Whistleblowing Report
Laporan Pelaporan Pelanggaran / Whistleblowing Report
Laporan Pelaporan Pelanggaran / Whistleblowing Report
Petugas yang ditunjuk mengelola secara periodik laporan pelaporan pelanggaran yang diterima / A designated officer periodically manages the whistleblowing reports received
Petugas mengklasifikasikan pelaporan pelanggaran berdasarkan jenis masalah dan jenis pelaporan pelanggaran / Officers classify whistleblowing based on the type of problem and type of whistleblowing
Petugas mengadministrasikan dan menyusun ringkasan pelaporan / Officer administers and summarizes reporting
Pengarsipan / Filing
Laporan Pelaporan Pelanggaran / Whistleblowing Report
1 Sanksi Bagi Terlapor
Setiap terlapor yang dinyatakan terbukti melakukan pelanggaran, diberikan sanksi sesuai ketentuan yang berlaku.
1 Sanctions for the Reported Party
Every whistleblower who is proven to have committed a violation, is given sanctions in accordance with applicable regulations.
1





## Perlindungan bagi Pelapor / Whistleblower dan Petugas Terkait

Perlindungan terhadap Pelapor dijamin oleh Perseroan untuk melindungi mereka dari segala bentuk ancaman, intimidasi, atau tindakan yang tidak menyenangkan dari pihak manapun, dengan syarat Pelapor menjaga kerahasiaan identitas dan informasi terkait laporan pelanggaran yang diajukan.

Perlindungan ini juga meluas untuk mencakup pihak yang terlibat dalam proses investigasi, serta mereka yang memberikan informasi terkait pengaduan. Apabila Pelapor, petugas TPA, atau Tim Investigasi menghadapi ancaman terkait pekerjaan fisik, hak remunerasi, atau fasilitas yang diberikan oleh perusahaan, mereka berhak untuk mengajukan permohonan perlindungan kepada Pemegang Saham, Komisaris Utama, atau Direktur Utama melalui Pengelola Sistem Pelaporan Pelanggaran.

Berdasarkan pertimbangan tertentu, Perusahaan juga dapat memberikan perlindungan kepada keluarga Pelapor, TPA, atau Tim Investigasi.

Namun, pemberian perlindungan kepada Pelapor, Petugas TPA, atau Petugas Investigasi dapat ditolak atau dihentikan jika terdapat bukti bahwa mereka tidak memenuhi kewajiban untuk menjaga kerahasiaan identitas diri dan laporan yang disampaikan.

- Bentuk Perlindungan pada Pelapor dan Petugas Terkait Bentuk-bentuk perlindungan kepada Pelapor dan petugas terkait antara lain namun tidak terbatas pada:
  - Perlindungan kerahasiaan informasi yang diberikan.
  - Perlindungan atas pengenaan sanksi administrasi/ kepegawaian Perusahaan.
  - Perlindungan dari diskriminasi atau ancaman dari Terlapor dan pihak-pihak terkait penyimpangan yang dilaporkan.
  - Perlindungan berupa bantuan hukum bagi Pelapor dalam kondisi Pelapor mendapat tuntutan hukum dari pihak yang dilaporkan.
  - Bentuk perlindungan yang diberikan disesuaikan dengan bentuk ancaman/tindakan balasan yang diterima. Pemberian perlindungan dilakukan dengan tetap memperhatikan asas kerahasiaan dan ketentuan terkait yang berlaku di Perusahaan.

## Protection for Reporters/Whistleblowers and Related Officials

The Company guarantees protection for Reporters from all forms of threats, intimidation, or unpleasant actions from any party, provided that the Reporter maintains the confidentiality of their identity and information related to the reported violation.

This protection also extends to parties involved in the investigation process, as well as those who provide information related to the complaint. If the Reporter, the TPA officer, or the Investigation Team faces threats related to their physical work, remuneration rights, or facilities provided by the company, they have the right to submit a request for protection to the Shareholders, the President Commissioner, or the President Director through the Whistleblowing System Manager.

Based on certain considerations, the Company may also provide protection to the family of the Reporter, the TPA, or the Investigation Team.

However, protection for the Reporter, TPA Officer, or Investigation Officer may be refused or terminated if there is evidence that they have not fulfilled their obligation to maintain the confidentiality of their identity and the report submitted.

- Forms of Protection for Reporters and Related Officials: Forms of protection for Reporters and related officials include, but are not limited to:
  - Protection of the confidentiality of the information provided.
  - Protection against the imposition of administrative/employee sanctions.
  - Protection against discrimination or threats from the Reported Party and related parties related to the reported irregularities.
  - Protection in the form of legal assistance for the Whistleblower in the event that the Whistleblower is subject to legal action from the reported party.
  - The form of protection provided is tailored to the type of threat/retaliation received. Protection is provided while adhering to the principle of confidentiality and relevant provisions applicable to the Company.

- Pihak yang bertanggung jawab khusus melindungi Pelapor
  - Perusahaan melindungi Pelapor baik dari ancaman internal maupun eksternal melalui unit yang membidangi fungsi Tata Kelola dan Kepatuhan serta Fungsi Hukum, serta fungsi lain di dalam Perusahaan yang memiliki kompetensi dalam menjamin perlindungan Pelapor.
  - Perusahaan dapat bekerja sama dengan lembaga pemerintah yang memiliki kompetensi di bidang perlindungan saksi dalam upaya perlindungan bagi Pelapor sebagai saksi atas aduan yang disampaikan.

Hingga 31 Desember 2024, tidak ada pengaduan dugaan pelanggaran yang diterima melalui sistem Whistleblowing di lingkungan PT RNI (Persero), meskipun sosialisasi WBS telah dilakukan melalui media website Perusahaan dan pemasangan standing banner di beberapa lokasi strategis Perusahaan.

- Parties specifically responsible for protecting the Whistleblower
  - The Company protects Whistleblowers from both internal and external threats through units responsible for Governance and Compliance and the Legal Function, as well as other functions within the Company competent in ensuring the protection of Whistleblowers.
  - The Company may collaborate with government agencies competent in witness protection to protect Whistleblowers as witnesses to the complaints submitted.

As of December 31, 2024, no complaints of alleged violations have been received through the Whistleblowing system within PT RNI (Persero), although WBS socialization has been conducted through the Company's website and through the installation of standing banners in several strategic locations.

# Kebijakan Anti Gratifikasi dan Anti Korupsi

## Anti-Gratification and Anti-Corruption Policy

Sebagai bagian dari komitmennya terhadap integritas dan transparansi, Perseroan telah mengadopsi kebijakan anti korupsi yang berlandaskan pada Undang-Undang No. 20 Tahun 2001 yang mengubah Undang-Undang No. 31 Tahun 1999 tentang Pemberantasan Tindak Pidana Korupsi. Kebijakan ini tercermin dalam berbagai dokumen internal penting, seperti Board Manual, Code of Conduct, Tata Kelola Perusahaan, Pedoman Whistle Blowing System, dan Pedoman Pengendalian Gratifikasi, yang menjadi acuan dalam setiap aspek operasional Perusahaan.

Sebagai bagian dari penerapan Sistem Manajemen Anti Penyuapan (SMAP) SNI ISO 37001:2016, Perusahaan telah mengimplementasikan kebijakan dan komitmen anti penyuapan yang telah disosialisasikan secara luas kepada seluruh Stakeholder. Saat ini, penerapan SMAP tersebut berada dalam tahap implementasi menuju sertifikasi, dengan lingkup penerapan yang mencakup seluruh unit kerja dan dikoordinasikan oleh unit Corporate Compliance sebagai function owner.

Dalam rangka mendukung prinsip tersebut, setiap Insan PT Rajawali Nusantara Indonesia (Persero) diwajibkan untuk mengedepankan persaingan yang adil, nilai-nilai sportivitas, profesionalisme, serta prinsip-prinsip Good Corporate Governance (GCG). Karyawan diharapkan berperan aktif dalam menciptakan lingkungan kerja yang sehat dan bebas dari konflik kepentingan, serta menghindari tindakan yang bisa merugikan reputasi Perusahaan, seperti korupsi, kolusi, dan nepotisme (KKN). Selain itu, mereka juga diminta untuk selalu mengutamakan kepentingan Perusahaan di atas kepentingan pribadi, keluarga, kelompok, atau golongan.

As part of its commitment to integrity and transparency, the Company has adopted an anti-corruption policy based on Law No. 20 of 2001, which amended Law No. 31 of 1999 concerning the Eradication of Criminal Acts of Corruption. This policy is reflected in various important internal documents, such as the Board Manual, Code of Conduct, Corporate Governance, Whistleblowing System Guidelines, and Gratification Control Guidelines, which serve as references in every aspect of the Company's operations.

As part of the implementation of the Anti-Bribery Management System (SMAP) SNI ISO 37001:2016, the Company has implemented an anti-bribery policy and commitment that has been widely disseminated to all stakeholders. Currently, the implementation of the SMAP is in the implementation phase towards certification, with the scope of implementation covering all work units and coordinated by the Corporate Compliance unit, as the function owner.

In order to support these principles, every employee of PT Rajawali Nusantara Indonesia (Persero) is required to prioritize fair competition, sportsmanship, professionalism, and the principles of Good Corporate Governance (GCG). Employees are expected to play an active role in creating a healthy work environment free from conflicts of interest, and to avoid actions that could harm the Company's reputation, such as corruption, collusion, and nepotism (KKN). In addition, they are also asked to always prioritize the interests of the Company above personal, family, group, or class interests.





## Pelatihan/Sosialisasi Anti Korupsi

Sebagai wujud komitmen terhadap penerapan tata kelola perusahaan yang baik, Perseroan senantiasa berupaya meminimalisir potensi deviasi dari praktik Kolusi, Korupsi, dan Nepotisme (KKN) di kalangan insan Perseroan. Meskipun pada tahun 2024 Perseroan tidak menyelenggarakan pelatihan khusus terkait pencegahan tindak pidana korupsi, upaya penguatan kesadaran dan kepatuhan tetap dijalankan melalui penerapan kebijakan internal serta pengawasan berkesinambungan.

## Anti-Corruption Training/Socialization

As a manifestation of its commitment to implementing good corporate governance, the Company consistently strives to minimize the potential for deviations from Collusion, Corruption, and Nepotism (KKN) practices among its employees. Although the Company did not conduct specific training related to corruption prevention in 2024, efforts to strengthen awareness and compliance are still being carried out through the implementation of internal policies and continuous monitoring.

# Pengadaan Barang dan Jasa

## Procurement of Goods and Services

Untuk memastikan kelancaran dan kepatuhan dalam proses pengadaan barang dan/atau jasa, Perseroan telah menetapkan kebijakan yang mengacu pada Peraturan Menteri BUMN Nomor: PER-2/MBU/03/2023. Kebijakan ini bertujuan untuk menjamin pengadaan dilakukan secara efektif, efisien, dan sesuai dengan peraturan yang berlaku, sambil mengedepankan prinsip-prinsip Good Corporate Governance. Di samping itu, kebijakan tersebut juga berlandaskan pada Pedoman Manajemen Strategis dan Standar Operasional Prosedur (SOP) Pengadaan Barang dan Jasa PT RNI (Persero), yang tercantum dalam Peraturan Direksi No. 12/PER/RNI/XII/2024 tanggal 22 Desember 2023, serta SK Direksi No. 257/SK-Hkm/RNI.01/XII/2024 tanggal 27 Desember 2023, yang mengatur lebih lanjut tentang pedoman dan SOP terkait pengadaan barang dan jasa (Non-Trade) di perusahaan ini.

Perusahaan juga telah menetapkan beberapa prinsip utama yang tertuang dalam Pedoman Pengadaan Barang dan Jasa PT Rajawali Nusantara Indonesia (Persero), yaitu efisien, efektif, transparan, adil dan wajar, akuntabel, dan mengedepankan prinsip Good Corporate Governance. Bukan hanya itu, Perusahaan juga menerapkan sistem E-procurement yang merupakan sistem pengadaan perusahaan yang terintegrasi, sehingga dapat menjamin praktik pengadaan yang bertanggung jawab. Dalam hal ini, E-Procurement dapat diakses secara publik pada tautan website Perusahaan pada www.idfood.co.id menu korporasi lalu pilih pengadaan lanjut ke E-Procurement atau https://pedro.idfood.co.id/login

To ensure smooth and compliant procurement of goods and/or services, the Company has established a policy that refers to the Regulation of the Minister of State-Owned Enterprises Number PER-2/MBU/03/2023. This policy aims to ensure procurement is carried out effectively, efficiently, and in accordance with applicable regulations, while prioritizing the principles of Good Corporate Governance. Furthermore, this policy is also based on the Strategic Management Guidelines and Standard Operating Procedures (SOP) for Procurement of Goods and Services of PT RNI (Persero), as stipulated in Board of Directors Regulation No. 12/PER/RNI/XII/2024 dated December 22, 2023, and Board of Directors Decree No. 257/SK-Hkm/RNI.01/XII/2024 dated December 27, 2023, which further regulates the guidelines and SOPs related to the procurement of goods and services (non-trade) within the company.

The Company has also established several main principles as stated in the Procurement Guidelines for Goods and Services of PT Rajawali Nusantara Indonesia (Persero), namely efficient, effective, transparent, fair and reasonable, accountable, and prioritizing the principles of Good Corporate Governance. Not only that, the Company also implements an E-procurement system which is an integrated company procurement system, so as to guarantee responsible procurement practices. In this case, E-Procurement can be publicly accessed on the Company's website link at www.idfood.co.id corporate menu then select procurement continue to E-Procurement or https://pedro.idfood.co.id/login




**Klik pada layar atau tombol untuk mengakses /**
Click on the screen or button to access

## Kebijakan Umum

Dalam proses pengadaan barang dan jasa, Perseroan berpegang pada kebijakan umum yang telah ditetapkan untuk memastikan bahwa setiap langkah yang diambil sesuai dengan standar yang berlaku dan mencapai tujuan yang diinginkan. Kebijakan ini mencakup berbagai pedoman dan prosedur yang dijalankan untuk mendukung kelancaran dan transparansi dalam seluruh proses pengadaan.

- Meningkatkan profesionalisme, kemandirian dan tanggung jawab Unit Pengadaan, Panitia Lelang, dan Pejabat Pengadaan.
- Mengutamakan penggunaan produksi dalam negeri, rancang bangun, perekayasaan nasional, serta perluasan kesempatan bagi Usaha Kecil dan Menengah dan Koperasi sepanjang kualitas, harga, dan tujuannya dapat dipertanggungjawabkan.
- Mengutamakan sinergi antar BUMN dan/atau Anak Perusahaan, Perusahaan Terafiliasi, Perusahaan BUMN sepanjang barang/jasa tersebut merupakan hasil produksi BUMN dan/atau Anak Perusahaan sepanjang kualitas, harga, dan tujuannya dapat dipertanggungjawabkan.
- Meningkatkan akuntabilitas, efektivitas dan efisiensi Unit Pengadaan barang/jasa.
- Mempercepat proses pengambilan keputusan dalam pelaksanaan pengadaan barang/jasa berdasarkan prinsip-prinsip tata kelola perusahaan yang baik.

## General Policy

In the procurement of goods and services, the Company adheres to established general policies to ensure that every step taken complies with applicable standards and achieves the desired objectives. This policy includes various guidelines and procedures implemented to support smooth and transparent procurement processes.

- Enhance the professionalism, independence, and responsibility of the Procurement Unit, Auction Committee, and Procurement Officers.
- Prioritize the use of domestic production, national design and engineering, and expand opportunities for Small and Medium Enterprises and Cooperatives, provided that the quality, price, and objectives are accountable.
- Prioritize synergy between State-Owned Enterprises (SOEs) and/or Subsidiaries, Affiliated Companies, and SOEs, provided that the goods/services are produced by SOEs and/or Subsidiaries, provided that the quality, price, and objectives are accountable.
- Enhance the accountability, effectiveness, and efficiency of the Procurement Unit.
- Expedite the decision-making process in the procurement of goods/services based on the principles of good corporate governance.





## Kepatuhan Terhadap Penyelenggaraan Pengadaan Barang dan Jasa

Dalam proses pengadaan barang dan jasa, setiap pihak yang terlibat diwajibkan untuk mengikuti dan mematuhi standar etika yang telah ditetapkan, guna memastikan integritas, transparansi, dan akuntabilitas dalam setiap langkah yang diambil. Standar etika ini menjadi pedoman dalam menjalankan setiap tahapan pengadaan, demi tercapainya hasil yang adil dan sesuai dengan prinsip yang berlaku.

- Melaksanakan tugas secara tertib, penuh rasa tanggung jawab, demi kelancaran dan ketepatan tercapainya tujuan pengadaan barang/jasa.
- Bekerja secara profesional dengan menjunjung tinggi kejujuran, kemandirian dan menjaga informasi yang bersifat rahasia.
- Tidak saling mempengaruhi baik langsung maupun tidak langsung, yang mengakibatkan persaingan yang tidak sehat, penurunan kualitas proses pengadaan dan hasil pekerjaan.
- Bertanggung jawab terhadap segala keputusan yang ditetapkan sesuai dengan kewenangannya.
- Mencegah terjadinya pertentangan kepentingan (conflict of interest) pihak-pihak yang terlibat langsung maupun tidak langsung dalam proses pengadaan.
- Mencegah terjadinya kebocoran keuangan dan kerugian Perusahaan.
- Tidak menyalahgunakan wewenang dan melakukan kegiatan bersama dengan tujuan untuk keuntungan pribadi, golongan atau pihak lain yang secara langsung atau tidak langsung merugikan Perusahaan.
- Tidak menerima, tidak menawarkan atau tidak berjanji akan memberi hadiah, imbalan atau berupa apa saja kepada siapapun yang diketahui atau patut dapat diduga berkaitan dengan pengadaan barang/jasa.

## Organ Pengadaan Barang/Jasa

Untuk memastikan kelancaran dan efektivitas pengadaan barang dan jasa, Perseroan telah membentuk struktur organisasi khusus yang bertugas mengelola dan mengawasi seluruh proses tersebut. Struktur ini mencakup berbagai pihak yang memiliki tanggung jawab terkait, dengan tujuan untuk memastikan pengadaan berjalan sesuai dengan prosedur dan kebijakan yang berlaku.

## Compliance with Goods and Services Procurement

In the goods and services procurement process, every party involved is required to follow and adhere to established ethical standards to ensure integrity, transparency, and accountability in every step taken. These ethical standards serve as guidelines for carrying out each stage of the procurement process, ensuring fair results and adherence to applicable principles.

- Perform duties in an orderly manner and with a full sense of responsibility to ensure the smooth and accurate achievement of goods/services procurement objectives.
- Work professionally, upholding honesty, independence, and maintaining confidential information.
- Refrain from influencing each other, directly or indirectly, in a manner that could result in unfair competition or a decline in the quality of the procurement process and work results.
- Be responsible for all decisions made within their authority.
- Prevent conflicts of interest between parties directly or indirectly involved in the procurement process.
- Prevent financial leakage and losses to the Company.
- Refrain from abusing authority or engaging in joint activities for personal, group, or other party gain that directly or indirectly harms the Company.
- Do not accept, offer or promise to give gifts, rewards or anything else to anyone who is known or can reasonably be suspected of being related to the procurement of goods/services.

## Goods/Services Procurement Organ

To ensure the smooth and effective procurement of goods and services, the Company has established a dedicated organizational structure tasked with managing and overseeing the entire process. This structure encompasses various parties with relevant responsibilities, with the aim of ensuring procurement is carried out in accordance with applicable procedures and policies.

- Direktur Utama
- Kuasa Pengguna Anggaran Perusahaan (KPAP)
- Pejabat Pembuat Komitmen (PPK)
- Pejabat Pengadaan
- Unit Pengadaan
- Panitia Lelang
- Panitia Penerima Barang/Jasa.
- Tim P3DN
- User / Pemilik Anggaran / Pengguna
- Bagian Anggaran

## Metode Pelaksanaan Pengadaan Barang/ Jasa

Dalam pelaksanaan pengadaan barang dan jasa, Perseroan mengikuti serangkaian prosedur yang telah ditetapkan untuk memastikan proses yang transparan, efisien, dan sesuai dengan peraturan yang berlaku. Prosedur-prosedur ini dirancang untuk memandu setiap tahap pengadaan guna mencapai hasil yang optimal dan sesuai dengan standar yang telah ditentukan.

- Pembelian Langsung atau Pengadaan Langsung
- Pemilihan Langsung
- Seleksi Langsung
- Pelelangan Selektif atau Pelelangan Terbatas
- Pelelangan Terbuka
- Seleksi Terbuka
- Penunjukan Langsung
- Swakelola
- Sayembara
- Kontes
- E-procurement
- Repeat Order

## Mekanisme Pengadaan Barang/Jasa

Setiap pengguna diharuskan untuk memastikan bahwa permohonan pengadaan barang atau jasa yang diajukan memenuhi minimal satu dari kriteria yang telah ditetapkan, guna memastikan bahwa pengadaan tersebut sesuai dengan kebutuhan dan standar yang berlaku.

- Tercantum dalam RKAP pada tahun anggaran berjalan; atau
- Barang/jasa tersebut diperlukan untuk kepentingan kelancaran kegiatan Perusahaan.

Berikut adalah prosedur yang harus diikuti untuk mengajukan dan menyetujui pengadaan barang atau jasa:

- Setiap pengajuan pengadaan barang/jasa harus melampirkan penjelasan atau uraian teknis; dan
- Pengadaan dapat dilaksanakan setelah mendapat persetujuan Direktur terkait.

- President Director
- Company Budget User Authority (KPAP)
- Commitment Making Officer (PPK)
- Procurement Officer
- Procurement Unit
- Auction Committee
- Goods/Services Receiving Committee
- P3DN Team
- User / Budget Owner / User
- Budget Section

## Goods/Services Procurement Implementation Method

In implementing goods and services procurement, the Company follows a series of established procedures to ensure a transparent, efficient process that complies with applicable regulations. These procedures are designed to guide each stage of the procurement process to achieve optimal results and meet established standards.

- Direct Purchase or Direct Procurement
- Direct Selection
- Direct Selection
- Selective Tendering or Limited Tendering
- Open Tendering
- Open Selection
- Direct Appointment
- Self-Management
- Competition
- Contest
- E-procurement
- Repeat Order

## Goods/Services Procurement Mechanism

Each user is required to ensure that the goods or services procurement application submitted meets at least one of the established criteria, to ensure that the procurement complies with applicable needs and standards.

- Is listed in the RKAP for the current fiscal year; or
- The goods/services are necessary for the smooth running of the Company's activities.

The following procedures must be followed for submitting and approving the procurement of goods or services:

- Each goods/services procurement application must include a technical explanation or description; and
- Procurement can be implemented after obtaining approval from the relevant Director.





# Pengadaan Barang Tahun 2024 / Procurement of Goods in 2024

| No. | Nama Barang / *Name of Goods* | Pengguna / *User* | Vendor / *Supplier* | Estimasi Harga (Rp) / *HPS (IDR)* | Anggaran (Rp) / *Budget (IDR)* | Nilai Kontrak (Rp) / *Contract (IDR)* | Selisih dari Estimasi (Rp) / *Difference from Estimates (IDR)* | Spesifikasi Barang / *Item Specification* |
|---|---|---|---|---|---|---|---|---|
| 1 | 2 Laptop div Strategi HC & Manajemen Talenta / 2 Laptops div HC Strategy & Talent Management | VP Pengembangan SDM & Organisasi / VP of Human Resources & Organizational Development | PT Sukses Bangun Nusantara | Rp 31,498,000.000 | Rp 80,000,000.000 | Rp 30,700,000.00 | 798,000.00 | Asus zenbook 14 OLED, Asus A1404VA |
| 2 | Pengadaan laptop utk Bayu Rumekso (SPI) / Laptop procurement for Bayu Rumekso (SPI) | VP Audit Internal / VP of Internal Audit | PT Mitra Inti technology | Rp 13,904,546.000 | Rp 90,000,000.000 | Rp 11,000,000.00 | 2,904,546.00 | HP Pavillion Plus 14-EW0021TU/i5 -1335U 16 GB SSD 14' WUXGA IPS WIN 11 HOME+OHS 2021 - Blue |
| 3 | Pengadaan laptop untuk divisi akt & manrisk / Laptop procurement for the accounting and risk division | VP Akuntansi & manajemen risiko / VP of Accounting & Risk Management | PT Mitra Inti technology | Rp 56,796,000.00 | Rp 254,000,000.000 | Rp 44,260,000.00 | 12,536,000.00 | HP Pavillion Plus 14-EW0021TU/i5 -1335U 16 GB SSD 14' WUXGA IPS WIN 11 HOME+OHS 2021 - Blue & HP Pavilion X360 14-EK1005TU/i5 -1335U 16GB 512gb ssd 14' IPS Touch win11 Home+OHS 2021 - Silver |
| 4 | Laptop untuk AVP audit operasional / Laptop for the AVP of Operational Audit | VP Audit Keuangan / VP of Financial Audit | PT Sukses Bangun Nusantara | Rp 17,500,000.00 | Rp 254,000,000.000 | Rp 14,800,000.00 | 2,700,000.00 | lenovo yoga 6 amd ryzen 7-7730 u,ram 16gb,win 11,512 ssd,13.3 |
| 5 | 2 Laptop untuk VP &avp PSO / 2 laptops for the VP & AVP of Operational Audit | VP PSO / VP of PSO | PT Sukses Bangun Nusantara | Rp 33,998,000.00 | Rp 57,000,000.000 | Rp 33,800,000.00 | 198,000.00 | lenovo yoga7 2in1 141ML9 |
| 6 | Laptop Divisi Audit Internal / Internal Audit Division laptop | VP Audit Internal / VP of Internal Audit | URI Indonesia Bluechip Komputer | Rp 13,300,000.00 | Rp 60,000,000.00 | Rp 13,300,000.00 | 900,901.00 | HP Pavilion Aero Laptop 13-be1000AU |
| 7 | Laptop utk staf it / IT staff laptop | VP TI / VP of IT | PT. Driandra Surya Perkasa | Rp 14,000,000.00 | Rp 610,000.00 | Rp 13,450,000.00 | 550,000.00 | LENOVO YOGA 6 13ABR8-83B200 3QID |

| No. | Nama Barang / *Name of Goods* | Pengguna / *User* | Vendor / *Supplier* | Estimasi Harga (Rp) / *HPS (IDR)* | Anggaran (Rp) / *Budget (IDR)* | Nilai Kontrak (Rp) / *Contract (IDR)* | Selisih dari Estimasi (Rp) / *Difference from Estimates (IDR)* | Spesifikasi Barang / *Item Specification* |
|---|---|---|---|---|---|---|---|---|
| 8 | Laptop staf litigasi / Litigation staff laptop | AVP Litigasi & Legal Aset / VP of Litigation & Legal Assets | PT. Driandra Surya Perkasa | Rp 12,899,000.00 | Rp 39,000,000.00 | Rp 12,100,000.00 | 799,000.00 | LENOVO IDEAPAD DLEX 5 14 TOUCH RYZEN 7 5700 16GB 512 GB W11+OHS 14.0WUXGA BLIT FP PEN 2IN1 |
| 9 | Laptop staf SDM / HR staff laptop | VP Pengembangan SDM & Organisasi / VP of Human Resources & Organizational Development | PT. Driandra Surya Perkasa | Rp 15,000,000.00 | Rp 48,502,000.00 | Rp 11,950,000.00 | 3,050,000.00 | Asus zenbook 14 OLED, Q410VA/UX340 4VA Touch 15 13500 8GB 512GB W11 14.5 QHD 2.8K |
| 10 | Laptop staf Divisi Layanan & Operasional HC / HC Service & Operations Division staff laptop | Pjs VP Layanan Strategis SDM / Acting VP of Strategic HR Services | PT Sukses Bangun Nusantara | Rp 14,239,110.00 | Rp 30,000,000.00 | Rp 12,800,000.00 | 1,439,110.00 | HP PavilionPlus 14-EW0021TU (I5 1355 16GB 512GB W11+OHS 14.0WUXGA IPS BLIT) |
| 11 | Laptop divisi strategi / Strategy Division laptop | VP Strategi / VP of Strategy | PT Sukses Bangun Nusantara | Rp 25,098,000.00 | Rp 172,000,000.00 | Rp 20,038,840.00 | 5,059,160.00 | Lenovo NB K14-I7-1165G7, 16GB (4X2)DDR4,512GB SSD,14.0"FHD,Integrated intel Iris Xe Graphics, W11,2Y,black |
| 12 | Laptop Divisi HC Strategi & Manajemen Talenta / HC Strategy & Talent Management Division laptop | Pjs VP HC & Strategis SDM | PT Sukses Bangun Nusantara | Rp 12,000,000.00 | Rp 36,000,000.00 | Rp 11,500,000.00 | 500,000.00 | Asus M1405YA VIPS 752 |
| 13 | Laptop staf IMRP / IMRP staff laptop | VP Manajemen Rantai Pasok / VP of Supply Chain Management | PT Sukses Bangun Nusantara | Rp 13,900,000.00 | Rp 141,500,000.00 | Rp 13,800,000.00 | 100,000.00 | Lenovo INTEL IPS5 14IRL8 i7 OLED Cloud Grey 82XD009QID 14.0 WUXGA OLED / i7-13620H / 16GB / 512GB |





## **Pengadaan Barang Tahun 2024 /** Procurement of Goods in 2024

| No. | Nama Jasa / *Name of Services* | Pengguna / *User* | Vendor / *Supplier* | Estimasi Harga (Rp) / *HPS (IDR)* | Anggaran (Rp) / *Budget (IDR)* | Nilai Kontrak (Rp) / *Contract (IDR)* | Selisih dari Estimasi (Rp) / *Difference from Estimates (IDR)* |
|---|---|---|---|---|---|---|---|
| 1 | Pengadaan Jasa Apraisal agunan Bank BJB / Procurement of Collateral Appraisal Services for Bank BJB | VP Keuangan Korporasi / VP of Corporate Finance | KJPP Ruddy Barus & rekan | Rp 210,000,000 | Rp 781,760,000 | Rp 133,500,000 | Rp 76,500,000 |
| 2 | Apraisal Ulang Aset BMN / Re-Appraisal of State-Owned Enterprise Assets | VP Operasional Aset / VP of Asset Operations | KJPP Abdullah Fitriantoro & rekan | Rp 63,883,871 | Rp 389,349,552 | Rp 62,000,000 | Rp 1,883,871 |
| 3 | Pengadaan Jasa Apraisal agunan Bank BJB / Procurement of Collateral Appraisal Services for Bank BJB | VP Keuangan Korporasi / VP of Corporate Finance | KJPP Ruddy Barus & rekan | Rp 61,270,000 | Rp 1,000,000,000 | Rp 59,000,000 | Rp 2,270,000 |
| 4 | Jasa Notaris Perpanjangan Aset di Medan / Notary Services for Asset Extension in Medan | VP Operasional Aset / VP of Asset Operations | Notaris M.Nazif | Rp 124,106,120 | Rp 25,075,135,470 | Rp 47,500,000 | Rp 76,606,120 |
| 5 | Jasa Service Lift Gedung RNI / RNI Building Elevator Service | VP Layanan Strategis SDM / VP of Strategic HR Services | PT MJEE | Rp 47,282,400 | Rp 490,418,397 | Rp 40,800,000 | Rp 6,482,400 |
| 6 | Pengadaan tambahan lisensi exchange online microsoft / Procurement of Additional Microsoft Online Exchange Licenses | VP Digital & teknologi informasi / VP of Digital & Information Technology | | Rp 18,000,000 | Rp 3,445,000,000 | Rp 16,200,000 | Rp 1,800,000 |
| 7 | Jasa Notaris Perpanjangan Aset di Tangerang Selatan (Bintaro) / Notary Services for Asset Extension in South Tangerang (Bintaro) | VP Operasional Aset / VP of Asset Operations | Notaris Geraldine HSSU Sianturi S.H M.Kn | Rp - | Rp 25,350,424,000 | Rp - | Rp - |
| 8 | Konsultan Audit Laporan Keuangan / Financial Statement Audit Consultant | VP Akuntansi / VP of Accounting | | Rp 2,840,000,000 | Rp 1,986,305,534 | Rp 1,155,000,000 | Rp 1,685,000,000 |

| No. | Nama Jasa / *Name of Services* | Pengguna / *User* | Vendor / *Supplier* | Estimasi Harga (Rp) / *HPS (IDR)* | Anggaran (Rp) / *Budget (IDR)* | Nilai Kontrak (Rp) / *Contract (IDR)* | Selisih dari Estimasi (Rp) / *Difference from Estimates (IDR)* |
|---|---|---|---|---|---|---|---|
| 9 | Jasa Cleaning Service / Cleaning Services | VP LOHC / VP of LOHC | | Rp 2,225,038,229 | Rp 3,777,800,000 | Rp 2,160,000,000 | Rp 65,038,229 |
| 10 | Pengadaan PSAK 219 / Procurement of PSAK 219 | VP LOHC / VP of LOHC | Kantor Konsultan Aktuaria Azwir Arifin & Rekan | Rp 308,000,000 | Rp 1,708,180,000 | Rp 290,000,000 | Rp 18,000,000 |
| 11 | Pelaksanaan Asesmen IT Maturity Level (ITML) Tahun 2024 / Implementation of IT Maturity Level (ITML) Assessment in 2024 | VP Digital & teknologi informasi / VP of Digital & Information Technology | PT NOCE Informatica | Rp 180,000,000 | Rp 1,084,688,000 | Rp 175,000,000 | Rp 5,000,000 |
| 12 | Pengadaan Jasa Konsultan Appraisal Aset ID FOOD Group Tahun buku 2024 / Procurement of Asset Appraisal Consultant Services for ID FOOD Group for Fiscal Year 2024 | VP Pengembangan dan Komersialisasi Aset / VP of Asset Development and Commercialization | KJPP Muhammad Taufik & Rekan | Rp 793,316,129 | Rp 881,760,000 | Rp 750,000,000 | Rp 43,316,129 |

## Integrasi Pengadaan Barang dan Jasa Tahun 2024

Untuk mendukung upaya peningkatan Procurement Excellence di lingkungan ID Food Group, Perseroan bersama Unit Pengadaan dan Anak Perusahaan terus mengimplementasikan berbagai inisiatif strategis. Salah satu langkah penting yang dilakukan adalah kerja sama dengan platform PADI UMKM sebagai bentuk komitmen dalam mendorong pemberdayaan usaha kecil dan menengah, sekaligus memperluas akses rantai pasok yang berdaya saing. Melalui kolaborasi ini, Perseroan tidak hanya berfokus pada efisiensi dan efektivitas proses pengadaan barang dan jasa, tetapi juga memastikan aspek keberlanjutan dengan memberikan peluang bagi UMKM untuk menjadi bagian integral dari ekosistem pengadaan perusahaan. Inisiatif ini berjalan seiring dengan sentralisasi pengadaan, pengadaan bersama, serta integrasi pengadaan di seluruh ID Food Group.

## Integration of Goods and Services Procurement in 2024

To support efforts to improve Procurement Excellence within the ID Food Group, the Company, along with its Procurement Unit and Subsidiaries, continues to implement various strategic initiatives. One important step is collaboration with the PADI UMKM platform, demonstrating its commitment to empowering small and medium enterprises while expanding access to a competitive supply chain. Through this collaboration, the Company not only focuses on the efficiency and effectiveness of the goods and services procurement process but also ensures sustainability by providing opportunities for MSMEs to become an integral part of the company's procurement ecosystem. This initiative goes hand in hand with procurement centralization, joint procurement, and procurement integration across the ID Food Group.



ID FOOD
Quality for Everyone



# Laporan Keuangan

## Financial Report

**PT RAJAWALI NUSANTARA INDONESIA (PERSERO) DAN ENTITAS ANAK**

**Laporan Keuangan Konsolidasian**
**Pada Tanggal 31 Desember 2024 dan 2023**
**Serta 1 Januari 2023/ 31 Desember 2022**
**Dan untuk Tahun-tahun yang Berakhir**
**pada Tanggal 31 Desember 2024 dan 2023**

***PT RAJAWALI NUSANTARA INDONESIA (PERSERO) AND SUBSIDIARIES***

***Consolidated Financial Statements***
***As of December 31, 2024 and 2023***
***And January 1, 2023/ December 31, 2022***
***And For the Years Ended***
***December 31, 2024 and 2023***

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| **Laporan Keuangan Konsolidasian Pada Tanggal 31 Desember 2024 dan 2023 Serta 1 Januari 2023/ 31 Desember 2022 Dan untuk Tahun-tahun yang Berakhir pada Tanggal 31 Desember 2024 dan 2023** | | ***Consolidated Financial Statements As of December 31, 2024 and 2023 And January 1, 2023/ December 31, 2022 And For the Years Ended December 31, 2024 and 2023*** |
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**SURAT PERNYATAAN DIREKSI**
**TENTANG**
**TANGGUNG JAWAB ATAS LAPORAN KEUANGAN KONSOLIDASIAN**
**PADA TANGGAL 31 DESEMBER 2024 DAN 2023**
**SERTA 1 JANUARI 2023/ 31 DESEMBER 2022**
**DAN UNTUK TAHUN-TAHUN YANG BERAKHIR**
**PADA TANGGAL 31 DESEMBER 2024 DAN 2023**

***DIRECTOR'S STATEMENT LETTER***
***RELATING TO***
***THE RESPONSIBILITY ON THE CONCOLIDATED FINANCIAL STATEMENTS***
***AS OF DECEMBER 31, 2024 AND 2023***
***AND JANUARY 1, 2023/ DECEMBER 31, 2022***
***AND FOR THE YEARS ENDED***
***DECEMBER 31, 2024 AND 2023***

**PT RAJAWALI NUSANTARA INDONESIA (PERSERO) DAN ENTITAS ANAK**

**Kami yang bertanda tangan dibawah ini :** | ***We, the undersigned :***

1. Nama/ *Name* : Ghimoyo
   Alamat Kantor/ *Office Address* : Gedung Waskita Rajawali Tower, Jl. MT.Haryono No.12, RT 04 RW 11, Kampung Melayu, Jatinegara, Jakarta Timur
   Alamat domisili sesuai KTP atau kartu identitas Lain/ *Domicile as stated in ID Card* : Kebayoran Essence Jl. Dharmawangsa Utama No. A10, Pondok Aren, Tangerang Selatan
   Nomor telpon/ *Phone Number* : 021-2523830
   Jabatan/ *Position* : **Direktur Utama/ *President Director***

2. Nama/ *Name* : Susana Indah Kris Indriati
   Alamat Kantor/ *Office Address* : Gedung Waskita Rajawali Tower, Jl. MT.Haryono No.12, RT 04 RW 11, Kampung Melayu, Jatinegara, Jakarta Timur
   Alamat domisili sesuai KTP atau kartu identitas Lain/ *Domicile as stated in ID Card* : Jl. Deplu I No 2, Bintaro, Pesanggrahan, Jakarta Selatan
   Nomor telpon/ *Phone Number* : 021-2523830
   Jabatan/ *Position* : **Direktur Keuangan dan Strategi/ *Finance and Strategy Director***

**Menyatakan bahwa :** | ***State that :***

1. Kami bertanggung jawab atas penyusunan dan penyajian laporan keuangan konsolidasian PT Rajawali Nusantara Indonesia (Persero) dan Entitas Anak ("Grup");
   *We are responsible for the preparation and presentation of the consolidated financial statements of PT Rajawali Nusantara Indonesia (Persero) and Subsidiaries ("Group");*

2. Laporan keuangan konsolidasian telah disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan di Indonesia; dan
   *The consolidated financial statements have been prepared and presented in accordance with Financial Accounting Standard in Indonesia; and*
   a. Semua informasi dalam laporan keuangan konsolidasian telah dimuat secara lengkap dan benar;
      *All information contained in the consolidated financial statements in complete and correct;*
   b. Laporan keuangan konsolidasian tidak mengandung informasi atau fakta material yang tidak benar, dan tidak menghilangkan informasi atau fakta material;
      *The consolidated financial statements do not contain misleading material information or fact and do not omit material informations and fact;*

3. Kami bertanggung jawab atas sistem pengendalian intern dalam Grup.
   *We are responsible for the Group's internal control system.*

Demikian pernyataan ini dibuat dengan sebenarnya. | *The statement letter is made truthfully.*

PT Rajawali Nusantara Indonesia (Persero)
Waskita Rajawali Tower
Jl. M.T. Haryono Kav. 12-13, Jatinegara, Jakarta Timur, Jakarta 13330
corcomm@idfood.co.id www.idfood.co.id

Jakarta, 25 September 2025/ *September 25 , 2025*




**Ghimoyo**
Direktur Utama/ *President Director*

**Susana Indah Kris Indriati**
Direktur Keuangan dan Strategi/
*Finance and Strategic Director*

PT Rajawali Nusantara Indonesia (Persero)
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**Nomor/*Number* : 01244/2.1030/AU.1/10/1680-1/1/IX/2025**

## Laporan Auditor Independen/ *Independent Auditor's Report*

Pemegang Saham, Dewan Komisaris, dan Direksi/
*The Shareholders, Board of Commissioners, and Directors*

**PT Rajawali Nusantara Indonesia (Persero)**

### Laporan Audit atas Laporan Keuangan Konsolidasian

**Opini**
Kami telah mengaudit laporan keuangan konsolidasian PT Rajawali Nusantara Indonesia (Persero) dan Entitas Anaknya ("Grup"), yang terdiri dari laporan posisi keuangan konsolidasian tanggal 31 Desember 2024, 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 2024, serta kinerja keuangan konsolidasian dan arus kas konsolidasiannya untuk tahun yang berakhir pada tanggal tersebut, sesuai dengan Standar Akuntansi Keuangan di Indonesia.

**Basis Opini**
Kami melaksanakan audit kami berdasarkan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia. Tanggung jawab kami menurut standar tersebut diuraikan lebih lanjut dalam paragraf Tanggung Jawab Auditor terhadap Audit atas Laporan Keuangan Konsolidasian pada laporan kami. Kami independen terhadap Grup berdasarkan ketentuan etika yang relevan dalam audit kami atas laporan keuangan konsolidasian di Indonesia, dan kami telah memenuhi tanggung jawab etika lainnya berdasarkan ketentuan tersebut. Kami yakin bahwa bukti audit yang telah kami peroleh adalah cukup dan tepat untuk menyediakan suatu basis bagi opini audit kami.

### *Report on the Audit of the Consolidated Financial Statements*

***Opinion***
*We have audited the consolidated financial statements of PT Rajawali Nusantara Indonesia (Persero) and its Subsidiaries ("the Group"), which comprise the consolidated statement of financial position as at December 31, 2024, and the consolidated statement of profit or loss and other comprehensive income, consolidated statement of changes in equity and consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including a material accounting policies 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, 2024, 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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements paragraph of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Indonesia, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.*

THE POWER OF BEING UNDERSTOOD
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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.

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**Penekanan Suatu Hal**
Sebagaimana diungkapkan pada Catatan 5 atas laporan keuangan konsolidasian terlampir, Grup menyajikan kembali laporan keuangan konsolidasian pada tanggal dan untuk tahun yang berakhir pada tanggal 31 Desember 2023, dan laporan posisi keuangan konsolidasian tanggal 1 Januari 2023 terutama yang disebabkan penyesuaian revaluasi aset tetap tanah, pengukuran nilai wajar properti investasi dan penyesuaian lainnya, serta penerbitan kembali Laporan Auditor Independen atas laporan keuangan PT Rajawali Nusindo (entitas anak) pada tanggal dan untuk tahun yang berakhir pada tanggal 31 Desember 2023.

Opini kami tidak dimodifikasi sehubungan dengan hal tersebut.

**Hal-hal Lain**
Audit kami atas laporan keuangan konsolidasian PT Rajawali Nusantara Indonesia (Persero) dan Entitas Anaknya tanggal 31 Desember 2024 terlampir, dilaksanakan dengan tujuan untuk merumuskan opini atas laporan keuangan konsolidasian secara keseluruhan. Informasi keuangan PT Rajawali Nusantara Indonesia (Persero) (entitas induk) terlampir, yang terdiri dari laporan posisi keuangan tanggal 31 Desember 2024, serta laporan laba-rugi dan penghasilan komprehensif lain, laporan perubahan ekuitas, dan laporan arus kas untuk tahun yang berakhir pada tanggal tersebut dan informasi penjelasan lainnya (secara kolektif disebut sebagai "Informasi Keuangan Entitas Induk"), yang disajikan sebagai informasi tambahan terhadap laporan keuangan konsolidasian terlampir, disajikan untuk tujuan analisis tambahan dan bukan merupakan bagian dari laporan keuangan konsolidasian terlampir yang diharuskan menurut Standar Akuntansi Keuangan di 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 terlampir. Informasi Keuangan Entitas Induk telah menjadi objek prosedur audit yang diterapkan dalam audit atas laporan keuangan konsolidasian terlampir 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 terlampir secara keseluruhan.

***Emphasis of a Matter***
*As disclosed in Note 5 to the accompanying consolidated financial statements, the Group restated their consolidated financial statements as of and for the year ended December 31, 2023, and its consolidated statement of financial position as of January 1, 2023, mainly due to adjustments to the revaluation of fixed assets - land, fair value measurement of investment properties and other adjustments, and the reissuance of Independent Auditor's Report on the financial statements of PT Rajawali Nusindo (subsidiary) as of and for the year ended December 31, 2023.*

*Our opinion is not modified in respect of such matter.*

***Other Matters***
*Our audit of the accompanying consolidated financial statements of PT Rajawali Nusantara Indonesia (Persero) and its Subsidiaries as of December 31, 2024, was performed for the purpose of forming an opinion on such consolidated financial statements taken as a whole. The accompanying financial information of PT Rajawali Nusantara Indonesia (Persero) (parent entity), which comprises the statement of financial position as of December 31, 2024 and the statements of profit or loss and other comprehensive income, changes in equity, and cash flows for the year then ended, and other explanatory information (collectively referred to as the "Parent Entity Financial Information"), which is presented as a supplementary information to the accompanying consolidated financial statements, is presented for the purposes of additional analysis and is not a required part of the accompanying 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 accompanying consolidated financial statements. The Parent Entity Financial Information has been subjected to the auditing procedures applied in the audit of the accompanying 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 accompanying consolidated financial statements taken as a whole.*

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Laporan keuangan konsolidasian Grup tanggal dan untuk tahun yang berakhir pada tanggal 31 Desember 2023 telah diaudit oleh auditor independen lain yang laporannya No. 01057/2.1133/AU.1/10/0259-2/1/III/2024 tanggal 28 Maret 2024 menyatakan opini tanpa modifikasian atas laporan keuangan konsolidasian tersebut, sebelum penyajian kembali yang didiskusikan pada paragraf Penekanan Suatu Hal.

*The consolidated financial statements of the Group as of and for the year ended December 31, 2023 were audited by another independent auditor whose report No. 01057/2.1133/AU.1/10/0259-2/1/III/2024 dated March 28, 2024, expressed an unmodified opinion on those consolidated financial statements, prior to restatements as discussed in the Emphasis of a Matter's paragraph.*

**Informasi Lain**
Manajemen bertanggung jawab atas informasi lain. Informasi lain terdiri dari informasi yang tercantum dalam laporan tahunan, tetapi tidak termasuk laporan keuangan konsolidasian dan laporan auditor kami. Laporan tahunan tahun 2024 diharapkan akan tersedia bagi kami setelah tanggal laporan auditor ini.

***Other Information***
*Management is responsible for the other information. The other information comprises the information included in the annual report but does not include the consolidated financial statements and our auditor's report thereon. The 2024 annual report is expected to be made available to us after the date of this auditor's report.*

Opini kami atas laporan keuangan konsolidasian tidak mencakup informasi lain, dan oleh karena itu, kami tidak menyatakan bentuk keyakinan apapun atas informasi lain tersebut.

*Our opinion on the consolidated financial statements does not cover the other information and we will not express any form of assurance conclusion thereon.*

Sehubungan dengan audit kami atas laporan keuangan konsolidasian, tanggung jawab kami adalah untuk membaca informasi lain dan, dalam melaksanakannya, mempertimbangkan apakah informasi lain mengandung ketidakkonsistensian material dengan laporan keuangan konsolidasian atau pemahaman yang kami peroleh selama audit, atau mengandung kesalahan penyajian material.

*In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.*

Ketika kami membaca laporan tahunan tahun 2024, jika kami menyimpulkan bahwa terdapat suatu kesalahan penyajian material di dalamnya, kami diharuskan untuk mengomunikasikan hal tersebut kepada pihak yang bertanggung jawab atas tata kelola dan melakukan tindakan tepat berdasarkan peraturan perundang-undangan yang berlaku.

*When we read the 2024 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.*

**Tanggung Jawab Manajemen dan Pihak yang Bertanggung Jawab atas Tata Kelola terhadap Laporan Keuangan Konsolidasian**
Manajemen bertanggung jawab atas penyusunan dan penyajian wajar laporan keuangan konsolidasian tersebut sesuai dengan Standar Akuntansi Keuangan di Indonesia, dan atas pengendalian internal yang dianggap perlu oleh manajemen untuk memungkinkan penyusunan laporan keuangan konsolidasian yang bebas dari kesalahan penyajian material, baik yang disebabkan oleh kecurangan maupun kesalahan.

***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 the consolidated financial statements that are free from material misstatement, whether due to fraud or error.*

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Dalam penyusunan laporan keuangan konsolidasian, manajemen bertanggung jawab untuk menilai kemampuan Grup dalam mempertahankan kelangsungan usahanya, mengungkapkan, sesuai dengan kondisinya, hal-hal yang berkaitan dengan kelangsungan usaha, dan menggunakan basis akuntansi kelangsungan usaha, kecuali manajemen memiliki intensi untuk melikuidasi Grup atau menghentikan operasi, atau tidak memiliki alternatif yang realistis selain melaksanakannya.

*In preparing the consolidated financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.*

Pihak yang bertanggung jawab atas tata kelola bertanggung jawab untuk mengawasi proses pelaporan keuangan Grup.

*Those charged with governance are responsible for overseeing the Group's financial reporting process.*

**Tanggung Jawab Auditor terhadap Audit atas Laporan Keuangan Konsolidasian**

Tujuan kami adalah untuk memeroleh keyakinan memadai tentang apakah laporan keuangan konsolidasian secara keseluruhan bebas dari kesalahan penyajian material, baik yang disebabkan oleh kecurangan maupun kesalahan, dan untuk menerbitkan laporan auditor yang mencakup opini kami. Keyakinan memadai merupakan suatu tingkat keyakinan tinggi, namun bukan merupakan suatu jaminan bahwa audit yang dilaksanakan berdasarkan Standar Audit akan selalu mendeteksi kesalahan penyajian material ketika hal tersebut ada. Kesalahan penyajian dapat disebabkan oleh kecurangan maupun kesalahan dan dianggap material jika, baik secara individual maupun secara agregat, dapat diekspektasikan secara wajar akan memengaruhi keputusan ekonomi yang diambil oleh pengguna berdasarkan laporan keuangan konsolidasian tersebut.

***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 Standard on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.*

Sebagai bagian dan 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, mendesain dan melaksanakan prosedur audit yang responsif terhadap risiko tersebut, serta memeroleh bukti audit yang cukup dan tepat untuk menyediakan basis bagi opini kami. Risiko tidak terdeteksinya kesalahan penyajian material yang disebabkan oleh kecurangan lebih tinggi dari yang disebabkan oleh kesalahan, karena kecurangan dapat melibatkan kolusi, pemalsuan, penghilangan secara sengaja, pernyataan salah, atau pengabaian pengendalian internal.

*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.*

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- Memeroleh suatu pemahaman tentang pengendalian internal yang relevan dengan audit untuk mendesain prosedur audit yang tepat sesuai dengan kondisinya, tetapi bukan untuk tujuan menyatakan opini atas keefektivitasan pengendalian internal Grup.
- Mengevaluasi ketepatan kebijakan akuntansi yang digunakan serta kewajaran estimasi akuntansi dan pengungkapan terkait yang dibuat oleh manajemen.
- Menyimpulkan ketepatan penggunaan basis akuntansi kelangsungan usaha oleh manajemen dan, berdasarkan bukti audit yang diperoleh, apakah terdapat suatu ketidakpastian material yang terkait dengan peristiwa atau kondisi yang dapat menyebabkan keraguan signifikan atas kemampuan Grup untuk mempertahankan kelangsungan usahanya. Ketika kami menyimpulkan bahwa terdapat suatu ketidakpastian material, kami diharuskan untuk menarik perhatian dalam laporan auditor kami ke pengungkapan terkait dalam laporan keuangan konsolidasian atau, jika pengungkapan tersebut tidak memadai, harus menentukan apakah perlu untuk memodifikasi opini kami. Kesimpulan kami didasarkan pada bukti audit yang diperoleh hingga tanggal laporan auditor kami. Namun, peristiwa atau kondisi masa depan dapat menyebabkan Grup tidak dapat mempertahankan kelangsungan usaha.
- Mengevaluasi penyajian, struktur, dan isi laporan keuangan konsolidasian secara keseluruhan, termasuk pengungkapannya, dan apakah laporan keuangan konsolidasian mencerminkan transaksi dan peristiwa yang mendasarinya dengan suatu cara yang mencapai penyajian wajar.
- Memeroleh bukti audit yang cukup dan tepat terkait informasi keuangan entitas atau aktivitas bisnis 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.

- *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 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.*

*01244/2.1030/AU.1/10/1680-1/1/IX/2025*

**Laporan Kepatuhan Terhadap Peraturan Perundang-Undangan dan Pengendalian Internal**

Kami juga melakukan pengujian atas kepatuhan Perusahaan terhadap peraturan perundang-undangan tertentu dan pengendalian internal. Kepatuhan terhadap peraturan perundang-undangan tertentu dan pengendalian internal adalah tanggung jawab manajemen. Tanggung jawab kami terletak pada pernyataan kesimpulan atas kepatuhan terhadap peraturan perundang-undangan dan pengendalian internal berdasarkan audit kami. Pengujian atas kepatuhan terhadap peraturan perundang-undangan tertentu dan pengendalian internal tersebut kami laksanakan berdasarkan Standar Pemeriksaan Keuangan Negara yang diterbitkan Badan Pemeriksa Keuangan Republik Indonesia dan Pernyataan Standar Audit No. 62 (Seksi 801) yang ditetapkan oleh Institut Akuntan Publik Indonesia.

Laporan kepatuhan terhadap peraturan perundang-undangan dan pengendalian internal disampaikan secara terpisah kepada manajemen, masing-masing dalam laporan kami No. R/0422.AAT/MHW/2025 dan No. R/0423.AAT/MHW/2025 tanggal 25 September 2025.

***Report on the Compliance to Regulation and Internal Control***

*We also have tested on the Company compliance with certain laws and regulations and internal controls. The compliance with certain laws and regulations and internal controls are the responsibility of the management. Our responsibility is to express aconclusion on the compliance with certain laws and regulations and internal controls based on our audit. Testing of the compliance with certain laws and regulations and internal controls that we performed were in accordance with State Financial Auditing Standards established by the Supreme Audit Board of the Republic of Indonesia and Statement of Standards on Auditing No. 62 (Section 801) established by the Indonesian Institute of Certified Public Accountants.*

*The reports of compliance to certain regulations and internal controls, are submitted to the management, separately in our reports No. R/0422.AAT/MHW/2025 and No. R/0423.AAT/MHW/2025 dated September 25, 2025.*

**Amir Abadi Jusuf, Aryanto, Mawar & Rekan**

Maxson Hakim Wijaya

***Maxson Hakim Wijaya***
Nomor Izin Akuntan Publik: AP.1680/
*Public Accountant License Number: AP.1680*

Jakarta, 25 September 2025/*September 25, 2025*

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**PT RAJAWALI NUSANTARA INDONESIA (PERSERO) DAN ENTITAS ANAK**
**LAPORAN POSISI KEUANGAN KONSOLIDASIAN**
Pada Tanggal 31 Desember 2024 dan 2023
Serta 1 Januari 2023/ 31 Desember 2022
(Disajikan dalam Rupiah penuh, kecuali dinyatakan lain)

***PT RAJAWALI NUSANTARA INDONESIA (PERSERO) AND SUBSIDIARIES***
***CONSOLIDATED STATEMENTS OF FINANCIAL POSITION***
*As of December 31, 2024 and 2023*
*And January 1, 2023/ December 31, 2022*
*(Expressed in full of Rupiah, unless Otherwise Stated)*

| | Catatan/ *Notes* | 31 Desember/ *December 31,* 2024 | 31 Desember/ *December 31,* 2023 *) | 1 Januari/ *January 1, 2023* 31 Desember/ *December 31,* 2022 *) | |
|---|---|---|---|---|---|
| **ASET** | | | | | ***ASSETS*** |
| **ASET LANCAR** | | | | | ***CURRENT ASSETS*** |
| Kas dan setara kas | 6 | 1.815.082.944.130 | 734.284.313.078 | 1.148.999.078.559 | *Cash and cash equivalents* |
| Dana dibatasi penggunaannya | 7 | 1.233.012.188.970 | 1.266.083.883.288 | 1.172.500.880.352 | *Restricted fund* |
| Piutang usaha | 8 | 1.181.537.672.739 | 1.886.968.392.031 | 1.779.789.142.292 | *Account receivables* |
| Piutang lain-lain | 9.a | 495.125.947.688 | 475.948.622.144 | 385.791.131.983 | *Other receivables* |
| Pendapatan yang akan diterima | 10 | 6.522.997.807 | 5.137.301.967 | 3.728.814.216 | *Accrued income* |
| Beban panen yang akan datang | 11.a | 150.538.434.935 | 75.417.429.271 | 90.424.820.824 | *Future harvest expense* |
| Aset biologis | 12 | 226.656.109.005 | 290.161.156.427 | 229.341.987.985 | *Biological assets* |
| Persediaan | 13 | 1.874.796.450.095 | 1.256.612.937.158 | 1.137.920.672.085 | *Inventories* |
| Uang muka | 14 | 438.764.620.011 | 605.115.137.698 | 534.276.380.811 | *Advances* |
| Biaya dibayar di muka | 15 | 79.157.159.126 | 84.048.997.031 | 111.907.627.778 | *Prepaid expenses* |
| Pajak dibayar di muka | 16.a | 72.346.939.945 | 177.974.355.687 | 309.719.538.241 | *Prepaid taxes* |
| Investasi jangka pendek | 17.a | 20.600.000.000 | 10.000.000.000 | 10.000.000.000 | *Short term investment* |
| Aset lancar lainnya | 18.a | 3.414.907.525 | 2.889.755.528 | 2.793.183.840 | *Other current assets* |
| Aset tidak lancar yang dimiliki untuk dijual | 19 | 713.325.287.951 | -- | -- | *Non-current assets held for sale* |
| **Jumlah Aset Lancar** | | **8.310.881.659.927** | **6.870.642.281.308** | **6.917.193.258.966** | ***Total Current Assets*** |
| **ASET TIDAK LANCAR** | | | | | ***NON-CURRENT ASSETS*** |
| Dana dibatasi penggunaannya | 7 | 35.000.000.000 | 35.000.000.000 | 35.000.000.000 | *Restricted fund* |
| Piutang lain-lain | 9.b | 84.710.149.181 | 114.186.785.059 | 115.670.660.122 | *Other receivables* |
| Pajak dibayar di muka | 16.b | 199.389.179.010 | 169.395.034.054 | 88.740.820.255 | *Prepaid taxes* |
| Beban panen yang akan datang | 11.b | 10.420.954.564 | 13.864.573.619 | 17.914.285.316 | *Future harvest expense* |
| Tanaman produktif | 20 | 407.590.571.016 | 442.129.928.664 | 472.798.190.172 | *Bearer plants* |
| Uang jaminan | 21 | 37.395.885.348 | 13.931.043.936 | 25.945.784.005 | *Security deposits* |
| Investasi jangka panjang | 17.b | 31.145.895.059 | 39.831.826.711 | 44.683.804.834 | *Long-term investment* |
| Investasi pada entitas asosiasi | 17.c | 3.379.212.546 | 14.281.669.081 | 36.944.440.441 | *Investment in associate* |
| Properti investasi | 22 | 8.813.690.523.988 | 8.092.292.613.460 | 7.207.725.703.517 | *Investement property* |
| Aset tetap | 23 | 33.134.482.889.723 | 33.509.786.582.487 | 33.339.771.211.397 | *Fixed assets* |
| Aset hak guna usaha | 24 | 31.845.746.656 | 27.240.086.826 | 11.336.245.527 | *Right of use assets* |
| Aset takberwujud | 25 | 116.905.925.908 | 116.588.826.882 | 132.051.166.333 | *Intangible assets* |
| Aset nonoperasional | 26 | 505.521.573.209 | 504.662.543.351 | 589.672.401.885 | *Non-operational assets* |
| Aset pengampunan pajak | 27 | 13.401.709.895 | 13.515.480.152 | 13.629.250.409 | *Tax amnesty assets* |
| Aset pajak tangguhan | 16.f | 656.300.158.402 | 823.365.540.534 | 713.404.245.197 | *Deferred tax assets* |
| Aset tidak lancar lainnya | 18.b | 12.337.518.889 | 35.658.124.974 | 47.251.324.378 | *Other non-current assets* |
| **Jumlah Aset Tidak Lancar** | | **44.093.517.893.394** | **43.965.730.659.790** | **42.892.539.533.788** | ***Total Non-Current Assets*** |
| **JUMLAH ASET** | | **52.404.399.553.321** | **50.836.372.941.098** | **49.809.732.792.754** | ***TOTAL ASSETS*** |

*) Disajikan kembali (Catatan 5)

**) As restated (Note 5)*

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 as a whole*

**PT RAJAWALI NUSANTARA INDONESIA (PERSERO) DAN ENTITAS ANAK**
**LAPORAN POSISI KEUANGAN KONSOLIDASIAN**
Pada Tanggal 31 Desember 2024 dan 2023
Serta 1 Januari 2023/ 31 Desember 2022
(Disajikan dalam Rupiah penuh, kecuali dinyatakan lain)

***PT RAJAWALI NUSANTARA INDONESIA (PERSERO) AND SUBSIDIARIES***
***CONSOLIDATED STATEMENTS OF FINANCIAL POSITION***
*As of December 31, 2024 and 2023*
*And January 1, 2023/ December 31, 2022*
*(Expressed in full of Rupiah, unless Otherwise Stated)*

| | Catatan/ *Notes* | 31 Desember/ *December 31,* 2024 | 31 Desember/ *December 31,* 2023 *) | 1 Januari/ *January 1, 2023* 31 Desember/ *December 31,* 2022 *) | |
|---|---|---|---|---|---|
| **LIABILITAS** | | | | | ***LIABILITIES*** |
| **LIABILITAS JANGKA PENDEK** | | | | | ***CURRENT LIABILITIES*** |
| Utang bank | 28 | 5.385.112.614.343 | 5.380.293.636.795 | 4.233.534.081.613 | *Bank loan* |
| Utang usaha | 29.a | 2.349.678.948.859 | 2.238.835.021.850 | 2.916.000.426.773 | *Account payables* |
| Utang pajak | 16.c | 740.274.234.631 | 678.716.872.360 | 490.926.488.215 | *Taxes payable* |
| Beban akrual | 30 | 655.846.576.122 | 693.123.680.157 | 581.664.314.541 | *Accrued expenses* |
| Pendapatan diterima di muka | 31 | 1.727.594.013.227 | 640.462.412.748 | 251.929.490.620 | *Unearned revenue* |
| Bagian jangka pendek dari liabilitas jangka panjang: | | | | | *Current portion of long term liabilities:* |
| Utang bank | 32 | 835.433.985.908 | 2.079.851.726.132 | 2.809.840.099.228 | *Bank loan* |
| Utang lembaga keuangan non-bank | 33 | 164.870.549 | 36.875.000.000 | 20.000.000.000 | *Debt to non-bank financial institutions* |
| Utang sewa pembiayaan | | -- | 49.914.000 | 742.634.504 | *Lease payables* |
| Rekening dana investasi | 34 | -- | 143.498.479 | 23.689.182.702 | *Investment fund account* |
| Liabilitas sewa | 35 | 6.601.355.085 | 1.632.820.992 | 664.204.976 | *Lease liabilities* |
| Liabilitas imbalan kerja | 36 | 44.656.021.587 | 22.922.877.995 | 5.949.066.484 | *Employee benefit liabilities* |
| Surat berharga jangka menengah | 37 | -- | 179.888.233.333 | -- | *Medium term notes* |
| Utang jangka pendek lainnya | 38.a | 1.517.629.056.551 | 1.584.639.395.693 | 1.455.643.408.651 | *Other current payables* |
| **Jumlah Liabilitas Jangka Pendek** | | **13.262.991.676.862** | **13.537.435.090.534** | **12.790.583.398.307** | ***Total Current Liabilities*** |
| **LIABILITAS JANGKA PANJANG** | | | | | ***NON-CURRENT LIABILITIES*** |
| Utang usaha | 29.b | 71.778.393.257 | -- | -- | *Account payables* |
| Pendapatan diterima di muka | 31 | 291.260.666.018 | 275.403.524.670 | 289.522.624.715 | *Unearned revenues* |
| Pendapatan yang ditangguhkan | 39 | 50.952.400.000 | 50.952.400.000 | 50.952.400.000 | *Deferred income* |
| Liabilitas jangka panjang setelah dikurangi bagian jangka pendek: | | | | | *Long term liabilities after net off current portion:* |
| Utang bank | 32 | 2.023.851.241.964 | 889.576.548.189 | 829.282.164.125 | *Bank loans* |
| Utang lembaga keuangan non-bank | 33 | 11.018.601.844 | 19.804.883.499 | 20.330.267.829 | *Debt to non-bank financial institutions* |
| Rekening dana investasi | 34 | 44.750.398.706 | 44.357.302.029 | 2.585.909.129.655 | *Investment fund account* |
| Liabilitas sewa | 35 | 8.830.371.861 | 2.723.044.078 | 54.425.994 | *Lease liabilities* |
| Liabilitas imbalan kerja | 36 | 389.176.055.471 | 602.029.473.562 | 663.728.874.617 | *Employee benefit liabilities* |
| Surat berharga jangka menengah | 37 | 97.933.655.674 | -- | 179.888.233.333 | *Medium term notes* |
| Liabilitas pajak tangguhan | 16.f | 102.322.358.825 | 110.847.963.751 | 104.414.283.598 | *Deferred tax liabilities* |
| Utang jangka panjang lainnya | 38.b | 307.612.284.028 | 99.285.765.417 | 36.180.964.368 | *Other non-current payables* |
| **Jumlah Liabilitas Jangka Panjang** | | **3.399.486.427.648** | **2.094.980.905.195** | **4.760.263.368.234** | ***Total Non-Current Liabilities*** |
| **JUMLAH LIABILITAS** | | **16.662.478.104.510** | **15.632.415.995.729** | **17.550.846.766.541** | ***TOTAL LIABILITIES*** |
| **EKUITAS** | | | | | ***EQUITY*** |
| Modal saham - nilai nominal Rp1.000.000 per saham Modal dasar - 41.333.887 saham Modal ditempatkan dan disetor penuh - 12.898.183 saham pada tahun 2024 dan 2023, dan 10.333.472 saham pada tahun 2022 | 40 | 12.898.183.000.000 | 12.898.183.000.000 | 10.333.472.000.000 | *Share capital - par value of Rp1,000,000 - per share Authorized - 41,333,887 shares Issued and fully paid - 12,898,183 shares in 2024 and 2023, and 10,333,472 in 2022* |
| Tambahan modal disetor | 41 | (1.203.296.298.155) | (1.203.296.298.155) | (1.203.296.298.155) | *Additional paid in capital* |
| Penghasilan komprehensif lain | 42 | 24.717.270.747.577 | 24.487.228.909.977 | 23.924.096.740.043 | *Other comprehensive income* |
| Saldo laba | 43 | (391.257.961.735) | (718.326.904.792) | (525.669.189.025) | *Retained earnings* |
| **Jumlah Ekuitas yang Dapat Diatribusikan kepada Pemilik:** | | | | | ***Total Equity Attributable to the Owners of the:*** |
| **Entitas Induk** | | 36.020.899.487.687 | 35.463.788.707.030 | 32.528.603.252.863 | ***Parent Entity*** |
| **Kepentingan Nonpengendali** | 44 | (278.978.038.876) | (259.831.761.661) | (269.717.226.650) | ***Non-Controlling Interest*** |
| **JUMLAH EKUITAS** | | **35.741.921.448.811** | **35.203.956.945.369** | **32.258.886.026.213** | ***TOTAL EQUITY*** |
| **JUMLAH LIABILITAS DAN EKUITAS** | | **52.404.399.553.321** | **50.836.372.941.098** | **49.809.732.792.754** | ***TOTAL LIABILITIES AND EQUITY*** |

*) Disajikan kembali (Catatan 5)

**) As restated (Note 5)*

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 as a whole*

**PT RAJAWALI NUSANTARA INDONESIA (PERSERO) DAN ENTITAS ANAK**
**LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN**
Untuk tahun-tahun yang berakhir pada tanggal 31 Desember 2024 dan 2023
(Disajikan dalam Rupiah penuh, kecuali dinyatakan lain)

***PT RAJAWALI NUSANTARA INDONESIA (PERSERO) AND SUBSIDIARIES***
***CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME***
*For the years ended December 31, 2024 and 2023*
*(Expressed in full of Rupiah, unless Otherwise Stated)*

| | Catatan/ *Notes* | 2024 | 2023 | |
|---|---|---|---|---|
| **PENDAPATAN** | 45 | 18.313.058.400.613 | 15.242.556.460.252 | ***REVENUES*** |
| **BEBAN POKOK PENDAPATAN DAN BEBAN LANGSUNG** | 46 | (16.332.190.185.629) | (13.575.651.827.541) | ***COST OF REVENUES AND DIRECT COST*** |
| **LABA KOTOR** | | **1.980.868.214.984** | **1.666.904.632.711** | ***GROSS PROFIT*** |
| **BEBAN USAHA** | | | | ***OPERATING EXPENSES*** |
| Beban pegawai | 47 | (978.197.717.354) | (1.050.318.437.868) | *employee expenses* |
| Beban umum dan administrasi | 48 | (625.462.709.612) | (590.798.239.708) | *General and administrative expenses* |
| Beban penjualan dan pemasaran | 49 | (135.291.376.385) | (153.856.873.192) | *Sales and marketing expenses* |
| Beban keuangan - neto | 50 | (273.031.731.660) | (280.495.579.816) | *Finance expenses - net* |
| Penghasilan (beban) lain-lain - neto | 51 | 108.976.907.550 | 212.881.185.497 | *Others income (expense) - net* |
| **LABA (RUGI) SEBELUM PAJAK** | | **77.861.587.523** | **(195.683.312.376)** | ***PROFIT (LOSS) BEFORE TAX*** |
| (Beban) manfaat pajak penghasilan | 16.d | (308.805.023.595) | 2.124.032.986 | *Income tax (expense) benefit* |
| **RUGI BERSIH TAHUN BERJALAN** | | **(230.943.436.072)** | **(193.559.279.390)** | ***NET LOSS FOR THE YEAR*** |
| **PENGHASILAN KOMPREHENSIF LAIN** | | | | ***OTHER COMPREHENSIVE INCOME*** |
| **Pos-pos yang tidak akan direklasifikasi ke laba rugi:** | | | | ***Items that will not be reclassified to profit or loss:*** |
| Surplus revaluasi tanah | 23 | 786.651.007.254 | 689.706.372.742 | *Surplus on revaluation of land* |
| Selisih penjabaran mata uang asing | | (3.965.304.275) | (826.846.462) | *Foreign currency translation adjustment* |
| Perubahan nilai aset keuangan pada nilai wajar | 17.b | (8.685.931.652) | (4.851.978.123) | *Changes in the value of financial assets at fair value* |
| Pengukuran kembali liabilitas imbalan pasti | 36 | (6.348.515.785) | (141.572.713.860) | *Remeasurement of post-employment benefit liabilities* |
| Pajak terkait | 16.f | 1.396.673.472 | 31.485.368.187 | *Related tax* |
| **Jumlah Penghasilan Komprehensif Lain Setelah Pajak** | | **769.047.929.014** | **573.940.202.484** | ***Total Other Comprehensive Income - Net of Tax*** |
| **LABA KOMPREHENSIF TAHUN BERJALAN** | | **538.104.492.942** | **380.380.923.094** | ***COMPREHENSIVE INCOME FOR THE YEAR*** |
| **RUGI BERSIH TAHUN BERJALAN YANG DIATRIBUSIKAN KEPADA:** | | | | ***NET LOSS FOR THE YEAR ATTRIBUTABLE TO:*** |
| Pemilik Entitas Induk | | (206.532.293.403) | (192.657.715.767) | *Owners of the Parent Entity* |
| Kepentingan Nonpengendali | | (24.411.142.669) | (901.563.623) | *Non-Controlling Interest* |
| **JUMLAH** | | **(230.943.436.072)** | **(193.559.279.390)** | ***TOTAL*** |
| **LABA KOMPREHENSIF TAHUN BERJALAN YANG DIATRIBUSIKAN KEPADA:** | | | | ***COMPREHENSIVE INCOME FOR THE YEAR ATTRIBUTABLE TO:*** |
| Pemilik Entitas Induk | | 557.110.780.657 | 370.474.454.167 | *Owners of the Parent Entity* |
| Kepentingan Nonpengendali | | (19.006.287.715) | 9.906.468.927 | *Non-Controlling Interest* |
| **JUMLAH** | | **538.104.492.942** | **380.380.923.094** | ***TOTAL*** |

*) Disajikan kembali (Catatan 5)

**) As restated (Note 5)*

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 as a whole*

**PT RAJAWALI NUSANTARA INDONESIA (PERSERO) DAN ENTITAS ANAK**
**LAPORAN PERUBAHAN EKUITAS KONSOLIDASIAN**
Untuk tahun-tahun yang berakhir
pada tanggal 31 Desember 2024 dan 2023
(Disajikan dalam Rupiah penuh, kecuali dinyatakan lain)

***PT RAJAWALI NUSANTARA INDONESIA (PERSERO) AND SUBSIDIARIES***
***CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY***
*For the years ended*
*December 31, 2024 and 2023*
*(Expressed in full of Rupiah, unless Otherwise Stated)*

| | Catatan/ *Notes* | Ekuitas yang Dapat Diatribusikan Kepada Pemilik Entitas Induk/ *Equity Attributable to the Owners of the Parent* | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Tambahan modal disetor/ *Additional paid in capital* | | | | Penghasilan komprehensif lain/ *Other comprehensive income* | | | | | Saldo laba/ *Retained earnings* | | | | | |
| | | Modal ditempatkan dan disetor penuh/ *Issued and fully paid capital* | Selisih transaksi restrukturisasi entitas sepengendali/ *Difference in value of restructuring transactions of entities under common control* | Selisih antara aset dan liabilitas pengampunan pajak/ *Differences between asset and liabilities of tax amnesty* | Jumlah tambahan modal disetor/ *Total additional paid in capital* | Surplus atas revaluasi tanah/ *Surplus on revaluation of land* | Selisih penjabaran mata uang asing/ *Foreign currency translation difference* | Perubahan nilai aset keuangan pada nilai wajar/ *Changes in the value of financial assets at fair value* | Pengukuran kembali liabilitas imbalan pasti/ *Remeasurement of post-employment benefit liabilities* | Jumlah Penghasilan komprehensif lain/ *Total other comprehensive income* | Ditentukan penggunaannya/ *Approriate* | Belum ditentukan penggunaannya/ *Unappropriate* | Jumlah saldo laba/ *Total retained earnings* | Jumlah ekuitas entitas induk/ *Total parent equity* | Kepentingan nonpengendali/ *Non-controlling interest* | Jumlah ekuitas/ *Total equity* | |
| **Saldo 31 Desember 2022** | | **10.333.472.000.000** | **267.131.015.256** | **544.990.760** | **267.676.006.016** | **3.183.805.125.555** | **--** | **–** | **(119.313.073.980)** | **3.064.492.051.575** | **(284.186.349.423)** | **(297.922.334.487)** | **(582.108.683.910)** | **13.083.531.373.681** | **61.764.294.736** | **13.145.295.668.417** | ***Balance as of December 31, 2022*** |
| Dampak penyajian kembali | 5 | – | (1.471.557.010.883) | 584.706.712 | (1.470.972.304.171) | 21.105.778.768.637 | -- | (17.049.631.112) | (229.124.449.057) | 20.859.604.688.468 | 36.492.835.724 | 19.946.659.161 | 56.439.494.885 | **19.445.071.879.182** | (331.481.521.386) | **19.113.590.357.796** | *Restatement impact* |
| **Saldo 1 Januari 2023*)** | | **10.333.472.000.000** | **(1.204.425.995.627)** | **1.129.697.472** | **(1.203.296.298.155)** | **24.289.583.894.192** | **--** | **(17.049.631.112)** | **(348.437.523.037)** | **23.924.096.740.043** | **(247.693.513.699)** | **(277.975.675.326)** | **(525.669.189.025)** | **32.528.603.252.863** | **(269.717.226.650)** | **32.258.886.026.213** | ***Balance as of January 1, 2023*)*** |
| Penambahan modal disetor | 40 | 2.564.711.000.000 | -- | -- | -- | -- | -- | – | – | – | – | -- | -- | **2.564.711.000.000** | -- | **2.564.711.000.000** | *Additional paid in capital* |
| Cadangan umum | 43 | – | -- | -- | -- | -- | -- | – | – | – | (277.975.675.326) | 277.975.675.326 | -- | **--** | -- | **--** | *General reserve* |
| Pembagian dividen entitas anak | 43 | – | -- | -- | -- | -- | -- | – | – | – | – | -- | -- | **--** | (21.003.938) | **(21.003.938)** | *Subsidiary's dividend distribution* |
| Rugi tahun berjalan | | – | -- | -- | -- | -- | -- | – | – | – | – | (192.657.715.767) | (192.657.715.767) | **(192.657.715.767)** | (901.563.623) | **(193.559.279.390)** | *Loss for the year* |
| Penghasilan komprehensif lain | 42 | – | -- | -- | -- | 689.706.372.742 | (826.846.462) | (4.851.978.123) | (120.895.378.223) | 563.132.169.934 | – | -- | -- | **563.132.169.934** | 10.808.032.550 | **573.940.202.484** | *Other comprehensive income* |
| **Saldo 31 Desember 2023** | | **12.898.183.000.000** | **(1.204.425.995.627)** | **1.129.697.472** | **(1.203.296.298.155)** | **24.979.290.266.934** | **(826.846.462)** | **(21.901.609.235)** | **(469.332.901.260)** | **24.487.228.909.977** | **(525.669.189.025)** | **(192.657.715.767)** | **(718.326.904.792)** | **35.463.788.707.030** | **(259.831.761.661)** | **35.203.956.945.369** | ***Balance as of December 31, 2023*** |
| Cadangan umum | 43 | – | -- | -- | -- | -- | -- | – | – | – | (192.657.715.767) | 192.657.715.767 | -- | **--** | -- | **--** | *General reserve* |
| Pembagian dividen entitas anak | 43 | – | -- | -- | -- | -- | -- | – | – | – | – | -- | -- | **--** | (139.989.500) | **(139.989.500)** | *Subsidiary's dividend distribution* |
| Rugi tahun berjalan | | – | -- | -- | -- | -- | -- | – | – | – | – | (206.532.293.403) | (206.532.293.403) | **(206.532.293.403)** | (24.411.142.669) | **(230.943.436.072)** | *Loss for the year* |
| Penghasilan komprehensif lain | 42 | – | -- | -- | -- | 786.651.007.254 | (3.965.304.275) | (8.685.931.652) | (10.356.697.267) | 763.643.074.060 | – | -- | -- | **763.643.074.060** | 5.404.854.954 | **769.047.929.014** | *Other comprehensive income* |
| Reklasifikasi surplus revaluasi tanah | 23 | – | -- | -- | -- | (533.601.236.460) | -- | – | – | (533.601.236.460) | – | 533.601.236.460 | 533.601.236.460 | **--** | -- | **--** | *Reclassification of land revaluation surplus* |
| **Saldo 31 Desember 2024** | | **12.898.183.000.000** | **(1.204.425.995.627)** | **1.129.697.472** | **(1.203.296.298.155)** | **25.232.340.037.728** | **(4.792.150.737)** | **(30.587.540.887)** | **(479.689.598.527)** | **24.717.270.747.577** | **(718.326.904.792)** | **327.068.943.057** | **(391.257.961.735)** | **36.020.899.487.687** | **(278.978.038.876)** | **35.741.921.448.811** | ***Balance as of December 31, 2024*** |

*) Disajikan kembali (Catatan 5)

**) As restated (Note 5)*

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 as a whole*

**PT RAJAWALI NUSANTARA INDONESIA (PERSERO) DAN ENTITAS ANAK**

**LAPORAN ARUS KAS KONSOLIDASIAN**

Untuk tahun-tahun yang berakhir
pada tanggal 31 Desember 2024 dan 2023
(Disajikan dalam Rupiah penuh, kecuali dinyatakan lain)

***PT RAJAWALI NUSANTARA INDONESIA (PERSERO) AND SUBSIDIARIES***

***CONSOLIDATED STATEMENTS OF CASH FLOWS***

*For the years ended*
*December 31, 2024 and 2023*
*(Expressed in full of Rupiah, unless Otherwise Stated)*

| | Catatan/ *Notes* | 2024 Rp | 2023 Rp | |
|---|---|---|---|---|
| **ARUS KAS DARI AKTIVITAS OPERASI** | | | | ***CASH FLOWS FROM OPERATING ACTIVITIES*** |
| Penerimaan kas dari pelanggan | | 19.062.870.350.233 | 15.359.499.074.023 | *Cash receipts from customers* |
| Penghasilan bunga | | 78.885.280.667 | 48.061.709.945 | *Receipts from interest income* |
| Pembayaran kas kepada pemasok, karyawan dan lain lain | | (17.834.538.376.562) | (15.679.386.468.949) | *Cash payments to suppliers, employees and others* |
| Penerimaan pengembalian pajak | | 27.090.219.640 | 36.926.164.702 | *Receipt of tax refund* |
| Pembayaran bunga pinjaman | | (548.747.951.458) | (525.224.828.994) | *Payments for finance expenses* |
| Pembayaran pajak penghasilan | | (279.242.343.979) | (48.301.859.618) | *Payments for income tax* |
| **Kas neto yang diperoleh dari (digunakan untuk) aktivitas operasi** | | **506.317.178.541** | **(808.426.208.891)** | ***Net cash provided by (used for) operating activities*** |
| **ARUS KAS DARI AKTIVITAS INVESTASI** | | | | ***CASH FLOWS FROM INVESTING ACTIVITIES*** |
| Pencairan dana yang dibatasi penggunaannya | 7 | 51.997.448.226 | 241.675.659.467 | *Withdrawal of restricted fund* |
| Penempatan dana yang dibatasi penggunaannya | 7 | (18.925.753.908) | (335.258.662.403) | *Placement of restricted fund* |
| Penambahan aset biologis | 12 | (24.442.709.748) | (20.762.601.404) | *Addition of biological assets* |
| Penambahan investasi jangka pendek | 17.a | (10.600.000.000) | -- | *Addition of short term investment* |
| Perolehan aset lain-lain | 18 | -- | (10.733.601.926) | *Addition of right of other assets* |
| Perolehan aset tanaman produktif | 20, 53 | (6.867.257.857) | (9.535.619.702) | *Addition of bearer plants* |
| Penempatan uang jaminan | 21 | (26.515.315.341) | (1.323.974.865) | *Placement of security deposit* |
| Pencairan uang jaminan | 21 | 3.050.473.929 | 13.338.714.934 | *Withdrawal of security deposit* |
| Perolehan properti investasi | 22 | (310.700.000) | (3.442.937.671) | *Acquisition of fixed assets* |
| Penerimaan atas pelepasan properti investasi | 22 | -- | 209.317.421.697 | *Proceeds from disposal of investment in properties* |
| Perolehan aset tetap | 23 | (163.903.720.136) | (126.850.839.092) | *Acquisition of fixed assets* |
| Hasil pelepasan aset tetap | 23 | 85.866.493.972 | 1.312.289.099 | *Proceeds from disposal of fixed assets* |
| Penambahan aset takberwujud | 25 | (29.844.838.148) | (22.451.773.592) | *Addition of intangible assets* |
| Uang muka penjualan aset tetap | 19, 31 | 578.197.015.026 | -- | *Advance payments for purchase of fixed assets* |
| **Kas neto yang diperoleh dari (digunakan untuk) aktivitas investasi** | | **437.701.136.015** | **(64.715.925.458)** | ***Net cash provided by (used in) investing activities*** |
| **ARUS KAS DARI AKTIVITAS PENDANAAN** | | | | ***CASH FLOWS FROM FINANCING ACTIVITIES*** |
| Penerimaan utang bank jangka pendek | 28,53 | 723.481.386.664 | 7.328.689.138.609 | *Proceeds from short-term bank loans* |
| Pembayaran utang bank jangka pendek | 28,53 | (718.662.409.116) | (6.119.488.787.158) | *Payments of short-term loans* |
| Penerimaan utang bank jangka panjang | 32,53 | 1.378.079.791.139 | 311.681.422.699 | *Proceeds from long-term bank loans* |
| Pembayaran utang bank jangka panjang | 32,53 | (1.194.939.793.536) | (1.080.826.990.072) | *Payments of long-term bank loans* |
| Penerimaan utang ke lembaga keuangan non-bank | 33,53 | -- | 50.000.000.000 | *Proceeds of debt to non-bank financial institution* |
| Pembayaran utang ke lembaga keuangan non-bank | 33,53 | (37.018.245.144) | (33.650.384.330) | *Payment of debt to non-bank financial institution* |
| Pembayaran rekening dana investasi | 34,53 | -- | (387.270.754) | *Payments of investment fund account* |
| Pembayaran utang liabilitas sewa | 35,53 | (14.163.528.607) | (380.912.910) | *Payments of lease liabilities* |
| Pembayaran utang sewa pembiayaan | 53 | -- | (692.720.504) | *Payments of lease payables* |
| **Kas neto yang diperoleh dari aktivitas pendanaan** | | **136.777.201.400** | **454.943.495.580** | ***Net cash provided by financing activities*** |
| **KENAIKAN (PENURUNAN) NETO KAS DAN SETARA KAS** | | **1.080.795.515.956** | **(418.198.638.769)** | ***NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS*** |
| Efek mata uang asing pada kas dan setara kas | | 3.115.096 | 3.483.873.288 | *Effect of foreign exchange cash and cash equivalents* |
| **KAS DAN SETARA KAS PADA AWAL TAHUN** | | **734.284.313.078** | **1.148.999.078.559** | ***CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR*** |
| **KAS DAN SETARA KAS PADA AKHIR TAHUN** | 6 | **1.815.082.944.130** | **734.284.313.078** | ***CASH AND CASH EQUIVALENTS AT END OF YEAR*** |

Informasi transaksi yang tidak mempengaruhi arus kas disajikan pada Catatan 53

*Information of non-cash transaction is presented in Note 53*

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 as a whole*

## 1. Umum / *1. General*

**Pendirian Perusahaan**

Berdasarkan SK Menteri Koordinator Kompartemen Keuangan No. 0642/M.K.3/64 tanggal 11 Agustus 1964, Pemerintah menggunakan seluruh harta kekayaan eks Oei Tiong Ham Concern sebagai penyetoran Modal Pemerintah dalam pendirian PT Perusahaan Perkembangan Ekonomi Negara (PPEN) Rajawali Nusantara Indonesia ("Perusahaan"). Hal tersebut dilakukan dengan Akta Notaris Ny. Adasiah Harahap, Jakarta No. 5 tanggal 12 Oktober 1964, kemudian diubah dengan Akta Notaris Joeni Mulyani, Semarang No. 26 tanggal 30 Juni 1969 dan No. 17 tanggal 16 Juli 1969.

Berdasarkan Undang-Undang No. 6 tahun 1968 dan Peraturan Pemerintah No. 5 tahun 1974, PT PPEN Rajawali Nusantara Indonesia disesuaikan bentuk hukumnya menjadi Perusahaan Perseroan (Persero) dengan nama yang sama. Perubahan bentuk badan hukum tersebut telah memperoleh pengesahan dari Menteri Kehakiman No. J.A.S/25/13 tanggal 20 April 1976 dan No. C.24260-HT01-04 tahun 1983 tanggal 3 Juni 1983. Dengan diterbitkannya Peraturan Pemerintah No. 3 tahun 1983 tentang tata cara pembinaan dan pengawasan Badan Usaha Milik Negara, telah dilakukan penyesuaian/ perubahan Anggaran Dasar Perusahaan dengan Akta Notaris Imas Fatimah, S.H., No. 87 tanggal 13 September 1986. Perubahan Anggaran Dasar tersebut telah memperoleh pengesahan dari Menteri Kehakiman dengan No. C.2-160-HT.01.04 tahun 1987 tanggal 9 Januari 1987.

Anggaran Dasar Perusahaan telah mengalami beberapa kali perubahan, yang terakhir melalui Akta Nomor. 9 tanggal 29 Februari 2024 yang dibuat di hadapan Nanda Fauz Iwan , S.H., M.Kn., Notaris di Jakarta dan telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia dalam Surat Keputusan No. AHU-0013942.AH.01.02.TAHUN 2024 tanggal 1 Maret 2024 tentang penetapan nilai penambahan penyertaan modal Negara Republik Indonesia ke dalam modal saham perseroan PT Rajawali Nusantara Indonesia (Persero), yang semula Rp10.333.472.000.000 menjadi sebesar Rp12.898.183.000.000.

Perusahaan dan entitas Anak secara bersama sama disebut sebagai "Grup".

***Establishment***

*Based on the Decree of the Coordinating Minister of Finance Compartment No. 0642/M.K.3/64 dated August 11, 1964, the Government used all the assets of former Oei Tiong Ham Concern as Government Capital Deposit in the establishment of PT Perusahaan Perkembangan Ekonomi Negara (PPEN) Rajawali Nusantara Indonesia (the "Company"). The Company was established based on Notarial Deed of Mrs. Adasiah Harahap, Jakarta No. 5 dated October 12, 1964, subsequently amended by Notarial Deed of Joeni Mulyani, Semarang No. 26 dated June 30, 1969 and No. 17 dated July 16, 1969.*

*Based on Law No. 6 year 1968 and Government Regulation No. 5 year 1974, PT PPEN Rajawali Nusantara Indonesia adjusted its legal form into a Limited Liability Company (Persero) with the same name. Changes in the legal entity has obtained approval from the Minister of Justice No. J.A.S/25/13 dated April 20, 1976 and No. C.24260-HT01-04 year 1983 dated June 3, 1983. With the issuance of Government Regulation No. 3 year 1983 on procedures for guidance and supervision of State-Owned Enterprises, there have been made the adjustments/ changes in the Company's Articles of Association by Imas Fatimah, S.H., No. 87 dated September 13, 1986. The amendment has been ratified by the Minister of Justice with his Decree No. C.2-160-HT.01.04 year 1987 dated January 9, 1987.*

*The Company's Articles of Association have undergone several amendments, the most recent being through Deed Number 9 dated February 29, 2024, drawn up before Nanda Fauz Iwan, S.H., M.Kn., Notary in Jakarta, and has been approved by the Minister of Law and Human Rights of the Republic of Indonesia through Decree No. AHU-0013942.AH.01.02.TAHUN 2024 dated March 1, 2024, regarding the determination of the added value of the capital participation of the Republic of Indonesia into the share capital of PT Rajawali Nusantara Indonesia (Persero), from the previous amount of Rp10,333,472,000,000 to Rp12,898,183,000,000.*

*The Company and its Subsidiary, collectively referred to as "the Group".*

Sesuai dengan pasal 3 Anggaran Dasar Perusahaan, ruang lingkup kegiatan Perusahaan adalah di bidang holding industri pangan, pertanian dan perkebunan, industri, alat kesehatan, perdagangan, perikanan, real estat, pengelolaan (manajemen), serta optimalisasi pemanfaatan sumber daya yang dimiliki Perusahaan untuk menghasilkan barang dan/atau jasa yang bermutu tinggi dan berdaya saing kuat.

*In accordance with Article 3 of the Company's Articles of Association, the scope of the Company's activities includes serving as a holding company in the food, agriculture, and plantation industries; industry; medical equipment; trade; fisheries; real estate; management; as well as optimizing the utilization of the Company's resources to produce high-quality and highly competitive goods and/or services.*

**Susunan Dewan Komisaris dan Direksi**
Susunan Dewan Komisaris sampai dengan tanggal 31 Desember 2024 dan 2023 masing-masing berdasarkan pada Keputusan Menteri Negara Badan Usaha Milik Negara No. SK-115/MBU/05/2024 tanggal 22 Mei 2024 dan No. SK-349/MBU/12/2023 tanggal 20 Desember 2023 melalui Akta Notaris Nanda Fauz Iwan, S.H., M.Kn No. 16 tentang Pemberhentian Anggota – Anggota Dewan Komisaris Perusahaan Perseroan (Persero) PT Rajawali Nusantara Indonesia, sehingga susunan Dewan Komisaris menjadi sebagai berikut:

***Board of Commissioners and Directors***
*Composition of the Board of Commissioners up to date December 31, 2024 and 2023 based on the Decree of the Minister of State-Owned Enterprises No SK-115/MBU/05/2024 dated May 22, 2024 and No. SK-349/MBU/12/2023 dated December 20, 2023, respectively, through the Notarial Deed of Nanda Fauz Iwan, S.H., M.Kn No. 16 concerning the Dismissal of members of the Board of Commissioners of the Limited Liability Company (Persero) PT Rajawali Nusantara Indonesia, therefore the composition of the Board of Commissioners is as follows:*

| | 2024 | 2023 | |
|---|---|---|---|
| **Dewan Komisaris** | | | ***Board of Commissioners*** |
| Komisaris Utama | -- | Budi Santoso | *President Commissioner* |
| Komisaris | Sarwo Edhy | Sarwo Edhy | *Commissioner* |
| Komisaris | -- | Budiono Sandi | *Commissioner* |
| Komisaris | Budiono Sandi | Budiono Sandi | *Commissioner* |
| Komisaris | M. Riza Adha Damanik | M. Riza Adha Damanik | *Commissioner* |
| Komisaris Independen | Arie Sujito | Arie Sujito | *Independence Commissioner* |
| Komisaris Independen | Marsudi Wahyu Kisworo | Marsudi Wahyu Kisworo | *Independence Commissioner* |

Susunan Direksi sampai dengan tanggal 31 Desember 2024 berdasarkan pada Keputusan Menteri Badan Usaha Milik Negara No. SK-115/MBU/05/2024 tanggal 22 Mei 2024 melalui Akta Notaris Nanda Fauz Iwan, S.H., M.Kn No. 10, tentang Pemberhentian, Perubahan Nomenklatur Jabatan dan Pengangkatan Anggota – Anggota Direksi Perusahaan Perseroan (Persero). Sehingga, susunan Direksi per tanggal 31 Desember 2024 adalah sebagai berikut:

*Composition of the Board of Directors as of December 31, 2024 is based on Decree of the Minister of State-Owned Enterprises No SK-115/MBU/05/2024 dated May 22, 2024 through the Deed of Notary Nanda Fauz Iwan, S.H., M.Kn No. 10 concerning Dismissal, Changes in Position Nomenclature and Appointment of Members of the Board of Directors of the Limited Liability Company (Persero). Therefore, the composition of Directors as of December 31, 2024 are as follows:*

| | 2024 | |
|---|---|---|
| **Direksi** | | ***Directors*** |
| Direktur Utama | Sis Apik Wijayanto | *President Director* |
| Direktur Keuangan Dan Strategi | Susana Indah Kris Indriati | *Finance and Strategy Director* |
| Direktur Manajemen Risiko Dan Legal | Sjamsul Hidayat Safwan | *Risk Management and Legal Director* |
| Direktur Sumber Daya Manusia | Yossi Istanto | *Human Resources Director* |
| Direktur Komersial | Nina Sulistyowati | *Commercial Director* |
| Direktur *Supply Chain Management* Dan Teknologi Informasi | Bernadetta Raras Indah Rosari | *Supply Chain Management and Information Technology Director* |

Susunan Direksi sampai dengan tanggal 31 Desember 2023 berdasarkan pada Keputusan Menteri Badan Usaha Milik Negara No. SK-172/MBU/06/2023 tanggal 14 Juli 2023 melalui Akta Notaris Nanda Fauz Iwan, S.H., M.Kn No. 04, tentang Pemberhentian, Perubahan Nomenklatur Jabatan dan Pengangkatan Anggota – Anggota Direksi Perusahaan Perseroan (Persero). Sehingga, susunan Direksi per tanggal 31 Desember 2023 adalah sebagai berikut:

*Composition of the Board of Directors as of December 31, 2023 is based on Decree of the Minister of State-Owned Enterprises No. SK-172/MBU/06/2023 dated July 14, 2023 through the deed of Notary Nanda Fauz Iwan, S.H., M.Kn No. 04 concerning Dismissal, Changes in Position Nomenclature and Appointment of Members of the Board of Directors of the Limited Liability Company (Persero). Therefore, the composition of Directors as of December 31, 2023 are as follows:*

| | 2023 | |
|---|---|---|
| **Direksi** | | ***Directors*** |
| Direktur Utama | Frans Marganda Tambunan | *President Director* |
| Direktur Sumber Daya Manusia dan Legal | Yossi Istanto | *Human Resources and Legal Director* |
| Direktur Pengembangan dan Pengendalian Usaha | Dirgayuza Setiawan | *Development and Business Control Director* |
| Direktur Keuangan dan Manajemen Risiko | Thomas Hadinata | *Finance and Risk Management Director* |
| Direktur Komersial | Nina Sulistyowati | *Commercial Director* |
| Direktur *Supply Chain Management* dan Teknologi Informasi | Bernadetta Raras Indah Rosari | *Supply Chain Management and Information Technology Director* |

Pada tanggal 31 Desember 2024 dan 2023, rincian karyawan Grup adalah sebagai berikut:

*As of December 31, 2024 and 2023, the details of employees of the the Group are as follows:*

| | 2024 | 2023 | |
|---|---|---|---|
| **Formasi karyawan** | | | ***Employees formation*** |
| Karyawan pimpinan | 2.574 | 2.719 | *Management employees* |
| Karyawan pelaksana | 3.659 | 4.320 | *Executor employees* |
| Karyawan kontrak waktu tertentu | 1.935 | 2.153 | *Fixed term contract employees* |
| **Jumlah** | **8.168** | **9.192** | ***Total*** |

Pengawasan terhadap kegiatan usaha Perusahaan dilakukan oleh Satuan Pengawas Intern (SPI) yang bertanggung jawab langsung kepada Direktur Utama.

*Control of business activities of the Company is conducted by the Internal Audit Unit (SPI), which is directly responsible to the President Director.*

## 2. Penyertaan / *2. Investments*

Rincian dari penyertaan Perusahaan pada entitas anak dan asosiasi adalah sebagai berikut:

*The details of the Company's investments in subsidiaries and associate are as follows:*

| Entitas Anak/ *Subsidiaries* | Jenis Usaha/ *Nature of Business* | Tahun Operasi Komersial/ *Start of Commercial Operations* | Persentase Kepemilikan/ *Percentage of Ownership* | | | | Jumlah Aset Sebelum Eliminasi/ *Total Assets Before Elimination* | |
|---|---|---|---|---|---|---|---|---|
| | | | 2024 | | 2023 | | | |
| | | | Langsung/ *Direct* % | Tidak Langsung/ *Indirect* % | Langsung/ *Direct* % | Tidak Langsung/ *Indirect* % | 2024 | 2023 |
| PT Rajawali Nusindo ("RN") | Distribusi dan perdagangan obat, alat kesehatan, dan perdagangan umum/ *Distribution and trading of medicine health equipment, and trading* | 1955 | 99,9996% | 0,0004% | 99,9996% | 0,0004% | 1.401.874.149.669 | 2.358.916.484.459 |
| PT PG Rajawali I ("PGR I") | Industri gula/ *Sugar industry* | 1955 | 99,9984% | 0,0016% | 99,9984% | 0,0016% | 2.751.854.535.893 | 2.196.456.957.095 |
| PT PG Rajawali II ("PGR II") dan entitas anak/ *and subsidiaries* | Industri gula, alkohol, arak, dan spiritus/ *Sugar, alcohol, arrack, and spirituous* | 1981 | 99,9998% | 0,0002% | 99,9998% | 0,0002% | 3.361.242.614.517 | 2.897.155.913.754 |
| PT PG Candi Baru ("PG CB") | Industri gula/ *Sugar industry* | 1911 | 98,8462% | 1,1538% | 98,8462% | 1,1538% | 730.442.512.937 | 433.197.757.905 |
| PT Mitra Rajawali Banjaran ("MRB") | Industri alat kesehatan meliputi kondom, alat suntik sekali pakai, dan Hyperbaric Oxygen Chamber Therapy (HBOT)/ *Medical equipment industry such as condom, disposable syringe and Hyperbaric Oxygen Chamber Therapy (HBOT).* | 1994 | 99,9989% | 0,0011% | 99,9989% | 0,0011% | 74.828.562.842 | 109.974.048.333 |
| PT Perkebunan Mitra Ogan ("PMO") | Perkebunan dan pabrik kelapa sawit serta perkebunan karet/ *Palm Oil plantations and mills* | 1988 | 73,5765% | 26,4235% | 73,5765% | 26,4235% | 845.687.198.508 | 925.020.998.111 |
| PT GIEB Indonesia ("GIEB") | Distribusi dan perdagangan/ *Distribution and trading* | 1948 | 80,9629% | 19,0371% | 80,9629% | 19,0371% | 152.444.035.692 | 149.752.807.168 |
| PT Perkebunan Mitra Kerinci ("MK") | Perkebunan teh/ *Tea plantations* | 1990 | 99,9993% | 0,0007% | 99,9993% | 0,0007% | 250.766.531.752 | 202.819.340.556 |
| PT Rajawali Citramass ("RCM") | Industri karung plastik/ *Plastic bag industry* | 1993 | 99,9938% | 0,0063% | 99,9938% | 0,0063% | 35.060.068.954 | 49.149.224.273 |
| PT Rajawali Tanjungsari Enjiniring ("RTE") | Industri karung plastik dan kulit/ *Plastic bag and leather industry* | 2004 | 99,9992% | 0,0008% | 99,9992% | 0,0008% | 29.577.977.696 | 35.242.938.404 |
| PT Laras Astra Kartika ("Laskar") | Perkebunan dan pabrik kelapa sawit/ *Palm Oil plantations and mills* | 1988 | 99,9981% | 0,0019% | 99,9981% | 0,0019% | 188.350.153.033 | 179.853.413.673 |
| PT Sang Hyang Seri ("SHS") dan entitas anak/ *and subsidiaries* | Pertanian/ *Agriculture* | 1971 | 99,9999% | 0,0001% | 99,9999% | 0,0001% | 9.398.709.519.304 | 8.909.333.808.365 |
| PT Perusahaan Perdagangan Indonesia ("PPI") dan entitas anak/ *and subsidiaries* | Perdagangan dan logistik/ *Trading and logistics* | 1995 | 99,9999% | 0,0001% | 99,9999% | 0,0001% | 4.983.958.496.775 | 4.447.889.035.426 |
| PT Garam ("Garam") | Produksi, industri, dan pemasaran garam/ *Production, industry, and marketing of salt* | 1991 | 99,9999% | 0,0001% | 99,9999% | 0,0001% | 11.359.780.831.151 | 773.617.660.023 |
| PT Perikanan Indonesia ("Perindo") | Perikanan/ *Fisheries* | 2021 | 99,9998% | 0,0002% | 99,9998% | 0,0002% | 2.540.753.017.741 | 2.424.043.288.495 |
| PT Berdikari ("Berdikari") dan entitas anak/ *and subsidiaries* | Peternakan/ *Stockbreeding* | 1966 | 99,9987% | 0,0013% | 99,9987% | 0,0013% | 1.537.555.060.994 | 993.290.499.571 |

| Entitas Anak/ *Subsidiaries* | Jenis Usaha/ *Nature of Business* | Tahun Operasi Komersial/ *Start of Commercial Operations* | Persentase Kepemilikan/ *Percentage of Ownership* 2024 Langsung/ *Direct* % | 2024 Tidak Langsung/ *Indirect* % | 2023 Langsung/ *Direct* % | 2023 Tidak Langsung/ *Indirect* % | Jumlah Aset Sebelum Eliminasi/ *Total Assets Before Elimination* 2024 | 2023 |
|---|---|---|---|---|---|---|---|---|
| **Penyertaan Tidak Langsung Melalui PGR II/ *Indirect Investments Through PGR II*** | | | | | | | | |
| PT Inti Bagas Perkasa ("IBP") | Manufaktur/ *Manufacturing* | 2005 | 99,9999% | 0,0001% | 99,9999% | 0,0001% | 31.126.536.882 | 31.126.536.882 |
| **Penyertaan Tidak Langsung Melalui MK/ *Indirect Investments Through MK*** | | | | | | | | |
| PT Rajawali Liki Energi ("RLE") | Pembangkit Listrik Tenaga Air/ *Hydroelectric power plant* | 2016 | 55,0000% | 45,0000% | 55,0000% | 45,0000% | 29.855.254.330 | 29.621.346.283 |
| **Penyertaan Tidak Langsung Melalui SHS/ *Indirect Investments Through SHS*** | | | | | | | | |
| PT Pertani Properti ("PP") | Jasa & Pengusahaan Fasilitas Kantor/ *Office Facilities Services & Business* | 2003 | 99,8600% | 0,1400% | 99,8600% | 0,1400% | 15.859.551.963 | 14.448.863.072 |
| **Penyertaan Tidak Langsung Melalui PPI/ *Indirect Investments Through PPI*** | | | | | | | | |
| PT PPI Industri ("PPII") | Manufaktur dan Perdagangan/ Manufacturing and Trading | 1986 | 99,9000% | 0,1000% | 99,9000% | 0,1000% | 51.640.458.196 | 55.186.583.557 |
| PT BGR Logistik Indonesia ("BGRLI") | Jasa Logistik/ *Logistic Services* | 1963 | 99,9600% | 0,0400% | 99,9600% | 0,0400% | 527.153.932.267 | 280.798.927.944 |
| PT PPI Property ("PPIP") | Tidak aktif/ *Dormant* | 2010 | 99,9600% | 0,0400% | 99,9600% | 0,0400% | -- | -- |
| **Penyertaan Tidak Langsung Melalui Berdikari/ *Indirect Investments Through Berdikari*** | | | | | | | | |
| PT Berdikari Meubel Nusantara ("BMN") | Mebel/ Furniture | 2003 | 99,9900% | 0,0100% | 99,9900% | 0,0100% | 92.111.899.802 | 82.966.237.020 |
| PT Berdikari Logistik Indonesia ("BLI") | Logistik/ *Logistic* | 2014 | 99,9200% | 0,0800% | 99,9200% | 0,0800% | 121.045.971.974 | 87.947.665.329 |
| PT Berdikari United Livestock ("BUL") | Peternakan/ *Livestock* | 1971 | 99,9200% | 0,0800% | 99,9200% | 0,0800% | 8.578.336.785 | 9.088.781.564 |
| Berdikari International Pte Ltd | Ekspor & Impor/ *Export & Import* | 2005 | 99,9999% | 0,0001% | 99,9999% | 0,0001% | 317.142.815 | 293.563.357 |
| **Entitas Asosiasi/ *Associate*** | | | | | | | | |
| PT Madu Baru ("MB") | Industri gula, spiritus dan alkohol/ *Sugar industry, spirituous and alcohol* | 2004 | 35,0000% | -- | 35,0000% | -- | 372.300.788.946 | 415.541.844.222 |

## a. Penyertaan pada entitas anak

### 1) PT Rajawali Nusindo ("RN")

Perubahan terakhir Anggaran Dasar RN didasarkan Akta Notaris Dyah Illiyen Amiruddin, S.H., M.Kn., Notaris di Jakarta, No.04 tanggal 7 November 2023 tentang perubahan pemegang saham RN dari MRB dialihkan ke Koperasi Konsumen Karyawan PT Rajawali Nusantara Indonesia

## *a. Investment in subsidiaries*

### *1) PT Rajawali Nusindo ("RN")*

*The latest amendment to the RN's Articles of Association is based on notarial deed of Dyah Illiyen Amiruddin, S.H., M.Kn., Notary in Jakarta, No.04 dated November 7, 2023 regarding changes in RN's shareholders from MRB being transferred to the Koperasi Konsumen Karyawan PT Rajawali*

(Kokarindo). Perubahan Anggaran Dasar RN ini telah dicatat dalam Sistem Administrasi Badan Hukum Kementerian Hukum dan Hak Asasi Manusia sesuai surat No.: AHU-AH.01.09-0183157 tertanggal 9 November 2023.

*Nusantara Indonesia (Kokarindo). This amendment to the RN's Articles of Association has been recorded in the Legal Entity Administration System of the Ministry of Law and Human Rights in accordance with letter No.: AHU-AH.01.09-0183157 dated November 9, 2023.*

**2) PT Pabrik Gula Rajawali I ("PGR I")**

Perubahan terakhir Anggaran Dasar didasarkan Akta Notaris Nanda Fauz Iwan, SH, M.Kn No. 8 tanggal 20 Agustus 2019 yang telah mendapat persetujuan Menteri Hukum Dan Hak Asasi Manusia Republik Indoneia No. AHU-0061031.AH.01. 02.TAHUN 2019.

***2) PT Pabrik Gula Rajawali I ("PGR I")***

*The latest amendment to the Articles of Association is based on Notarial Deed No. 8 dated August 20, 2019, made before Nanda Fauz Iwan, S.H., M.Kn., which has been approved by the Minister of Law and Human Rights of the Republic of Indonesia under Decree No. AHU-0061031.AH.01.02.TAHUN 2019.*

**3) PT Pabrik Gula Rajawali II dan entitas anak ("PGR II")**

Perubahan terakhir Anggaran Dasar didasarkan Akta Notaris Nanda Fauz Iwan, S.H., M.Kn., Notaris di Jakarta Selatan, No. 5 tanggal 6 September 2019 tentang perubahan Anggaran Dasar PGR II yang semula PT Perkebunan XIV dan berkedudukan di Jakarta menjadi PT Pabrik Gula Rajawali II yang berkedudukan dan berkantor di Kota Cirebon dengan alamat Jalan Dr. Wahidin No. 46 Kelurahan Sukapura Kecamatan Kejaksan RT 1 RW 1 Kota Cirebon 45122, Jawa Barat. Telp. (0231) 204752. Perubahan tersebut telah mendapat persetujuan dari Menteri Hukum dan Hak Asasi Manusia dengan No. AHU-0070504.AH01.02. tahun 2019 tanggal 17 September 2019.

***3) PT Pabrik Gula Rajawali II and its subsidiaries ("PGR II")***

*The latest amendment to the Articles of Association is based on Notarial Deed No. 5 dated September 6, 2019, made before Nanda Fauz Iwan, S.H., M.Kn., a Notary in South Jakarta, regarding the amendment of the Articles of Association of PGR II, previously named PT Perkebunan XIV and domiciled in Jakarta, to become PT Pabrik Gula Rajawali II, domiciled and headquartered in the City of Cirebon, located at Jalan Dr. Wahidin No. 46, Sukapura Sub-district, Kejaksan District, RT 1 RW 1, Cirebon City 45122, West Java. Tel. (0231) 204752. This amendment has been approved by the Minister of Law and Human Rights under Decree No. AHU-0070504.AH.01.02. Year 2019 dated September 17, 2019.*

**4) PT Pabrik Gula Candi Baru ("PG CB")**

Perubahan terakhir Anggaran Dasar didasarkan Akta Notaris Ermin Yuniastuti, S.H., No.8 tanggal 14 Mei 2020 tentang perubahan susunan Dewan Komisaris dan Dewan Direksi. Perubahan terakhir tesebut telah mendapat persetujuan dari Menteri Hukum dan Hak Asasi Manusia Republik Indonesia dalam surat keputusannya No. AHU-AH.01.03-0219628 Tahun 2020 tanggal 14 Mei 2020.

***4) PT Pabrik Gula Candi Baru ("PG CB")***

*The latest amendment to the Articles of Association is based on Notarial Deed No. 8 dated May 14, 2020, made before Ermin Yuniastuti, S.H., regarding the changes in the composition of the Board of Commissioners and the Board of Directors. This amendment has been approved by the Minister of Law and Human Rights of the Republic of Indonesia through Decree No. AHU-AH.01.03-0219628 Year 2020 dated May 14, 2020.*

**5) PT Mitra Rajawali Banjaran ("MRB")**

Perubahan terakhir Anggaran Dasar didasarkan Akta Notaris Susy Etwi Octaviani, S.H., M.Kn., No. 1 dan 2 tanggal 5 Desember 2024 tentang perubahan susunan Dewan Komisaris dan Dewan Direksi.

***5) PT Mitra Rajawali Banjaran ("MRB")***

*The latest amendment to the Articles of Association is based on Notarial Deeds No. 1 and 2 dated December 5, 2024, made before Susy Etwi Octaviani, S.H., M.Kn., regarding the changes in the composition of the Board of Commissioners and the Board of Directors.*

**6) PT Perkebunan Mitra Ogan ("PMO")**

Perubahan terakhir Anggaran Dasar didasarkan Akta Notaris Siti Rayhana, S.H., sebagai pengganti dari Notaris B.R.Ay. Mahyastoeti N, S.H., No. 31 tanggal 13 Agustus 2008 tentang persetujuan akta perubahan Anggaran Dasar Perusahaan yang dibuat dan disampaikan oleh Siti Rayhana, S.H., sebagai pengganti dari Notaris Bandoro Raden Ayu Mahyastoeti Notonagoro, S.H., Notaris di Jakarta. Perubahan Anggaran Dasar ini telah memperoleh persetujuan dari Menteri Kehakiman dan Hak Asasi Manusia Republik Indonesia dengan surat keputusan No. AHU-75920 AH.01.02 Tahun 2008 tanggal 20 Oktober 2008.

***6) PT Perkebunan Mitra Ogan ("PMO")***

*The latest amendment to the Company's Articles of Association was based on Deed No. 31 dated August 13, 2008 of Notary Siti Rayhana, S.H., acting as a substitute for Notary B.R.Ay. Mahyastoeti N., S.H., concerning the approval of the amendment to the Company's Articles of Association. The deed was prepared and submitted by Siti Rayhana, S.H., acting as a substitute for Notary Bandoro Raden Ayu Mahyastoeti Notonagoro, S.H., Notary in Jakarta. This amendment to the Articles of Association has been approved by the Minister of Law and Human Rights of the Republic of Indonesia through Decree No. AHU-75920.AH.01.02.Year 2008 dated October 20, 2008.*

**7) PT Mitra Kerinci dan entitas anak ("MK")**

Perubahan terakhir Anggaran Dasar didasarkan Akta Notaris Nanda Fauzan S.H., M.Kn., Notaris di Jakarta, No. 1 tanggal 5 Mei 2024 tentang perubahan pengurus MK. Akta tersebut telah diterima dan dicatat dalam perubahan data Perseroan No. AHU-AH.01.09-0181579 tanggal 6 Mei 2024.

***7) PT Mitra Kerinci and its subsidiaries ("MK")***

*The latest amendment to the Articles of Association is based on Notarial Deed No. 1 dated May 5, 2024, made before Nanda Fauzan, S.H., M.Kn., a Notary in Jakarta, regarding the changes in the MK management. The deed has been received and recorded in the Company's data amendment under No. AHU-AH.01.09-0181579 dated May 6, 2024.*

**8) PT GIEB Indonesia ("GIEB")**

Perubahan terakhir Anggaran Dasar didasarkan Akta Notaris I Gede Semester Winarno, S.H., Notaris di Denpasar, No. 1 tanggal 1 Juli 2024 tentang perubahan Direktur GIEB. Akta tersebut disetujui oleh Menteri Kehakiman dan Hak Asasi Manusia melalui surat keputusan No. AHU-AH.01.09-0226390 tanggal 15 Juli 2024.

***8) PT GIEB Indonesia ("GIEB")***

*The latest amendment to the Articles of Association is based on Notarial Deed No. 1 dated July 1, 2024, made before I Gede Semester Winarno, S.H., a Notary in Denpasar, regarding the change of Director of GIEB. The deed was approved by the Minister of Law and Human Rights through Decree No. AHU-AH.01.09-0226390 dated July 15, 2024.*

**9) PT Rajawali Citramass ("RCM")**

Perubahan terakhir Anggaran Dasar didasarkan Akta Notaris Nanda Fauz Iwan, S.H., M.Kn., Notaris di Jakarta, No. 07 tanggal 20 Agustus 2019 tentang perubahan ruang lingkup kegiatan usaha RCM. Akta perubahan ini telah mendapat pengesahan dari Menteri Hukum dan Hak Asasi Manusia Republik Indonesia berdasarkan Surat Keputusan No. AHU-0059396.AH.01.02. tahun 2019 tanggal 28 Agustus 2019.

***9) PT Rajawali Citramass ("RCM")***

*The latest amendment to the Articles of Association is based on Notarial Deed No. 07 dated August 20, 2019, made before Nanda Fauz Iwan, S.H., M.Kn., a Notary in Jakarta, regarding changes in the scope of RCM's business activites. This deed of amendment has been ratified by the Minister of Law and Human Rights of the Republic of Indonesia through Decree No. AHU-0059396.AH.01.02.Year 2019 dated August 28, 2019.*

**10) PT Rajawali Tanjungsari Enjiniring ("RTE")**

Perubahan terakhir Anggaran Dasar didasarkan Akta Notaris Ratu Arlini Sriwahyuni Widyastuti Suhadiwaraatmaja, S.H., M.Kn., Notaris di Jakarta, No. 45 tanggal 26 Desember 2019 tentang Persetujuan Peningkatan Modal Dasar dan Modal Disetor RTE dan telah mendapatkan pengesahan dari Menteri Hukum dan Hak Asasi Manusia No. AHUAH. 01.03-0043001 tanggal 24 Januari 2020.

***10) PT Rajawali Tanjungsari Enjiniring ("RTE")***

*The latest amendment to the Articles of Association is based on Notarial Deed No. 45 dated December 26, 2019, made before Ratu Arlini Sriwahyuni Widyastuti Suhadiwaraatmaja, S.H., M.Kn., a Notary in Jakarta, regarding the approval of the increase in the RTE Authorized Capital and Issued Capital. This amendment has been ratified by the Minister of Law and Human Rights under Decree No. AHU-AH.01.03-0043001 dated January 24, 2020.*

**11) PT Laras Astra Kartika ("Laskar")**

Perubahan terakhir Anggaran Dasar didasarkan Akta Notaris Ratu Arlini Sriwahyuni Widyastuti Suhadiwiraatmaja, S.H., M.Kn., Notaris di Jakarta, No. 43 tanggal 26 Desembe 2019tentang persetujuan peningkatan modal dasar, persetujuan peningkatan modal disetor serta persetujuan penyertaan modal oleh Perusahaan untuk pengambilalihan saham baru dengan cara mengonversi pinjaman Perusahaan berdasarkan Perjanjian Konversi No. 132/S.Pj/RNI.01/XII/2019 tanggal 17 Desember 2019

***11) PT Laras Astra Kartika ("Laskar")***

*The latest amendment to the Articles of Association is based on Notarial Deed No. 43 dated December 26, 2019, made before Ratu Arlini Sriwahyuni Widyastuti Suhadiwiraatmaja, S.H., M.Kn., a Notary in Jakarta, regarding the approval of the increase in authorized capital, the approval of the increase in issued capital, and the approval of capital participation by the Company for the acquisition of new shares through the conversion of a loan from the Company based on Conversion Agreement No. 132/S.Pj/RNI.01/XII/2019 dated December 17, 2019.*

**12) PT Sang Hyang Seri dan entitas anak ("SHS")**

Perubahan terakhir Anggaran Dasar didasarkan Akta Notaris Nanda Fauz Iwan, S.H., M.Kn., Notaris di Jakarta, No. 19 tanggal 26 Maret 2024 tentang penambahan modal SHS. Akta perubahan tersebut telah didaftarkan ke Menteri Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat No. AHU-AH.01.03-0074192 Tahun 2024 tanggal 27 Maret 2024.

***12) PT Sang Hyang Seri and its subsidiaries ("SHS")***

*The latest amendment to the Articles of Association is based on Notarial Deed No. 19 dated March 26, 2024, made before Nanda Fauz Iwan, S.H., M.Kn., a Notary in Jakarta, regarding the capital increase of SHS. This amendment has been registered with the Minister of Law and Human Rights of the Republic of Indonesia through Letter No. AHU-AH.01.03-0074192 Year 2024 dated March 27, 2024.*

**13) PT Perusahaan Perdagangan Indonesia dan entitas anak ("PPI")**

Perubahan terakhir Anggaran Dasar didasarkan Akta Notaris Nanda Fauz Iwan, S.H, M.Kn., Notaris di Jakarta, No. 12 tanggal 21 Maret 2024 tentang Perubahan Anggaran Dasar PPI sesuai Anggaran Dasar PPI dengan ketentuan Undang-Undang Perseroan Terbatas No. 40 Tahun 2007. Para Pemegang Saham telah menyetujui dan memutuskan untuk meningkatkan modal dasar dan modal ditempatkan PPI. Perubahan ini telah disetujui oleh Menteri Hukum dan Hak Asasi Manusia dengan Surat Keputusannya No. AHU-0060887.AH.01.11.Tahun 2024 tanggal 22 Maret 2024.

***13) PT Perusahaan Perdagangan Indonesia and its subsidiaries ("PPI")***

*The latest amendment to the Articles of Association is based on Notarial Deed No. 12 dated March 21, 2024, made before Nanda Fauz Iwan, S.H., M.Kn., a Notary in Jakarta, concerning the amendment to the PPI Articles of Association in accordance with the provisions of the Limited Liability PPI Law No. 40 of 2007. The shareholders have approved and resolved to increase the PPI authorized capital and fully paid capital. This amendment has been approved by the Minister of Law and Human Rights through Decree No. AHU-0060887.AH.01.11.Year 2024 dated March 22, 2024.*

**14) PT Garam ("Garam")**

Perubahan terakhir Anggaran Dasar didasarkan Akta Notaris Nanda Fauziwan, S.H., M.Kn., Notaris di Jakarta, No. 23 tanggal 27 Maret 2024 tentang Pernyataan Keputusan Para Pemegang Saham diluar Rapat Umum Pemegang Saham Perseroan Terbatas Garam tentang Perubahan Anggaran Dasar Garam terkait dengan tambahan penyertaan modal oleh Garam. Pemberitahuan perubahan Anggaran dasar tersebut telah diterima oleh Menteri Hukum dan Hak Asasi Manusia dalam Surat No. AHU-AH.01.03-0074470 tanggal 27 Maret 2024.

***14) PT Garam ("Garam")***

*The latest amendment to the Articles of Association is based on Notarial Deed No. 23 dated March 27, 2024, made before Nanda Fauziwan, S.H., M.Kn., a Notary in Jakarta, regarding the Statement of Shareholders' Resolution outside the General Meeting of Shareholders of Garam concerning the amendment to the Garam Articles of Association related to additional capital participation by the Company. The notification of this amendment to the Articles of Association has been received by the Minister of Law and Human Rights through Letter No. AHU-AH.01.03-0074470 dated March 27, 2024.*

**15) PT Perikanan Indonesia ("Perindo")**

Perubahan terakhir Anggaran Dasar didasarkan Akta Notaris Nanda Fauz Iwan, S.H., M.Kn., Notaris di Jakarta, No. 22 tanggal 27 Maret 2024 tentang peningkatan modal ditempatkan dan disetor. Perubahan tersebut telah didaftarkan dalam daftar Perseroan dari Menteri Hukum dan Hak Asasi Manusia dalam Surat No. AHU-AH.01.03-0074656 pada tanggal 27 Maret 2024.

***15) PT Perikanan Indonesia ("Perindo")***

*The latest amendment to the Articles of Association is based on Notarial Deed No. 22 dated March 27, 2024, made before Nanda Fauz Iwan, S.H., M.Kn., a Notary in Jakarta, regarding the increase of issued and paid-up capital. This amendment has been registered in the Company Register of the Minister of Law and Human Rights through Letter No. AHU-AH.01.03-0074656 dated March 27, 2024.*

**16) PT Berdikari ("Berdikari")**

Perubahan terakhir Anggaran Dasar didasarkan Akta Notaris Aulia Taufani, S.H., No. 5 tanggal 7 Januari 2022 tentang perubahan ruang lingkup kegiatan usaha Berdikari. Perubahan tersebut telah mendapat persetujuan dari Menteri Hukum dan Hak Asasi Manusia berdasarkan surat No. AHU-AH.01.03-0015337 tanggal 8 Januari 2022.

***16) PT Berdikari ("Berdikari")***

*The latest amendment to the Articles of Association is based on Notarial Deed No. 5 dated January 7, 2022, made before Aulia Taufani, S.H, regarding changes in the scope of Berdikari's business activites. This amendment has been approved by the Minister of Law and Human Rights through Letter No. AHU-AH.01.03-0015337 dated January 8, 2022.*

**b. Penyertaan pada perusahaan asosiasi**

***b. Investment in associate companies***

**1) PT Madu Baru**

Pemerintah telah mengalihkan sahamnya di PT Madu Baru sebesar 35% atau senilai Rp2.425.000.000 kepada Perusahaan sebagai tambahan penyertaan modal Negara melalui PP No. 3 tanggal 14 Januari 2004. Dengan demikian Perusahaan mempunyai investasi pada PT Madu Baru sebesar jumlah tersebut, namun tidak memiliki kendali langsung atas manajemen MB, sedangkan sisanya sebesar 65% dimiliki oleh Sri Sultan Hamengku Buwono X (lihat Catatan 17.c).

***1) PT Madu Baru***

*The government has transferred 35% of its shares at PT Madu Baru or Rp2,425,000,000 to the Company as state additional investment through Government Regulation No. 3 dated January 14, 2004. Therefore, the Company has investments at PT Madu Baru, but does not have direct control over the management of the MB, while the remaining 65% is owned by Sri Sultan Hamengku Buwono X (see Note 17.c).*

## 3. Informasi kebijakan akuntansi material

Kebijakan akuntansi material yang diterapkan secara konsisten dalam penyusunan laporan keuangan konsolidasian adalah sebagai berikut:

### a. Pernyataan kepatuhan dan dasar penyusunan laporan keuangan konsolidasian

Laporan keuangan konsolidasian disusun sesuai dengan Standar Akuntansi Keuangan di Indonesia ("SAK"), yang mencakup Pernyataan Standar Akuntansi Keuangan (PSAK) dan Interpretasi Standar Akuntansi Keuangan (ISAK) yang dikeluarkan oleh Dewan Standar Akuntansi Keuangan Ikatan Akuntan Indonesia ("DSAK-IAI").

Laporan keuangan konsolidasian disusun berdasarkan asumsi kelangsungan usaha dengan konsep biaya perolehan dan dasar akrual (*accrual*), kecuali laporan arus kas dan akun-akun tertentu yang didasarkan pengukuran Iain seperti dijelaskan pada kebijakan akuntansi pada masing-masing akun tersebut.

Mata uang penyajian yang digunakan dalam penyusunan laporan keuangan konsolidasian adalah Rupiah, yang merupakan mata uang fungsional Grup dan mengukur transaksinya dalam mata uang fungsional tersebut.

Laporan arus kas konsolidasian disusun dengan menggunakan metode langsung dan menyajikan perubahan kas dan setara kas kegiatan operasi, investasi, dan pendanaan.

### b. Standar akuntansi keuangan yang berlaku efektif pada tahun berjalan

Mulai dari 1 Januari 2024, referensi terhadap masing-masing PSAK dan ISAK telah diubah sesuai dengan penerbitan oleh Dewan Standar Akuntansi Keuangan Ikatan Akuntan Indonesia (DSAK-IAI").

## *3. Material accounting policies information*

*Material accounting policies applied consistently in the preparation of the consolidated financial statements are as follows:*

### *a. Statement of compliance and basis for the preparation of the consolidated financial statements*

*The consolidated financial statements have been prepared in accordance with Indonesian Financial Accounting Standards ("SAK"), which consist of the Statements of Financial Accounting Standards (PSAK) and Interpretations to Financial Accounting Standards (ISAK) issued by the Financial Accounting Standards Board of the Indonesian Institute of Accountants ("DSAK-IAI").*

*The consolidated financial statements are prepared based on the assumption of going concern with the concept of acquisition cost and accrual basis, except for the statement of cash flow and certain accounts which are based on other measurements as explained in the accounting policies for each of these accounts.*

*The presentation currency used in preparing the consolidated financial statements is the Rupiah, which is the Group's functional currency and measures its transactions in that functional currency.*

*The consolidated statement of cash flow is prepared using the direct method and presents changes in cash and cash equivalents from operating, investing and financing activities.*

### *b. Financial accounting standards effective in the current year*

*Beginning January 1, 2024, references to the individual PSAKs and ISAKs has been changed as published by the Financial Accounting Standards Board of Indonesian Institute of Accountants ("DSAK-IAI").*

Berikut amandemen dan revisi atas standar yang berlaku efektif untuk periode yang dimulai pada atau setelah tanggal 1 Januari 2024, dengan penerapan dini diperkenankan yaitu:

a) Amendemen PSAK 201: Penyajian Laporan Keuangan tentang Klasifikasi Liabilitas sebagai Jangka Pendek atau Jangka Panjang;
b) Amendemen PSAK 201: Penyajian Laporan Keuangan tentang Liabilitas Jangka Panjang dengan Kovenan;
c) Amendemen PSAK 116: Sewa tentang Liabilitas Sewa pada Transaksi Jual dan Sewa Balik;
d) Amendemen PSAK 207: Laporan Arus Kas dan amendemen PSAK 107:Instrumen Keuangan Pengungkapan tentang Pengaturan Pembiayaan Pemasok; dan
e) Revisi PSAK 409: Akuntansi Zakat, Infak, dan Sedekah dan Revisi PSAK 401: Penyajian Laporan Keuangan Syariah.

Implementasi dari standar-standar tersebut tidak berdampak material terhadap jumlah yang dilaporkan di periode berjalan atau tahun sebelumnya.

*The following are amendment and revision to standards which effective for periods beginning on or after January 1, 2024, with early adoption is permitted, are as follows:*

*a) Amendments PSAK 201: Presentation of Financial Statements related to Classification of Liabilities as Current or Non current;*
*b) Amendments PSAK 201: Presentation of Financial Statements related to Non–Current Liabilities with Covenants;*
*c) Amendments PSAK 116: Leases related to Lease Liability in a Sale and Leaseback Transaction;*
*d) Amendments PSAK 207: Statement of Cash Flows and amendment to PSAK 107: Financial Instrument Disclosure related to Supplier Finance Agreements; and.*
*e) Revision PSAK 409: Accounting for Zakat, Infaq, and Sadaqah and Revision PSAK 401: Presentation of Sharia Financial Statements.*

*The implementation of the above standards has no material impact on the number reported in the current reporting period or prior financial years.*

**c. Prinsip-prinsip konsolidasian**

Laporan keuangan konsolidasian meliputi laporan keuangan Perusahaan dan entitas-entitas anak. Kendali diperoleh bila Grup terekspos atau memiliki hak atas imbal hasil variabel dari keterlibatannya dengan *investee* dan memiliki kemampuan untuk mempengaruhi imbal hasil tersebut melalui kekuasaannya atas *investee*. Dengan demikian, investor mengendalikan *investee* jika dan hanya jika investor memiliki seluruh hal berikut ini:

i. Kekuasaan atas *investee*, yaitu hak yang ada saat ini yang memberi investor kemampuan kini untuk mengarahkan aktivitas relevan dari *investee*,
ii. Eksposur atau hak atas imbal hasil variabel dari keterlibatannya dengan *investee*, dan
iii. Kemampuan untuk menggunakan kekuasaannya atas *investee* untuk mempengaruhi jumlah imbal hasil

Bila Grup tidak memiliki hak suara atau hak serupa secara mayoritas atas suatu

***c. Principles of consolidation***

*The consolidated financial statements comprise the financial statements of the Company and its subsidiaries. Control is achieved when the Group is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee. Thus, the Group controls an investee if and only if the Group has all of the following:*

*i. Power over the investee, that is existing rights that give the Group current ability to direct the relevant activities of the investee,*
*ii. Exposure, or rights, to variable returns from its involvement with the investee, and*
*iii. The ability to use its power over the investee to affect its returns*

*When the Group has less than a majority of the voting or similar rights of an investee, the*

*investee*, Grup mempertimbangkan semua fakta dan keadaan yang relevan dalam mengevaluasi apakah mereka memiliki kekuasaan atas *investee*, termasuk

i. Pengaturan kontraktual dengan pemilik hak suara lainnya dari *investee*,
ii. Hak yang timbul atas pengaturan kontraktual lain, dan
iii. Hak suara dan hak suara potensial yang dimiliki Grup.

*Group considers all relevant facts and circumstances in assessing whether it has power over an investee, including*

*i. The contractual arrangement with the other vote holders of the investee,*
*ii. Rights arising from other contractual arrangements, and*
*iii. The Group's voting rights and potential voting rights.*

Grup menilai kembali apakah mereka mengendalikan *investee* bila fakta dan keadaan mengindikasikan adanya perubahan terhadap satu atau lebih dari ketiga elemen dari pengendalian. Konsolidasi atas entitas-entitas anak dimulai sejak Grup memperoleh pengendalian atas entitas anak dan berakhir pada saat Grup kehilangan pengendalian atas entitas anak. Aset, liabilitas, penghasilan dan beban dari entitas anak yang diakuisisi pada tahun tertentu disertakan dalam laporan keuangan konsolidasian sejak tanggal Grup memperoleh kendali sampai tanggal Grup tidak lagi mengendalikan entitas anak tersebut.

*The Group re-assesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control. Consolidation of a subsidiary begins when the Group obtains control over the subsidiary and ceases when the Group loses control of the subsidiary. Assets, liabilities, income and expenses of a subsidiary acquired during the year are included in the consolidated financial statements from the date the Group obtains control until the date the Group ceases to control the subsidiary.*

Seluruh laba rugi dan setiap komponen penghasilan komprehensif lain (“PKL”) diatribusikan pada pemilik entitas induk dan pada kepentingan nonpengendali (“KNP”), walaupun hal ini akan menyebabkan saldo KNP yang defisit. Bila dipandang perlu, penyesuaian dilakukan terhadap laporan keuangan entitas anak untuk diselaraskan dengan kebijakan akuntansi Grup.

*Profit or loss and each component of other comprehensive income (“OCI”) are attributed to the equity holders of the parent of the Group and to the non-controlling interests (“NCI”), even if this results in the NCI having a deficit balance. When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with the Group’s accounting policies.*

Seluruh aset dan liabilitas, ekuitas, penghasilan dan beban dan arus kas atas transaksi antar anggota Grup dieliminasi sepenuhnya pada saat konsolidasi.

*All intra-group assets and liabilities, equity, income, expenses and cash flows relation to transactions between members of the Group are eliminated in full on consolidation.*

Perubahan dalam bagian kepemilikan entitas induk pada entitas anak yang tidak mengakibatkan hilangnya pengendalian, dicatat sebagai transaksi ekuitas.

*A change in the parent’s ownership interest in a subsidiary, without a loss of control, is accounted for as an equity transaction.*

Jika Grup kehilangan pengendalian, maka Grup:

i. Menghentikan pengakuan aset (termasuk *goodwill)* dan liabilitas entitas anak pada

*If the Group loses control, the Group:*

*i. Derecognizes the assets (including goodwill) and liabilities of the subsidiary at*

jumlah tercatatnya ketika pengendalian hilang;
ii. Menghentikan pengakuan jumlah tercatat setiap kepentingan non-pengendali pada entitas anak terdahulu ketika pengendalian hilang (termasuk setiap komponen penghasilan komprehensif lain yang diatribusikan pada kepentingan non- pengendali);
iii. Mengakui nilai wajar pembayaran yang diterima (jika ada) dari transaksi, peristiwa, atau keadaan yang mengakibatkan hilangnya pengendalian;
iv. Mengakui sisa investasi pada entitas anak terdahulu pada nilai wajarnya pada tanggal hilangnya pengendalian;
v. 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
vi. Mengakui perbedaan apapun yang dihasilkan sebagai keuntungan atau kerugian dalam laba rugi yang diatribusikan kepada entitas induk.

*their carrying amounts at the date when control is lost;*
*ii. 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 them);*
*iii. Recognizes the fair value of the consideration received, (if any), from the transaction, event or circumstances that resulted in the loss of control;*
*iv. Recognizes any investment retained in the former subsidiary at fair value at the date when control is lost;*
*v. Reclassify 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*
*vi. Recognizes any resulting difference as a gain or loss attributable to the parent.*

### d. Transaksi mata uang asing

Berdasarkan PSAK 221 mengenai "Pengaruh Perubahan Kurs Valuta Asing" semua transaksi dalam mata uang asing dicatat ke dalam Rupiah berdasarkan kurs pada saat transaksi dilakukan. Pada tanggal laporan posisi keuangan, aset dan kewajiban moneter dalam mata uang asing disesuaikan dengan kurs tengah BI. Selisih kurs yang timbul dari penyelesaian atau pelaporan aset dan kewajiban moneter diakui sebagai keuntungan atau kerugian selisih kurs tahun berjalan.

Kurs yang digunakan per 31 Desember 2024 dan 2023 adalah sebagai berikut:

### *d. Transactions in foreign currencies*

*Under PSAK 221 on "The Effects of Changes in Foreign Exchange Rates" all transactions in foreign currencies are recorded in rates of exchange prevailing at the transaction date. At statement of financial position date, monetary assets and liabilities denominated in foreign currencies are translated using BI middle rate. Exchange differences arising on the settlement or reporting of monetary assets and liabilities are recognized as foreign exchange gains or losses for the year.*

*The exchange rate used as of December 31, 2024 and 2023 is as follows:*

| | **31 Desember 2024/ *December 31, 2024*** | **31 Desember 2023/ *December 31, 2023*** | |
|---|---|---|---|
| 1 Euro (EUR) | 16.851 | 17.140 | *1 Euro (EUR)* |
| 1 Dolar Amerika Serikat (USD) | 16.162 | 15.416 | *1 United States Dollar (USD)* |
| 100 Yen Jepang (JPY) | 10.236 | 10.955 | *100 Japanese Yen (JPY)* |
| 1 Dolar Australia (AUD) | 10.082 | 10.565 | *1 Australian Dollar (AUD)* |
| 1 *Chinese* Yuan Renminbi (CNY) | 2.214 | 2.170 | *1 Chinese Yuan Renminbi (CNY)* |

### e. Transaksi dengan pihak-pihak berelasi

### *e. Transaction with related parties*

Pihak berelasi adalah orang atau entitas yang terkait dengan Entitas yang menyiapkan laporan keuangan (dalam hal ini dirujuk sebagai "entitas pelapor"):

1. Orang atau anggota keluarga terdekat mempunyai relasi dengan entitas pelapor jika orang tersebut:
   a. Memiliki pengendalian atau pengendalian bersama atas entitas pelapor;
   b. Memiliki pengaruh signifikan atas entitas pelapor; atau
   c. Merupakan personil manajemen kunci entitas pelapor atau entitas induk dan entitas pelapor.
2. Suatu entitas berelasi dengan entitas pelapor jika memenuhi salah satu hal berikut:
   a. Entitas dan entitas pelapor adalah anggota dari kelompok usaha yang sama (artinya entitas induk, entitas anak, dan sesama entitas anak saling berelasi dengan entitas lainnya);
   b. Satu entitas adalah entitas asosiasi atau ventura bersama dari entitas lain (atau entitas asosiasi atau ventura bersama yang merupakan anggota suatu kelompok usaha, di mana entitas lain tersebut adalah anggotanya);
   c. Kedua entitas tersebut adalah ventura bersama dari pihak ketiga yang sama;
   d. Satu entitas adalah ventura bersama dari entitas ketiga dan entitas yang lain adalah entitas asosiasi dari entitas ketiga;
   e. Entitas tersebut adalah suatu program imbalan pascakerja untuk imbalan kerja dari salah satu entitas pelapor atau entitas yang terkait dengan entitas pelapor. Jika entitas pelapor adalah entitas yang menyelenggarakan program tersebut, maka entitas sponsor juga berelasi dengan entitas pelapor;
   f. Entitas yang dikendalikan atau dikendalikan bersama oleh orang yang diidentifikasi dalam angka (1);
   g. Orang yang diidentifikasi dalam angka (1) (a) memiliki pengaruh signifikan atas entitas atau merupakan personil manajemen kunci entitas (atau entitas induk dari entitas); atau

*A related party is a person or entity related to the entity that prepares financial statements (in this case referred to as the "reporting entity"):*

1. *A person or immediate family member has a relationship with the reporting entity if that person:*
   *a. Having control or joint control over the reporting entity;*
   *b. Has significant influence over the reporting entity; or*
   *c. Is a key management personnel of the reporting entity or the parent entity and the reporting entity.*
2. *An entity is related to the reporting entity if it fulfills one of the following conditions:*
   *a. The entity and the reporting entity are members of the same group (which means that each parent, subsidiary, and fellow subsidiary is related to the others);*
   *b. 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);*
   *c. Both entities are joint ventures of the same third party;*
   *d. One entity is a joint venture of a third entity and the other entity is an associate of the third entity;*
   *e. 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 is such a plan, the sponsoring employers are also related to the reporting entity;*
   *f. The entity is controlled or jointly controlled by a person identified in point (1);*
   *g. A person identified in point (1)(a) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity); or*

h. Entitas, atau anggota dari kelompok mana entitas merupakan bagian dari kelompok tersebut, menyediakan jasa personil manajemen kunci kepada entitas pelapor atau kepada entitas induk dari entitas pelapor.

Entitas yang berelasi dengan pemerintah adalah entitas yang dikendalikan, dikendalikan bersama, atau dipengaruhi oleh pemerintah. Pemerintah mengacu kepada instansi pemerintah dan badan yang serupa baik lokal, nasional maupun internasional.

Entitas yang berelasi dengan Pemerintah dapat berupa entitas yang dikendalikan atau dipengaruhi secara signifikan oleh Kementerian Keuangan yang merupakan Pemegang Saham entitas, atau entitas yang dikendalikan oleh Pemerintah Republik Indonesia melalui Kementerian BUMN sebagai kuasa pemegang saham.

Semua transaksi dengan pihak-pihak berelasi, baik yang dilakukan dengan atau tidak dengan tingkat bunga atau harga, persyaratan dan kondisi yang sama sebagaimana dilakukan dengan pihak ketiga, diungkapkan dalam laporan keuangan.

**f. Kas dan setara kas**

Kas dan setara kas dalam laporan posisi keuangan konsolidasian terdiri dari kas, bank dan deposito jangka pendek dengan jangka waktu jatuh tempo antara 3 bulan atau kurang pada saat penempatan dan tidak dibatasi penggunaannya, dan mana yang memiliki risiko tidak signifikan dari perubahan nilai.

**g. Dana yang dibatasi penggunaannya**

Dana yang dibatasi penggunaannya merupakan saldo deposito berjangka dengan jatuh tempo lebih dari 3 bulan sejak tanggal penempatan dan digunakan sebagai jaminan serta dibatasi penggunaannya.

**h. Instrumen keuangan**

*h. The entity, or a member of a group of which it is a part, provides key management personnel services to the reporting entity or to the parent of the reporting entity.*

*A government-related entity is an entity that is controlled, jointly controlled or significant influence by a government. Government refers to government agencies and similar bodies whether local, national or international.*

*Entity related to the Government can be an entity which controlled or significantly influenced by the Ministry of Finance that representing as the shareholders of the entity or an entity controlled by the Government of Republic of Indonesia, represented by the Ministry of SOEs as a shareholder's representative.*

*All transactions with related parties, whether or not made at the rate or price, terms and conditions as those with third parties, are disclosed in the financial statements.*

***f. Cash and cash equivalents***

*Cash and cash equivalents consist of cash, Cash and cash equivalents in the consolidated statement of financial position comprise cash on hand and in banks and short-term deposits with an original maturity of 3 months or less at the time of placements and not restricted to use, and which are subject to an insignificant risk of changes in value.*

***g. Restricted fund***

*Restricted fund represents bank account balance with maturities of more than 3 months from the date of placement and is used as collateral and restricted in use.*

***h. Financial instruments***

Instrumen keuangan adalah setiap kontrak yang memberikan kenaikan nilai aset keuangan dari satu entitas dan liabilitas keuangan atau instrumen ekuitas dari entitas lainnya.

*A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.*

**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.

***Initial recognition and measurement***

*The Group recognizes a financial assets or a financial liabilities in the consolidated statement of financial position when, and only when, it becomes a party to the contractual provisions ofthe instrument. At initial recognition, the Group measures all financial assets and financial liabilites 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 attributtable 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.*

**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 (2) dasar yaitu: model bisnis dalam mengelola aset keuangan dan karakteristik arus kas kontraktual dari aset keuangan.

i. Aset keuangan yang diukur pada biaya perolehan Diamortisasi

Aset keuangan diukur pada biaya perolehan diamortisasi ketika kedua kondisi berikut terpenuhi:

1. Aset keuangan dikelola 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

***Subsequent measurement of financial assets***

*The Group' 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 assets.*

*i. Financial Assets Measured at Amortized Cost*

*Financial assets are measured at amortized costs if these conditions are met:*

1. *The financial assets is held within a business model whose objective to hold the financial assets to collect 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.*

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 menjadi aset keuangan yang diukur pada biaya perolehan diamortisasi dapat dijual ketika terdapat peningkatan risiko kredit. Penghentian untuk alasan lain diperbolehkan namun jumlah penjualan tersebut harus tidak material jumlahnya atau tidak sering.

*The financial asset is measured at the amount recognized at initial recognition minus principal repayments, plus or minus 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 or 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. 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.

Aset keuangan tersebut diukur sebesar nilai wajar, di mana 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

*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. *Financial asset is held within a business model whose objective is achieved by both collecting contractual cashflows 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.*

*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, are recognized in profit or loss. When the 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 a reclassification adjustment.*

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 instrumen 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.
b. Liabilitas keuangan yang timbul saat 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.

*iii. Financial assets at fair value through profit or loss ("FVTPL")*
*Financial assets measured at FVTPL are those which do not meet both for neither amortized costs nor FVTOCI.*

*After initial recognition, FVTPL financial assets are measured at fair value. The changes in fair value are recognized in profit or loss.*

*Financial assets in the form of derivatives and investment in equity instruments are not eligible to meet both criteria for amortized costs or FVTOCI. Hence, these are measured at FVTPL. Nonetheless, the Group irrevocably designated an investment in an equity instrument which is not held for trading in any time soon as FVTOCI. This designation results 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 amortised 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.*

*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*

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 pengakusisi dalam kombinasi bisnis ketika PSAK 103 diterapkan. Imbalan kontijensi selanjutnya diukur pada nilai wajar dan selisihnya diakui 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 inkosistensi 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.

**Penghentian pengakuan aset dan liabilitas keuangan**

Grup menghentikan pengakuan aset keuangan jika dan hanya jika hak kontraktual atas arus kas yang berasal dari aset berakhir, atau Grup mentransfer aset keuangan dan secara substansial mentransfer seluruh risiko dan manfaat atas kepemilikan aset kepada entitas lain. Jika Grup tidak mentransfer serta tidak memiliki secara substansial atas seluruh risiko dan

*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 is reduced by, where appropriate, the cumulative amount of the 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 recognised in profit or loss.*

*A Group, 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. It 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. A 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.*

***Derecognition of financial assets and liabilities***

*The Group derecognizes a financial asset only when the contractual rights to the cash flow from the asset expire, or when they transfer the financial asset and substantially all the risks and rewards of ownership of the asset to another entity. If the Group neither transfer nor retain substantially all the risks and rewards of ownership and continue to control the transferred asset, the Group*

manfaat kepemilikan serta masih mengendalikan aset yang ditransfer, maka Grup mengakui keterlibatan berkelanjutan atas aset yang ditransfer dan liabilitas terkait sebesar jumlah yang mungkin harus dibayar. Jika Grup memiliki secara substansial seluruh risiko dan manfaat kepemilikan aset keuangan yang ditransfer, Grup masih mengakui aset keuangan dan juga mengakui pinjaman yang dijamin sebesar pinjaman yang diterima.

*recognize their retained interest in the asset and an associated liability for amounts they may have to pay. If the Group retain substantially all the risks and rewards of ownership of a transferred financial asset, the Group continue to recognize the financial asset and recognize a collateralized borrowing for the proceeds received.*

Saat penghentian pengakuan aset keuangan secara keseluruhan, selisih antara jumlah tercatat aset dan jumlah pembayaran dan piutang yang diterima dan keuntungan atau kerugian kumulatif yang telah diakui dalam penghasilan komprehensif lain dan terakumulasi dalam ekuitas direklasifikasi ke laba rugi.

*On derecognition of a financial asset in its entirety, the difference between the assets carrying amount and the sum of the consideration received and receivable and the cumulative gain or loss that had been recognized in other comprehensive income and accumulated in equity is reclassified to profit or loss.*

Saat penghentian pengakuan aset keuangan terhadap satu bagian saja (misalnya ketika Grup masih memiliki hak untuk membeli kembali bagian aset yang ditransfer), Grup mengalokasikan jumlah tercatat sebelumnya dari aset keuangan tersebut pada bagian yang tetap diakui berdasarkan keterlibatan berkelanjutan dan bagian yang tidak lagi diakui berdasarkan nilai wajar relatif dari kedua bagian tersebut pada tanggal transfer. Selisih antara jumlah tercatat yang dialokasikan pada bagian yang tidak lagi diakui dan jumlah dari pembayaran yang diterima untuk bagian yang tidak lagi diakui dan setiap keuntungan atau kerugian kumulatif yang dialokasikan pada bagian yang tidak lagi diakui tersebut yang sebelumnya telah diakui dalam penghasilan komprehensif lain diakui pada laba rugi. Keuntungan dan kerugian kumulatif yang sebelumnya diakui dalam penghasilan komprehensif lain dialokasikan pada bagian yang tetap diakui dan bagian yang dihentikan pengakuannya, berdasarkan nilai wajar relatif kedua bagian tersebut.

*On derecognition of a financial asset other than in its entirety (e.g., when the Group retain an option to repurchase part of a transferred asset), the Group allocate the previous carrying amount of the financial asset between the part they continue to recognize under continuing involvement and the part they no longer recognize on the basis of the relative fair values of those parts on the date of the transfer. The difference between the carrying amount allocated to the part that is no longer recognized and the sum of the consideration received for the part no longer recognized and any cumulative gain or loss allocated to it that had been recognized in other comprehensive income is recognized in profit or loss. A cumulative gain or loss that had been recognized in other comprehensive income is allocated between the part that continues to be recognized and the part that is no longer recognized on the basis of the relative fair values of those parts.*

Grup menghentikan pengakuan liabilitas keuangan, jika dan hanya jika, liabilitas keuangan tersebut berakhir, yaitu Ketika kewajiban yang ditetapkan dalam kontrak

*The Group derecognizes a financial liability from its statement of financial position when, and only when, it is extinguished, is when*

dilepaskan atau dibatalkan atau kedaluwarsa.

*the obligation specified in the contract is discharged or cancelled or expired.*

**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.

***Impairment of financial assets***

*The Group recognizes expected credit loss for its financial assets measured at amortized costs and financial assets measured at 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.

*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 12 months expected credit loss is recognized.*

Grup menerapkan metode yang disederhanakan untuk mengukur kerugian kredit ekspektasian tersebut terhadap piutang usaha dan aset kontrak tanpa komponen pendanaan yang signifikan.

*The Group applied a simplified approach to measure such expected credit loss for trade receivables and contract assets without significant financing component.*

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 di mana Grup terekspos terhadap risiko kredit.

*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.*

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.

*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.*

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

*The expected credit loss of financial intruments are conducted by a means which reflect:*

*i. An unbiased and probability-weighted amount that reflects a range of possible outcomes;*
*ii. Time value of money; and*

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.

*iii. Reasonable and supportable information that is available without undue cost or effort about past events, current conditions and forecasts of future conditions.*

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 ekonomik 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, Misal, 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.

*Financial assets December be considered to not having significant increase in credit risk since initial recognition if the financial assets have a low credit risk at the reporting date. Credit risk on financial instrument December 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 December, but will not necessarily, reduce the ability of the borrower to fulfil its contractual cash flow obligations. To determine whether a financial asset has a low credit risk, the Group 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 rating, thus it does not experience an increase in significant credit risk since initial recognition.*

**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

***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 estimate cash flows by considering all contractual terms of the financial instrument, for example, accelerated repayment, call option and other similar option, but shall not consider future credit losses. The calculation includes all fees and other consideration paid or received between parties to the contract that are an*

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.

*integral part of the effective interest rate, transaction costs, and all other premiums or other discounts.*

**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 berintensi untuk menyelesaikan secara neto atau untuk merealisasikan aset dan menyelesaikan liabilitasnya secara simultan.

***Netting a financial asset and a financial liability***
*A financial asset and financial liability shall be offset when and only when, the Group currently has a legally enforceable right to net off the recognized amount; and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.*

**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.

***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.*

Nilai wajar aset dan liabilitas keuangan diestimasi untuk keperluan pengakuan dan pengukuran atau untuk keperluan pengungkapan.

*The fair value of financial assets and financial liabilities must be estimated for recognition and measurement or for disclosure purposes.*

Nilai wajar dikategorikan dalam level yang berbeda dalam suatu hirarki 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).

*Fair values are categorised into different levels in a fair value hierarchy based on the degree to which the inputs to the measurement are observable and the significance of the inputs to the 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).*

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

*When measuring the fair value of an asset or a liability, the Group uses market observable data to the extent possible. If the fair value of an asset or a liability is not directly observable, the Group uses*

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.

*valuation techniques that appropriate in the circumstances and maximizes the use of relevant observable inputs and minimizes the use of unobservable inputs.*

Perpindahan antara level hirarki nilai wajar diakui oleh Grup pada akhir periode pelaporan di mana perpindahan terjadi.

*Transfers between levels of the fair value hierarchy are recognised by the Group at the end of the reporting period during which the change occurred.*

**i. 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 *(weighted average method)*. Nilai realisasi neto merupakan taksiran harga jual dalam kegiatan usaha biasa dikurangi estimasi biaya penyelesaian dan estimasi biaya yang diperlukan untuk membuat penjualan.

***i. Inventories***

*Inventories are carried at the lower of 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 sales.*

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.

*The amount of any write-down of inventories to net realizable value and all losses of inventories shall be recognised 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 recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.*

**j. Beban panen yang akan datang**

Beban panen yang akan datang merupakan biaya tanaman yang telah dikeluarkan untuk tanaman tebu berupa biaya pembibitan, biaya tanaman, pemeliharaan tanaman, dan peralatan-peralatan pabrik yang digunakan dalam penanaman yang akan panen dalam satu tahun yang akan datang maupun dua tahun yang akan datang untuk siap digiling sebagai bahan baku gula.
Untuk masa panen satu tahun yang akan datang dicatat sebagai aset lancar dan masa panen dua tahun yang akan datang dicatat sebagai aset tidak lancar.

***j. Future harvest expense***

*Future harvest expense is the cost of plant that has been expensed for the sugarcane crop in the form of the cost of seedling, the cost of the plant, plant maintenance, and manufacturing equipment used in planting that will be harvested in the coming year or two years to come to be ready to be processed as raw material of sugar.*

*For the next one year's harvest period, it is recorded as a current asset and the next two years' harvest period is recorded as a non-current asset.*

Biaya tanaman yang dikeluarkan untuk tanaman tebu yang digiling dalam tahun berjalan dibukukan sebagai biaya tahun berjalan.

Sedangkan biaya pembibitan dan biaya lain yang dikeluarkan untuk tanaman tebu yang akan digiling dalam tahun-tahun berikutnya dibukukan sebagai berikut:

a. Beban panen satu tahun yang akan datang (kelompok aset lancar) untuk tanaman tebu yang akan digiling pada tahun berikutnya;
b. Beban yang ditangguhkan (kelompok aset tidak lancar) untuk biaya tanaman tebu yang akan digiling dalam jangka waktu lebih dari 2 tahun;
c. Biaya pabrik yang dikeluarkan sampai hari giling berakhir dibukukan pada biaya pabrik berjalan. Sedangkan biaya pabrik yang dikeluarkan sejak selesai masa giling sampai dengan akhir tahun buku dibukukan sebagai biaya dibayar di muka.

*Plant costs incurred for sugarcane plants that are milled in the current year are recorded as current year costs.*

*Meanwhile, seeding costs and other costs incurred for sugar cane plants that will be milled in subsequent years are recorded as follows:*

*a. Harvest expenses for the coming year (current assets group) for sugar cane plants that will be milled in the following year;*
*b. Deferred expenses (non-current asset group) for the costs of sugarcane plants that will be milled over a period of more than 2 years;*
*c. Factory costs incurred until the day the milling ends are recorded in current factory costs. Meanwhile, factory costs incurred from the end of the milling period until the end of the financial year are recorded as prepaid expenses.*

**k. Aset biologis**

Aset biologis terdiri atas produk agrikultur dari tanaman produktif (yang terutama terdiri atas tebu belum dipanen, tandan buah segar dan daun teh), peternakan (ayam pembibit turunan), dan produk akuakultur (ikan dan udang). Aset biologis dinyatakan sebesar nilai wajar dikurangi biaya untuk menjual. Kentungan atau kerugian yang timbul pada pengakuan awal produk agrikultur pada nilai wajar dikurangi biaya untuk menjual dan dari peruahan nilai wajar dikurangi biaya untuk menjual aset biologis pada setiap tanggal pelaporan dimasukkan dalam laba rugi pada periode di mana keuntungan atau kerugian tersebut terjadi.

Nilai wajar dari produk agrikultur, termasuk produk yang masih tumbuh dan sudah dipanen dari tanaman produktif kelapa sawit dan karet ditentukan menggunakan pendekatan pasar (*market approach*) dengan menerapkan estimasi volume produksi dan estimasi harga pasar yang berlaku pada tanggal pelaporan.

Nilai wajar dari ayam yang belum menghasilkan diukur berdasarkan nilai wajar yang mendekati biaya perolehan ditambah dengan biaya yang terjadi selama masa pertumbuhan. Biaya perolehan ditambah dengan akumulasi biaya yang

***k. Biological assets***

*Biological assets consist of agricultural products from productive plants (which mainly consist of unharvested sugar cane, fresh fruit bunches and tea leaves), livestock (breeding chickens). Biological assets are stated at fair value less costs to sell. Gains or losses arising from the initial recognition of agricultural products at fair value less costs to sell and from changes in fair value less costs to sell biological assets at each reporting date are included in profit or loss for the period in which the gain or loss occurs.*

*The fair value of agricultural products, including products that are still growing and have been harvested from productive oil palm and rubber crops, is determined using a market approach by applying estimated production volumes and estimated market prices in effect at the reporting date.*

*The fair value of unproductive breeding chicken are measured at fair value which approximate to acquisition cost plus accumulated growing costs. The accumulated costs of unproductive breeding livestock are reclassified to productive*

terjadi selama masa pertumbuhan tersebut akan direklasifikasi ke masa produksi pada saat mencapai usia produksi. Pada umumnya ayam pedaging mencapai masa produksi setelah berumur 25 minggu. Ayam yang telah menghasilkan diukur berdasarkan nilai wajar yang mendekati biaya perolehan pada saat direklasifikasi dari ayam yang belum menghasilkan.

*breeding flock at optimal production age. In general, unproductive broiler breeding chicken reach optimal production age after 25 weeks and Productive breeding livestock are measured at fair value which approximate to cost at the time of reclassification from unproductive breeding livestock.*

Biaya untuk menjual adalah biaya inkremental yang diatribusikan secara langsung untuk pelepasan aset, tidak termasuk beban pembiayaan dan pajak penghasilan.

*Costs to sell are incremental costs directly attributable to the disposal of an asset, excluding financing charges and income taxes.*

**l. Biaya dibayar di muka**

***l. Prepaid expenses***

Biaya dibayar di muka diamortisasi selama masa manfaat masing-masing biaya dengan menggunakan metode garis lurus.

*Prepaid expenses are amortized to operations using straight-line method over their beneficial periods.*

**m. Tanaman produktif**

***m. Bearer plants***

Tanaman produktif dinyatakan sebesar harga perolehan yang meliputi biaya persiapan lahan, penanaman, pemupukan dan pemeliharaan termasuk kapitalisasi biaya pinjaman yang digunakan untuk membiayai pengembangan tanaman produktif dan biaya tidak langsung lainnya yang dialokasikan berdasarkan luas hektar tertanam.

*Bearer Plants are stated at acquisition costs which include costs incurred for field preparation, planting, fertilising and maintenance, borrowing costs incurred on loans used to finance the development of bearer plants and an allocation of other indirect costs based on hectares planted.*

Informasi mengenai jenis tanaman dan masa manfaat ekonomisnya disajikan dalam tabel berikut:

*Details of the plant types and their economic useful lives are presented in the following table:*

| | Tahun/ *Year* | |
|---|---|---|
| Teh | 50 | *Tea* |
| Kelapa sawit dan kelapa hibrida | 25 | *Palm oil and hybrid coconut* |
| Karet | 25 | *Rubber* |

Dalam akun ini dibukukan akumulasi beban tanaman perkebunan yang dikeluarkan mulai persiapan tanam sampai dengan tanaman tersebut menghasilkan. Tanaman yang telah menghasilkan dipindahbukukan sebagai tanaman menghasilkan dan disajikan dalam kelompok aset tetap. Umur ekonomis dari tanaman menghasilkan adalah 25 tahun. Beban yang terkait dengan tanaman tersebut yang sifatnya pemeliharaan dibebankan pada laba rugi tahun berjalan.

*In this account the accumulated expenses of plantation crops incurred starting from the preparation of planting until harvesting are recorded in this account. Plants which already harvesting are reclassified to mature plantation and are presented in the fixed asset account. The economic life of mature plantation is 25 years. Expenses related with these plants for maintenance purpose are charged to profit or loss for the year.*

**n. Aset tetap**

***n. Fixed assets***

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.

*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.*

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.

*When applicable, the cost may also comprises 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.*

Setelah pengakuan awal, aset tetap kecuali tanah dinyatakan sebesar biaya perolehan dikurangi akumulasi penyusutan dan akumulasi rugi penurunan nilai.

*After initial recognition, fixed assets, except land, are carried at its cost less any accumulated depreciation, and any accumulated impairment losses.*

Tanah diukur menggunakan metode revaluasi. Penilaian terhadap tanah tersebut dilakukan oleh penilai independen eksternal. Penilaian atas aset tersebut dilakukan secara berkala untuk memastikan bahwa nilai wajar aset yang direvaluasi tidak berbeda secara material dengan nilai tercatatnya.

*Land is measured using the revaluation method. The land appraisal was carried out by an external independent appraiser. Valuation of these assets is carried out periodically to ensure that the fair value of the revalued assets does not differ materially from their carrying value.*

Jika jumlah tercatat tanah meningkat akibat revaluasi, maka kenaikan tersebut diakui dalam penghasilan komprehensif lain dan terakumulasi dalam ekuitas pada bagian surplus revaluasi. Surplus revaluasi aset tetap yang termasuk dalam ekuitas dialihkan langsung ke saldo laba ketika aset tersebut dihentikan pengakuannya. Pengalihan surplus revaluasi ke saldo laba tidak dilakukan melalui laba rugi.

*If the carrying amount of land increases as a result of revaluation, the increase is recognized in other comprehensive income and accumulated in equity under revaluation surplus. The revaluation surplus of property, plant, and equipment included in equity is directly transferred to retained earnings when the asset is derecognized. The transfer of the revaluation surplus to retained earnings is not made through profit or loss.*

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:

*Depreciation of fixed assets starts when available for use and was computed by using straight-line method based on the estimated useful lives of assets as follows:*

| | **Tahun/ *Year*** | |
|---|---|---|
| Tanah ladang garam | 50 | *Salt field land* |
| Bangunan | 40 | *Buildings* |
| Jalan dan jembatan | 20 | *Road and bridges* |
| Kandang | 20 | *Cage* |
| Kapal | 16 | *Ship* |
| Pabrik dan mesin | 10 | *Plants and machines* |
| Kendaraan | 4 | *Vehicles* |
| Inventaris | 4 | *Furnitures* |
| Alat pertanian | 4 | *Farming tools* |
| Peternakan sapi | 4 | *Cattle farm* |
| Aset benda lainnya | 10 | *Other fixed assets* |

Aset tetap yang dikonstruksi sendiri disajikan sebagai bagian aset tetap sebagai "aset tetap dalam penyelesaian" dan dinyatakan sebesar biaya perolehannya.

*Self-constructed of fixed assets are presented as part of the fixed assets under "construction in progress" and are stated at its cost.*

Apabila aset tetap tidak digunakan lagi atau dijual, maka nilai tercatat dan akumulasi penyusutannya dikeluarkan dari laporan keuangan, serta keuntungan dan kerugian yang dihasilkan diakui dalam laba rugi tahun berjalan.

*When assets are retired or otherwise disposed of, their carrying values and related accumulated depreciation are removed from the financial statements, and the resulting gains and losses are recognized in profit or loss for the year.*

Nilai residu dan masa manfaat ekonomis aset tetap ditinjau kembali dan disesuaikan, jika perlu, pada setiap tanggal laporan posisi keuangan.

*The residual value and useful lives of the assets are reviewed and adjusted, if necessary, at each statement of financial position date.*

Biaya-biaya setelah perolehan awal diakui sebagai bagian dari nilai tercatat aset tetap atau sebagai aset yang terpisah hanya apabila kemungkinan besar manfaat ekonomis sehubungan dengan aset tersebut di masa mendatang akan mengalir ke Grup dan biaya perolehannya dapat diukur secara handal.

*Costs after the initial acquisition is recognized as part of the carrying value of fixed assets or as a separate asset only when it is possible that economic benefits with respect to those assets in the future will flow to the Group and its cost can be measured reliably.*

Grup melakukan penelaahan atas kemungkinan adanya indikasi penurunan nilai aset. Apabila terdapat indikasi, Grup mengestimasi nilai yang dapat diperoleh kembali dari aset, dan jika nilai tercatat dari aset lebih besar dari nilai yang dapat diperoleh kembali, nilai tercatat aset diturunkan menjadi sebesar nilai yang dapat diperoleh kembali, di mana nilai tersebut ditentukan sebagai nilai tertinggi antara harga jual bersih atau nilai pakai.

*The Group performs a review for possible indications of impairment of assets. If any such indication exists, the Group estimates the value of the recoverable amount of the asset, and if the carrying amount of the asset is greater than the recoverable amount, the carrying amount may be lowered down to a value which can be recovered, where the value is determined as the higher of the net selling price or value in use.*

Nilai tercatat dari suatu aset tetap dihentikan pengakuannya pada saat pelepasan atau ketika tidak terdapat lagi manfaat ekonomi masa depan yang diharapkan dari penggunaan atau pelepasannya. Keuntungan atau kerugian yang timbul dari penghentian pengakuan tersebut (yang ditentukan sebesar selisih antara jumlah

*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 arrising from derecognition (that determined as the difference between the net disposal proceeds, if any, and the carrying amount of*

hasil pelepasan bersih, jika ada, dan jumlah tercatatnya) dimasukkan dalam laba rugi pada saat penghentian pengakuan tersebut dilakukan.

*the item) is included in profit or loss when item is derecognized.*

**o. Sewa**

**o. *Lease***

Grup Sebagai Penyewa *(Lessee)*

Pada tanggal insepsi 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 identifikasian selama suatu jangka waktu untuk dipertukarkan dengan imbalan. Untuk menilai apakah suatu kontrak memberikan hak untuk mengendalikan suatu aset identifikasian, Grup menilai apakah:

a. Kontrak melibatkan penggunaan suatu aset identifikasian – ini dapat ditentukan secara eksplisit atau implisit dan secara fisik dapat dibedakan atau mewakili secara substantial 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 ekonomik dari penggunaan aset selama periode penggunaan; dan
c. Grup memiliki hak untuk mengarahkan penggunaan aset identifikasian. Grup memiliki hak ini ketika hak pengambilan 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 insepsi 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.

*The Group as Lessee*

*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 the economic benefits of the use of assets during 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 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.*

Pembayaran sewa yang termasuk dalam indeks liabilitas sewa meliputi: pembayaran sewa tetap, sewa variabel yang bergantung pada indeks, jumlah yang akan dibayarkan dalam jaminan nilai residu dan harga eksekusi opsi beli, opsi perpanjangan atau penalti penghentikan jika Grup cukup pasti akan mengeksekusi opsi tersebut.

*Lease payments included in the measurement of the lease liability comprise the following: fixed payments, variable lease payments that depend on an index, 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.*

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.

*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.*

Setelah tanggal permulaan, Grup mengukur aset hak guna dengan model biaya, yaitu biaya perolehan dikurangi akumulasi penyusutan dan akumulasi kerugian penurunan nilai, serta disesuaikan dengan pengukuran kembali liabilitas sewa. Aset hak guna disusutkan dengan menggunakan metode garis lurus.

*After the commencement date, the Group measures the right-of-use assets under the cost model, which is cost less accumulated depreciation and accumulated impairment losses, and adjusted for remeasurement of lease liabilities. Right-of-use asset depreciated using straight line method.*

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, yang mengacu pada ketentuan masa manfaat aset tetap. Jika tidak, maka aset hak guna disusutkan dari tanggal permulaan hingga tanggal yang lebih awal antara akhir umur manfaat aset hak guna atau akhir masa sewa.

*If the lease transfers ownership of the underlying asset to the lessee by the end of the lease term or if the cost of the right-of-use asset reflects that the lessee will exercise a purchase option, the lessee shall depreciate the right-of-use asset from the commencement date to the end of the useful life of the underlying asset, which refers to the terms of the useful life of the fixed asset. Otherwise, the lessee shall depreciate the right-of-use asset from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term.*

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 incremental Grup.

*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 incremental borrowing rate. Generally, The Group uses*

Umumnya, Grup menggunakan suku bunga pinjaman inkremental sebagai suku bunga diskonto.

Setelah tanggal permulaan, Grup mengukur liablitas sewa dengan:
a. Meningkatkan jumlah tercatat untuk merefleksikan bunga atas liabilitas sewa;
b. Mengurangi jumlah tercatat untuk merefleksikan sewa yang telah dibayar; dan
c. Mengukur kembali jumlah tercatat untuk merefleksikan penilaian kembali atau modifikasi sewa atau untuk merefleksikan pembayaran sewa tetap secara substansi revisi.

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.

Selanjutnya, pembayaran atas kontrak yang termasuk ke dalam pengecualian, yakni pembayaran atas sewa jangka pendek dan sewa aset bernilai rendah, diakui sebagai beban dengan menggunakan metode garis lurus selama masa sewa.

Grup Sebagai *Lessor*
Sewa di mana grup tidak mengalihkan secara subtansial seluruh resiko dan manfaat yang terkait dengan kepemilikan aset diklasifikasikan sebagai sewa operasi. Biaya langsung awal sehubungan proses negosiasi sewa operasi ditambahkan ke jumlah tercatat dari aset sewaan dan diakui sebagai beban selama masa sewa dengan dasar yang sama dengan pendapatan sewa. Pendapatan sewa operasi diakui sebagai pendapatan atas dasar garis lurus selama masa sewa. Biaya termasuk depresasi yang timbul dalam mendapatkan penghasilan sewa diakui sebagai beban.

*its incremental borrowing rate as the discount rate.*

*After the commencement date, the Group shall measure the lease liability by:*
*a. Increasing the carrying amount to reflect interest on the lease liability;*

*b. Reducing the carrying amount to reflect the lease payments made; and*

*c. Remeasuring the carrying amount to reflect any reassessment or lease modifications, or to reflect revised in-substance fixed lease payments.*

*Lease liabilities is 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 estimate 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 remeasured 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.*

*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, will be recognized as an expense on a straight-line basis over the lease term.*

*The Group as Lessor*
*Leases where the group does not transfer substantially all the risks and rewards incidental to ownership of the asset are classified as operating leases. Initial direct costs incurred in negotiating an operating lease are added to the carrying amount of the leased asset and recognized as an expense over the lease term on the same basis as rental income. Operating lease income is recognized as revenue on a straight-line basis over the lease term. Costs including depreciation incurred in earning rental income are recognized as expenses.*

**p. Properti investasi**

Properti Investasi adalah properti (tanah atau bangunan atau bagian dari suatu bangunan atau kedua-duanya) yang dikuasai oleh pemilik atau penyewa melalui aset hak-guna untuk menghasilkan rental 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 ekonomi 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 nilai wajar dan mengukur seluruh properti investasi berdasarkan nilai wajar. Keuntungan atau kerugian yang timbul dari perubahan nilai wajar properti investasi diakui dalam laba rugi pada periode terjadinya.

Penentuan nilai wajar investasi didasarkan pada penilaian oleh penilai independen yang mempunyai kualifikasi profesional yang telah diakui dan relevan serta memiliki pengalaman terkini di lokasi dan kategori properti investasi yang dinilai.

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;

***p. Investment property***

*Investment property are properties (land or a building or part of a building or both) held by the owner or the lessee under right of use assets 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 when, and only when 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.*

*An investment property shall be measured initially at its cost, comprises 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 fair value model and measure all of its investment property at fair value. A gain or loss arising from a change in the fair value of investment property is recognized in profit or loss for the period in which it arises.*

*The fair value of investment property is based on a valuation by an independent appraiser who holds a recognised and relevant professional qualification and has recent experience in the location and category of the investment property being valued.*

*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. Berakhirnya pemakaian oleh pemilik, untuk pengalihan dari properti yang digunakan sendiri menjadi properti investasi; dan Insepsi sewa operasi kepada pihak lain, untuk pengalihan dari persediaan menjadi properti investasi.

Properti investasi dihentikan pengakuannya pada saat dilepaskan atau ketika tidak digunakan lagi secara permanen dan tidak memiliki manfaat ekonomi masa depan yang diperkirakan dari 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.

*c. End of owner-occupation, for a transfer from owner-occupied property to investment property; and Inception of an operating lease to another party, for a transfer from inventories to investment property.*

*An investment property is derecognizes on disposal or when the investment property is permanently withdrawn from use and no future economic benefits are 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.*

**q. Aset takberwujud**

Aset takberwujud dengan masa manfaat terbatas diamortisasi selama masa manfaat ekonomis dan dinilai untuk penurunan nilai setiap ada indikasi bahwa aset takberwujud tersebut mungkin mengalami penurunan nilai. Periode amortisasi dan metode amortisasi untuk aset takberwujud dengan masa manfaat terbatas dikaji paling lambat pada setiap akhir periode pelaporan. Perubahan dalam masa manfaat yang diharapkan atau pola konsumsi yang diharapkan dari manfaat ekonomi masa depan yang terkandung dalam aset dianggap memodifikasi periode atau metode amortisasi, sebagaimana mestinya, dan diperlakukan sebagai perubahan dalam estimasi akuntansi. Beban amortisasi atas aset takberwujud dengan umur terbatas diakui dalam laba rugi dalam kategori biaya yang konsisten dengan fungsi dari aset takberwujud.

Amortisasi aset takberwujud dimulai pada saat aset tersebut siap untuk digunakan sesuai maksud penggunaannya dan dihitung dengan menggunakan metode garis lurus berdasarkan estimasi masa manfaat ekonomis aset takberwujud sebagai berikut:

***q. Intangible assets***

*Intangible assets with finite lives are amortized over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortization period and the amortization method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are considered to modify the amortization period or method, as appropriate, and are treated as changes in accounting estimates. The amortization expense on intangible assets with finite life is recognized in the statement of profit or loss in the expense category that is consistent with the function of the intangible assets.*

*Amortization of intangible assets commences when the asset is available for use in accordance with its intended purpose and is calculated using the straight-line method based on the estimated useful lives of the intangible assets as follows:*

| | **Tahun/ *Year*** | |
|---|---|---|
| Bangun Guna Serah (BGS) | 30 | *Build Operate Transfer (BOT)* |
| Sertifikasi HGB, BPHTB, dan lainnya | 20-30 | *Certifications of HGB, BPHTB, and others* |
| Perangkat lunak | 5 | *Software* |
| Kajian dan pengembangan | 3 | *Research and development* |

Keuntungan atau kerugian yang timbul dari penghentian pengakuan suatu aset takberwujud diukur sebagai perbedaan antara jumlah neto hasil pelepasan dan jumlah tercatat dari aset dan diakui dalam laba rugi ketika aset dihentikan pengakuannya.

*Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the profit or loss when the asset is derecognized.*

**r. Penurunan nilai aset nonkeuangan**

***r. Impairment of non-financial assets***

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.

*At the end of each reporting period, the Group assess whether there is any indication that an asset may be impaired. If any such indication exists, the Group shall estimate the recoverable amount of the asset. Recoverable amount is determined for an individual asset, if its is not possible, the Group determines the recoverable amount of the asset's cash-generating unit.*

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.

*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.*

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.

*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.*

**s. Pajak penghasilan**

***s. Income tax***

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

*Tax expense is the aggregate amount included in the determinination of profit or loss for the period in respect of current tax and deferred tax. Current tax and deferred tax is recognized in profit or loss, except for income tax arising from transactions or events that are recognized in other comprehensive income or directly in equity.*

langsung di ekuitas. Dalam hal ini, pajak tersebut masing-masing diakui dalam penghasilan komprehensif lain atau ekuitas.

*In this case, the tax is recognized in other comprehensive income or equity, respectively.*

Manfaat terkait dengan rugi pajak yang dapat ditarik untuk memulihkan pajak kini dari periode sebelumnya diakui sebagai aset. Aset pajak tangguhan diakui untuk akumulasi rugi pajak belum dikompensasi dan kredit pajak belum dimanfaatkan sepanjang kemungkinan besar laba kena pajak masa depan akan tersedia untuk dimanfaatkan dengan rugi pajak belum dikompensasi dan kredit pajak belum dimanfaatkan.

*Tax benefits relating to tax loss that can be carried back to recover current tax of a previous periods is recognized as an asset. Deferred tax asset is recognized for the carryforward 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.*

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 yang:
   (i) bukan kombinasi bisnis;
   (ii) pada saat transaksi tidak mempengaruhi laba akuntansi atau laba kena pajak (rugi pajak); dan
   (iii) pada saat transaksi, tidak akan menimbulkan perbedaan temporer kena pajak dan perbedaan temporer dapat dikurangkan dalam jumlah yang sama

*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. Initial recognition of assets or liabilities that:*
   *(i) are not part of a business combination*
   *(ii) at the time of the transaction, do not affect accounting profit or taxable profit (tax loss); and*
   *(iii)* at *the time of the transaction, will not give rise to taxable temporary differences and taxable temporary differences can be offset in the same amount.*

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:

a. bukan kombinasi bisnis;
b. pada saat transaksi tidak mempengaruhi laba akuntansi ataulaba kena pajak (rugi pajak); dan
c. pada saat transaksi, tidak menimbulkan perbedaan temporer kena pajak dan perbedaan temporer dapat dikurangkan dalam jumlah yang sama.

*Deferred tax assets are recognized for all taxable temporary differences to the extent that it is probable that taxable profit will be available against which the temporary differences can be utilized to reduce the said profit. This is except in cases where deferred tax assets arise from the initial recognition of assets or liabilities in transactions that:*

*a. are not business combinations;*
*b. at the time of the transaction, do not affect accounting profit or taxable profit (tax loss); and*
*c. at the time of the transaction, do not give rise to taxable temporary differences, and taxable temporary differences can be offset in equal amounts.*

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. 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.

*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 regulations) that have been enacted or substantively enacted by the end of the reporting period. 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.*

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.

*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 utilised. Any such reduction shall be reversed to the extent that it becomes probable that sufficient taxable profit will be available.*

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.

*The Group offsets deferred tax assets and deferred tax liabilities if, and only if:*

*a) The Group has a legally enforceable right to offset 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 that 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.*

Grup melakukan saling hapus atas aset pajak kini dan liabilitas pajak kini jika dan hanya jika, Grup:

*The Group offsets current tax assets and current tax liabilities if, and only if, the Group:*

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.

*a. Has legally enforceable right to set off the recognized amounts, and*

*b. Intends either to settle on a net basis, or to realize the assets and settle liabilities simultaneously.*

**t. Liabilitas 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.

Program Pensiun Iuran Pasti
Grup mempunyai program dana pensiun iuran pasti untuk seluruh karyawan tetap yang memenuhi syarat.

Program pensiun iuran pasti adalah ketika pekerja telah memberikan jasa kepada Grup selama suatu periode, Grup mengakui iuran terutang kepada program iuran pasti atau jasa pekerja dengan pengakuan dan pengukuran sebagai berikut:
- Sebagai liabilitas (beban akrual), setelah dikurangi dengan iuran terutang untuk jasa sebelum akhir periode pelaporan, maka perusahaan mengakui kelebihan tersebut sebagai aset (beban dibayar di muka) sepanjang kelebihan tersebut akan mengurangi pembayaran iuran masa depan atau pembayaran kembali dalam bentuk kas;
- Sebagai beban, kecuali jika PSAK lain mensyaratkan atau mengizinkan iuran tersebut untuk dimasukan dalam biaya perolehan aset.

Ketika kewajiban pada program iuran pasti tidak diharapkan akan diselesaikan seluruhnya sebelum dua belas bulan setelah akhir periode pelaporan tahunan saat pekerja memberikan jasanya, maka kewajian tersebut didiskonto dengan menggunakan tingkat diskonto yang mengacu pada imbal hasil pasar atas obligasi korporasi berkualitas tinggi pada akhir periode pelaporan.

***t. Employee benefit obligations***

*Short-term Employee Benefits*
*Short-term employee benefits are recognized when an employee has rendered service during 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.*

*Pension Plan Defined Contribution*
*The Group have defined contribution retirement plans covering all their qualified permanent employees.*

*A defined contribution pension program is one where the Group recognizes the contributions owed to the pension program or employee services after the employee has provided services to the Group for a specific period. The recognition and measurement are as follows:*
- *As a liability (accrued expense), after deducting the contributions owed for services rendered before the end of the reporting period, the company recognizes any excess as an asset (prepaid expense) as long as the excess will reduce future contribution payments or be refunded in cash;*
- *As an expense, unless another PSAK requires or permits the contributions to be included in the cost of acquiring an asset.*

*When the liabilities to the defined contribution program are not expected to be settled in full within twelve months after the end of the annual reporting period during which the employee rendered services, the liabilities are discounted using a discount rate that refers to the market yield on high-quality corporate bonds at the end of the reporting period.*

Jumlah iuran karyawan berkisar 1,9%–5% dari gaji, sedangkan kontribusi Perusahaan berkisar 3,8%–22%, bergantung ketentuan program.

*The employee contributions range from 1.9% to 5% of salaries, while the Company's contribution ranges from 3.8% to 22%, depending on the plan.*

Program Imbalan Pasti
Grup juga mencatat penyisihan manfaat tambahan selain program dana pensiun tersebut di atas untuk memenuhi dan menutup imbalan minimum yang harus dibayar kepada karyawan-karyawan sesuai dengan Undang- undang No. 6 Tahun 2023. Penyisihan tambahan tersebut diestimasi dengan menggunakan perhitungan aktuaria metode "*Projected Unit Credit.*

*Defined Benefit Plan*
*The Group also provides additional provisions on top of the benefits provided under the above- mentioned defined contribution pension programs in order to meet and cover the minimum benefits required to be paid to the qualified employees under Law No. 6 of 2023. The additional provisions are estimated using actuarial calculations using the "Projected Unit Credit" method.*

Biaya jasa kini, biaya jasa lalu dan keuntungan atau kerugian atas penyelesaian, serta bunga neto atas liabilitas (aset) imbalan pasti neto atas liabilitas (aset) imbalan pasti neto diakui dalam laba rugi.

*Current service cost, past service cost, and gain or loss on settlement, and net interest on the net defined benefit liability (aset) are recognized in profit or loss.*

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.

*Remeasurements of the net defined benefit liability (asset), consisting of actuarial gains and losses, return on plan assets, and any changes in the effect of the asset ceiling, are recognized as other comprehensive income.*

Imbalan Kerja Jangka Panjang lainnya
Imbalan kerja jangka panjang lainnya dihitung dengan menggunakan metodologi yang sama dengan yang digunakan dalam perhitungan imbalan pascakerja program imbalan pasti, yaitu dengan menggunakan metode *projected unit credit* dan didiskontokan ke nilai kini, kecuali untuk pengukuran kembali yang diakui pada laba rugi.

*Other Long-Term Employee Benefits*
*Other long-term employee benefits is calculated using the same methodology as used in calculating post-employment benefits for defined benefit plans, which is using the projected unit credit method and discounted to their present value, except for remeasurements which are recognised in profit or loss.*

**u. Pengakuan pendapatan dan beban**

***u. Revenue and expense recognition***

Dalam menentukan pengakuan pendapatan, Grup melakukan analisa transaksi melalui lima langkah analisa berikut:

1. 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;

*In determining revenue recognition, the Group perform analysis transaction through the following five steps of assessment:*

1. *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;*

- Kontrak memiliki substansi komersial;
- Besar kemungkinan entitas akan menerima imbalan atas barang atau jasa yang dialihkan.

2. Mengidentifikasi kewajiban pelaksanaan dalam kontrak, untuk menyerahkan barang atau jasa yang memiliki karakteristik yang berbeda ke pelanggan.
3. 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 diserahkannya barang atau jasa yang dijanjikan ke pelanggan.
4. Mengalokasikan harga transaksi kepada setiap kewajiban pelaksanaan dengan menggunakan dasar harga jual dari setiap barang atau jasa yang dijanjikan di kontrak.
5. Mengakui pendapatan ketika kewajiban pelaksanaan telah dipenuhi (sepanjang waktu atau pada suatu waktu tertentu).

Kewajiban pelaksanaan dapat dipenuhi dengan cara sebagai berikut:
- Suatu waktu tertentu (umumnya janji untuk menyerahkan barang ke pelanggan); atau
- Sepanjang waktu (umumnya janji untuk menyerahkan jasa ke pelanggan). Untuk kewajiban pelaksanaan yang dipenuhi sepanjang waktu, Grup memilih ukuran penyelesaian yang sesuai untuk penentuan jumlah pendapatan yang dapat diakui karena telah terpenuhinya kewajiban pelaksanaan.

Suatu kewajiban pelaksanaan dipenuhi pada suatu waktu tertentu kecuali jika memenuhi salah satu kriteria berikut, dalam hal ini dipenuhi sepanjang waktu:
- Pelanggan secara bersamaan menerima dan menggunakan manfaat yang diberikan oleh pelaksanaan Grup sebagaimana yang dilakukan Grup;
- Pelaksanaan Grup menciptakan atau meningkatkan aset yang dikendalikan pelanggan saat aset itu dibuat atau ditingkatkan; dan
- Pelaksanaan Grup tidak menciptakan aset dengan penggunaan alternatif untuk Grup dan Grup memiliki hak yang

- *The contract has commercial substance;*
- *It is probable that the Group will receive benefits for the goods or services transferred.*

2. *Identify the performance obligations in the contract, to transfer distinctive goods or services to the customer.*
3. *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.*
4. *Allocate the transaction price to each performance obligation on the basis of the selling prices of each goods or services promised in the contract.*
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 can 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 Group 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*

dapat diberlakukan atas pembayaran untuk pelaksanaan yang diselesaikan hingga saat ini.

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.

*enforceable right to payment for performance completed to date.*

*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.*

**v. Modal saham**

Penyajian modal dalam laporan posisi keuangan dicatat sesuai dengan ketentuan pada akta pendirian Grup dan peraturan yang berlaku serta menggambarkan hubungan keuangan yang ada, modal dasar, modal yang ditempatkan dan modal yang disetor, nilai nominal dan banyaknya saham untuk setiap jenis saham telah dinyatakan dalam laporan posisi keuangan.

***v. Share capital***

*Presentation of capital in the statement of financial position in accordance with the provisions of the deed of recorded establishment of the Group and applicable regulations and describes existing financial relationships, the authorized, capital issued and paid-up capital, nominal value and number of shares for each type of share. That has been stated in the statement of financial position.*

**w. 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.

***w. Earnings per share***

*Basic earnings per share is computed by dividing the profit or loss attributable to ordinary equity holders of the parent entity by the weighted average number of ordinary shares outstanding during the period.*

**x. Dividen**

Pembagian dividen final diakui sebagai liabilitas ketika dividen tersebut disetujui Rapat Umum Pemegang Saham (RUPS). Pembagian dividen interim diakui sebagai liabilitas ketika dividen disetujui berdasarkan keputusan rapat Direksi dan Dewan Komisaris.

***x. Dividend***

*The final dividend distribution is recognized as a liability when the dividend is approved by the General Meeting of Shareholders (RUPS). The distribution of interim dividends is recognized as a liability when dividends are approved based on decisions of Directors and Commissioners meetings.*

## 4. Pertimbangan, estimasi dan asumsi akuntansi yang signifikan / *4. Consideration, estimates and significant accounting assumptions*

Estimasi dan pertimbangan yang digunakan dalam penyusunan laporan keuangan terus dievaluasi berdasarkan pengalaman historis dan faktor lainnya, termasuk ekspektasi dari peristiwa masa depan yang diyakini wajar. Walaupun estimasi ini dibuat berdasarkan pengetahuan terbaik manajemen atas kejadian dan tindakan saat ini, hasil yang timbul mungkin berbeda dengan jumlah yang diestimasi semula. Asumsi dan pertimbangan yang memiliki pengaruh signifikan terhadap jumlah tercatat diungkapkan di bawah ini.

*The estimates and judgements used in the preparation of the financial statements are continuously evaluated based on historical experience and other factors, including expectations of future events that are believed to be reasonable. Although these estimates are based on management's best knowledge of current events and actions, the resulting results may differ from those initially estimated. Assumptions and considerations that have a significant effect on the carrying amount are disclosed below.*

**Kerugian kredit ekpektasian**
Grup menilai penurunan nilai pada aset keuangan dengan biaya perolehan yang diamortisasi pada setiap tanggal pelaporan. Dalam menentukan apakah rugi penurunan nilai harus dicatat dalam laba rugi, manajemen harus mempertimbangkan 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. Grup menerapkan pendekatan yang disederhanakan untuk mengukur kerugian kredit ekspektasian yang menggunakan *roll rate* dan *discounted cash flow* untuk menilai piutang usaha dan piutang lain-lain. Nilai tercatat kerugian kredit ekspektasian telah diungkapkan pada Catatan 8 dan 9.

***Estimated credit loss***
*Group assesses its financial assets measured at amortized cost for impairment at each reporting date. In determining whether an impairment loss should be recorded in profit or loss, management makes a judgement as to whether there is reasonable and supportable information that is available without undue cost or effort about past events, current conditions and forecasts of future conditions. Group applies simplified approach using roll rate and discounted cash flow to measuring account receivables and other receivables. The carrying amounts of the estimated kredit loss is disclosed in Notes 8 and 9.*

**Penurunan nilai aset nonkeuangan**
Penurunan nilai muncul saat nilai tercatat aset atau unit penghasil kas melebihi nilai terpulihkannya, yang lebih besar antara nilai wajar dikurangi biaya untuk menjual dan nilai pakainya. Nilai wajar dikurangi biaya untuk menjual didasarkan pada ketersediaan data dari perjanjian penjualan yang mengikat yang dibuat dalam transaksi normal atas aset serupa atau harga pasar yang dapat diamati, dikurangi dengan biaya tambahan yang dapat diatribusikan dengan pelepasan aset.

***Impairment of non-financial assets***
*An impairment exists when the carrying value of an asset or a cash gain unit exceeds its recoverable amount, which is the higher of its fair value less costs to sell and its value in use. The fair value less costs to sell calculation is based on available data from binding sales transactions in an arm's length transaction of similar assets or observable market prices less incremental costs for disposing the asset.*

Perhitungan nilai pakai didasarkan pada model arus kas yang didiskontokan. Proyeksi arus kas tidak termasuk aktivitas restrukturisasi yang belum ada perikatannya atau investasi signifikan di masa depan yang akan meningkatkan kinerja dari unit penghasil kas yang diuji.

*The value in use calculation is based on a discounted cash flow model. The future cash flow projection does not include restructuring activities that the Group is not yet committed to or significant future investments that will enhance the asset's performance of the cash gain unit being tested.*

Nilai terpulihkan paling sensitif terhadap tingkat diskonto yang digunakan untuk model arus kas yang didiskontokan seperti halnya dengan arus kas masuk masa depan yang diharapkan dan tingkat pertumbuhan yang digunakan untuk tujuan ekstrapolasi.

*The recoverable amount is most sensitive to the discount rate used for the expected future cash inflows and the growth rate used for extrapolation purposes.*

**Masa manfaat aset tetap**

Grup melakukan penelaahan berkala atas masa manfaat ekonomis aset tetap berdasarkan faktor-faktor seperti kondisi teknis dan perkembangan teknologi di masa depan, jika ada. Hasil operasi di masa depan akan dipengaruhi secara material atas perubahan estimasi ini yang diakibatkan oleh perubahan faktor yang telah disebutkan di atas. Nilai tercatat masa manfaat aset telah diungkapkan pada Catatan 23.

***The useful life of a fixed asset***

*The Group conducts periodic review of the economic useful lives of the assets based on factors such as technical conditions and future technological developments, if any. Future results of operations will be materially affected by changes in these estimates resulting from changes in the factors mentioned above. The carrying amounts of the useful life of an asset is disclosed in Note 23.*

**Nilai wajar properti investasi**

Grup mengukur nilai wajar properti investasi berdasarkan pendekatan nilai pasar dan pendapatan, dengan mempertimbangkan data transaksi properti sejenis, kondisi fisik aset, lokasi, serta potensi pendapatan masa depan. Manajemen menggunakan jasa penilai independen yang memiliki kompetensi dan pengalaman relevan untuk memastikan bahwa nilai wajar yang digunakan mencerminkan kondisi pasar terkini secara andal. Penentuan nilai wajar ini memerlukan pertimbangan profesional, terutama dalam memilih metode penilaian yang paling sesuai dan dalam menafsirkan data pasar yang tersedia.

***Fair value of investment property***

*The Group measures the fair value of investment properties using the market and income approaches, taking into account comparable property transaction data, the physical condition of the assets, location, and future income potential. Management engages independent appraisers with relevant competence and experience to ensure that the fair value applied reliably reflects current market conditions. The determination of fair value requires professional judgment, particularly in selecting the most appropriate valuation method and in interpreting the available market data.*

Estimasi dan asumsi utama yang digunakan dalam penilaian wajar meliputi tingkat kapitalisasi, proyeksi arus kas, tingkat hunian, serta risiko pasar dan ekonomi yang dapat memengaruhi nilai properti. Perubahan terhadap asumsi-asumsi tersebut dapat berdampak signifikan terhadap jumlah tercatat properti investasi dan laba rugi periode berjalan. Oleh karena itu, manajemen secara berkala meninjau kembali asumsi dan metodologi yang digunakan untuk memastikan bahwa nilai wajar yang diakui tetap relevan dan dapat diandalkan. Nilai tercatat properti investasi telah diungkapkan pada Catatan 22.

*The key estimates and assumptions used in fair value measurement include capitalization rates, cash flow projections, occupancy rates, as well as market and economic risks that may affect the value of the properties. Changes in these assumptions could have a significant impact on the carrying amount of investment properties and the profit or loss for the period. Therefore, management periodically reviews the assumptions and methodologies used to ensure that the recognized fair value remains relevant and reliable. The carrying amount of investment properties has been disclosed in Note 22.*

**Nilai wajar aset biologis**

Aset biologis diukur pada pengakuan awal dan pada tanggal pelaporan berikutnya pada nilai wajar dikurangi estimasi biaya penjualannya, kecuali jika Nilai Wajar tidak bisa diukur secara andal. Nilai wajar aset biologis didapatkan dari harga aset biologis tersebut pada pasar aktif.

***Fair value of biological asset***

*Biological assets are measured at initial recognition and at each subsequent reporting date at fair value less estimated costs to sell, except when fair value cannot be measured reliably. The fair value of biological assets is determined based on the market price of the*

**Nilai wajar aset biologis**

Aset biologis diukur pada pengakuan awal dan pada tanggal pelaporan berikutnya pada nilai wajar dikurangi estimasi biaya penjualannya, kecuali jika Nilai Wajar tidak bisa diukur secara andal. Nilai wajar aset biologis didapatkan dari harga aset biologis tersebut pada pasar aktif. Pasar aktif (*active market*) adalah pasar di mana item yang diperdagangkan homogen, setiap saat pembeli dan penjual dapat bertemu dalam kondisi normal dan dengan harga yang dapat dijangkau. Nilai tercatat aset biologis telah diungkapkan pada Catatan 12.

***Fair value of biological asset***

*Biological assets are measured at initial recognition and at each subsequent reporting date at fair value less estimated costs to sell, except when fair value cannot be measured reliably. The fair value of biological assets is determined based on the market price of the respective biological assets in an active market. An active market is a market in which the traded items are homogeneous, buyers and sellers can normally be found at any time, and prices are readily available. The carrying amounts of biological asset are disclosed in Note 12.*

**Revaluasian aset tetap tanah**

Perusahaan melakukan revaluasi atas aset tetap tanah untuk mencerminkan nilai wajar berdasarkan penilaian dari penilai independen yang kompeten. Proses ini melibatkan pertimbangan signifikan, termasuk frekuensi perubahan nilai pasar, kondisi fisik aset, serta ketersediaan data pasar yang dapat diandalkan. Revaluasi dicatat dalam ekuitas sebagai surplus revaluasi, kecuali jika terjadi penurunan nilai yang harus diakui dalam laba rugi.

Estimasi dan asumsi yang digunakan dalam revaluasi mencakup tingkat kapitalisasi, harga pasar terkini dari aset sejenis, serta proyeksi risiko ekonomi dan pasar properti. Perubahan dalam asumsi tersebut dapat berdampak material terhadap jumlah tercatat aset tetap dan posisi ekuitas perusahaan. Oleh karena itu, manajemen secara berkala meninjau kembali pendekatan dan asumsi yang digunakan untuk memastikan kewajaran nilai tercatat aset tetap pada Catatan 23.

***Revaluation of land fixed assets***

*The Company revalued its land fixed assets to reflect fair value based on the assessment of a qualified independent appraiser. This process involves significant judgment, including the frequency of changes in market value, the physical condition of the assets, and the availability of reliable market data. The revaluation is recorded in equity as a revaluation surplus, except in cases where an impairment must be recognized in profit or loss.*

*The estimates and assumptions used in the revaluation include capitalization rates, current market prices of comparable assets, as well as projections of economic and property market risks. Changes in these assumptions may have a material impact on the carrying amount of fixed assets and the Company's equity position. Therefore, management periodically reviews the approaches and assumptions used to ensure the reasonableness of the carrying value of fixed assets in Note 23.*

**Perpajakan**

Grup beroperasi di bawah peraturan perpajakan di Indonesia. Pertimbangan yang signifikan diperlukan untuk menentukan provisi pajak penghasilan dan pajak pertambahan nilai. Apabila keputusan final atas pajak tersebut berbeda dari jumlah yang pada awalnya dicatat, perbedaan tersebut akan dicatat di laporan keuangan laba (rugi) dan penghasilan komprehensif lain pada periode di mana hasil tersebut dikeluarkan.

Sedangkan aset pajak tangguhan diakui atas jumlah pajak penghasilan terpulihkan pada periode mendatang sebagai akibat perbedaan temporer yang boleh dikurangkan. Justifikasi manajemen diperlukan untuk menentukan jumlah aset pajak tangguhan yang dapat diakui, sesuai dengan waktu yang tepat dan tingkat laba fiskal di masa mendatang sejalan dengan strategi rencana perpajakan ke depan.

***Taxation***

*The Group operational under Indonesian tax laws. Significant consideration is required to determine the provision for income tax and value added tax. If the final tax decision is different from the amount originally recorded, the difference will be recorded in financial statement of profit (loss) and other comprehensive income in the period in which the results are issued.*

*Deferred tax assets are recognized on the recoverable tax amount in the future periods as a result of temporary differences that may be deducted. Management justification is required to determine the amount of deferred tax assets that can be recognized, in accordance with the appropriate time and future fiscal profit levels in line with the strategy of the future tax plan.*

**Kewajiban imbalan kerja**

Nilai kini kewajiban imbalan kerja tergantung pada sejumlah faktor yang ditentukan dengan menggunakan asumsi aktuaria. Asumsi yang digunakan dalam menentukan biaya bersih untuk pensiun termasuk tingkat pengembalian jangka panjang yang diharapkan atas aset program dan tingkat diskonto yang relevan. Setiap perubahan dalam asumsi ini akan berdampak pada nilai tercatat kewajiban imbalan kerja pada Catatan 36.

Asumsi tingkat pengembalian yang diharapkan atas aset program ditentukan secara seragam, dengan mempertimbangkan pengembalian historis jangka panjang, alokasi aset dan perkiraan masa depan atas pengembalian investasi jangka panjang.

Asumsi penting lainnya untuk kewajiban imbalan kerja sebagian didasarkan pada kondisi pasar saat ini.

***Employee benefit obligations***

*The present value of the employee benefits obligation depends on a number of factors determined by using the actuarial assumptions. The assumptions used in determining the net cost for pensions include the expected long-term expected return on the program assets and the relevant discount rate. Any change in this assumption will have an impact on the carrying amount of the employee benefit obligations in Note 36.*

*The expected assumption of expected return on plan assets is determined uniformly, taking into account long-term historical returns, asset allocation and future forecasts of long-term return on investment.*

*Another important assumption for employee benefit obligations is partly based on current market conditions.*

## 5. Penyajian Kembali Laporan Keuangan / *5. Restatement Financial Statements*

Grup telah menyajikan kembali laporan keuangan konsolidasian pada tanggal 31 Desember 2023 untuk memperbaiki kesalahan atas pengakuan, pengukuran, dan penyajian beberapa komponen laporan keuangan. Beberapa penyesuaian juga berdampak pada saldo awal penyajian 1 Januari 2023/ 31 Desember 2022.

*The Group has restated the consolidated financial statements as of December 31, 2023 to correct errors in the recognition, measurement, and presentation of certain components of the financial statements. Several adjustments also affected the opening balances as of January 1, 2023 / December 31, 2022.*

Penyajian kembali sehubungan dengan penyesuaian pencatatan pada laporan keuangan terdahulu yang terkait dengan transaksi-transaksi berikut:

*Restatement in respect of adjustments on the prior years consolidated financial statement related to the following transaction:*

- Kurang saji cadangan kerugian penurunan nilai piutang usaha dan piutang lain-lain atas piutang yang sudah berumur lebih dari satu tahun dengan pembayaran historis yang sangat terbatas.
- Kesalahan pencatatan piutang lain-lain atas kompensasi lahan MO kepada pihak ketiga, namun aset lahan tersebut belum diserahterimakan. Oleh karena itu, Manajemen MO memutuskan untuk membatalkan transaksi tersebut dan mereklasifikasi piutang lain-lain tersebut menjadi aset yang tersedia untuk dijual.
- Perubahan nilai wajar aset biologis untuk mengantisipasi sensitivitas fluktuasi harga berdasarkan kajian ulang yang dilakukan Manajemen Berdikari.

- *There is an understatement allowance for impairment losses of trade and other receivables which have been aged for more than a year with very limited historical payment.*
- *The error was recorded in other receivables for MO land compensation to a third party, but the land asset has not been handed over. Therefore, MO's management decided to cancel the transaction and reclassified such other receivables into available-for-sale assets account.*
- *Changes in the fair value of biological assets to anticipate the sensitivity of price fluctuations based on a review conducted by Berdikari Management.*

- Kurang saji penurunan nilai persediaan atas persediaan yang sudah rusak, hilang dan tidak dapat teridentifikasi.
- Kesalahan pencatatan atas persediaan barang dagang, di mana beban telah diakui, namun persediaan terkait masih tercatat di laporan posisi keuangan.
- Saldo uang muka yang lebih dari satu tahun dan sudah tidak bisa dimanfaatkan di masa depan dan dilakukan pembebanan ke saldo laba.
- Lebih saji saldo pajak dibayar dimuka atas Pajak Penghasilan (PPh) pasal 23, 22 dan Pajak pertambahan nilai ("PPN").
- Penyesuaian kembali atas Pajak Penghasilan (PPh) Badan Pasal 28A Tahun 2021 milik Nusindo yang sebelumnya telah diakui dalam laporan keuangan yang telah diterbitkan kembali (*reissued*), sehubungan dengan pengajuan restitusi atas PPh Pasal 28A tersebut yang telah memasuki masa kedaluwarsa. Dengan demikian, syarat pengakuan sebagai aset tidak lagi terpenuhi.
- Penyesuaian kembali atas saldo PPN Lebih Bayar yang sebelumnya dicatat lebih tinggi dari jumlah yang secara aktual dapat direstitusikan.
- Terdapat beberapa surat penetapan kembali tarif dan/atau nilai pabean atas kekurangan pembayaran bea masuk pajak dalam rangka impor yang diterima Berdikari di mana Berdikari telah mengajukan keberatan dan banding. Berdikari telah melakukan kajian ulang atas provisi yang perlu dibukukan untuk mengantisipasi kemungkinan kerugian yang dapat timbul dari proses keberatan dan banding tersebut.
- Kesalahan penyajian nilai buku aset tetap fiskal untuk sebelum tahun pajak 2022 yang berpengaruh pada beda waktu penyusutan dan Dasar Pengenaan Pajak (DPP) komersial dan fiskal dan berdampak pada saldo akhir Aset (Liabilitas) Pajak Tangguhan pada tahun 2022 dan 2023.
- Lebih catat saldo aset takberwujud atas biaya yang ditangguhkan yang seharusnya dibiayakan.

- *There is an understatement allowance for impairment losses of inventories which have been damaged, lost and can not identified.*
- *There was a recording error in the trading inventory, where the expense had already been recognized, but the related inventory was still recorded in statement of financial position.*
- *Advance balances that are more than one year old and cannot be utilized in the future are charged to retained earnings.*
- *There is an overstatement of prepaid tax on Income Tax ("PPh") article 23, 22 and Value added tax ("PPN")*
- *A restatement was made for Corporate Income Tax (Article 28A) for the 2021 fiscal year of Nusindo, which had previously been recognized in the reissued financial statements, due to the expiration of the restitution filing period. As a result, the recognition criteria for the asset were no longer met.*
- *There was a restatement of the VAT Overpayment balance, which was previously recorded higher than the actual amount eligible for restitution.*
- *There are several letters of reassessment of tariffs and/or customs values for underpayment of import duties received by Berdikari, against which Berdikari has filed objections and appeals. Berdikari has reviewed the provisions that need to be recorded to anticipate possible losses that may arise from the objection and appeal process.*
- *There is a misstatement of the book value of fiscal fixed assets for the 2022 tax year which affects the difference in depreciation time and the base for commercial and fiscal tax imposition (DPP) and has an impact on the final balance of Deferred Tax Assets (Liabilities) in 2022 and 2023.*
- *There is an overstated of intangible assets regarding deferred cost that should have been charged.*

| | |
|---|---|
| • Lebih catat saldo aset pajak tangguhan yang mungkin tidak bisa dimanfaatkan di masa depan dan penyesuaian kembali terkait dengan aset pajak tangguhan dengan menggunakan metode pendekatan neraca. | • *Over record the balance of deferred tax assets that may not be utilized in the future and readjustments related to deferred tax assets using the balance sheet approach method.* |
| • Selisih atas transaksi antar cabang pada akun beban yang masih harus dibayar yang tidak dapat direkonsiliasi. | • *There was a discrepancy in inter-branch transactions recorded under the accrued expenses account that could not be reconciled.* |
| • Revaluasi aset tetap tanah tidak dilakukan secara berkala sehingga perubahan nilai revaluasi aset tetap tanah tidak dihitung dan dibukukan. | • *Revaluation of land fixed assets is not carried out periodically so that changes in the revaluation value of land fixed assets are not calculated and recorded.* |
| • Penurunan nilai buku aset tetap dan aset yang tidak dimanfaatkan atas masing-masing status aset yang *unclear* (yang tidak memiliki legalitas) dan *unclean*(dikuasai pihak ketiga). | • *Impairment of book value of property, plant and equipment and unutilized assets for unclear (lack of legality) and unclean (controlled by third parties) status, respectively.* |
| • Pengukuran nilai wajar properti investasi tidak dilakukan secara berkala sehingga perubahan nilai wajar properti investasi tidak dihitung dan dibukukan. | • *Fair value measurement of investment property is not carried out periodically so that changes in fair value of investment property are not calculated and recorded.* |
| • Kesalahan pengakuan kenaikan nilai wajar properti investasi yang seharusnya dicatat dalam laba rugi namun dicatat dalam penghasilan komprehensif lain | • *Misrecognition of increase in fair value of investment property that should have been recorded in profit or loss but was recorded in other comprehensive income* |
| • Kurang catat utang usaha | • *Under-recorded accounts payable* |
| • Terdapat Keputusan Dewan Komisioner Otoritas Jasa Keuangan (OJK) Nomor KEP-51/D.05/2024 tanggal 19 Juni 2024 tentang pembubaran Dana Pensiun Rajawali Nusantara Indonesia yang terhitung efektif sejak 31 Desember 2023 dan kekurangan iuran premi dan denda belum dibukukan. | • *There is a Decision of the Board of Commissioners of the Financial Services Authority (OJK) Number KEP-51/D.05/2024 dated June 19, 2024 concerning the dissolution of the Rajawali Nusantara Indonesia Pension Fund, effective as of December 31, 2023, and the shortfall in premium contributions and penalties has not been recorded.* |
| • Terdapat penyesuaian penilaian imbalan pascakerja dikarenakan ketidaksesuaian asumsi tahun sebelumnya yang tidak didasarkan pada perjanjian kerja bersama. | • *There was an adjustment to the valuation of post-employment benefits due to the discrepancy of the previous year's assumptions which were not based on the collective labor agreement.* |
| • Perhitungan ulang kepemilikan non-pengendali. | • *Recalculation of non-controlling interests.* |
| • Auditor pendahulu Nusindo melakukan penerbitan kembali *(reissued)* Laporan Auditor Independen atas penyajian kembali *(restatement)* laporan keuangan Nusindo untuk tahun buku 2023 dan 2022. Akun-akun yang terdampak atas *reissued* tersebut adalah: kas setara kas, piutang lain-lain, persediaan, pajak dibayar di muka, beban dibayar di muka, uang muka, aset pajak tangguhan, aset tidak lancar lainnya, utang usaha, beban yang masih | • *Nusindo's predecessor auditor has reissued the independent auditor's report on Nusindo for the financial years 2023 and 2022 resulting in a restatement of Nusindo's financial statements. The accounts affected by the reissue are: cash equivalents, other receivables, inventories, prepaid taxes, prepaid expenses, advances, deferred tax assets, other non-current assets, accounts payable, accrued expenses, taxes payable, other payables, lease liabilities, retained earnings, COGS, employee expenses,* |

harus dibayar, utang pajak, utang lain-lain, liabilitas sewa, saldo laba belum ditentukan penggunaannya, HPP, beban pegawai, beban penjualan & distribusi, beban umum & administrasi, beban lain-lain, pajak tangguhan dan pajak kini.

*selling & distribution expenses, general & administrative expenses, other expenses, deferred taxes and current taxes.*

Rincian penyajian kembali sehubungan dengan penyesuaian pencatatan pada laporan keuangan terdahulu adalah sebagai berikut:

*The detail of restatement in respect of adjustments on the prior years consolidated financial statement are as follow:*

| | 31 Desember 2023/ *December 31, 2023* | | | |
|---|---|---|---|---|
| | **Sebelum Penyajian Kembali/ *Before Restatement*** Rp | **Penyajian Kembali/ *Restatement*** Rp | **Setelah Penyajian Kembali/ *After Restatement*** Rp | |
| **ASET** | | | | ***ASSETS*** |
| **ASET LANCAR** | | | | ***CURRENT ASSETS*** |
| Kas dan setara kas | 897.467.541.946 | (163.183.228.868) | 734.284.313.078 | *Cash and cash equivalents* |
| Dana dibatasi penggunaannya | 1.102.808.948.250 | 163.274.935.038 | 1.266.083.883.288 | *Restricted fund* |
| Piutang usaha | 2.279.957.382.853 | (392.988.990.822) | 1.886.968.392.031 | *Account receivables* |
| Piutang lain-lain | 965.560.121.580 | (489.611.499.436) | 475.948.622.144 | *Other receivables* |
| Pendapatan yang akan diterima | 5.137.301.967 | -- | 5.137.301.967 | *Accrued income* |
| Beban panen yang akan datang | 75.417.429.271 | -- | 75.417.429.271 | *Future harvest expense* |
| Aset biologis | 320.736.560.727 | (30.575.404.300) | 290.161.156.427 | *Biological assets* |
| Persediaan | 1.597.874.139.705 | (341.261.202.547) | 1.256.612.937.158 | *Inventories* |
| Uang muka | 766.149.698.394 | (161.034.560.696) | 605.115.137.698 | *Advances* |
| Biaya dibayar di muka | 93.591.350.101 | (9.542.353.070) | 84.048.997.031 | *Prepaid expenses* |
| Pajak dibayar di muka | 275.186.948.044 | (97.212.592.357) | 177.974.355.687 | *Prepaid taxes* |
| Investasi jangka pendek | 20.111.766.667 | (10.111.766.667) | 10.000.000.000 | *Short term investment* |
| Aset lancar lainnya | 45.197.930.659 | (42.308.175.131) | 2.889.755.528 | *Other current assets* |
| **ASET TIDAK LANCAR** | | | | ***NON-CURRENT ASSETS*** |
| Dana dibatasi penggunaannya | -- | 35.000.000.000 | 35.000.000.000 | *Restricted fund* |
| Piutang lain-lain | 280.963.469.088 | (166.776.684.029) | 114.186.785.059 | *Other receivables* |
| Pajak dibayar di muka | 3.880.494.470 | 165.514.539.584 | 169.395.034.054 | *Prepaid taxes* |
| Beban panen yang akan datang | 13.864.573.619 | -- | 13.864.573.619 | *Future harvest expense* |
| Tanaman produktif | 1.103.912.693.683 | (661.782.765.019) | 442.129.928.664 | *Bearer plants* |
| Uang jaminan | 10.829.433.168 | 3.101.610.768 | 13.931.043.936 | *Security deposits* |
| Investasi jangka panjang | 63.611.776.792 | (23.779.950.081) | 39.831.826.711 | *Long-term investment* |
| Investasi pada entitas asosiasi | -- | 14.281.669.081 | 14.281.669.081 | *Investment in associate* |
| Properti investasi | 5.714.941.524.443 | 2.377.351.089.017 | 8.092.292.613.460 | *Investement property* |
| Aset tetap | 11.185.169.457.064 | 22.324.617.125.423 | 33.509.786.582.487 | *Fixed assets* |
| Aset hak guna usaha | 64.531.735.775 | (37.291.648.949) | 27.240.086.826 | *Right of use assets* |
| Aset takberwujud | 87.465.415.313 | 29.123.411.569 | 116.588.826.882 | *Intangible assets* |
| Aset non-operasional | 173.248.785.267 | 331.413.758.084 | 504.662.543.351 | *Non-operational assets* |
| Aset pengampunan pajak | 11.987.146.819 | 1.528.333.333 | 13.515.480.152 | *Tax amnesty assets* |
| Aset pajak tangguhan | 1.106.055.873.376 | (282.690.332.842) | 823.365.540.534 | *Deferred tax assets* |
| Aset tidak lancar lainnya | 816.446.753.184 | (780.788.628.210) | 35.658.124.974 | *Other non-current assets* |
| Aset tidak lancar yang dimiliki untuk dijual | 15.000.000.000 | (15.000.000.000) | -- | *Non-current assets held for sale* |
| **JUMLAH** | **29.097.106.252.225** | **21.739.266.688.873** | **50.836.372.941.098** | ***TOTAL*** |

| | 31 Desember 2023/ *December 31, 2023* | | | |
|---|---|---|---|---|
| | Sebelum Penyajian Kembali/ *Before Restatement* Rp | Penyajian Kembali/ *Restatement* Rp | Setelah Penyajian Kembali/ *After Restatement* Rp | |
| **LIABILITAS** | | | | ***LIABILITIES*** |
| **LIABILITAS JANGKA PENDEK** | | | | ***CURRENT LIABILITIES*** |
| Utang bank | 5.928.429.169.065 | (548.135.532.270) | 5.380.293.636.795 | *Bank loan* |
| Utang usaha | 1.149.348.372.981 | 1.089.486.648.869 | 2.238.835.021.850 | *Account payables* |
| Utang pajak | 363.694.676.339 | 315.022.196.021 | 678.716.872.360 | *Taxes payable* |
| Beban akrual | 377.205.453.827 | 315.918.226.330 | 693.123.680.157 | *Accrued expenses* |
| Pendapatan diterima di muka | 450.321.670.728 | 190.140.742.020 | 640.462.412.748 | *Unearned revenue* |
| Bagian jangka pendek dari liabilitas jangka panjang: | | | | *Current portion of long term liabilities:* |
| Utang bank | 257.371.668.139 | 1.822.480.057.993 | 2.079.851.726.132 | *Bank loan* |
| Utang lembaga keuangan non-bank | 19.804.883.499 | 17.070.116.501 | 36.875.000.000 | *Debt to non-bank financial institutions* |
| Utang sewa pembiayaan | 4.013.065.783 | (3.963.151.783) | 49.914.000 | *Lease payables* |
| Rekening dana investasi | 143.498.479 | -- | 143.498.479 | *Investment fund account* |
| Liabilitas sewa | -- | 1.632.820.992 | 1.632.820.992 | *Lease liabilities* |
| Liabilitas imbalan kerja | -- | 22.922.877.995 | 22.922.877.995 | *Employee benefit liabilities* |
| Surat berharga jangka menengah | -- | 179.888.233.333 | 179.888.233.333 | *Medium term notes* |
| Utang jangka pendek lainnya | 948.444.787.566 | 636.194.608.127 | 1.584.639.395.693 | *Other current payables* |
| **LIABILITAS JANGKA PANJANG** | | | | ***NON-CURRENT LIABILITIES*** |
| Pendapatan diterima di muka | 319.686.874.431 | (44.283.349.761) | 275.403.524.670 | *Unearned revenues* |
| Pendapatan yang ditangguhkan | 68.222.400.000 | (17.270.000.000) | 50.952.400.000 | *Deferred income* |
| Liabilitas jangka panjang setelah dikurangi bagian jangka pendek: | | | | *Long term liabilities after net off current portion:* |
| Utang bank | 1.631.158.271.706 | (741.581.723.517) | 889.576.548.189 | *Bank loans* |
| Utang lembaga keuangan non-bank | -- | 19.804.883.499 | 19.804.883.499 | *Debt to non-bank financial institutions* |
| Rekening dana investasi | 13.891.251.369 | 30.466.050.660 | 44.357.302.029 | *Investment fund account* |
| Liabilitas sewa | -- | 2.723.044.078 | 2.723.044.078 | *Lease liabilities* |
| Liabilitas imbalan kerja | 783.338.918.366 | (181.309.444.804) | 602.029.473.562 | *Employee benefit liabilities* |
| Surat berharga jangka menengah | 200.000.000.000 | (200.000.000.000) | -- | *Medium term notes* |
| Liabilitas pajak tangguhan | 83.556.814.353 | 27.291.149.398 | 110.847.963.751 | *Deferred tax liabilities* |
| Utang jangka panjang lainnya | 623.774.692.440 | (524.488.927.023) | 99.285.765.417 | *Other non-current payables* |
| **JUMLAH** | **13.222.406.469.071** | **2.454.292.876.419** | **15.632.415.995.729** | ***TOTAL*** |
| **EKUITAS** | | | | ***EQUITY*** |
| Modal saham | 12.898.183.000.000 | -- | 12.898.183.000.000 | *Share capital* |
| Tambahan modal disetor | 267.725.655.970 | (1.471.021.954.125) | (1.203.296.298.155) | *Additional paid in capital* |
| Penghasilan komprehensif lain | 2.963.636.241.672 | 21.523.592.668.305 | 24.487.228.909.977 | *Other comprehensive income* |
| Saldo laba | (452.742.448.392) | (265.584.456.400) | (718.326.904.792) | *Retained earnings* |
| Kepentingan Nonpengendali | 197.897.333.904 | (259.831.761.661) | (259.831.761.661) | *Non-Controlling Interest* |
| **JUMLAH** | **29.097.106.252.225** | **21.981.447.372.538** | **50.836.372.941.098** | ***EQUITY*** |

| | 31 Desember 2022/ *December 31, 2022* | | | |
|---|---|---|---|---|
| | **Sebelum Penyajian Kembali/ *Before Restatement*** **Rp** | **Penyajian Kembali/ *Restatement*** **Rp** | **Setelah Penyajian Kembali/ *After Restatement*** **Rp** | |
| **ASET** | | | | ***ASSETS*** |
| **ASET LANCAR** | | | | ***CURRENT ASSETS*** |
| Kas dan setara kas | 1.148.905.652.586 | 93.425.973 | 1.148.999.078.559 | *Cash and cash equivalents* |
| Dana dibatasi penggunaannya | 1.172.500.880.352 | -- | 1.172.500.880.352 | *Restricted fund* |
| Piutang usaha | 2.209.088.123.690 | (429.298.981.398) | 1.779.789.142.292 | *Account receivables* |
| Piutang lain-lain | 839.624.116.364 | (453.832.984.381) | 385.791.131.983 | *Other receivables* |
| Pendapatan yang akan diterima | 4.258.961.230 | (530.147.014) | 3.728.814.216 | *Accrued income* |
| Beban panen yang akan datang | 90.424.820.824 | -- | 90.424.820.824 | *Future harvest expense* |
| Aset biologis | 257.640.867.979 | (28.298.879.994) | 229.341.987.985 | *Biological assets* |
| Persediaan | 1.418.310.766.088 | (280.390.094.003) | 1.137.920.672.085 | *Inventories* |
| Uang muka | 560.253.616.224 | (25.977.235.413) | 534.276.380.811 | *Advances* |
| Biaya dibayar di muka | 118.203.168.094 | (6.295.540.316) | 111.907.627.778 | *Prepaid expenses* |
| Pajak dibayar di muka | 281.660.589.652 | 28.058.948.589 | 309.719.538.241 | *Prepaid taxes* |
| Investasi jangka pendek | 20.111.766.668 | (10.111.766.668) | 10.000.000.000 | *Short term investment* |
| Aset lancar lainnya | 45.000.000.000 | (42.206.816.160) | 2.793.183.840 | *Other current assets* |
| **ASET TIDAK LANCAR** | | | | ***NON-CURRENT ASSETS*** |
| Dana dibatasi penggunaannya | -- | 35.000.000.000 | 35.000.000.000 | *Restricted fund* |
| Piutang lain-lain | 287.399.324.582 | (171.728.664.460) | 115.670.660.122 | *Other receivables* |
| Pajak dibayar di muka | 38.845.508.343 | 49.895.311.912 | 88.740.820.255 | *Prepaid taxes* |
| Beban panen yang akan datang | 17.914.285.316 | -- | 17.914.285.316 | *Future harvest expense* |
| Tanaman produktif | 997.140.958.256 | (524.342.768.084) | 472.798.190.172 | *Bearer plants* |
| Uang jaminan | 5.784.095.234 | 20.161.688.771 | 25.945.784.005 | *Security deposits* |
| Investasi jangka panjang | 87.126.526.275 | (42.442.721.441) | 44.683.804.834 | *Long-term investment* |
| Investasi pada entitas asosiasi | -- | 36.944.440.441 | 36.944.440.441 | *Investment in associate* |
| Properti investasi | 5.916.191.586.466 | 1.291.534.117.051 | 7.207.725.703.517 | *Investement property* |
| Aset tetap | 11.057.532.547.457 | 22.282.238.663.940 | 33.339.771.211.397 | *Fixed assets* |
| Aset hak guna usaha | 55.996.102.523 | (44.659.856.996) | 11.336.245.527 | *Right of use assets* |
| Aset takberwujud | 113.901.171.019 | 18.149.995.314 | 132.051.166.333 | *Intangible assets* |
| Aset non-operasional | 253.460.513.939 | 336.211.887.946 | 589.672.401.885 | *Non-operational assets* |
| Aset pengampunan pajak | 12.080.917.076 | 1.548.333.333 | 13.629.250.409 | *Tax amnesty assets* |
| Aset pajak tangguhan | 1.060.549.741.107 | (347.145.495.910) | 713.404.245.197 | *Deferred tax assets* |
| Aset tidak lancar lainnya | 605.688.276.371 | (558.436.951.993) | 47.251.324.378 | *Other non-current assets* |
| Aset tidak lancar yang dimiliki untuk dijual | 15.000.000.000 | (15.000.000.000) | -- | *Non-current assets held for sale* |
| **JUMLAH** | **28.690.594.883.715** | **21.119.137.909.039** | **49.809.732.792.754** | ***TOTAL*** |

| | 31 Desember 2022/ *December 31, 2022* | | | |
|---|---|---|---|---|
| | **Sebelum Penyajian Kembali/ *Before Restatement*** | **Penyajian Kembali/ *Restatement*** | **Setelah Penyajian Kembali/ *After Restatement*** | |
| | **Rp** | **Rp** | **Rp** | |
| **LIABILITAS** | | | | ***LIABILITIES*** |
| **LIABILITAS JANGKA PENDEK** | | | | ***CURRENT LIABILITIES*** |
| Utang bank | 4.832.268.676.529 | (598.734.594.916) | 4.233.534.081.613 | *Bank loan* |
| Utang usaha | 1.686.392.509.650 | 1.229.607.917.123 | 2.916.000.426.773 | *Account payables* |
| Utang pajak | 282.275.231.734 | 208.651.256.481 | 490.926.488.215 | *Taxes payable* |
| Beban akrual | 324.536.569.220 | 257.127.745.321 | 581.664.314.541 | *Accrued expenses* |
| Pendapatan diterima di muka | 324.939.067.174 | (73.009.576.554) | 251.929.490.620 | *Unearned revenue* |
| Bagian jangka pendek dari liabilitas jangka panjang: | | | | *Current portion of long term liabilities:* |
| Utang bank | 321.144.596.115 | 2.488.695.503.113 | 2.809.840.099.228 | *Bank loan* |
| Utang lembaga keuangan non-bank | 20.330.267.829 | (330.267.829) | 20.000.000.000 | *Debt to non-bank financial institutions* |
| Utang sewa pembiayaan | 5.259.100.400 | (4.516.465.896) | 742.634.504 | *Lease payables* |
| Rekening dana investasi | 32.333.160.039 | (8.643.977.337) | 23.689.182.702 | *Investment fund account* |
| Liabilitas sewa | -- | 664.204.976 | 664.204.976 | *Lease liabilities* |
| Liabilitas imbalan kerja | -- | 5.949.066.484 | 5.949.066.484 | *Employee benefit liabilities* |
| Utang jangka pendek lainnya | 978.690.431.966 | 476.952.976.685 | 1.455.643.408.651 | *Other current payables* |
| **LIABILITAS JANGKA PANJANG** | | | | ***NON-CURRENT LIABILITIES*** |
| Pendapatan diterima di muka | 246.798.081.955 | 42.724.542.760 | 289.522.624.715 | *Unearned revenues* |
| Pendapatan yang ditangguhkan | 68.222.400.000 | (17.270.000.000) | 50.952.400.000 | *Deferred income* |
| Liabilitas jangka panjang setelah dikurangi bagian jangka pendek: | | | | *Long term liabilities after net off current portion:* |
| Utang bank | 2.329.303.254.516 | (1.500.021.090.391) | 829.282.164.125 | *Bank loans* |
| Utang lembaga keuangan non-bank | -- | 20.330.267.829 | 20.330.267.829 | *Debt to non-bank financial institutions* |
| Utang sewa pembiayaan | 54.425.994 | (54.425.994) | -- | *Consumer financing payables* |
| Rekening dana investasi | 1.955.205.171.297 | 630.703.958.358 | 2.585.909.129.655 | *Investment fund account* |
| Liabilitas imbalan kerja | 670.354.713.405 | (6.625.838.788) | 663.728.874.617 | *Employee benefit liabilities* |
| Surat berharga jangka menengah | 200.000.000.000 | (20.111.766.667) | 179.888.233.333 | *Medium term notes* |
| Liabilitas pajak tangguhan | 76.414.740.213 | 27.999.543.385 | 104.414.283.598 | *Deferred tax liabilities* |
| Utang jangka panjang lainnya | 1.190.762.369.986 | (1.154.581.405.618) | 36.180.964.368 | *Other non-current payables* |
| **EKUITAS** | | | | ***EQUITY*** |
| Modal saham | 10.333.472.000.000 | -- | 10.333.472.000.000 | *Share capital* |
| Tambahan modal disetor | 267.725.655.970 | (1.471.021.954.125) | (1.203.296.298.155) | *Additional paid in capital* |
| Penghasilan komprehensif lain | 3.064.492.051.575 | 20.859.604.688.468 | 23.924.096.740.043 | *Other comprehensive income* |
| Saldo laba | (582.140.901.273) | 56.471.712.248 | (525.669.189.025) | *Retained earnings* |
| Kepentingan Nonpengendali | 61.761.309.421 | (259.831.761.661) | (269.717.226.650) | *Non-Controlling Interest* |
| **JUMLAH** | **28.690.594.883.715** | **21.148.060.140.689** | **49.809.732.792.754** | ***TOTAL*** |

| | 31 Desember 2023/ *December 31, 2023* | | | |
|---|---|---|---|---|
| | **Sebelum Penyajian Kembali/ *Before Restatement*** | **Penyajian Kembali/ *Restatement*** | **Setelah Penyajian Kembali/ *After Restatement*** | |
| | **Rp** | **Rp** | **Rp** | |
| **PENDAPATAN** | 15.237.990.313.974 | 4.566.146.278 | 15.242.556.460.252 | ***REVENUES*** |
| **BEBAN POKOK PENDAPATAN DAN BEBAN LANGSUNG** | (13.261.221.397.840) | (314.430.429.701) | (13.575.651.827.541) | ***COST OF REVENUES AND DIRECT COST*** |
| **BEBAN USAHA** | | | | ***OPERATING EXPENSES*** |
| Beban pegawai | (1.036.445.200.317) | (13.873.237.551) | (1.050.318.437.868) | *Employee expenses* |
| Beban umum dan administrasi | (537.413.660.444) | (53.384.579.264) | (590.798.239.708) | *General and administrative expenses* |
| Beban penjualan dan pemasaran | (112.371.799.023) | (41.485.074.169) | (153.856.873.192) | *Sales and marketing expenses* |
| Beban keuangan - neto | (626.574.788.437) | 346.079.208.621 | (280.495.579.816) | *Finance expenses - net* |
| Penghasilan (beban) lain-lain - neto | 621.885.880.801 | (409.004.695.304) | 212.881.185.497 | *Others income (expense) - net* |
| (Beban) manfaat pajak penghasilan | (51.991.805.410) | 54.115.838.396 | 2.124.032.986 | *Income tax (expense) benefit* |
| **PENGHASILAN KOMPREHENSIF LAIN** | | | | ***OTHER COMPREHENSIVE INCOME*** |
| Surplus revaluasi tanah | 51.985.175.808 | 637.721.196.934 | 689.706.372.742 | *Surplus on revaluation of land* |
| Selisih penjabaran mata uang asing | (826.846.462) | -- | (826.846.462) | *Foreign currency translation adjustment* |
| Perubahan nilai aset keuangan pada nilai wajar | (851.978.123) | (4.000.000.000) | (4.851.978.123) | *Changes in the value of financial assets at fair value* |
| Perubahan nilai aset investasi pada asosiasi | -- | (4.494.899.864) | -- | *Changes in the value of invesment in associate* |
| Pengukuran kembali liabilitas imbalan pasti | (112.381.095.417) | (29.191.618.443) | (141.572.713.860) | *Remeasurement of post-employment benefit liabilities* |
| Pajak terkait | 11.018.469.942 | 20.466.898.245 | 31.485.368.187 | *Related tax* |
| **JUMLAH** | **182.801.269.052** | **193.084.754.178** | **380.380.923.094** | ***TOTAL*** |

## 6. Kas dan setara kas / *6. Cash and cash equivalents*

| | 2024 | 2023 |
|---|---|---|
| **Kas/ *Cash on hand*** | | |
| Rupiah | 14.430.332.542 | 8.660.217.227 |
| USD | 5.680.447 | 5.680.447 |
| **Jumlah kas/ *Total cash on hand*** | **14.436.012.989** | **8.665.897.674** |
| **Kas di bank/ *Cash in bank*** | | |
| **Rupiah** | | |
| **Pihak berelasi/ *Related parties* (Catatan/ *Note 52*)** | | |
| PT Bank Rakyat Indonesia (Persero) Tbk | 649.394.342.444 | 41.600.310.913 |
| PT Bank Tabungan Negara (Persero) Tbk | 503.698.154.490 | 51.462.416.520 |
| PT Bank Mandiri (Persero) Tbk | 149.367.529.554 | 76.054.526.173 |
| PT Bank Negara Indonesia (Persero) Tbk | 93.015.501.535 | 60.262.497.245 |
| PT Bank Syariah Indonesia Tbk | 2.909.636.099 | 9.650.959.784 |
| Lain-lain (di bawah 1 miliar)/ *Others (below 1 billion)* | 35.161.201 | 67.396.471 |
| **Subjumlah/ *Subtotal*** | **1.398.420.325.323** | **239.098.107.106** |
| **Pihak ketiga/ *Third parties*** | | |
| PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk | 118.310.672.797 | 162.377.525.576 |
| PT Bank DKI | 48.568.643.974 | 77.356.959.876 |
| PT Bank Pembangunan Daerah Jawa Timur Tbk | 11.012.395.800 | 6.018.043.203 |
| PT Bank Central Asia Tbk | 3.117.195.039 | 1.540.572.671 |
| PT Bank Danamon Indonesia Tbk | 2.190.489.785 | 1.290.011.457 |
| PT Bank Perekonomian Rakyat Delta Artha Perseroda | 1.955.944.843 | -- |
| PT Bank Pembangunan Daerah Papua | 1.154.755.627 | 17.625.538.008 |
| PT Bank Pembangunan Daerah Jawa Tengah | 1.108.398.348 | 5.093.442.482 |
| PT Bank Permata Tbk | 962.524.462 | 6.331.418.209 |
| PT Bank Pembangunan Daerah Kalimantan Barat | 635.719.254 | 1.299.917.948 |
| PT Bank Pembangunan Daerah Sumatera Utara | 527.033.173 | 7.567.534.186 |
| PT Bank Neo Commerce Tbk | 472.209.337 | 2.132.731.872 |
| PT Bank Pembangunan Daerah Sumatera Selatan dan Bangka Belitung | 431.489.037 | 1.604.598.022 |
| PT Bank Pembangunan Daerah Sulawesi Tengah | 416.255.303 | 2.564.933.636 |
| PT Bank Pembangunan Daerah Nusa Tenggara Timur | 261.582.647 | 2.665.835.251 |
| PT Bank Pembangunan Daerah Maluku dan Maluku Utara | 219.418.775 | 1.782.571.382 |
| PT Bank Pembangunan Daerah Sulawesi Selatan dan Sulawesi Barat | 146.629.938 | 13.921.402.492 |
| PT Bank Pembangunan Daerah Sulawesi Utara Gorontalo | 94.682.923 | 2.542.965.481 |
| PT Bank Pembangunan Daerah Kalimantan Selatan | 44.482.796 | 1.186.989.639 |
| PT Bank Muamalat Indonesia Tbk | 5.351.078 | 4.667.693.174 |
| Lain-lain (di bawah 1 miliar)/ *Others (below 1 billion)* | 2.474.297.017 | 3.885.739.847 |
| **Subjumlah/ *Subtotal*** | **194.110.171.953** | **323.456.424.412** |
| **Subjumlah Bank - Rupiah/ *Subtotal Bank - Rupiah*** | **1.592.530.497.276** | **562.554.531.518** |
| **USD** | | |
| **Pihak berelasi/ *Related parties* (Catatan/ *Note 52*)** | | |
| PT Bank Negara Indonesia (Persero) Tbk | 1.697.002.096 | 3.367.924.096 |
| PT Bank Mandiri (Persero) Tbk | 421.935.911 | 1.456.148.998 |
| PT Bank Raya Indonesia Tbk | 45.162.443 | 45.162.443 |
| PT Bank Rakyat Indonesia (Persero) Tbk | 21.292.626 | 47.298.937 |
| PT Bank Tabungan Negara (Persero) Tbk | 290.916 | -- |
| **Subjumlah/ *Subtotal*** | **2.185.683.992** | **4.916.534.474** |

| | 2024 | 2023 |
|---|---|---|
| **Pihak ketiga/ *Third parties*** | | |
| PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk | 66.818.880 | 7.634.176 |
| PT Bank DKI | 36.099.760 | -- |
| PT Bank Danamon Indonesia Tbk | 27.324.089 | 27.324.089 |
| PT Bank UOB Indonesia Tbk | 10.978.871 | 10.575.434 |
| PT Bank Permata Tbk | 8.784.047 | 8.447.968 |
| PT Bank HSBC Indonesia | 5.307.742 | 19.087.566 |
| **Subjumlah/ *Subtotal*** | **155.313.389** | **73.069.233** |
| **EUR** | | |
| **Pihak berelasi/ *Related parties* (Catatan/ *Note 52*)** | | |
| PT Bank Negara Indonesia (Persero) Tbk | 2.540.505.597 | 1.054.162.917 |
| PT Bank Mandiri (Persero) Tbk | 17.329.892 | 10.975.806 |
| **Subjumlah/ *Subtotal*** | **2.557.835.489** | **1.065.138.723** |
| **JPY** | | |
| **Pihak berelasi/ *Related parties* (Catatan/ *Note 52*)** | | |
| PT Bank Negara Indonesia (Persero) Tbk | 19.916.760 | 4.277.045 |
| **CNY** | | |
| **Pihak ketiga/ *Third parties*** | | |
| PT Bank ICBC Indonesia | 4.864.411 | 4.864.411 |
| **AUD** | | |
| **Pihak ketiga/ *Third parties*** | | |
| PT Bank HSBC Indonesia | 13.779.824 | -- |
| **Jumlah kas di bank/ *Total cash in bank*** | **1.597.467.891.141** | **568.618.415.404** |
| **Deposito berjangka/ *Time deposit*** | | |
| **Rupiah** | | |
| **Pihak berelasi/ *Related parties* (Catatan/ *Note 52*)** | | |
| PT Bank Tabungan Negara (Persero) Tbk | 40.100.000.000 | 7.100.000.000 |
| PT Bank Rakyat Indonesia (Persero) Tbk | 20.000.000.000 | 5.000.000.000 |
| PT Bank Mandiri (Persero) Tbk | 7.079.040.000 | 7.000.000.000 |
| **Subjumlah/ *Subtotal*** | **67.179.040.000** | **19.100.000.000** |
| **Pihak ketiga/ *Third parties*** | | |
| PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk | 120.000.000.000 | 120.000.000.000 |
| PT Bank Pembangunan Daerah Jawa Timur Tbk | 11.000.000.000 | 5.000.000.000 |
| PT Bank Danamon Indonesia Tbk | -- | 7.900.000.000 |
| PT Bank KB Bukopin Tbk | -- | 5.000.000.000 |
| PT Bank MNC Internasional Tbk | 5.000.000.000 | -- |
| **Subjumlah/ *Subtotal*** | **136.000.000.000** | **137.900.000.000** |
| **Jumlah deposito berjangka/ *Total time deposit*** | **203.179.040.000** | **157.000.000.000** |
| **Jumlah/ *Total*** | **1.815.082.944.130** | **734.284.313.078** |

Tingkat suku bunga per tahun dan jangka waktu deposito berjangka adalah sebagai berikut:

*Interest rates per annum and maturity period of time deposits are as follows:*

| | 2024 | 2023 |
|---|---|---|
| Rupiah | 2,25% - 6,50% | 3,50% - 6,25% |
| Jangka waktu/ *Period* | 7 Hari - 3 Bulan/ *7 Days - 3 Months* | 7 Hari - 1 Bulan/ *7 Days - 1 Month* |

Terdapat kas dan setara kas yang dijadikan sebagai jaminan atas fasilitas pinjaman (Catatan 28 dan 32).

*Some cash and cash equivalents are used as collateral for loans (Notes 28 and 32).*

## 7. Dana dibatasi penggunaannya / 7. *Restricted funds*

| | 2024 | 2023 |
|---|---|---|
| **Giro yang dibatasi penggunaannya/ *Restricted bank account*** | | |
| **Rupiah** | | |
| **Pihak berelasi/ *Related parties* (Catatan/ *Note* 52)** | | |
| PT Bank Rakyat Indonesia (Persero) Tbk | 74.595.755.886 | 75.720.650.281 |
| PT Bank Tabungan Negara (Persero) Tbk | 12.651.757.943 | 377.257.365 |
| PT Bank Mandiri (Persero) Tbk | 1.126.882.929 | 11.121.213.289 |
| PT Bank Negara Indonesia (Persero) Tbk | 1.067.381.998 | 2.240.845.101 |
| PT Bank Syariah Indonesia Tbk | -- | 15.109.201 |
| **Subjumlah/ *Subtotal*** | **89.441.778.756** | **89.475.075.237** |
| **Pihak ketiga/ *Third parties*** | | |
| PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk | 310.831.966.941 | 310.706.130.681 |
| PT Bank DKI | 154.165.242.296 | 171.966.118.308 |
| PT Bank Panin Dubai Syariah Tbk | 75.095.152.328 | 96.983.927.483 |
| PT Bank Pembangunan Daerah Jawa Timur Tbk | 4.402.101.277 | -- |
| PT Bank Muamalat Indonesia Tbk | 4.814.569 | -- |
| **Subjumlah/ *Subtotal*** | **544.499.277.411** | **579.656.176.472** |
| **USD** | | |
| **Pihak ketiga/ *Third parties*** | | |
| PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk | 2.118.501.224 | -- |
| **Jumlah giro yang dibatasi penggunaannya/ *Total restricted bank account*** | **636.059.557.391** | **669.131.251.709** |
| **Deposito yang dibatasi penggunaanya/ *Restricted time deposit*** | | |
| **Rupiah** | | |
| **Pihak berelasi/ *Related parties* (Catatan/ *Note* 52)** | | |
| PT Bank Mandiri (Persero) Tbk | 365.000.000.000 | 365.000.000.000 |
| PT Bank Syariah Indonesia Tbk | 258.552.631.579 | 258.552.631.579 |
| **Subjumlah/ *Subtotal*** | **623.552.631.579** | **623.552.631.579** |
| **Pihak ketiga/ *Third parties*** | | |
| PT Bank DKI | 8.400.000.000 | 8.400.000.000 |
| **Jumlah deposito yang dibatasi penggunaannya/ *Total restricted time deposit*** | **631.952.631.579** | **631.952.631.579** |
| **Jumlah dana dibatasi penggunaannya/ *Total restricted funds*** | **1.268.012.188.970** | **1.301.083.883.288** |
| **Dikurangi/ *Less:*** | | |
| Bagian tidak lancar/ *Non-current portion* | (35.000.000.000) | (35.000.000.000) |
| **Bagian lancar/ *Current portion*** | **1.233.012.188.970** | **1.266.083.883.288** |

Tingkat suku bunga per tahun dan jangka waktu deposito berjangka adalah sebagai berikut:

*Interest rates per annum and maturity period of time deposits are as follows:*

| | 2024 | 2023 |
|---|---|---|
| Rupiah | 3,25% - 7,52% | 3,50% - 6,25% |
| Jangka waktu/ *Period* | 7 Hari - 1 Bulan/ *7 Days - 1 Month* | 7 Hari - 1 Bulan/ *7 Days - 1 Month* |

Rincian peruntukan dana dibatasi penggunaannya adalah sebagai berikut:

*The details of the allocation of restricted fund are as follows:*

| Peruntukan Dana/ *Allocation of Funds* | 2024 | 2023 |
|---|---|---|
| Penjaminan fasilitas kredit/ *Loan facility guarantee* (Catatan/ *Note 28)* | 1.182.870.219.526 | 1.201.679.520.744 |
| Dana kelompok tani dari hasil pencairan Kredit Usaha Rakyat (KUR)/ *Funding farmer groups from the KUR capital participation* | 45.818.899.555 | 39.208.680.467 |
| Jaminan penjualan komoditas Gula Kristal Putih (GKP)/ *White crystal sugar sales guarantee* | 35.430.039.260 | 27.104.157.424 |
| Rekening L/C GKP Import 2023/ *L/C Account for GKP Import 2023* | 2.118.501.224 | 9.671.571.531 |
| Pencairan Cadangan Pangan Pemerintah (CPP)/ *Disbursement of Government Food Reserves* | 1.773.611.111 | 21.360.000.000 |
| Sisa saldo penempatan dana tambahan penyertaan modal negara/ *Remaining balance of additional fund placement from state* | 918.294 | 2.059.953.122 |
| **Jumlah/ *Total*** | **1.268.012.188.970** | **1.301.083.883.288** |

## 8. Piutang usaha / *8. Account receivables*

| | 2024 | 2023 |
|---|---|---|
| **Pihak berelasi/ *Related parties* (Catatan/ *Note 52*)** | | |
| Perusahaan Umum Badan Urusan Logistik | 143.597.115.253 | 23.631.804 |
| Badan Pangan Nasional Republik Indonesia | 102.733.262.573 | 695.920.478.098 |
| Kementerian Energi dan Sumber Daya Mineral Republik Indonesia | 88.669.740.008 | 88.669.740.008 |
| PT Pupuk Kalimantan Timur | 33.803.533.526 | 28.218.218.684 |
| PT Petrokimia Gresik | 19.020.903.244 | 15.071.501.022 |
| Kementerian Pertanian Republik Indonesia | 14.017.555.183 | 17.644.292.107 |
| PT Pupuk Sriwidjaja Palembang | 12.960.732.438 | 9.045.078.235 |
| PT Pupuk Iskandar Muda | 11.918.161.330 | 8.421.582.777 |
| PT PG Madu Baru | 9.887.523.106 | 10.243.895.944 |
| PT Pupuk Kujang | 8.664.664.076 | 3.281.777.888 |
| PT Pertamina (Persero) | 5.107.718.599 | 888.224.226 |
| PT Len Industri (Persero) | 4.921.697.016 | 5.271.697.016 |
| PT Timah (Tbk) | 4.343.125.543 | 4.675.572.405 |
| PT Wijaya Karya (Persero) Tbk | 3.947.539.102 | 2.463.468.894 |
| PT Wijaya Karya Rekayasa Kontruksi | 2.988.825.160 | 2.151.097.786 |
| PT Pindad International Logistic | 2.714.800.171 | 1.485.000.000 |
| PT Adhi Karya (Persero) Tbk | 984.330.669 | 3.006.661.199 |
| PT Perkebunan Nusantara III (Persero) | -- | 36.702.689.556 |
| PT Kilang Pertamina International (Persero) | -- | 3.540.340.985 |
| PT Waskita Beton Precast | -- | 1.206.549.817 |
| PT Wijaya Karya Bangunan Gedung | -- | 2.084.799.196 |
| PT Industri Gula Glenmore | -- | 1.036.362.600 |
| Lain-lain (di bawah 1 miliar)/ *Others (below 1 billion)* | 17.212.040.474 | 21.766.739.687 |
| **Subjumlah/ *Subtotal*** | **487.493.267.471** | **962.819.399.934** |

| | 2024 | 2023 |
|---|---|---|
| **Pihak ketiga/ *Third parties*** | | |
| Piutang perdagangan umum/ *General trade receivable* | 1.251.892.856.005 | 976.406.946.561 |
| Piutang obat-obatan dan alat kesehatan/ *Medicines and health tools receivable* | 300.875.906.163 | 566.410.951.284 |
| Piutang Sewa dan Transportasi/ *Transportation and Rent Receivables* | 264.889.255.928 | 47.149.581.723 |
| Piutang perunggasan/ *Poultry receivable* | 138.265.717.096 | -- |
| Piutang benih padi/ *Rice seed receivable* | 116.851.581.358 | 86.425.053.290 |
| Piutang gula dan tetes/ *Sugar and molasses receivable* | 92.552.464.625 | 88.225.547.394 |
| Piutang minyak sawit mentah/ *Crude palm oil receivables* | 10.719.078.228 | 10.688.582.550 |
| Piutang karung plastik/ *Plastic bag receivable* | 9.642.414.698 | 10.510.957.262 |
| Piutang teh/ *Tea receivable* | 7.623.558.352 | 7.617.922.133 |
| Piutang kondom dan alat suntik sekali pakai/ *Condom and disposable syringe receivable* | 6.923.994.959 | 6.921.150.944 |
| Piutang penjualan sapi/ *Cattle sales receivable* | 4.307.749.257 | 93.359.125.117 |
| Piutang mebel/ *Furniture receivables* | -- | 22.295.187.120 |
| Lain-lain (di bawah 1 miliar)/ *Others (below 1 billion)* | 333.206.879.453 | 770.590.148.142 |
| **Subjumlah/ *Subtotal*** | **2.537.751.456.122** | **2.686.601.153.520** |
| **Dikurangi/ *Less :*** | | |
| Cadangan kerugian penurunan nilai/ *Allowance for impairment* | (1.843.707.050.854) | (1.762.452.161.423) |
| **Jumlah/ *Total*** | **1.181.537.672.739** | **1.886.968.392.031** |

Analisis umur piutang usaha adalah sebagai berikut:

*Aging analysis of trade receivables are as follows:*

| | 2024 | 2023 |
|---|---|---|
| Belum jatuh tempo/ *Not yet due* | 870.557.946.838 | 1.381.053.506.813 |
| Sudah jatuh tempo/ *Past Due* | | |
| 1 - 60 hari/ *1 - 60 days* | 148.159.237.020 | 175.266.039.038 |
| 61 - 180 hari/ 6*1 - 180 days* | 83.796.559.064 | 145.010.846.377 |
| 181 - 365 hari/ 18*1 - 365 days* | 95.011.458.490 | 109.134.559.642 |
| > 365 hari/ *> 365 days* | 1.827.719.522.181 | 1.838.955.601.585 |
| **Jumlah/ *Total*** | **3.025.244.723.593** | **3.649.420.553.454** |
| **Dikurangi/ *Less*** | | |
| Cadangan kerugian penurunan nilai/*Allowance for impairment losses* | (1.843.707.050.854) | (1.762.452.161.423) |
| **Jumlah Bersih/ *Net total*** | **1.181.537.672.739** | **1.886.968.392.031** |

Mutasi cadangan kerugian penurunan nilai piutang usaha adalah sebagai berikut:

*The movements in the allowance for impairment losses on trade receivables are as follows:*

| | 2024 | 2023 |
|---|---|---|
| Saldo awal/ *Beginning balance* | (1.762.452.161.423) | (1.613.568.691.509) |
| Penambahan/ *Additional* (Catatan/ *Note* 51*)* | (83.536.463.358) | (157.336.927.349) |
| Pemulihan/ *Recovery* (Catatan/ *Note* 51) | 2.281.573.927 | 8.453.457.435 |
| **Saldo akhir/ *Ending balance*** | **(1.843.707.050.854)** | **(1.762.452.161.423)** |

Manajemen berpendapat bahwa cadangan kerugian penurunan nilai cukup untuk menutup kerugian yang mungkin timbul dari tidak tertagihnya piutang usaha.

*Management believes that the allowance for impairment losses is adequate to cover the possible losses on uncollectible accounts.*

Terdapat piutang yang dijadikan sebagai jaminan atas fasilitas pinjaman (Catatan 28 dan 32).

*Some receivables are used as collateral for loans (Notes 28 and 32).*

## 9. Piutang lain-lain / *9. Other receivables*

### a. Piutang lain-lain lancar / *a. Other current receivables*

| | 2024 | 2023 |
|---|---|---|
| **Pihak berelasi/ *Related parties* (Catatan/ *Note 52*)** | | |
| Perum Pembangunan Perumahan Nasional | 58.280.615.660 | 58.280.615.659 |
| PT Perkebunan Nusantara VIII (Persero) | 45.486.634.465 | 280.809.546.867 |
| PT Sawit Menang Sejahtera | 17.790.455.586 | 17.790.455.586 |
| PT Brantas Energi | 11.302.555.556 | 11.075.083.333 |
| PT PG Madu Baru | 10.099.838.264 | 10.099.838.264 |
| PT Phapros Tbk | 2.537.924.609 | 2.537.924.610 |
| PT Kawasan Berikat Nusantara | 1.164.030.000 | 1.164.030.000 |
| Koperasi Karyawan PT Rajawali Nusantara Indonesia (Persero) | 1.110.437.041 | 355.874.187 |
| Lain-lain (di bawah 1 miliar)/ *Others (below 1 billion)* | 2.478.131.023 | 7.641.352.143 |
| **Subjumlah/ *Subtotal*** | **150.250.622.204** | **389.754.720.649** |
| **Pihak ketiga/ *Third parties*** | | |
| Piutang Koperasi Unit Desa (KUD)/ Petani Plasma/ Tebu Rakyat *Receivable from Koperasi Unit Desa (KUD)/ Plasma Farmers/ smallholders sugarcane joint business* | 346.518.406.065 | 324.528.485.756 |
| Piutang distributor atas Surat Perintah Kerja Pelaksanaan Bongkar Muat Minuman Beralkohol (SPKPBM Minol)/ *Receivables from distributors on SPKPBM Minol* | 117.709.880.717 | 117.709.880.717 |
| Klaim yang dapat diperhitungkan/ *Claims to be Accounted For* | 64.257.282.890 | 97.183.477.563 |
| Piutang atas transporter penyaluran bantuan pangan stunting/ *Receivables from stunting food aid transporters* | 62.785.226.014 | -- |
| Piutang atas pembelian lokal/ *Local purchase receivables* | 43.543.109.387 | 95.112.214.995 |
| Piutang tuntutan ganti rugi/ *Claims Receivable for compensation* | 38.520.558.379 | 46.605.189.708 |
| Piutang karyawan lainnya/ *Other employee receivables* | 30.302.167.488 | 29.471.155.161 |
| Piutang Gesid Manteb/ *Receivables from Gesid Manteb* | 2.906.565.252 | -- |
| Lain-lain (di bawah 1 miliar)/ *Others (below 1 billion)* | 187.602.478.668 | 131.359.154.932 |
| **Subjumlah/ *Subtotal*** | **894.145.674.860** | **841.969.558.832** |
| **Dikurangi/ *Less :*** | | |
| Cadangan kerguian penurunan nilai/ *Allowance for impairment losses* | (549.270.349.376) | (755.775.657.337) |
| **Jumlah/ *Total*** | **495.125.947.688** | **475.948.622.144** |

Piutang KUD/PTR/Plasma merupakan pinjaman yang diberikan kepada petani tebu rakyat/ petani plasma berupa pinjaman pupuk, biaya garap, biaya tebang, dan lain-lain yang akan dilunasi pada saat pencairan gula bagian petani/ penjualan Tandan Buah Segar (TBS) plasma.

*Receivables of KUD/PTR/Plasma represent loans given to sugarcane farmers in the form of a loan of fertilizer, the cost of working, the cost of cutting, and others which will be repaid at the time of disbursement of the sugar which is part of the farmer portion/ Fresh Fruit Bunches (FFB) of plasma sales.*

Piutang distributor atas SPKPBM Minol merupakan tagihan kepada para distributor yang timbul dari terbitnya Surat Pemberitahuan Kekurangan Pembayaran Bea Masuk (SPKPBM), Cukai Denda Administrasi dan Pajak dalam Rangka Impor dan sesuai dengan Perjanjian Kerja Sama Pendistribusian Minuman Beralkohol antara Perusahaan dengan para distributor yang terkait dengan importasi Minuman Mengandung Ethyl Alkohol (MMEA) tahun 2006. Piutang distributor atas SPKPBM Minol telah disisihkan secara penuh.

*Distributors receivables for SPKPBM Minol Represent receivables from distributors arising from the issuance of the Letter of Import Duty Shortage Notification (SPKPBM), Excise of Administration Fines and Taxes in the Framework of Imports and in accordance with the Distribution Agreement of Alcoholic Drinks between the Company and the distributors related to the import of Beverages Containing Ethyl Alcohol (MMEA) in 2006. Receivables from distributor SPKPBM Minol had been fully provisioned.*

Mutasi cadangan kerugian penurunan nilai piutang lain-lain lancar adalah sebagai berikut:

*The movements in the allowance for impairment losses on other current receivables are as follows:*

| | 2024 | 2023 |
|---|---|---|
| Saldo awal/ *Beginning balance* | (755.775.657.337) | (734.138.953.310) |
| Penambahan/ *Additional* (Catatan/ *Note 51)* | (31.705.392.039) | (28.225.280.015) |
| Pemulihan/ *Recovery* (Catatan/ *Note 51*) | 238.210.700.000 | 6.588.575.988 |
| **Saldo akhir/ *ending balance*** | **(549.270.349.376)** | **(755.775.657.337)** |

Manajemen berpendapat bahwa cadangan kerugian penurunan nilai cukup untuk menutup kerugian yang mungkin timbul dari tidak tertagihnya piutang lain-lain.

*Management believes that the allowance for impairment losses is adequate to cover the possible losses on uncollectible accounts.*

**b. Piutang lain-lain tidak lancar**

***b. Other non current receivables***

| | 2024 | 2023 |
|---|---|---|
| **Pihak berelasi/ *Related parties* (Catatan/ *Note* 52)** | | |
| PT Perkebunan Nusantara X (Persero) | 15.817.741.063 | 49.817.741.063 |
| PT Asuransi Berdikari Indonesia | 10.173.781.841 | 8.773.475.500 |
| PT Sampico Adhi Abbatoir | 2.499.174.822 | 2.499.174.822 |
| Lain-lain (di bawah 1 miliar)/ *Others (below 1 billion)* | 115.809.666 | 163.929.465 |
| **Subjumlah/ *Subtotal*** | **28.606.507.392** | **61.254.320.850** |
| **Pihak ketiga/ *Third parties*** | | |
| Piutang pembiayaan proyek Badan Kerja sama Proyek Pengembangan Lingkungan Kuningan (BKS-PPLK)/ *Project financing of BKS-PPLK* | 89.120.326.537 | 91.068.628.979 |
| Piutang petani plasma/ *Receivables for plasma farmers* | 81.050.334.595 | 80.604.905.778 |
| Piutang kerja sama operasi/ *Joint operations receivables* | 19.641.789.508 | 19.641.789.509 |
| Piutang atas modal kerja/ *Working capital receivables* | 4.822.002.679 | 4.822.002.679 |
| Lain-lain (di bawah 1 miliar)/ *Others (below 1 billion)* | 18.918.976.585 | 18.918.976.585 |
| **Subjumlah/ *Subtotal*** | **213.553.429.904** | **215.056.303.530** |
| **Dikurangi/ *Less:*** | | |
| Perubahan nilai kini/ *Change in present value* | (22.994.168.143) | (26.862.256.014) |
| Cadangan kerguian penurunan nilai/ *Allowance for impairment losses* | (134.455.619.972) | (135.261.583.307) |
| **Jumlah/ *Total*** | **84.710.149.181** | **114.186.785.059** |

Mutasi penyisihan penurunan nilai piutang lain-lain tidak lancar sebagai berikut:

*The movement for allowance for impairment of non current receivables as follows:*

| | 2024 | 2023 |
|---|---|---|
| Saldo awal/ *Beginning balance* | (135.261.583.307) | (127.197.104.043) |
| Penambahan/ *Additional* (Catatan/ *Note 51)* | (17.245.428.816) | (8.064.479.264) |
| Pemulihan/ *Recovery* (Catatan/ *Note* 51) | 18.051.392.151 | -- |
| **Saldo akhir/ *Ending balance*** | **(134.455.619.972)** | **(135.261.583.307)** |

Manajemen berpendapat bahwa cadangan kerugian penurunan nilai cukup untuk menutup kerugian yang mungkin timbul dari tidak tertagihnya piutang lain-lain.

*Management believes that the allowance for impairment losses is adequate to cover the possible losses on uncollectible accounts.*

**PT Perkebunan Nusantara X (Persero)**

Piutang PT Perkebunan Nusantara X (Persero) merupakan piutang pelaksanaan kerja sama operasi peningkatan kinerja Pabrik Gula PT Perkebunan Nusantara X (Persero) dengan Perusahaan dari Menteri Negara Badan Usaha Milik Negara. Pada tanggal 10 Februari 2025, PT Perkebunan Nusantara X (Persero) telah melakukan pelunasan piutang tersebut.

**Piutang Plasma**

Piutang plasma merupakan piutang eks KKPA tahun 2001 dan 2003 atas areal seluas 397,17 Ha di kebun Rambang Lubai. Untuk piutang petani plasma (didanai perbankan) merupakan angsuran Pokok dan Bunga atas KI Plasma yang akan dipotong dari hasil produksi TBS petani plasma yang dikelola oleh Perusahaan, terdapat di kebun Muba dan kebun Sebidang Aji PMO. Per 31 Desember 2024, Grup telah membentuk cadangan kerugian penurunan nilai atas keseluruhan piutang tersebut.

**Piutang pembiayaan proyek Badan Kerja sama Proyek Pengembangan Lingkungan Kuningan (BKS-PPLK)**

Piutang Piutang pembiayaan proyek Badan Kerja sama Proyek Pengembangan Lingkungan Kuningan (BKS-PPLK) atas PT Abadi Guna Papan (AGP) merupakan piutang atas terjadinya pembubaran Badan Kerjasama Proyek Pengembangan Lingkungan Kuningan (BKS-PPLK) Jakarta dengan AGP yang sebelumnya didirikan berdasarkan pada Persetujuan Kerjasama antara Perusahaan dengan AGP. Atas piutang tersebut, AGP berkomitmen untuk melakukan pelunasan piutang melalui skema angsuran tahunan yang dijadwalkan lunas pada tahun 2035.

**Piutang kerja sama operasi**

Piutang kerja sama operasi merupakan piutang pajak dari KSO RNI - Waskita ("KSO") pada saat mendirikan Gedung Waskita Rajawali Tower. Penyertaan pada KSO merupakan kontribusi penyertaan modal Perusahaan dalam KSO berupa tanah milik Perusahaan seluas 7.025 m2 yang berlokasi di Jl MT. Haryono Kav. 12-13 Jakarta Timur berdasarkan Perjanjian Kerjasama Operasi antara Perusahaan No. 128/S.Pj/RNI.01/X/2016 dan PT Waskita Karya Realty No. 001/KSO/WKR/ X/2016, tanggal 10 Oktober 2016 dalam rangka kerjasama proyek

***PT Perkebunan Nusantara X (Persero)***

*Receivables of PT Perkebunan Nusantara X (Persero) was receivables of implementation of performance improvement on Sugar Factory of PT Perkebunan Nusantara X (Persero) and the Company's of the State Minister for State-Owned Enterprises. On February 10, 2025, PT Perkebunan Nusantara X (Persero) has settled the receivables.*

***Plasma Receivables***

*The plasma receivables were ex-KKPA accounts in 2001 and 2003 for an area of 397.17 Ha in the Rambang Lubai estate. Receivables for plasma farmers (bank-funded) represent principal and interest installments on plasma KI which will be deducted from the plasma farmers' FFB production managed by the Company's, located in Muba plantation and Sebidang Aji plantation at PMO. As of December 31, 2024, the Group has reserve an allowance for impairment losses on all of these receivables.*

***Project financing of BKS-PPLK***

*Project financing of BKS-PPLK receivables from PT Abadi Guna Papan (AGP) represent receivable for the dissolution of the Jakarta Joint Agreement of Environmental Development Project (BKS-PPLK) with AGP which was established based on the Agreement of Cooperation between the Company and AGP. For these receivables, AGP is committed to paying off the receivables through an annual installment scheme scheduled to be paid off in 2035.*

***Joint operations receivables***

*Joint operations receivables represent tax receivables from RNI - Waskita ("KSO") at the time of establishing the Waskita Rajawali Tower Building. Participation in KSO represents the Company's equity contribution in the KSO in the form of the Company's land area of 7,025 sqm located on Jl MT. Haryono Kav. 12-13 East Jakarta based on the Joint Operation Agreement between the Company No. 128/S.Pj/RNI.01/X/2016 and PT Waskita Karya Realty No.001/KSO/WKR/X/2016, dated October 10, 2016 in the framework of a joint*

pengembangan properti pada aset tanah milik Perusahaan.

Berdasarkan perjanjian tersebut, maka hak-hak pengelolaan dan ekonomis atas tanah dimaksud, segala urusan atas tanah, perijinan dan kewajiban yang melekat pada tanah sudah beralih menjadi tanggung jawab KSO RNI - Waskita.

Berdasarkan Berita Acara Serah Terima No. 003/BA/KSO/RNI-WKR/XII/2019, Kerjasama Operasi RNI-Waskita telah berakhir dan Perusahaan mendapatkan aset bangunan berupa ruangan kantor dan komersial.

Per 31 Desember 2024, Perusahaan telah membentuk cadangan kerugian penurunan nilai atas keseluruhan piutang tersebut.

*property development project on land assets owned by the Company.*

*Based on the agreement, the management and economic rights to the land in question, all land matters, permits and obligations attached to the land have been transferred to the responsibility of KSO RNI – Waskita.*

*Based on Minutes of Handover Event No. 003/BA/KSO/RNI-WKR/XII/2019, the RNI-Waskita Operational Cooperation has ended and the Company received building assets in the form of office and commercial space.*

*As of December 31, 2024, the Company has established an allowance for impairment losses for the entire receivables.*

**Piutang modal kerja**

Piutang atas modal kerja merupakan piutang pada PT PG Gorontalo (eks PT PG Rajawali III) atas pinjaman yang diberikan untuk kepentingan modal kerja dan lainnya. Namun pada akhir tahun 2008 saham milik Perusahaan di PT PG Rajawali III Gorontalo dengan kepemilikan saham sebesar 33,33% telah dijual dan saldo piutang menjadi piutang lain-lain pihak ketiga. Per 31 Desember 2024, Perusahaan telah membentuk cadangan kerugian penurunan nilai atas keseluruhan piutang tersebut.

***Working capital receivables***

*Working Capital Receivables represent receivable from PT PG Gorontalo (formerly PT PG Rajawali III) related loans granted for working capital purpose and others. However, at the end of 2008 shares owned by the Company in PT PG Rajawali III Gorontalo with ownership at 33.33% have been sold and the balance of receivables became other third parties receivables. As of December 31, 2024, the Company has reserve an allowance for impairment losses on all of these receivables.*

## 10. Pendapatan yang akan diterima / *10. Accrued income*

| | 2024 | 2023 | |
|---|---|---|---|
| Sewa gedung dan gudang | 3.871.944.975 | 3.740.298.492 | *Building and warehouse lease* |
| Lain-Lain | 2.651.052.832 | 1.397.003.475 | *Others* |
| **Jumlah** | **6.522.997.807** | **5.137.301.967** | ***Total*** |

## 11. Beban panen yang akan datang / *11. Future harvest expense*

**a. Lancar**

Akun ini merupakan pengeluaran sehubungan dengan tanaman tebu giling, pemeliharaan, pembuatan gula pasir dan pengeluaran terkait lainnya yang akan menjadi beban produksi gula untuk masa giling pada 1 tahun berikutnya, dengan rincian sebagai berikut:

***a. Current***

*This account represents expenditures related to milled sugarcane, maintenance, refined sugar production, and other related expenses, which will be charged to sugar production costs for the following year's milling period, with details as follows:*

| | 2024 | 2023 | |
|---|---|---|---|
| Tanaman | 128.978.725.137 | 59.839.085.804 | *Plantation* |
| Pemeliharaan | 13.767.626.611 | 8.881.923.516 | *Maintenance* |
| Pembuatan gula pasir | 7.238.598.270 | 1.340.571.941 | *Sugar production* |
| Eksploitasi alat pertanian | 427.093.092 | 123.298.338 | *Exploitation of agricultural tools* |
| Pengelolaan | 40.184.332 | 5.223.677.580 | *Management* |
| Lain-lain | 86.207.493 | 8.872.092 | *Others* |
| **Jumlah** | **150.538.434.935** | **75.417.429.271** | ***Total*** |

**b. Tidak lancar**

Akun ini merupakan pengeluaran sehubungan dengan tanaman tebu giling yang akan menjadi beban produksi gula untuk masa giling pada 2 tahun berikutnya (atau lebih dari 2 tahun) per 31 Desember 2024 dan 2023 masing-masing sebesar Rp10.420.954.564 dan Rp13.864.573.619.

***b. Non-current***

*This account represents expenditures related to harvested sugarcane crops, which will be recognized as sugar production costs for the milling period in the next two years (or more than two years). As of December 31, 2024 and 2023, the balances amounted to Rp10,420,954,564 and Rp13,864,573,619, respectively.*

## 12. Aset biologis / *12. Biological assets*

Aset biologis terdiri atas produk agrikultur dari tanaman produktif (yang terutama terdiri atas tebu belum dipanen, tandan buah segar dan daun teh), peternakan (ayam pembibit turunan), dan produk akuakultur (ikan dan udang), dengan rincian sebagai berikut:

*Biological assets consist of agricultural products from productive plants (which mainly consist of unharvested sugar cane, fresh fruit bunches and tea leaves), livestock (breeding chickens), and aquaculture products (fish and shrimp). The details of biological assets are as follows:*

| | 2024 | 2023 | |
|---|---|---|---|
| Tebu belum dipanen | 184.229.200.000 | 172.363.300.000 | *Unharvested sugarcane* |
| Ayam pembibit turunan | 32.533.281.059 | 94.358.095.700 | *Breeding chicken* |
| Tandan buah segar | 5.266.327.946 | 18.331.700.000 | *Fresh fruit bunches* |
| Daun teh | 4.627.300.000 | 4.040.900.000 | *Tea leaves* |
| Ikan | -- | 957.772.491 | *Fish* |
| Udang | -- | 109.388.236 | *Shrimp* |
| **Jumlah** | **226.656.109.005** | **290.161.156.427** | ***Total*** |

Pengukuran nilai wajar tanaman tebu yang belum dipanen, tandan buah segar, dan daun teh dilakukan berdasarkan pendekatan biaya dan pendapatan yang ditetapkan oleh KJPP Ayon Suherman & Rekan, penilai independen pada 31 Desember 2024 dan 2023.

*The fair value measurement of unharvested sugarcane, fresh fruit bunches, and tea leaves is carried out using the cost and income approach, as determined by KJPP Ayon Suherman & Rekan, an independent valuer, as of December 31, 2024 and 2023.*

Pengukuran nilai wajar ayam pembibit turunan dilakukan berdasarkan pendekatan pendapatan dan diskonto arus kas, yang ditetapkan oleh KJPP Pung's Zulkarnain & Rekan, penilai independen pada 31 Desember 2024 dan 2023.

*The fair value measurement of breeding chickens is carried out using the income approach and discounted cash flow method, as determined by KJPP Pung's Zulkarnain & Rekan, an independent valuer, as of December 31, 2024 and 2023.*

Perubahan nilai wajar aset biologis sebagai berikut:

*Changes in the fair value of biological assets are as follows:*

| | 2024 | 2023 | |
|---|---|---|---|
| Saldo Awal | 290.161.156.427 | 227.065.463.679 | *Beginning Balance* |
| Beban pemeliharaan | 166.178.723.448 | 121.700.394.988 | *Maintenance costs* |
| Pembelian ayam | 24.442.709.748 | 20.762.601.404 | *Purchase of chicken* |
| Beban ayam afkir | (159.579.268.082) | (107.847.487.435) | *Culls costs* |
| Laba (rugi) bersih yang timbul dari perubahan nilai wajar dikurangi biaya untuk menjual yang diakui pada laba (rugi) (Catatan 51) | (94.547.212.536) | 28.480.183.791 | *Gain (loss) arising from changes in fair value less cost to sell that are recognized in profit (loss) (Note 51)* |
| **Saldo Akhir** | **226.656.109.005** | **290.161.156.427** | ***Ending balance*** |

## 13. Persediaan / *13. Inventories*

| | 2024 | 2023 | |
|---|---|---|---|
| Barang jadi | 2.135.842.148.715 | 1.391.826.740.462 | *Finished goods* |
| Bahan pembantu | 123.247.717.532 | 135.783.866.233 | *Supporting materials* |
| Alat-alat/ suku cadang | 39.535.921.741 | 49.606.566.847 | *Tools/ spare parts* |
| Barang dalam proses | 54.914.372.151 | 49.022.960.668 | *Goods in process* |
| Bahan baku | 31.082.820.892 | 43.756.245.377 | *Raw materials* |
| Bahan pertanian | 3.639.264.675 | 6.119.592.965 | *Agricultural materials* |
| Bahan lain-lain | 2.113.023.440 | 5.933.206.224 | *Other materials* |
| **Subjumlah** | **2.390.375.269.146** | **1.682.049.178.776** | ***Subtotal*** |
| Cadangan penurunan nilai persediaan | (515.578.819.051) | (425.436.241.618) | *Allowance for inventories obsolescence* |
| **Jumlah** | **1.874.796.450.095** | **1.256.612.937.158** | ***Total*** |

Rincian persediaan barang jadi, barang dalam proses, bahan baku, dan bahan pembantu, sebagai berikut:

*Details of finished goods inventory, goods in-process, raw materials and supply of auxiliary goods, are as follows:*

### a. Barang jadi / *a. Finished goods*

| | 2024 | 2023 | |
|---|---|---|---|
| Gula kristal mentah | 696.059.989.941 | -- | *Raw sugar* |
| Persediaan barang rusak | 378.071.878.675 | 203.140.510.767 | *Damaged stock* |
| Gula kristal putih sektor Industri | 251.049.087.312 | 245.959.113.827 | *White crystal sugar Industry sector* |
| Garam | 186.022.044.284 | 113.349.564.264 | *Salt* |
| Gula kristal putih sektor Perdagangan | 181.808.324.149 | 38.474.661.836 | *White crystal sugar Trading sector* |
| Obat-obatan dan alat kesehatan | 127.542.967.123 | 430.176.022.714 | *Medicines and Healthy Tools* |
| Daging sapi | 100.823.489.746 | 21.712.492.635 | *Beef* |
| Barang dagangan | 52.369.922.528 | 95.487.444.415 | *Merchandises* |
| Ternak | 28.248.466.551 | 23.097.018.210 | *Livestock* |
| Pestisida | 24.232.834.697 | 4.063.866.681 | *Pesticides* |
| Alkohol/ spiritus | 17.446.709.453 | 13.181.535.936 | *Alcohol / Spirituous* |
| Pupuk | 17.140.761.824 | 129.317.851.870 | *Fertilizers* |
| Benih padi | 17.008.541.757 | 23.676.400.561 | *Rice Seeds* |

| | 2024 | 2023 | |
|---|---|---|---|
| Gabah dan beras | 12.038.639.943 | 17.745.468.765 | *Grain and rice* |
| Minyak goreng | 11.967.570.060 | -- | *Cooking oil* |
| Arak | 9.494.544.156 | 10.468.328.379 | *Arracks* |
| Tetes | 8.204.899.537 | 2.051.475.515 | *Molasses* |
| Karkas | 3.729.075.177 | 981.351.626 | *Carcas* |
| Karung plastik | 3.119.570.825 | 3.012.647.200 | *Plastic bags* |
| Mebel | 2.289.642.720 | 4.923.382.813 | *Furniture* |
| Teh | 987.841.699 | 1.069.969.498 | *Tea* |
| Minyak kelapa sawit | 777.217.687 | 947.791.217 | *Crude palm oil* |
| Ikan dan udang | 592.239.505 | 592.239.505 | *Fish and Shrimp* |
| Alat Suntik Sekali Pakai (ASSP) | 333.092.100 | 469.035.930 | *Disposable syringe (ASSP)* |
| Kulit hewan dan barang-barang dari kulit | 275.847.597 | 276.678.952 | *Animal leather and leather goods* |
| Ampas | 183.995.685 | 185.134.409 | *Dregs* |
| Kondom | 4.738.581 | 4.738.581 | *Condom* |
| Inti sawit | -- | 140.721.363 | *Palm kernel* |
| Lain-lain (di bawah 1 miliar) | 8.701.977.799 | 7.321.292.993 | *Others (below 1 billion)* |
| **Jumlah** | **2.135.842.148.715** | **1.391.826.740.462** | ***Total*** |

## b. Bahan pembantu / *b. Auxilliary goods*

| | 2024 | 2023 | |
|---|---|---|---|
| Bahan-bahan kimia dan pabrikasi | 60.310.339.370 | 87.590.346.076 | *Chemical and processing materials* |
| Bahan pembantu umum | 28.903.948.059 | 2.459.630.263 | *Auxiliary materials* |
| Bahan pembungkus | 12.169.601.065 | 29.585.192.542 | *Packaging materials* |
| Bahan bakar/ pelumas | 8.314.393.871 | 9.415.188.890 | *Fuel/ lubricants* |
| Karung plastik | 2.895.434.841 | 4.062.901.198 | *Plastic bag* |
| Bahan Alat Suntik Sekali Pakai (ASSP) | 37.983.124 | -- | *Disposable syringe (ASSP) materials* |
| Lain-lain (di bawah 1 miliar) | 10.616.017.202 | 2.670.607.264 | *Others (below 1 billion)* |
| **Jumlah** | **123.247.717.532** | **135.783.866.233** | ***Total*** |

## c. Barang dalam proses / *c. Goods in process*

| | 2024 | 2023 | |
|---|---|---|---|
| Barang dalam proses mebel | 27.850.776.064 | 17.229.836.277 | *In-process meuble* |
| Barang dalam proses karung plastik | 11.271.655.752 | 13.068.786.647 | *In-process plastic bags* |
| Barand dalam proses oxygen generator | 11.185.736.104 | 11.609.546.911 | *In-process oxygen generator* |
| Barang dalam proses ASSP | 3.271.456.207 | 3.679.067.276 | *In process ASSP* |
| Barang dalam proses ikan dan udang | 729.213.085 | 2.805.558.242 | *In-process fish and shrimp* |
| Lain-lain (di bawah 1 miliar) | 605.534.939 | 630.165.315 | *Others (below 1 billion)* |
| **Jumlah** | **54.914.372.151** | **49.022.960.668** | ***Total*** |

## d. Bahan baku / *d. Raw materials*

| | 2024 | 2023 | |
|---|---|---|---|
| Bahan baku ikan dan udang | 14.850.539.584 | 21.799.501.959 | *Raw fish and shrimps materials* |
| Bahan baku mebel | 9.626.611.319 | 11.340.042.801 | *Raw meuble materials* |
| Bahan baku karung plastik | 6.150.501.521 | 5.412.816.242 | *Raw plastic bag materials* |
| Bahan baku tetes | -- | 1.339.783.181 | *Raw molasses materials* |
| Lain-lain (di bawah 1 miliar) | 455.168.469 | 3.864.101.194 | *Others (below 1 billion)* |
| **Jumlah** | **31.082.820.892** | **43.756.245.377** | ***Total*** |

### e. Bahan lain-lain / *e. Miscellaneous materials*

| | 2024 | 2023 | |
|---|---|---|---|
| Bahan tekstil dan pakaian dinas | 128.332.625 | 1.021.714.638 | *Textiles and official clothing materials* |
| Bahan bangunan | -- | 2.283.699.126 | *Building material* |
| Lain-lain (di bawah 1 miliar) | 1.984.690.816 | 2.627.792.460 | *Others (below 1 billion)* |
| **Jumlah** | **2.113.023.440** | **5.933.206.224** | ***Total*** |

Mutasi cadangan kerugian penurunan nilai adalah sebagai berikut:

*Details allocation of restricted funds are as follows:*

| | 2024 | 2023 | |
|---|---|---|---|
| Saldo awal | (425.436.241.618) | (412.326.089.218) | *Beginning balance* |
| Penambahan (Catatan 51) | (91.381.742.998) | (19.057.897.925) | *Additional (Note 51)* |
| Pemulihan (Catatan 51) | 1.239.165.565 | 1.609.739.160 | *Recovery (Note 51)* |
| Penghapusan | -- | 4.338.006.365 | *Write Off* |
| **Saldo akhir** | **(515.578.819.051)** | **(425.436.241.618)** | ***Ending balance*** |

Manajemen berkeyakinan bahwa penyisihan persediaan cukup memadai untuk menutup kerugian karena penurunan nilai persediaan.

*Management believes that the allowance for inventories is sufficient to cover losses due to decline in value of inventories.*

Pada tahun 2024 dan 2023, persediaan telah diasuransikan jumlah pertanggungan masing-masing sebesar Rp1.639.769.526.256 dan Rp1.036.109.437.720 terhadap risiko kerugian yang mungkin terjadi sebagai akibat dari kebakaran, kehilangan, bencana alam, kerusuhan dan risiko lainnya. Manajemen berkeyakinan bahwa jumlah pertanggungan tersebut cukup memadai untuk menutup kemungkinan kerugian yang timbul.

*In 2024 and 2023 the inventories were insured with total insured amounting to Rp1,639,769,526,256 and Rp1,036,109,437,720, respectively, against the risk of losses that might occur as a result of fire, theft, natural disasters, riots, and other insurable risks. Management believes that the sum insured is sufficient to cover occured possible losses.*

Terdapat persediaan yang dijadikan sebagai jaminan atas fasilitas pinjaman (Catatan 28 dan 32).

*Some inventories are used as collateral for loans (Notes 28 and 32).*

## 14. Uang muka / *14. Advances*

| | 2024 | 2023 | |
|---|---|---|---|
| Pembelian gula kristal putih gandum dan jagung | 180.749.872.787 | 152.287.287.295 | *Purchase of white crystal sugar wheat and corn* |
| Pembelian ikan dan daging | 159.966.168.223 | 70.845.603.535 | *Purchase of fish and meat* |
| Operasional | 41.529.349.403 | 36.957.531.668 | *Operational* |
| Pembelian obat dan alat kesehatan | 24.847.913.483 | 303.087.635.822 | *Purchase of medicines and healthy tools* |
| Pemborong/leveransir | 23.380.843.343 | 349.847.290 | *Contractor* |
| Impor gula | 939.440.398 | 30.227.485.090 | *Import sugar* |
| Lain-lain | 7.351.032.374 | 11.359.746.998 | *Others* |
| **Jumlah** | **438.764.620.011** | **605.115.137.698** | ***Total*** |

## 15. Biaya dibayar di muka / *15. Prepaid expenses*

| | 2024 | 2023 | |
|---|---|---|---|
| Operasional | 60.107.152.756 | 61.656.955.372 | *Operational* |
| Premi asuransi | 8.712.871.726 | 6.843.821.840 | *Insurance premium* |
| Sewa rumah, gedung dan tanah | 5.458.650.406 | 9.364.890.768 | *House, building, and land lease* |
| Sewa kendaraan | 353.928.458 | 693.203.756 | *Rent vehicle* |
| Lainnya | 4.524.555.780 | 5.490.125.295 | *Others* |
| **Jumlah** | **79.157.159.126** | **84.048.997.031** | ***Total*** |

Biaya dibayar di muka sewa rumah, gedung dan tanah merupakan pembayaran di muka atas sewa rumah, gedung dan tanah untuk keperluan operasional RN, Laskar, GIEB, SHS, PPI, Garam dan Perindo.

*Prepaid expenses for house, building, and land rentals represent advance payments for the lease of houses, buildings, and land for the operational purposes of RN, Laskar, GIEB, SHS, PPI, Garam, and Perindo.*

## 16. Perpajakan / *16. Taxations*

### a. Pajak dibayar di muka - lancar / *a. Prepaid taxes - current*

Akun ini merupakan uang muka pajak yang dipungut oleh pihak ketiga dan pajak yang dibayar sendiri, serta kelebihan setor dari tahun lalu dengan rincian sebagai berikut:

*This account represents prepaid tax collected by third parties and taxes paid on their own, as well as the excess of payments from last year with details as follows:*

| | 2024 | 2023 | |
|---|---|---|---|
| **Perusahaan** | | | ***The Company*** |
| Pajak lainnya: | | | *Other taxes:* |
| Pajak Pertambahan Nilai | -- | 26.258.167.516 | *Value Added Tax* |
| **Subjumlah** | **--** | **26.258.167.516** | ***Subtotal*** |
| **Entitas Anak** | | | ***Subsidiaries*** |
| Pajak lainnya: | | | *Other taxes:* |
| Pasal 21 | 22.952.850 | 1.250.000 | *Article 21* |
| Pasal 22 | 831.184.454 | 5.100.706.888 | *Article 22* |
| Pasal 23 | 2.198.576.698 | 4.356.213.034 | *Article 23* |
| Pasal 25 | 1.784.803.018 | 664.296.473 | *Article 25* |
| Pasal 4 (2) | 31.100.464.240 | 38.341.411.810 | *Article 4 (2)* |
| Pajak Pertambahan Nilai | 36.399.949.676 | 102.919.457.014 | *Value Added Tax* |
| Pajak Lainnya | 9.009.009 | 332.852.952 | *Others* |
| **Subjumlah** | **72.346.939.945** | **151.716.188.171** | ***Subtotal*** |
| **Jumlah** | **72.346.939.945** | **177.974.355.687** | ***Total*** |

### b. Pajak dibayar di muka – tidak lancar / *b. Prepaid taxes - non-current*

Piutang pajak terdiri dari: / *Tax receivables consisted of:*

| | 2024 | 2023 | |
|---|---|---|---|
| **Perusahaan** | | | ***The Company*** |
| PPh pasal 28A | | | *Income tax art 28A* |
| Tahun 2024 | 2.852.664.125 | -- | *Year in 2024* |
| Tahun 2023 | 27.948.237.815 | 31.253.121.363 | *Year in 2023* |
| **Subjumlah** | **30.800.901.940** | **31.253.121.363** | ***Subtotal*** |
| **Entitas Anak** | | | ***Subsidiaries*** |
| PPh pasal 28A | | | *Income tax art 28A* |
| Tahun 2024 | 54.092.540.003 | -- | *Year in 2024* |
| Tahun 2023 | 44.780.452.475 | 82.125.675.439 | *Year in 2023* |
| Tahun 2022 | 39.087.660.552 | 39.087.660.552 | *Year in 2022* |
| PPh Pasal 4 (2) | 30.627.624.040 | 16.928.576.700 | *Income tax art 4 (2)* |
| **Subjumlah** | **168.588.277.070** | **138.141.912.691** | ***Subtotal*** |
| **Jumlah** | **199.389.179.010** | **169.395.034.054** | ***Total*** |

### c. Utang pajak / *c. Taxes payable*

| | 2024 | 2023 | |
|---|---|---|---|
| **Perusahaan** | | | ***The Company*** |
| Pajak lainnya: | | | *Other taxes:* |
| Pasal 21 | 883.313.507 | 1.523.628.584 | *Article 21* |
| Pasal 22 | 4.535.791.219 | 2.671.994.229 | *Article 22* |
| Pasal 23 | 1.888.226.446 | 1.741.058.337 | *Article 23* |
| Pasal 4 (2) | 21.066.188 | 6.085.800 | *Article 4 (2)* |
| Pajak Pertambahan Nilai | 3.063.830.316 | -- | *Value Added Tax* |
| **Subjumlah** | **10.392.227.676** | **5.942.766.950** | ***Subtotal*** |
| **Entitas Anak** | | | ***Subsidiaries*** |
| Pajak penghasilan badan: | | | *Corporate income tax:* |
| Pasal 25 | 6.474.997.721 | 573.960.128 | *Article 25* |
| Pasal 29 | 113.814.040.659 | 86.774.170.573 | *Article 29* |
| Pajak lainnya: | | | *Other taxes:* |
| Pasal 21 | 21.363.421.252 | 21.094.626.212 | *Article 21* |
| Pasal 22 | 33.403.080.535 | 37.486.599.560 | *Article 22* |
| Pasal 23 | 48.700.558.050 | 58.254.003.110 | *Article 23* |
| Pasal 4 (2) | 16.748.081.925 | 17.036.358.262 | *Article 4 (2)* |
| Pajak Pertambahan Nilai | 442.647.988.728 | 406.992.343.870 | *Value Added Tax* |
| Pajak Bumi dan Bangunan | 18.608.195.817 | 44.081.215.094 | *Land and Building Tax* |
| Lainnya | 28.121.642.268 | 480.828.601 | *Others* |
| **Subjumlah** | **729.882.006.955** | **672.774.105.410** | ***Subtotal*** |
| **Jumlah** | **740.274.234.631** | **678.716.872.360** | ***Total*** |

## d. Beban pajak penghasilan / *d. Income tax expense*

| | 2024 | 2023 | |
|---|---|---|---|
| **Perusahaan** | | | ***The Company*** |
| Penyesuaian Tahun Lalu | 3.304.883.548 | 33.288.380.999 | *Prior year's adjustment* |
| Tangguhan | 4.608.675.126 | (7.956.840.870) | *Deferred* |
| **Subjumlah** | **7.913.558.674** | **25.331.540.129** | ***Subtotal*** |
| **Entitas Anak** | | | ***Subsidiaries*** |
| Kini | 145.563.689.367 | 59.333.833.002 | *Current* |
| Tangguhan | 155.327.775.554 | (86.789.406.117) | *Deferred* |
| **Subjumlah** | **300.891.464.921** | **(27.455.573.115)** | ***Subtotal*** |
| **Konsolidasian** | | | ***Consolidated*** |
| Kini | 145.563.689.367 | 59.333.833.002 | *Current* |
| Penyesuaian Tahun Lalu | 3.304.883.548 | 33.288.380.999 | *Prior year's adjustment* |
| Tangguhan | 159.936.450.680 | (94.746.246.987) | *Deferred* |
| **Jumlah beban pajak penghasilan** | **308.805.023.595** | **(2.124.032.986)** | ***Total income tax expenses*** |

Rekonsiliasi antara beban pajak dan hasil perkalian laba akuntansi sebelum pajak dengan tarif pajak yang berlaku untuk tahun yang berakhir pada tanggal 31 Desember 2024 dan 2023 adalah sebagai berikut:

*The reconciliation between income tax expense and the product of accounting profit before tax with the applicable tax rate for the years ended December 31, 2024 and 2023 is as follows:*

| | 2024 | 2023 | |
|---|---|---|---|
| Laba konsolidasian sebelum pajak penghasilan | 77.861.587.523 | 195.683.312.376 | *Consolidated profit before income tax* |
| Laba entitas anak, asosiasi dan eliminasi | 35.130.942.991 | 27.385.916.461 | *Subsidiaries profit, associate, and elimination* |
| **Laba Perusahaan sebelum pajak penghasilan** | **42.730.644.532** | **168.297.395.915** | ***The Company profit before income tax*** |
| Beban pajak penghasilan dengan tarif pajak yang berlaku sebesar 22% | 9.400.741.797 | 37.025.427.101 | *Tax expense computed using the prevailing tax rate of 22%* |
| Penghasilan kena pajak final | (24.627.705.355) | (22.390.773.953) | *Income subject to final tax* |
| Beban yang tidak dapat dikurangkan | (20.394.482.505) | 11.921.048.554 | *Non-deductible expenses* |
| Pajak tangguhan yang tidak diakui | 31.290.463.569 | (27.466.035.568) | *Unrecognised deferred tax* |
| Penyesuaian tahun lalu | 3.304.883.548 | 33.288.380.999 | *Past adjustment* |
| Lainnya | 8.939.657.620 | (7.046.507.005) | *Others* |
| Beban pajak penghasilan Perusahaan | 7.913.558.674 | 25.331.540.129 | *The Company corporate income tax* |
| Beban pajak penghasilan entitas anak | 300.891.464.921 | (27.455.573.115) | *Subsidiaries corporate income tax* |
| **Beban pajak penghasilan konsolidasian** | **308.805.023.595** | **(2.124.032.986)** | ***Consolidated corporate income tax*** |

### e. Pajak kini / *e. Current tax*

Rekonsiliasi antara laba (rugi) sebelum pajak penghasilan seperti yang disajikan dalam laba rugi konsolidasian Perusahaan dan estimasi rugi fiskal adalah sebagai berikut:

*The reconciliation between profit (loss) before income tax as presented in the Company's consolidated of profit or loss and the estimated fiscal loss is as follows:*

| | 2024 | 2023 | |
|---|---|---|---|
| Laba konsolidasian sebelum pajak penghasilan | 77.861.587.523 | 195.683.312.376 | *Consolidated profit before income tax* |
| Laba entitas anak, asosiasi dan eliminasi | 35.130.942.991 | 27.385.916.461 | *Subsidiaries profit, associate, and elimination* |
| **Laba Perusahaan sebelum pajak penghasilan** | **42.730.644.532** | **168.297.395.915** | ***The Company profit before income tax*** |
| **Beda waktu** | | | ***Timing differences*** |
| Liabilitas imbalan pascakerja | 2.720.379.707 | 1.559.882.912 | *Employee benefit liability* |
| Jasa produksi karyawan | 5.500.000.000 | 7.152.307.668 | *Production service of employee* |
| Penyisihan piutang | 8.608.371.792 | 2.236.584.653 | *Allowance for accounts receivable* |
| Penyusutan aset tetap | 2.857.532.563 | (8.177.054.737) | *Depreciation of fixed asset* |
| **Jumlah beda waktu** | **19.686.284.062** | **2.771.720.496** | ***Total timing differences*** |
| **Beda Tetap** | | | ***Permanent differences*** |
| Biaya yang tidak dapat dikurangkan | 25.331.787.886 | 30.873.431.140 | *Non-deductible expenses* |
| Pendapatan sewa gedung | (18.267.092.059) | (14.062.544.246) | *Building lease expense* |
| Bunga deposito dan jasa giro | (21.054.043.191) | (19.552.959.334) | *Interest on deposits and* |
| Deviden entitas anak | (72.622.980.000) | (68.160.741.661) | *Dividend of subsidiaries* |
| Kenaikan nilai wajar properti investasi | (195.628.942.338) | (189.675.082.316) | *Increase in fair value of investment property* |
| Lain-lain | 77.594.961.249 | 56.113.041.454 | *Others* |
| **Jumlah beda tetap** | **(204.646.308.453)** | **(204.464.854.963)** | ***Total permanent differences*** |
| **Rugi fiskal - Perusahaan** | **(142.229.379.859)** | **(33.395.738.553)** | ***Fiscal loss - parent*** |
| **Taksiran akumulasi rugi fiskal awal tahun - Perusahaan** | | | ***Estimated accumulated fiscal loss beginning year - Company*** |
| 2023 | (33.395.738.553) | -- | *2023* |
| 2022 | (21.709.589.126) | (21.709.589.126) | *2022* |
| 2021 | (1.659.812.584) | (1.659.812.584) | *2021* |
| **Taksiran akumulasi rugi fiskal akhir tahun - Perusahaan** | **(198.994.520.123)** | **(56.765.140.263)** | ***Estimated accumulated fiscal loss Year-end – Company*** |
| **Kredit pajak penghasilan** | | | ***Income tax credit*** |
| Pasal 22 | 2.852.664.125 | 30.236.097.813 | *Article 22* |
| Pasal 23 | -- | 1.017.023.550 | *Article 23* |
| **Jumlah lebih bayar pajak - Perusahaan** | **2.852.664.125** | **31.253.121.363** | ***Total tax overpayment - the Company*** |

## f. Pajak tangguhan / *f. Deferred tax*

| | 2024 | | | | |
|---|---|---|---|---|---|
| | Saldo awal/ *Beginning balance* Rp | Diakui sebagai manfaat (beban) tahun berjalan/ *Recognized as benefit (expense) for the year* Rp | Diakui sebagai penghasilan komprehensif lain *Recognized as other comprehensive income* Rp | Saldo akhir/ *Ending balance* Rp | |
| **Aset pajak tangguhan** | | | | | ***Deferred tax asset:*** |
| **Entitas Induk** | | | | | ***Parent Entity*** |
| Imbalan pascakerja | 33.704.938.484 | 598.483.536 | (492.994.388) | 33.810.427.632 | *Post-employment liabilities* |
| Penyusutan aset tetap | 4.119.217.658 | -- | -- | 4.119.217.658 | *Depreciation of fixed asset* |
| Cadangan penurunan nilai piutang | 478.620.651 | (1.893.841.794) | -- | (1.415.221.143) | *Allowance for impairment losses on receivables* |
| Jasa produksi karyawan | 6.259.554.009 | -- | -- | 6.259.554.009 | *Production service of employee* |
| Rugi fiskal | 54.983.509.780 | (3.313.316.868) | -- | 51.670.192.912 | *Tax loss* |
| **Subjumlah** | **99.545.840.582** | **(4.608.675.126)** | **(492.994.388)** | **94.444.171.068** | ***Subtotal*** |
| **Entitas Anak** | | | | | ***Subsidiaries*** |
| PGR II dan entitas anak | 81.940.409.311 | (50.506.890.009) | 1.766.220.165 | 33.199.739.467 | *PGR II and its subsidiaries* |
| PMO | (3.188.260.063) | 13.589.529.720 | (1.648.327.601) | 8.752.942.056 | *PMO* |
| MRB | 4.513.723.365 | (4.513.723.365) | -- | -- | *MRB* |
| RN | 135.002.189.498 | (41.729.773.603) | 665.322.245 | 93.937.738.140 | *RN* |
| GIEB | 5.260.596.644 | (532.796.914) | (193.196.055) | 4.534.603.675 | *GIEB* |
| RTE | 4.937.139.967 | (2.379.824.889) | 24.317.880 | 2.581.632.958 | *RTE* |
| Laskar | 454.111.336 | 2.126.856.053 | (58.056.442) | 2.522.910.947 | *Laskar* |
| SHS dan entitas anak | 9.782.750.429 | (5.659.765.431) | (1.378.493.774) | 2.744.491.224 | *SHS and its subsidiaries* |
| Berdikari dan entitas anak | 74.766.405.516 | 22.999.214.218 | (625.741.754) | 97.139.877.983 | *Berdikari and its subsidiaries* |
| Perindo | 165.454.782.861 | (91.417.329.628) | 173.133.231 | 74.210.586.464 | *Perindo* |
| Garam | 80.508.409.400 | (9.111.158.392) | 3.969.778 | 71.401.220.786 | *Garam* |
| PPI dan entitas anak | 160.405.271.454 | 5.261.704.892 | 3.545.304.393 | 169.212.280.739 | *PPI and its subsidiaries* |
| RCM | 3.982.170.234 | (2.334.719.965) | (29.487.373) | 1.617.962.896 | *RCM* |
| **Jumlah aset pajak tangguhan** | **823.365.540.534** | **(168.817.352.440)** | **1.751.970.305** | **656.300.158.402** | ***Total deferred tax assets*** |
| **Liabilitas pajak tangguhan** | | | | | ***Deferred tax liabilities:*** |
| **Entitas Anak** | | | | | ***Subsidiaries*** |
| PGR I | (93.802.298.465) | 11.360.483.304 | (608.934.985) | (83.050.750.146) | *PGR I* |
| PGCB | (16.672.691.726) | (2.589.028.681) | 247.188.481 | (19.014.531.927) | *PGCB* |
| MK | (372.973.560) | 109.447.137 | 6.449.671 | (257.076.752) | *MK* |
| **Jumlah liabilitas pajak tangguhan** | **(110.847.963.751)** | **8.880.901.760** | **(355.296.833)** | **(102.322.358.825)** | ***Total deferred tax liability*** |
| **Jumlah netto aset (liabilitas) pajak tangguhan** | **712.517.576.783** | **(159.936.450.680)** | **1.396.673.472** | **553.977.799.577** | ***Total net amount asset (liabilities) deferred tax*** |

| | 2023 | | | | |
|---|---|---|---|---|---|
| | Saldo awal/ *Beginning balance* Rp | Diakui sebagai manfaat (beban) tahun berjalan/ *Recognized as benefit (expense) for the year* Rp | Diakui sebagai penghasilan (beban) komprehensif lain *Recognized as benefit (expense) comprehensive income* Rp | Saldo akhir/ *Ending balance* Rp | |
| **Aset pajak tangguhan** | | | | | ***Deferred tax asset:*** |
| **Entitas Induk** | | | | | ***Parent Entity*** |
| Imbalan pascakerja | 21.654.802.283 | 343.174.241 | 11.706.961.960 | 33.704.938.484 | *Post-employment liabilities* |
| Penyusutan aset tetap | 5.918.169.700 | (1.798.952.042) | -- | 4.119.217.658 | *Depreciation of fixed asset* |
| Cadangan kerugian penurunan nilai piutang | (13.427.973) | 492.048.624 | -- | 478.620.651 | *Allowance for impairment losses on receivables* |
| Jasa produksi | 4.686.046.322 | 1.573.507.687 | -- | 6.259.554.009 | *Production service* |
| Rugi fiskal | 70.340.447.420 | (15.356.937.640) | -- | 54.983.509.780 | *Tax Loss* |
| **Subjumlah** | **102.586.037.752** | **(14.747.159.130)** | **11.706.961.960** | **99.545.840.582** | ***Subtotal*** |
| **Entitas Anak** | | | | | ***Subsidiaries*** |
| PGR II dan entitas anak | 22.174.020.209 | 59.690.421.122 | 75.967.980 | 81.940.409.311 | *PGR II and its subsidiaries* |
| PMO | (3.204.256.126) | (505.799.692) | 521.795.755 | (3.188.260.063) | *PMO* |
| MRB | 3.005.420.010 | 1.210.723.281 | 297.580.074 | 4.513.723.365 | *MRB* |
| RN | 115.681.258.990 | 6.956.176.329 | 12.364.754.179 | 135.002.189.498 | *RN* |
| GIEB | 6.459.033.915 | (1.158.661.423) | (39.775.848) | 5.260.596.644 | *GIEB* |
| RTE | 4.464.837.942 | 428.374.557 | 43.927.468 | 4.937.139.967 | *RTE* |
| Laskar | 573.063.093 | (107.670.866) | (11.280.891) | 454.111.336 | *Laskar* |
| SHS dan entitas anak | 9.285.799.877 | (1.742.378.810) | 2.239.329.362 | 9.782.750.429 | *SHS and its subsidiaries* |
| Berdikari dan entitas anak | 55.030.026.566 | 20.269.427.394 | (533.048.444) | 74.766.405.516 | *Berdikari and its subsidiaries* |
| Perindo | 144.058.008.252 | 21.459.495.878 | (62.721.269) | 165.454.782.861 | *Perindo* |
| Garam | 87.979.108.115 | (7.518.231.469) | 47.532.754 | 80.508.409.400 | *Garam* |
| PPI dan entitas anak | 159.263.023.890 | (302.213.416) | 1.444.460.980 | 160.405.271.454 | *PPI and its subsidiaries* |
| RCM | 6.048.862.712 | (2.156.600.704) | 89.908.226 | 3.982.170.234 | *RCM* |
| **Jumlah aset pajak tangguhan** | **713.404.245.197** | **81.775.903.051** | **28.185.392.286** | **823.365.540.534** | ***Total deferred tax assets*** |
| **Liabilitas pajak tangguhan** | | | | | |
| **Entitas Anak** | | | | | ***Subsidiaries*** |
| PGR I | (94.153.838.645) | (2.333.836.256) | 2.685.376.439 | (93.802.298.465) | *PGR I* |
| PGCB | (9.947.074.480) | (7.362.529.597) | 636.912.351 | (16.672.691.726) | *PGCB* |
| MK | (313.370.473) | (37.290.212) | (22.312.875) | (372.973.560) | *MK* |
| **Subjumlah** | **(104.414.283.598)** | **(9.733.656.065)** | **3.299.975.915** | **(110.847.963.751)** | ***Subtotal*** |
| **Jumlah aset (liabilitas) pajak tangguhan** | **608.989.961.599** | **72.042.246.986** | **31.485.368.187** | **712.517.576.783** | ***Total deferred tax asset (liability)*** |

### g. Surat ketetapan pajak

Tagihan atas Surat Ketetapan Pajak Perusahaan dan Entitas Anak sampai 31 Desember 2024 adalah sebagai berikut:

### *g. Tax assessment letter*

*Claims of Tax Collection Letter of the Company and Subsidiaries until December 31, 2024 are as follows:*

**Surat Ketetapan Pajak/ *Tax Assessment Letter***

| ***Tanggal/ Date*** | **Entitas/ *Entity*** | **Nomor SKPLB/ *SKPLB Number*** | **Nomor SKPKB/ *SKPKB Number*** | **Jenis Pajak/ *Tax Item*** | **Tahun Pajak/ *Tax Year*** | **Nilai/ *Amount (Rp)*** |
|---|---|---|---|---|---|---|
| 16 Desember/ *December* 2024 | PGR II | -- | -- | PPh Pasal/ *Article* 21, 23, 4 (2), *VAT* | 2019 | 22.062.497.332 |
| 4 Desember/ *December* 2024 | Nusindo | -- | 00051/201/ 19/051/24 | PPh Pasal/ *Article* 21 | 2019 | 1.652.161.196 |
| 4 Desember/ *December* 2024 | Nusindo | -- | 00034/102/ 19/051/24 | PPh Pasal/ *Article* 22 | 2019 | 6.928.989 |
| 4 Desember/ *December* 2024 | Nusindo | -- | 00055/203/ 19/051/24 | PPh Pasal/ *Article* 23 | 2019 | 148.703.313 |
| 4 Desember/ *December* 2024 | Nusindo | -- | 00037/206/ 19/051/24 | PPh Pasal/ *Article* 29 | 2019 | 4.149.639.680 |
| 28 Oktober/ *October* 2024 | Perusahaan/ *The Company* | 00060/406/ 21/051/24 | -- | PPh Pasal/ *Article* 28A | 2022 | 3.304.883.548 |
| 18 Oktober/ *October* 2024 | Nusindo | 0417/PPN/ KPP.1903/ 2024 | -- | PPN/ *VAT* | 2024 | 14.569.473.293 |
| 28 Juni/ *June 2024* | RCM | 00035/406/22 /051/24 | -- | PPh Pasal/ *Article* 28A | 2022 | 433.680.583 |
| 4 Juni/ *June* 2024 | Nusindo | 00156/PPN/K PP.1903/ 2024 | -- | PPN/ *VAT* | 2023 | 26.084.253.940 |
| 3 Juni/ *June* 2024 | PPI | 00033/406/ 22/051/24 | -- | PPh Pasal/ *Article* 28A | 2022 | 20.307.505.514 |
| 3 Juni/ *June* 2024 | PPI | -- | 00004/243/ 22/051/24 | PPh Pasal/ *Article* 21 | 2022 | 187.864.914 |
| 3 Juni/ *June* 2024 | PPI | -- | 00023/201/ 22/051/24 | PPh Pasal/ *Article* 21 | 2022 | 5.079.052.709 |
| 3 Juni/ *June* 2024 | PPI | -- | 00020/202/ 22/051/24 | PPh Pasal/ *Article* 22 | 2022 | 808.398.654 |
| 3 Juni/ *June* 2024 | PPI | -- | 00031/203/ 22/051/24 | PPh Pasal/ *Article* 23 | 2022 | 459.272.700 |
| 3 Juni/ *June* 2024 | PPI | -- | 00197/207/ 22/051/24 | PPN/ *VAT* | 2022 | 19.527.562 |
| 3 Juni/ *June* 2024 | PPI | -- | 00044/207/ 22/051/24 | PPN/ *VAT* | 2022 | 5.809.897 |
| 3 Juni/ *June* 2024 | PPI | -- | 00045/207/ 22/051/24 | PPN/ *VAT* | 2022 | 203.683.828 |
| 3 Juni/ *June* 2024 | PPI | -- | 00046/207/ 22/051/24 | PPN/ *VAT* | 2022 | 159.773.170 |
| 3 Juni/ *June* 2024 | PPI | -- | 00047/207/ 22/051/24 | PPN/ *VAT* | 2022 | 32.178.797 |
| 3 Juni/ *June* 2024 | PPI | -- | 00048/207/ 22/051/24 | PPN/ *VAT* | 2022 | 155.725.710 |
| 3 Juni/ *June* 2024 | PPI | -- | 00049/207/ 22/051/24 | PPN/ *VAT* | 2022 | 3.305.940 |
| 3 Juni/ *June* 2024 | PPI | -- | 00050/207/ 22/051/24 | PPN/ *VAT* | 2022 | 7.257.688 |
| 3 Juni/ *June* 2024 | PPI | -- | 00051/207/ 22/051/24 | PPN/ *VAT* | 2022 | 112.364.502 |
| 3 Juni/ *June* 2024 | PPI | -- | 00052/207/ 22/051/24 | PPN/ *VAT* | 2022 | 3.140.328 |

**Surat Ketetapan Pajak/ *Tax Assessment Letter***

| *Tanggal/ Date* | Entitas/ *Entity* | Nomor SKPLB/ *SKPLB Number* | Nomor SKPKB/ *SKPKB Number* | Jenis Pajak/ *Tax Item* | Tahun Pajak/ *Tax Year* | Nilai/ *Amount (Rp)* |
|---|---|---|---|---|---|---|
| 3 Juni/ *June* 2024 | PPI | -- | 00053/207/ 22/051/24 | PPN/ *VAT* | 2022 | 890.543.548 |
| 3 Juni/ *June* 2024 | PPI | -- | 00054/207/ 22/051/24 | PPN/ *VAT* | 2022 | 191.328.386 |
| 3 Juni/ *June* 2024 | PPI | -- | 00198/207/ 22/051/24 | PPN/ *VAT* | 2022 | 57.438.700 |
| 3 Juni/ *June* 2024 | PPI | -- | 00199/207/ 22/051/24 | PPN/ *VAT* | 2022 | 174.097.228 |
| 3 Juni/ *June* 2024 | PPI | -- | 00200/207/ 22/051/24 | PPN/ *VAT* | 2022 | 800.671.867 |
| 3 Juni/ *June* 2024 | PPI | -- | 00201/207/ 22/051/24 | PPN/ *VAT* | 2022 | 59.631.666 |
| 3 Juni/ *June* 2024 | PPI | -- | 00202/207/ 22/051/24 | PPN/ *VAT* | 2022 | 253.934.326 |
| 3 Juni/ *June* 2024 | PPI | -- | 00203/207/ 22/051/24 | PPN/ *VAT* | 2022 | 134.910.323 |
| 3 Juni/ *June* 2024 | PPI | -- | 00204/207/ 22/051/24 | PPN/ *VAT* | 2022 | 180.023.021 |
| 3 Juni/ *June* 2024 | PPI | -- | 00205/207/ 22/051/24 | PPN/ *VAT* | 2022 | 279.260.357 |
| 3 Juni/ *June* 2024 | PPI | -- | 00206/207/ 22/051/24 | PPN/ *VAT* | 2022 | 151.903.170 |
| 3 Juni/ *June* 2024 | PPI | -- | 00207/207/ 22/051/24 | PPN/ *VAT* | 2022 | 1.454.249.287 |
| 3 Juni/ *June* 2024 | PPI | -- | 00208/207/ 22/051/24 | PPN/ *VAT* | 2022 | 2.052.132.443 |
| 3 Juni/ *June* 2024 | PPI | -- | 00062/207/ 22/051/24 | PPN/ *VAT* | 2022 | 721.867.033 |
| 28 Mei/ *May* 2024 | PG CB | 00037/406/ 22/051/24 | -- | PPh Pasal/ *Article* 28A | 2022 | 3.044.149.995 |
| 25 April/ *April* 2024 | Nusindo | 00209/PPN/KPP.1903/ 2024 | -- | PPN/ *VAT* | 2023 | 63.233.275.048 |
| 28 November/ *November* 2023 | Garam | -- | 00032/201/ 18/051/23 | PPh Pasal/ *Article* 21 | 2018 | 367.440.329 |
| 27 November/ *November* 2023 | Garam | -- | 00039/206/ 18/051/23 | PPh Pasal/ *Article* 29 | 2018 | 2.302.583.114 |
| 27 September/ *September* 2023 | Garam | -- | -- | PPN/ *VAT* | 2021 | 275.073.950 |
| 31 Mei/ *May* 2023 | Perusahaan/ *The Company* | 00040/406/ 21/051/23 | -- | PPh Pasal/ *Article* 28A | 2021 | 20.927.073.229 |
| 6 Juli/ *July 2023* | PPI | -- | 00048/203/ 21/051/23 | PPh Pasal/ *Article* 23 | 2021 | 72.615.963 |
| 6 Juli/ *July 2023* | PPI | -- | 00021/201/ 21/051/23 | PPh Pasal/ *Article* 21 | 2021 | 192.998.932 |
| 6 Juli/ *July 2023* | PPI | -- | 00140/207/ 21/051/23 | PPN/ *VAT* | 2021 | 849.867.578 |
| 6 Juli/ *July 2023* | PPI | -- | 00082/287/ 21/051/23 | PPN/ *VAT* | 2021 | 11.542.480 |

**Surat Ketetapan Pajak/ *Tax Assessment Letter***

| ***Tanggal/ Date*** | **Entitas/ *Entity*** | **Nomor SKPLB/ *SKPLB Number*** | **Nomor SKPKB/ *SKPKB Number*** | **Jenis Pajak/ *Tax Item*** | **Tahun Pajak/ *Tax Year*** | **Nilai/ *Amount (Rp)*** |
|---|---|---|---|---|---|---|
| 6 Juli/ *July 2023* | PPI | -- | 00081/287/ 21/051/23 | PPN/ *VAT* | 2021 | 17.221.631 |
| 6 Juli/ *July 2023* | PPI | -- | 00080/287/ 21/051/23 | PPN/ *VAT* | 2021 | 5.254.448 |
| 6 Juli/ *July 2023* | PPI | -- | 00079/287/ 21/051/23 | PPN/ *VAT* | 2021 | 7.397.193 |
| 6 Juli/ *July 2023* | PPI | -- | 00078/287/ 21/051/23 | PPN/ *VAT* | 2021 | 12.978.200 |
| 6 Juli/ *July 2023* | PPI | -- | 00077/287/ 21/051/23 | PPN/ *VAT* | 2021 | 64.740.553 |
| 6 Juli/ *July 2023* | PPI | -- | 00076/287/ 21/051/23 | PPN/ *VAT* | 2021 | 11.897.856 |
| 6 Juli/ *July 2023* | PPI | -- | 00075/287/ 21/051/23 | PPN/ *VAT* | 2021 | 2.118.962 |
| 26 Juni/ *June* 2023 | PPI | 00047/406/ 21/051/23 | -- | PPh Pasal/ *Article* 28A | 2021 | 1.957.976.819 |
| 17 Mei/ *May* 2023 | PPI | 00023/406/ 21/093/23 | -- | PPh Pasal/ *Article* 28A | 2021 | 5.766.920.643 |
| 30 April/ *April* 2023 | Berdikari | -- | -- | PPh Pasal/ *Article* 28A | 2021 | 8.002.672.391 |
| 1 Februari/ *February* 2023 | PGR II | -- | -- | PPh Pasal/ *Article* 21, 23, 4 (2), *VAT* | 2018 | 3.898.920.335 |
| 17 Mei/ *May* 2023 | RTE | 00030/406/ 21/051/23 | -- | PPh Pasal/ *Article* 28A | 2021 | 271.521.620 |
| | | | | | **Jumlah/ *Total*** | **218.655.316.411** |

## 17. Investasi / *17. Investment*

### a. Investasi jangka pendek / *a. Short term investment*

Nilai wajar dari deposito dan reksadana diukur pada biaya perolehan diamortisasi pada 31 Desember 2024 dan 2023 masing-masing adalah sebagai berikut:

*The fair value of deposits and mutual funds measured at amortized cost as of December 31, 2024 and 2023 is as follows:*

| | **2024** | **2023** | |
|---|---|---|---|
| Deposito | 10.600.000.000 | -- | *Deposit* |
| Reksadana | 10.000.000.000 | 10.000.000.000 | *Mutual funds* |
| **Jumlah** | **20.600.000.000** | **10.000.000.000** | ***Total*** |

Deposito merupakan investasi deposito oleh Garam dan GIEB yang ditempati di bank PT Bank Oke Indonesia Tbk yang memiliki bunga deposito sebesar 6,5% dan PT Bank Mandiri (Persero) Tbk yang memiliki bunga deposito sebesar 2,5% dengan jangka waktu 6 - 12 bulan pada tanggal 31 Desember 2024.

*Deposits represent deposit investments by Garam and GIEB placed in PT Bank Oke Indonesia Tbk has a deposit interest rate 6.5% and PT Bank Mandiri (Persero) Tbk has a deposit interest rate 2.5% with maturities of 6 to 12 months as of December 31, 2024.*

Reksadana merupakan investasi Reksadana PNMIM oleh Perindo pada tanggal 31 Desember 2024.

*Mutual funds represent PNMIM mutual fund investments by Perindo as of December 31, 2024.*

**b. Investasi jangka panjang**

***b. Long term investment***

Nilai wajar dari investasi jangka panjang diukur pada nilai wajar melalui penghasilan komprehensif lain pada 31 Desember 2024 dan 2023 masing-masing adalah sebagai berikut:

*The fair value of long-term investments measured at fair value through other comprehensive income as of December 31, 2024 and 2023 is as follows:*

| | 2024 | | | | |
|---|---|---|---|---|---|
| | Persentase Kepemilikan/ *Percentage Of Ownership* | Saldo Awal/ *Beginning Balance* | Penambahan/ (Pengurangan)/ *Addition/ (Deduction)* | Perubahan Nilai Wajar Melalui Penghasilan Komprehensif Lain/ *Fair Value Changes Through Other Comprehensive Income* | Saldo Akhir/ *Ending Balance* |
| PT Mitra BUMDes Nusantara | 20,00% | 17.270.672.339 | -- | (8.675.970.852) | 8.594.701.487 |
| PT Berdikari Insurance | 13,67% | 17.500.000.000 | -- | -- | 17.500.000.000 |
| PT PP Sinergi Banjaratma | 7,00% | 4.756.846.100 | -- | -- | 4.756.846.100 |
| Lain-lain/ *Others* | -- | 304.308.272 | -- | (9.960.800) | 294.347.472 |
| **Jumlah/ *Total*** | | **39.831.826.711** | **--** | **(8.685.931.652)** | **31.145.895.059** |

| | 2023 | | | | |
|---|---|---|---|---|---|
| | Persentase Kepemilikan/ *Percentage Of Ownership* | Saldo Awal/ *Beginning Balance* | Penambahan/ (Pengurangan)/ *Addition/ (Deduction)* | Perubahan Nilai Wajar Melalui Penghasilan Komprehensif Lain/ *Fair Value Changes Through Other Comprehensive Income* | Saldo Akhir/ *Ending Balance* |
| PT Mitra BUMDes Nusantara | 20,00% | 18.122.650.462 | -- | (851.978.123) | 17.270.672.339 |
| PT Berdikari Insurance | 13,67% | 17.500.000.000 | -- | -- | 17.500.000.000 |
| PT PP Sinergi Banjaratma | 7,00% | 4.756.846.100 | -- | -- | 4.756.846.100 |
| PT Padi Energi Nusantara | 14,00% | 4.000.000.000 | -- | (4.000.000.000) | -- |
| Lain-lain/ *Others* | -- | 304.308.272 | -- | -- | 304.308.272 |
| **Jumlah/ *Total*** | | **44.683.804.834** | **--** | **(4.851.978.123)** | **39.831.826.711** |

**Saham PT Mitra Bumdes Nusantara**

***Shares of PT Mitra Bumdes Nusantara***

PT Mitra BUMDes Nusantara berkedudukan di Jakarta, merupakan Perusahaan yang bergerak di bidang perdagangan, distribusi, dan transportasi sesuai Akta Notaris Otty H.C. Ubayani, S.H No. 41 tanggal 4 April 2017 kemudian perjanjian pemegang saham No. 100/S.Pj/RNI.01/VIII/2017 tanggal 2 Agustus 2017 tentang pengelolaan PT Mitra BUMDes Nusantara yang diadendum dengan perjanjian No. 29/S.Pj/RNI.01/IX/2017 tanggal 18 September 2017.

*PT Mitra BUMDes Nusantara domiciled in Jakarta, is a company engaged in trading, distribution, and transportation according to the notarial deed of Otty H.C. Ubayani, S.H No. 41 dated April 4, 2017 then shareholder agreement No. 100/S.Pj/RNI.01/VIII/2017 dated August 2, 2017 regarding the management of PT Mitra BUMDes Nusantara which was amended by agreement No. 29/S.Pj/RNI.01/IX/2017 dated September 18, 2017.*

Modal dasar PT Mitra BUMDes Nusantara sebesar Rp200.000.000.000 dengan modal yang telah disetor sebesar Rp100.000.000.000 dengan nilai nominal per lembar saham sebesar Rp1.000.000. Selanjutnya Perusahaan dan PPI memiliki saham masing-masing sebesar Rp10.000.000.000 atau 10% dari total saham yang disetor, sehingga Grup memiliki total 20% saham atas PT Mitra BUMDes Nusantara.

*The authorized capital of PT Mitra BUMDes Nusantara is Rp200,000,000,000 with paid-up capital of Rp100,000,000,000 with a par value per share of Rp1,000,000. Furthermore, the Company and PPI each have shares amounting to Rp10,000,000,000 or 10% of the total paid-up shares, so that the Group has a total of 20% of the shares in PT Mitra BUMDes Nusantara.*

Berdasarkan valuasi yang dilakukan Grup, nilai wajar investasi pada PT Mitra BUMDes Nusantara pada tanggal 31 Desember 2024 dan 2023 masing-masing sebesar Rp8.594.701.487 dan Rp17.270.672.339.

*Based on the valuation conducted by the Group, the fair value of the investment in PT Mitra Bumdes Nusantara as of December 31, 2024 and 2023 amounted to Rp8,594,701,487 and Rp17,270,672,339, respectively.*

**Saham PT Berdikari Insurance**

***Shares of PT Berdikari Insurance***

Berdasarkan Akta Notaris nomor 95 tanggal 16 Maret 2015 oleh Munir Syawal Pandapotan Sinaga, Grup melalui Berdikari memiliki penyertaan kepada PT Berdikari Insurance sebesar 1.750 lembar saham atau setara dengan Rp17.500.000.000 (17,50% kepemilikan).

*Based on notarial deed number 95 dated March 16, 2015 by Munir Syawal Pandapotan Sinaga, the Group through Berdikari has an investment in PT Berdikari Insurance, in the amount of 1,750 shares or equivalent to Rp17,500,000,000 (17,50% ownership).*

Berdasarkan valuasi yang dilakukan Grup, nilai wajar investasi pada PT Berdikari Insurance pada tanggal 31 Desember 2024 dan 2023 masing-masing sebesar Rp17.500.000.000.

*Based on the valuation conducted by the Group, the fair value of the investment in PT Berdikari Insurance as of December 31, 2024 and 2023 amounted to Rp17,500,000,000, respectively.*

**Saham PT PP Sinergi Banjaratma**

***Shares of PT PP Sinergi Banjaratma***

PT Pembangunan Perumahan Sinergi Banjaratma (PT PP Sinergi Banjaratma) merupakan Perusahaan patungan dalam rangka pengembangan sebagian lahan eks PG Banjaratma seluas ± 100.000 m2 untuk Area Operasional Jalan Tol (Rest Area).

*PT Pembangunan Perumahan Sinergi Banjaratma (PT PP Sinergi Banjaratma) is a joint venture company in the context of developing a portion of the ex-PG Banjaratma land area of ± 100,000 sqm for the Toll Road Operational Area (Rest Area).*

Berdasarkan Akta Notaris Ni Nyoman Rai Sumawati, S.H., M.Kn No. 2 tanggal 7 Februari 2019 tentang Pendirian PT Pembangunan Perumahan Sinergi Banjaratma, bahwa modal dasar PT PP Sinergi Banjaratma berjumlah Rp63.424.615.000 terbagi atas 634.246.150 lembar saham, masing-masing saham bernilai nominal Rp100. Dari Modal Dasar tersebut telah ditempatkan dan disetor penuh sebanyak 100%. Akta tersebut telah disahkan melalui Keputusan Menteri Hukum dan Hak Asasi Manusia Republik Indonesia No. AHU-0008361.AH.01.01.TAHUN 2019 pada tanggal 15 Februari 2019. Dari jumlah tersebut, Perusahaan mengambil bagian sebanyak Rp4.756.846.100 atau sebesar 7%.

*Based on the Notarial Deed of Ni Nyoman Rai Sumawati, S.H., M.Kn No. 2 dated February 7, 2019 concerning the Establishment of PT Pembangunan Perumahan Sinergi Banjaratma, that the authorized capital of PT PP Sinergi Banjaratma is Rp63,424,615,000 divided into 634,246,150 shares, each share has a nominal value of Rp100. Of the Authorized Capital, 100% has been issued and fully paid. The deed has been ratified through the Decree of the Minister of Law and Human Rights of the Republic of Indonesia No. AHU-0008361.AH.01.01.TAHUN 2019 on February 15, 2019. Of this amount, the Company accounted for Rp4,756,846,100 or 7%.*

Berdasarkan valuasi yang dilakukan Perusahaan, nilai wajar investasi pada PT PP Sinergi Banjaratma pada tanggal 31 Desember 2024 dan 2023 masing-masing sebesar Rp4.756.846.100.

*Based on the valuation conducted by the Company, the fair value of the investment in PT PP Sinergi Banjaratma as of December 31, 2024 and 2023 amounted to Rp4,756,846,100, respectively.*

**Saham PT Padi Energi Nusantara**

***Shares of PT Padi Energi Nusantara***

PT Padi Energi Nusantara berkedudukan di Kota Jakarta Selatan merupakan Perusahaan yang melaksanakan dan menunjang kebijakan dan program Pemerintah di bidang ketahanan pangan dan energi pada umumnya, antara lain pendapatan petani dan khususnya di bidang perdagangan dan jasa. Modal dasar PT Padi Energi Nusantara adalah sebesar Rp29.000.000.000 yang terbagi dalam 29.000 saham dengan nilai nominal masing-masing saham adalah sebesar Rp1.000.000. Dari modal tersebut telah ditempatkan dan disetor sebanyak 100% atau sejumlah 29.000 lembar saham dengan nilai nominal seluruhnya Rp29.000.000.000. Dari jumlah tersebut Perusahaan mengambil bagian sebanyak Rp4.000.000.000 atau sebesar 14,00%.

*PT Padi Energi Nusantara based in South Jakarta municipality represents a Company that implement and support Government policies and programs in the field of food and energy security in general, among others the income of farmers and especially in the field of trade and services. The authorized capital of PT Padi Energi Nusantara amounting to Rp29,000,000,000 divided into 29,000 shares with par value of each share amounting to Rp1,000,000. Of such capital has been issued and paid up at 100% or 29,000 shares with a nominal value of Rp29,000,000,000. From the amount, the Company is taking part amounting to Rp4,000,000,000 or at 14.00%.*

Berdasarkan valuasi yang dilakukan Perusahaan, nilai wajar investasi pada PT Padi Energi Nusantara pada tanggal 31 Desember 2024 dan 2023 masing-masing sebesar nihil.

*Based on the valuation conducted by the Company, the fair value of the investment in PT Padi Energi Nusantara as of December 31, 2024 and 2023 amounted to nil, respectively.*

**c. Investasi pada entitas asosiasi**

***c. Investment in associate***

| | Persentase kepemilikan/ *Percentage of ownership* | Saldo awal/ *Beginning balance* | Penambahan/ (pengurangan) *Addition/ (deduction)* | Bagian rugi tahun berjalan (Catatan 51)/ loss in *current year (Note 51)* | Saldo akhir/ *Ending balance* |
|---|---|---|---|---|---|
| **PT Madu Baru** | | | | | |
| 2024 | 35,00% | **14.281.669.081** | -- | (10.902.456.535) | **3.379.212.546** |
| 2023 | 35,00% | **36.944.440.441** | -- | (22.662.771.360) | **14.281.669.081** |

Berikut adalah informasi keuangan entitas asosiasi pada tanggal 31 Desember 2024 dan 2023:

*The following is financial information for associated entity as of December 31, 2024 and 2023:*

| | Total aset/ *Total assets* | Total liabilitas/ *Total liabilities* | Total pendapatan/ *Total revenue* | Rugi bersih tahun berjalan/ *Net loss in current year* |
|---|---|---|---|---|
| **PT Madu Baru** | | | | |
| 2024 | 372.300.788.946 | 356.174.458.931 | 259.946.363.605 | (31.149.875.815) |
| 2023 | 415.541.844.222 | 368.265.638.393 | 295.649.021.641 | (64.736.797.613) |

## 18. Aset lain-lain / *18. Other assets*

### a. Aset lancar lainnya / *a. Other current assets*

| | 2024 | 2023 | |
|---|---|---|---|
| Aset kerja sama operasi | 2.691.824.866 | 2.691.824.866 | *Joint operation asset* |
| Beban ditangguhkan | 695.536.219 | -- | *Deferred expense* |
| Uang jaminan | 27.546.440 | 197.930.662 | *Deposits* |
| **Jumlah** | **3.414.907.525** | **2.889.755.528** | ***Total*** |

Aset kerja sama operasi merupakan aset yang dikendalikan bersama dengan Jasa Mina dan KM Inkamina 845 yang ada di Perindo.

*Joint operation asset represent assets jointly controlled with Jasa Mina and KM Inkamina 845 at Perindo.*

### b. Aset tidak lancar lainnya / *b. Other non-current assets*

| | 2024 | 2023 | |
|---|---|---|---|
| **Harga perolehan:** | | | ***Acquisition cost:*** |
| Beban ditangguhkan | 35.971.086.801 | 35.673.570.949 | *Deferred expense* |
| Mesin hibah | 24.141.010.000 | 24.141.010.000 | *Donated machine* |
| Aset kerja sama laboratorium | 21.830.581.364 | 18.039.912.443 | *Laboratory cooperation* |
| Lain-lain | 7.792.866.160 | 24.698.424.816 | *Others* |
| **Subjumlah** | **89.735.544.325** | **102.552.918.208** | ***Subtotal*** |
| **Akumulasi amortisasi:** | | | ***Accumulated amortization:*** |
| Beban ditangguhkan | (34.832.069.723) | (29.585.894.000) | *Deferred expense* |
| Mesin hibah | (16.898.706.978) | (14.484.605.982) | *Donated machine* |
| Aset kerja sama laboratorium | (20.526.503.135) | (18.010.844.461) | *Laboratory cooperation* |
| Lain-lain | (5.140.745.600) | (4.813.448.791) | *Others* |
| **Subjumlah** | **(77.398.025.436)** | **(66.894.793.234)** | ***Subtotal*** |
| **Nilai buku bersih** | **12.337.518.889** | **35.658.124.974** | ***Net book value*** |

Beban ditangguhkan merupakan beban renovasi gedung kantor milik Perindo yang terletak di Jl. Hasyim Ashari. Pengakuan ini dilakukan melalui alokasi sistematis berdasarkan estimasi masa manfaat renovasi gedung kantor selama 30 tahun.

*Deferred expenses are expenses incurred during the reporting period for the renovation of Perindo's office building located on Jl. Hasyim Ashari. This recognition is carried out through systematic allocation based on the estimated useful life of the office building renovation for 30 years.*

Mesin hibah senilai Rp24.141.010.000 merupakan penambahan aset yang berasal dari pengalihan barang milik negara pada Kementerian Perindustrian yang pengadaannya bersumber dari Anggaran Pendapatan dan Belanja Negara Tahun Anggaran 2010 yang dicatat sebagai penyertaan modal negara sesuai dengan akta Surat Keputusan Menteri BUMN selaku Pemegang Saham No. S-302/MBU/04/2018 tanggal 4 Mei 2018 yang diaktakan dengan Akta Notaris No. 14 Tanggal 22 Mei 2018 yang dibuat oleh Notaris Nanda Fauz Iwan, S.H., M.Kn., dan telah disahkan oleh Menteri Hukum dan HAM Republik Indonesia dengan Surat Keputusan No. AHU-0011424.AH.01.02.Tahun 2018 tanggal 23 Mei 2018.

*Donated machine worth Rp24,141,010,000 is an additional asset originating from the transfer of state-owned goods to the Ministry of Industry, the procurement of which is sourced from the State Revenue and Expenditure Budget for Fiscal Year 2010 which is recorded as state equity participation in accordance with the deed of Decree of the Minister of SOEs as Shareholder No. S-302/MBU/04/2018 dated May 4, 2018 which is notarized by Notary Deed No. 14 dated May 22, 2018 drawn up by Notary Nanda Fauz Iwan, S.H., M.Kn., and has been ratified by the Minister of Law and Human Rights of the Republic of Indonesia with a letter Decision No. AHU-0011424.AH.01.02.Tahun 2018 dated May 23, 2018.*

Aset kerja sama laboratorium merupakan peralatan laboratorium yang ditempatkan di rumah sakit pada 18 daerah/cabang dengan ketentuan sesuai dengan perjanjian kerjasama masing-masing.

*Laboratory cooperation are laboratory equipment placed in hospitals in 18 regions/branches with provisions in accordance with their respective cooperation agreements.*

## 19. Aset tidak lancar yang dimiliki untuk dijual / *19. Non-current assets held for sale*

| | 2024 | | | | |
|---|---|---|---|---|---|
| | **Saldo Awal/** ***Beginning Balance*** | **Reklasifikasi/** ***Reclassification*** | **Pengurangan/** ***Deduction*** | **Saldo Akhir/** ***Ending Balance*** | |
| **Nilai Wajar** | | | | | ***Fair Value*** |
| Tanah | -- | 712.747.855.317 | -- | 712.747.855.317 | *Land* |
| Bangunan | -- | 577.432.634 | -- | 577.432.634 | *Building* |
| **Jumlah** | **--** | **713.325.287.951** | **--** | **713.325.287.951** | ***Total*** |

Pada tanggal 31 Desember 2024, SHS dan PPI melakukan reklasifikasi beberapa aset tetap sebagai aset tidak lancar yang dimiliki untuk dijual setelah adanya rencana manajemen untuk menjual aset tetap yang dikategorikan sebagai tanah dan bangunan (Catatan 23).

*As of December 31, 2024, SHS and PPI reclassified serverals fixed assets as non-current assets held for sale following the managements plan to sell fixed assets which categorized as land and building (Note 23).*

**PT Sang Hyang Seri**

Aset tetap tanah dan bangunan yang berlokasi di Jl. Pertani, Kel. Duren Tiga, Kec. Pancoran, Jakarta Selatan, DKI Jakarta ("Graha Gabah 2") dengan nilai tercatat masing-masing sebesar Rp683.052.510.000 dan Rp106.032.634 setelah dikurangi dengan biaya penjualan aset tetap sebesar Rp33.341.446.512 disajikan sebagai aset tidak lancar yang dimiliki untuk dijual kepada PT Bank Rakyat Indonesia (Persero) Tbk setelah ditanda tangani perjanjian jual beli No. 5, 6, 7, 8, 9, 10,11, 12 dan 13 tanggal 31 Desember 2024 dengan keuntungan pelepasan aset sebesar Rp4.249.191.829.

***PT Sang Hyang Seri***

*Fixed assets consisting of land and buildings located at Jl. Pertani, Kel. Duren Tiga, Kec. Pancoran, South Jakarta, DKI Jakarta ("Graha Gabah 2"), with carrying amounts of Rp683,052,510,000 and Rp106,032,634, respectively, after deducting fixed asset disposal costs of Rp33,341,446,512, are presented as non-current assets held for sale to PT Bank Rakyat Indonesia (Persero) Tbk following the signing of Sale and Purchase Agreements No. 5, 6, 7, 8, 9, 10, 11, 12 and 13 dated December 31, 2024, resulting in a gain on disposal of Rp4,249,191,829.*

Pada tanggal 12 Desember 2024, SHS telah menerima uang muka penjualan aset Graha Gabah 2 kepada BRI. Saldo uang muka atas penjualan Graha Gabah 2 ke BRI sebesar Rp516.658.553.488. Pada 19 Maret 2025 SHS telah menerima pembayaran penuh atas terjualnya aset tersebut.

*On December 12, 2024, SHS received an advance payment for the sale of Graha Gabah 2 to BRI. The balance of the advance payment for the sale of Graha Gabah 2 to BRI amounted to Rp516,658,553,488. On March 19, 2025, SHS received full payment for the sale of the asset.*

**PT Perusahaan Perdagangan Indonesia**

Berdasarkan Akta Perjanjian Pengikat Jual Beli (PPJB) No. 06 tanggal 14 November 2024, PPI telah menyetujui penjualan tanah dan bangunan dengan total nilai sebesar Rp67.820.000.000 dari total nilai tercatat aset sebesar Rp59.259.000.000 dan PPI telah menerima pembayaran tahap pertama senilai Rp61.538.461.538.

***PT Perusahaan Perdagangan Indonesia***

*Based on the Conditional Sale and Purchase Agreement (CSPA) Deed No. 06 dated November 14, 2024, PPI has agreed to sell land and buildings with a total value of Rp67,820,000,000, compared to the total carrying amount of the assets of Rp59,259,000,000. PPI has received the first installment payment amounting to Rp61,538,461,538.*

## 20. Tanaman produktif / *20. Bearer plants*

Akun ini merupakan aset tanaman produktif di entitas anak PMO, MK dan Laskar per 31 Desember 2024 dan 2023 terdiri dari:

*This account represents bearer plants assets in subsidiaries of PMO, MK and Laskar as of December 31, 2024 and 2023 consist of:*

| | 2024 | | | | |
|---|---|---|---|---|---|
| | **Saldo Awal/** ***Beginning Balance*** | **Penambahan/** ***Addition*** | **Reklasifkasi/** ***Reclassification*** | **Saldo Akhir/** ***Ending Balance*** | |
| **Harga perolehan** | | | | | ***Aqcuisition cost*** |
| Tanaman menghasilkan | 1.070.540.434.427 | -- | 40.212.811.513 | 1.110.753.245.940 | *Mature plantations* |
| Tanaman belum menghasilkan | 44.741.652.680 | 7.529.538.434 | (40.212.811.513) | 12.058.379.601 | *Immature plantations* |
| Pembibitan | 21.417.452.264 | -- | -- | 21.417.452.264 | *Nursery* |
| **Subjumlah** | **1.136.699.539.371** | **7.529.538.434** | **--** | **1.144.229.077.805** | ***Subtotal*** |
| **Akumulasi penyusutan** | | | | | ***Accumulated depreciation*** |
| Tanaman menghasilkan | 304.944.083.227 | 42.068.896.082 | -- | 347.012.979.309 | *Mature plantations* |
| **Cadangan Penurunan Nilai** | | | | | ***Allowance for Impairment looses*** |
| Tanaman menghasilkan | 368.208.075.216 | -- | -- | 368.208.075.216 | *Mature plantations* |
| Pembibitan | 21.417.452.264 | -- | -- | 21.417.452.264 | *Nursery* |
| **Nilai Buku** | **442.129.928.664** | | | **407.590.571.016** | ***Book Value*** |

| | 2023 | | | | |
|---|---|---|---|---|---|
| | **Saldo Awal/** ***Beginning Balance*** | **Penambahan/** ***Addition*** | **Reklasifkasi/** ***Reclassification*** | **Saldo Akhir/** ***Ending Balance*** | |
| **Harga perolehan** | | | | | ***Aqcuisition cost*** |
| Tanaman menghasilkan | 1.056.335.538.093 | -- | 14.204.896.334 | 1.070.540.434.427 | *Mature plantations* |
| Tanaman belum menghasilkan | 49.410.929.312 | 9.535.619.702 | (14.204.896.334) | 44.741.652.680 | *Immature plantations* |
| Pembibitan | 21.417.452.264 | -- | -- | 21.417.452.264 | *Nursery* |
| **Subjumlah** | **1.127.163.919.669** | **9.535.619.702** | **--** | **1.136.699.539.371** | ***Subtotal*** |
| **Akumulasi penyusutan** | | | | | ***Accumulated depreciation*** |
| Tanaman menghasilkan | 264.740.202.017 | 40.203.881.210 | -- | 304.944.083.227 | *Mature plantations* |
| **Cadangan Penurunan Nilai** | | | | | ***Allowance for Impairment looses*** |
| Tanaman menghasilkan | 368.208.075.216 | -- | -- | 368.208.075.216 | *Mature plantations* |
| Pembibitan | 21.417.452.264 | -- | -- | 21.417.452.264 | *Nursery* |
| **Nilai Buku** | **472.798.190.172** | | | **442.129.928.664** | ***Book Value*** |

Penambahan tanaman belum menghasilkan merupakan biaya penanaman baru dan pemeliharaan tanaman oleh MK pada tahun 2024 dan 2023 masing-masing sebesar Rp5.680.966.484 dan Rp1.009.224.766 dan penambahan tanaman baru oleh Laskar pada tahun 2024 dan 2023 masing-masing sebesar Rp1.848.571.950 dan Rp8.526.394.936.

*Additions to immature plantations represent new planting and maintenance costs by MK in 2024 and 2023 amounting to Rp5,680,966,484 and Rp1,009,224,766, respectively, and new planting additions by Laskar in 2024 and 2023 amounting to Rp1,848,571,950 and Rp8,526,394,936, respectively.*

Beban penyusutan tahun 2024 dan 2023 masing-masing sebesar Rp42.068.896.083 dan Rp40.203.881.210 diakui sebagai beban pokok pendapatan dan beban langsung.

*Depreciation in 2024 and 2023 statement amounting to Rp42,068,896,083 and Rp40,203,881,210, respectively, is cost of revenues and direct cost.*

## 21. Uang Jaminan / *21. Security deposits*

Akun ini merupakan uang jaminan kerja sama distribusi alat kesehatan dan proyek, penggunaan jasa pihak ketiga berupa telepon, gas, air minum, listrik, cukai alkohol, arak, dan jaminan fasilitas kredit serta *Corporate Members* (keanggotaan) Golf di Finna Golf Surabaya. Saldo uang jaminan per 31 Desember 2024 dan 2023 masing-masing sebesar Rp37.395.885.348 dan Rp13.931.043.936.

*This account represents security deposits for cooperation in the distribution of medical devices and projects, the use of third-party services such as telephone, gas, drinking water, electricity, alcohol excise, arak, and credit facility guarantees, as well as Corporate Membership at Finna Golf Surabaya. The security deposit balance as of December 31, 2024 and 2023 amounted to Rp37,395,885,348 and Rp13,931,043,936, respectively.*

## 22. Properti investasi / *22. Investment property*

**2024**

| | Saldo Awal/ *Beginning Balance* | Penambahan/ *Addition* | Pengurangan/ *Deduction* | Reklasifikasi/ *Reclassification* | Kenaikan nilai wajar/ *Increase in fair value* | Saldo Akhir/ *Ending Balance* | |
|---|---|---|---|---|---|---|---|
| Tanah | 7.842.198.124.736 | -- | -- | 343.364.500.000 | 359.075.619.600 | 8.544.638.244.336 | *Lands* |
| Bangunan | 250.094.488.724 | 310.700.000 | -- | 5.789.876.904 | 12.857.214.024 | 269.052.279.652 | *Buildings* |
| **Jumlah** | **8.092.292.613.460** | **310.700.000** | **--** | **349.154.376.904** | **371.932.833.624** | **8.813.690.523.988** | ***Total*** |

**2023**

| | Saldo Awal/ *Beginning Balance* | Penambahan/ *Addition* | Pengurangan/ *Deduction* | Reklasifikasi/ *Reclassification* | Kenaikan nilai wajar/ *Increase in fair value* | Saldo Akhir/ *Ending Balance* | |
|---|---|---|---|---|---|---|---|
| Tanah | 6.959.176.198.354 | 2.836.819.198 | (57.795.254.735) | 459.798.871.573 | 478.181.490.346 | 7.842.198.124.736 | *Lands* |
| Bangunan | 248.549.505.163 | 606.118.473 | (7.924.000.000) | (11.543.905.816) | 20.406.770.904 | 250.094.488.724 | *Buildings* |
| **Jumlah** | **7.207.725.703.517** | **3.442.937.671** | **(65.719.254.735)** | **448.254.965.757** | **498.588.261.250** | **8.092.292.613.460** | ***Total*** |

Reklasifikasi properti investasi berupa tanah dan bangunan ke aset tidak lancar lainnya yang dimiliki untuk dijual atas tanah yang dijual kepada PT Bank Rakyat Indonesia (Persero) pada tanggal 19 Maret 2025 (Catatan 19) masing-masing sebesar Rp58.787.600.000 dan Rp471.400.000 dan reklasifikasi aset tetap tanah dan bangunan ke properti investasi dengan nilai buku masing-masing sebesar Rp402.152.100.000 dan Rp6.261.276.904.

*Reclassification of investment property to other non-current assets held for sale for land sold to PT Bank Rakyat Indonesia (Persero) on March 19, 2025 (Note 19) amounted to Rp58,787,600,000 and Rp471,400,000, respectively and reclassification of fixed assets of land and buildings to investment property with carrying amounts of Rp402,152,100,000 and Rp6,261,276,904, respectively.*

Pendapatan sewa dari properti investasi untuk tahun-tahun yang berakhir pada tanggal 31 Desember 2024 dan 2023 masing-masing sebesar Rp437.901.996.862 dan Rp302.417.298.286.

*Rental income from investment properties for the years ended December 31, 2024 and 2023 amounted to Rp437.901,996,862 and Rp302,417,298,286, respectively.*

Pada tahun 2023, PGR II melakukan pelepasan lahan untuk Pembangunan Jalan Tol Akses Patimban di Kabupaten Subang.

*In 2023, PGR II will release land for the construction of the Patimban Access Toll Road in Subang Regency.*

Pada tahun buku 2023, SHS melakukan penjualan atas properti investasi berupa tanah dan gedung kantor dengan Sertifikat Hak Guna

*In the 2023 financial year, SHS carried out the sale of investment property in the form of land and office building with Building Use Rights*

Bangunan No. 2192 yang terletak di jalan Dr. Sahardjo No. 313, Jakarta Selatan kepada Universitas Brawijaya Malang sesuai dengan Akta Jual Beli No. 03 tanggal 3 Februari 2023 yang dibuat oleh Notaris Indah Prastiti Extensia, S.H.

*Certificate (SHGB) No. 2192 located at Jalan Dr. Sahardjo No. 313, South Jakarta, to Universitas Brawijaya Malang, in accordance with Sale and Purchase Deed No. 03 dated February 3, 2023, executed before Notary Indah Prastiti Extensia, S.H.*

Pengukuran nilai wajar properti investasi dilakukan berdasarkan pendekatan pendapatan dan pasar yang ditetapkan oleh KJPP Muhammad Taufik & Rekan dan KJPP Daz & Rekan, penilai independen pada 31 Desember 2024 dan 2023.

*The fair value measurement of investment properties was determined using the income and market approaches by KJPP Muhammad Taufik & Rekan and KJPP Daz & Rekan, independent appraisers, as of December 31, 2024 and 2023.*

Grup melakukan pelepasan properti investasi sebagai berikut:

*The Group disposes of investment property as follows:*

| | 2024 | 2023 | |
|---|---|---|---|
| Harga jual properti investasi | -- | 209.317.421.697 | *Selling price of investment property* |
| Nilai tercatat | -- | 65.719.254.735 | *Carrying amount* |
| **Laba pelepasan properti investasi (Catatan 51)** | -- | **143.598.166.962** | ***Gain on disposal of investment property (Note 51)*** |

Manajemen berkeyakinan bahwa tidak terdapat indikasi penurunan nilai Properti Investasi

*Management believes that no indication of impairment in value of investment property.*

## 23. Aset tetap / *23. Fixed assets*

| | 2024 | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Saldo Awal/ *Beginning Balance* | Penambahan/ *Addition* | Pengurangan/ *Deduction* | Reklasifikasi/ *Reclassification* | Penyesuaian/ *Adjustment* | Revaluasi/ *Revaluation* | Saldo Akhir/ *Ending Balance* | |
| **Harga perolehan** | | | | | | | | ***Acquisition cost*** |
| Tanah | 30.805.583.295.296 | 11.854.785.099 | (485.180.000) | (1.089.392.611.386) | -- | 786.651.007.254 | 30.514.211.296.263 | *Land* |
| Tanah ladang garam | 190.231.551.355 | 2.274.982.330 | -- | 3.206.371.943 | -- | -- | 195.712.905.628 | *Salt field land* |
| Bangunan | 1.845.116.295.158 | 11.257.855.174 | (1.898.392.640) | 74.367.275.798 | -- | -- | 1.928.843.033.490 | *Building* |
| Pabrik dan mesin | 3.793.993.349.489 | 108.196.867.637 | -- | (31.258.475.901) | -- | -- | 3.870.931.741.225 | *Plants and machines* |
| Kendaraan | 512.530.765.299 | 4.853.036.491 | (2.897.583.370) | 38.116.269.251 | -- | -- | 552.602.487.671 | *Vehicles* |
| Inventaris | 473.432.596.854 | 11.413.971.672 | (1.418.380.650) | 43.329.148 | -- | -- | 483.471.517.024 | *Furnitures* |
| Alat pertanian | 116.403.487.035 | 1.750.420.000 | -- | -- | -- | -- | 118.153.907.035 | *Farming tools* |
| Jalan dan jembatan | 139.020.830.274 | 1.112.744.698 | -- | -- | -- | -- | 140.133.574.972 | *Road and bridges* |
| Kapal | 23.219.838.903 | -- | -- | -- | -- | -- | 23.219.838.903 | *Ship* |
| Kandang | 7.217.618.407 | -- | -- | -- | -- | -- | 7.217.618.407 | *Cage* |
| Peternakan sapi | 1.413.412.661 | -- | -- | -- | -- | -- | 1.413.412.661 | *Cattle farm* |
| Lain-lain | 39.199.684.059 | 2.246.346.377 | -- | (2.071.762.920) | -- | -- | 39.374.267.516 | *Others* |
| **Subjumlah** | **37.947.362.724.790** | **154.961.009.478** | **(6.699.536.660)** | **(1.006.989.604.067)** | **--** | **786.651.007.254** | **37.875.285.600.795** | ***Subtotal*** |
| Aset dalam penyelesaian | 258.785.295.408 | 35.440.214.917 | (6.461.847.955) | (108.634.283.179) | -- | -- | 179.129.379.191 | *Assets under construction* |
| **Jumlah harga perolehan** | **38.206.148.020.198** | **190.401.224.395** | **(13.161.384.615)** | **(1.115.623.887.246)** | **--** | **786.651.007.254** | **38.054.414.979.986** | ***Total acquisition cost*** |
| **Akumulasi penyusutan** | | | | | | | | ***Accumulated depreciation*** |
| Tanah ladang garam | 75.345.418.420 | 4.903.750.879 | -- | -- | -- | -- | 80.249.169.299 | *Salt field land* |
| Bangunan | 764.865.908.233 | 44.872.679.376 | (486.999.548) | (7.444.542.607) | (18.832.035.882) | -- | 782.975.009.572 | *Building* |
| Pabrik dan mesin | 2.551.131.429.562 | 141.389.170.501 | -- | (24.916.636.566) | (188.075.319) | -- | 2.667.415.888.178 | *Plants and machines* |
| Kendaraan | 408.569.632.978 | 28.645.121.042 | (2.264.469.128) | 24.916.826.566 | 924.480.413 | -- | 460.791.591.871 | *Vehicles* |
| Inventaris | 413.838.600.978 | 23.009.389.981 | (1.418.380.212) | (7.770.827) | 1.847.123.936 | -- | 437.268.963.856 | *Furniture* |
| Alat pertanian | 102.145.715.010 | 2.062.620.330 | -- | -- | -- | -- | 104.208.335.340 | *Farming tools* |
| Jalan dan jembatan | 95.389.827.485 | 4.919.549.277 | -- | -- | -- | -- | 100.309.376.762 | *Road and bridges* |
| Kapal | 12.510.490.393 | 1.359.055.533 | -- | -- | -- | -- | 13.869.545.926 | *Ship* |
| Kandang | 5.468.450.265 | 174.916.813 | -- | -- | -- | -- | 5.643.367.078 | *Cage* |
| Peternakan sapi | 1.413.412.661 | -- | -- | -- | -- | -- | 1.413.412.661 | *Cattle farm* |
| Lain-lain | 33.460.595.135 | 733.384.412 | -- | (1.924.100.336) | -- | -- | 32.269.879.211 | *Others* |
| **Jumlah akumulasi penyusutan** | **4.464.139.481.120** | **252.069.638.144** | **(4.169.848.888)** | **(9.376.223.770)** | **(16.248.506.852)** | **--** | **4.686.414.539.754** | ***Total accumulated depreciation*** |
| Cadangan penurunan nilai | 232.221.956.591 | 962.014.217 | -- | 333.579.701 | -- | -- | 233.517.550.509 | *Allowance for impairment* |
| **Nilai buku** | **33.509.786.582.487** | | | | | | **33.134.482.889.723** | ***Book value*** |

| | 2023 | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Saldo Awal/ *Beginning Balance* | Penambahan/ *Addition* | Pengurangan/ *Deduction* | Reklasifkasi/ *Reclassification* | Penyesuaian/ *Adjustment* | Revaluasi/ *Revaluation* | Saldo Akhir/ *Ending Balance* | |
| **Harga perolehan** | | | | | | | | ***Acquisition cost*** |
| Tanah | 30.531.662.180.413 | 978.172.972 | -- | (416.285.766.030) | (477.664.801) | 689.706.372.742 | 30.805.583.295.296 | *Land* |
| Tanah ladang garam | 151.570.131.981 | -- | -- | 38.661.419.374 | -- | -- | 190.231.551.355 | *Salt field land* |
| Bangunan | 1.778.591.533.754 | 13.518.642.303 | (6.072.400) | 53.012.191.501 | -- | -- | 1.845.116.295.158 | *Building* |
| Pabrik dan mesin | 3.606.733.002.702 | 84.639.393.641 | (140.000.000) | 102.760.953.146 | -- | -- | 3.793.993.349.489 | *Plants and machines* |
| Kendaraan | 512.796.527.200 | 7.377.562.320 | (7.917.976.101) | 274.651.880 | -- | -- | 512.530.765.299 | *Vehicles* |
| Inventaris | 461.571.177.877 | 10.817.533.291 | (2.477.378) | 1.046.363.064 | -- | -- | 473.432.596.854 | *Furniture* |
| Alat pertanian | 116.002.841.828 | 61.050.000 | -- | 339.595.207 | -- | -- | 116.403.487.035 | *Farming tools* |
| Jalan dan jembatan | 136.316.334.346 | -- | -- | 2.704.495.928 | -- | -- | 139.020.830.274 | *Road and bridges* |
| Kapal | 23.219.838.903 | -- | -- | -- | -- | -- | 23.219.838.903 | *Ship* |
| Kandang | 7.217.618.407 | -- | -- | -- | -- | -- | 7.217.618.407 | *Cage* |
| Peternakan sapi | 1.413.412.661 | -- | -- | -- | -- | -- | 1.413.412.661 | *Cattle farm* |
| Lain-lain | 36.485.319.886 | 510.917.003 | -- | 2.203.447.170 | -- | -- | 39.199.684.059 | *Others* |
| **Subjumlah** | **37.363.579.919.958** | **117.903.271.530** | **(8.066.525.879)** | **(215.282.648.760)** | **(477.664.801)** | **689.706.372.742** | **37.947.362.724.790** | ***Subtotal*** |
| Aset dalam penyelesaian | 303.792.300.518 | 24.386.259.582 | (1.116.880.153) | (68.276.384.539) | -- | -- | 258.785.295.408 | *Assets under construction* |
| **Jumlah harga perolehan** | **37.667.372.220.476** | **142.289.531.112** | **(9.183.406.032)** | **(283.559.033.299)** | **(477.664.801)** | **689.706.372.742** | **38.206.148.020.198** | ***Total acquisition cost*** |
| **Akumulasi penyusutan** | | | | | | | | ***Accumulated depreciation*** |
| Tanah ladang garam | 70.344.445.481 | 5.000.972.939 | -- | -- | -- | -- | 75.345.418.420 | *Salt field land* |
| Bangunan | 713.214.970.633 | 46.626.829.769 | (5.735.294.339) | 10.759.402.170 | -- | -- | 764.865.908.233 | *Building* |
| Pabrik dan mesin | 2.337.686.596.007 | 152.977.008.556 | (4.976.336.126) | 65.444.161.125 | -- | -- | 2.551.131.429.562 | *Plants and machines* |
| Kendaraan | 418.904.858.296 | 21.620.480.034 | (31.756.120.256) | (199.585.096) | -- | -- | 408.569.632.978 | *Vehicles* |
| Inventaris | 382.230.490.063 | 31.110.382.420 | (51.612) | 497.780.107 | -- | -- | 413.838.600.978 | *Furniture* |
| Alat pertanian | 102.755.002.748 | 795.537.466 | -- | (42.418.432) | (1.362.406.772) | -- | 102.145.715.010 | *Farming tools* |
| Jalan dan jembatan | 88.780.847.199 | 4.882.495.836 | -- | 1.726.484.450 | -- | -- | 95.389.827.485 | *Road and bridges* |
| Kapal | 11.179.083.449 | 1.331.406.944 | -- | -- | -- | -- | 12.510.490.393 | *Ship* |
| Kandang | 5.274.098.245 | 194.352.020 | -- | -- | -- | -- | 5.468.450.265 | *Cage* |
| Peternakan sapi | 1.413.412.661 | -- | -- | -- | -- | -- | 1.413.412.661 | *Cattle farm* |
| Lain-lain | 32.037.911.381 | 596.524.355 | -- | 1.463.932.711 | (637.773.312) | -- | 33.460.595.135 | *Others* |
| **Jumlah akumulasi penyusutan** | **4.163.821.716.163** | **265.135.990.339** | **(42.467.802.333)** | **79.649.757.035** | **(2.000.180.084)** | **--** | **4.464.139.481.120** | ***Total accumulated depreciation*** |
| Cadangan penurunan nilai | 163.779.292.916 | 68.442.663.675 | -- | -- | -- | -- | 232.221.956.591 | *Allowance for impairment* |
| **Nilai buku** | **33.339.771.211.397** | | | | | | **33.509.786.582.487** | ***Book value*** |

Penambahan aset tetap selama tahun 2024 berasal dari renovasi dan revitalisasi gedung pada PPI serta pembelian mesin *evaporator* dan pipa *superheater*, *generating* dan *boiler* pada PGR I.

*Additions to fixed assets in 2024 were derived from the renovation and revitalization of buildings at PPI as well as the purchase of evaporator machines and superheater, generating, and boiler pipes at PGR I.*

Penambahan aset tetap selama tahun 2023 berasal dari pembelian tanah dan bangunan pada Garam dan pengadaan mesin pada PGR I dan PGR II.

*Additions to fixed assets in 2023 were derived from the purchase of land and buildings at Garam and the acquisition of machinery at PGR I and PGR II.*

Pada tahun 2024, terdapat reklasifikasi aset tetap tanah dan bangunan ke aset yang dimiliki untuk dijual dengan nilai tercatat masing-masing sebesar Rp683.052.510.000 dan Rp106.032.634 (Catatan 19) dan reklasifikasi atas aset tetap tanah ke properti investasi sebesar Rp402.152.100.000. Dampak reklasifikasi tersebut, surplus revaluasi yang termasuk dalam ekuitas direklasifikasi ke saldo laba sebesar Rp533.601.236.460 (Catatan 22).

*In 2024, there was a reclassification of land and building fixed assets to assets held for sale with carrying amounts of Rp683,052,510,000 and Rp106,032,634, respectively (Note 19), and a reclassification of land fixed assets to investment property amounting to Rp402,152,100,000. As a result of these reclassifications, the revaluation surplus included in equity was reclassified to retained earnings in the amount of Rp533,601,236,460 (Note 22).*

Di samping itu, Grup juga melakukan reklasifikasi aset tetap ke properti investasi berupa tanah dan bangunan dengan nilai tercatat masing-masing sebesar Rp4.191.700.389 dan Rp6.261.276.703 (Catatan 22), reklasifikasi aset tetap ke aset takberwujud berupa aset BGS berupa emplasemen dengan nilai tercatat sebesar Rp1.064.170.800 (Catatan 25), reklasifikasi aset tetap ke aset nonoperasional berupa tanah,

*In addition, the Group also carried out reclassifications as follows fixed assets to investment property in the form of land and buildings with carrying amounts of Rp4,191,700,389 and Rp6,261,276,703, respectively (Note 22), fixed assets to intangible assets in the form of BOT assets consisting of yard premises with a carrying amount of Rp1,064,170,800 (Note 25), fixed assets to non-*

bangunan dan inventaris sebesar Rp117.801.000, Rp17.002.154 dan nihil (Catatan 26), reklasifikasi aset lain-lain ke aset tetap sebesar Rp719.108.039 (Catatan 18.b) dan reklasifikasi aset dalam pengerjaan ke aset takberwujud sebesar Rp1.500.350.000 atas pengadaan lisensi implementasi Oracle dan proyek teknologi informasi fundamental (Catatan 25).

*operational assets consisting of land, buildings, and equipment with carrying amounts of Rp117,801,000, Rp17,002,154, and nil, respectively (Note 26), other assets to fixed assets amounting to Rp719,108,039 (Note 18.b); and construction in progress to intangible assets amounting to Rp1,500,350,000 for the acquisition of Oracle implementation licenses and fundamental information technology projects (Note 25).*

Pada tahun 2023, PPI mengubah kebijakan estimasi umur ekonomis dalam perhitungan penyusutan aset tetap yang menyebabkan adanya perubahan nilai akumulasi penyusutan bangunan dan kendaraan masing-masing sebesar nihil dan Rp38.940.735.718.

*In 2023, PPI changed its policy regarding the estimated useful lives in the calculation of depreciation of fixed assets, which resulted in changes to the accumulated depreciation of buildings and vehicles amounting to nil and Rp38,940,735,718, respectively.*

Pengukuran nilai wajar aset tetap dilakukan berdasarkan pendekatan pasar dan biaya yang ditetapkan oleh KJPP Muhammad Taufik & Rekan, KJPP Daz & Rekan, KJPP Dino Farid & Rekan, KJPP Ayon Suherman & Rekan, KJPP Firman Azis & Rekan dan KJPP Yanuar, Rosye dan Rekan, penilai independen pada 31 Desember 2024 dan 2023.

*The fair value measurement of fixed assets was carried out using the market and cost approaches as determined by KJPP Muhammad Taufik & Partners, KJPP Daz & Partners, KJPP Dino Farid & Partners, KJPP Ayon Suherman & Partners, KJPP Firman Azis & Partners, and KJPP Yanuar, Rosye & Partners, independent appraisers, as of December 31, 2024 and 2023.*

Jumlah tercatat aset tetap tanah jika dicatat dengan model biaya per 31 Desember 2024 dan 2023 masing-masing sebesar Rp11.046.182.774.145 dan Rp11.722.077.680.435.

*The carrying amount of land fixed assets, if measured using the cost model, was Rp11,046,182,774,145 and Rp11,722,077,680,435 as of December 31, 2024 and 2023, respectively.*

Grup melakukan pelepasan aset tetap sebagai berikut:

*The Group disposes of fixed assets as follows:*

| | 2024 | 2023 | |
|---|---|---|---|
| Harga perolehan | 5.910.546.710 | 8.066.525.879 | *Acquisition cost* |
| Akumulasi penyusutan | 3.643.484.957 | 8.044.997.873 | *Accumulated depreciation* |
| **Nilai tercatat** | **2.267.061.753** | **21.528.006** | ***Carrying amount*** |
| Harga jual aset tetap | 85.866.493.972 | 1.312.289.099 | *Selling price of fixed assets* |
| **Laba pelepasan aset tetap (Catatan 51)** | **83.599.432.219** | **1.290.761.093** | ***Gain on disposal of fixed assets (Note 51)*** |

Beban penyusutan aset tetap dialokasikan sebagai berikut:

*Depreciation expense of fixed assets are allocated as follows:*

| | 2024 | 2023 | |
|---|---|---|---|
| Beban pokok pendapatan dan beban langsung (Catatan 46) | 167.967.757.090 | 172.030.866.034 | *Cost of revenues and direct costs (Note 46)* |
| Beban umum dan administrasi (Catatan 48) | 84.101.881.054 | 93.105.124.305 | *General and administrative expense (Note 48)* |
| **Jumlah beban penyusutan** | **252.069.638.144** | **265.135.990.339** | ***Total depreciation expense*** |

Rincian aset dalam penyelesaian tahun 2024 dan 2023 sebagai berikut:

*Detail assets in progress in 2024 and 2023 are as follow:*

| | 2024 | 2023 | |
|---|---|---|---|
| Bangunan pabrik, mesin dan instalasi | 89.396.052.198 | 94.657.538.922 | *Plants, machinery and installation* |
| Tanah dan bangunan | 85.824.880.010 | 154.490.179.511 | *Land and buildiings* |
| Perabot dan sarana IT | 3.846.286.983 | 5.980.836.983 | *Furniture and IT equipments* |
| Lain-lain | 62.160.000 | 3.656.739.992 | *Others* |
| **Jumlah aset dalam penyelesaian** | **179.129.379.191** | **258.785.295.408** | ***Total assets under construction*** |

Aset Grup berupa bangunan kantor, pabrik, mesin dan instalasi, kendaraan dan lain-lain pada tahun 2024 dan 2023 telah diasuransikan dari risiko kebakaran/ kerusakan dan gempa bumi dengan nilai pertanggungan masing-masing sebesar Rp2.839.039.237.659 dan Rp2.079.794.545.145. Manajemen berkeyakinan bahwa jumlah nilai pertanggungan tersebut cukup memadai untuk menutupi kemungkinan terjadinya kerugian karena risiko kebakaran, gempa bumi dan sebagainya.

*The Group's assets, consisting of office buildings, factories, machinery and installations, vehicles, and others, were insured against risks of fire/damage and earthquakes in 2024 and 2023 with total coverage of Rp2,839,039,237,659 and Rp2,079,794,545,145, respectively. Management believes that the total insured amounts are adequate to cover any potential losses arising from fire, earthquake, and other related risks.*

Terdapat aset tetap dijadikan sebagai jaminan atas fasilitas pinjaman (Catatan 28 dan 32).

*Some fixed assets are used as collateral for loans (Notes 28 and 32).*

## 24. Aset hak guna usaha / *24. Right of use assets*

| | 2024 | | | | | |
|---|---|---|---|---|---|---|
| | Saldo Awal/ *Beginning Balance* | Penambahan/ *Addition* | Pengurangan/ *Deduction* | Reklasifkasi/ *Reclassification* | Saldo Akhir/ *Ending Balance* | |
| **Harga perolehan** | | | | | | ***Acquisiton cost*** |
| Tanah | -- | 7.842.652.363 | -- | -- | 7.842.652.363 | *Land* |
| Bangunan | 40.589.649.501 | 19.887.100.554 | 24.512.791.374 | -- | 35.963.958.681 | *Buildings* |
| Kendaraan | 5.746.441.007 | 14.568.101.171 | 1.193.771.136 | -- | 19.120.771.042 | *Vehicle* |
| Peralatan Kantor | 3.629.759.962 | -- | -- | -- | 3.629.759.962 | *Office equipment* |
| **Subjumlah** | **49.965.850.470** | **42.297.854.088** | **25.706.562.510** | **--** | **66.557.142.048** | ***Subtotal*** |
| **Akumulasi penyusutan** | | | | | | ***Accumlated depreciation*** |
| Tanah | -- | 2.798.679.163 | -- | -- | 2.798.679.163 | *Land* |
| Bangunan | 20.429.367.812 | 24.974.449.811 | 24.512.791.374 | -- | 20.891.026.249 | *Buildings* |
| Kendaraan | 1.797.609.870 | 9.135.825.713 | 1.193.771.136 | -- | 9.739.664.447 | *Vehicle* |
| Peralatan Kantor | 498.785.962 | 783.239.571 | -- | -- | 1.282.025.533 | *Office equipment* |
| **Subjumlah** | **22.725.763.644** | **37.692.194.257** | **25.706.562.510** | **--** | **34.711.395.392** | ***Subtotal*** |
| **Nilai buku** | **27.240.086.826** | | | | **31.845.746.656** | ***Book value*** |

| | 2023 | | | | | |
|---|---|---|---|---|---|---|
| | **Saldo Awal/** ***Beginning Balance*** | **Penambahan/** ***Addition*** | **Pengurangan/** ***Deduction*** | **Reklasifkasi/** ***Reclassification*** | **Saldo Akhir/** ***Ending Balance*** | |
| **Harga perolehan** | | | | | | ***Acquisiton cost*** |
| Tanah | -- | -- | -- | -- | -- | *Land* |
| Bangunan | 17.589.320.047 | 23.206.868.653 | 206.539.199 | -- | 40.589.649.501 | *Buildings* |
| Kendaraan | 1.193.771.136 | 4.552.669.871 | -- | -- | 5.746.441.007 | *Vehicle* |
| Peralatan Kantor | -- | 3.629.759.962 | -- | -- | 3.629.759.962 | *Office equipment* |
| **Subjumlah** | **18.783.091.183** | **31.389.298.486** | **206.539.199** | **--** | **49.965.850.470** | ***Subtotal*** |
| **Akumulasi penyusutan** | | | | | | ***Accumlated depreciation*** |
| Tanah | -- | -- | -- | -- | -- | *Land* |
| Bangunan | 6.701.183.487 | 13.728.184.325 | -- | -- | 20.429.367.812 | *Buildings* |
| Kendaraan | 745.662.168 | 1.051.947.702 | -- | -- | 1.797.609.870 | *Vehicle* |
| Peralatan Kantor | -- | 498.785.962 | -- | -- | 498.785.962 | *Office equipment* |
| **Subjumlah** | **7.446.845.655** | **15.278.917.989** | **--** | **--** | **22.725.763.644** | ***Subtotal*** |
| **Nilai buku** | **11.336.245.528** | | | | **27.240.086.826** | ***Book value*** |

Beban penyusutan aset hak guna usaha dialokasikan sebagai berikut:

*Depreciation expense of right of use assets are allocated as follows:*

| | **2024** | **2023** | |
|---|---|---|---|
| Beban pokok pendapatan dan beban langsung (Catatan 46) | 8.925.501.928 | 13.404.699.772 | *Cost of revenues and direct costs (Note 46)* |
| Beban umum dan administrasi (Catatan 48) | 28.766.692.329 | 1.874.218.217 | *General and administrative expense (Note 48)* |
| **Jumlah** | **37.692.194.257** | **15.278.917.989** | ***Total*** |

## 25. Aset takberwujud / *25. Intangible assets*

| | 2024 | | | | | |
|---|---|---|---|---|---|---|
| | **Saldo Awal/** ***Beginning Balance*** | **Penambahan/** ***Addition*** | **Pengurangan/** ***Deduction*** | **Reklasifkasi/** ***Reclassification*** | **Saldo Akhir/** ***Ending Balance*** | |
| **Harga perolehan** | | | | | | ***Acquisition cost*** |
| Sertifikasi HGB, BPHTB, dan lainnya | 86.309.882.169 | 16.109.698.964 | -- | -- | 102.419.581.133 | *Certifications of HGB, BPHTB, and others* |
| Perangkat lunak | 63.589.329.000 | 1.506.136.000 | -- | 205.350.000 | 65.300.815.000 | *Software* |
| Kajian dan pengembangan | 24.956.156.569 | 11.775.684.500 | -- | -- | 36.731.841.069 | *Research and development* |
| Bangun Guna Serah (BGS) | 10.848.873.498 | -- | -- | 1.108.800.000 | 11.957.673.498 | *Build Operate Transfer (BOT)* |
| **Subjumlah** | **185.704.241.236** | **29.391.519.464** | **--** | **1.314.150.000** | **216.409.910.700** | ***Subtotal*** |
| Aset dalam pelaksanaan | 365.139.905 | 453.318.684 | (290.409.905) | -- | 528.048.684 | *Assets in progress* |
| **Jumlah harga perolehan** | **186.069.381.141** | **29.844.838.148** | **(290.409.905)** | **1.314.150.000** | **216.937.959.384** | ***Total acquisition cost*** |
| **Akumulasi amortisasi** | | | | | | ***Accumulated amortization*** |
| Sertifikasi HGB, BPHTB dan lainnya | 43.992.291.920 | 8.036.410.020 | -- | -- | 52.028.701.940 | *Certifications of HGB, BPHTB and others* |
| Perangkat lunak | 51.320.323.388 | 6.888.337.980 | -- | -- | 58.208.661.368 | *Software* |
| Kajian dan pengembangan | 6.009.808.991 | 9.963.976.682 | -- | -- | 15.973.785.673 | *Research and development* |
| Bangun Guna Serah (BGS) | 2.228.409.550 | 403.654.077 | -- | 44.629.200 | 2.676.692.827 | *Build Operate Transfer (BOT)* |
| **Jumlah akumulasi amortisasi** | **103.550.833.849** | **25.292.378.759** | **--** | **44.629.200** | **128.887.841.808** | ***Total accumulated amortization*** |
| Cadangan penurunan nilai BGS | -- | 5.214.471.258 | -- | -- | 5.214.471.258 | *Allowance for impairment of assets BOT* |
| **Nilai buku** | **82.518.547.292** | | | | **82.835.646.318** | ***Book Value*** |
| ***Goodwill*** | | | | | | ***Goodwill*** |
| Laskar | 30.770.279.590 | -- | -- | -- | 30.770.279.590 | *Laskar* |
| BGRLI (sebelumnya PT Tri Sari Veem) | 3.300.000.000 | -- | -- | -- | 3.300.000.000 | *BGRLI (previously PT Tri Sari Veem)* |
| **Jumlah** | **116.588.826.882** | | | | **116.905.925.908** | ***Total*** |

| | 2023 | | | | | |
|---|---|---|---|---|---|---|
| | **Saldo Awal/** ***Beginning Balance*** | **Penambahan/** ***Addition*** | **Pengurangan/** ***Deduction*** | **Reklasifkasi/** ***Reclassification*** | **Saldo Akhir/** ***Ending Balance*** | |
| **Harga perolehan** | | | | | | ***Acquisition cost*** |
| Sertifikasi HGB, BPHTB dan lainnya | 82.439.517.160 | 5.321.166.029 | (1.933.001.020) | 482.200.000 | 86.309.882.169 | *Certifications of HGB, BPHTB, and others* |
| Perangkat lunak | 63.212.388.196 | 376.940.804 | -- | -- | 63.589.329.000 | *Software* |
| Kajian dan pengembangan | 34.392.550.175 | 17.611.978.569 | (27.048.372.175) | -- | 24.956.156.569 | *Research and development* |
| Bangun Guna Serah (BGS) | 10.848.873.498 | -- | -- | -- | 10.848.873.498 | *Build Operate Transfer (BOT)* |
| **Subjumlah** | **190.893.329.029** | **23.310.085.402** | **(28.981.373.195)** | **482.200.000** | **185.704.241.236** | ***Subtotal*** |
| Aset dalam pelaksanaan | 242.249.905 | 122.890.000 | -- | -- | 365.139.905 | *Assets in progress* |
| **Jumlah harga perolehan** | **191.135.578.934** | **23.432.975.402** | **(28.981.373.195)** | **482.200.000** | **186.069.381.141** | ***Total acquisition cost*** |
| **Akumulasi amortisasi** | | | | | | ***Accumulated amortization*** |
| Sertifikasi HGB, BPHTB dan lainnya | 40.208.830.125 | 3.783.461.795 | -- | -- | 43.992.291.920 | *Certifications of HGB, BPHTB and others* |
| Perangkat lunak | 49.382.380.726 | 3.611.940.810 | (1.673.998.148) | -- | 51.320.323.388 | *Software* |
| Kajian dan pengembangan | 1.732.326.933 | 4.277.482.058 | -- | -- | 6.009.808.991 | *Research and development* |
| Bangun Guna Serah (BGS) | 1.831.154.407 | 397.255.143 | -- | -- | 2.228.409.550 | *Build Operate Transfer (BOT)* |
| **Jumlah akumulasi amortisasi** | **93.154.692.191** | **12.070.139.806** | **(1.673.998.148)** | -- | **103.550.833.849** | ***Total accumulated amortization*** |
| **Nilai buku** | **97.980.886.743** | | | | **82.518.547.292** | ***Book value*** |
| ***Goodwill*** | | | | | | ***Goodwill*** |
| Laskar | 30.770.279.590 | -- | -- | -- | 30.770.279.590 | *Laskar* |
| BGRLI (sebelumnya PT Tri Sari Veem) | 3.300.000.000 | -- | -- | -- | 3.300.000.000 | *BGRLI (previously PT Tri Sari Veem)* |
| **Jumlah** | **132.051.166.333** | | | | **116.588.826.882** | ***Total*** |

Manajemen berpendapat tidak terdapat penurunan nilai atas *Goodwill* sehubungan dengan transaksi akuisisi saham Laskar milik PT Sumber Wangi Alam oleh Perusahaan. Laskar memiliki kinerja keuangan yang positif dan sampai saat ini terus melakukan investasi atas tanaman kebun dan lahan yang diharapkan nilai ekuitas Laskar akan meningkat dimasa yang akan datang.

*Management believes that there is no impairment in value of Goodwill regarding with the acquisition of Laskar shares owned by PT Sumber Wangi Alam by the Company. Laskar has a positive financial performance and has continued to invest in plantation crops and land, which is expected to increase Laskar's equity value in the future.*

Kajian dan pengembangan merupakan biaya *Strategic Transformation Office* (STO) yang merupakan program Perusahaan sesuai dengan arahan Kementerian BUMN untuk mengantisipasi pengelompok bisnis Perusahaan berdasarkan potensi yang dimiliki Perusahaan dan peluang bisnis yang ada. Biaya pengembangan berisi biaya pengembangan perkebunan di Subang, biaya pengembangan mengenai kajian konsultan Holding Pangan dan biaya pengembangan akuisisi peternakan sapi di luar negeri.

*Research and development are the costs of the Strategic Transformation Office (STO) which is a program of the Company in accordance with the direction of the Ministry of SOEs to anticipate the Company's business groupings based on the potential of the Company and existing business opportunities. The development costs consist of the costs of developing plantations in Subang, development costs regarding the study of the Food Holding consultant and development costs for the acquisition of cattle farms abroad.*

Beban amortisasi aset takberwujud dialokasikan sebagai berikut:

*Amortization expenses of intangible assets are allocated as follows:*

| | **2024** | **2023** | |
|---|---|---|---|
| Beban pokok pendapatan dan beban langsung (Catatan 46) | 1.626.357.404 | 490.895.591 | *Cost of revenues and direct costs (Note 46)* |
| Beban umum dan administrasi (Catatan 48) | 23.666.021.355 | 11.579.244.215 | *General and administrative expense (Note 48)* |
| **Jumlah beban amortisasi** | **25.292.378.759** | **12.070.139.806** | ***Total amortization expense*** |

## 26. Aset nonoperasional / *26. Non-operational assets*

Aset nonoperasional merupakan aset tetap yang tidak dioperasionalkan oleh PPI, PGR II dan Garam, dengan rincian sebagai berikut:

*Non-operational assets are fixed assets that are not operated by PPI, PGR II and Garam, with details as follows:*

| | 2024 | 2023 | |
|---|---|---|---|
| **Nilai perolehan** | | | ***Acquisition costs*** |
| Tanah | 506.229.233.379 | 505.682.224.809 | *Land* |
| Mesin | 392.496.517.341 | 392.266.973.891 | *Machine* |
| Bangunan | 54.862.549.467 | 54.811.112.686 | *Building* |
| Kapal | 9.120.640.588 | 9.120.640.587 | *Ship* |
| Inventaris | 8.524.522.847 | 8.422.572.274 | *Furniture & fixtures* |
| Jalan dan jembatan | 2.242.241.764 | 2.242.241.764 | *Road and bridges* |
| Kendaraan | 1.037.055.225 | 1.037.055.225 | *Vehicle* |
| **Subjumlah** | **974.512.760.611** | **973.582.821.236** | ***Subtotal*** |
| **Dikurangi:** | | | ***Less:*** |
| Penyusutan | (122.817.991.303) | (123.034.961.631) | *Depreciation* |
| Cadangan penurunan nilai | (346.173.196.099) | (345.885.316.254) | *Allowance for impairment* |
| **Jumlah** | **505.521.573.209** | **504.662.543.351** | ***Total*** |

**PT Perusahaan Perdagangan Indonesia**
Aset nonoperasional di PPI merupakan tanah dan bangunan yang belum memiliki sertifikat Hak Guna Bangunan, sertifikat Hak Guna Bangunan telah kadaluarsa, sertifikat bukan atas nama PPI dan secara fisik dikuasai oleh pihak ketiga.

***PT Perusahaan Perdagangan Indonesia***
*Non-operational assets in PPI consist of land and buildings that either do not have Building Use Rights certificates, have expired Building Use Rights certificates, are not registered under PPI's name, or are physically controlled by third parties.*

**PT Pabrik Gula Rajawali II**
Aset nonoperasional di PGR II merupakan mesin pabrik dan bangunan unit bisnis Mitra Cane Top dan PG Subang yang dialihkan ke PG Jatitujuh, mesin PG Karangsuwung yang dialihkan ke unit PG Sindang Laut dan mesin pabrik milik IBP (entitas anak tidak langsung) yang sudah tidak beroperasi lagi.

***PT Pabrik Gula Rajawali II***
*Non-operational assets at PGR II consist of factory machinery and buildings of the Mitra Cane Top business unit and PG Subang, which have been transferred to PG Jatitujuh; machinery from PG Karangsuwung, which has been transferred to the PG Sindang Laut unit; and factory machinery owned by IBP (an indirect subsidiary) that is no longer in operation.*

**PT Garam**
Aset nonoperasional di Garam merupakan tanah, bangunan dan inventaris kantor yang sudah tidak digunakan lagi dalam operasional perusahaan.

***PT Garam***
*Non-operational assets at Garam consist of land, buildings, and office equipment that are no longer used in the company's operations.*

Manajemen berpendapat bahwa cadangan kerugian penurunan nilai cukup untuk menutup kerugian yang mungkin timbul dari penurunan nilai aset non operasional tersebut.

*Management believes that the allowance for impairment losses is sufficient to cover any potential losses arising from the impairment of these non-operational assets.*

## 27. Aset pengampunan pajak / *27. Tax amnesty assets*

Aset pengampunan pajak dimiliki oleh Garam dan PG CB dengan rincian sebagai berikut:

*The tax amnesty assets are owned by Garam and PG CB with the following details:*

| | 2024 | | | | |
|---|---|---|---|---|---|
| | Saldo Awal/ *Beginning Balance* | Penambahan/ *Addition* | Pengurangan/ *Deduction* | Saldo Akhir/ *Ending Balance* | |
| **Harga perolehan** | | | | | ***Acquisiton cost*** |
| Tanah | 12.916.556.000 | -- | -- | 12.916.556.000 | *Land* |
| Bangunan | 1.531.710.000 | -- | -- | 1.531.710.000 | *Buildings* |
| **Subjumlah** | **14.448.266.000** | **--** | **--** | **14.448.266.000** | ***Subtotal*** |
| **Akumulasi penyusutan** | | | | | ***Accumlated depreciation*** |
| Bangunan | 932.785.848 | 113.770.257 | -- | 1.046.556.105 | *Buildings* |
| **Nilai buku** | **13.515.480.152** | | | **13.401.709.895** | ***Book value*** |

| | 2023 | | | | |
|---|---|---|---|---|---|
| | Saldo Awal/ *Beginning Balance* | Penambahan/ *Addition* | Pengurangan/ *Deduction* | Saldo Akhir/ *Ending Balance* | |
| **Harga perolehan** | | | | | ***Acquisiton cost*** |
| Tanah | 12.916.556.000 | -- | -- | 12.916.556.000 | *Land* |
| Bangunan | 1.531.710.000 | -- | -- | 1.531.710.000 | *Buildings* |
| **Subjumlah** | **14.448.266.000** | **--** | **--** | **14.448.266.000** | ***Subtotal*** |
| **Akumulasi penyusutan** | | | | | ***Accumlated depreciation*** |
| Bangunan | 819.015.591 | 113.770.257 | -- | 932.785.848 | *Buildings* |
| **Nilai buku** | **13.629.250.409** | | | **13.515.480.152** | ***Book value*** |

Beban penyusutan aset pengampunan pajak untuk tahun-tahun yang berakhir pada tanggal 31 Desember 2024 dan 2023 dialokasikan masing-masing pada:

*Depreciation of tax amnesty assets for the years ended December 31, 2024 and 2023, respectively, allocated to:*

| | 2024 | 2023 | |
|---|---|---|---|
| Beban pokok pendapatan dan beban langsung (Catatan 46) | 29.067.057 | 29.067.057 | *Cost of revenues and direct costs (Note 46)* |
| Beban penjualan dan pemasaran (Catatan 49) | 27.283.200 | 27.283.200 | *Sales and marketing expense (Note 49)* |
| Beban umum dan administrasi (Catatan 48) | 57.420.000 | 57.420.000 | *General and administrative expense (Note 48)* |
| **Jumlah** | **113.770.257** | **113.770.257** | ***Total*** |

## 28. Utang bank / *28. Bank loans*

| | 2024 | 2023 |
|---|---|---|
| **Pihak berelasi/ *Related parties* (Catatan/ *Note* 52)** | | |
| PT Bank Negara Indonesia (Persero) Tbk | 667.120.709.154 | 775.553.917.218 |
| PT Bank Mandiri (Persero) Tbk | 478.667.057.590 | 481.351.117.899 |
| PT Bank Syariah Indonesia Tbk | 519.422.675.599 | 515.350.550.313 |
| PT Bank Tabungan Negara (Persero) Tbk | 443.336.377.557 | 100.000.000.000 |
| PT Bank Rakyat Indonesia (Persero) Tbk | 220.245.200.786 | 112.818.439.068 |
| **Subjumlah/ *Subtotal*** | 2.328.792.020.686 | 1.985.074.024.498 |
| **Pihak ketiga/ *Third parties*** | | |
| PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk | 1.478.345.084.063 | 1.973.876.590.213 |
| PT Bank DKI | 1.163.334.893.716 | 1.102.649.533.874 |
| PT Bank Panin Dubai Syariah Tbk | 180.462.127.079 | 216.253.615.197 |
| PT Bank Pembangunan Daerah Jawa Timur Tbk | 101.500.000.000 | -- |
| PT Bank Permata Tbk | 50.995.116.275 | 20.197.584.000 |
| PT Bank Central Asia Tbk | 42.663.229.986 | -- |
| PT Bank Neo Commerce Tbk | 28.565.703.021 | 39.833.409.979 |
| PT Bank KB Bukopin Tbk | 10.454.439.517 | 20.908.879.034 |
| PT Bank Muamalat Indonesia Tbk | -- | 21.500.000.000 |
| **Subjumlah/ *Subtotal*** | 3.056.320.593.657 | 3.395.219.612.297 |
| **Jumlah/ *Total*** | **5.385.112.614.343** | **5.380.293.636.795** |

Informasi lain mengenai utang bank jangka pendek pada 31 Desember 2024 adalah sebagai berikut:

*Other Information about short-term bank loans as of December 31, 2024 as follow:*

| Kreditur/ *Creditor* | Nama Fasilitas/ *Facility Type* | Tanggal Jatuh Tempo Perjanjian Kredit/ *Maturity Date Of Credit Agreement* | Suku Bunga/ *Interest Rate/ Nisbah/ Syirkah* Per Tahun/ *per Annum* | Agunan/ *Collateral* | Janji-Janji Keuangan/ *Financial Covenant* |
|---|---|---|---|---|---|
| **Perusahaan/ *The Company*** | | | | | |
| PT Bank Mandiri (Persero) Tbk | Kredit Modal Kerja/ *Working Capital Loan* | 16 Juni 2026/ *June 16, 2026* | 0,50% p.a di atas suku bunga deposito tertinggi yang menjadi agunan/ *0.50% p.a above the highest deposit interest rate pledged as collateral* | Deposito (Catatan 6)/ *Deposit (Note 6)* | - |
| PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk | Kredit Modal Kerja/ *Working Capital Loan* | 11 Desember 2025/ *December 11, 2025* | 8,75% | Tanah dan Bangunan (Catatan 23) / *Land and Building (Note 23)* | - |
| PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk | Kredit Modal Kerja/ *Working Capital Loan* | 9 Agustus 2026/ *August 9, 2026* | 2,50% | Penempatan dana/ *Placement of funds* | - |
| PT Bank DKI | Kredit Modal Kerja Aflopend/ *Aflopend Working Capital Loan* | 26 Juni 2026/ *June 26, 2026* | 8,50% | Tanah, Bangunan, dan Mesin (Catatan 23)/ *Land, Building, and Machine (Note 23)* | - *Minimal Current Ratio 100%*<br>- *Maximal Debt to Equity Ratio 250%* |
| PT Bank Tabungan Negara (Persero) Tbk | Modal Kerja *Revolving/ Working Capital Revolving* | 22 Juli 2025/ *July 22, 2025 *)* | 8,75% | Piutang (Catatan 8)/ *Receivable (Note 8)* | - *Minimal Current Ratio of 100%*<br>- *Debt to Equity Ratio of 300%;*<br>- *Interest Service Coverate Ratio of EBITDA terhadap beban bunga keuangan minimal 100%* |

| **Kreditur/** ***Creditor*** | **Nama Fasilitas/** ***Facility Type*** | **Tanggal Jatuh Tempo Perjanjian Kredit/** ***Maturity Date Of Credit Agreement*** | **Suku Bunga/** ***Interest Rate/ Nisbah/ Syirkah*** **Per Tahun/** ***per Annum*** | **Agunan/** ***Collateral*** | **Janji-Janji Keuangan/** ***Financial Covenant*** |
|---|---|---|---|---|---|
| PT Bank Syariah Indonesia Tbk | Pembiayaan Musyarakah/ *Musyarakah Financing* | 6 April 2026/ *April 6, 2026* | 1,70% | Deposito (Catatan 6)/ *Deposit (Note 6)* | *- Minimal Current Ratio of 1x*<br>*- Maximal Debt to Equity Ratio of 2,5x*<br>*- Minimal Debt Service Coverage of 100%* |
| PT Bank Rakyat Indonesia (Persero) Tbk | Tidak Berputar/ *Non Revolving* | 22 November 2025/ *November 22, 2025* | 9,50% | Aset Tetap (Catatan 23)/ *Fixed Assets (Note 23)* | *- Maximum Debt to Equity Ratio 400%*<br>*- Minimum Current Ratio 100%*<br>*- Minimum Quick Ratio 35%* |
| PT Bank Syariah Indonesia Tbk | Kredit Modal Kerja Musyarakah/ *Working Capital Loan Musyarakah* | 24 Desember 2027/ *December 24, 2027* | 1,70% | Bilyet Deposito (Catatan 6)/ *Bills of Deposit (Note 6)* | *- Minimum Current Ratio 1x*<br>*- Minimum Debt to Equity Ratio 2,5x*<br>*- Minimum Debt Service Coverage 100%* |
| **Entitas Anak/** ***Subsidiaries*** | | | | | |
| **Nusindo** | | | | | |
| PT Bank Negara Indonesia (Persero) Tbk | Kredit Modal Kerja/ *Working Capital Loan* | 14 April 2025/ *April 14, 2025 **)* | 10,00% | Tanah, Bangunan Kantor, Bangunan Gudang (Catatan 23), Persediaan (Catatan 13), dan Piutang Usaha (Catatan 8)/ *Land, Office Buildings, Warehouse Buildings (Note 23), Inventory (Note 13), and Account Receivables (Note 8)* | *- Minimal Current Ratio of 1x*<br>*- Maximum Debt to Equity Ratio of 3,8x*<br>*- Minimal Debt to Service Coverage of 100%*<br>*- Coverage of cash, receivables, stock and purchase advances compared to bank debt and accounts payable at least 110%* |
| PT Bank Negara Indonesia (Persero) Tbk | Kredit Modal Kerja/ *Working Capital Loan* | 14 April 2025/ *April 14, 2025 **)* | 10,00% | Tanah, Bangunan Kantor, Bangunan Gudang (Catatan 23), Persediaan (Catatan 13), dan Piutang Usaha (Catatan 8)/ *Land, Office Buildings, Warehouse Buildings (Note 23), Inventory (Note 13), and Account Receivables (Note 8)* | *- Minimal Current Ratio of 1x*<br>*- Maximum Debt to Equity Ratio of 3,8x*<br>*- Minimal Debt to Service Coverage of 100%*<br>*- Coverage of cash, receivables, stock and purchase advances compared to bank debt and accounts payable at least 110%* |
| PT Bank Negara Indonesia (Persero) Tbk | Kredit Modal Kerja/ *Working Capital Loan* | 14 April 2025/ *April 14, 2025 **)* | 10,00% | Tanah, Bangunan Kantor, Bangunan Gudang (Catatan 23), Persediaan (Catatan 13), dan Piutang Usaha (Catatan 8)/ *Land, Office Buildings, Warehouse Buildings (Note 23), Inventory (Note 13), and Account Receivables (Note 8)* | *- Minimal Current Ratio of 1x*<br>*- Maximum Debt to Equity Ratio of 3,8x*<br>*- Minimal Debt to Service Coverage of 100%*<br>*- Coverage of cash, receivables, stock and purchase advances compared to bank debt and accounts payable at least 110%* |

| **Kreditur/** ***Creditor*** | **Nama Fasilitas/** ***Facility Type*** | **Tanggal Jatuh Tempo Perjanjian Kredit/** ***Maturity Date Of Credit Agreement*** | **Suku Bunga/** ***Interest Rate/ Nisbah/ Syirkah*** **Per Tahun/** ***per Annum*** | **Agunan/** ***Collateral*** | **Janji-Janji Keuangan/** ***Financial Covenant*** |
|---|---|---|---|---|---|
| PT Bank Negara Indonesia (Persero) Tbk | Kredit Modal Kerja/ *Working Capital Loan* | 14 April 2025/ *April 14, 2025 **)* | 10,00% | Tanah, Bangunan Kantor, Bangunan Gudang (Catatan 23), Persediaan (Catatan 13), dan Piutang Usaha (Catatan 8)/ *Land, Office Buildings, Warehouse Buildings (Note 23), Inventory (Note 13), and Account Receivables (Note 8)* | *- Minimal Current Ratio of 1x*<br>*- Maximum Debt to Equity Ratio of 3,8x*<br>*- Minimal Debt to Service Coverage of 100%*<br>*- Coverage of cash, receivables, stock and purchase advances compared to bank debt and accounts payable at least 110%* |
| PT Bank Negara Indonesia (Persero) Tbk | Kredit Modal Kerja/ *Working Capital Loan* | 14 April 2025/ *April 14, 2025 **)* | 10,00% | Tanah, Bangunan Kantor, Bangunan Gudang (Catatan 23), Persediaan (Catatan 13), dan Piutang Usaha (Catatan 8)/ *Land, Office Buildings, Warehouse Buildings (Note 23), Inventory (Note 13), and Account Receivables (Note 8)* | *- Minimal Current Ratio of 1x*<br>*- Maximum Debt to Equity Ratio of 3,8x*<br>*- Minimal Debt to Service Coverage of 100%*<br>*- Coverage of cash, receivables, stock and purchase advances compared to bank debt and accounts payable at least 110%* |
| PT Bank Negara Indonesia (Persero) Tbk | Bank Garansi/ *Bank Guarantee* | 14 April 2025/ *April 14, 2025 **)* | - | Tanah, Bangunan Kantor, Bangunan Gudang (Catatan 23), Persediaan (Catatan 13), dan Piutang Usaha (Catatan 8)/ *Land, Office Buildings, Warehouse Buildings (Note 23), Inventory (Note 13), and Account Receivables (Note 8)* | - |
| PT Bank Syariah Indonesia Tbk | *Mudharabah* | 29 November 2025/ *November 29, 2025* | 9,00% | Tanah (Catatan 23) dan Fidusia Notaril atas Piutang Usaha (Catatan 8)/ *Lands (Note 23) and Notary Fiduciary for Trade Receivables (Note 8)* | *- Minimum current ratio of 100%*<br>*- Maximum Debt to Equity Ratio of 250%*<br>*- Maximum Leverage of 500%*<br>*- Minimum Debt Service Coverage of 100%* |
| PT Bank DKI | *Cash Collateral* | 27 Desember 2024/ *December 27, 2024 **)* | 2,00% | Deposito (Catatan 6)/ *Deposit (Note 6)* | - |
| PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk | Kredit Modal Kerja/ *Working Capital Loan* | 16 Oktober 2024/ *October 16, 2024 **)* | 9,50% | Tanah (Catatan 23)/ *Lands (Note 23)* | *- Maximum Debt Equity Ratio of 4,00*<br>*- Minimum Current Ratio of 1,00* |
| PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk | *Cash Loan* | 16 Oktober 2024/ *October 16, 2024 **)* | 9,50% | Tanah (Catatan 23)/ *Lands (Note 23)* | *- Maximum Debt Equity Ratio of 4,00*<br>*- Minimum Current Ratio of 1,00* |

| **Kreditur/** ***Creditor*** | **Nama Fasilitas/** ***Facility Type*** | **Tanggal Jatuh Tempo Perjanjian Kredit/** ***Maturity Date Of Credit Agreement*** | **Suku Bunga/** ***Interest Rate/ Nisbah/ Syirkah*** **Per Tahun/** ***per Annum*** | **Agunan/** ***Collateral*** | **Janji-Janji Keuangan/** ***Financial Covenant*** |
|---|---|---|---|---|---|
| PT Bank Panin Dubai Syariah Tbk | Kredit Modal Kerja/ *Working Capital Loan* | 20 Juli 2025/ *July 20, 2025 **)* | 10,00% | *Cash Collateral* (Catatan/ *Note 6)* & Piutang/ *Receivable* (Catatan/ *Note 8)* | *- Maintain the position of cash + accounts receivable + inventory (including advance payments on the purchase of inventory) as well as reflecting at least 125% of working capital debt + accounts payable* |
| PT Bank Panin Dubai Syariah Tbk | Kredit Modal Kerja/ *Working Capital Loan* | 20 Juli 2025/ *July 20, 2025 **)* | 10,00% | *Cash Collateral* (Catatan/ *Note 6)* & Piutang/ *Receivable* (Catatan/ *Note 8)* | *- Maintain the position of cash + accounts receivable + inventory (including advance payments on the purchase of inventory) as well as reflecting at least 125% of working capital debt + accounts payable* |
| PT Bank Neo Commerce Tbk | Kredit Modal Kerja/ *Working Capital Loan* | 23 November 2024/ *November 23, 2024 **)* | 9,75% | Tanah, Bangunan (Catatan 23), Persediaan (Catatan 13), dan Piutang Dagang (Catatan 8)/ *Land, Building (Note 23), Inventory (Note 13), and Trade Receivables (Note 8)* | *- Minimum Current Ratio of 1,1x*<br>*- Minimum Debt Service Coverage Ratio of 1,25x*<br>*- Maximum Debt to Equity Ratio of 3,00x* |
| PT Bank Muamalat Tbk | Kredit Modal Kerja/ *Working Capital Loan* | 31 Mei 2024/ *May 31, 2024* | 8,00% | Fidusia atas Piutang, Cash Collateral, dan Tanah/ *Fiduciary over Receivables, Cash Collateral, and Land* | - |
| **PGR I** | | | | | |
| PT Bank DKI | Kredit Modal Kerja Pinjaman Rekening Koran/ *Working Capital Loans Current Account Loans* | 23 Mei 2026/ *May 23, 2026* | 8,00% | Tanah (Catatan 23) dan Piutang usaha (Catatan 8) dan/atau Persediaan (Catatan 13)/ *Land (Note 23), Receivables (Note 8) and/or Inventory (Note 13)* | - |
| PT Bank DKI | Kredit Modal Kerja *Aflopend/ Aflopend Working Capital Loan* | 31 Desember 2025/ *December 31, 2025* | 8,00% | Tanah (Catatan 23) dan Piutang usaha (Catatan 8) dan/atau Persediaan (Catatan 13)/ *Land (Note 23), Receivables (Note 8) and/or Inventory (Note 13)* | - |
| PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk | Kredit Modal Kerja Resi Gudang/ *Warehouse Receipt Working Capital Credit* | 15 Juli 2025/ *July 15, 2025 *)* | 9,10% | Resi Gudang Surat Perintah PT PG Rajawali I atas persediaan gudang komoditas gula ex petani (Catatan 13)/ *Warehouse Receipt of Instruction Letter from PT PG Rajawali for warehouse inventory of sugar commodity ex-farmers (Note 13)* | - |

| **Kreditur/** ***Creditor*** | **Nama Fasilitas/** ***Facility Type*** | **Tanggal Jatuh Tempo Perjanjian Kredit/** ***Maturity Date Of Credit Agreement*** | **Suku Bunga/** ***Interest Rate/ Nisbah/ Syirkah*** **Per Tahun/** ***per Annum*** | **Agunan/** ***Collateral*** | **Janji-Janji Keuangan/** ***Financial Covenant*** |
|---|---|---|---|---|---|
| PT Bank Pembangunan Daerah Jawa Timur Tbk | Kredit Modal Kerja Resi Gudang/ *Warehouse Receipt Working Capital Credit* | 7 Oktober 2025/ *October 7, 2025* | 8,50% | Resi Gudang Surat Perintah PT PG Rajawali I atas persediaan gudang komoditas gula ex petani (Catatan 13)/ *Warehouse Receipt of Instruction Letter from PT PG Rajawali for warehouse inventory of sugar commodity ex-farmers (Note 13)* | - |
| **PGCB** | | | | | |
| PT Bank Rakyat Indonesia (Persero) Tbk | Kredit Modal Kerja/ *Working Capital Loan* | 5 Juni 2025/ *June 5, 2025 *)* | 10,50% | Piutang (Catatan 8), Tanah, dan Bangunan (Catatan 23)/ *Receivable(Note 8), Land, and Building (Note 23)* | - |
| PT Bank DKI | Kredit Modal Kerja Transaksional Sublimit L/C/ *Transactional Working Capital Credit Facility Sublimit L/C* | 25 November 2025/ *November 25, 2025* | 8,50% | Tanah Hak Guna Bangun (Catatan 23) dan Persediaan (Catatan 13)/ *Building Rights Land (Note 23) and Inventory (Note 13)* | - *Current Ratio* ≥ 1x<br>- *Debt to Equity Ratio* ≤ 2,5x<br>- Debt Service Coverage Ratio ≥ 1x<br>- Ekuitas Positif/ *Positive Equity*<br>- Laba Positif/ *Positive Profit* |
| **GIEB** | | | | | |
| PT Bank Mandiri (Persero) Tbk | Kredit Modal Kerja, Bank Garansi/ *Working Capital Loan, Bank Guarantee* | 25 Februari 2026/ *February 25, 2026* | 9,00% | Tanah dan Bangunan (Catatan 23)/ *Land and Building (Note 23)* | - |
| PT Bank Rakyat Indonesia (Persero) Tbk | Kredit Modal Kerja/ *Working Capital Loan* | 8 Juli 2026/ *July 8, 2026* | 11,50% | Tanah dan Bangunan (Catatan 23)/ *Land and Building (Note 23)* | - |
| **MRB** | | | | | |
| PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk | Kredit Modal Kerja/ *Working Capital Loan* | 9 Agustus 2024/ *August 9, 2024 *)* | *Spread* sebesar 0,50% *p.a* di atas tingkat suku bunga giro yang menjadi jaminan/ *Spreads of 0.50% p.a above the current account interest rate which is guaranteed* | Penempatan giro dengan suku bunga 2% atau deposito dengan suku bunga sebesar 5,75% (Catatan 6)/ *Current account placement with an interest rate of 2% or deposits with an interest rate of 5.75% (Note 6)* | - |

| **Kreditur/** ***Creditor*** | **Nama Fasilitas/** ***Facility Type*** | **Tanggal Jatuh Tempo Perjanjian Kredit/** ***Maturity Date Of Credit Agreement*** | **Suku Bunga/** ***Interest Rate/ Nisbah/ Syirkah*** **Per Tahun/** ***per Annum*** | **Agunan/** ***Collateral*** | **Janji-Janji Keuangan/** ***Financial Covenant*** |
|---|---|---|---|---|---|
| **LASKAR** | | | | | |
| PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk | Kredit Modal Kerja *Revolving/ Revolving Working Capital Loan* | 9 Agustus 2026/ *August 9, 2026* | 2,50% | - Penampatan giro dengan rate sebesar 2% dan atau deposito dengan rate sebesar 5,75% dengan nominal minimal sebesar 100% dari jumlah penarikan<br>- LTV sebesar 100% dari nilai penempatan simpanan yang dijadikan agunan (Catatan/ *Note* 6) | - |
| **SHS** | | | | | |
| PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk | Kredit Modal Kerja/ *Working Capital Loan* | 9 Agustus 2026/ *August 9, 2026* | 0,50% | Penempatan giro atau deposito atas nama RNI (Catatan 6)/ *Placement of a checking account or deposit in the name of RNI (Note 6)* | - |
| PT Bank KB Bukopin Tbk | Kredit Modal Kerja/ *Working Capital Loan* | 30 Mei 2021/ *May 30, 2021* | 12,00% | Tanah dan Bangunan (Catatan 23)/ *Land and Building (Note 23)* | - |
| **PPI** | | | | | |
| PT Bank Mandiri (Persero) Tbk | Kredit Modal Kerja *Revolving / Revolving Working Capital Loan* | 3 Mei 2026/ *May 3, 2026* | 7,75% | Piutang Usaha (Catatan 8), Tanah, dan Bangunan (Catatan 23)/ *Receivables (Note 8), Land, and Building (Note 23)* | *- Minimum Current Ratio of 120%*<br>*- Minimum Debt Service Coverage Ratio of 120%*<br>*- Maximum Debt to Equity Ratio of 200%*<br>*- The ratio of total cash + trade receivables + inventories + prepaid expenses to total short-term loans + trade payables + unearned revenues must be at least 120%.* |
| PT Bank Mandiri (Persero) Tbk | *Non Cash Loan (NCL)* | Maksimum 1 tahun/ *Maximum 1 year* | 0,50% | - | - |
| PT Bank Negara Indonesia (Persero) Tbk | Kredit Modal Kerja/ *Working Loan Capital* | 16 Oktober 2025/ *October 16, 2025* | 10,00% | Tanah, Bangunan (Catatan 23), Piutang usaha (Catatan 8), dan Persediaan (Catatan 13)/ *Land, Building (Note 23), Receivable (Note 8), and Inventory (Note 13)* | *- Minimum Current Ratio of 1.0x*<br>*- Maximum Debt to Equity Ratio (DER) of 2.5x*<br>*- Minimum Debt Service Coverage (DSC) of 100%* |

| **Kreditur/** ***Creditor*** | **Nama Fasilitas/** ***Facility Type*** | **Tanggal Jatuh Tempo Perjanjian Kredit/** ***Maturity Date Of Credit Agreement*** | **Suku Bunga/** ***Interest Rate/ Nisbah/ Syirkah*** **Per Tahun/** ***per Annum*** | **Agunan/** ***Collateral*** | **Janji-Janji Keuangan/** ***Financial Covenant*** |
|---|---|---|---|---|---|
| PT Bank Rakyat Indonesia (Persero) Tbk | Kredit Modal Kerja/ *Working Loan Capital* | 31 Mei 2026/ *May 31, 2026* | 10,25% | Tanah, Bangunan (Catatan 23), dan Piutang Usaha (Catatan 8)/ *Land, Building (Note 23), and Receivables (Note 8)* | *- Debt to Equity Ratio <300%*<br>*- (Cash + Trade Receivables + Inventories + Advances) / (Total Short-Term Loans + Trade Payables + Unearned Revenue)* |
| PT Bank Permata Tbk | *Omnibus Letter of Credit* | 23 Desember 2025/ *December 23, 2025* | 10,75% | Tanah, Bangunan (Catatan 23), dan Piutang Usaha (Catatan 8)/ *Land, Builidng (Note 23), and Receivables (Note 8)* | *- Minimum current ratio of 1x*<br>*- Minimum EBITDA to interest coverage ratio of 1.5x*<br>*- Trade Receivable + Inventories – Trade Payable > 110% of short-term bank loan (exclude bank loan from BGRLI)* |
| PT Bank Central Asia Tbk | *Time Loan Revolving* | 25 Januari 2026/ *January 25, 2026* | 8,50% | Tanah, Bangunan (Catatan 23), dan Persediaan (Catatan 13)/ *Land, Building (Note 23), and Inventory (Note 13)* | *- Minimum current ratio of 1x.*<br>*- Minimum EBITDA to interest coverage ratio of 1.25x.*<br>*- Debt service coverage ratio (based on EBITDA divided by principal and interest* |
| **Berdikari** | | | | | |
| PT Bank Negara Indonesia (Persero) Tbk | Kredit Usaha Peternakan Sapi/ *Cattle Farming Business Loan* | 4 Mei 2016/ *May 4, 2016* | Tingkat bunga efektif sebesar 0,00% per tahun yang dihitung berdasarkan saldo pinjaman yang masih terutang (baki debet)/ *Effective rate of 0.00% per annum calculated based on the outstanding loan balance.* | Tanah, Bangunan (Catatan 23), dan Persediaan (Catatan 13)/ *Land, Building (Note 23), and Inventory (Note 13)* | - |
| PT Bank Negara Indonesia (Persero) Tbk | IDC-KUPS | 4 Mei 2012/ *May 4, 2012* | Tingkat bunga efektif sebesar 0,00% per tahun yang dihitung berdasarkan saldo pinjaman yang masih terutang (baki debet)/ *Effective rate of 0.00% per annum calculated based on the outstanding loan balance.* | Piutang Usaha, Persediaan, Tanah, Bangunan, dan mesin atas nama PT Berdikari Meubel Nusantara/ *Receivables, Inventory, Land, Building, and Machineries under the name PT Berdikari Meubel Nusantara* | - |

*) Sudah lunas di tahun berjalan atau periode subsequent/ *Already paid off in the current year or subsequent period*
**) Dalam proses restrukturisasi setelah PKPU/ *In the restructuring process after PKPU*

Pada tanggal 31 Desember 2024, SHS tidak memenuhi ketentuan pembatasan keuangan yang disyaratkan dalam perjanjian fasilitas kredit. Sebagai tindak lanjut, SHS telah mengirimkan surat permohonan pengecualian atas ketidakpatuhan terhadap perjanjian kepada semua krediturnya.

*As of December 31, 2024, SHS did not comply with the financial covenants required under the credit facility agreement. As a follow-up, SHS has submitted a waiver request for the non-compliance with the agreement to all of its creditors.*

## 29. Utang usaha / *29. Trade payables*

### a. Jangka pendek / *a. Current*

| | 2024 | 2023 |
|---|---|---|
| **Pihak berelasi/ *Related parties* (Catatan/ *Note* 52)** | | |
| PT Pos Indonesia (Persero) | 53.793.438.036 | 80.401.475.633 |
| Perum Bulog | 73.492.910.000 | 77.074.897.935 |
| PT Kimia Farma Tbk/ PT Phapros Tbk | 37.532.834.313 | 15.514.079.650 |
| PT Nindya Karya | 14.575.257.633 | 10.765.141.982 |
| Perum Jasa Tirta II | 8.394.840.896 | 64.737.620.730 |
| Perum Percetakan Negara | 5.056.253.888 | 5.056.253.888 |
| PT Petrokimia Kayaku | 3.356.698.444 | 2.560.125.000 |
| PT Petrosida Gresik | 2.912.256.190 | 4.675.529.442 |
| PT Petrokimia Gresik | 2.716.638.718 | 10.386.331.800 |
| PT Pupuk Kaltim | 2.158.037.383 | 15.470.476.839 |
| PT Pertamina Petrochemical Trading | 906.510.088 | 5.470.709.538 |
| PT Pupuk Kujang | 580.913.130 | 1.129.489.790 |
| PT Pupuk Sriwijaya Palembang | 511.710.011 | 5.979.001.713 |
| PT Mandiri Sekuritas | -- | 3.399.228.000 |
| PT Bahana Sekuritas | -- | 3.155.254.384 |
| PT BNI Life Insurance | -- | 1.389.540.000 |
| Utang kerja sama operasi | -- | 1.811.499.994 |
| PT PLN (Persero) | -- | 1.710.344.214 |
| PT Rajawali Nusantara Indonesia Jakarta (KOKARINDO) | 1.805.939.269 | 1.753.180.654 |
| Lain-lain/ *Others* | 1.098.527.219 | 54.820.263.630 |
| **Subjumlah/ *Subtotal*** | **208.892.765.218** | **367.260.444.816** |
| **Pihak Ketiga/ *Third parties*** | | |
| Utang Cadangan Pangan Pemerintah (CPP)/ *CPP Payables* | 706.882.130.775 | 1.149.680.189.568 |
| Utang barang lokal/ *Local goods payables* | 664.448.429.545 | 411.993.986.407 |
| Utang pembelian raw sugar/ *Raw sugar purchase payable* | 475.548.409.919 | 125.925.260.190 |
| Utang leveransir, pemborong dan pemasok/ *Wholesalers and suppliers payables* | 116.176.984.529 | 15.047.323.485 |
| Utang kulit dan bahan kimia/ *Leathers and chemicals payables* | 85.664.945.933 | 2.720.585.685 |
| Utang pembelian barang impor/ *Import purchase payables* | 27.763.139.067 | 38.852.020.219 |
| Utang kelompok tani/ *Farmer groups payable* | 13.937.006.247 | 18.281.777.777 |
| Utang Anggaran Subsidi Selisih Pengadaan (ASSP)/ *ASSP payable* | 11.778.202.752 | 34.643.316.608 |
| Lain-lain/ *Others* | 38.586.934.874 | 74.430.117.095 |
| **Subjumlah/ *Subtotal*** | **2.140.786.183.641** | **1.871.574.577.034** |
| **Jumlah/ *Total*** | **2.349.678.948.859** | **2.238.835.021.850** |

**b. Jangka panjang** / ***b. Non-current***

| | 2024 | 2023 |
|---|---|---|
| **Pihak berelasi/ *Related parties* (Catatan/ *Note* 52)** | | |
| PT Hutama Karya (Persero) | 16.710.179.911 | -- |
| PT Brantas Abipraya (Persero) | 10.767.584.374 | -- |
| PT Amarta Karya (Persero) | 3.135.708.176 | -- |
| PT Bina Karya (Persero) | 1.410.980.000 | -- |
| PT Perusahaan Listrik Negara (Persero) | 146.293.000 | -- |
| Lain-lain/ *Others* | 3.780.323.750 | -- |
| **Subjumlah/ *Subtotal*** | **35.951.069.211** | **--** |
| **Pihak Ketiga/ *Third parties*** | | |
| Utang barang lokal/ *Local goods payables* | 17.831.937.984 | -- |
| Utang leveransir, pemborong dan pemasok/ *Wholesalers and suppliers payables* | 4.416.454.585 | -- |
| Lain-lain/ *Others* | 13.578.931.477 | -- |
| **Subjumlah/ *Subtotal*** | **35.827.324.046** | **--** |
| **Jumlah/ *Total*** | **71.778.393.257** | **--** |

## 30. Beban akrual / *30. Accrued expenses*

| | 2024 | 2023 | |
|---|---|---|---|
| Beban operasi | 232.482.921.010 | 411.363.736.180 | *Operating expense* |
| Jasa produksi karyawan, direksi dan komisaris | 98.128.845.855 | 98.325.747.170 | *Employee, director and commissioner production service* |
| Gaji dan tunjangan | 90.554.524.739 | 36.174.783.032 | *Salaries and allowances* |
| Kantor, umum, dan administrasi | 43.567.616.849 | 26.263.888.305 | *Office, general, and administrative* |
| Bunga bank | 41.963.915.456 | 28.881.293.672 | *Interest bank* |
| Biaya restrukturisasi dan penyehatan SHS | 20.134.947.658 | -- | *Cost of restructuring and SHS recovery* |
| Beban pengangkutan dan distribusi | 14.736.705.325 | 20.417.570.375 | *Transportation and distribution expenses* |
| Denda pajak | 11.154.752.547 | -- | *Tax penalties* |
| Biaya produksi | 11.084.451.841 | 941.396.006 | *Production costs* |
| Jamsostek | 8.113.484.062 | 3.589.689.152 | *Social guarantee* |
| Premi pensiun | 1.568.648.141 | 1.878.648.141 | *Pension premiums* |
| Lainnya | 82.355.762.639 | 65.286.928.124 | *Others* |
| **Jumlah** | **655.846.576.122** | **693.123.680.157** | ***Total*** |

## 31. Pendapatan diterima di muka / *31. Unearned revenues*

| | 2024 | 2023 | |
|---|---|---|---|
| Uang muka penjualan produk | 935.692.315.684 | 413.604.142.695 | *Unearned of product sales* |
| Uang muka aset yang dimiliki untuk dijual | 578.197.015.026 | -- | *Advance of Assets Held for Sale* |
| Sewa gedung dan gudang | 475.465.026.909 | 408.816.632.959 | *Lease building and warehouses* |
| Uang muka penjualan *Crude Palm Oil* (CPO) dan *Palm Kernel* (PK) | 15.053.201.619 | 10.031.793.587 | *Unearned revenue of Crude Palm Oil (CPO) and Palm Kernel (PK)* |
| Uang muka penjualan lainnya | 14.447.120.007 | 83.413.368.177 | *Other unearned revenue* |
| **Jumlah** | **2.018.854.679.245** | **915.865.937.418** | ***Total*** |
| **Dikurangi:** | | | ***Less:*** |
| Bagian jangka pendek | (1.727.594.013.227) | (640.462.412.748) | *Current portion* |
| **Bagian jangka panjang** | **291.260.666.018** | **275.403.524.670** | ***Non-current portion*** |

## 32. Utang bank jangka panjang / *32. Long term bank loans*

| | 2024 | 2023 |
|---|---|---|
| **Pihak berelasi/ *Related parties* (Catatan/ *Note 52*)** | | |
| PT Bank Rakyat Indonesia (Persero) Tbk | 1.289.010.795.126 | 2.761.306.802.104 |
| PT Bank Negara Indonesia (Persero) Tbk | 1.373.867.230.340 | 66.695.572.547 |
| PT Bank Mandiri (Persero) Tbk | 215.423.393.094 | 235.742.079.633 |
| PT Bank Tabungan Negara (Persero) Tbk | 200.000.000.000 | 42.973.343.551 |
| PT Bank Raya Indonesia Tbk | 123.718.377.796 | 9.493.377.795 |
| PT Bank Syariah Indonesia Tbk | 89.803.864.019 | 200.011.479.176 |
| **Pihak ketiga/ *Third parties*** | | |
| PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk | 142.291.545.355 | 80.412.371.135 |
| PT Bank DKI | -- | 44.870.952.618 |
| **Subjumlah/ *Subtotal*** | **3.434.115.205.730** | **3.441.505.978.559** |
| Selisih nilai wajar dari restrukturisasi PKPU/ *Difference in fair value from PKPU restructuring* | (574.829.977.858) | (472.077.704.238) |
| **Subjumlah/ *Subtotal*** | **2.859.285.227.872** | **2.969.428.274.321** |
| **Dikurangi/ L*ess:*** | | |
| Bagian jangka pendek/ *Current portions* | (835.433.985.908) | (2.079.851.726.132) |
| **Jumlah/ *Total*** | **2.023.851.241.964** | **889.576.548.189** |

Informasi lain mengenai Pinjaman Bank Jangka panjang pada 31 Desember 2024 adalah sebagai berikut:

*Other Information about long-term Bank Loans as of December 31, 2024 as follow:*

| Kreditur/ *Creditor* | Nama Fasilitas/ *Facility Type* | Tanggal Jatuh Tempo Perjanjian Kredit/ *Maturity Date Of Credit Agreement* | Suku Bunga/ *Interest Rate/ Nisbah/ Syirkah* Per Tahun/ *per Annum* | Agunan/ *Collateral* | Janji-Janji Keuangan/ *Financial Covenant* |
|---|---|---|---|---|---|
| **Entitas Anak/ *Subsidiaries*** | | | | | |
| **PGR I** | | | | | |
| PT Bank Tabungan Negara (Persero) Tbk | Kredit Modal Kerja Revolving/ *Working Capital Loan Revolving* | 16 Mei 2027/ *May 16, 2027* | 0,68% | Aset Tetap (Catatan 23)/ *Fixed Assets (Note 23)* | *- Minimum Debt Service Coverage Ratio ≥ 1:1*<br>*- Maximum Debt to Equity Ration ≤ 3:1*<br>*- Minimum Current Ratio ≥ 1* |
| PT Bank Syariah Indonesia Tbk | Pembiayaan Musyarakah Mutaqasinah Produktif Tidak Berputar/ *Financing of Productive Musyarakah Mutaqasinah Non Revolving* | 30 Oktober 2025/ *October 30, 2025* | 20,00% | Aset Tetap (Catatan 23)/ *Fixed Assets (Note 23)* | Tidak Ada/ *None* |
| PT Bank Syariah Indonesia Tbk | Pembiayaan Musyarakah Mutaqasinah Produktif Tidak Berputar/ *Financing of Productive Musyarakah Mutaqasinah Non Revolving* | 19 Desember 2025/ *December 19, 2025* | 20,00% | Aset Tetap (Catatan 23)/ *Fixed Assets (Note 23)* | Tidak Ada/ *None* |

| Kreditur/ *Creditor* | Nama Fasilitas/ *Facility Type* | Tanggal Jatuh Tempo Perjanjian Kredit/ *Maturity Date Of Credit Agreement* | Suku Bunga/ *Interest Rate/ Nisbah/ Syirkah* Per Tahun/ *per Annum* | Agunan/ *Collateral* | Janji-Janji Keuangan/ *Financial Covenant* |
|---|---|---|---|---|---|
| PT Bank Syariah Indonesia Tbk | Pembiayaan Musyarakah Mutaqasinah Produktif Tidak Berputar/ *Financing of Productive Musyarakah Mutaqasinah Non Revolving* | 11 Desember 2026/ *December 11, 2026* | 20,00% | Aset Tetap (Catatan 23)/ *Fixed Assets (Note 23)* | Tidak Ada/ *None* |
| PT Bank Syariah Indonesia Tbk | Musyarakah Mutaqasinah Tidak Berputar/ *Musyarakah Mutaqasinah Non Revolving* | 29 Februari 2028/ *February 29, 2028* | 20,00% | Aset Tetap (Catatan 23)/ *Fixed Assets (Note 23)* | Tidak Ada/ *None* |
| **MK** | | | | | |
| PT Bank Rakyat Indonesia (Persero) Tbk | Kredit Modal Kerja/ *Working Capital Loan* | Oktober 2025/ *October 2025* | 11,75% | Piutang (Catatan 8), Persediaan (Catatan 13) dan Aset Tetap (Catatan 23)/ *Receivables (Note 8), Inventories (Note 13) and Fixed Assets (Note 23)* | Tidak Ada/ *None* |
| **MO** | | | | | |
| PT Bank Mandiri (Persero) Tbk | Kredit Investasi/ *Investment Loans* | 23 September 2044/ *September 23, 2044* | 0,10% | - | - |
| **LASKAR** | | | | | |
| PT Bank Raya Indonesia Tbk | Kredit Investasi - Pinjaman Tetap Angsuran (KI-PTA) Tidak Beputar/ *Investment Loans - Fixed Installment Loans (KI-PTA) Non Revolving* | 31 Desember 2026/ *December 31, 2026* | 9,75% | Persediaan (Catatan 13) dan Aset Tetap (Catatan 23)/ *Inventories (Note 13) and Fixed Assets (Note 23)* | - |
| PT Bank Raya Indonesia Tbk | Kredit Modal Kerja - Pinjaman Tetap Angsuran (KMK-PTA) Tidak Beputar/ *Working Capital Loan - Fixed Installment Loan (KMK-PTA) Non Revolving* | 31 Desember 2026/ *December 31, 2026* | 10,25% | Persediaan (Catatan 13) dan Aset Tetap (Catatan 23)/ *Inventories (Note 13) and Fixed Assets (Note 23)* | - |
| PT Bank Syariah Indonesia Tbk | Pembiayaan Musyarakah Mutaqasinah Produktif Tidak Berputar/ *Financing of Productive Musyarakah Mutaqasinah Non Revolving* | 26 Desember 2030/ *December 26, 2030* | 9,50% | Aset Tetap (Catatan 23)/ *Fixed Assets (Note 23)* | - |

| **Kreditur/** ***Creditor*** | **Nama Fasilitas/** ***Facility Type*** | **Tanggal Jatuh Tempo Perjanjian Kredit/** ***Maturity Date Of Credit Agreement*** | **Suku Bunga/** ***Interest Rate/ Nisbah/ Syirkah*** **Per Tahun/** ***per Annum*** | **Agunan/** ***Collateral*** | **Janji-Janji Keuangan/** ***Financial Covenant*** |
|---|---|---|---|---|---|
| PT Bank Syariah Indonesia Tbk | Pembiayaan Investasi Tidak Berputar/ *Non-Revolving Investment Financing* | 28 Juni 2031/ *28 June 2031* | 9,50% | Aset Tetap (Catatan 23)/ *Fixed Assets (Note 23)* | - |
| PT Bank Syariah Indonesia Tbk | Pembiayaan Musyarakah Mutaqasinah Produktif Tidak Berputar/ *Financing of Productive Musyarakah Mutaqasinah Non Revolving* | 9 Maret 2032/ *March 9, 2032* | 9,50% | Aset Tetap (Catatan 23)/ *Fixed Assets (Note 23)* | - |
| **SHS** | | | | | |
| PT Bank Rakyat Indonesia (Persero) Tbk | Kredit Modal Kerja/ *Working Capital Loan* | 31 Desember 2030/ *December 31, 2030* | 8,00% | Tanah dan Bangunan (Catatan 23)/ *Land and Buildings (Note 23)* | - |
| PT Bank Negara Indonesia (Persero) Tbk | Kredit Modal Kerja Revolving/ *Working Capital Loan Revolving* | 7 April 2028/ *April 7, 2028* | 7,00% | Tanah dan Bangunan (Catatan 23)/ *Land and Buildings (Note 23)* | - |
| **Perindo** | | | | | |
| PT Bank Rakyat Indonesia (Persero) Tbk | Kredit Jaminan Tunai/ *Cash Collateral* | 31 Januari 2026/ *January 31, 2026* | 2,49% | Giro (Catatan 6)/ *Giro (Note 6)* | - |
| PT Bank Negara Indonesia (Persero) Tbk | Kredit Modal Kerja/ *Working Capital Loan* | 21 Juni 2024/ *June 21, 2024 **)* | 10,5% | Piutang (Catatan 8), Persediaan (Catatan 13) dan Aset Tetap (Catatan 23)/ *Receivables (Note 8), Inventories (Note 13) and Fixed Assets (Note 23)* | - |
| PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk | Kredit Investasi-Refinancing Tidak Berputar/ *Investment Loans-Non-Revolving Refinancing* | 28 Juli 2028/ *July 28, 2028* | 10,00% | Aset Tetap (Catatan 23)/ *Fixed Assets (Note 23)* | - |

**) Dalam proses restrukturisasi setelah PKPU/ *In the restructuring process after PKPU*

Mutasi pencairan dan pembayaran utang bank jangka panjang adalah sebagai berikut:

*The movements in disbursement and repayment of long-term bank loans are as follows:*

| Kreditur/ *Creditor* | Saldo Awal/ *Beginning Balance* | Pencairan/ *Drawdown* | Denda dan Bunga yang Dikapitalisasi/ *Capitalized Penalties and Interest* | Pembayaran/ *Payment* | Selisih wajar restrukturisasi PKPU (Catatan 56)/ *Fair value difference PKPU restructuring (Note 56)* | Reklasifikasi/ *Reclassification* | Saldo Akhir/ *Ending Balance* | Pembayaran Bunga/ *Interest Payment* |
|---|---|---|---|---|---|---|---|---|
| **Perusahaan/ *The Company*** | | | | | | | | |
| PT Bank Rakyat Indonesia (Persero) Tbk | 215.000.000.000 | -- | -- | 91.810.817.043 | -- | 119.000.000.000 | -- | 4.189.182.957 |
| PT Bank Syariah Indonesia Tbk | 76.397.335.000 | -- | -- | 33.580.630.735 | -- | 42.816.704.265 | -- | -- |
| **Entitas Anak/ *Subsidiaries*** | | | | | | | | |
| **PGR I** | | | | | | | | |
| PT Bank Tabungan Negara (Persero) Tbk | 42.973.343.550 | 651.383.096.309 | -- | 493.000.000.000 | -- | -- | 200.000.000.001 | 1.356.439.859 |
| PT Bank DKI | 44.870.952.618 | | -- | 44.870.952.618 | -- | -- | -- | |
| **PGR II** | | | | | | | | |
| PT Bank Syariah Indonesia Tbk | 106.185.477.522 | -- | -- | 25.474.930.712 | -- | -- | 72.875.551.186 | 7.834.995.624 |
| **MK** | | | | | | | | |
| PT Bank Rakyat Indonesia (Persero) Tbk | 1.195.833.340 | -- | -- | 511.107.677 | -- | -- | 569.444.456 | 115.281.207 |
| **MO** | | | | | | | | |
| PT Bank Rakyat Indonesia (Persero) Tbk | 428.107.654.668 | -- | 369.733.622.327 | 12.000.000.000 | (362.544.492.358) | -- | 422.202.219.637 | 1.094.565.000 |
| PT Bank Mandiri (Persero) Tbk | 110.791.495.784 | -- | 105.726.462.308 | -- | (109.533.211.878) | -- | 105.890.181.216 | 1.094.565.000 |
| **LASKAR** | | | | | | | | |
| PT Bank Rakyat Indonesia (Persero) Tbk | -- | 2.625.000.000 | -- | -- | -- | -- | 2.625.000.000 | -- |
| PT Bank Raya Indonesia Tbk | 9.493.377.795 | 1.525.000.001 | -- | 6.300.000.000 | -- | -- | 4.718.377.796 | -- |
| PT Bank Syariah Indonesia Tbk | 17.428.666.653 | 790.000.000 | -- | 480.000.000 | -- | -- | 16.928.312.833 | 810.353.820 |
| **PPI** | | | | | | | | |
| PT Bank Mandiri (Persero) Tbk | 14.221.538.632 | -- | -- | 14.221.538.632 | -- | -- | -- | -- |
| **GARAM** | | | | | | | | |
| PT Bank Rakyat Indonesia (Persero) Tbk | 6.500.000.000 | -- | -- | 6.500.000.000 | -- | -- | -- | -- |
| **SHS** | | | | | | | | |
| PT Bank Rakyat Indonesia (Persero) Tbk | 1.749.154.655.077 | -- | -- | 464.189.816.119 | -- | -- | 1.260.839.004.183 | 24.125.834.775 |
| PT Bank Negara Indonesia (Persero) Tbk | 66.695.572.547 | 525.580.705.565 | -- | -- | -- | -- | 585.706.668.164 | 6.569.609.948 |
| **Perindo** | | | | | | | | |
| PT Bank Rakyat Indonesia (Persero) Tbk | -- | 35.218.161.061 | 19.309.448 | -- | (6.903.950.000) | -- | 27.459.020.509 | 874.500.000 |
| PT Bank Negara Indonesia (Persero) Tbk | -- | 115.405.518.085 | 5.867.835.677 | -- | (40.576.519.433) | -- | 72.451.706.724 | 8.245.127.605 |
| PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk | 80.412.371.135 | 45.552.310.118 | 27.527.271.497 | 2.000.000.000 | (55.271.804.189) | -- | 87.019.741.167 | 9.200.407.394 |
| **Jumlah/ *Total*** | **2.969.428.274.321** | **1.378.079.791.139** | **508.874.501.257** | **1.194.939.793.536** | **(574.829.977.858)** | **161.816.704.265** | **2.859.285.227.872** | **65.510.863.189** |

Grup belum dapat memenuhi persyaratan-persyaratan dalam *financial covenant* atas pinjaman dari:

*The Group has not yet been able to meet the requirements under the financial covenants of the loans from:*

**Perusahaan**

***The Company***

**PT Bank Rakyat Indonesia (Persero) Tbk ("BRI")**
Pada tanggal 31 Desember 2024, Perusahaan tidak memenuhi persyaratan-persyaratan *financial covenant*, oleh karena itu semua fasilitas kredit disajikan dalam bagian yang jatuh tempo dalam waktu satu tahun.

***PT Bank Rakyat Indonesia (Persero) Tbk ("BRI")***
*As of December 31, 2024, the Company did not comply with the financial covenant requirements; accordingly, all credit facilities have been classified as current liabilities in the consolidated financial statements.*

**PT Bank Syariah Indonesia Tbk ("BSI")**
Pada tanggal 31 Desember 2024, Perusahaan tidak memenuhi persyaratan-persyaratan *financial covenant*, oleh karena itu semua fasilitas kredit disajikan dalam bagian yang jatuh tempo dalam waktu satu tahun.

***PT Bank Syariah Indonesia Tbk ("BSI")***
*As of December 31, 2024, the Company did not comply with the financial covenant requirements; accordingly, all credit facilities have been classified as current liabilities in the consolidated financial statements.*

**PT Sang Hyang Seri**

**PT Bank Rakyat Indonesia (Persero) Tbk ("BRI")**
Pada tanggal 13 Maret 2024, BRI dan SHS telah menyepakati restrukturisasi atas perjanjian - perjanjian sebelumnya berdasarkan addendum No. 7 tanggal 13 Maret 2024, dengan kesepakatan sebagai berikut :

BRI telah menyetujui permohonan SHS dan PT Pertani (Persero) untuk penyelesaian kredit secara damai atas fasilitas Kredit Modal Kerja ("KMK"). Berdasarkan addendum ini, BRI telah menyetujui kepemilikan KMK sepenuhnya menjadi milik SHS dengan total kepemilikan sebesar Rp1.185.708.908.313. Bunga pinjaman sebesar 0,1% per tahun dan *step-up* maksimal sampai dengan 2% per tahun dengan porsi sebesar 0,50% untuk tahun 2024. Jangka waktu perjanjian adalah sampai dengan 31 Desember 2030.

SHS akan melakukan penjualan aset tetap baik itu agunan bank maupun nonagunan yang tidak terikat dengan kreditur lainnya setiap tahun, mulai tahun 2023 sampai dengan 2030, dan digunakan untuk pembayaran pokok pinjaman.

Aset agunan maupun non-agunan wajib terjual dalam waktu tiga tahun setelah addendum perjanjian ini ditandatangani. Apabila dalam waktu tiga tahun tidak terdapat penjualan aset, maka semua syarat dan ketentuan kembali ke perjanjian kredit sebelum ditandatanganinya addendum ini.

SHS wajib untuk melakukan pembayaran tunai dari tahun 2027 sampai dengan 2030 dengan total nilai sebesar Rp160.379.126.813. Apabila SHS tidak melakukan pembayaran sesuai jadwal tersebut, maka semua syarat dan ketentuan kembali ke perjanjian kredit sebelum ditandatanganinya addendum ini.

Pada tanggal 31 Desember 2023, SHS tidak memenuhi persyaratan-persyaratan *financial covenant*, oleh karena itu semua fasilitas kredit disajikan dalam bagian yang jatuh tempo dalam waktu satu tahun.

**PT Bank Negara Indonesia (Persero) Tbk ("BRI")**
Pada tanggal 31 Desember 2023, SHS juga tidak memenuhi persyaratan-persyaratan *financial covenant* atas perjanjian dengan BNI, oleh karena itu semua fasilitas kredit disajikan dalam bagian yang jatuh tempo dalam waktu satu tahun.

***PT Sang Hyang Seri***

***PT Bank Rakyat Indonesia (Persero) Tbk ("BRI")***
*On March 13, 2024, BRI and SHS entered into a restructuring agreement of the previous credit arrangements based on Addendum No. 7 dated March 13, 2024, with the following terms:*

*BRI approved the request of SHS and PT Pertani (Persero) for an amicable settlement of the Working Capital Credit ("KMK") facility. Under this addendum, BRI approved the full transfer of the KMK facility to SHS, with a total outstanding balance of Rp1,185,708,908,313. The loan bears interest at 0.1% per annum, with a maximum step-up of up to 2% per annum, and an applicable rate of 0.50% for the year 2024. The facility matures on December 31, 2030.*

*SHS is required to dispose of fixed assets, whether pledged as collateral or not, that are not encumbered by other creditors, annually from 2023 through 2030, and apply the proceeds to the repayment of the loan principal.*

*Collateralized and non-collateralized assets must be sold within three years after the signing of this addendum. If no assets are sold within this period, all terms and conditions revert to the original loan agreement prior to this addendum.*

*SHS is also required to make cash payments from 2027 through 2030 totaling Rp160,379,126,813. If SHS fails to make the required payments in accordance with this schedule, all terms and conditions revert to the original loan agreement prior to this addendum.*

*As of December 31, 2023, SHS did not comply with the financial covenant requirements; accordingly, all credit facilities have been classified as current liabilities in the consolidated financial statements.*

***PT Bank Negara Indonesia (Persero) Tbk ("BRI")***
*As of December 31, 2023, SHS also did not comply with the financial covenant requirements under its agreement with BNI; therefore, all related credit facilities have been classified as current liabilities in the consolidated financial statements.*

## 33. Utang lembaga keuangan non-bank / *33. Debt to non-bank financial institutions*

| | 2024 | 2023 |
|---|---|---|
| PT PPA Finance | 10.357.620.737 | 56.679.883.499 |
| PT Adira Dinamika Multi Finance Tbk | 825.851.656 | -- |
| **Jumlah/ *Total*** | **11.183.472.393** | **56.679.883.499** |
| **Dikurangi/ *Less:*** | | |
| Bagian jangka pendek/ *Current portion* | (164.870.549) | (36.875.000.000) |
| **Bagian jangka panjang/ *Non-current portion*** | **11.018.601.844** | **19.804.883.499** |

Informasi lain mengenai utang lembaga keuangan non bank pada 31 Desember 2024 adalah sebagai berikut:

*Other Information about debt to non bank financial institutions debt as of December 31, 2024 as follow:*

| Kreditur/ *Creditor* | Nama Fasilitas/ *Facility Type* | Tanggal Jatuh Tempo Perjanjian Kredit/ *Maturity Date Of Credit* | Suku Bunga/ *Interest Rate*/ Per Tahun/ *per Annum* | Agunan/ *Collateral* | Janji-Janji Keuangan/ *Financial Covenant* |
|---|---|---|---|---|---|
| PT PPA Finance | Fasilitas *Sale and Lease Back* / *Sale and Lease Back Facility* | 23 Oktober 2033/ *October 23, 2033* | Suku Bunga (Sesuai PKPU) sebesar 0,5% – 3% per tahun (sebelumnya 15% p.a sesuai perjanjian awal)/ *Interest Rate (According to PKPU) is 0.5% – 3% per annum (previously 15% p.a as per the original agreement)* | - 1 unit bangunan docking kapal (6.798 m²) di Medan Belawan (catatan 23)/ *1 unit ship docking building (6,798 m²) located in Medan Belawan (note 23)*<br>- 1 unit gedung kantor (787 m²) di PPS Nizam Zachman, Jakarta (catatan 23)/ *1 unit office building (787 m²) at the Nizam Zachman Oceanic Fisheries Port, Jakarta (note 23)*<br>*- Security Deposit : Rp 5.500.000.000 (note 21)* | -- |
| PT Adira Dinamika Multi Finance | Fasilitas *Sale and Lease Back* / *Sale and Lease Back Facility* | 30 Maret 2028/ *March 30, 2028* | Suku Bunga 11,23% p.a/ *Interest Rate 11,23% p.a* | Kendaraan bermotor :<br>1. Toyota Minibus tahun 2009/ *2009 Minibus toyota*<br>*2.* Truk Isuzu tahun 2015/ *2015 Isuzu truck*<br>*3.* Truk Isuzu tahun 2019/ *2019 Isuzu truck*<br>*4.* Truk Isuzu tahun 2013/ *2013 Isuzu truck*<br>*5.* Truk Isuzu tahun 2015/ *2015 Isuzu truck*<br>*6.* Truk Isuzu tahun 2014/ *2014 Isuzu truck*<br>*7.* Minibus Isuzu tahun 2013/ *2013 Isuzu minibus*<br>*8.* Pickup Mitsubishi tahun 2015/ *2015 Isuzu minibus* | -- |

## 34. Utang Rekening Dana Investasi / *34. Investment fund account*

| | 2024 | 2023 | |
|---|---|---|---|
| Kredit SLA bunga | 30.466.050.660 | 30.466.050.660 | *Loan interest of SLA* |
| Kredit RDI bunga | 14.034.749.847 | 14.034.749.848 | *Loan interest of RDI* |
| **Jumlah** | **44.500.800.507** | **44.500.800.508** | ***Total*** |
| **Dikurangi:** | | | ***Less:*** |
| Bagian jangka pendek | -- | 143.498.479 | *Current portion* |
| **Ditambah:** | | | ***Addition:*** |
| Perubahan nilai wajar dari restrukturisasi PKPU | (249.598.199) | -- | *Fair value difference from PKPU restructuring* |
| **Jumlah bersih** | **44.750.398.706** | **44.357.302.029** | ***Net value*** |

Berdasarkan surat perjanjian pinjaman Nomor RDI-389/DP3/2001 tanggal 30 Januari 2001, Perindo memperoleh pinjaman untuk pembiayaan investasi dan rehabilitasi sarana dan prasarana fasilitas pelayanan kegiatan operasi. Plafon pinjaman maksimum sebesar Rp11.500.000.000 dan dikenakan biaya administrasi sebesar 10% atas jumlah pinjaman yang belum dicairkan. Jangka waktu pinjaman selama 13 tahun termasuk masa tenggang 3 (tiga) tahun sejak tanggal perjanjian.

*Based on the loan agreement letter Number RDI-389/DP3/2001 dated January 30, 2001, Perindo obtained a loan to finance investment and to rehabilitate facilities and infrastructure for operating service facilities. The maximum loan limit is Rp 11,500,000,000 and is subject to an administration fee at 10% of the undisbursed loan. The loan period is 13 years including a grace period of 3 (three) years from the date of the agreement.*

Tetapi berdasarkan perubahan perjanjian pinjaman RDI No. AMA-152/RDI 389/PSMI/2009, tanggal 31 Desember 2009 Pemerintah telah melakukan penjadwalan kembali terhadap saldo pinjaman RDI pada tanggal 31 Desember 2007 termasuk sisa biaya administrasi masa tenggang dan biaya administrasi sebesar 10%. Dengan demikian, jumlah pembebanan biaya administrasi masa tenggang dan biaya administrasi sejak tahun 2008 dan cara pembayaran saldo pinjaman RDI dilakukan perhitungan dan penjadwalan kembali dengan ditetapkan perubahan jumlah biaya administrasi menjadi 6% per tahun akan dibayarkan secara prorata mulai tahun 2010 bersamaan dengan angsuran.

*But based on the amendment of RDI loan agreement No.AMA-152/RDI- 389/PSMI/2009, as at December 31, 2009, the Government has rescheduled the RDI loan balance as at December 31, 2007, including the remaining administrative fees and grace period of 10%. Therefore, the amount of administrative costs for the grace period and administrative costs since 2008 and the method of RDI loan balance payment is calculated and rescheduled by stipulating a change in the amount of administrative costs to 6% per year, which will be paid on a prorated basis starting 2010 together with installments.*

Perindo telah melaksanakan skema yang disepakati dalam PKPU untuk pembayaran kepada kreditor sesuai dengan ketentuan yang disepakati dengan masing-masing kreditor per tanggal 23 Oktober 2024.

*Perindo has implemented the scheme agreed in the PKPU for payments to creditors in accordance with the provisions agreed with each creditor as of October 23, 2024.*

## 35. Liabilitas sewa / *35. Lease liabilities*

Pembayaran sewa minimum di masa mendatang, serta nilai kini atas pembayaran minimum sewa pembiayaan pada tanggal 31 Desember 2024 dan 2023 adalah sebagai berikut:

*Future minimum lease payments, as well as the present value of the minimum finance lease payments as of December 31, 2024 and 2023 are as follows:*

| | 2024 | 2023 | |
|---|---|---|---|
| Liabilitas sewa - Bruto | | | *Gross lease liabilites -* |
| Pembayaran sewa minimum | | | *Minimum lease payments* |
| ≤ dari 1 Tahun | 7.584.577.124 | 1.462.066.913 | *≤ than 1 Year* |
| Lebih dari 1 Tahun | 9.329.487.463 | 3.500.427.008 | *Over than 1 Years* |
| **Subjumlah** | **16.914.064.587** | **4.962.493.921** | ***Subtotal*** |
| Dikurangi: | | | *Less:* |
| Beban keuangan | | | *Future finance charges* |
| di masa depan atas sewa | 1.482.337.641 | 606.628.851 | *on leases* |
| **Nilai kini liabilitas sewa** | **15.431.726.946** | **4.355.865.070** | ***Present value of lease liabilities*** |
| Nilai kini liabilitas sewa adalah sebagai berikut: | | | *The present value of lease liabilities is as bellows:* |
| ≤ dari 1 Tahun | 6.601.355.085 | 1.632.820.992 | *≤ than 1 Year* |
| Lebih dari 1 Tahun | 8.830.371.861 | 2.723.044.078 | *Over than 1 Years* |
| **Jumlah** | **15.431.726.946** | **4.355.865.070** | ***Total*** |

Diuraikan di bawah ini adalah nilai kini liabilitas sewa berdasarkan vendor (*lessor*) pada 31 Desember 2024 dan 2023:

*Set out below is the present value of lease liabilities by vendors (lessor) as at 31 December 2024 and 2023:*

| | 2024 | 2023 |
|---|---|---|
| CV AO Utama | 2.242.227.513 | -- |
| PT Surya Darma Perkasa | 2.072.378.529 | -- |
| Badan Riset dan Inovasi Nasional | 2.060.082.488 | 2.060.082.488 |
| PT Perkebunan Nusantara XII (Persero) | 1.843.500.278 | -- |
| Koperasi Karyawan PT PG Rajawali I | 1.299.029.201 | -- |
| Koperasi Harapan Rajawali I | 1.038.013.726 | -- |
| Koperasi Karyawan PT PG Candi Baru | 773.238.955 | -- |
| PT Trans Armada Indonesia | 679.119.977 | -- |
| PT Pusaka Prima Transport | 517.002.513 | 836.423.331 |
| Lain-lain (di bawah 500 juta)/ *Others (under 500 millions)* | 2.907.133.766 | 1.459.359.251 |
| **Jumlah/ *Total*** | **15.431.726.946** | **4.355.865.070** |

Berikut ini ringkasan komponen perubahan liabilitas yang timbul dari sewa:

*The following summarize the component of changes in the liabilities arising from lease:*

| | Saldo Awal/ *Beginning Balance* | Penambahan/ *Additions* | Beban Bunga/ *Interest Expense* | Pembayaran/ *Payment* | Saldo Akhir/ *Ending Balance* | |
|---|---|---|---|---|---|---|
| **Liabilitas sewa** | | | | | | ***Lease liabilities*** |
| 2024 | 4.355.865.070 | 24.405.172.901 | 834.217.582 | (14.163.528.607) | 15.431.726.946 | *2024* |
| 2023 | 718.630.970 | 3.976.825.729 | 41.321.281 | (380.912.910) | 4.355.865.070 | *2023* |

## 36. Liabilitas imbalan kerja

Grup membukukan manfaat karyawan sesuai dengan peraturan Grup dan peraturan perundang undangan yang berlaku. Liabilitas imbalan kerja karyawan terdiri dari liabilitas imbalan pascakerja sesuai Undang-Undang tenaga kerja dan liabilitas imbalan kerja lainnya .

Program Pensiun Imbalan Pasti

Program pensiun imbalan pasti merupakan imbalan pasca kerja yang memberikan manfaat pensiun berdasarkan peraturan ketenagakerjaan yang berlaku dan/atau kebijakan perusahaan.

Per 31 Desember 2024, sebagian besar program ini tidak didanai; pembayaran manfaat dilakukan langsung oleh Grup pada saat jatuh tempo, kecuali program imbalan pascakerja di PPI yang dikelola oleh BRI Life dan BNI Life, serta program imbalan pascakerja di BMN (entitas anak tidak langsung Grup).

Per 31 Desember 2023, sebagian program imbalan pasca kerja dikelola oleh 4 dana pensiun yaitu BRI Life, BNI Life, Dana Pensiun RNI, Dana Pensiun Pertani.

Dana Pensiun RNI
Berdasarkan Surat dari Dana Pensiun RNI No. 3/SPm/Kpst.01/TL.00/03/IX/2024 tanggal 3 September 2024, Dapen Pensiun RNI mendapat persetujuan pembubaran berdasar surat OJK No. KEP-51/D.05/2024 tanggal 19 Juni 2024, tanggal efektif pembubaran 31 Desember 2023. Pemberi Kerja yang berpartisipasi dalam Dana Pensiun RNI terdiri dari RNI, RN, PGR I, PGR II, dan PG CB.

Dana Pensiun Pertani
Berdasarkan Surat dari Dana Pensiun Pertani No.062/DP-TL/IV/2025 tanggal 10 April 2025, Dapen Pensiun Pertani mendapat persetujuan pembubaran berdasar surat OJK No. KEP-74/D.05/2024 tanggal 2 Oktober 2024, tanggal efektif pembubaran 31 Mei 2024.

Uang Kompensasi PKWT

Uang Kompensasi Perjanjian Kerja Waktu Tertentu (PKWT) adalah manfaat wajib yang dibayarkan saat perjanjian kerja waktu tertentu berakhir, sesuai ketentuan perundang-undangan. Perhitungan aktuaria hanya diterapkan untuk pekerja dengan masa kerja lebih dari satu tahun.

## 36. *Employee benefit liabilities*

*Group recorded employee benefits in accordance with the Group's rules and applicable regulations. Liabilities for employee benefits consist of post-employment benefit obligations in accordance labor law and other employee benefits liabilities.*

*Defined Benefits Pension Plans*

*The defined benefit pension plan is a post-employment benefit program that provides retirement benefits based on the prevailing labor regulations and/or the Company's policies.*

*As of December 31, 2024, most of these programs are unfunded; benefit payments are made directly by the Group when due, except for the post-employment benefit programs at PPI, which are managed by BRI Life and BNI Life, and the post-employment benefit program at BMN (the Group's indirect subsidiary).*

*As of December 31, 2023, certain post-employment benefit programs were managed by four pension funds, namely BRI Life, BNI Life, Dana Pensiun RNI, and Dana Pensiun Pertani.*

*RNI Pension Fund*
*Based on the letter from the RNI Pension Fund No. 3/SPm/Kpst.01/TL.00/03/IX/2024 dated September 3, 2024, the RNI Pension Fund received approval for dissolution based on OJK letter No. KEP-51/D.05/2024 dated June 19, 2024 effective date of dissolution December 31, 2023 The participating employers in the RNI Pension Fund comprised of RNI, RN, PGR I, PGR II, dan PG CB.*

*Pertani Pension Fund*
*Based on the letter from Dana Pensiun Pertani No. 062/DP-TL/IV/2025 dated April 10, 2025, Dana Pensiun Pertani obtained approval for dissolution pursuant to OJK letter No. KEP-74/D.05/2024 dated October 2, 2024, with an effective dissolution date of May 31, 2024.*

*Compensation pay for PKWT*

*Compensation pay for Fixed-Term Employment Contracts (PKWT) is a statutory benefit payable when a fixed-term employment contract ends, in accordance with applicable laws and regulations. Actuarial measurement applies only to employees with more than one year of service.*

Imbalan Kerja Jangka Panjang Lainnya

Imbalan kerja jangka panjang lainnya terdiri dari:
- Imbalan Penghargaan Masa Kerja (Jubilium dan Retensi). Ketentuan dan formula manfaat dapat berbeda pada masing-masing entitas anak sesuai kebijakan yang berlaku di entitas tersebut.
- Cuti Panjang berupa tunjangan sebesar 1 (satu) bulan gaji diberikan kepada karyawan yang telah bekerja 6 (enam) tahun secara terus menerus.

Total liabilitas imbalan kerja pada tanggal 31 Desember 2024 dan 2023 adalah sebagai berikut:

*Other Employment Benefit*

*Other employment beneift consist of:*
- *Long-Service Award benefit (Jubilieum and Retention). The terms and benefit formulas may vary by subsidiary in line with each entity's policy.*
- *Long Leave: an allowance equal to one month of salary is granted to employees who have completed six years of continuous service.*

*Total employee benefit liabilities at December 31, 2024 and 2023 were as follows:*

| | 2024 | | | | |
|---|---|---|---|---|---|
| | **Program pensiun imbalan pasti/ *Defined benefits pension plan*** | **Uang Kompensasi PKWT/ *Compensation pay for PKWT*** | **Imbalan kerja lainnya/ *Other employment benefit*** | **Jumlah/ *Total*** | |
| Nilai kini liabilitas Imbalan pasti | 414.713.070.574 | 1.280.153.110 | 63.364.863.762 | 479.358.087.446 | *Present value defined benefit obligation* |
| Nilai wajar Aset program | (45.526.010.388) | -- | -- | (45.526.010.388) | *Fair value of plant assets* |
| **Liabilitas Imbalan Kerja** | **369.187.060.186** | **1.280.153.110** | **63.364.863.762** | **433.832.077.058** | ***Employee benefit liabilities*** |
| **Dikurangi:** | | | | | ***Less:*** |
| Bagian jangka pendek | (44.332.729.212) | (276.693.052) | (46.599.323) | (44.656.021.587) | *Current portion* |
| **Bagian jangka panjang** | **324.854.330.974** | **1.003.460.058** | **63.318.264.439** | **389.176.055.471** | ***Non-current portion*** |

| | 2023 | | | | |
|---|---|---|---|---|---|
| | **Program pensiun imbalan pasti/ *Defined benefits pension plan*** | **Uang Kompensasi PKWT/ *Compensation pay for PKWT*** | **Imbalan kerja lainnya/ *Other employment benefit*** | **Jumlah/ *Total*** | |
| Nilai kini kewajiban Imbalan pasti | 818.110.399.470 | 2.065.228.104 | 72.017.445.685 | 892.193.073.259 | *Present value defined benefit obligation* |
| Nilai wajar Aset program | (267.240.721.702) | -- | -- | (267.240.721.702) | *Fair value of plant assets* |
| **Liabilitas Imbalan Kerja** | **550.869.677.768** | **2.065.228.104** | **72.017.445.685** | **624.952.351.557** | ***Employee benefit liabilities*** |
| **Dikurangi:** | | | | | ***Less:*** |
| Bagian jangka pendek | (22.922.877.995) | -- | -- | (22.922.877.995) | *Current portion* |
| **Bagian jangka panjang** | **527.946.799.773** | **2.065.228.104** | **72.017.445.685** | **602.029.473.562** | ***Non-current portion*** |

Mutasi liabilitas imbalan kerja bersih di laporan posisi keuangan adalah sebagai berikut:

*Movements of net employment benefit liabilities in the statement of financial position is as follows:*

| | 2024 | | | | |
|---|---|---|---|---|---|
| | **Program pensiun imbalan pasti/ *Defined benefits pension plan*** | **Uang Kompensasi PKWT/ *Compensation pay for PKWT*** | **Imbalan kerja lainnya/ *Other employment benefit*** | **Jumlah/ *Total*** | |
| Liabilitas neto awal tahun | 550.869.677.768 | 2.065.228.104 | 72.017.445.685 | 624.952.351.557 | *Net liability at beginning of year* |
| Biaya yang diakui pada laba/rugi | 6.243.034.389 | 104.526.733 | (3.922.807.478) | 2.424.753.644 | *Expense recognised in profit/loss* |
| Penghasilan komprehensif lain | 6.951.079.595 | (602.563.810) | -- | 6.348.515.785 | *Other comphenesive income* |
| Manfaat dibayar oleh entitas | (51.411.569.144) | (287.037.917) | (4.729.774.445) | (56.428.381.506) | *Benefit paid by entity* |
| Utang lainnya | (143.465.162.422) | -- | -- | (143.465.162.422) | *Other payables* |
| **Liabilitas neto akhir tahun** | **369.187.060.186** | **1.280.153.110** | **63.364.863.762** | **433.832.077.058** | ***Net liability at ending of year*** |

| | 2023 | | | | |
|---|---|---|---|---|---|
| | **Program pensiun imbalan pasti/ *Defined benefits pension plan*** | **Uang Kompensasi PKWT/ *Compensation pay for PKWT*** | **Imbalan kerja lainnya/ *Other employment benefit*** | **Jumlah/ *Total*** | |
| Liabilitas neto awal tahun | 615.367.137.574 | 2.245.563.325 | 52.065.240.202 | 669.677.941.101 | *Net liability at beginning of year* |
| Biaya yang diakui pada laba/rugi | (54.347.067.007) | 222.989.135 | 23.078.137.566 | (31.045.940.306) | *Expense recognised in profit/loss* |
| Penghasilan komprehensif lain | 141.623.364.941 | (50.651.081) | -- | 141.572.713.860 | *Other comphenesive income* |
| Manfaat dibayar oleh entitas | (71.252.039.630) | (352.673.275) | (3.125.932.083) | (74.730.644.988) | *Benefit paid by entity* |
| Iuran dibayar oleh entitas | (12.452.074.073) | -- | -- | (12.452.074.073) | *Contribution paid by entity* |
| Utang lainnya | (68.069.644.037) | -- | -- | (68.069.644.037) | *Other payables* |
| **Liabilitas neto akhir tahun** | **550.869.677.768** | **2.065.228.104** | **72.017.445.685** | **624.952.351.557** | ***Net liability at ending of year*** |

Mutasi nilai wajar aset program dana pensiun sebagai berikut:

*The movements in the fair value of pension plan assets are follows:*

| | 2024 | | | | |
|---|---|---|---|---|---|
| | **Program pensiun imbalan pasti/ *Defined benefits pension plan*** | **Uang Kompensasi PKWT/ *Compensation pay for PKWT*** | **Imbalan kerja lainnya/ *Other employment benefit*** | **Jumlah/ *Total*** | |
| Nilai wajar aset program pada awal tahun | (122.298.035.861) | -- | -- | (122.298.035.861) | *Fair value of plan assets at beginning of year* |
| Iuran dibayar oleh entitas | (6.136.080.073) | -- | -- | (6.136.080.073) | *Contribution paid by entitiy* |
| Iuran dibayar oleh karyawan | -- | | | | *Conribution paid by employee* |
| Manfaat dibayar pihak ketiga | 112.625.611 | -- | -- | 112.625.611 | *Benefit paid by third-party* |
| Pendapatan bunga | (7.142.996.568) | -- | -- | (7.142.996.568) | *Interest income* |
| Penyelesaian program | 75.245.399.984 | -- | -- | 75.245.399.984 | *Program settlement* |
| **Ekspektasi dari kekayaan akhir** | **(60.219.086.907)** | **--** | **--** | **(60.219.086.907)** | ***Expected asset value at ending of period*** |
| Imbal hasil aset program non bunga - neto | 14.693.076.519 | -- | -- | 14.693.076.519 | *Return on plan asset non interest - net* |
| **Nilai wajar aset program pada akhir tahun** | **(45.526.010.388)** | **--** | **--** | **(45.526.010.388)** | ***Fair value of plan assets at ending of year*** |

| | 2023 | | | | |
|---|---|---|---|---|---|
| | **Program pensiun imbalan pasti/ *Defined benefits pension plan*** | **Uang Kompensasi PKWT/ *Compensation pay for PKWT*** | **Imbalan kerja lainnya/ *Other employment benefit*** | **Jumlah/ *Total*** | |
| Nilai wajar aset program pada awal tahun | (320.123.555.856) | -- | -- | (320.123.555.856) | *Fair value of plan assets at beginning of year* |
| Iuran dibayar oleh entitas | (14.073.744.194) | -- | -- | (14.073.744.194) | *Contribution paid by entitiy* |
| Iuran dibayar oleh karyawan | (2.166.667.156) | -- | -- | | *Conribution paid by employee* |
| Manfaat dibayar pihak ketiga | 37.094.315.086 | -- | -- | 37.094.315.086 | *Benefit paid by third-party* |
| Pendapatan bunga | (21.210.828.235) | -- | -- | (21.210.828.235) | *Interest income* |
| Penyelesaian program | -- | -- | -- | -- | *Program settlement* |
| **Ekspektasi dari kekayaan akhir** | **(320.480.480.355)** | **--** | **--** | **(320.480.480.355)** | ***Expected asset value at ending of period*** |
| Imbal hasil aset program non bunga - neto | (53.239.758.653) | -- | -- | **(53.239.758.653)** | *Return on plan asset non interest - net* |
| **Nilai wajar aset program pada akhir tahun** | **(267.240.721.702)** | **--** | **--** | **(267.240.721.702)** | ***Fair value of plan assets at ending of year*** |

Rincian beban imbalan kerja yang diakui dalam laporan laba rugi adalah sebagai berikut:

*Details of employment benefit expense recognized in the profit or loss are as follows:*

| | 2024 | | | | |
|---|---|---|---|---|---|
| | **Program pensiun imbalan pasti/ *Defined benefits pension plan*** | **Uang Kompensasi PKWT/ *Compensation pay for PKWT*** | **Imbalan kerja lainnya/ *Other employment benefit*** | **Jumlah/ *Total*** | |
| Biaya jasa kini | 32.803.190.192 | 649.837.082 | 6.744.891.726 | 40.197.919.000 | *Current service cost* |
| Beban neto atas liabilitas/(aset) | 24.352.252.377 | 35.815.916 | 4.588.514.559 | 28.976.582.852 | *Net interest on liabiities/(asset)* |
| Biaya jasa lalu | (12.452.432.688) | (581.126.265) | 122.864.251 | (12.910.694.702) | *Past service cost* |
| Kewajiban kini peserta mutasi | 74.113.635 | -- | -- | 74.113.635 | *PVBO for employee mutation* |
| Pengakuan atas keuntungan/ kerugian aktuaria | -- | -- | (2.290.781.756) | (2.290.781.756) | *Recognition of actuaria gain or loss* |
| Penyelesaian program kewajiban kini | (213.508.222.439) | -- | (13.088.296.258) | (226.596.518.697) | *Program settlement on PVBO* |
| Penyelesaian program pada aset | 174.974.133.312 | -- | -- | 174.974.133.312 | *Program settlement on Assets* |
| **Jumlah** | **6.243.034.389** | **104.526.733** | **(3.922.807.478)** | **2.424.753.644** | ***Total*** |

| | 2023 | | | | |
|---|---|---|---|---|---|
| | **Program pensiun imbalan pasti/ *Defined benefits pension plan*** | **Uang Kompensasi PKWT/ *Compensation pay for PKWT*** | **Imbalan kerja lainnya/ *Other employment benefit*** | **Jumlah/ *Total*** | |
| Biaya jasa kini | 42.872.878.761 | 1.307.993.170 | 5.834.279.090 | 50.015.151.021 | *Current service cost* |
| Beban neto atas liabilitas/(aset) | 38.170.553.566 | 30.502.899 | 3.994.469.870 | 42.195.526.335 | *Net interest on liabiities/(asset)* |
| Biaya jasa lalu | (12.286.692.921) | (1.190.786.379) | -- | (13.477.479.300) | *Past service cost* |
| Iuran dibayar karyawan | (5.123.260.320) | -- | -- | (5.123.260.320) | *Employee contribution* |
| Kewajiban kini peserta mutasi | 185.889.184 | 75.279.445 | 10.835.413.925 | 11.096.582.554 | *PVBO for employee mutation* |
| Pengakuan atas keuntungan/ kerugian aktuaria | (7.703.585) | -- | -- | (7.703.585) | *Recognition of actuaria gain or loss* |
| Penyelesaian program kewajiban kini | (164.774.426.978) | -- | 2.413.974.681 | (162.360.452.297) | *Program settlement on PVBO* |
| Penyelesaian program pada aset | 46.615.695.286 | -- | -- | 46.615.695.286 | *Program settlement on Assets* |
| **Jumlah** | **(54.347.067.007)** | **222.989.135** | **23.078.137.566** | **(31.045.940.306)** | ***Total*** |

Mutasi penghasilan komprehensif lain adalah sebagai berikut:

*The movements of other comprehensive income are as follows:*

| | 2024 | | | | |
|---|---|---|---|---|---|
| | **Program pensiun imbalan pasti/ *Defined benefits pension plan*** | **Uang Kompensasi PKWT/ *Compensation pay for PKWT*** | **Imbalan kerja lainnya/ *Other employment benefit*** | **Jumlah/ Total** | |
| Penghasilan komprehensif lain pada awal tahun | 172.579.582.262 | (896.743.293) | (267.480.878) | 171.415.358.091 | *Other comprehensive Income at Beginning of year* |
| Penghasilan komprehensif lain pada tahun berjalan | 6.951.079.595 | (602.563.810) | -- | 6.348.515.785 | *Other comprehensive Income at current of year* |
| **Penghasilam komprehensif lain pada akhir tahun** | **179.530.661.857** | **(1.499.307.103)** | **(267.480.878)** | **177.763.873.876** | ***Other comprhenesive Income actuaria gain or loss*** |

| | 2023 | | | | |
|---|---|---|---|---|---|
| | **Program pensiun imbalan pasti/ *Defined benefits pension plan*** | **Uang Kompensasi PKWT/ *Compensation pay for PKWT*** | **Imbalan kerja lainnya/ *Other employment benefit*** | **Jumlah/ Total** | |
| Penghasilan komprehensif lain pada awal tahun | 491.452.428.830 | (796.700.813) | -- | 490.655.728.017 | *Other comprehensive Income at Beginning of year* |
| Penghasilan komprehensif lain pada tahun berjalan | 141.623.364.941 | (50.651.081) | -- | 141.572.713.860 | *Other comprehensive Income at current of year* |
| **Penghasilam komprehensif lain pada akhir tahun** | **633.075.793.771** | **(847.351.894)** | **--** | **632.228.441.877** | ***Other comprhenesive Income actuaria gain or loss*** |

Perhitungan liabilitas imbalan kerja pada tanggal 31 Desember 2024 dan 2023 dihitung oleh aktuaris independen, Kantor Konsultan Aktuaria Azwir Arifin dan Rekan No. 250767/LAA-AARVI/2025 tanggal 13 Juni 2025 and 29 Januari 2024. Sedangkan untuk Entitas Anak didasarkan pada pehitungan yang dilakukan oleh Kantor Konsultan Aktuaria Azwir Arifin dan Rekan, dan Kantor Konsultan Aktuaria Nurichwan (entitas anak tidak langsung Grup).

*The calculation of employee benefits liabilities as of December 31, 2024 and 2023 was calculated by independent actuary, Actuarial Consulting Office Azwir Arifin and Partners No. 250767/LAA-AARVI/2025 dated on June 13, 2025 and January 29, 2024 while the subsidiaries are based on calculation by Actuarial Consulting Office Azwir Arifin and Partners and, Actuarial Consulting Office (KKA) Nurichwan (the Group's indirect subsidiary).*

| | **2024** | **2023** | |
|---|---|---|---|
| Tingkat diskonto | 6,88% - 7,14% | 6,37% - 7,10% | *Discount rate* |
| Tingkat kenaikan gaji per tahun | 7.60% | 7.60% | *Salary growth rate per year* |
| Usia pensiun normal | 56 tahun/ *years* | 56 tahun/ *years* | *Normal retirement age* |
| Harga emas | Rp1.513.000,- | Rp1.035.833,- | *Gold prices* |
| Tingkat kenaikan harga emas | 5.00% | 5.00% | *Gold prices increase rate* |
| Tingkat mortalitas | TMI IV/2019 | TMI IV/2019 | *Mortality rate* |
| Tingkat cacat per tahun | 10% dari Tingkat Kematian/ *of Mortality Rate* | | *Disability rate per year* |
| Tingkat pengunduran diri: | 1 % sampai Usia 25 Tahun dan menurun secara liner hingga Usia Pensiun Normal<br>*1% to age of 25 years and decreasing linearly up to normal retirement age* | | *Resignations rate:* |

Program pensiun imbalan pasti memberikan eksposur Perusahaan terhadap risiko aktuarial seperti risiko investasi, risiko tingkat bunga dan risiko gaji.

*The defined benefit pension plan exposes the Group to actuarial risks such as investment risk, interest rate risk and salary risk.*

Risiko investasi
Nilai kini kewajiban imbalan pasti dihitung menggunakan tingkat diskonto yang ditetapkan dengan mengacu pada imbal hasil obligasi korporasi berkualitas tinggi; jika pengembalian aset program di bawah tingkat tersebut, hal itu akan mengakibatkan defisit program

*Investment risk*
*The present value of the defined benefit plan obligation is calculated using a discount rate determined by reference to high quality corporate bond yields; if the return on plan asset is below this rate, it will create a plan deficit.*

Risiko tingkat bunga
Penurunan suku bunga obligasi akan meningkatkan liabilitas program.

*Interest risk*
*A decrease in the bond interest rate will increase the plan liability*

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 tersebut.

*Salary risk*
*The present value of the defined benefit obligation is calculated by reference to the future salaries of plan participants. As such, an increase in the salary of the plan participants will increase the plan's liability.*

Asumsi aktuarial yang signifikan untuk penentuan liabilitas imbalan pasti adalah tingkat diskonto dan kenaikan gaji yang diharapkan. Sensitivitas analisis di bawah ini ditentukan berdasarkan masing-masing perubahan asumsi yang mungkin terjadi pada akhir periode pelaporan, dengan semua asumsi yang lain konstan.

*Significant actuarial assumptions to determine the defined benefit obligation is a discount rate and expected salary increases. Sensitivity analysis below is determined based on the respective changes in the assumptions which may occur at the end of the reporting period, with all other assumptions constant.*

**Program pensiun imbalan pasti** / ***Defined benefits pension plan***

| | 31 Desember 2024/ 2024 | 31 Desember 2023/ 2023 | |
|---|---|---|---|
| Analisa sensitivitas | | | *Sensitivity analysis* |
| Nilai kini kewajiban Imbalan pasti akhir tahun | 369.187.060.186 | 550.869.677.768 | *Present value of defined Benefit obligation end of year* |
| Tingkat diskonto + 1% | 346.460.064.550 | 538.292.795.231 | *Discount rate + 1%* |
| Tingkat diskonto - 1% | 394.811.372.548 | 564.694.387.690 | *Discount rate - 1%* |
| Tingkat kenaikan gaji + 1% | 395.148.200.078 | 564.393.147.102 | *Salary growth rate + 1%* |
| Tingkat kenaikan gaji - 1% | 345.822.909.432 | 538.327.836.929 | *Salary growth rate - 1%* |

**Imbalan kerja lainnya** / ***Other employment benefit***

| | 31 Desember 2024/ 2024 | 31 Desember 2023/ 2023 | |
|---|---|---|---|
| Analisa sensitivitas | | | *Sensitivity analysis* |
| Nilai kini kewajiban Imbalan pasti akhir tahun | 63.364.863.762 | 72.017.445.685 | *Present value of defined Benefit obligation end of year* |
| Tingkat diskonto + 1% | 59.645.160.198 | 67.528.626.963 | *Discount rate + 1%* |
| Tingkat diskonto - 1% | 67.534.887.993 | 77.056.407.096 | *Discount rate - 1%* |
| Tingkat kenaikan gaji + 1% | 66.318.453.660 | 76.217.565.071 | *Salary growth rate + 1%* |
| Tingkat kenaikan gaji - 1% | 60.688.837.053 | 68.204.567.720 | *Salary growth rate - 1%* |

## 37. Surat berharga jangka menengah / *37. Medium Term Notes*

| | 2024 | 2023 | |
|---|---|---|---|
| Surat utang jangka menengah | 186.481.983.333 | 179.888.233.333 | *Medium term notes* |
| Perubahan nilai wajar dari restrukturisasi PKPU | (88.548.327.659) | -- | *Fair value difference from PKPU restructuring* |
| **Jumlah** | **97.933.655.674** | **179.888.233.333** | ***Total*** |
| **Dikurangi:** | | | ***Less:*** |
| Bagian jangka pendek | -- | (179.888.233.333) | *Current portion* |
| **Bagian jangka panjang** | **97.933.655.674** | **--** | ***Non-current portion*** |

Pada tanggal 4 Januari 2018, Perindo menerbitkan surat berharga dalam bentuk *Medium Term Note* I tahun 2017 dengan perubahan terakhir berdasarkan adendum ke VII perjanjian penerbitan dan penunjukan wali amanat Medium Term Note No. 03 tanggal 2 Desember 2022.

*On January 4, 2018, the Company issuedsecurities in the form of Medium Term Note I in 2017 with the latest amendment based onaddendum VII to the issuance agreement and appointment of trustee for Medium Term Note No. 03 dated December 2, 2022.*

Perubahan klasifikasi jangka panjang tersebut sehubungan dengan adanya perubahan jangka waktu pembayaran utang sesuai dengan hasil PKPU (Lihat Catatan 57).

*The change in long - term classification isrelated to the change in debt payment period in accordance with the PKPU results (See Note 57).*

## 38. Utang lainnya / *38. Other payables*

### a. Jangka pendek / *a. Short term*

| | 2024 | 2023 |
|---|---|---|
| **Pihak berelasi/ *Related parties* (Catatan/ *Note xx*)** | | |
| Dana Pensiun RNI/ *RNI Pension Fund* | 338.862.526.898 | 305.934.705.127 |
| PT Bank Negara Indonesia (Persero) Tbk | 45.017.000.000 | 23.501.771.853 |
| PT Danareksa (Persero) | 9.063.785.198 | 17.000.000.000 |
| PT Berdikari Insurance | 4.748.563.692 | 4.748.563.692 |
| PT Telekomunikasi Indonesia (Persero) Tbk | 3.888.050.451 | 3.181.197.814 |
| PT Perkebunan Nusantara VII (Persero) | 829.702.212 | 276.567.404 |
| PT Madu Baru | 439.339.843 | 440.039.844 |
| PT Rajawali Insurance | 140.596.953 | -- |
| PT Indah Karya | 127.128.662 | -- |
| PT Surveyor Indonesia | 44.400.000 | -- |
| PT Pelabuhan Indonesia | -- | 7.911.465.879 |
| Lain lain/ *Others* | 1.433.218.586 | 471.205.914 |
| **Subjumlah/ *Subtotal*** | **404.594.312.495** | **363.465.517.527** |
| **Pihak ketiga/ *Third parties*** | | |
| Utang KUD dan pengembangan perkebunan rakyat/ *KUD and development of smallholder plantations payables* | 352.695.208.910 | 523.067.081.906 |
| Utang Program Cadangan Benih Nasional (CBN)/ *CBN payables* | 288.901.122.352 | 288.901.122.352 |
| Utang Pendanaan Usaha Mikro Kecil (PUMK)/ *PUMK payables* | 185.897.199.540 | 185.897.199.540 |
| Utang pokok kemitraan/ *Principal debt of the partnership* | 39.755.697.944 | 44.668.085.640 |
| Utang titipan/ *Deposit payables* | 36.475.075.923 | 13.723.641.181 |
| Jamsostek | 15.691.953.063 | 10.593.716.914 |
| Kerja sama operasi/ *Joint assets operation* | 4.407.181.073 | -- |
| Utang leveransir, pemborong dan pemasok/ *Wholesalers and suppliers payables* | 4.094.759.281 | 4.251.322.865 |
| Utang karyawan/ *Employee loan* | 1.314.374.661 | -- |
| Lain-lain/ *Others* | 183.802.171.309 | 150.071.707.768 |
| **Subjumlah/ *Subtotal*** | **1.113.034.744.056** | **1.221.173.878.166** |
| **Jumlah/ *Total*** | **1.517.629.056.551** | **1.584.639.395.693** |

**Utang KUD**

Utang KUD adalah dana kelompok tani I koperasi yang merupakan dana hasil pencairan Kredit Ketahanan Pangan dan Energi (KKPE-Tebu) Kemitraan MT 2013/2014 sampai dengan MT 2014/2015 dari Bank atau Lembaga Keuangan lainnya kepada Kelompok Tani dan Koperasi Primer yang pengelolaannya diserahkan kepada Unit-unit pabrik gula di PGR II, PG CB dan PMO.

***KUD payables***

*KUD payable is a fund of farmer group I cooperative which is fund of disbursement of Credit of Food Resistance and Energy (KKPE-Sugarcane) Partnership of MT 2013/2014 until MT 2014/2015 from Bank or other Financial Institution to Farmer Group and Primary Cooperative whose management is handed over to Sugar factory units in PGR II, PG CB and PMO.*

**Utang CBN**

Pinjaman Cadangan Benih Nasional (CBN) adalah pinjaman yang dimiliki SHS melalui program pemerintah untuk menjaga ketahanan pangan nasional dengan menyediakan sejumlah tertentu benih padi, jagung, dan kedelai, merupakan milik Pemerintah Pusat yang pengadaannya bersumber dari dana APBN. Penggunaan benih tersebut untuk tujuan mendesak seperti bencana alam.

***CBN payables***

*National Seed Reserve (CBN) loans is a loan owned by SHS through a government program to maintain national food security by providing a certain amount of rice, maize and soybean seeds, belonging to the Central Government, the procurement of which comes from State Budget funds. The use of these seeds is for urgent purposes such as natural disasters.*

Apabila dalam pengelolaan Cadangan Benih Nasional, terjadi penurunan mutu benih sehingga tidak memenuhi standar mutu yang berlaku, maka Perusahaan dapat menjual Cadangan Benih Nasional sebagai barang konsumsi setelah mendapat persetujuan Menteri Pertanian dan hasil penjualan tersebut disetorkan ke kas negara.

*If in the management of the National Seed Reserves, there is a decline in the quality of the seeds so that they do not meet the applicable quality standards, then the Company can sell the National Seed Reserves as consumer goods after obtaining the approval of the Minister of Agriculture and the proceeds from the sale are deposited in the state treasury.*

Terdapat utang SHS kepada CBN senilai Rp289.011.624.452 yang terdiri dari CBN SHS lama senilai Rp252.216.898.685 dan CBN ex Pertani senilai Rp36.794.725.767, pinjaman benih sebanyak 18.710.946,5 kg senilai Rp222.262.511.390, fee pengolahan CBN senilai Rp7.608.666.240, uang muka penyegaran senilai Rp4.811.607.957, dan sisanya merupakan biaya penyimpanan, pemeliharaan, persediaan bahan, dan biaya sarana dan prasarana.

*There is a debt from SHS to CBN amounting to Rp289,011,624,452 consisting of old CBN of SHS amounting to Rp252,216,898,685 and ex Pertani's CBN amounting to Rp36,794,725,767, 18,710,946.5 kg seed loans worth Rp222,262,511,390, CBN processing fees worth Rp7,608,666,240, refresher down payment amounting to Rp4,811,607,957, and the rest represents storage, maintenance, material supplies, and facilities and infrastructure costs.*

**b. Jangka panjang** / ***b. Long term***

| | 2024 | 2023 |
|---|---|---|
| **Pihak berelasi/ *Related parties* (Catatan/ *Note 52*)** | | |
| Dana Pensiun RNI/ *RNI Pension Fund* | 166.974.339.340 | -- |
| PT Perkebunan Nusantara III (Persero) | 63.166.276.845 | 74.908.438.164 |
| Dividen (minoritas/ minority PT Perkebunan Nusantara III) | 12.211.498.927 | -- |
| PT Pelabuhan Indonesia (Persero) | 9.986.039.720 | -- |
| PT Perkebunan Nusantara VIII (Persero) | -- | 553.134.808 |
| Lain-lain/ *Others* | 11.528.230.394 | -- |
| **Subjumlah/ *Subtotal*** | **263.866.385.226** | **75.461.572.972** |
| **Pihak ketiga/ *Third parties*** | | |
| Bappenas | 23.687.544.118 | 23.687.544.118 |
| Lain-lain/ *Others* | 20.058.354.684 | 136.648.323 |
| **Subjumlah/ *Subtotal*** | **43.745.898.802** | **23.824.192.441** |
| **Jumlah/ *Total*** | **307.612.284.028** | **99.285.765.413** |

## 39. Pendapatan yang ditangguhkan / *39. Deferred income*

Akun pendapatan yang ditangguhkan per 31 Desember 2024 dan 2023 adalah sebagai berikut :

*Deferred income accounts as of December 31, 2024 and 2023 are as follows :*

| | 2024 | 2023 | |
|---|---|---|---|
| Nilai perolehan aset bantuan Pemerintah yang belum ditentukan statusnya Kemenperin pada PGR II | 50.952.400.000 | 50.952.400.000 | *Acquisition value of Government assistance assets whose status has not yet been determined the Ministry of Industry at PGR II* |

Sehubungan dengan adanya program bantuan langsung dari Kementerian Perindustrian dalam rangka melakukan revitalisasi pabrik gula di Indonesia sejalan dengan program swasembada gula yang dicanangkan oleh pemerintah, maka Kementerian Perindustrian melalui Direktorat Industri Agro memberikan bantuan kepada pabrik-pabrik gula dalam meningkatkan kinerja produksi dengan cara memberikan bantuan pemerintah melalui dana APBN yang telah disetujui dalam bentuk bantuan tunai maupun bantuan aset. PGR II merupakan salah satu Perusahaan yang menerima bantuan tersebut berdasarkan surat pengajuan bantuan No. 543/1A.3/10/2011 tertanggal 28 Oktober 2012 dan No. 04/IA.3/BAST/12/2011 tanggal 28 Desember 2011 kepada Kementerian Perindustrian.

*In connection with the direct assistance program of the Ministry of Industry in order to revitalize the sugar factory in Indonesia in line with the sugar self-sufficiency program proclaimed by the government, the Ministry of Industry through the Directorate of Agro Industry provides assistance to sugar mills in improving production performance by providing government assistance through state budget funds that have been approved in the form of cash assistance and asset assistance. PGR II is one of the company that received such assistance based on the letter of appeal No. 543/1A.3/10/2011 dated October 28, 2012 and No. 04/IA.3/BAST/12/2011 to the Ministry of Industry.*

Atas pengajuan yang telah disampaikan, PGR II telah menerima bantuan Pemerintah yang belum ditentukan statusnya mesin sebesar Rp50.952.400.000 yang diimplementasikan di unit PG Subang dari Kementerian Perindustrian. Selain daripada itu Perusahaan telah turut serta menandatangani pakta integritas program revitalisasi industri gula tersebut dengan No 10-GG/INSIP/12001 tertanggal 4 Januari 2012.

*Based on the application that has been submitted, PGR II has received Government assistance with the status of the machine still to be determined amounting to Rp50,952,400,000 implemented in PG Subang unit from the Ministry of Industry. In addition, the Company has also signed the integrity pact of the sugar industry revitalization program with No. 10-GG/INSIP/12001 dated January 4, 2012.*

Atas bantuan Pemerintah yang belum ditentukan statusnya aset tersebut, PGR II akan mengamortisasikan pendapatan yang akan ditangguhkan menjadi pendapatan berdasarkan estimasi umur penyusutan aset bantuan Pemerintah yang belum ditentukan statusnya yang telah digunakan dan telah direklasifikasikan menjadi aset tetap yang sebelumnya dicatat sebagai aset titipan.

*For Government assistance whose asset status has not been determined, PGR II will amortize the income that will be deferred into income based on the estimated depreciation life of Government assistance assets whose status has not been determined which have been used and have been reclassified into fixed assets which were previously recorded as entrusted assets.*

## 40. Modal saham / *40. Share capital*

| | 2024 dan/ *and* 2023 | | | |
|---|---|---|---|---|
| | **Jumlah Saham/ *Total Shares*** | **Persentase Kepemilikan/ Percentage Of *Ownership*** | **Nilai/ *Value*** | |
| Negara Republik Indonesia | 12.898.183 | 100,00% | 12.898.183.000.000 | *Republic of Indonesia* |

Berdasarkan Peraturan Pemerintah Republik Indonesia Nomor 66 Tahun 2023 tanggal 29 Desember 2023 tentang Penambahan Penyertaan Modal Negara Republik Indonesia ke dalam Modal Saham Perusahaan Perseroan (Persero) PT Rajawali Nusantara Indonesia, menetapkan nilai penambahan Penyertaan Modal

*Based on Republic of Indonesia Government Regulation Number 66 of 2023 dated December 29, 2023 concerning the addition of State Capital Participation of the Republic of Indonesia to the Share Capital of the Company (Persero) PT Rajawali Nusantara Indonesia, determining the value of the addition of State Capital*

Negara ke dalam modal Perusahaan sebesar Rp2.564.711.000.000 (dua triliun lima ratus enam puluh empat miliar tujuh ratus sebelas juta rupiah). Penambahan penyertaan modal negara bersumber dari Anggaran Pendapatan dan Belanja Negara melalui konversi piutang pokok negara berupa Rekening Dana Investasi (RDI), *Subsidiary Loan Agreement* (SLA), dan aset eks Badan Penyehatan Perbankan Nasional. Dengan adanya penambahan modal tersebut, maka modal ditempatkan atau disetor PT Rajawali Nusantara Indonesia (Persero) yang semula Rp10.333.472.000.000 menjadi sebesar Rp12.898.183.000.000.

*Participation to the Company's capital at the amount Rp2,564,711,000,000 (two trillion five hundred sixty four billion seven hundred eleven million rupiah). The additional state capital participation comes from the State Revenue and Expenditure Budget through the conversion of principal state receivables in the form of Investment Fund Accounts (RDI), Subsidiary Loan Agreements (SLA), and assets of the former National Banking Restructuring Agency. With this additional capital, the issued or paid-up capital of PT Rajawali Nusantara Indonesia (Persero), which was originally Rp10,333,472,000,000, has become Rp12,898,183,000,000.*

## 41. Tambahan modal disetor / *41. Additional paid up capital*

| | 2024 | 2023 | |
|---|---|---|---|
| Selisih nilai transaksi Entitas sepengendali | (1.204.425.995.627) | (1.204.425.995.627) | *Difference in transaction value with Entities under common control* |
| Selisih antara aset dan liabilitas pengampunan pajak | 1.129.697.472 | 1.129.697.472 | *Differences between asset and liabilities of tax amnesty* |
| **Jumlah** | **(1.203.296.298.155)** | **(1.203.296.298.155)** | ***Total*** |

### a. Selisih nilai transaksi restrukturisasi entitas sepengendali / *a. Difference in transaction value between entities under common control*

Merupakan selisih imbalan yang diterima dibandingkan dengan nilai tercatat aset bersih yang diserahkan pada transaksi inbreng saham 5 eks-BUMN oleh Pemerintah kepada Perusahaan dalam pembentukan Holding Pangan pada tanggal 31 Desember 2021 sebesar Rp2.199.577.070.211 dan divestasi PT Phapros Tbk pada tanggal 27 Maret 2019 sebesar (Rp995.151.174.584).

*This represents the difference between the consideration received and the carrying amount of net assets transferred in the inbreng (non-cash contribution) of shares of 5 former state-owned enterprises (ex-SOEs) by the Government to the Company in the establishment of the Food Holding on December 31, 2021, amounting to Rp2,199,577,020,211, and the divestment of PT Phapros Tbk on March 27, 2019, amounting to (Rp995,151,174,584).*

### b. Pengampunan pajak / *b. Tax amnesty*

Pada tahun 2016 dan 2017, PG CB, MK, dan Garam berpartisipasi dalam program Pengampunan Pajak sesuai dengan Undang-Undang No. 11 Tahun 2016. PG CB menyampaikan Surat Pernyataan Harta dan memperoleh persetujuan aset pengampunan pajak sebesar Rp400.000.000 dengan uang tebusan sebesar Rp12.000.000. Selanjutnya, pada 20 April 2017, PG CB melaporkan aset tetap sebesar Rp28.849.000, dicatat sebagai tambahan modal disetor, sedangkan uang tebusan sebesar Rp1.442.450 diakui sebagai beban pajak pada laba rugi komprehensif tahun berjalan. MK mencatat tambahan modal disetor sebesar

*In 2016 and 2017, PG CB, MK, and Garam participated in the Tax Amnesty program in accordance with Law No. 11 of 2016. PG CB submitted an Asset Declaration Letter and obtained approval for tax amnesty assets amounting to Rp400,000,000 with a redemption payment of Rp12,000,000. Furthermore, on April 20, 2017, PG CB reported fixed assets amounting to Rp28,849,000, which were recorded as additional paid-in capital, while the redemption payment of Rp1,442,450 was recognized as tax expense in the current year's comprehensive income. MK recorded additional paid-in capital of Rp33,000,000 from the tax*

Rp33.000.000 dari pengampunan pajak atas persediaan barang jadi teh low grade sesuai dengan Surat Keterangan Pengampunan Pajak No. KET-336/PP/WPJ.19/2017 tanggal 5 April 2017. Garam menyampaikan dan mengungkapkan aset berupa tanah dan bangunan sesuai dengan Surat Keterangan Pengampunan Pajak No. KET-59/PP/WPJ.19/2017 tanggal 12 Januari 2017.

*amnesty related to low-grade tea finished goods inventory in accordance with Tax Amnesty Certificate No. KET-336/PP/WPJ.19/2017 dated April 5, 2017. Garam declared and disclosed assets in the form of land and buildings in accordance with Tax Amnesty Certificate No. KET-59/PP/WPJ.19/2017 dated January 12, 2017.*

## 42. Penghasilan komprehensif lain / *42. Other comprehensive income*

| | 2024 | 2023 | |
|---|---|---|---|
| Surplus atas revaluasi aset tetap | 25.232.340.037.728 | 24.979.290.266.934 | *Surplus on revaluation of fixed assets* |
| Penilaian kembali liabilitas imbalan pascakerja | (479.689.598.527) | (469.332.901.260) | *Remeasurement of post-employment benefit liabilities* |
| Perubahan nilai aset keuangan pada nilai wajar | (30.587.540.887) | (21.901.609.235) | *Changes in the value of financial assets at fair value* |
| Selisih penjabaran mata uang asing | (4.792.150.737) | (826.846.462) | *Foreign currency translation difference* |
| **Jumlah** | **24.717.270.747.577** | **24.487.228.909.977** | ***Total*** |

## 43. Saldo laba / *43. Retained earnings*

### a. Cadangan Umum / *a. General Reserve and Others*

Berdasarkan Undang-Undang Perseroan Terbatas No. 40 Tahun 2007 tanggal 16 Agustus 2007, Perusahaan diwajibkan membentuk cadangan umum dari laba bersih sekurang-kurangnya 20% dari modal ditempatkan dan disetor penuh.

*In accordance with the Indonesian Company Law No. 40 of 2007 dated August 16, 2007, the Company is required to appropriate a general reserve from net income of at least 20% of the issued and fully paid capital.*

Berdasarkan keputusan Rapat Umum Pemegang Saham Tahunan sebagaimana dituangkan dalam:

- Akta Notaris No. 20 tanggal 26 Juni 2023, oleh Notaris Nurhasanah, S.H., MKn., tidak mencantumkan pencadangan laba bersih tahun buku 2022;
- Akta Notaris No. 16 tanggal 28 Juni 2024 oleh Notaris Nurhasanah, S.H., MKn., Pemegang Saham menyetujui pencadangan laba bersih tahun buku 2023 sebesar Rp151.472.554.323; dan Jumlah cadangan umum per 31 Desember 2023 adalah sebesar Rp151.472.554.323 yang disajikan pada laporan posisi keuangan konsolidasian.

*Based on the resolutions of the Annual General Meeting of Shareholders (AGMS) as stated in:*

- *Notarial Deed No. 20 dated 26 June 2023, by Notary Nurhasanah, S.H., Mkn., did not stipulate the appropriation of net income for the 2022 financial year;*
- *Notarial Deed No. 16 dated 28 June 2024 by Notary Nurhasanah, S.H., Mkn., the Shareholders approved the appropriation of net income for the financial year 2023 amounting to Rp151,472,554,323; and As of December 31, 2023, the total general reserve amounted to Rp151,472,554,323 and is presented in the consolidated statement of financial position.*

### b. Dividen / *b. Dividends*

Berdasarkan Akta No. 1 tanggal 1 Juli 2024, yang dibuat oleh Notaris Susy Etwi Octaviani, S.H., M.Kn., Para Pemegang Saham telah

*Based on Deed No. 1 dated July 1, 2024, drawn up by Notary Susy Etwi Octaviani, S.H., M.Kn., the Shareholders have decided to distribute*

memutuskan untuk membagikan dividen PT Pabrik Gula Candi Baru sebesar Rp12.173.000.000 dari laba ditahan untuk tahun 2023. Jumlah dividen porsi kepentingan non-pengendali sebesar Rp139.989.500.

Berdasarkan Akta No. 6 Tanggal 6 Juni 2023 oleh Notaris Shinta Dewi, S.H., tentang Berita Acara Rapat Umum Pemegang Saham, pemegang saham memutuskan untuk melakukan pembagian dividen atas PT Pabrik Gula Candi Baru sebesar Rp1.826.429.075 atas saldo laba tahun 2022. Jumlah dividen porsi kepentingan non-pengendali sebesar Rp21.003.938.

*dividends of PT Pabrik Gula Candi Baru amounting to Rp12,173,000,000 from retained earnings for the year 2023. The amount of dividends for non-controlling interests amounting to Rp139,989,500.*

*Based on Deed no. 6 Dated June 6, 2023 by Notary Shinta Dewi, S.H., regarding the Minutes of the General Meeting of Shareholders, the shareholders decided to distribute dividends PT Pabrik Gula Candi Baru of Rp1,826,429,075 on the 2022 retained earnings. The amount of dividends for non-controlling interests amounting to Rp21,003,938.*

## 44. Kepentingan non-pengendali / *44. Non-controlling interests*

Akun tersebut merupakan hak pemegang saham minoritas atas aset bersih entitas anak per 31 Desember 2024 dan 2023 terinci sebagai berikut:

*The account represents the minority shareholders' interest in the net assets of subsidiaries as of December 31, 2024 and 2023 detailed as follows:*

| | 2024 | 2023 |
|---|---|---|
| MK | 13.330.096.747 | 13.330.096.746 |
| PG CB | 3.506.978.725 | 3.163.429.127 |
| GIEB | 2.297.369.327 | 2.091.804.234 |
| PPI | 41.223.571 | 41.223.571 |
| SHS | 8.542.880 | 8.542.884 |
| PGR II | -- | 822.251 |
| Berdikari | (713.426.239) | (24.708.354) |
| PMO | (297.168.844.887) | (278.442.972.120) |
| **Jumlah/ *Total*** | **(278.698.059.876)** | **(259.831.761.661)** |

## 45. Pendapatan / *45. Revenues*

| | 2024 | 2023 | |
|---|---|---|---|
| Perdagangan | 6.244.721.328.208 | 4.609.876.757.796 | *Tradings* |
| Peternakan | 4.711.744.815.167 | 1.008.088.352.722 | *Livestock* |
| Industri gula, tetes alkohol spiritus dan arak | 4.583.672.313.802 | 5.292.942.955.905 | *Sugar industry, molasses, alcohol, spiritous, and arrack* |
| Jasa | 1.296.798.177.912 | 986.410.154.332 | *Services* |
| Obat-obatan dan alat kesehatan | 648.379.681.685 | 2.214.804.880.482 | *Medicines and medical tools* |
| Pertanian | 283.529.025.659 | 322.816.732.579 | *Agriculture* |
| Garam | 223.191.979.775 | 243.838.713.700 | *Salt* |
| Perikanan | 177.302.237.073 | 380.290.447.715 | *Fishery* |
| Perkebunan | 143.718.841.332 | 183.487.465.021 | *Plantation* |
| **Jumlah** | **18.313.058.400.613** | **15.242.556.460.252** | ***Total*** |

Rincian pendapatan untuk tahun-tahun yang berakhir pada tanggal 31 Desember 2024 dan 2023 adalah sebagai berikut:

*The details of revenue for the years ended December 31, 2024 and 2023 are as follows:*

### a. Perdagangan / *a. Tradings*

| | 2024 | 2023 | |
|---|---|---|---|
| *Trading* dan retail | 2.499.361.427.950 | 2.623.848.025.213 | *Trading and retail* |
| Barang konsumen | 2.825.078.476.743 | 1.365.664.249.949 | *Consumer goods* |
| Pupuk | 781.413.049.794 | 464.693.268.813 | *Fertilizer* |
| Obat-obatan dan bahan kimia | 73.342.583.357 | 53.213.590.430 | *Medicines and chemical* |
| Karung plastik | 63.988.762.887 | 99.813.116.842 | *Plastic bags* |
| Pestisida | 1.537.027.477 | 2.644.506.549 | *Pesticide* |
| **Jumlah** | **6.244.721.328.208** | **4.609.876.757.796** | ***Total*** |

### b. Peternakan / *b. Livestock*

| | 2024 | 2023 | |
|---|---|---|---|
| Daging dan makanan olahan | 3.655.145.643.659 | 267.940.845.168 | *Processed meat and food* |
| Program *Stunting* | 799.934.245.562 | 605.590.381.229 | *Stunting program* |
| Perunggasan | 202.966.291.421 | 112.799.955.981 | *Poultry* |
| Ruminansia | 53.698.634.525 | 21.757.170.344 | *Ruminants* |
| **Jumlah** | **4.711.744.815.167** | **1.008.088.352.722** | ***Total*** |

### c. Industri gula, tetes, alkohol, spiritus dan arak / *c. Sugar industry, molasses, alcohol, spiritous. and arrack*

| | 2024 | 2023 | |
|---|---|---|---|
| Gula dan tetes | 4.560.452.204.128 | 5.268.666.401.538 | *Sugar and molasses* |
| Alkohol,spiritus, dan arak | 23.220.109.674 | 24.276.554.367 | *Alcohol, spirituous, and arrack* |
| **Jumlah** | **4.583.672.313.802** | **5.292.942.955.905** | ***Total*** |

### d. Jasa / *d. Services*

| | 2024 | 2023 | |
|---|---|---|---|
| Jasa logistik | 536.988.509.801 | 344.823.274.946 | *Logistics services* |
| Jasa penyewaan properti | 473.508.404.893 | 329.359.747.308 | *Property Rental Services* |
| Jasa kepelabuhan | 168.049.785.428 | 206.121.435.140 | *Harbor services* |
| Jasa pengelolaan limbah terintegrasi | 3.513.175.375 | 841.190.900 | *Integrated waste system service* |
| Resep dan labotarium | 1.729.648.675 | 1.994.615.542 | *Recipes and laboratory* |
| Barang dan jasa lainnya | 113.008.653.740 | 103.269.890.496 | *Other goods and services* |
| **Jumlah** | **1.296.798.177.912** | **986.410.154.332** | ***Total*** |

### e. Obat-obatan dan alat kesehatan / *e. Medicines and medical device*

| | 2024 | 2023 | |
|---|---|---|---|
| Alat Kesehatan | 360.867.639.085 | 1.322.801.801.506 | *Medical equipments* |
| Obat-obatan | 283.187.455.414 | 854.776.513.658 | *Medicines* |
| Alat suntik sekali pakai (ASSP) | 3.463.279.919 | 6.345.747.856 | *Disposable syringe (ASSP)* |
| Kondom | 59.405.379 | 3.418.439.392 | *Condom* |
| *Hyperbaric Oxygen Therapy* (HBOT) | -- | 3.783.783.784 | *Hyperbaric Oxygen Therapy (HBOT)* |
| Produk lain | 801.901.888 | 23.678.594.286 | *Other products* |
| **Jumlah** | **648.379.681.685** | **2.214.804.880.482** | ***Total*** |

### f. Pertanian / *f. Agriculture*

| | 2024 | 2023 | |
|---|---|---|---|
| Padi dan beras | 282.584.732.784 | 321.289.960.966 | *Paddy and rice* |
| Benih | 944.292.875 | 1.526.771.613 | *Seed* |
| **Jumlah** | **283.529.025.659** | **322.816.732.579** | ***Total*** |

### g. Garam / *g. Salt*

| | 2024 | 2023 | |
|---|---|---|---|
| Garam bahan baku produksi sendiri | 119.479.387.950 | 94.736.959.500 | *Raw salt of own production* |
| Garam olahan halus karungan | 38.984.935.704 | 44.278.027.647 | *Sack refined refined salt* |
| Garam olahan halus kemasan | 38.798.099.665 | 56.907.271.265 | *Packaged refined sal* |
| Garam kasar kemasan | 22.643.461.156 | 32.097.870.104 | *Packaged coarse salt* |
| Garam lososa | 2.765.511.472 | 1.754.605.947 | *Lososa salt* |
| Garam *top grade* | 511.287.500 | 914.150.000 | *Top grade salt* |
| Garam *lifesyle* | 9.296.328 | 5.638.053 | *Lifestyle salt* |
| Garam bahan baku (PMN) | -- | 13.144.191.184 | *Raw salt (PMN)* |
| **Jumlah** | **223.191.979.775** | **243.838.713.700** | ***Total*** |

### h. Perikanan / *h. Fishery*

| | 2024 | 2023 | |
|---|---|---|---|
| Pengolahan Ikan | 167.990.888.948 | 356.606.862.502 | *Fish Processing* |
| Pabrik pakan | 9.311.348.125 | 23.683.585.213 | *Feed mill* |
| **Jumlah** | **177.302.237.073** | **380.290.447.715** | ***Total*** |

### i. Perkebunan / *i. Plantations*

| | 2024 | 2023 | |
|---|---|---|---|
| Teh | 52.820.572.136 | 50.113.244.457 | *Tea* |
| Minyak kelapa sawit | 47.449.014.100 | 67.164.144.680 | *Crude palm oil* |
| Tandan buah segar (TBS) | 37.013.939.388 | 57.877.729.819 | *Fresh Fruit Bunches (FFB)* |
| Inti kelapa sawit | 5.992.407.389 | 8.110.702.371 | *Palm kernel* |
| Karet | 442.908.319 | 221.643.694 | *Rubber* |
| **Jumlah** | **143.718.841.332** | **183.487.465.021** | ***Total*** |

## 46. Beban pokok pendapatan dan beban langsung / *46. Cost of revenues and direct cost*

| | 2024 | 2023 | |
|---|---|---|---|
| Perdagangan | 5.576.609.438.359 | 4.357.807.815.744 | *Trading* |
| Industri gula, tetes alkohol spiritus dan arak | 4.293.984.057.019 | 4.941.648.143.234 | *Sugar industry, molasses, spiritous, and arrack* |
| Peternakan | 4.287.490.064.855 | 896.703.824.984 | *Livestock* |
| Jasa | 740.888.001.532 | 626.966.748.312 | *Services* |
| Obat-obatan dan alat kesehatan | 558.330.007.776 | 1.681.232.110.482 | *Medicine and medical tools* |
| Pertanian | 412.511.163.151 | 304.163.487.847 | *Agriculture* |
| Perikanan | 171.812.053.269 | 370.539.473.531 | *Fishery* |
| Perkebunan | 192.364.619.337 | 282.134.667.604 | *Plantation* |
| Garam | 98.200.780.331 | 114.455.555.803 | *Salt* |
| **Jumlah** | **16.332.190.185.629** | **13.575.651.827.541** | ***Total*** |

Rincian beban pokok pendapatan dan beban langsung untuk tahun-tahun yang berakhir pada tanggal 31 Desember 2024 dan 2023 adalah sebagai berikut:

*The details of cost of revenues and direct cost for the years ended December 31, 2024 and 2023 are as follows:*

### a. Perdagangan / *a. Trading*

| | 2024 | 2023 | |
|---|---|---|---|
| *Trading* dan retail | 2.380.173.343.626 | 2.470.072.494.967 | *Trading and retail* |
| Barang konsumen | 2.343.798.503.366 | 1.313.639.931.365 | *Consumer goods* |
| Pupuk | 711.287.192.200 | 432.636.289.142 | *Fertilizer* |
| Karung plastik | 87.919.715.182 | 94.045.155.694 | *Plastics bags* |
| Obat-obatan dan bahan kimia | 51.937.292.122 | 44.837.453.730 | *Medicines and chemical materials* |
| Pestisida | 1.493.391.863 | 2.576.490.846 | *Pesticide* |
| **Jumlah** | **5.576.609.438.359** | **4.357.807.815.744** | ***Total*** |

### b. Industri gula, tetes, alkohol, spiritus dan arak / *b. Sugar industry, molasses, alcohol, spiritous. and arrack*

| | 2024 | 2023 | |
|---|---|---|---|
| **Gula** | | | ***Sugar*** |
| Beban Produksi: | | | *Production expenses:* |
| Tanaman | 1.668.508.835.069 | 1.588.949.438.049 | *Plantations* |
| Pembuatan gula | 203.680.598.744 | 192.029.171.537 | *Sugar manufacture* |
| Pemeliharaan | 126.055.849.491 | 100.104.470.559 | *Maintenance* |
| Pengelolaan | 144.779.134.459 | 94.313.186.771 | *Management* |
| Tebang dan angkut | 90.460.775.371 | 85.483.731.978 | *Cutting and transport* |
| Beban penyusutan | 89.852.235.522 | 87.030.850.418 | *Depreciation expense* |
| Pembungkusan dan pengangkutan | 14.496.800.542 | 36.628.332.685 | *Packaging and transportation* |
| **Subjumlah** | **2.337.834.229.198** | **2.184.539.181.997** | ***Subtotal*** |
| Persediaan awal | 245.959.113.827 | 40.780.593.457 | *Beginning inventory* |
| Pembelian | 1.659.797.729.824 | 2.608.433.695.842 | *Purchase* |
| Persediaan akhir | (251.049.087.312) | (245.959.113.827) | *Ending inventory* |
| **Subjumlah** | **3.992.541.985.537** | **4.587.794.357.469** | ***Subtotal*** |
| **Tetes** | | | ***Molasses*** |
| Tanaman | 197.817.181.639 | 212.500.138.622 | *Plantations* |
| Pembuatan tetes | 20.819.127.457 | 20.121.613.868 | *Molasses manufacture* |
| Pemeliharaan | 19.248.366.307 | 14.029.435.022 | *Maintenance* |
| Pengelolaan | 19.716.358.364 | 13.908.418.116 | *Management* |
| Tebang dan angkut | 10.196.396.202 | 11.253.138.033 | *Cutting and transport* |
| Beban penyusutan | 11.230.732.040 | 36.115.364.539 | *Depreciation expense* |
| **Subjumlah** | **279.028.162.009** | **307.928.108.200** | ***Subtotal*** |
| Persediaan awal | 2.051.475.515 | 14.447.489.124 | *Beginning inventory* |
| Pembelian | 945.542.350 | 3.184.338.960 | *Purchase* |
| Persediaan akhir | (8.204.899.537) | (2.051.475.515) | *Ending inventory* |
| **Subjumlah** | **273.820.280.337** | **323.508.460.769** | ***Subtotal*** |
| **Alkohol, spiritus, arak** | **27.621.791.145** | **30.345.324.996** | ***Alcohol, Spiritous, arrack*** |
| **Jumlah** | **4.293.984.057.019** | **4.941.648.143.234** | ***Total*** |

### c. Peternakan / *c. Livestock*

| | 2024 | 2023 | |
|---|---|---|---|
| Daging dan makanan olahan | 3.518.927.885.919 | 266.893.512.712 | *Meat and procesed foods* |
| Program stunting | 549.441.248.977 | 512.186.590.816 | *Stunting program* |
| Perunggasan | 167.505.729.025 | 97.639.968.408 | *Poutry* |
| Ruminansia | 51.615.200.934 | 19.983.753.048 | *Ruminants* |
| **Jumlah** | **4.287.490.064.855** | **896.703.824.984** | ***Total*** |

### d. Jasa / *d. Service*

| | 2024 | 2023 | |
|---|---|---|---|
| Logistik | 339.132.792.640 | 291.487.458.080 | *Logistics* |
| Jasa penyewaan properti | 215.900.048.890 | 208.910.239.455 | *Property Rental Services* |
| Jasa kepelabuhan | 101.589.863.833 | 89.617.122.831 | *Harbor services* |
| Jasa pengelolaan limbah terintegrasi | 3.282.757.740 | 764.719.000 | *Integrated waste system service* |
| Resep dan laboratorium | 1.309.206.248 | 1.486.894.418 | *Recipes and laboratories* |
| Barang dan jasa lainnya | 79.673.332.181 | 34.700.314.528 | *Other goods and services* |
| **Jumlah** | **740.888.001.532** | **626.966.748.312** | ***Total*** |

### e. Obat-obatan dan alat kesehatan / *e. Medicine and medical tools*

| | 2024 | 2023 | |
|---|---|---|---|
| Alat kesehatan | 294.423.960.111 | 927.000.770.977 | *Medical equipments* |
| Obat-obatan | 262.613.367.475 | 743.710.911.166 | *Medicines* |
| Alat suntik sekali pakai (ASSP) | 1.278.228.955 | 1.927.184.542 | *ASSP* |
| Kondom | 14.451.235 | 2.402.249.541 | *Condom* |
| Produk lainnya | -- | 6.190.994.256 | *Other product* |
| **Jumlah** | **558.330.007.776** | **1.681.232.110.482** | ***Total*** |

### f. Pertanian / *f. Agriculture*

| | 2024 | 2023 | |
|---|---|---|---|
| Padi dan beras | 411.847.995.276 | 302.739.404.266 | *Paddy and rice* |
| Benih | 663.167.875 | 1.424.083.581 | *Seed* |
| **Jumlah** | **412.511.163.151** | **304.163.487.847** | ***Total*** |

### g. Perikanan / *g. Fishery*

| | 2024 | 2023 | |
|---|---|---|---|
| *Fish processing and trading* | 164.071.477.074 | 337.908.167.510 | *Fish processing and trading* |
| Pabrik pakan | 7.740.576.195 | 32.631.306.021 | *Feed mill* |
| **Jumlah** | **171.812.053.269** | **370.539.473.531** | ***Total*** |

### h. Perkebunan / *h. Plantation*

| | 2024 | 2023 | |
|---|---|---|---|
| Teh | 79.246.606.459 | 44.214.056.778 | *Tea* |
| Tandan buah segar (TBS) | 66.688.749.503 | 57.488.079.623 | *Fresh fruit bunches (FFB)* |
| Minyak kelapa sawit | 41.475.970.262 | 170.769.729.030 | *Crude palm oil* |
| Inti kelapa sawit | 4.290.908.948 | 8.763.640.001 | *Palm kernel* |
| Karet | 662.384.165 | 899.162.172 | *Rubber* |
| **Jumlah** | **192.364.619.337** | **282.134.667.604** | ***Total*** |

### i. Garam / *i. Salt*

| | 2024 | 2023 | |
|---|---|---|---|
| Garam olahan halus karungan | 32.063.275.636 | 21.142.283.236 | *Sack refined salt* |
| Garam olahan halus kemasan | 28.839.971.316 | 35.858.851.190 | *Packaged refined salt* |
| Garam bahan baku produksi sendiri | 24.992.906.995 | 26.931.622.179 | *Raw salt of own production* |
| Garam kasar kemasan | 10.294.387.941 | 16.262.469.940 | *Packaged course salt* |
| Garam lososa | 1.789.677.795 | 871.170.547 | *Losasa salt* |
| Garam *top grade* | 213.788.590 | 329.006.417 | *Top grade salt* |
| Garam *lifestyle* | 6.772.058 | 3.135.733 | *Lifestyle salt* |
| Garam rakyat PMN | -- | 13.057.016.561 | *PMN folk salt* |
| **Jumlah** | **98.200.780.331** | **114.455.555.803** | ***Total*** |

Dalam beban pokok pendapatan dan beban langsung terdapat penyusutan dan amortisasi tanaman produktif, aset tetap, aset hak guna usaha, aset takberwujud dan aset pengampunan pajak dengan rincian sebagai berikut:

*In the cost of revenues and direct cost there is depreciation and amortization of bearer plants, fixed assets, right of use assets, intangible assets and tax amnesty assets are as follows:*

| | 2024 | 2023 | |
|---|---|---|---|
| Penyusutan dan amortisasi | | | *Depreciation and amortization* |
| Tanaman produktif (Catatan 20) | 42.068.896.082 | 40.203.881.210 | *Bearer plants (Note 20)* |
| Aset tetap (Catatan 23) | 167.967.757.090 | 172.030.866.034 | *Fixed assets (Note 23)* |
| Aset hak guna usaha (Catatan 24) | 8.925.501.928 | 13.404.699.772 | *Right of use assets (Note 24)* |
| Aset takberwujud (Catatan 25) | 1.626.357.404 | 490.895.591 | *Intangible assets (Note 25)* |
| Aset pengampunan pajak (Catatan 27) | 29.067.057 | 29.067.057 | *Tax amnesty assets (Note 27)* |
| **Jumlah** | **220.617.579.561** | **226.159.409.664** | ***Total*** |

## 47. Beban pegawai / *47. Employee expenses*

| | 2024 | 2023 | |
|---|---|---|---|
| Gaji, pengobatan, dan premi pensiun | 757.550.971.710 | 760.071.743.077 | *Salaries, medical and pension premiums* |
| Jaminan sosial pegawai | 220.646.745.644 | 290.246.694.791 | *Employee social security* |
| **Jumlah** | **978.197.717.354** | **1.050.318.437.868** | ***Total*** |

## 48. Beban umum administrasi / *48. General and administrative expenses*

| | 2024 | 2023 | |
|---|---|---|---|
| Penyusutan | 136.619.297.939 | 106.616.006.365 | *Depreciation* |
| Pajak dan PBB | 94.191.159.620 | 27.314.216.564 | *Tax and PBB* |
| Kantor dan umum | 89.166.334.089 | 94.192.478.774 | *Office and general* |
| Pemeliharaan gedung, mess dan sewa | 58.171.870.780 | 63.919.429.366 | *Building maintenance, mess and rental* |
| Konsultan (yuridis dan audit) | 44.788.725.826 | 40.897.086.924 | *Consultant (juridical and audit)* |
| Pengangkutan / perjalanan | 20.968.462.077 | 38.852.998.370 | *Transportation / travelling* |
| Jamuan dan sumbangan | 14.535.807.845 | 12.253.161.934 | *Representation and donations* |
| Rapat, seminar, riset dan pengembangan | 14.157.754.421 | 16.528.427.066 | *Meeting, seminar, research and development* |
| Bank / iklan / komputerisasi | 11.068.341.263 | 15.098.896.083 | *Bank / advertisement / computerization* |
| Asuransi | 6.681.128.840 | 4.065.143.636 | *Insurance* |
| Iuran, retribusi, perijinan dan keamanan | 4.805.872.427 | 4.498.272.408 | *Contributions, retributions, license and security* |
| Beban lainnya | 130.307.954.485 | 166.562.122.218 | *Other expenses* |
| **Jumlah** | **625.462.709.612** | **590.798.239.708** | ***Total*** |

## 49. Beban penjualan dan pemasaran / *49. Sales and marketing expenses*

| | 2024 | 2023 | |
|---|---|---|---|
| Promosi dan distribusi produk | 49.545.051.957 | 62.738.226.095 | *Promotion and distribution products* |
| Pemeliharaan kendaraan | 18.314.569.542 | 23.709.455.411 | *Vehicle maintenance* |
| Kirim dan asuransi | 17.554.583.268 | 16.817.718.996 | *Delivery and insurance* |
| Distribusi kulit | 13.647.354.927 | 13.508.046.861 | *Leather distribution* |
| Sponsor dan seminar | 9.065.750.395 | 23.202.565.280 | *Sponsorship and seminars* |
| Lainnya | 27.164.066.296 | 13.880.860.549 | *Others* |
| **Jumlah** | **135.291.376.385** | **153.856.873.192** | ***Total*** |

## 50. Beban keuangan / *50. Finance costs*

| | 2024 | 2023 | |
|---|---|---|---|
| **Pendapatan Keuangan** | | | ***Finance Income*** |
| Perubahan nilai kini arus kas dari kewajiban yang telah direstrukturisasi | 211.425.246.770 | 475.935.223.562 | *Change in present value of cash flows of restructured liabilities* |
| Bunga deposito dan jasa giro | 61.398.807.852 | 49.784.769.701 | *Interest on deposit and current account* |
| Bunga modal kerja | 17.486.472.815 | 36.097.039 | |
| **Subjumlah** | **290.310.527.437** | **525.756.090.302** | ***Subtotal*** |
| **Beban Keuangan** | | | ***Finance Cost*** |
| Beban bunga pinjaman bank | 549.550.811.673 | 795.692.381.262 | *Bank interest expenses* |
| Beban bunga liabilitas sewa (Catatan 35) | 834.217.582 | 41.321.281 | *Interest expense on lease liabilities (Note 35)* |
| Beban pajak atas deposito dan jasa giro | 12.279.761.570 | 9.956.953.940 | *Tax expense on current account interest* |
| Beban pinjaman RDI | 677.468.273 | 561.013.635 | *RDI loan expenses* |
| **Subjumlah** | **563.342.259.097** | **806.251.670.118** | ***Subtotal*** |
| **Jumlah** | **(273.031.731.660)** | **(280.495.579.816)** | ***Total*** |

## 51. Penghasilan (beban) lain-lain / *51. Other income (expenses)*

| | 2024 | 2023 | |
|---|---|---|---|
| **Pendapatan lain-lain** | | | ***Other Income*** |
| Keuntungan dari perubahan nilai wajar properti investasi (Catatan 22) | 371.932.833.624 | 498.588.261.250 | *Gain on changes in fair value of investment properties (Note 22)* |
| Pemulihan piutang usaha (Catatan 8) dan piutang lain-lain (Catatan 9a. dan 9.b) | 258.543.666.988 | 13.490.017.788 | *Recovery of trade receivables (Note 8) and other receivables (Note 9.a and 9.b)* |
| Keuntungan dari penjualan properti investasi (Catatan 22) | -- | 143.598.166.962 | *Gain on disposal of property investment (Note 22)* |
| Keuntungan dari penjualan aset (Catatan 23) | 83.599.432.219 | 1.290.761.093 | *Gain on disposal of assets (Note 23)* |
| Penghapusan utang pajak | 17.799.805.333 | 16.892.279.212 | *Elimination of tax debt* |
| Penyesuaian penyusutan aset tetap (Catatan 23) | 16.248.506.852 | 2.000.180.084 | *Fixed asset depreciation adjustment (Note 23)* |
| Penerimaan denda klaim | 14.652.122.802 | 82.383.811.251 | *Receipy of claim penalties* |
| Penjualan barang bekas | 2.162.879.863 | 2.159.074.061 | *Sale of used goods* |
| Pemulihan persediaan (Catatan 13) | 1.239.165.565 | 1.609.739.160 | *Recovery of inventory (Note 13)* |
| Lainnya | 97.012.366.032 | 390.886.545.091 | *Others* |
| **Subjumlah** | **863.190.779.278** | **1.152.898.835.952** | ***Subtotal*** |
| **Beban lain-lain** | | | ***Other Expense*** |
| Beban pajak | 203.596.937.446 | 138.806.525.882 | *Tax expenses* |
| Penyisihan penurunan nilai piutang usaha (Catatan 8) dan piutang lain-lain (Catatan 9.a dan 9.b) | 132.487.284.261 | 193.626.686.628 | *Allowance for impairment of trade receivables (Note 8) and other receivables (Note 9.a and 9.b)* |
| Kerugian dari perubahan nilai aset biologis (Catatan 12) | 94.547.212.536 | 28.480.183.791 | *Loss from changes in fair value of biological assets (Note 12)* |
| Penyisihan penurunan nilai persediaan (Catatan 13) | 91.381.742.998 | 19.057.897.925 | *Allowance for impairment of inventory (Note 13)* |
| Biaya penjualan aset tidak lancar yang dimiliki untuk dijual | 33.341.446.512 | 47.751.867.413 | *Costs to Sell Non-Current Assets Held for Sale* |
| Biaya restrukturisasi dan penyehatan SHS | 22.625.263.518 | -- | *Restructuring and SHS recovery expenses* |
| Kerugian investasi asosiasi (Catatan 17c) | 10.902.456.535 | 22.662.771.360 | *Loss on Investment in Associate (Note 17c)* |
| Selisih kurs | 8.344.668.934 | 7.123.393.469 | *Forex difference* |
| Penyisihan penurunan nilai aset tetap (Catatan 23), aset takberwujud (Catatan 25) dan aset non operasional (Catatan 26) | 6.464.365.320 | 75.504.782.645 | *Allowance for impairment of fixed assets (Note 23), intangible assets (Note 25) and non-operational assets, (Note 26)* |
| Beban denda/ klaim | 2.193.394.335 | 1.727.966.213 | *Penalty and Claim Expenses* |
| Lainnya | 126.159.417.136 | 405.275.575.129 | *Others* |
| **Subjumlah** | **754.213.871.728** | **940.017.650.455** | ***Subtotal*** |
| **Jumlah** | **108.976.907.550** | **212.881.185.497** | ***Total*** |

## 52. Informasi mengenai pihak berelasi / *52. Related parties information*

| Pihak berelasi/ *Related parties* | Sifat hubungan/ *Nature of relationship* | Jenis transaksi/ *Nature of transaction* |
|---|---|---|
| Pemerintah Republik Indonesia/ *The government of Republic of Indonesia* | Pemegang Saham melalui Kementrian BUMN/ *Shareholders through the Ministry of SOEs* | Kewajiban layanan publik/ *Public service obligation* |
| PT Bank Mandiri (Persero) Tbk, PT Bank Rakyat Indonesia (Persero) Tbk, PT Bank Negara Indonesia (Persero) Tbk, PT Bank Tabungan Negara (Persero) Tbk, PT Bank Syariah Indonesia Tbk, PT Bank Raya Indonesia Tbk | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Penempatan dana dan pinjaman/ *fund placement and loans facility* |

| **Pihak berelasi/** ***Related parties*** | **Sifat hubungan/** ***Nature of relationship*** | **Jenis transaksi/** ***Nature of transaction*** |
|---|---|---|
| Badan Pangan Nasional Republik Indonesia | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Pemberian Program Stunting/ Rendering of Stunting Program |
| Kementerian Energi dan Sumber Daya Mineral Republik Indonesia | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Pemberian jasa pergudangan dan logistik/ *Rendering of warehousing and logistic service* |
| PT Pupuk Kalimantan Timur | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Pemberian jasa pergudangan dan logistik/ *Rendering of warehousing and logistic service* |
| PT Petrokimia Gresik | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Pemberian jasa pergudangan dan logistik/ *Rendering of warehousing and logistic service* |
| Kementerian Pertanian Republik Indonesia | Entitas Berelasi dengan Pemerintah/ *Government Related Parties* | Pemberian pengadaan barang dan jasa/ Rendering of goods and service |
| PT Pupuk Sriwidjaja Palembang | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Pemberian jasa pergudangan dan logistik/ *Rendering of warehousing and logistic service* |
| PT Pupuk Iskandar Muda | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Pemberian jasa pergudangan dan logistik/ *Rendering of warehousing and logistic service* |
| PT PG Madu Baru | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Penjualan pupuk dan karung plastik, pembelian alkohol, arak dan pemberian pinjaman modal kerja/ *Sale of fertilizers and plastic sacks, purchase of alcohol, arrack and working capital loans* |
| PT Pupuk Kujang | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Pemberian jasa pergudangan dan logistik/ *Rendering of warehousing and logistic service* |
| PT Len Industri (Persero) | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Pemberian jasa pergudangan dan logistik/ *Rendering of warehousing and logistic service* |
| PT Wijaya Karya Rekayasa Kontruksi | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Pemberian jasa pergudangan dan logistik/ *Rendering of warehousing and logistic service* |
| PT Timah Tbk | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Pemberian jasa perdagangan/ *Rendering of trading* |
| PT Wijaya Karya (Persero) Tbk | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Pemberian jasa perdagangan/ *Rendering of trading* |
| Perusahaan umum badan urusan logistik | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Pemberian jasa pergudangan dan logistik/ *Rendering of warehousing and logistic service* |
| PT Pertamina (Persero) | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Pemberian jasa pergudangan dan logistik/ *Rendering of warehousing and logistic service* |

| **Pihak berelasi/** ***Related parties*** | **Sifat hubungan/** ***Nature of relationship*** | **Jenis transaksi/** ***Nature of transaction*** |
|---|---|---|
| PT Adhi Karya (Persero) Tbk | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Pemberian jasa pergudangan dan logistik/ *Rendering of warehousing and logistic service* |
| PT Pindad International Logistic | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Pemberian jasa pergudangan dan logistik/ *Rendering of warehousing and logistic service* |
| PT Kilang Pertamina International (Persero) | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Pemberian jasa pergudangan dan logistik/ *Rendering of warehousing and logistic service* |
| PT Waskita Beton Precast | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Pemberian jasa pergudangan dan logistik/ *Rendering of warehousing and logistic service* |
| PT Wijaya Karya Bangunan Gedung | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Pemberian jasa pergudangan dan logistik/ *Rendering of warehousing and logistic service* |
| PT Industri Gula Glenmore | Entitas sepengendali/*Entitas Under Common Control* | Pemberian jasa perdagangan/ *Rendering of trading* |
| PT Graha Sarana Gresik | Entitas sepengendali/*Entitas Under Common Control* | Pemberian jasa perdagangan/ *Rendering of trading* |
| PT Perkebunan Nusantara I - XIV (Persero) | Entitas sepengendali/*Entitas Under Common Control* | Pemberian jasa perdagangan perkebunan/ *Rendering of plantation trade grants* |
| PT Phapros | Entitas sepengendali/*Entitas Under Common Control* | Pemberian jasa perdagangan/ *Rendering of trading* |
| Koperasi Karyawan PT Rajawali Nusantara Indonesia (Persero) | Pengurus berasal dari manajemen PT Rajawali Nusindo/ *The board members are from the management PT Rajawali Nusindo* | Pemberian jasa pinjaman sementara/ *Short-term loan granted* |
| PT Kawasan Berikat Nusantara | Entitas sepengendali/*Entitas Under Common Control* | Pemberian atas pembentukan rencana perusahaan sebagai holding kawasan/ Rendering of the formation of a company plan as a regional holding |
| PT Brantas Energi | Entitas sepengendali/*Entitas Under Common Control* | Pemberian jasa operasional pembangkit/ *Provision of power plant operational services* |
| PT Asuransi Berdikari Indonesia | Entitas sepengendali/*Entitas Under Common Control* | Pemberian jasa perlindungan asuransi/ *Provision of insurance protection services* |
| PT Sawit Menang Sejahtera | Entitas sepengendali/*Entitas Under Common Control* | Pemberian jasa perdagangan perkebunan/ *Rendering of plantation trade grants* |
| PT Pembangunan Perumahan (persero) Tbk | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Pemberian jasa konstruksi/ *Provision of construction services* |

| **Pihak berelasi/** ***Related parties*** | **Sifat hubungan/** ***Nature of relationship*** | **Jenis transaksi/** ***Nature of transaction*** |
|---|---|---|
| PT Sampico Adhi Abbatoir | Entitas sepengendali/*Entitas Under Common Control* | Pemberian jasa perdagangan/ *Rendering of trading* |
| PT Pos Indonesia (Persero) | Entitas sepengendali/*Entitas Under Common Control* | Pendistribusian program pemerintah/ *Implementation and distribution of government programs* |
| PT Kimia Farma Tbk | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Pemberian jasa perdagangan/ *Rendering of trading* |
| PT Pertamina Petrochemical Trading | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Pemberian jasa pergudangan dan logistik/ *Rendering of warehousing and logistic services* |
| PT Dasaplast Nusantara | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Pemberian jasa perdagangan/ *Rendering of trading* |
| PT Telekomunikasi Indonesia Tbk | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Pemberian jasa internet/ *Rendering of internet service* |
| PT Gagas Energi Indonesia | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Pemberian jasa pergudangan/ *Rendering of warehousing* |
| PT Perusahaan Listrik Negara (Persero) | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Pemberian jasa pergudangan/ *Rendering of warehousing* |
| PT PGN LNG Indonesia | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Pemberian jasa pergudangan/ *Rendering of warehousing* |
| PT Rajawali Stevia Indonesia | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Pemberian perdagangan perkebunan/ *Rendering of plantation trade grants* |
| PT Petrokimia Kayaku | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Pemberian jasa perdagangan/ *Rendering of trading* |
| PT Danareksa (Persero) | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Pemberian jasa perdagangan/ *Rendering of trading* |
| PT Madu Baru | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Pemberian jasa perdagangan/ *Rendering of trading* |
| Dana Pensiun RNI | Entitas sepengendali/ *Entities under common control* | Pemberian jasa perdagangan/ *Rendering of trading* |
| PT Pupuk Kaltim | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Pemberian jasa pergudangan dan logistik/ *Rendering of warehousing and logistic services* |

| **Pihak berelasi/** ***Related parties*** | **Sifat hubungan/** ***Nature of relationship*** | **Jenis transaksi/** ***Nature of transaction*** |
|---|---|---|
| PT Nindya Karya (Persero) | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Pemberian jasa pergudangan dan logistik/ *Rendering of warehousing and logistic services* |
| Perum Percetakan Negara | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Pemeberian jasa percetakan/ *Rendering of printing services* |
| PT Petrosida Gresik | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Pemberian jasa pergudangan dan logistik/ *Rendering of warehousing and logistic services* |
| PT Mandiri Sekuritas | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Pemberian jasa konsultan/ *Rendering of consulting services* |
| PT Bahana Sekuritas | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Pemberian jasa konsultan/ *Rendering of consulting services* |
| KSO Waskita | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Pemberian jasa pengelolaan gedung/ *Provision of building management services* |
| PT BNI Life Insurance | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Pemberian jasa asuransi/ *Provision of insurance services* |
| PT Timah | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Pemberian jasa perdagangan/ *Rendering of trading* |
| Forum Human Capital Indonesia (FHCI) BUMN | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Pemeberian Jasa Rekrutmen/ *Provision of recruitment services* |
| PT Brantas Abipraya (Persero) | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Pemberian jasa perdagangan/ *Rendering of trading* |
| PT Amarta Karya (Persero) | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Pemberian jasa perdagangan/ *Rendering of trading* |
| PT Bina Karya (Persero) | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Pemberian jasa perdagangan/ *Rendering of trading* |
| PT Hutama Karya (Persero) | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Pemberian jasa perdagangan/ *Rendering of trading* |
| Perum Pembangunan Perumahan Nasional | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Pemberian jasa pergudangan/ *Rendering of warehousing* |
| PT Jakarta Sereal | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Pemberian jasa pergudangan/ *Rendering of warehousing* |

| **Pihak berelasi/** ***Related parties*** | **Sifat hubungan/** ***Nature of relationship*** | **Jenis transaksi/** ***Nature of transaction*** |
|---|---|---|
| PT Pertamina Training & Consulting | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Pemberian jasa perdagangan/ *Rendering of trading* |
| PT Pupuk Indonesia (Persero) | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Pemberian jasa perdagangan/ *Rendering of trading* |
| PT Pegadaian (Persero) | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Pemberian jasa perdagangan/ *Rendering of trading* |
| Perum Perhutani | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Pemberian jasa perdagangan/ *Rendering of trading* |
| Direktorat Jenderal Kefarmasian dan Instalasi Farmasi | Entitas Berelasi dengan Pemerintah/ Government Related Parties | Pemberian jasa perdagangan/ *Rendering of trading* |
| PT PG Madu Baru | Entitas sepengendali/ Entities under common control | Pemberian jasa perdagangan/ *Rendering of trading* |
| PT Wijaya Karya Industri & Konstruksi | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Pemberian jasa perdagangan/ *Rendering of trading* |
| PT Aneka Tambang, Tbk | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Pemberian jasa perdagangan/ *Rendering of trading* |
| PT Kimia Farma Trading & Distribution | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Pemberian jasa perdagangan/ *Rendering of trading* |
| PT Biofarma (Persero) | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Pemberian jasa perdagangan/ *Rendering of trading* |
| PT Perusahaan Pengelola Aset | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Pemberian jasa perdagangan/ *Rendering of trading* |
| PT Geo Dipa Energi (Persero) | Dikendalikan oleh Pemerintah Pusat Republik Indonesia/ *Controlled by Central Government of Republic of Indonesia* | Pemberian jasa perdagangan/ *Rendering of trading* |

Ikhtisar transaksi dengan pihak-pihak berelasi adalah sebagai berikut:

*An overview of transactions with related parties is as follows:*

**a. Pendapatan**

***a. Revenues***

| | **2024** | **2023** |
|---|---|---|
| Badan Pangan Nasional Republik Indonesia | 588.254.265.362 | 565.256.405.250 |
| Perum Pembangunan Perumahan Nasional | 182.092.275.755 | 17.877.265.010 |
| PT Petrokimia Gresik | 146.947.075.950 | 140.659.614.416 |
| PT Pupuk Kalimantan Timur | 111.488.589.845 | 108.748.121.766 |
| PT Pupuk Sriwidjaja Palembang | 48.631.641.882 | 40.835.480.604 |
| PT Pupuk Iskandar Muda | 44.059.398.324 | 30.884.400.188 |
| PT Bank Mandiri (Persero) Tbk | 27.376.081.404 | 8.951.069.310 |
| PT Bank Rakyat Indonesia (Persero) Tbk | 24.807.181.379 | 472.257.092 |
| PT Pupuk Kujang | 17.542.891.533 | 17.506.425.519 |
| PT Jakarta Sereal | 16.789.599.100 | -- |
| PT Bank Negara Indonesia (Persero) Tbk | 15.676.870.371 | 3.021.246.208 |

| | 2024 | 2023 |
|---|---|---|
| PT Pertamina Training & Consulting | 15.029.708.641 | 7.966.817.950 |
| Kementerian Pertanian Republik Indonesia | 12.144.978.370 | 15.204.103.736 |
| PT Bank Tabungan Negara (Persero) Tbk | 10.273.303.322 | 2.827.275.457 |
| PT Perkebunan Nusantara XI | 8.794.000.000 | 219.554.403 |
| PT Pupuk Indonesia (Persero) | 8.171.438.795 | 3.120.320.263 |
| PT Pegadaian (Persero) | 7.200.201.769 | 255.701.316 |
| Perum Perhutani | 6.851.412.779 | 5.792.826.190 |
| PT Perusahaan Listrik Negara (Persero) | 5.882.571.416 | -- |
| PT Pertamina Petrochimal Trading | 5.144.494.870 | -- |
| Direktorat Jenderal Kefarmasian dan Instalasi Farmasi | 3.111.199.518 | 77.894.843 |
| PT Wijaya Karya (Persero) Tbk | 722.808.604 | 2.438.521.973 |
| PT Adhi Karya (Persero) Tbk | 686.243.735 | 2.637.332.313 |
| PT PG Madu Baru | 473.400.000 | 676.567.500 |
| PT Wijaya Karya Industri & Konstruksi | 252.600.000 | 3.073.548.750 |
| PT Perkebunan Nusantara VIII | 188.154.546 | 3.539.113.852 |
| PT Aneka Tambang, Tbk | 107.340.000 | 3.996.000.000 |
| PT Kimia Farma Trading & Distribution | 81.781.440 | 168.251.240 |
| PT Kilang Pertamina International (Persero) | 32.500.000 | 5.648.394.485 |
| PT Pembangunan Perumahan (Persero) Tbk | -- | 2.179.890.178 |
| Lainnya (di bawah Rp2 miliar)/ *Others (under Rp2 billion)* | 90.306.201.776 | 86.997.995.451 |
| **Jumlah/ *Total*** | **1.399.120.210.486** | **1.081.032.395.263** |
| Persentase dari jumlah pendapatan/ *Percentage of total revenue* | 7,64% | 7,09% |

## b. Pembelian / *b. Purchases*

| | 2024 | 2023 |
|---|---|---|
| Badan Pangan Nasional Republik Indonesia | 549.441.248.977 | 535.159.417.000 |
| PT Pupuk Kalimantan Timur | 179.618.074.503 | 122.888.167.208 |
| PT Petrokimia Gresik | 104.461.085.785 | 225.647.879.939 |
| Perum Perhutani | 54.542.978.730 | -- |
| PT Pupuk Kujang | 33.431.528.749 | 28.199.814.218 |
| PT Biofarma (Persero) | 29.099.139.166 | 4.764.248.299 |
| PT Pupuk Sriwidjaja Palembang | 48.236.777.881 | 41.141.257.385 |
| PT Pupuk Iskandar Muda | 22.446.201.714 | 2.724.529.300 |
| PT Phapros Tbk | 9.013.099.499 | 12.858.784 |
| PT Perkebunan Nusantara IV | 8.831.000.000 | -- |
| PT Pertamina Petrochemical Trading | 3.715.780.000 | -- |
| PT Pertamina | 3.644.465.858 | -- |
| PT Petrokimia Kayaku | 3.356.698.444 | 2.560.125.000 |
| PT Petrosida Gresik | 3.321.670.768 | 2.407.090.950 |
| PT Kimia Farma Trading and Distribution | 1.911.181.448 | 12.591.474.729 |
| PT Pupuk Indonesia (Persero) | 305.166.840 | 1.145.633.620 |
| PT Perusahaan Pengelola Aset | 183.405.500 | 183.405.500 |
| PT PG Madu Baru | 12.250.000 | 15.774.115.000 |
| PT Geo Dipa Energi (Persero) | -- | 764.719.000 |
| PT Perkebunan Nusantara V | -- | 11.195.500.000 |
| Lainnya (di bawah Rp200 juta)/ *Others (under Rp200 million)* | 144.915.146.917 | 87.018.362.270 |
| **Jumlah/ *Total*** | **1.200.486.900.779** | **1.094.178.598.202** |
| Persentase dari jumlah beban pokok pendapatan dan beban langsung/ *Percentage of cost of revenues and direct cost* | 7,35% | 8,06% |

## 53. Transaksi non kas / *53. Non-cash transaction*

Pada tahun yang berakhir pada tanggal 31 Desember 2024 dan 2023, terdapat akun pada laporan keuangan yang penambahannya bukan merupakan aktivitas yang mempengaruhi arus kas. Akun tersebut adalah sebagai berikut:

*In the year ending December 31, 2024 and 2023, there are accounts in the financial statements whose additions are not activities that affect cash flow. These accounts are as follows:*

| | 2024 | 2023 | |
|---|---|---|---|
| Penambahan aset tetap melalui: | | | *Additional fixed assets through:* |
| Utang lain-lain | 18.961.458.870 | -- | *Other payables* |
| Utang usaha | 7.536.045.389 | 15.438.692.020 | *Account payables* |
| Penambahan aset takberwujud melalui: | | | *Additional intangible assets through:* |
| Reklasifikasi dari aset tetap | 1.314.150.000 | -- | *Reclassifying from assets* |
| Perpanjangan hak atas tanah | -- | 981.201.810 | *Additional renewal of land rights* |
| Penambahan aset hak guna melalui: | | | *Additional fixed assets through:* |
| Liabilitas sewa | 14.297.087.016 | 5.348.960.447 | *Lease liabilities* |
| Penambahan tanaman produktif melalui: | | | *Additional bearer plants through:* |
| Utang usaha | 662.280.577 | -- | *Account payables* |

Tabel di bawah ini menunjukkan rekonsiliasi liabilitas yang timbul dari pendanaan untuk tahun yang berakhir pada tanggal 31 Desember 2024, sebagai berikut:

*The table below sets out a reconciliation of liabilities arising from financing activities for the year ended December 31, 2024, as follows:*

**2024**

| | Saldo awal/ *Beginning balance* | Aktivitas pendanaan/ *Financing activities* Pembayaran/ *Payment* | Penerimaan/ *Receipt* | Transaksi non kas/ *Non-cash transactions* | Selisih nilai wajar restrukturisasi PKPU/ *Fair value of difference PKPU restructuring* | Saldo akhir/ *Ending balance* | |
|---|---|---|---|---|---|---|---|
| Utang bank Jangka Pendek | 5.380.293.636.795 | (718.662.409.116) | 723.481.386.664 | -- | -- | 5.385.112.614.343 | *Short term bank loans* |
| Utang bank Jangka Panjang | 2.969.428.274.321 | (1.194.939.793.536) | 1.378.079.791.139 | 281.546.933.806 | (574.829.977.858) | 2.859.285.227.872 | *Long term bank loans* |
| Utang lembaga keuangan non-bank | 56.679.883.499 | (37.018.245.144) | -- | 7.771.063.004 | (16.249.228.966) | 11.183.472.393 | *Debt to non-bank financial institutions* |
| Utang sewa pembiayaan | 49.914.000 | -- | -- | (49.914.000) | -- | -- | *Lease payables* |
| Rekening dana investasi | 44.500.800.508 | -- | -- | -- | 249.598.198 | 44.750.398.706 | *Investment fund account* |
| Liabilitas sewa | 4.355.865.070 | (14.163.528.607) | -- | 25.239.390.484 | -- | 15.431.726.947 | *Lease liabilities* |
| Surat berharga jangka menengah | 179.888.233.333 | -- | -- | -- | (81.954.577.659) | 97.933.655.674 | *Medium term notes* |
| **Jumlah** | **8.635.196.607.526** | **(1.964.783.976.403)** | **2.101.561.177.803** | **314.507.473.294** | **(672.784.186.285)** | **8.413.697.095.935** | ***Total*** |

**2023**

| | Saldo awal/ *Beginning balance* | Aktivitas pendanaan/ *Financing activities* Pembayaran/ *Payment* | Penerimaan/ *Receipt* | Transaksi non kas/ *Non-cash transactions* | Selisih nilai wajar restrukturisasi PKPU/ *Fair value of difference PKPU restructuring* | Saldo akhir/ *Ending balance* | |
|---|---|---|---|---|---|---|---|
| Utang bank Jangka Pendek | 4.233.534.081.613 | (6.119.488.787.158) | 7.328.689.138.609 | (62.440.796.269) | -- | 5.380.293.636.795 | *Short term bank loans* |
| Utang bank Jangka Panjang | 3.639.122.263.353 | (1.080.826.990.072) | 311.681.422.699 | 571.529.282.579 | (472.077.704.238) | 2.969.428.274.321 | *Long term bank loans* |
| Utang lembaga keuangan non-bank | 40.330.267.829 | (33.650.384.330) | 50.000.000.000 | -- | -- | 56.679.883.499 | *Debt to non-bank financial institutions* |
| Utang sewa pembiayaan | 742.634.504 | (692.720.504) | -- | -- | -- | 49.914.000 | *Lease payables* |
| Rekening dana investasi | 2.609.598.312.357 | (387.270.754) | -- | (2.564.710.241.095) | -- | 44.500.800.508 | *Investment fund account* |
| Liabilitas sewa | 718.630.970 | (1.323.364.538) | -- | 4.960.598.638 | -- | 4.355.865.070 | *Lease liabilities* |
| Surat berharga jangka menengah | 179.888.233.333 | -- | -- | -- | -- | 179.888.233.333 | *Medium term notes* |
| **Jumlah** | **10.703.934.423.959** | **(7.236.369.517.356)** | **7.690.370.561.308** | **(2.050.661.156.147)** | **(472.077.704.238)** | **8.635.196.607.526** | ***Total*** |

## 54. Perjanjian-perjanjian penting / *54. Significant agreement*

| ***Entitas/ Entity*** | **Pelanggan/ *Customers*** | **Deskripsi Kontrak/ *Contract Description*** | **Nilai Kontrak/ *Contract Amount*** | **Periode Kontrak/ *Contract Period*** |
|---|---|---|---|---|
| PT Rajawali Nusantara Indonesia (Persero) | Badan Pangan Nasional | Persetujuan penugasan BUMN untuk penyaluran bantuan pangan penanganan *stunting* daging ayam ras dan telur ayam ras/ *Approval of the assignment of a State-Owned Enterprise (SOE) for the distribution of food assistance aimed at stunting reduction, involving broiler chicken meat and eggs* | 1.446.089 paket/*package* Keluarga Berisiko Stunting (KRS) | Januari - Juni 2024/ *January - June 2024* |
| PT Rajawali Nusantara Indonesia (Persero) | PT Pos Indonesia Persero | Perjanjian kerja jasa transporter untuk distribusi bantuan pangan program *stunting/ Service agreement with a transporter for the distribution of food assistance under the stunting reduction program* | 143.549.628.600 | Agustus - Desember 2024/ *August - December 2024* |
| PT Pabrik Gula Rajawali I | Perum Kehutanan Negara (Perhutani) Divisi Regional Jawa Timur | Jual beli Gula Kristal Putih (GKP)/ *Trading of White Crystal Sugar (WCS)* | 17.500.000.000 | November 2024- Desember 2025/ *November 2024 - December 2025* |
| PT Pabrik Gula Rajawali I | Perum Kehutanan Negara (Perhutani) Divisi Regional Jawa Tengah | Jual beli Gula Kristal Putih (GKP)/ *Trading of White Crystal Sugar (WCS)* | 3.000.000.000 | November 2024- Desember 2025/ *November 2024 - December 2025* |
| PT Pabrik Gula Rajawali I | PT Bank Tabungan Negara (Persero) Tbk | Kerja sama pemberian Kredit Usaha Rakyat (KUR) dan atau Kredit Pangan untuk pengembangan tebu | | Desember 2025/ *December 2025* |
| PT Garam | Tokoh tanah ulayat, Nusa Tenggara Timur | Pemanfaatan seluas ±400 Ha untuk lahan pengolahan garam/ *Utilization of approximately ±400 hectares of land for salt processing* | -- | Februari 2016 - Februari 2046/ *February 2016 - February 2046* |

## 55. Manajemen risiko keuangan / *55. Financial risk management*

Risiko keuangan utama yang dihadapi Grup adalah risiko kredit, , risiko suku bunga, risiko likuiditas, dan risiko nilai tukar mata uang asing. Perhatian atas pengelolaan risiko ini telah meningkat secara signifikan dengan mempertimbangan perubahan dan volatilitas pasar keuangan di Indonesia dan internasional.

*The main financial risks faced by the Group are credit risk, interest rate risk, liquidity risk, and foreign exchange rate risk. Attention to the management of these risks has increased significantly in light of the changes and volatility in both domestic and international financial markets.*

(i) Risiko kredit / *(i) Credit risk*

Risiko kredit adalah risiko di mana Grup akan mengalami kerugian yang timbul dari pelanggan/konsumen dan penyewa yang gagal memenuhi kewajiban kontraktual mereka. Instrumen keuangan Grup yang mempunyai potensi atas risiko kredit terdiri dari kas dan setara kas, dana dibatasi penggunaannya, piutang usaha, piutang lain-lain dan uang jaminan. Jumlah eksposur risiko kredit maksimum sama dengan nilai tercatat atas akun-akun tersebut. Grup mengelola risiko kredit dengan menetapkan batasan jumlah risiko yang dapat diterima untuk masing-masing pelanggan/ konsumen/ penyewa dan lebih selektif dalam pemilihan bank dan institusi keuangan, yaitu hanya bank-bank dan institusi keuangan ternama dan yang berpredikat baik yang dipilih.

*Credit risk is the risk that the Group will suffer losses incurred by customers and tenants who fail to meet their contractual obligations. The Group's financial instruments that have potential credit risk consist of cash and cash equivalents, restricted funds, trade receivables, other receivables and security deposit. The maximum amount of credit risk exposure is equal to the carrying amount of those accounts. The Group manages credit risk by setting acceptable limits on the amount of risk for each customer/ tenant and more selective in the choosing banks and financial institutions, ie only well-known and well-selected banks and financial institutions.*

Eksposur maksimum Grup terhadap risiko kredit seperti yang ditunjukkan dalam laporan posisi keuangan konsolidasian pada tanggal 31 Desember 2024 dan 2023 adalah sebagai berikut:

*The Group's maximum exposure to credit risk as shown in the consolidated statements of financial position as at December 31, 2024 and 2023 are as follows:*

| | 2024 | | | |
|---|---|---|---|---|
| | Kurang dari 1 tahun/ *Less than 1 year* | Lebih dari 1 tahun/ *Over 1 years* | Jumlah/ *Total* | |
| Kas dan setara kas | 1.815.082.944.130 | -- | 1.815.082.944.130 | *Cash and cash equivalents* |
| Dana dibatasi penggunaannya | 1.233.012.188.970 | 35.000.000.000 | 1.268.012.188.970 | *Restricted fund* |
| Piutang usaha | 1.181.537.672.739 | -- | 1.181.537.672.739 | *Account receivables* |
| Piutang lain-lain | 495.125.947.688 | 84.710.149.181 | 579.836.096.869 | *Other receivables* |
| Pendapatan yang akan diterima | 6.522.997.807 | -- | 6.522.997.807 | *Accrued income* |
| Investasi | 20.600.000.000 | 31.145.895.059 | 51.745.895.059 | *Investment* |
| Uang jaminan | -- | 37.395.885.348 | 37.395.885.348 | *Security deposits* |
| **Jumlah** | **4.751.881.751.334** | **188.251.929.588** | **4.940.133.680.922** | ***Total*** |

| | 2023 | | | |
|---|---|---|---|---|
| | **Kurang dari 1 tahun/ *Less than 1 year*** | **Lebih dari 1 tahun/ *Over 1 years*** | **Jumlah/ *Total*** | |
| Kas dan setara kas | 734.284.313.078 | -- | 734.284.313.078 | *Cash and cash equivalents* |
| Dana dibatasi penggunaannya | 1.266.083.883.288 | 35.000.000.000 | 1.301.083.883.288 | *Restricted fund* |
| Piutang usaha | 1.886.968.392.031 | -- | 1.886.968.392.031 | *Account receivables* |
| Piutang lain-lain | 475.948.622.144 | 114.186.785.059 | 590.135.407.203 | *Other receivables* |
| Pendapatan yang akan diterima | 5.137.301.967 | -- | 5.137.301.967 | *Accrued income* |
| Investasi | 10.000.000.000 | 39.831.826.711 | 49.831.826.711 | *Investment* |
| Uang jaminan | -- | 13.931.043.936 | 13.931.043.936 | *Security deposits* |
| **Jumlah** | **4.378.422.512.508** | **202.949.655.706** | **4.581.372.168.214** | ***Total*** |

(ii) Risiko suku bunga

Risiko suku bunga adalah risiko di mana nilai wajar atau arus kas masa datang dari suatu instrumen keuangan akan berfluktuasi akibat perubahan suku bunga pasar. Grup memiliki risiko suku bunga terutama karena adanya pinjaman dengan suku bunga mengambang. Grup mengelola risiko suku bunga melalui kombinasi pinjaman dengan suku bunga tetap dan mengambang yang tepat dan pengawasan terhadap dampak pergerakan suku bunga untuk meminimalisasi dampak negatif terhadap Grup.

*(ii) Interest rate risk*

*Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in market interest rates. The Group have interest rate risk mainly due to loans with floating interest rates. The Group manages interest rate risk through a combination of loans with appropriate fixed and floating interest rates and oversight of the impact of interest rate movements to minimize negative impacts to the Group.*

| | 2024 | | | | |
|---|---|---|---|---|---|
| | **Suku bunga mengambang/ *Floating interest rate*** | **Suku bunga tetap/ *Fixed interest rate*** | **Tidak dikenakan bunga/ *Non interest bearing*** | **Jumlah/ *Total*** | |
| **Liabilitas** | | | | | ***Liabilities*** |
| Utang bank | 2.359.256.119.006 | 5.885.141.723.209 | -- | 8.244.397.842.215 | *Bank loan* |
| Utang usaha | -- | -- | 2.421.457.342.116 | 2.421.457.342.116 | *Account payables* |
| Beban akrual | -- | -- | 655.846.576.122 | 655.846.576.122 | *Accrued expenses* |
| Utang lembaga keuangan non-bank | -- | 11.183.472.393 | -- | 11.183.472.393 | *Debt to non-bank financial institutions* |
| Rekening dana investasi | -- | 44.750.398.706 | -- | 44.750.398.706 | *Investment fund account* |
| Liabilitas sewa | -- | 15.431.726.946 | -- | 15.431.726.946 | *Lease liabilities* |
| Surat berharga jangka menengah | 97.933.655.674 | -- | -- | 97.933.655.674 | *Medium term notes* |
| Utang lainnya | -- | -- | 1.825.241.340.579 | 1.825.241.340.579 | *Other payables* |
| **Jumlah** | **97.933.655.674** | **71.365.598.045** | **4.902.545.258.817** | **13.316.242.354.751** | ***Total*** |

| | 2023 | | | | |
|---|---|---|---|---|---|
| | **Suku bunga mengambang/ *Floating interest rate*** | **Suku bunga tetap/ *Fixed interest rate*** | **Tidak dikenakan bunga/ *Non interest bearing*** | **Jumlah/ *Total*** | |
| **Liabilitas** | | | | | ***Liabilities*** |
| Utang bank | 2.285.394.269.288 | 6.064.327.641.828 | -- | 8.349.721.911.116 | *Bank loan* |
| Utang usaha | -- | -- | 2.238.835.021.850 | 2.238.835.021.850 | *Account payables* |
| Beban akrual | -- | -- | 693.123.680.157 | 693.123.680.157 | *Accrued expenses* |
| Utang lembaga keuangan non-bank | -- | 56.679.883.499 | -- | 56.679.883.499 | *Debt to non-bank financial institutions* |
| Rekening dana investasi | -- | 44.500.800.508 | -- | 44.500.800.508 | *Investment fund account* |
| Liabilitas sewa | -- | 4.355.865.070 | -- | 4.355.865.070 | *Lease liabilities* |
| Surat berharga jangka menengah | 179.888.233.333 | -- | -- | 179.888.233.333 | *Medium term notes* |
| Utang lainnya | -- | -- | 1.683.925.161.110 | 1.683.925.161.110 | *Other payables* |
| **Jumlah** | **179.888.233.333** | **105.536.549.077** | **4.615.883.863.117** | **13.251.030.556.643** | ***Total*** |

(iii) Risiko likuiditas

Risiko likuiditas adalah risiko di mana posisi arus kas Grup menunjukkan pendapatan jangka pendek tidak cukup untuk menutupi pengeluaran jangka pendek. Grup mengelola risiko likuiditas dengan mempertahankan kas dan setara kas yang mencukupi dalam memenuhi komitmen Grup untuk operasi normal Grup dan secara rutin mengevaluasi proyeksi arus kas dan arus kas aktual, serta jadwal tanggal jatuh tempo aset dan kewajiban keuangan.

Tabel berikut ini memberikan rincian tanggal jatuh tempo kontraktual untuk liabilitas keuangan dengan pembayaran yang telah disepakati sebagai berikut:

*(iii) Liquidity risk*

*Liquidity risk is the risk that the Group's cash flow position shows short-term income is not sufficient to cover short-term expenses. The Group manages liquidity risk by maintaining sufficient cash and cash equivalents in fulfilling the Group's commitment to normal operation of the Group and regularly evaluating actual cash flows and cash flows projections, as well as scheduling the maturity dates of financial assets and liabilities.*

*The following table provides the details of the contractual maturities for financial liabilities with agreed payments as follows:*

| | 2024 | | | |
|---|---|---|---|---|
| | Kurang dari 1 tahun/ *Less than 1 year* | Lebih dari 1 tahun/ *Over 1 years* | Jumlah/ *Total* | |
| **Liabilitas keuangan** | | | | ***Financial liabilities*** |
| Utang bank | 6.220.546.600.251 | 2.023.851.241.964 | 8.244.397.842.215 | *Bank loan* |
| Utang usaha | 2.349.678.948.859 | 71.778.393.257 | 2.421.457.342.116 | *Account payables* |
| Beban akrual | 655.846.576.122 | -- | 655.846.576.122 | *Accrued expenses* |
| Utang lembaga keuangan non-bank | 164.870.549 | 11.018.601.844 | 11.183.472.393 | *Debt to non-bank financial institutions* |
| Rekening dana investasi | -- | 44.750.398.706 | 44.750.398.706 | *Investment fund account* |
| Liabilitas sewa | 6.601.355.085 | 8.830.371.861 | 15.431.726.946 | *Lease liabilities* |
| Surat berharga jangka menengah | -- | 97.933.655.674 | 97.933.655.674 | *Medium term notes* |
| Utang lainnya | 1.517.629.056.551 | 307.612.284.028 | 1.825.241.340.579 | *Other payables* |
| **Jumlah** | **10.750.467.407.417** | **2.565.774.947.334** | **13.316.242.354.751** | ***Total*** |

| | 2023 | | | |
|---|---|---|---|---|
| | Kurang dari 1 tahun/ *Less than 1 year* | Lebih dari 1 tahun/ *Over 1 years* | Jumlah/ *Total* | |
| **Liabilitas keuangan** | | | | ***Financial liabilities*** |
| Utang bank | 7.460.145.362.927 | 889.576.548.189 | 8.349.721.911.116 | *Bank loan* |
| Utang usaha | 2.238.835.021.850 | -- | 2.238.835.021.850 | *Account payables* |
| Beban akrual | 693.123.680.157 | -- | 693.123.680.157 | *Accrued expenses* |
| Utang lembaga keuangan non-bank | 36.875.000.000 | 19.804.883.499 | 56.679.883.499 | *Debt to non-bank financial institutions* |
| Sewa pembiayaan | 49.914.000 | -- | 49.914.000 | *Lease payables* |
| Rekening dana investasi | 143.498.479 | 44.357.302.029 | 44.500.800.508 | *Investment fund account* |
| Liabilitas sewa | 1.632.820.992 | 2.723.044.078 | 4.355.865.070 | *Lease liabilities* |
| Surat berharga jangka menengah | 179.888.233.333 | -- | 179.888.233.333 | *Medium term notes* |
| Utang lainnya | 1.584.639.395.693 | 99.285.765.417 | 1.683.925.161.110 | *Other payables* |
| **Jumlah** | **12.195.332.927.431** | **1.055.747.543.212** | **13.251.080.470.643** | ***Total*** |

(iv) Risiko nilai tukar mata uang asing

Risiko mata uang asing adalah risiko di mana nilai wajar arus kas masa mendatang dari suatu instrumen keuangan karena perubahan dari nilai tukar mata uang asing.

*(iv) Foreign exchange currency risk*

*Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in foreign exchange rates. The Group's*

Eksposur fluktuasi nilai tukar atas Grup berasal dari berbagai nilai tukar mata uang terutama sehubungan dengan Dolar Amerika Serikat, Euro, Yen Jepang, dan Dolar Australia. Bagian signifikan dari risiko nilai tukar mata uang asing berasal dari bank dan utang bank.

Grup memonitor secara ketat fluktuasi dari nilai tukar mata uang asing dan ekspektasi pasar sehingga dapat mengambil langkah-langkah yang paling menguntungkan Grup pada waktu yang tepat. Manajemen tidak menganggap perlu untuk melakukan transaksi forward/swap mata uang asing saat ini

*exposure to exchange rate fluctuations primarily relates to the U.S. Dollar, Euro, Japanese Yen, and Australian Dollar. A significant portion of the foreign exchange risk arises from bank balances and bank loans.*

*The Group closely monitors the foreign exchange rate fluctuation and market expectation so it can take necessary actions benefited most to the Group in due time. The Group currently does not consider the necessity to enter into any currency forward/swaps.*

## 56. Komitmen dan Kontinjensi / *56. Commitment and Contingencies*

**Kewajiban Penggantian Lahan PG Jatitujuh oleh PGR II**

Kewajiban penggantian lahan hutan kepada Kementerian Lingkungan Hidup dan Kehutanan (KLHK) seluas 12.022,50 hektare (ha) sesuai luasan awal pencadangan kawasan hutan untuk perkebunan tebu, yang saat ini merupakan HGU PG Jatitujuh dengan sertifikat No. 00001/Kab.Majalengka seluas 5.673 ha dan No. 02/Kab.Indramayu di Jatitujuh seluas 6.248 ha atau total seluas 11.921 ha.

Kewajiban penggantian seluas 12.022,50 ha tertuang dalam Keputusan Kepala Badan Pertanahan Nasional No. 152/HGU/BPN/2004 tentang Pemberian Perpanjangan Jangka Waktu Hak Guna Usaha atas Tanah terletak di Kabupaten Majalengka, Provinsi Jawa Barat dan Keputusan Kepala Badan Pertanahan Nasional No. 153/HGU/BPN/2004 tentang Pemberian Perpanjangan Jangka Waktu Hak Guna Usaha atas Tanah terletak di Kabupaten Indramayu, Provinsi Jawa Barat.

Progres Penggantian Lahan
Berdasarkan Undang-Undang Cipta Kerja pasal 110 (a) dan (b) serta dan PP No. 23 Tahun 2021 tentang Penyelenggaraan Kehutanan yang mengatur bahwa pelepasan kawasan hutan tidak menimbulkan kewajiban penyediaan lahan pengganti, serta Peraturan Menteri Lingkungan Hidup dan Kehutanan No. 7 Tahun 2021 tentang Perencanaan Kehutanan, Perubahan Peruntukan Kawasan Hutan dan Perubahan Fungsi Kawasan Hutan yang di mana pada Pasal 530 mengatur

***Land Compensation Obligation of PG Jatitujuh by PGR II***

*Obligation to provide forest land compensation to the Ministry of Environment and Forestry (MoEF) covering an area of 12,022.50 hectares (ha), in accordance with the initial allocation of forest area for sugarcane plantation development, which is currently part of the Right to Cultivate (HGU) of PG Jatitujuh under certificate No. 00001/Kab.Majalengka covering 5,673 ha and No. 02/Kab.Indramayu in Jatitujuh covering 6,248 ha, or a total of 11,921 ha.*

*The compensation obligation for an area of 12,022.50 hectares is stipulated in the Decision of the Head of the National Land Agency No. 152/HGU/BPN/2004 concerning the Extension of the Right to Cultivate (HGU) over land located in Majalengka Regency, West Java Province, and the Decision of the Head of the National Land Agency No. 153/HGU/BPN/2004 concerning the Extension of the Right to Cultivate over land located in Indramayu Regency, West Java Province.*

*Land Replacement Progress*
*Based on the Job Creation Law Article 110 (a) and (b), as well as Government Regulation No. 23 of 2021 concerning Forestry Administration, which stipulates that the release of forest areas does not give rise to an obligation to provide replacement land; and Minister of Environment and Forestry Regulation No. 7 of 2021 concerning Forest Planning, Change in Forest Area Designation, and Change in Forest Area Function, which in Article 530 regulates the*

tentang mekanisme pelepasan kawasan hutan skema penggantian lahan dengan membayar denda administratif Penerimaan Negara Bukan Pajak (PNBP) yang besarnya akan ditetapkan berdasarkan Peraturan Menteri Lingkungan Hidup dan Kehutanan yang akan ditetapkan kemudian.

*mechanism for releasing forest areas under a land replacement scheme by paying a Non-Tax State Revenue (PNBP) administrative fine, the amount of which will be determined through a forthcoming regulation issued by the Minister of Environment and Forestry.*

Dalam rangka permohonan pelepasan kawasan hutan, Perusahaan telah bersurat kepada KLHK melalui surat No. R2.DIR/X/S.Pmh/2254/IX/2022 tanggal 30 September 2022 perihal Permohonan Pelepasan Kawasan Hutan HGU PG Jatitujuh dan dilanjutkan melalui surat No. R2.DIR/X/S.Pmh/23.11.29-0003 tanggal 29 November 2023 yang di mana Perusahaan mengusulkan untuk menyerahkan lahan pengganti yang sudah *clean* and *clear*.

*In relation to the application for forest area release, the Company has submitted a letter to the Ministry of Environment and Forestry (MoEF) through Letter No. R2.DIR/X/S.Pmh/2254/IX/2022 dated September 30, 2022, regarding the Request for Release of Forest Area of PG Jatitujuh HGU. This was followed by Letter No. R2.DIR/X/S.Pmh/23.11.29-0003 dated November 29, 2023, in which the Company proposed to provide a clean and clear replacement land.*

Per tanggal 31 Desember 2024, Perusahaan belum menerima tindaklanjut dari KLHK atas proses penggantian lahan HGU PG Jatitujuh.

*As of December 31, 2024, the Company has not yet received any follow-up from the Ministry of Environment and Forestry (MoEF) regarding the land compensation process for the PG Jatitujuh HGU.*

## 57. Penundaan Kewajiban Pembayaran Utang (PKPU)

## *57. Suspension of debt payment obligations (PKPU)*

**PT Perikanan Indonesia**

Berdasarkan keputusan Pengadilan Niaga pada Pengadilan Negeri Jakarta pusat tanggal 23 Oktober 2024 No. 6134/PAN.03/W10.U1 /HK2.5/X/2024 mengenai perkara permohonan Penundaan Kewajiban Utang (PKPU) telah diputusan Rencana Perdamaian (Homologasi) yang mencakup 2 skema penyelesaian dengan para kreditur, sebagai berikut:

***PT Perikanan Indonesia***

*Based on the decision of the Commercial Court at the Central Jakarta District Court dated October 23, 2024 No. 6134/PAN.03/W10.U1/HK2.5/X/2024 regarding the case of the application for Suspension of Debt Obligations (PKPU), a decision on the Peace Plan (Homologation) has been made which includes 2 settlement schemes with creditors, as follows:*

Dalam Perjanjian Perdamaian, Perindo sebagai Debitor PKPU dan para Kreditor saling menyetujui hal-hal yang telah diatur dalam Perjanjian Perdamaian, sebagai berikut untuk masing-masing tipe kreditor:

*In the Perindo's Composition Agreement as the PKPU Debtor and the Creditors mutually agree on the matters set out in the Composition Agreement, as follows for each type of creditor:*

Rincian skema penyelesaian untuk masing masing jenis kewajiban atau kelompok kreditur adalah sebagai berikut:

*Details of the settlement scheme for each type of obligation or group of creditors are as follows:*

Kreditor Preferen

Kreditor Preferen (Kementerian Keuangan Republik Indonesia, Direktorat Jenderal Perbendaharaan, Direktorat Sistem Manajemen

*Preferred Creditor*

*Preferred Creditor (Ministry of Finance of the Republic of Indonesia, Directorate General of Treasury, Directorate of Investment*

Investasi) atas Utang Rekening Dana Investasi sebesar Rp44.750.398.706.

Kewajiban pembayaran kepada Kreditor Preferen akan dibayarkan paling lambat 15 tahun setelah tanggal efektif dengan mekanisme *ballon payment* yaitu dengan cara mencicil setiap 6 bulan.

Kreditor Separatis atau Kreditor Tipe A
Kreditor Separatis atau Kreditor Tipe A (Kreditor sparatis pemegang hak jaminan kebendaan atas aset jaminan) sebesar Rp569.596.824.958 yang terdiri dari utang bank sebesar Rp288.928.739.726, surat utang jangka menengah sebesar Rp206.250.000.000, pinjaman non lembaga keuangan sebesar Rp26.553.427.324 dan PT Rajawali Nusantara Indonesia (Persero) Rp31.708.218.425.

Kewajiban pembayaran kepada Kreditor Tipe A akan dibayarkan paling lambat 9 tahun setelah tanggal efektif dengan bunga sebesar 0,5% - 3% per tahun.

Kreditor Konkuren (Kreditor Tipe B, C, D, E dan F)
Kreditor Konkuren (Kreditor Tipe B, C, D, E dan F) merupakan kewajiban pembayaran atas utang usaha sebesar Rp52.944.692.448 yang terdiri dari Kreditor Tipe B dan Tipe C sebesar Rp4.745.103.653 akan dibayarkan paling lambat 2 tahun setelah tanggal efektif, termasuk masa tenggang selama 1 tahun setelah tanggal efektif/Kewajiban pembayaran kepada Kreditor Tipe D sebesar Rp4.815.972.160 akan dibayarkan paling lambat 3 tahun setelah tanggal efektif, termasuk masa tenggang selama 1 tahun setelah tanggal efektif/Kewajiban pembayaran kepada Kreditor Tipe E sebesar Rp15.618.204.800 akan dibayarkan paling lambat 5 tahun setelah tanggal efektif, termasuk masa tenggang selama 2 tahun setelah tanggal efektif/Kewajiban pembayaran kepada Kreditor Tipe F sebesar Rp27.477.764.285 yang akan dibayarkan paling lambat 10 tahun setelah tanggal efektif, termasuk masa tenggang selama 2 tahun setelah tanggal efektif.

Kreditor Konkuren (Kreditor F) merupakan kewajiban pembayaran atas utang lain-lain pihak berelasi sebesar Rp30.051.010.428 yang akan dibayarkan paling lambat 10 tahun setelah

*Management System) for the Investment Fund Account amounting to Rp44,750,398,706.*

*The payment obligation to Preferred Creditors will be paid no later than 15 years after the effective date with a balloon payment mechanism, namely by paying in installments every 6 months.*

*Secured Creditors or Type A Creditors*
*Secured Creditors or Type A Creditors (Secured creditors holding collateral rights over collateral assets) amounting to Rp569,596,824,958 consisting of bank debt amounting to Rp288,928,739,726, medium-term debt securities amounting to Rp206,250,000,000, non-financial institution loans amounting to Rp26,553,427,324 and PT Rajawali Nusantara Indonesia (Persero) Rp31,708,218,425.*

*Payment obligations to Type A Creditors will be paid no later than 9 years after the effective date with interest of 0.5% - 3% per year.*

*Unsecured Creditors (Creditors Type B, C, D, E and F)*
*Unsecured Creditors (Creditors Type B, C, D, E and F) are payment obligations for trade debts amounting to Rp52,944,692,448 consisting of Creditors Type B and Type C amounting to Rp4,745,103,653 will be paid no later than 2 years after the effective date, including a grace period of 1 year after the effective date / Payment obligations to Creditors Type D amounting to Rp4,815,972,160 will be paid no later than 3 years after the effective date, including a grace period of 1 year after the effective date / Payment obligations to Creditors Type E amounting to Rp15,618,204,800 will be paid no later than 5 years after the effective date, including a grace period of 2 years after the effective date / Payment obligations to Creditors Type F amounting to Rp27,477,764,285 which will be paid no later than 10 years after the effective date, including a grace period of 2 years after the effective date.*

*Unsecured Creditors (Creditor F) are payment obligations for other debts of related parties amounting to Rp30,051,010,428 which will be paid no later than 10 years after the effective*

tanggal efektif, termasuk masa tenggang selama 2 tahun setelah tanggal efektif.

Kewajiban pembayaran kepada Kreditor Tidak Terdaftar akan dilaksanakan setelah seluruh pembayaran utang debitor kepada Kreditor Tipe A sampai dengan F telah selesai dilaksanakan.

Tabel berikut merupakan dampak dari perubahan nilai kini arus kas:

*date, including a grace period of 2 years after the effective date.*

*The obligation to pay to Unregistered Creditors will be carried out after all payments of the debtor's debt to Creditors Types A to F have been completed.*

*The following table shows the impact of changes in the present value of cash flows:*

| | **Perubahan nilai kini arus kas/ *Change in present value of cash flow*** |
|---|---|
| Surat utang jangka menengah/ *Medium term notes* | 88.548.327.659 |
| PT Bank Negara Indonesia | 40.576.519.433 |
| PT BPD Jawa Barat dan Banten Tbk | 38.449.427.353 |
| PT BPD Banten Tbk | 16.822.376.836 |
| Utang lembaga keuangan non-bank/ *Debt to non-bank financial intitution* | 16.249.228.966 |
| PT Bank Rakyat Indonesia (Persero) Tbk | 6.903.950.000 |
| Utang rekening dana investasi/ *Investment fund loan* | 249.598.199 |
| **Jumlah/ *Total*** | **207.799.428.446** |

**PT Mitra Ogan**

Berdasarkan keputusan Pengadilan Niaga pada Pengadilan Negeri Jakarta pusat tanggal 20 September 2023 No. 295/Pdt.Sus-PKPU/2022/Pn.Niaga.Jkt.Pst mengenai perkara permohonan Penundaan Kewajiban Utang (PKPU) telah diputusan Rencana Perdamaian (Homologasi) yang mencakup 2 skema penyelesaian dengan para kreditur, sebagai berikut:

- Dilunasi bertahap melalui arus kas operasional; dan
- Dimodifikasi menjadi Ketentuan Pembayaran Baru jangka panjang;

***PT Mitra Ogan***

*Based on the decision of the Commercial Court at the Central Jakarta District Court on September 20, 2023 No. 295/Pdt.Sus-PKPU/2022/Pn. Niaga.Jkt.Pst regarding the petition for Debt Obligation Postponement (PKPU), a Settlement Plan (Homologation) has been decided, which includes 2 settlement schemes with creditors, as follows:*

- *Repaid in installments through operating cash flow; and*
- *Modified into new long-term payment terms;*

| **Jenis kewajiban/ kelompok kreditur/ *Type of obligation/group of creditors/*** | **Skema Penyelesaian/ *settlement scheme*** |
|---|---|
| Bank Milik Pemerintah | Dimodifikasi menjadi Ketentuan Pembayaran Baru yaitu 20 tahun, bunga sebesar 0,1% per tahun dibayar setiap akhir bulan/ *Modified to new payment terms of 20 years, with interest of 0.1% per annum payable at the end of each month* |
| RNI, PTPN III dan anak BUMN lainnya | Dimodifikasi menjadi Ketentuan Pembayaran Baru yaitu pembayaran utang, pembayaran pokok dan bunga akan dimulai pada tahun 2042, dibayar setiap akhir bulan/ *Modified into New Payment Terms, namely debt repayment, principal and interest payments will commence in 2042, payable at the end of each month* |
| Vendor lainnya | Dimodifikasi menjadi Ketentuan Pembayaran Baru yaitu pembayaran utang, pembayaran pokok akan dimulai pada tahun 2024, dibayar setiap akhir bulan/ *Modified into New Payment Terms, namely debt repayment, principal payments will commence in 2024, payable at the end of each month* |

## 58. Peristiwa Periode Pelaporan / *58. Events after Reporting Period*

**Grup** / ***Group***

**Penerimaan Surat Ketetapan Pajak Lebih Bayar (SKPLB) dan Surat Ketetapan Pajak Kurang bayar (SKPKB)**

***Receipt of Tax Overpayment Assessment Letter (SKPLB) and Tax Underpayment Assesment Letter (SKPKB)***

**Surat Ketetapan Pajak Lebih Bayar/ *Tax Overpayment Assessment Letter***

| *Tanggal/ Date* | Entitas/ *Entity* | Nomor SKPLB/ *SKPLB Number* | Jenis Pajak/ *Tax Item* | Tahun Pajak/ *Tax Year* | Nilai/ *Amount* |
|---|---|---|---|---|---|
| 15 April/ *April* 2025 | Nusindo | 00040/KP-CT/ KPP.1903.2025 | PPN/ *VAT* | 2024 | 2.011.923.225 |
| 15 April/ *April* 2025 | Nusindo | 00041/KP-CT/ KPP.1903.2025 | PPN/ *VAT* | 2024 | 1.523.996.723 |
| 11 April/ *April* 2025 | Nusindo | 00033/KP-CT/ KPP.1903/2025 | PPN/ *VAT* | 2024 | 1.312.547.020 |
| 11 April/ *April* 2025 | Nusindo | 00026/KP-CT/ KPP.1903/2025 | PPN/ *VAT* | 2024 | 1.836.157.668 |
| 21 Maret/ *March* 2025 | PGR II | -- | PPh Pasal/ *Article* 28A | 2022 | 11.400.755.813 |
| 18 Maret/ *March* 2025 | Perusahaan/ *The Company* | 00009/406/ 23/051/25 | PPh Pasal/ *Article* 28A | 2023 | 27.103.314.040 |
| | | | | **Jumlah/ *Total*** | **45.188.694.489** |

**Surat Ketetapan Pajak Kurang Bayar/ *Tax Unederpayment Assessment Letter***

| *Tanggal/ Date* | Entitas/ *Entity* | Nomor SKPKB/ *SKPKB Number* | Jenis Pajak/ *Tax Item* | Tahun Pajak/ *Tax Year* | Nilai/ *Amount* |
|---|---|---|---|---|---|
| Juni/ *June* 2025 | SHS | -- | PPh Pasal/ *Article* 28A | 2023 | 1.574.561.165 |
| 4 Juni/ *June* 2025 | SHS | 00047/201/ 23/051/25 | PPh Pasal/ *Article* 21 | 2023 | 4.504.902.290 |
| 4 Juni/ *June* 2025 | SHS | 00017/202/ 23/051/25 | PPh Pasal/ *Article* 22 | 2023 | 609.836.815 |
| 4 Juni/ *June* 2025 | SHS | 00066/203/ 23/051/25 | PPh Pasal/ *Article* 23 | 2023 | 493.818.434 |
| 4 Juni/ *June* 2025 | SHS | 00039/240/ 23/051/25 | PPh Pasal/ *Article* 4 (2) | 2023 | 1.115.852.349 |
| 4 Juni/ *June* 2025 | SHS | 00040/240/ 23/051/25 | PPh Pasal/ *Article* 4 (2) | 2023 | 76.881.796 |
| 4 Juni/ *June* 2025 | SHS | 00271/207/ 23/051/25 | PPN/ *VAT* | 2023 | 546.060.517 |
| 4 Juni/ *June* 2025 | SHS | 00272/207/ 23/051/25 | PPN/ *VAT* | 2023 | 127.620.927 |
| 4 Juni/ *June* 2025 | SHS | 00273/207/ 23/051/25 | PPN/ *VAT* | 2023 | 90.786.870 |
| 4 Juni/ *June* 2025 | SHS | 00274/207/ 23/051/25 | PPN/ *VAT* | 2023 | 299.549.155 |
| 4 Juni/ *June* 2025 | SHS | 00275/207/ 23/051/25 | PPN/ *VAT* | 2023 | 333.358.943 |

**Surat Ketetapan Pajak Kurang Bayar/ *Tax Unederpayment Assessment Letter***

| *Tanggal/ Date* | Entitas/ *Entity* | Nomor SKPKB/ *SKPKB Number* | Jenis Pajak/ *Tax Item* | Tahun Pajak/ *Tax Year* | Nilai/ *Amount* |
|---|---|---|---|---|---|
| 4 Juni/ *June* 2025 | SHS | 00094/107/ 23/051/25 | PPN/ *VAT* | 2023 | 960.529 |
| 4 Juni/ *June* 2025 | SHS | 00095/107/ 23/051/25 | PPN/ *VAT* | 2023 | 960.529 |
| 4 Juni/ *June* 2025 | SHS | 00096/107/ 23/051/25 | PPN/ *VAT* | 2023 | 960.529 |
| 4 Juni/ *June* 2025 | SHS | 00097/107/ 23/051/25 | PPN/ *VAT* | 2023 | 960.529 |
| 4 Juni/ *June* 2025 | SHS | 00098/107/ 23/051/25 | PPN/ *VAT* | 2023 | 960.529 |
| 4 Juni/ *June* 2025 | SHS | 00099/107/ 23/051/25 | PPN/ *VAT* | 2023 | 960.529 |
| 4 Juni/ *June* 2025 | SHS | 00100/107/ 23/051/25 | PPN/ *VAT* | 2023 | 960.529 |
| 4 Juni/ *June* 2025 | SHS | 00101/107/ 23/051/25 | PPN/ *VAT* | 2023 | 960.529 |
| 4 Juni/ *June* 2025 | SHS | 00102/107/ 23/051/25 | PPN/ *VAT* | 2023 | 960.529 |
| 4 Juni/ *June* 2025 | SHS | 00103/107/ 23/051/25 | PPN/ *VAT* | 2023 | 960.529 |
| 4 Juni/ *June* 2025 | SHS | 00104/107/ 23/051/25 | PPN/ *VAT* | 2023 | 960.529 |
| 4 Juni/ *June* 2025 | SHS | 00105/107/ 23/051/25 | PPN/ *VAT* | 2023 | 960.529 |
| 4 Juni/ *June* 2025 | SHS | 00070/287/ 23/051/25 | PPN Wapu/ *VAT Wapu* | 2023 | 30.939.198 |
| 4 Juni/ *June* 2025 | SHS | 00071/287/ 23/051/25 | PPN Wapu/ *VAT Wapu* | 2023 | 105.472.150 |
| 4 Juni/ *June* 2025 | SHS | 00072/287/ 23/051/25 | PPN Wapu/ *VAT Wapu* | 2023 | 88.986.193 |
| 4 Juni/ *June* 2025 | SHS | 00073/287/ 23/051/25 | PPN Wapu/ *VAT Wapu* | 2023 | 700.341.346 |
| 4 Juni/ *June* 2025 | SHS | 00074/287/ 23/051/25 | PPN Wapu/ *VAT Wapu* | 2023 | 155.159.463 |
| 4 Juni/ *June* 2025 | SHS | 00075/287/ 23/051/25 | PPN Wapu/ *VAT Wapu* | 2023 | 7.516.431 |
| 4 Juni/ *June* 2025 | SHS | 00076/287/ 23/051/25 | PPN Wapu/ *VAT Wapu* | 2023 | 149.290.119 |
| 4 Juni/ *June* 2025 | SHS | 00077/287/ 23/051/25 | PPN Wapu/ *VAT Wapu* | 2023 | 1.302.356.153 |
| 4 Juni/ *June* 2025 | SHS | 00078/287/ 23/051/25 | PPN Wapu/ *VAT Wapu* | 2023 | 386.888.960 |
| 4 Juni/ *June* 2025 | SHS | 00079/287/ 23/051/25 | PPN Wapu/ *VAT Wapu* | 2023 | 460.454.644 |
| 4 Juni/ *June* 2025 | SHS | 00080/287/ 23/051/25 | PPN Wapu/ *VAT Wapu* | 2023 | 720.199.051 |
| 4 Juni/ *June* 2025 | SHS | 00081/287/ 23/051/25 | PPN Wapu/ *VAT Wapu* | 2023 | 124.399.074 |
| 4 Juni/ *June* 2025 | SHS | 00065/107/ 23/051/25 | PPN Wapu/ *VAT Wapu* | 2023 | 1.531.596 |

**Surat Ketetapan Pajak Kurang Bayar/ *Tax Unederpayment Assessment Letter***

| ***Tanggal/ Date*** | **Entitas/ *Entity*** | **Nomor SKPKB/ *SKPKB Number*** | **Jenis Pajak/ *Tax Item*** | **Tahun Pajak/ *Tax Year*** | **Nilai/ *Amount*** |
|---|---|---|---|---|---|
| 4 Juni/ *June* 2025 | SHS | 00066/107/ 23/051/25 | PPN Wapu/ *VAT Wapu* | 2023 | 5.844.379 |
| 4 Juni/ *June* 2025 | SHS | 00067/107/ 23/051/25 | PPN Wapu/ *VAT Wapu* | 2023 | 14.358.220 |
| 4 Juni/ *June* 2025 | SHS | 00068/107/ 23/051/25 | PPN Wapu/ *VAT Wapu* | 2023 | 4.071.221 |
| 4 Juni/ *June* 2025 | SHS | 00069/107/ 23/051/25 | PPN Wapu/ *VAT Wapu* | 2023 | 4.174.022 |
| 4 Juni/ *June* 2025 | SHS | 00070/107/ 23/051/25 | PPN Wapu/ *VAT Wapu* | 2023 | 2.473.955 |
| 4 Juni/ *June* 2025 | SHS | 00071/107/ 23/051/25 | PPN Wapu/ *VAT Wapu* | 2023 | 1.904.582 |
| 4 Juni/ *June* 2025 | SHS | 00072/107/ 23/051/25 | PPN Wapu/ *VAT Wapu* | 2023 | 2.170.359 |
| 4 Juni/ *June* 2025 | SHS | 00073/107/ 23/051/25 | PPN Wapu/ *VAT Wapu* | 2023 | 3.506.245 |
| 4 Juni/ *June* 2025 | SHS | 00074/107/ 23/051/25 | PPN Wapu/ *VAT Wapu* | 2023 | 3.471.086 |
| 4 Juni/ *June* 2025 | SHS | 00075/107/ 23/051/25 | PPN Wapu/ *VAT Wapu* | 2023 | 2.925.645 |
| 4 Juni/ *June* 2025 | SHS | 00076/107/ 23/051/25 | PPN Wapu/ *VAT Wapu* | 2023 | 5.082.364 |
| | | | | **Jumlah/ *Total*** | **14.068.272.065** |

Berdasarkan Surat Ketetapan Pajak Lebih Bayar (SKPLB) Pajak Penghasilan tahun 2022 No. 00001/406/22/051/25 tanggal 19 Februari 2025, PGR I ditetapkan:

- Lebih bayar atas Pajak Penghasilan tahun 2022 sebesar Rp11.400.755.813 dari jumlah yang dibukukan sebesar Rp11.479.272.946.
- Penghasilan Netto (Rugi) fiskal sejumlah (Rp4.845.916.749) dari rugi fiskal yang di bukukan sejumlah (Rp17.140.074.722).

PGR I juga menerima Surat Ketetapan Pajak Kurang Bayar Pajak Penghasilan Pasal 21 dan PPN untuk masa pajak 2022 dan 2020 sebesar Rp461.165.618.

Sesuai Keputusan Direktur Jenderal Pajak No. KEP-00020/PPH/KPP.1903/2025 tanggal 10 Maret 2025 tentang Pengembalian Kelebihan Pembayaran Pajak Kepada PGR I menetapkan bahwa:

*Based on the 2022 Income Tax Overpayment Tax Assessment Letter (SKPLB) No. 00001/ 406/22/051/25 dated February 19, 2025, PGR I was determined:*

- *To overpay 2022 Income Tax in the amount of Rp11,400,755,813 from the recorded amount of Rp11,479,272,946.*
- *Fiscal Net Income (Loss) amounting to (Rp4,845,916,749) from the recorded fiscal loss amounting to (Rp17,140,074,722).*

*PGR I received a Tax Assessment Letter for Underpayment of Income Tax Article 21 and VAT for the tax period 2022 and 2020 amounting to Rp461,165,618.*

*In accordance with the Decree of the Director General of Taxes No. KEP-00020/PPH/KPP. 1903/2025 dated March 10, 2025 concerning the Refund of Excess Tax Payments to PGR I, it is determined that:*

**Surat Ketetapan Pajak Kurang Bayar/ *Tax Underpayment Assessment Letter***

| ***Nomer Surat Ketetapan/ Notice of Tax Assessment Date*** | **Masa Tahun Pajak/ Notice of Tax Assessment** | **Jenis Pajak/ Types of Taxes** | **Utang Pajak/ Tax Payables** |
|---|---|---|---|
| 00001/201/22/051/25 | 2022 | Pajak Penghasilan pasal 25/29 Badan/ Corporate Income Tax article 25/29 | 56.581.017 |
| 00001/203/22/051/25 | Januari - Desember/ January - December 2022 | Pajak Penghasilan Pasal 21/ Income Tax article 21 | 121.971.929 |
| 00001/207/22/051/25 | Desember/ December, 2022 | Pajak Penghasilan Pasal 23/ Income Tax article 23 | 4.471.875 |
| 00004/207/22/051/25 | Januari/ January, 2022 | Pajak Pertambahan Nilai/ Value Added Tax | 948.108 |
| 00005/207/22/051/25 | Februari/ February, 2022 | Pajak Pertambahan Nilai/ Value Added Tax | 5.190.614 |
| 00006/207/22/051/25 | Maret/ March, 2022 | Pajak Pertambahan Nilai/ Value Added Tax | 52.665.771 |
| 00007/207/22/051/25 | April 2022 | Pajak Pertambahan Nilai/ Value Added Tax | 1.250.601 |
| 00008/207/22/051/25 | Mei/ May, 2022 | Pajak Pertambahan Nilai/ Value Added Tax | 23.514.866 |
| 00009/207/22/051/25 | Juni/ June, 2022 | Pajak Pertambahan Nilai/ Value Added Tax | 7.229.229 |
| 00010/207/22/051/25 | Juli/ July, 2022 | Pajak Pertambahan Nilai/ Value Added Tax | 179.319 |
| 00011/207/22/051/25 | September 2022 | Pajak Pertambahan Nilai/ Value Added Tax | 112.806 |
| 00012/207/22/051/25 | Oktober/ October, 2022 | Pajak Pertambahan Nilai/ Value Added Tax | 33.144.887 |
| 00013/207/22/051/25 | November 2022 | Pajak Pertambahan Nilai/ Value Added Tax | 31.109.869 |
| 00023/107/22/051/25 | Desember/ December, 2022 | Pajak Pertambahan Nilai/ Value Added Tax | 65.811.521 |
| 00024/107/22/051/25 | April 2022 | Pajak Pertambahan Nilai/ Value Added Tax | 40.945.750 |
| 00025/107/22/051/25 | September 2022 | Pajak Pertambahan Nilai/ Value Added Tax | 11.845.000 |
| 00001/201/22/051/25 | Oktober/ October, 2022 | Pajak Pertambahan Nilai/ Value Added Tax | 292.257 |
| 00072/101/20/611/24 | April 2020 | Pajak Penghasilan Pasal 21/ Income Tax article 21 | 1.116.376 |
| 00073/101/20/611/24 | Mei/ May, 2020 | Pajak Penghasilan Pasal 21/ Income Tax article 21 | 723.958 |
| 00074/101/20/611/24 | Juni/ June, 2020 | Pajak Penghasilan Pasal 21/ Income Tax article 21 | 247.290 |
| 00075/101/20/611/24 | Juli/ July, 2020 | Pajak Penghasilan Pasal 21/ Income Tax article 21 | 846.117 |
| 00076/101/20/611/24 | Agustus/ August, 2020 | Pajak Penghasilan Pasal 21/ Income Tax article 21 | 218.771 |
| 00077/101/20/611/24 | September 2020 | Pajak Penghasilan Pasal 21/ Income Tax article 21 | 218.771 |
| 00078/101/20/611/24 | Oktober/ October, 2020 | Pajak Penghasilan Pasal 21/ Income Tax article 21 | 528.916 |
| | | **Jumlah/ *Total*** | **461.165.618** |

Kelebihan pembayaran sebesar Rp10.939.590.195 telah diterima oleh Perusahaan pada tanggal 21 Maret 2025.

*The Company received amounting to Rp10,939,590,195 the refund of the excess tax payment on March 21, 2025.*

**Perusahaan**

Berdasarkan Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) No. 11 Tahun Buku 2024 tanggal 20 Maret 2025, mengangkat Ghimoyo sebagai Direktur Utama. Di mana sesuai dengan ketentuan Anggaran Dasar

***The Company***

*Based on the Resolution of the Annual General Meeting of Shareholders (AGMS) of No. 11 for the 2024 Fiscal Year dated 20 March 2025, Ghimoyo was appointed as President Director. In accordance with the provisions of the*

Perusahaan dan Peraturan Menteri BUMN No. PER-3/MBU/03/2023 tentang Organ dan Sumber Daya Manusia Badan Usaha Milik Negara yang menyatakan bahwa anggota Direksi Perusahaan dilarang untuk merangkap jabatan sebagai anggota Direksi pada BUMN lain, maka terhitung sejak penutupan RUPST No. 11 Tahun Buku 2024 yang diselenggarakan pada tanggal 20 Maret 2025, Sis Apik Wijayanto tidak menjabat sebagai Direktur Utama Perusahaan. Hal tersebut juga dipertegas dalam Surat No. SK-57/MBU/03/2025 yang disampaikan oleh Menteri Badan Usaha Milik Negara kepada Perseroan Perihal Pemberitahuan Berakhirnya Masa Jabatan Selaku Direktur Utama PT Rajawali Nusantara Indonesia (Persero).

*Company's Articles of Association and the Regulation of the Minister of State-Owned Enterprises No. PER3/MBU/03/2023 concerning the Organs and Human Resources of State-Owned Enterprises, which stipulates that members of the Board of Directors are prohibited from holding concurrent positions as members of the Board of Directors in other State-Owned Enterprises, effective from the closing of the AGMS of No. 11 for the 2024 Fiscal Year held on 20 March 2025, Sis Apik Wijayanto no longer serves as the Company's President Director. This was further confirmed in a letter submitted by No. SK-57/MBU/03/2025 to the Company regarding the Notification of the End of Tenure as President Director of PT Rajawali Nusantara Indonesia (Persero).*

Berdasarkan Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) No. 12 Tahun Buku 2024 tanggal 20 Maret 2025 melalui Akta Notaris Nanda Fauz Iwan, S.H., M.Kn tentang Pemberhentian dan Pengangkatan Anggota – Anggota Dewan Komisaris Perusahaan, sehingga susunan Dewan Komisaris menjadi sebagai berikut:

*Based on the Resolution of the Annual General Meeting of Shareholders (AGMS) of No. 12 for the 2024 Fiscal Year dated 20 March 2025, through the Notarial Deed of Nanda Fauz Iwan, S.H., M.Kn concerning the Dismissal and appointment of members of the Board of Commissioners of the Limited Liability the Company, therefore the composition of the Board of Commissioners is as follows:*

| **Dewan Komisaris** | | ***Board of Commissioners*** |
|---|---|---|
| Komisaris Utama | Suhartono Suratman | *President Commissioner* |
| Komisaris | Ali Agus | *Commissioner* |
| Komisaris | Budiono Sandi | *Commissioner* |
| Komisaris | M. Riza Adha Damanik | *Commissioner* |
| Komisaris Independen | Silfester Matutina | *Independence Commissioner* |
| Komisaris Independen | Hendarsam Marantoko | *Independence Commissioner* |

**PT PG Rajawali I**

**a. Penugasan Pengadaan dan Pengolahan Gula Kristal Mentah (GKM) dari Luar Negeri Tahun 2025**

Sehubungan dengan surat dari Perusahaan No. I/INS/CP. 01.02/ RNI.01/26/II/2025 tanggal 26 Februari 2025 perihal penugasan pengadaan dan pengolahan Gula Kristal Mentah (GKM) dari Luar Negeri tahun 2025. Menugaskan PGR I untuk melaksanakan pengadaan dan pengolahan Gula Kristal Mentah (GKM) menjadi Gula Kristal Putih (GKP) dengan alokasi sebanyak 63.000 Ton, di mana pelaksanaan penugasan impor Gula Kristal Mentah (GKM) dilakukan sebelum dimulai masa giling 1 Mei 2025.

Berkaitan dengan peristiwa di atas, PGR I menandatangani perjanjian kredit dengan Perjanjian Pinjaman No. CBG.CB2/SPPK.138/

***PT PG Rajawali I***

***a. The Government-Assigned Procurement of Sugar From Abroad in 2025***

*In relation to the letter from the Company No. I/INS/CP. 01.02/ RNI.01/26/II/2025 dated February 26, 2025 regarding the assignment of procurement and processing of Raw Crystal Sugar (GKM) from Abroad in 2025. Assigning PGR I to carry out the procurement and processing of Raw Crystal Sugar (GKM) into White Crystal Sugar (GKP) with an allocation of 63,000 Tons, where the implementation of the assignment to import Raw Crystal Sugar (GKM) is carried out before the milling period begins on May 1, 2025.*

*According to the event above, the PGR I entered into a credit facility agreement with the Loan Agreement No.*

2025 tanggal 18 Maret 2025 dengan PT Bank Mandiri Tbk. Fasilitas yang diperjanjikan adalah Fasilitas Kredit Modal Kerja (KMK) Sublimit LC dengan tujuan penggunaan pinjaman adalah untuk impor gula dalam rangka penugasan pengadaan gula dari Luar Negeri tahun 2025 sebesar 200.000 Ton atas dasar Persetujuan Impor Gula Kristal Mentah untuk diolah menjadi Gula Kristal Putih berdasarkan API-P No. 04.PI-69.25.0013 tanggal 4 Maret 2025 a.n. R1, API-P No. 04.PI-69.25.0012 dan Fasilitas *Treasury Line* (TL) dengan tujuan penggunaan sebagai alat lindung nilai/ *hedging* dari risiko fluktuasi kurs USD/Rp dan mata uang lainnya yang diperdagangkan di Bank Mandiri terhadap Rp serta fluktuasi suku bunga. Rincian atas dua fasilitas tersebut sebagai berikut:

*CBG.CB2/SPPK.138/ 2025 dated March 18, 2025 with PT Bank Mandiri Tbk. The agreed facilities are Working Capital Credit (KMK) Facility Sublimit LC which intended to be used for importing sugar, as part of the government-assigned procurement of sugar from abroad in 2025, totaling 200,000 tons, based on the Import Approval for Raw Crystal Sugar to be processed into White Crystal Sugar pursuant to API-P No. 04.PI69.25.0013 dated March 4, 2025 in name of R1, API-P No. 04.PI-69.25.0012 and Treasury Line (TL) Facility which intended to be used as a hedging instrument against the risk of USD/Rp exchange rate fluctuations and other currencies traded at Bank Mandiri against Rp, as well as interest rate fluctuations. The details of the two facilities are as follows:*

**Fasilitas Kredit Modal Kerja (KMK) *Sublimit LC***

Plafond : Rp547.297.000.000
Bunga : 7,50% per Tahun
Jangka Waktu : Sejak tanggal penandatangan Perjanjian Kredit sampai dengan 31 Desember 2025

***Working Capital Credit Facility (KMK) Sublimit LC***

*Plafond : Rp547,297,000,000*
*Interest : 7.50% per Annum*
*Period : From the date of the signing of the Credit Agreement until December 31, 2025*

**Fasilitas *Treasury Line* (TL)**

Plafond : USD198.450
Jangka Waktu : Sejak tanggal penandatanganan Perjanjian Kredit sampai dengan 31 Desember 2025

***Treasury Line (TL) Facility***

*Plafond : USD198,450*
*Period : From the date of the signing of the Credit Agreement until December 31, 2025*

**b. Perpanjangan Perjanjian Pinjaman Kredit Modal Kerja Dengan PT Bank DKI**

PGR I melakukan perpanjangan fasilitas pinjaman Kredit Modal Kerja (KMK - PRK) dari PT Bank DKI berdasarkan perjanjian No. 748/SPPK/925/V/2025 tanggal 22 Mei 2025, sebagai berikut:

Plafond : Rp180.000.000.000
Bunga : 8,00% per Tahun
Jangka Waktu : 12 bulan sampai dengan 23 Mei 2026

***b. Extension of Working Capital Loan Agreement with PT Bank DKI***

*PGR I has extended the Working Capital Credit facility (KMK - PRK) from PT Bank DKI based on agreement No. 748/ SPPK/925/V/2025 dated May 23, 2025, as follows:*

*Plafond : Rp180,000,000,000*
*Interest : 8.00% per Annum*
*Period : 12 months until May 23, 2026*

**c. Penerimaan berita acara hasil pemeriksaan pajak tahun pajak 2023**

Sesuai Berita Acara Permintaan Penjelasan Atas Data dan/atau Keterangan No. BA-52/ P2DK/KPP .190308/2025 tanggal 9 Mei 2025 berdasarkan Surat Permintaan Penjelasan alas Data dan/atau Keterangan/ Surat Undangan Pembahasan/ Berita Acara Permintaan Penjelasan alas Data dan/atau

***c. Receipt of minutes of tax audit results for the 2023 tax year***

*According to the Minutes of Request for Explanation of Data and/or Information No. BA-52/P2DK/KPP.190308/2025 dated May 9, 2025 based on the Letter of Request for Explanation of Data and/or Information/ Invitation Letter for Discussion/ Minutes of Request for Explanation of Data and/or*

Keterangan No. S-25/KPP.1903/2025 tanggal 25 Maret 2025, menyimpulkan bahwa:

- Wajib Pajak menyetujui sebagian data yang dimintakan klarifikasi dengan pajak yang kurang dibayar PPh Badan sebesar Rp3.760.106.680.
- Wajib pajak telah berkomitmen melakukan pembayaran pajak terutang hingga akhir Mei 2025.
- Permintaan klarifikasi atas SP2DK No. S-25/P2DK/KPP.1903/2025 tanggal 25 Maret 2025 dinyatakan selesai.

Atas kekurangan pembayaran pajak tersebut telah dibayarkain oleh Perusahaan pada tanggal 28 Mei 2025.

*Information No. S-25/KPP.1903/2025 dated March 25, 2025, concluded that:*

- *The Taxpayer agrees to some of the data requested for clarification with underpaid tax on Corporate Income Tax of Rp3,760,106,680.*
- *The Taxpayer has committed to paying the tax owed until the end of May 2025.*
- *The request for clarification on SP2DK No. S-25/P2DK/KPP.1903/2025 dated March 25, 2025 is declared complete.*

*The Company has paid the shortfall in tax payments on May 28, 2025.*

**PT PG Rajawali II**

Pada tanggal 10 Februrari 2025, PGR II telah menyampaikan surat permohonan tindak lanjut proses pelepasan kawasan hutan HGU PG Jatitujuh melalui surat No.R2.DIR/X/S.pmh/25.02.10-0005 kepada Menteri Lingkungan Hidup dan Kehutanan dan dilanjutkan dengan pertemuan dengan Menteri Lingkungan Hidup dan Kehutanan pada tanggal 18 Februari 2025 untuk melakukan negosiasi skema penggantian lahan HGU PG Jatitujuh.

Sampai dengan terbitnya laporan keuangan ini diotorisasi, Perusahaan belum menerima keputusan dari KLHK atas negosiasi yang telah dilakukan.

***PT PG Rajawali II***

*On February 10, 2025, PGR II submitted a follow-up request letter regarding the release process of the forest area of PG Jatitujuh's HGU through Letter No. R2.DIR/X/S.pmh/25.02.10-0005 to the Minister of Environment and Forestry, followed by a meeting with the Minister of Environment and Forestry on February 18, 2025 to negotiate the land replacement scheme for PG Jatitujuh's HGU.*

*As of the authorization date of these financial statements, the Company has not received a decision from the Ministry of Environment and Forestry regarding the negotiations that have been conducted.*

**PT PG Candi Baru**

**a. Perpajakan**

Berdasarkan Surat Keputusan Pembetulan atas Surat Ketetapan Pajak Nihil Karena Permohonan Wajib Pajak Nomor: KEP-00002/NKEB-CT/KPP.1903/2025 tanggal 13 Juni 2025, Penghasilan Kena Pajak ditetapkan dari laba menjadi Rp21.830.078.383 menjadi Rugi Kena Pajak (Rp221.824.523).

**b. Pelunasan utang bank**

Berdasarkan surat dari PT Bank Rakyat Indonesia (Persero) Nomor:B.294-CRO/COD/LAT/06/2026 tanggal 10 Juni 2025, PG CB telah melakukan pelunasan atas fasilitas kredit modal kerja tanggal 5 Juni 2025.

***PT PG Candi Baru***

***a. Taxes***

*Based on the Rectification Decree on the Nil Tax Assessment Letter Due to Taxpayer Application Number: KEP-00002/NKEB-CT/KPP.1903/2025 dated 13 June 2025, Taxable Income is determined from profit to Rp21,830,078,383 to Taxable Loss (Rp221,824,523).*

***b. Bank loan settlement***

*Based on a letter from PT Bank Rakyat Indonesia (Persero) Number: B.294-CRO/COD/LAT/06/2026 dated 10 June 2025, PG CB has repaid the working capital credit facility on 5 June 2025.*

**c. Pengadaan gula kristal mentah**

i. Berdasarkan surat dari Perusahaan No. I/INS/CP.01.02/ RNI.01/26/II/2025 tanggal 26 Februari 2025 perihal penugasan pengadaan dan pengolahan Gula Kristal Mentah dari Luar Negeri tahun 2025. Perusahaan menugaskan PG CB untuk melaksanakan pengadaan dan pengolahan Gula Kristal Mentah menjadi Gula Kristal Putih dengan alokasi sebanyak 45.000 Ton, di mana pelaksanaan penugasan impor Gula Kristal Mentah dilakukan sebelum dimulai masa giling 1 Mei 2025.

ii. Berdasarkan surat Menteri Perdagangan Republik Indonesia No.04.PI-69.25.0014 tanggal 4 Maret 2025, PG CB menerima persetujuan impor Gula Kristal Mentah untuk diolah menjadi Gula Kristal Putih. Penugasan tersebut sejumlah 45.000 Ton.

iii. Perusahaan menerima Surat Penawaran Pemberian Kredit (SPPK) perihal Pemberian Fasilitas Kredit Modal Kerja (KMK) *sublimit Letter of Credit* (LC) dan Fasilitas *Treasury Line* a.n. PGR I, PGR II, dan PG CB (*Joint Borrower*) dari PT Bank Mandiri (Persero)Tbk. Dalam suratnya No.CBG.CB2/SPPK.138/2025 tanggal 18 Maret 2025. Fasilitas Kredit yang ditawarkan untuk PG CB meliputi:

**Fasilitas Kredit Modal Kerja (KMK) *Sublimit LC***

| | | |
|---|---|---|
| Plafond | : | Rp552.030.000.000 |
| Bunga | : | 7,50% per Tahun |
| Jangka Waktu | : | Sejak tanggal penandatangan Perjanjian Kredit sampai dengan 31 Desember 2025. |

**Fasilitas Treasury Line (TL)**

| | | |
|---|---|---|
| Plafond | : | USD141.750 |
| Jangka Waktu | : | Sejak tanggal penandatanganan Perjanjian Kredit sampai dengan 31 Desember 2025. |

**PT Sang Hyang Seri**

Pada bulan Maret 2025, SHS melakukan pelepasan aset berupa bangunan Graha Gabah II kepada BRI sejumlah Rp687.407.734.463. Tujuan atas pelepasan aset tersebut adalah untuk pembayaran pinjaman kepada BRI dan Bank KB Bukopin masing-masing senilai Rp343.703.867.231 dan Rp10.454.439.517 dan

***c. Procurement of raw sugar***

*i. Based on the letter from the Company No. I/INS/CP.01.02/RNI.01/26/II/2025 dated 26 February 2025 regarding the assignment for the procurement and processing of imported Raw Sugar for the year 2025, the Company assigned PG CB to carry out the procurement and processing of Raw Sugar (GKM) into White Sugar with an allocation of 45,000 tons. The implementation of the import assignment for Raw Sugar shall be completed prior to the commencement of the milling season on May 1, 2025.*

*ii. Based on the letter from the Minister of Trade of the Republic of Indonesia No. 04.PI-69.25.0014 dated March 4, 2025, PG CB received approval to import Raw Sugar (Gula Kristal Mentah) for processing into White Crystal Sugar (Gula Kristal Putih). The assigned volume is 45,000 tons.*

*iii. The Company received a Credit Offering Letter (SPPK) regarding the provision of a Working Capital Credit Facility (KMK) with a Letter of Credit (LC) sublimit and a Treasury Line Facility on behalf of PGR I, PGR II, and PG CB (as Joint Borrowers) from PT Bank Mandiri (Persero) Tbk, as stated in its letter No. CBG.CB2/SPPK.138/2025 dated March 18, 2025. The credit facilities offered to PG CB include the following:*

***Working Capital Credit Facility (KMK) Sublimit LC***

| | | |
|---|---|---|
| *Plafond* | *:* | *Rp552,030,000,000* |
| *Interest* | *:* | *7.50% per Annum* |
| *Period* | *:* | *From the date of the signing of the Credit Agreement until December 31, 2025.* |

***Treasury Line (TL) Facility***

| | | |
|---|---|---|
| *Plafond* | *:* | *USD141,750* |
| *Period* | *:* | *From the date of the signing of the Credit Agreement until December 31, 2025.* |

***PT Sang Hyang Seri***

*On March 2025, SHS made an asset disposal of the Graha Gabah II building to BRI amounted to Rp687,407,734,463. Intended for the repayment of loans to BRI and Bank KB Bukopin, amounting to Rp343,703,867,231 and Rp10,454,439,517 respectively, with the remaining being used for operational capital.*

kelebihannya digunakan untuk modal operasional.

Pada tanggal 28 April 2025, BRI menyampaikan total kewajiban SHS atas pembayaran yang dilakukan oleh SHS terkait dengan penjualan aset nya yaitu Graha Gabah 2 melalui surat No B.114.e-CRR/WRR/WRS/04/2025 dengan beberapa point sebagai berikut:

- Pada tanggal 20 Maret 2025, Perusahaan telah membayarkan pokok pinjaman senilai Rp343.703.867.231.
- Keringanan bunga dan denda yang diperoleh Perusahaan setelah pembayaran pokok pinjaman adalah sebesar Rp168.737.618.437.

Pada tanggal 4 Juni 2025, SHS memperoleh Surat Ketetapan Pajak Kurang Bayar (SKPKB) untuk PPh 21, PPh 22, PPh 23, PPh 4 ayat 2, PPN, dan PPN Wapu masa pajak tahun 2023.

*On April 28, 2025, BRI reported SHS total obligations regarding payments made by the SHS related to the sale of its asset, namely Graha Gabah 2, through letter No. B.114.e-CRR/WRR/ WRS/04/2025 with several points as follows:*

- *On March 20, 2025, the Company has paid the principal loan amounting to Rp343,703,867,231.*
- *The reduction of interest and penalties that the Company obtained after the principal loan payment amounts to Rp168,737,618,437.*

*On June 4, 2025, SHS received a Tax Underpayment Assessment Letter (SKPKB) for Income Tax 21, Income Tax 22, Income Tax 23, Income Tax Article 4 paragraph 2, VAT, and VAT for Wapu tax period of the year 2023.*

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- Berdasarkan Surat No. 3/SPMB/CG.01/05/ RNI.02/27/III/2025 tanggal 27 Maret 2025 perihal Masa Jabatan Komisaris Utama PPI, di mana dalam surat tersebut, Perusahaan telah menyampaikan kepada Dewan Komisaris untuk melaksanakan Rapat Komisaris dalam rangka berakhirnya masa jabatan Tn. Hamli sebagai Komisaris Utama Perusahaan.

  Sampai dengan laporan keuangan konsolidasian ini diterbitkan, belum terdapat penunjukan penggantian untuk jabatan Komisaris Utama.

- Pada tanggal 28 April 2025, PPI menerima Surat Ketetapan Pajak Lebih Bayar Pajak Penghasilan Badan tahun pajak 2023 sebesar Rp16.740.080.503.
- Berdasarkan Perjanjian Kredit No. 60014/GBK/2025 tanggal 30 Januari 2025, PT Bank Central Asia telah menyetujui perpanjangan fasilitas kredit, PPI memperoleh perpanjangan fasilitas kredit sampai dengan 26 Januari 2026, seluruh limit kredit, jaminan dan kententuan keuangan tidak mengalami perubahan.
- Berdasarkan surat penawaran pemberian kredit No. HBK.GI1/SPPK.010/2025 tanggal 30 April 2025, PT Bank Mandiri (Persero) telah menyetujui perpanjangan fasilitas kredit, PPI

***PT Perusahaan Perdagangan Indonesia***

- *Based on Letter No. 3/SPMB /CG.01/05/RNI. 02/27/III/2025 dated March 27, 2025 concerning the Tenure of PPI's President Commissioner, in which letter the Company has conveyed to the Board of Commissioners to hold a Commissioners Meeting in the context of the end of Mr. Hamli's tenure as the Company's President Commissioner.*

  *As of the date of these consolidated financial statements, there has been no appointment of a replacement for the position of President Commissioner.*

- *On April 28, 2025, PPI received a Tax Overpayment Assessment Letter for Corporate Income Tax for the 2023 fiscal year amounting to Rp16,740,080,503.*
- *Based on Credit Agreement No. 60014/GBK/2025 dated January 30, 2025, PT Bank Central Asia has approved the extension of the credit facility. PPI obtained an extension of the credit facility until January 26, 2026. All credit limits, collateral, and financial terms remain unchanged.*
- *Based on the credit offer letter No. HBK.GI1/SPPK.010/2025 dated April 30, 2025, PT Bank Mandiri (Persero) has approved the extension of the credit facility.*

memperoleh perpanjangan fasilitas kredit sampai dengan 3 Mei 2026. Terdapat beberapa perubahan atas pinjaman bank tersebut, diantaranya adalah terkait jaminan dan fasilitas sebagai berikut:

*PPI obtained an extension of the credit facility until May 3, 2026. Several changes were made to the bank loan, including adjustments to the collateral and facility, as follows:*

| **Jenis Fasilitas/** ***Type of Facilities*** | **Sebelum Amendemen/** ***Before Amendment*** | ***Sesudah Amendemen/ After Amendment*** |
|---|---|---|
| **Perusahaan/** ***The Company*** | | |
| Fasilitas Kredit Modal Kerja | 80.000.000.000 | 80.000.000.000 |
| Fasilitas Kredit Transaksional | 15.000.000.000 | 10.000.000.000 |
| *Supplier Financing* | 5.000.000.000 | 5.000.000.000 |
| Pembiayaan Piutang | 10.000.000.000 | 10.000.000.000 |
| Non Cash Loan: | | |
| Bank Garansi | 10.000.000.000 | 40.000.000.000 |
| *LC/SKBDN* | 30.000.000.000 | 5.000.000.000 |
| **Jumlah/** ***Total*** | **150.000.000.000** | **150.000.000.000** |

Jaminan atas fasilitas tersebut di atas adalah sebagai berikut:

- Kantor dan Pergudangan di Medan seluas 190.239 m² bangunan seluas 42.665 m², SHGB No. 737/ Rengas Pulau Medan.

*The collateral for the above-mentioned facility is as follows:*

- *Office and warehouse in Medan with a land area of 190,239 sqm and a building area of 42,665 sqm, under Land Use Rights Certificate (SHGB) No. 737/ Rengas Pulau, Medan*

Periode fasilitas tersebut di atas adalah 4 Mei 2025 sampai dengan 3 Mei 2026.

*The period of the above facility is from May 4, 2025 to May 3, 2026.*

Ketentuan keuangan yang terdapat dalam perjanjian ini antara lain:

1. *Current ratio* minimal 105%
2. *Debt Service Coverage Ratio* (DSCR) minimal 120%.
3. Rasio total kas + piutang usaha (<= 360 hari) + persediaan + uang dibayar di muka dibandingkan total pinjaman jangka pendek + utang usaha + pendapatan diterima di muka, minimal 120%.
4. Debt Equity Ratio (DER) maksimal sebesar 200%

*The financial covenants stipulated in this agreement include the following:*

1. *Minimum current ratio of 105%.*
2. *Minimum Debt Service Coverage Ratio (DSCR) of 120%.*
3. *The ratio of total cash + trade receivables (≤ 360 days) + inventories + prepaid expenses to total short-term loans + trade payables + unearned revenues must be at least 120%.*
4. *Maximum Debt-to-Equity Ratio (DER) of 200%.*

- Berdasarkan akta jual beli nomor 14/2025 tanggal 20 Maret 2025 yang dibuat oleh notaris Syarifah Tifany, S.H, M.Kn., telah terjadi jual beli antara PPI dengan PT Bank Rakyat Indonesia Tbk (Persero) atas aset yang berlokasi di Jalan Prof M. Yamin, SH, Medan, Sumatera Utara. Dan seluruh nilai penjualan sudah diterima sepenuhnya dari PT Bank Rakyat Indonesia Tbk (Persero) pada tanggal 20 Maret 2025.

- *Based on Deed of Sale and Purchase No. 14/2025 dated March 20, 2025, by Notary Syarifah Tifany, S.H., M.Kn., a sale transaction took place between PPI and PT Bank Rakyat Indonesia Tbk (Persero) for an asset located at Jalan Prof. M. Yamin, SH, Medan, North Sumatra. The full sale proceeds were received from PT Bank Rakyat Indonesia Tbk (Persero) on March 20, 2025.*

**PT Rajawali Nusindo**

***PT Rajawali Nusindo***

Berdasarkan Surat Putusan Pengadilan Niaga Jakarta No. 2230/PAN.03/W10.U1/HK2.5/ 5/2025 tanggal 7 Mei 2025 perihal Penyampaian Salinan

*Based on the Decision Letter of the Jakarta Commercial Court No. 2230/PAN.03/W10.U1/ HK2.5/5/2025 dated May 7, 2025, regarding the*

Putusan Perkara Niaga No. 176/Pdt.Sus-PKPU/2024/ PN.Niaga.Jkt.Pst tanggal 17 April 2025, Pengadilan Niaga pada Pengadilan Negeri Jakarta Pusat yang memeriksa dan memutus perkara PKPU yang diajukan oleh PT Otsuka Indonesia sebagai Pemohon PKPU terhadap Perusahaan sebagai Termohon PKPU, dan yang berdasarkan Putusan tanggal 5 Agustus 2024 telah dinyatakan berada dalam keadaan Penundaan Kewajiban Pembayaran Utang (PKPU), telah menjatuhkan Putusan Pengesahan Perdamaian (Homologasi) sebagai berikut:

- Menyatakan sah dan mengikat secara hukum Perjanjian Perdamaian tertanggal 17 April 2025 antara RN dan para kreditornya;
- Menghukum RN dan seluruh kreditor-kreditornya untuk tunduk dan mematuhi serta melaksanakan isi Perjanjian Perdamaian tersebut;
- Menyatakan PKPU Perusahaan demi hukum berakhir;
- Menetapkan besarnya imbalan jasa pengurus akan ditetapkan kemudian sesuai dengan Kesepakatan atau Perjanjian antara Debitor dan Tim Pengurus; dan
- Menghukum RN untuk membayar biaya perkara dalam proses PKPU ini sampai saat ini sejumlah Rp10.090.000.

Perjanjian perdamian tersebut dinyatakan mulai berlaku efektif sejak tanggal 17 April 2025, bertepatan dengan tanggal putusan homologasi, karena tidak terdapat kreditor yang mengajukan keberatan lebih lanjut.

Penyelesaian utang kepada kreditur separatis
Sebagai bagian dari restrukturisasi keuangan, Perusahaan telah menyusun skema penyelesaian utang kepada para kreditur separatis dalam dua kelompok (*Tranche* A dan *Tranche* B) berdasarkan karakteristik tagihan dan kesepakatan restrukturisasi.

Kreditur separatis – *Tranche* A
*Tranche* A mencakup sebagian tagihan kreditur separatis yang dikonversi menjadi pinjaman *revolving loan* yang akan berlaku efektif setelah tanggal penetapan restrukturisasi. Jumlah *revolving loan* dalam *Tranche* A adalah sebesar Rp450.000.000.000, dan akan dipinjamkan kembali kepada Perusahaan secara proporsional berdasarkan porsi masing-masing kreditur. Sisa utang yang tidak dikonversi ke dalam *Tranche* A akan dialokasikan dalam *Tranche* B, dengan

*Submission of the Copy of the Commercial Case Decision No. 176/Pdt.Sus-PKPU/2024/ PN.Niaga.Jkt.Pst dated April 17, 2025, the Commercial Court at the Central Jakarta District Court, which examined and adjudicated the PKPU proceedings filed by PT Otsuka Indonesia as the PKPU Applicant against the Company as the PKPU Respondent, and whereby under the Decision dated August 5, 2024, the Company had been declared to be in a state of Suspension of Debt Payment Obligations (PKPU), has rendered a Homologation (Composition Ratification) Decision, as follows:*

- *Declared the Composition Agreement dated April 17, 2025, between the RN and its creditors as valid and legally binding;*
- *Ordered the RN and all of its creditors to comply with, adhere to, and implement the terms of the Composition Agreement;*
- *Declared that the RN's PKPU status is legally terminated;*
- *Determined that the amount of remuneration for the administrators shall be stipulated at a later date in accordance with the agreement or arrangement between the Debtor and the Administrators Team; and*
- *Ordered the RN to pay the legal costs incurred in the PKPU proceedings up to this point in the amount of Rp10,090,000.*

*The Composition agreement is declared effective as of April 17, 2025, concurrently with the date of the homologation decision, as no creditors filed further objections.*

*Settlement of liabilities to secured creditors*
*As part of its financial restructuring plan, the Company has established a debt settlement scheme for secured creditors categorized into two tranches (Tranche A and Tranche B), based on the nature of the claims and the terms of restructuring.*

*Secured creditors – Tranche A*
*Tranche A relates to a portion of secured creditors' claims which have been converted into revolving loans effective upon the restructuring date. The total loan amount under Tranche A is Rp450,000,000,000, which will be re-lent to the Company on a pro-rata basis according to each creditor's prior entitlement. Any remaining balance of claims not included in Tranche A will*

urutan pembayaran yang akan ditetapkan kemudian.

*be settled under Tranche B, with payment priority to be determined.*

Jangka waktu penyelesaian ditetapkan selama 1 tahun dan akan diperpanjang secara otomatis hingga maksimum 10 tahun. Pembayaran dilakukan berdasarkan siklus *revolving* yang berlaku di Perusahaan. Bunga dan denda yang masih terutang akan dibayarkan sesuai dengan jumlah yang diakui dalam daftar piutang, setelah penyelesaian pokok utang kepada kreditur separatis terkait. Tidak terdapat perubahan atas jaminan yang telah diberikan, selain penyempurnaan atas pengikatan jaminan yang ada.

*The settlement period is one year and will be automatically extended for up to ten years. Payments will follow the Company's internal revolving cycle. Accrued interest and penalties will be paid based on the amounts recognized in the list of claims, and only after the principal amount due to the respective secured creditor has been settled. There is no change in the collateral structure, except for refinements in the legal perfection of existing collateral.*

Kreditur separatis – *Tranche* B
*Tranche* B mencakup sisa tagihan kreditur separatis yang tidak dikonversi menjadi *revolving loan*. Nilai pokok utang dalam *Tranche* B dihitung setelah dikurangi proporsi partisipasi dalam *Tranche* A. Jangka waktu penyelesaian adalah 10 tahun sejak tanggal efektif, termasuk masa tenggang, dan dapat diperpanjang berdasarkan kesepakatan.

*Secured creditors – Tranche B*
*Tranche B covers the remaining portion of secured creditors' claims that were not converted into revolving loans. The loan amount under Tranche B is calculated net of each creditor's participation in Tranche A. The settlement period is ten years from the effective date, including a grace period, and may be extended subject to agreement.*

Sumber pembayaran berasal dari *Cash Flow Available for Debt Service* (CFADS) yang diperoleh dari hasil operasional serta pendanaan tambahan, baik dari aset core maupun *non-core*. Apabila terdapat kelebihan dana atau penerbitan utang baru, kelebihan tersebut dapat digunakan untuk pelunasan. Bunga dan denda terutang akan dibayarkan sesuai daftar piutang, dan hanya setelah penyelesaian tagihan pokok. Tidak terdapat perubahan atas jaminan, kecuali penyempurnaan atas pengikatan jaminan yang telah ada.

*Payments will be sourced from the Company's Cash Flow Available for Debt Service (CFADS), including proceeds from both core and non-core assets. In the event of excess cash or new debt issuance, such proceeds may be applied to early repayment. Accrued interest and penalties will be settled based on the claims list and only after the principal obligations are fulfilled. No changes are made to the existing collateral, except for improvements in the perfection of existing collateral arrangements.*

Penyelesaian utang kepada kreditur konkuren
Sebagai bagian dari rencana restrukturisasi utang RN, penyelesaian kewajiban kepada para kreditur konkuren telah diklasifikasikan ke dalam beberapa kelompok (*tranche*) berdasarkan jumlah tagihan serta hubungan bisnis ke depan yang diharapkan dengan Perusahaan.

*Settlement of liabilities to unsecured creditors*
*As part of the RN's debt restructuring plan, the settlement of obligations to unsecured creditors has been categorized into several tranches based on the amount of claim and the type of future business relationship expected.*

Kreditur konkuren – *Tranche A*
*Tranche* A mencakup kreditur dengan saldo tagihan kurang dari Rp100.000.000. Jangka waktu penyelesaian ditetapkan selama dua tahun, termasuk masa tenggang satu tahun. Pembayaran akan dilakukan setiap enam bulan sejak tanggal efektif dan sesuai dengan jadwal pembayaran yang ditentukan oleh RN.

*Unsecured creditors – Tranche A*
*Tranche A comprises creditors with claim balances below Rp100,000,000. The settlement period is set at two (2) years, including a grace period of one (1) year. Payments will be made every six (6) months from the effective date, in accordance with the payment schedule determined by the RN.*

Kreditur konkuren – *Tranche* B
*Tranche* B terdiri dari kreditur dagang yang dikategorikan sebagai *highly active* dan akan terus melakukan transaksi bisnis baru dengan Perusahaan. Kreditur dalam kelompok ini memperoleh ketentuan margin bisnis baru sebesar 12,5% untuk produk non-pangan dan lebih dari 8% untuk produk pangan. Jangka waktu penyelesaian ditetapkan selama enam tahun, termasuk masa tenggang satu tahun. Pembayaran dilakukan setiap enam bulan sesuai jangka waktu penyelesaian termasuk masa tenggang dan mengacu pada indikasi pembayaran yang ditetapkan dalam Perjanjian Perdamaian.

*Unsecured creditors – Tranche B*
*Tranche B consists of trade creditors categorized as highly active, who will continue to conduct new business transactions with the Company. Creditors in this group are entitled to new business margin terms of 12.5% for non-food products and more than 8% for food products. The settlement period is set at six (6) years, including a grace period of one (1) year. Payments are to be made every six (6) months throughout the settlement period, including the grace period, and shall follow the indicative payment schedule stipulated in the Composition Agreement.*

Kreditur konkuren – *Tranche* C
*Tranche* C terdiri dari kreditur dagang yang tergolong aktif dan akan tetap menjalin hubungan bisnis dengan Perusahaan. Ketentuan margin bisnis baru dalam kelompok ini berkisar antara 10%–12,5% untuk produk non-pangan dan 4%–8% untuk produk pangan. Jangka waktu penyelesaian adalah tujuh tahun, termasuk masa tenggang selama lima tahun. Pembayaran dilakukan secara berkala setiap enam bulan sesuai jangka waktu penyelesaian termasuk masa tenggang dan mengacu pada indikasi pembayaran yang ditetapkan dalam Perjanjian Perdamaian.

*Unsecured creditors – Tranche C*
*Tranche C consists of trade creditors categorized as active, who will maintain business relationships with the Company. The new business margin terms for this group range from 10% to 12.5% for non-food products and from 4% to 8% for food products. The settlement term is seven (7) years, including a grace period of five (5) years. Payments shall be made periodically every six (6) months throughout the settlement period, including the grace period, and will follow the indicative payment schedule set forth in the Composition Agreement.*

Kreditur konkuren – *Tranche* D
*Tranche* D mencakup Kreditur dagang yang juga tergolong aktif dan akan tetap menjalankan transaksi bisnis dengan Perusahaan. Ketentuan margin bisnis baru untuk kelompok ini adalah di bawah 10% untuk produk non-pangan dan di bawah 4% untuk produk pangan. Jangka waktu penyelesaian ditetapkan selama enam belas tahun, termasuk masa tenggang selama tujuh tahun. Pembayaran dilakukan setiap enam bulan sesuai jangka waktu penyelesaian termasuk masa tenggang dan mengacu pada indikasi pembayaran yang ditetapkan dalam Perjanjian Perdamaian.

*Unsecured creditors – Tranche D*
*Tranche D includes trade creditors who are also categorized as active and who will continue to engage in business transactions with the Company. The new business margin terms for this group are below 10% for non-food products and below 4% for food products. The settlement period is set at sixteen (16) years, including a grace period of seven (7) years. Payments shall be made every six (6) months throughout the settlement period, including the grace period, and shall refer to the indicative payment schedule stipulated in the Composition Agreement.*

**Restrukturisasi Pinjaman BSI**
Pada tanggal 23 Mei 2025, RN menerima Surat No. 05/0073/SP3/CB3 dari PT Bank Syariah Indonesia Tbk sehubungan dengan struktur pembiayaan baru sebagai bagian dari restrukturisasi atas kewajiban Perusahaan kepada pihak bank.

***BSI Financing Agreement***
*On May 23, 2025, the RN received Letter No. 05/0073/SP3/CB3 from PT Bank Syariah Indonesia Tbk regarding a new financing structure as part of the restructuring of the Company's obligations to the bank.*

Struktur pembiayaan tersebut terdiri dari dua *tranche* dengan skema Musyarakah. *Tranche* A merupakan pembiayaan modal kerja dengan sifat *revolving* dan *advised*, dengan batas maksimal

*The financing structure consists of two tranches under a Musyarakah (profit-sharing) scheme. Tranche A is a working capital facility with a revolving and advised nature, having a*

pembiayaan sebesar Rp85.620.000.000. Pembiayaan ini merupakan bagian dari nilai syirkah sebesar Rp340.620.000.000, dengan porsi modal yang berasal dari bank sebesar Rp85.620.000.000 dan dari RN sebesar Rp255.000.000.000. Jangka waktu pembiayaan ini maksimal 12 bulan sejak penandatanganan addendum perjanjian, dan dapat diperpanjang secara otomatis selama 10 tahun.

*maximum financing limit of Rp85,620,000,000. This facility forms part of a total syirkah (partnership capital) value of Rp340,620,000,000, of which Rp85,620,000,000 is contributed by the bank and Rp255,000,000,000 by the RN. The financing has a maximum tenor of 12 months from the signing of the addendum agreement, with automatic extensions for up to 10 years.*

Sementara itu, *Tranche* B juga merupakan pembiayaan modal kerja, namun dengan sifat *non-revolving* dan *advised*. Limit pembiayaan dalam tranche ini adalah sebesar Rp174.280.000.000, dengan total nilai syirkah mencapai Rp429.280.000.000. Porsi modal syirkah terdiri dari kontribusi bank sebesar Rp174.280.000.000 dan kontribusi Perusahaan sebesar Rp255.000.000.000. Jangka waktu pembiayaan ditetapkan maksimal 120 bulan sejak tanggal penandatanganan addendum perjanjian, dengan perpanjangan otomatis selama 10 tahun.

*ranche B is also a working capital facility, with a non-revolving and advised nature. It has a maximum financing limit of Rp174,280,000,000 and forms part of a total syirkah capital of Rp429,280,000,000, with Rp174,280,000,000 contributed by the bank and Rp255,000,000,000 by the Company. The financing has a maximum tenor of 120 months from the date of signing the addendum agreement, with automatic extensions for up to 10 years.*

Bunga yang timbul selama masa *standstill* akan dibayarkan setelah seluruh tagihan pokok kepada kreditur separatis diselesaikan.

*Interest accrued during the standstill period will be paid after all principal obligations to the secured creditors have been fully settled.*

Selama masa homologasi, tingkat bagi hasil ditetapkan sebesar 3% (deferred sebesar 2%) untuk tahun ke-1 hingga ke-5, dan sebesar 4% (deferred sebesar 2%) untuk tahun ke-6 hingga ke-10.

*During the homologation period, the profit sharing rate is set at 3% (with 2% deferred) for years 1 to 5, and 4% (with 2% deferred) for years 6 to 10.*

Seluruh agunan yang telah diserahkan sebelumnya tetap berlaku dan menjadi bagian yang tidak terpisahkan dari perjanjian yang telah direstrukturisasi.

*All collateral previously provided shall remain valid and constitute an integral part of the restructured agreement.*

**PT Perkebunan Mitra Ogan**

***PT Perkebunan Mitra Ogan***

Pada tahun 2025, Perusahaan mengalami permasalahan terkait penguasaan lahan dan pencurian sawit di Desa Bindu, Kecamatan Peninjauan. Berdasarkan Opini legal yang diterbitkan oleh LBH Gerakan Nasional Penegakan HAM Kabupaten Karawang menyimpulkan bahwa tanah merupakan hak masyarakat Desa yang secara hukum harus dikembalikan kepada mereka setelah berakhirnya HGU PT Mitra Ogan dan Masyarakat memiliki hak penuh untuk menolak perpanjangan HGU dan dapat menempuh jalur hukum untuk mempertahankan hak atas tanahnya.

*In 2025, the Company faced issues related to land control and oil palm theft in Bindu Village, Peninjauan District. Based on the legal opinion issued by the Legal Aid Institute of the National Movement for the Enforcement of Human Rights (LBH Gerakan Nasional Penegakan HAM) of Karawang Regency, it was concluded that the land constitutes the rights of the Village community and must legally be returned to them upon the expiration of PT Mitra Ogan's HGU (Right to Cultivate). The community has full rights to reject the extension of the HGU and may pursue legal action to defend their land rights.*

Perusahaan telah meminta bantuan kepada Batalyon C Pelopor Satbrimob Polda Sumsel, Bupati Kabupaten Ogan Komering Ulu serta

*The Company has sought assistance from Battalion C of the Mobile Brigade Pioneer Unit (Satbrimob) of the South Sumatra Regional*

Dinas Perkebunan Provinsi Sumatera Selatan untuk memberikan fasilitas dan solusi atas permasalahan penjarahan lahan demi keberlangsungan usaha perkebunan yang kondusif dan berkelanjutan serta menghindari konflik di lapangan. Selain itu, Perusahaan meminta bantuan ke PT Rajawali Nusantara Indonesia (Persero), selaku perusahaan induk, untuk menyampaikan surat terbuka kepada Kapolri dan Menteri BUMN terkait masalah penjarahan lahan di Peninjauan.

*Police, the Regent of Ogan Komering Ulu Regency, and the South Sumatra Provincial Plantation Agency to provide facilitation and solutions to the land looting issue in order to ensure a conducive and sustainable plantation business environment and to avoid on-the-ground conflicts. In addition, the Company has requested assistance from PT Rajawali Nusantara Indonesia (Persero), as the parent company, to submit an open letter to the Chief of the National Police and the Minister of State-Owned Enterprises regarding the land looting issue in Peninjauan.*

Berdasarkan Surat Himbauan No: 140/67/KBL/V/2025 tanggal 26 Mei 2025, Pemerintah Desa Kota Baru menghimbau agar:

a. Warga tidak diperkenankan melakukan aktivitas panen TBS atau kegiatan lain di wilayah PT Perkebunan Mitra Ogan karena berpotensi melanggar hukum;

b. Warga tidak diperbolekan melakukan tindakan yang bertentangan dengan hukum atau mengambil hak PT Perkebunan Mitra Ogan tanpa izin; dan

c. Apabila masih terdapat warga yang melakukan pelanggaran atas himbauan, maka segala akibat hukum menjadi tanggung jawab warga.

*Based on Advisory Letter No. 140/67/KBL/V/2025 dated May 26, 2025, the Kota Baru Village Government advises that:*

*a. Residents are not permitted to carry out FFB harvesting activities or any other activities within the area of PT Perkebunan Mitra Ogan, as such actions may constitute legal violations;*

*b. Residents are not allowed to engage in any actions that contravene the law or to take any rights of PT Perkebunan Mitra Ogan without authorization; and*

*c. Should any residents continue to violate this advisory, all legal consequences shall be the responsibility of the residents concerned.*

## 59. Standar baru dan amendemen atas standar yang telah disahkan namun belum berlaku efektif

## *59. Standard and amendment to standards which has been issued but not yet effective*

Amendemen atas standar akuntansi tertentu yang berlaku efektif untuk periode yang dimulai pada atau setelah 1 Januari 2025, dengan penerapan dini diperkenankan yaitu:

- Amendemen PSAK 221: Pengaruh Perubahan Kurs Valuta Asing tentang Kekurangan Ketertukaran
- PSAK 117: Kontrak Asuransi; dan
- Amendemen PSAK 117: Kontrak Asuransi tentang Penerapan Awal PSAK 117 dan PSAK 109 – Informasi Komparatif.

*Certain amendments to accounting standard that are effective for periods beginning on or after 1 January 2025, with early adoption permitted, are as follows:*

- *Amendments PSAK 221: Foreign Exchange Rate regarding Lack of Exchangeability.*
- *PSAK 117: Insurance Contract; and*
- *Amendments PSAK 117: Insurance Contract regarding Initial Application of PSAK 117 and PSAK 109 Comparative Information.*

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;

*Several PSAKs were also amended which were 5. 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: 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.

Amendemen 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 dan PSAK 107 tentang Klasifikasi dan Pengukuran Instrumen Keuangan; dan
- Penyesuaian Tahunan PSAK 107, PSAK 109, PSAK 110, dan PSAK 207

Amendemen 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; dan
- PSAK 414: Penurunan Nilai Aset Keuangan Syariah bagi Entitas yang Menerapkan SAK Indonesia untuk Entitas Privat (SAK EP).

Hingga tanggal laporan keuangan konsolidasian ini diotorisasi, Grup masih melakukan evaluasi atas dampak potensial dari penerapan standar baru, amandemen standar dan interpretasi standar tersebut.

- *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.*

*Amendment to standards which are effective for periods beginning on or after January 1, 2026 with early adoption ar as follows:*

- *Amendments PSAK 109 and PSAK 107 regarding Classification and Measurement of Financial Instruments; and*
- *Annual improvements on PSAK 107, PSAK 109, PSAK 110, and PSAK 207.*

*Amendments to standards which are effective for periods beginning on or after January 1, 2027, with early adoption permitted, are as follows:*
- *PSAK 118: Presentation and Disclosures in Financial Statements; and*
- *PSAK 414: Impairment of Sharia Financial Assets for Entities Implementing Indonesian SAK for Private Entities (SAK EP).*

*Untill the date of the consolidated 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.*

## 60. Persetujuan laporan keuangan konsolidasian

Manajemen bertanggung jawab sepenuhnya terhadap penyusunan Laporan Keuangan Konsolidasian yang diselesaikan dan disetujui untuk diterbitkan tanggal 25 September 2025.

## *60. Approval of the consolidated financial statements*

*Management is fully responsible for the preparation of the Consolidated Financial Statements that were completed and approved to be issued on September 25, 2025.*

## 61. Informasi keuangan tambahan

Informasi keuangan Perusahaan (entitas induk) terlampir, yang terdiri dari laporan posisi keuangan tanggal 31 Desember 2024, laporan laba rugi dan penghasilan komprehensif lain, laporan perubahan ekuitas, dan laporan arus kas per 31 Desember 2024 dan informasi penjelasan lainnya (secara kolektif disebut sebagai "Informasi Keuangan Entitas Induk") yang disajikan sebagai informasi tambahan terhadap laporan keuangan konsolidasian, disajikan untuk tujuan analisis tambahan dan bukan merupakan bagian dari laporan keuangan konsolidasian yang diharuskan menurut Standar Akuntansi Keuangan di 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.

## *61. Additional financial information*

*The accompaying financial information of the company (parent entity), which consists of financial statements as of December 31, 2024, statements of profit or loss and other comprehensive income, statements of changes in equity, and statements of cash flows per December 31, 2024 and other explanatory information (collectively referred to as "Parent Entity Financial Information") which are presented as additional information to the consolidated financial statements, are presented for additional analytical purposes and are not part of the consolidated financial statements required under Indonesian Financial Accounting Standards. Financial Information of the Parent Entity is the responsibility of management as well as that which results from and is directly related to the accounting records and other records used to prepare the consolidated statements.*

**Lampiran I** | ***Attachment I***

**PT RAJAWALI NUSANTARA INDONESIA (PERSERO)**
**ENTITAS INDUK**
**LAPORAN POSISI KEUANGAN**
Untuk tahun-tahun yang berakhir
pada tanggal 31 Desember 2024 dan 2023
(Disajikan dalam Rupiah penuh, kecuali dinyatakan lain)

***PT RAJAWALI NUSANTARA INDONESIA (PERSERO)***
***PARENT ENTITY***
***STATEMENTS OF FINANCIAL POSITION***
*For the years ended*
*December 31, 2024 and 2023*
*(Expressed in full of Rupiah, unless Otherwise Stated)*

| | 31 Desember/ *December 31, 2024* | 31 Desember/ *December 31, 2023 *)* | 1 Januari/ January 1, 2023 *31 Desember/* December 31, *2022 *)* | |
|---|---|---|---|---|
| **ASET** | | | | ***ASSETS*** |
| **ASET LANCAR** | | | | ***CURRENT ASSETS*** |
| Kas dan setara kas | 442.252.999.470 | 76.498.761.244 | 174.349.693.059 | *Cash and cash equivalents* |
| Dana dibatasi penggunaannya | 1.025.719.454.507 | 1.046.593.518.536 | 986.843.631.579 | *Restricted fund* |
| Piutang usaha | 170.124.477.243 | 754.412.267.498 | 332.242.505.000 | *Account receivables* |
| Piutang lain-lain | | | | *Other receivables* |
| Pihak berelasi | 3.737.395.377.428 | 3.700.726.357.596 | 3.464.179.174.258 | *Related parties* |
| Pihak ketiga | 318.632.532.527 | 64.451.990.991 | 12.039.569.528 | *Third parties* |
| Persediaan | 202.157.570.060 | 8.955.436.805 | -- | *Inventories* |
| Pendapatan yang akan diterima | 216.902.124.551 | 181.157.569.056 | 149.056.477.473 | *Accrued income* |
| Uang muka dan biaya dibayar di muka | 5.118.404.398 | 32.144.794.347 | 2.917.601.854 | *Advances and Prepayments* |
| Piutang pajak | -- | 26.258.167.516 | 31.190.284.460 | *Tax receivable* |
| **Jumlah Aset Lancar** | **6.118.302.940.183** | **5.891.198.863.589** | **5.152.818.937.211** | ***Total Current Assets*** |
| **ASET TIDAK LANCAR** | | | | ***NON-CURRENT ASSETS*** |
| Aset pajak tangguhan | 94.444.171.068 | 99.545.840.582 | 102.586.037.752 | *Deferred tax assets* |
| Pajak dibayar di muka | 30.800.901.940 | 31.253.121.363 | 53.980.522.708 | |
| Piutang lain-lain | | | | *Other receivables* |
| Pihak berelasi | 15.933.550.729 | 1.572.538.352.360 | 50.081.290.785 | *Related parties* |
| Pihak ketiga | 63.876.292.111 | 60.705.114.671 | 62.623.751.969 | *Third parties* |
| Investasi dalam entitas anak | 12.171.920.932.466 | 10.649.364.250.634 | 10.668.121.096.734 | *Investments in subsidiaries* |
| Investasi dalam entitas asosiasi | 29.564.604.235 | 35.219.701.235 | 21.829.015.845 | *Investments in associate entities* |
| Uang jaminan | 419.944.836 | 419.944.836 | -- | *Security deposits* |
| Aset tetap | 352.877.892.948 | 361.010.528.551 | 782.770.572.677 | *Fixed assets-net* |
| Properti investasi | 3.929.199.134.479 | 3.732.893.782.141 | 3.124.471.564.425 | *Investement property* |
| Aset takberwujud | 26.152.564.939 | 23.404.488.477 | 37.534.057.941 | *Intangible asset* |
| Aset lain-lain | 7.242.303.020 | 9.656.404.017 | 12.070.505.014 | *Other assets* |
| **Jumlah Aset Tidak Lancar** | **16.722.432.292.769** | **16.576.011.528.867** | **14.916.068.415.850** | ***Total Non-Current Assets*** |
| **JUMLAH ASET** | **22.840.735.232.952** | **22.467.210.392.456** | **20.068.887.353.061** | ***TOTAL ASSETS*** |

*) Disajikan kembali

**) As restated*

**PT RAJAWALI NUSANTARA INDONESIA (PERSERO)**
**ENTITAS INDUK**
**LAPORAN POSISI KEUANGAN (Lanjutan)**
Untuk tahun-tahun yang berakhir
pada tanggal 31 Desember 2024 dan 2023
(Disajikan dalam Rupiah penuh, kecuali dinyatakan lain)

***PT RAJAWALI NUSANTARA INDONESIA (PERSERO)***
***PARENT ENTITY***
***STATEMENTS OF FINANCIAL POSITION (Continued)***
*For the years ended*
*December 31, 2024 and 2023*
*(Expressed in full of Rupiah, unless Otherwise Stated)*

| | 31 Desember/ *December 31, 2024* | 31 Desember/ *December 31, 2023 *)* | 1 Januari/ January 1, 2023 *31 Desember/ December 31, 2022 *)* | |
|---|---|---|---|---|
| **LIABILITAS** | | | | ***LIABILITIES*** |
| **LIABILITAS JANGKA PENDEK** | | | | ***CURRENT LIABILITIES*** |
| Utang usaha | | | | *Account payables* |
| Pihak berelasi | 84.486.482.858 | -- | 32.840.859.817 | *Related parties* |
| Pihak ketiga | 133.768.401.939 | 103.590.822.142 | 17.686.963.920 | *Third parties* |
| Utang lain-lain | | | | *Other payables* |
| Pihak berelasi | 811.308.596.834 | 584.516.817.086 | 394.743.899.473 | *Related parties* |
| Pihak ketiga | 371.983.448.239 | 159.350.852.402 | 3.793.750.041 | *Third parties* |
| Utang pajak | 10.392.227.676 | 5.942.766.949 | 3.003.037.658 | *Taxes payable* |
| Beban akrual | 11.804.241.046 | 18.235.419.654 | 12.303.234.181 | *Accrued Expenses* |
| Pendapatan diterima di muka | 1.426.558.825 | 1.350.133.825 | 3.485.108.083 | *Unearned revenue* |
| Pinjaman bank | 2.626.454.712.558 | 2.590.442.756.596 | 1.969.509.180.572 | *Bank loan* |
| **Jumlah Liabilitas Jangka Pendek** | **4.051.624.669.975** | **3.463.429.568.652** | **2.437.366.033.745** | ***Total Current Liabilities*** |
| **LIABILITAS JANGKA PANJANG** | | | | ***NON-CURRENT LIABILITIES*** |
| Pinjaman jangka panjang setelah dikurangi bagian jangka pendek: | | | | *Long term obligation after net off current portion:* |
| Pinjaman bank | -- | 246.567.335.000 | 1.488.436.913.693 | *Bank loans* |
| Liabilitas imbalan pascakerja | 43.041.604.329 | 38.080.341.039 | 94.988.132.147 | *Post-employment benefit liabilities* |
| **Jumlah Liabilitas Jangka Panjang** | **43.041.604.329** | **284.647.676.039** | **1.583.425.045.840** | ***Total Non-Current Liabilities*** |
| **JUMLAH LIABILITAS** | **4.094.666.274.304** | **3.748.077.244.691** | **4.020.791.079.585** | ***TOTAL LIABILITIES*** |
| **EKUITAS** | | | | ***EQUITY*** |
| Modal saham - nilai nominal Rp1.000.000 per saham Modal dasar - 41.333.887 saham Modal ditempatkan dan disetor penuh - 12.898.183 saham pada tahun 2024 dan 2023, dan 10.333.472 saham pada tahun 2022 | 12.898.183.000.000 | 12.898.183.000.000 | 10.333.472.000.000 | *Share capital - par value of Rp1,000,000 - per share Authorized - 41,333,887 shares Issued and fully paid - 12,898,183 shares in 2024 and 2023, and 10,333,472 in 2022* |
| Tambahan modal disetor | 1.285.527.566.239 | 1.285.527.566.239 | 1.285.527.566.239 | *Additional paid in capital* |
| Penghasilan komprehensif lain | 2.146.738.774.392 | 2.154.620.049.367 | 2.191.260.030.864 | *Other comprehensive income* |
| Saldo laba | | | | *Retained earnings* |
| Telah ditentukan penggunaannya | 2.380.802.532.159 | 2.237.836.676.394 | 1.898.061.651.556 | *Appropriated* |
| Belum ditentukan penggunaannya | 34.817.085.858 | 142.965.855.765 | 339.775.024.817 | *Unappropriated* |
| **JUMLAH EKUITAS** | **18.746.068.958.648** | **18.719.133.147.765** | **16.048.096.273.476** | ***TOTAL EQUITY*** |
| **JUMLAH LIABILITAS DAN EKUITAS** | **22.840.735.232.952** | **22.467.210.392.456** | **20.068.887.353.061** | ***TOTAL LIABILITIES AND EQUITY*** |

*) Disajikan kembali

**) As restated*

**Lampiran II** | ***Attachment II***

**PT RAJAWALI NUSANTARA INDONESIA (PERSERO)**
**ENTITAS INDUK**
**LAPORAN LABA RUGI DAN**
**PENGHASILAN KOMPREHENSIF LAIN**
Untuk tahun-tahun yang berakhir
pada tanggal 31 Desember 2024 dan 2023
(Disajikan dalam Rupiah penuh, kecuali dinyatakan lain)

***PT RAJAWALI NUSANTARA INDONESIA (PERSERO)***
***PARENT ENTITY***
***STATEMENTS OF PROFIT OR LOSS***
***AND OTHER COMPREHENSIVE INCOME***
*For the years ended*
*December 31, 2024 and 2023*
*(Expressed in full of Rupiah, unless Otherwise Stated)*

| | **31 Desember/** ***December 31, 2024*** | **31 Desember/** ***December 31, 2023 **)*** | |
|---|---|---|---|
| **PENDAPATAN** | 1.405.723.095.350 | 2.597.117.739.199 | ***REVENUES*** |
| **BEBAN POKOK PENDAPATAN DAN BEBAN LANGSUNG** | (1.093.660.443.037) | (2.089.024.099.555) | ***COST OF REVENUES AND DIRECT COST*** |
| **LABA KOTOR** | **312.062.652.313** | **508.093.639.645** | ***GROSS PROFIT*** |
| **BEBAN USAHA** | | | ***OPERATING EXPENSES*** |
| Beban pegawai | (137.998.369.349) | (143.533.376.474) | *Sales and marketing expenses* |
| administrasi | (120.972.498.688) | (112.795.589.914) | *expenses* |
| Pendapatan lain-lain | 259.976.393.105 | 349.126.564.112 | *Miscellaneous income* |
| Beban lain-lain | (78.786.080.466) | (218.963.013.082) | *Miscellaneous load* |
| Beban keuangan | (191.551.452.383) | (213.630.828.372) | *Financial burden* |
| **LABA SEBELUM PAJAK** | **42.730.644.532** | **168.297.395.915** | ***PROFIT BEFORE TAX*** |
| Beban pajak penghasilan | (7.913.558.674) | (25.331.540.129) | *Income tax expense* |
| **LABA BERSIH TAHUN BERJALAN** | **34.817.085.858** | **142.965.855.786** | ***NET PROFIT FOR THE YEAR*** |
| **PENGHASILAN KOMPREHENSIF LAIN** | | | ***OTHER COMPREHENSIVE INCOME*** |
| Pos-pos yang tidak akan direklasifikasi ke laba rugi: | | | *Items that will not be reclassified to profit or loss:* |
| Surplus revaluasi tanah | 507.700.000 | 8.866.520.000 | *Surplus on revaluation of land* |
| Perubahan nilai aset keuangan pada nilai wajar | (5.655.097.000) | (4.000.000.000) | *Changes in the value of financial assets at fair value* |
| Pengukuran kembali liabilitas imbalan pasti | (2.240.883.587) | (53.213.463.457) | *Remeasurement of post-employment benefit liabilities* |
| Pajak terkait | (492.994.388) | 11.706.961.960 | *Related tax* |
| Jumlah Penghasilan Komprehensif Lain Setelah Pajak | (7.881.274.975) | (36.639.981.497) | *Total Other Comprehensive Income - Net of Tax* |
| **LABA KOMPREHENSIF TAHUN BERJALAN** | **26.935.810.883** | **106.325.874.289** | ***COMPREHENSIVE INCOME FOR THE YEAR*** |

*) Disajikan kembali

**) As restated*

**Lampiran III**

***Attachment III***

**PT RAJAWALI NUSANTARA INDONESIA (PERSERO)**
**ENTITAS INDUK**
**LAPORAN PERUBAHAN EKUITAS**
Untuk tahun-tahun yang berakhir
pada tanggal 31 Desember 2024 dan 2023
(Disajikan dalam Rupiah Penuh, kecuali dinyatakan lain)

***PT RAJAWALI NUSANTARA INDONESIA (PERSERO)***
***PARENT ENTITY***
***STATEMENT OF CHANGES IN EQUITY***
*For the years ended*
*December 31, 2024 and 2023*
*(Expressed in Full Rupiah, unless Otherwise Stated)*

| | Modal ditempatkan dan disetor penuh/ *Issued and fully paid capital* | Tambahan modal disetor/ *Additional paid in capital*: Selisih transaksi restrukturisasi entitas sepengendali/ *Difference in value of restructuring transactions of entities under common control* | Tambahan modal disetor/ *Additional paid in capital*: Selisih antara aset dan liabilitas pengampunan pajak/ *Differences between asset and liabilities of tax amnesty* | Tambahan modal disetor/ *Additional paid in capital*: Jumlah tambahan modal disetor/ *Total additional paid in capital* | Penghasilan komprehensif lain/ *Other comprehensive income*: Surplus atas revaluasi aset tetap/ *Surplus on revaluation of fixed assets* | Penghasilan komprehensif lain/ *Other comprehensive income*: Perubahan nilai aset keuangan pada nilai wajar/ *Changes in the value of financial assets at fair value* | Penghasilan komprehensif lain/ *Other comprehensive income*: Pengukuran kembali liabilitas imbalan pascakerja/ *Remeasurement of post-employment benefit liabilities* | Penghasilan komprehensif lain/ *Other comprehensive income*: Jumlah Penghasilan komprehensif lain/ *Total other comprehensive income* | Saldo laba/ *Retained earnings*: Telah ditentukan penggunaannya/ *Appropriated* | Saldo laba/ *Retained earnings*: Belum ditentukan penggunaannya/ *Unappropriated* | Saldo laba/ *Retained earnings*: Jumlah Saldo Laba/ *Total Retained Earning* | Jumlah *Ekuitas/ Total Equity* | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Saldo 31 Desember 2022** | **10.333.472.000.000** | **1.285.527.566.239** | **–** | **1.285.527.566.239** | **2.273.448.797.199** | **--** | **(82.188.766.335)** | **2.191.260.030.864** | **1.871.266.708.423** | **26.795.702.016** | **1.898.062.410.439** | **15.708.322.007.542** | ***Balance as of December 31, 2022*** |
| Dampak Penyajian Kembali | -- | (67.500.000) | 67.500.000 | -- | -- | -- | -- | -- | 26.794.943.133 | 312.979.322.801 | 339.774.265.934 | 339.774.265.934 | *Restatement impact* |
| **Io 1 Januari 2023*)** | **10.333.472.000.000** | **1.285.460.066.239** | **67.500.000** | **1.285.527.566.239** | **2.273.448.797.199** | **--** | **(82.188.766.335)** | **2.191.260.030.864** | **1.898.061.651.556** | **339.775.024.817** | **2.237.836.676.373** | **16.048.096.273.476** | ***Balance as of December 31, 2022*** |
| Cadangan umum | -- | -- | -- | -- | -- | -- | | -- | 339.775.024.838 | (339.775.024.838) | -- | -- | *General reserve* |
| Penyertaan modal pemerintah | 2.564.711.000.000 | -- | -- | -- | -- | -- | | -- | -- | -- | -- | 2.564.711.000.000 | *Acquisition of subsidiary* |
| Rugi komprehensif lainnya | -- | -- | -- | -- | 8.866.520.000 | (4.000.000.000) | (41.506.501.497) | (36.639.981.497) | -- | -- | -- | (36.639.981.497) | *Other comprehensive income* |
| Laba tahun berjalan | -- | -- | -- | -- | -- | -- | | -- | -- | 142.965.855.786 | 142.965.855.786 | 142.965.855.786 | *Profit for the year* |
| **Saldo 31 Desember 2023** | **12.898.183.000.000** | **1.285.460.066.239** | **67.500.000** | **1.285.527.566.239** | **2.282.315.317.199** | **(4.000.000.000)** | **(123.695.267.832)** | **2.154.620.049.367** | **2.237.836.676.394** | **142.965.855.765** | **2.380.802.532.159** | **18.719.133.147.765** | ***Balance as of December 31, 2023*** |
| Cadangan umum | -- | -- | -- | -- | -- | -- | -- | -- | 142.965.855.765 | (142.965.855.765) | -- | -- | *General reserve* |
| Rugi komprehensif lainnya | -- | (7.881.274.975) | -- | -- | 507.700.000 | (5.655.097.000) | (2.733.877.975) | (7.881.274.975) | -- | -- | -- | (7.881.274.975) | *Other comprehensive income* |
| Laba tahun berjalan | -- | -- | -- | -- | -- | -- | -- | -- | -- | 34.817.085.858 | 34.817.085.858 | 34.817.085.858 | *Profit for the year* |
| **Saldo 31 Desember 2024** | **12.898.183.000.000** | **1.277.578.791.264** | **67.500.000** | **1.285.527.566.239** | **2.282.823.017.199** | **(9.655.097.000)** | **(126.429.145.807)** | **2.146.738.774.392** | **2.380.802.532.159** | **34.817.085.858** | **2.415.619.618.017** | **18.746.068.958.648** | ***Balance as of December 31, 2024*** |

*) Disajikan kembali

*) *As restate*

**PT RAJAWALI NUSANTARA INDONESIA (PERSERO)**
**ENTITAS INDUK**
**LAPORAN ARUS KAS**
Untuk tahun-tahun yang berakhir
pada tanggal 31 Desember 2024 dan 2023
(Disajikan dalam Rupiah Penuh, kecuali dinyatakan lain)

***PT RAJAWALI NUSANTARA INDONESIA (PERSERO)***
***PARENT ENTITY***
***STATEMENTS OF CASH FLOW***
*For the years ended*
*December 31, 2024 and 2023*
*(Expressed in Full Rupiah, unless Otherwise Stated)*

| | 2024 Rp | 2023 Rp | |
|---|---|---|---|
| **ARUS KAS DARI AKTIVITAS OPERASI** | | | ***CASH FLOWS FROM OPERATING ACTIVITIES*** |
| Penerimaan kas dari pelanggan | 1.697.407.779.717 | 2.140.711.910.860 | *Cash receipts from customers* |
| Pembayaran kas kepada pemasok dan pihak ketiga | (985.996.740.901) | (2.412.614.683.319) | *Cash payments to suppliers and others* |
| Pembayaran kepada karyawan | (214.384.356.650) | (191.900.467.000) | *Payments to employees* |
| Pembayaran pajak penghasilan | (3.757.102.971) | (1.800.328.116) | *Payments for income taxes* |
| Penerimaan pajak penghasilan | 29.563.051.064 | 25.859.190.173 | *Receipts from income taxes* |
| Penerimaan dari penghasilan bunga | 21.054.043.191 | 19.552.959.334 | *Receipts from Interest Income* |
| Pembayaran beban keuangan | (191.551.452.383) | (213.630.828.372) | *Payments for finance expenses* |
| **Kas neto yang diperoleh dari (digunakan untuk) aktivitas operasi** | **352.335.221.067** | **(633.822.246.440)** | ***Net cash provided by (used in) operating activities*** |
| **ARUS KAS DARI AKTIVITA INVESTASI** | | | ***CASH FLOWS FROM INVESTING ACTIVITIES*** |
| Perolehan aset tetap | (7.269.207.621) | (1.724.739.610) | *Acquisition of fixed assets* |
| Perolehan aset takberwujud | (13.490.639.927) | (17.611.978.569) | *Addition of intangible assets* |
| Perolehan properti investasi | (310.700.000) | -- | *Acquisition of investement properties* |
| Penempatan dana dibatasi penggunaannya | (4.862.107.515) | (149.049.886.957) | *Placement of restricted fund* |
| Penarikan dana dibatasi penggunaannya | 25.736.171.544 | 89.300.000.000 | *Withdrawal of restricted fund* |
| Penambahan investasi asosiasi | -- | 1.366.160.710 | *Proceeds from disposal of* |
| Pengembalian investasi jangka panjang lainnya | -- | 4.000.000.000 | *investment in shares* |
| Penempatan uang jaminan | -- | (419.944.836) | *Placement of security deposit* |
| **Kas neto yang (digunakan untuk) diperoleh dari aktivitas investasi** | **(196.483.519)** | **(74.140.389.262)** | ***Net cash (used in) provided by investing activities*** |
| **ARUS KAS DARI AKTIVITAS PENDANAAN** | | | ***CASH FLOWS FROM FINANCING ACTIVITIES*** |
| Penerimaan utang bank jangka pendek | 423.307.981.322 | 3.235.537.820.020 | *Proceeds from short-term bank loans* |
| Pembayaran utang bank jangka pendek | (450.296.025.360) | (49.893.243.995) | *Payments of short-term loans* |
| Pembayaran utang bank jangka panjang | (183.567.335.000) | (1.241.869.578.693) | *Payments of long-term bank loans* |
| Pembayaran utang kepada pihak-pihak berelasi | (1.297.974.286.600) | (1.706.160.949.598) | *Payment in due to related parties* |
| Penerimaan utang kepada pihak-pihak berelasi | 1.522.145.166.316 | 372.497.656.154 | *Receipts in due to related parties* |
| **Kas neto yang digunakan untuk aktivitas pendanaan** | **13.615.500.678** | **610.111.703.887** | ***Net cash used in financing activities*** |
| **KENAIKAN (PENURUNAN) NETO KAS DAN SETARA KAS** | **365.754.238.226** | **(97.850.931.815)** | ***NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS*** |
| **KAS DAN SETARA KAS PADA AWAL TAHUN** | **76.498.761.244** | **174.349.693.059** | ***CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR*** |
| **KAS DAN SETARA KAS PADA AKHIR TAHUN** | **442.252.999.470** | **76.498.761.244** | ***CASH AND CASH EQUIVALENTS AT END OF YEAR*** |

**PT RAJAWALI NUSANTARA INDONESIA (PERSERO)**
**ENTITAS INDUK**
**INFORMASI PENJELASAN LAINNYA**
Untuk tahun-tahun yang berakhir
pada tanggal 31 Desember 2024 dan 2023
(Disajikan dalam Rupiah Penuh, kecuali dinyatakan lain)

***PT RAJAWALI NUSANTARA INDONESIA (PERSERO)***
***PARENT ENTITY***
***OTHER EXPLANATORY INFORMATION***
*For the years ended*
*December 31, 2024 and 2023*
*(Expressed in Full Rupiah, unless Otherwise Stated)*

## 1. Laporan Keuangan Tersendiri

Laporan keuangan, laporan laba rugi dan penghasilan komprehensif lain, laporan perubahan ekuitas dan laporan arus kas terlampir adalah laporan keuangan tersendiri yang merupakan informasi tambahan atas laporan keuangan konsolidasian.

## *1. Separate Financial Statements*

*Statements of financial position, statements of profit or loss and other comprehensive income, statements of changes in equity and the statements of cash flow is attached which is a additional financial statements separate information to consolidated financial statements.*

## 2. Investasi Pada Entitas Anak

Investasi pada entitas anak sebagaimana disebutkan dalam laporan keuangan tersendiri dicatat menggunakan metode biaya perolehan.

## *2. Invesments in Subsidiaries*

*Investments in subsidiaries as mentioned in the seperate financial statements are recorded using the cost method.*

## 3. Daftar Investasi Pada Entitas Anak

## *3. Details of Invesments in Subsidiaries*

| Entitas Anak/ *Subsidiaries* | Pesentase Kepemilikan/ *Percentage of Ownership* | | Nilai Tercatat/ *Carrying Value* | |
|---|---|---|---|---|
| | 31 Desember/ December 2024 | 31 Desember/ December 2023 | 31 Desember/ December 2024 | 31 Desember/ December 2023 |
| PT Rajawali Nusindo ("RN") | 99,9996% | 99,9996% | 254.999.000.000 | 254.999.000.000 |
| PT PG Rajawali I ("PGR I") | 99,9984% | 99,9984% | 62.499.000.000 | 62.499.000.000 |
| PT PG Rajawali II ("PGR II") dan entitas anak/ *and subsidiaries* | 99,9998% | 99,9998% | 557.509.000.000 | 409.999.000.000 |
| PT PG Candi Baru ("PG CB") | 98,8462% | 98,8462% | 42.835.000.000 | 42.835.000.000 |
| PT Mitra Rajawali Banjaran ("MRB") | 99,9989% | 99,9989% | 94.999.000.000 | 94.999.000.000 |
| PT Perkebunan Mitra Ogan ("PMO") | 73,5765% | 73,5765% | 97.820.000.000 | 97.820.000.000 |
| PT GIEB Indonesia ("GIEB") | 80,9629% | 80,9629% | 18.844.120.000 | 18.844.120.000 |
| PT Perkebunan Mitra Kerinci ("MK") | 99,9993% | 99,9993% | 140.999.999.000 | 140.999.999.000 |
| PT Rajawali Citramass ("RCM") | 99,9938% | 99,9938% | 15.999.000.000 | 15.999.000.000 |
| PT Rajawali Tanjungsari Enjiniring ("RTE") | 99,9992% | 99,9992% | 122.865.000.000 | 122.865.000.000 |
| PT Laras Astra Kartika ("Laskar") | 99,9981% | 99,9981% | 52.298.000.000 | 52.298.000.000 |

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***PT RAJAWALI NUSANTARA INDONESIA (PERSERO)***
***PARENT ENTITY***
***OTHER EXPLANATORY INFORMATION***
*For the years ended*
*December 31, 2024 and 2023*
*(Expressed in Full Rupiah, unless Otherwise Stated)*

| Entitas Anak/ *Subsidiaries* | Pesentase Kepemilikan/ *Percentage of Ownership* | | Nilai Tercatat/ *Carrying Value* | |
|---|---|---|---|---|
| | 31 Desember/ December 2024 | 31 Desember/ December 2023 | 31 Desember/ December 2024 | 31 Desember/ December 2023 |
| PT Sang Hyang Seri ("SHS") dan entitas anak/ *and subsidiaries* | 99,9999% | 99,9999% | 1.913.158.000.000 | 1.506.992.000.000 |
| PT Perusahaan Perdagangan Indonesia ("PPI") dan entitas anak/ *and subsidiaries* | 99,9999% | 99,9999% | 1.826.130.000.000 | 942.744.000.000 |
| PT Garam ("Garam") | 99,9999% | 99,9999% | 670.226.000.000 | 599.999.000.000 |
| PT Perikanan Indonesia ("Perindo") | 99,9998% | 99,9998% | 510.481.000.000 | 495.216.000.000 |
| PT Berdikari ("Berdikari") dan entitas anak/ *and subsidiaries* | 99,9987% | 99,9987% | 74.999.000.000 | 74.999.000.000 |
| **Jumlah/ *Total*** | | | 6.456.661.119.000 | 4.934.107.119.000 |



# Kedaulat



# Terobosan Menuju Kedaulatan Pangan

IDFOOD
Quality for Everyone

**KANTOR PUSAT / HEAD OFFICE**

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# BREAKTHROUGH FOR FOOD SOVEREIGNTY

**Terobosan** Menuju **Kedaulatan Pangan**

**Laporan Tahunan**
Annual Report
**2024**