

# WAVE OF EXCELLENCE



# SANGGAHAN

## DISCLAIMER

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

Pernyataan-pernyataan prospektif dalam Laporan Tahunan ini dibuat berdasarkan kondisi terkini dan kondisi mendatang serta lingkungan bisnis di mana Perusahaan menjalankan kegiatan usaha. Pertamina Marine Engineering tidak menjamin dokumen yang telah dipastikan keabsahannya akan membawa hasil-hasil tertentu di masa yang akan datang, karena dapat dipengaruhi oleh beberapa faktor di luar kendali Perusahaan.

Penyebutan kata "Perusahaan" merujuk pada PT Pertamina Marine Engineering. Adakalanya kata "Pertamina Marine Engineering" disingkat "PME" untuk kemudahan penulisan. Penulisan satuan mata uang "Rupiah", "Rp", atau "IDR", merujuk pada mata uang resmi Republik Indonesia, sedangkan "Dollar" atau "USD", merujuk pada mata uang resmi Amerika Serikat. Semua informasi keuangan disajikan dalam mata uang Rupiah sesuai dengan Standar Akuntansi Keuangan Indonesia.

Laporan Tahunan PT Pertamina Marine Engineering disajikan dalam bahasa Indonesia dan bahasa Inggris dengan menggunakan jenis dan ukuran huruf yang mudah dibaca dan dicetak dengan kualitas yang baik. Laporan Tahunan ini juga dapat dilihat dan diunduh di website resmi, yakni [www.pertamina-pme.com](http://www.pertamina-pme.com).

*This Annual Report contains statements regarding the financial condition, operating results, projections, plans, strategies, policies, and objectives of the Company, classified as forward-looking statements in accordance with applicable laws and regulations. These statements include prospects of risks, uncertainties, and may result in actual developments materially differing from what is reported.*

*The prospective statements in this Annual Report are made based on current and future conditions and the business environment in which the Company operates. Pertamina Marine Engineering does not guarantee that the documented assurances will yield specific outcomes in the future, as they may be influenced by factors beyond the Company's control.*

*The term "Company" refers to PT Pertamina Marine Engineering. Occasionally, the term "Pertamina Marine Engineering" is abbreviated as "PME" for writing convenience. The currency units "Rupiah," "Rp," or "IDR" refer to the official currency of the Republic of Indonesia, while "Dollar" or "USD" refers to the official currency of the United States. All financial information is presented in Rupiah currency in accordance with Indonesian Financial Accounting Standards.*

*The Annual Report of PT Pertamina Marine Engineering is presented in both Indonesian and English languages using fonts and sizes that are easy to read and print with good quality. This Annual Report can also be viewed and downloaded on the official website, [www.pertamina-pme.com](http://www.pertamina-pme.com).*



# WAVE OF EXCELLENCE

**S**inergisitas dan pencapaian yang telah menjadi landasan PT Pertamina Marine Engineering di tahun 2023, dimanfaatkan oleh PME sebagai momentum kesuksesan masa lalu untuk mencapai tingkat keunggulan baru.

PME berdedikasi terhadap inovasi berkelanjutan, beradaptasi dengan tantangan baru, dan meningkatkan proses dan teknologi agar tetap menjadi yang terdepan dalam industri teknik kelautan yang kompetitif.

“Wave of Excellence” adalah rangkuman atas tindak-tanduk PME dalam mengupayakan kinerja yang unggul di tahun 2023, merangkul inovasi, dan mempertahankan jalur keunggulan untuk meraih pertumbuhan yang berkelanjutan.

*The synergy and achievements that have become the foundation of PT Pertamina Marine Engineering in 2023 are utilized by PME as momentum from past successes to reach new levels of excellence.*

*PME is dedicated to continuous innovation, adapting to new challenges, and improving processes and technology to remain at the forefront of the competitive marine engineering industry.*

*“Wave of Excellence” is a summary of PME’s actions in striving for superior performance in 2023, embracing innovation, and maintaining a path of excellence to achieve sustainable growth.*

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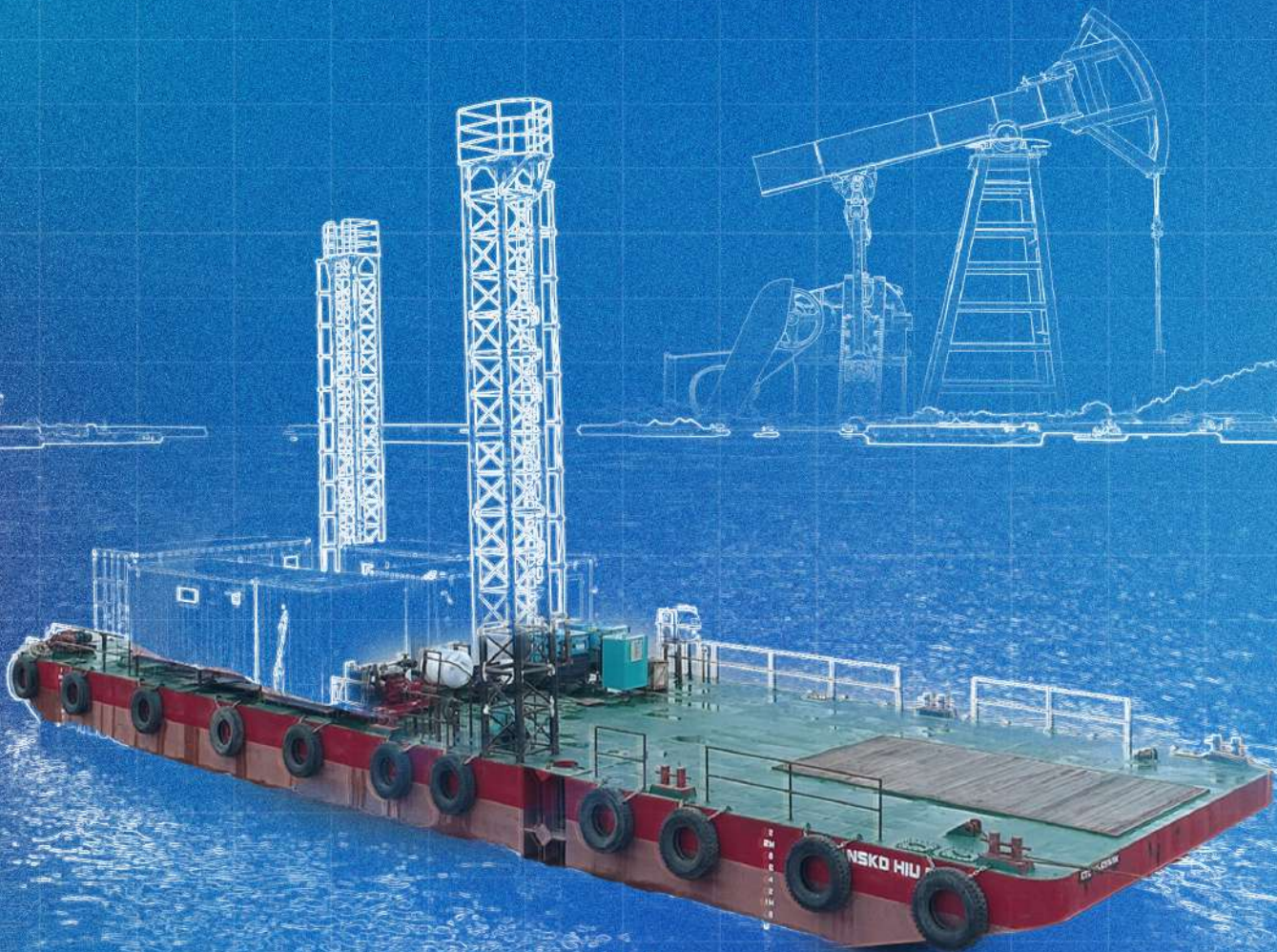
**134 Corporate Social Responsibility (CSR)**  
*Corporate Social Responsibility (CSR)*

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# Ikhtisar Kerja

Performance Highlights

# 01



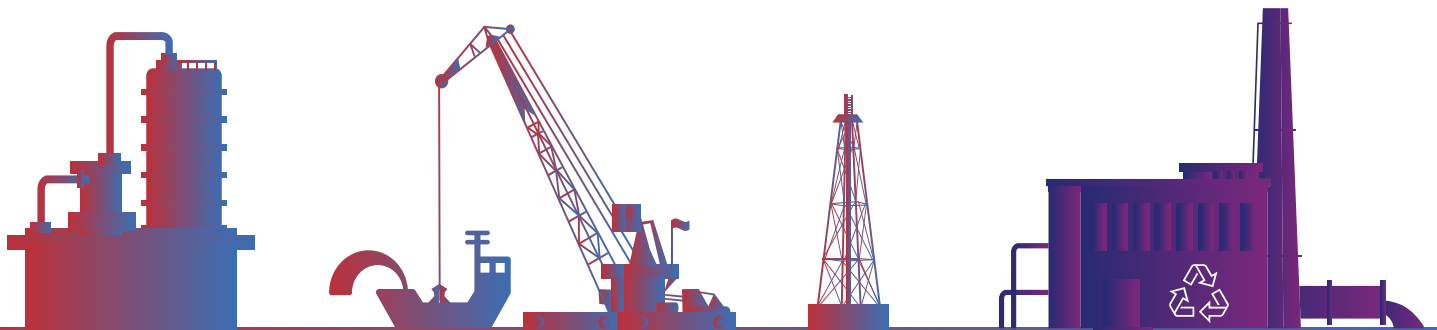


# KINERJA OPERASIONAL

## OPERATIONAL HIGHLIGHT

Dalam tahun 2023, kinerja PT Pertamina Marine Engineering telah menjadi sorotan yang mencerminkan pencapaian yang signifikan dan perjalanan yang menggairahkan. Mari kita telusuri ikhtisar prestasi dan inovasi yang telah menggambarkan langkah-langkah maju perusahaan ini.

*In 2023, PT Pertamina Marine Engineering's performance will be in the spotlight, reflecting significant achievements and an exciting journey. Let's explore and overview of the achievements and innovations that have illustrated the company's steps forward.*



### Engineering Procurement, Construction *Engineering Procurement, Construction*

Sepanjang tahun 2023, PT Pertamina Marine Engineering mengerjakan 19 Proyek di lini bisnis Engineering Procurement & Construction. Throughout 2023, PT Pertamina Marine Engineering worked on 19 projects in the Engineering Procurement & Construction.

### Pengerukan & Reklamasi *Dredging & Reclamation*

Pengerukan kolam pelabuhan dan alur pelayaran. Mengoptimalkan operasionalnya di masa mendatang. Pengerukan alur pelayaran, reklamasi, rekayasa sipil, penyelidikan tanah. Dredging of harbor ponds and shipping channels. Optimize their future operations. Shipping channel dredging, reclamation, civil engineering, and soil investigation.

### Underwater Work Services

Menganalisis kombinasi dengan pemahaman praktis tentang Peralatan, Material, Instalasi dan Operasi. Tim PME memiliki kualifikasi yang tinggi dan sangat memahami fasilitas bawah laut. Analyze the combination with a practical understanding of equipment, materials, installation, and operations. The PME team is highly qualified and really understands subsea facilities.

### Waste Management & General Trading

PME memberikan layanan pengelolaan limbah agar aman bagi lingkungan dan supply material. PME provides waste management services to ensure it is safe for the environment and supply material.



## KINERJA KEUANGAN FINANCIAL HIGHLIGHT

### Pendapatan bersih *Net income*

dalam miliar | in billion

**Rp392,12** 3,07% YOY

Total Pendapatan Bersih di tahun 2023 mencapai Rp392,12 miliar meningkat 3,07% dari Rp380,42 miliar di tahun 2022.

*Total Net Income in 2023 reached IDR 392.12 billion, an increase of 3,07% from IDR 380.42 billion in 2022.*

### Laba bruto *Gross profit*

dalam miliar | in billion

**Rp45,34** 21,8% YOY

Total Laba Bruto di tahun 2023 mencapai Rp45,34 miliar menurun 21,8% dari Rp58,04 miliar di tahun 2022.

*Total gross profit in 2023 reached IDR58.05 billion, an increase of 4.21% from IDR55.70 billion in 2021.*

### Total aset *Asset total*

dalam miliar | in billion

**Rp297,55** 0,18% YOY

Total Aset Perusahaan di tahun 2023 mencapai Rp297,55 miliar menurun 0,18% dari Rp298,08 miliar di tahun 2022.

*The Company's total assets in 2023 reached IDR 297.55 billion, an decrease of 0,18% from IDR 298,08 billion in 2022.*

### Ekuitas *Equity*

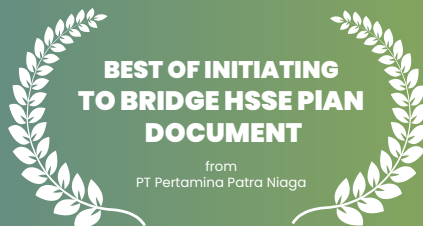
dalam miliar | in billion

**Rp158,20** 10,43% YOY

Ekuitas Perusahaan di tahun 2023 mencapai Rp158,20 miliar meningkat 10,43% dari Rp143,26 miliar di tahun 2022.

*The Company's equity in 2023 reached IDR143.27 billion, an increase of 19.51% from IDR119.88 billion in 2021.*

## Pencapaian Achievement



# IKHTISAR KINERJA KEUANGAN

## FINANCIAL PERFORMANCE HIGHLIGHTS

dalam miliar | in billion

| Uraian<br>Descriptions   | 2023               | 2022          | 2021          |
|--|--------------------|---------------|---------------|
| <b>Pendapatan</b><br>Revenue   | <b>392.121.756</b> | 380.429.466   | 281.099.192   |
| <b>Beban pokok pendapatan</b><br>Cost of Revenue   | <b>346.781.101</b> | (322.380.298) | (322.380.298) |
| <b>Laba (rugi) bruto</b><br>Gross profit (loss)  | <b>45.340.655</b>  | 58.049.168    | 55.702.704    |
| <b>Beban umum dan administrasi</b><br>General and administrative expenses  | <b>22.563.425</b>  | (15.022.125)  | (11.907.320)  |
| <b>Beban pajak final</b><br>Final tax expenses   | <b>3.230.622</b>   | (4.491.377)   | (3.096.859)   |
| <b>Pendapatan keuangan</b><br>Financial income   | <b>561.519</b>     | 388.915       | 527.207       |
| <b>Pendapatan lain-lain, neto</b><br>Other income, nett  | <b>1.072.058</b>   | 410.967       | 486.665       |
| <b>Laba Sebelum Pajak Penghasilan</b><br>Profit Before Income Tax  | <b>19.036.069</b>  | 39.335.548    | 41.712.397    |
| <b>Beban Pajak Penghasilan</b><br>Income Tax Expense   | <b>4.079.406</b>   | (8.122.716)   | (4.928.660)   |
| <b>Laba tahun berjalan</b><br>Profit for the year  | <b>14.956.663</b>  | 31.212.832    | 36.783.737    |
| <b>Penghasilan komprehensif lain</b><br>Other comprehensive income   |                    |               |               |
| <b>Pos-Pos yang tidak akan direklasifikasi ke laba rugi</b><br>Items not be reclassified to profit or loss   |                    |               |               |
| <b>Perubahan nilai wajar instrumen ekuitas melalui penghasilan komprehensif lain</b><br>Changes in fair value of equity instruments through other comprehensive income | <b>19.903</b>      | 7.019         | 9.430         |
| <b>Pajak penghasilan terkait</b><br>Related income tax   | <b>4.633</b>       | (1.544)       | (2.075)       |
| <b>Jumlah penghasilan komprehensif tahun berjalan</b><br>Total comprehensive income for the year   | <b>14.940.236</b>  | 31.218.307    | 36.791.092    |

## IKHTISAR KINERJA KEUANGAN

### FINANCIAL PERFORMANCE HIGHLIGHTS

dalam miliar | in billion

| <b>Aset</b><br>Asset                           | <b>2023</b>        | <b>2022</b> | <b>2021</b> |
|--|--------------------|-------------|-------------|
| <b>Aset Lancar</b><br>Current assets           | <b>271.746.040</b> | 288.717.533 | 184.239.211 |
| <b>Aset Tidak Lancar</b><br>Non-Current assets | <b>25.812.328</b>  | 9.364.797   | 29.554.863  |
| <b>Jumlah Aset</b><br>Total assets             | <b>297.558.368</b> | 298.082.330 | 213.794.074 |

| <b>LIABILITAS DAN EKUITAS</b><br>LIABILITIES AND EQUITY              | <b>2023</b>        | <b>2022</b> | <b>2021</b> |
|--|--------------------|-------------|-------------|
| <b>Liabilitas</b><br>Liabilities                                     | <b>139.349.896</b> | 154.814.094 | 93.913.694  |
| <b>Ekuitas</b><br>Equity   | <b>158.208.472</b> | 143.268.236 | 119.880.380 |
| <b>Jumlah Liabilitas dan Ekuitas</b><br>Total Liabilities and Equity | <b>297.558.368</b> | 298.082.330 | 213.794.074 |

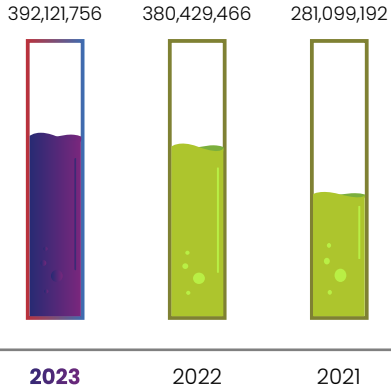
| <b>LAPORAN ARUS KAS</b><br>CASH FLOW STATEMENT  | <b>2023</b>       | <b>2022</b> | <b>2021</b> |
|---|-------------------|-------------|-------------|
| <b>Arus Kas dari Aktivitas Operasi</b><br>Cash Flow from Operating Activities                                 | <b>10.610.811</b> | 7.549.603   | 5.458.119   |
| <b>Arus Kas dari Aktivitas Investasi</b><br>Cash Flow from Investing Activities                               | <b>12.868.165</b> | (4.153.850) | (3.809.959) |
| <b>Arus Kas dari Aktivitas Pendanaan</b><br>Cash Flow from Funding Activities                                 |                   | (7.765.458) | -           |
| <b>Kenaikan (Penurunan) Bersih Kas dan Setara Kas</b><br>Net Increase (Decrease) in Cash and Cash Equivalents | <b>2.257.354</b>  | (4.369.705) | 1.648.160   |
| <b>Kas dan Setara Kas Awal Tahun</b><br>Cash and Cash Equivalents at Beginning of the Year                    | <b>17.910.530</b> | 22.280.235  | 20.632.075  |
| <b>Kas dan Setara Kas Akhir Tahun</b><br>Cash and Cash Equivalents at End of Year                             | <b>15.653.176</b> | 17.910.530  | 22.280.235  |

Disajikan dalam ribuan Rupiah, kecuali dinyatakan lain  
Stated in thousands of Rupiah, unless stated otherwise

**Pendapatan**

*Revenue*

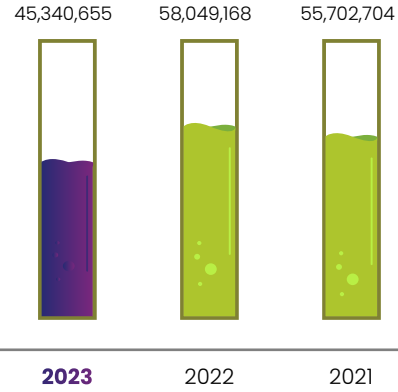
dalam juta IDR | in million IDR



**Laba Bruto**

*Gross Profit*

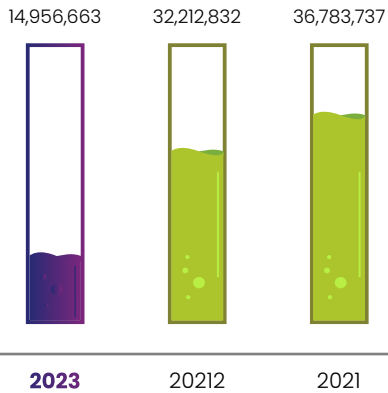
dalam juta IDR | in million IDR



**Laba Tahun Berjalan**

*Profit for the Year*

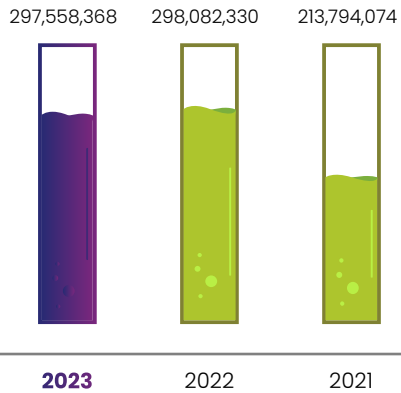
dalam juta IDR | in million IDR



**Total Asset**

*Asset Total*

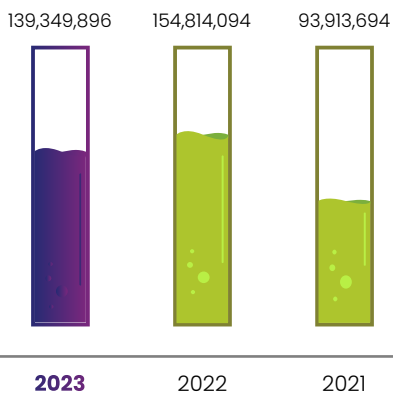
dalam juta IDR | in million IDR



**Liabilitas**

*Liabilities*

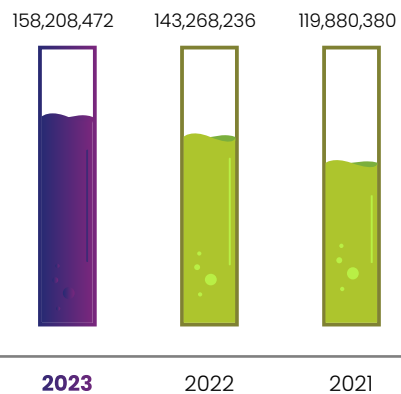
dalam juta IDR | in million IDR



**Ekuitas**

*Equity*

dalam juta IDR | in million IDR



## IKHTISAR SAHAM

Sebagai Anak Perusahaan dari PT Pertamina Trans Kontinental dan menjadi bagian dari Subholding Integrated Marine Logistics, PME merupakan Perseroan Terbatas tertutup dan belum pernah mencatatkan sahamnya pada bursa efek dimana pun. Jumlah keseluruhan 12.000 (dua belas ribu) lembar saham Perusahaan dimiliki oleh PT Pertamina Trans Kontinental sebanyak 11.900 (sebelas ribu sembilan ratus) lembar atau sebesar 99,17%, dan PT Pertamina Energy Terminal sebanyak 100 (seratus) lembar atau sebesar 0,83% dengan nilai nominal setiap lembar saham sebesar Rp1.000.000 (satu juta Rupiah).

## INFORMASI TENTANG PENERBITAN OBLIGASI, SUKUK ATAU OBLIGASI KONVERSI, SERTA PENDANAAN LAINNYA

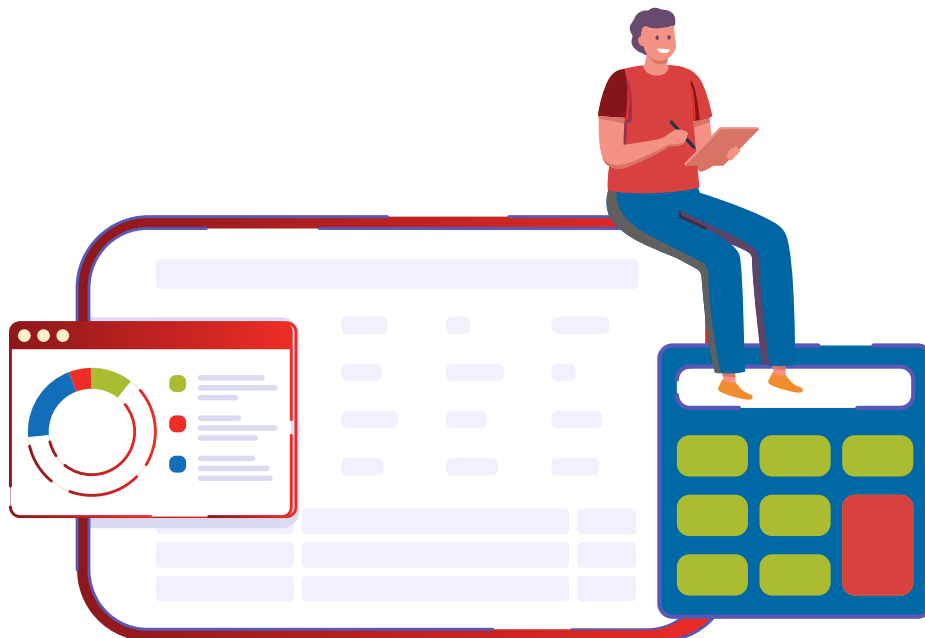
Hingga akhir tahun 2023, PT Pertamina Marine Engineering tidak menerbitkan obligasi, sukuk, obligasi konversi, maupun efek lainnya, serta bentuk pendanaan lainnya berbentuk surat utang. Dengan demikian, tidak terdapat informasi terkait jumlah obligasi/sukuk/obligasi konversi yang beredar (outstanding), tingkat bunga/imbilan, tanggal jatuh tempo, dan peringkat obligasi/sukuk, atau surat utang lainnya.

## STOCK SUMMARY

*As a subsidiary of PT Pertamina Trans Kontinental and part of the Integrated Marine Logistics Subholding, PME is a closed limited liability company and has never listed its shares on any stock exchange. The total number of 12,000 (twelve thousand) shares of the company is owned by PT Pertamina Trans Kontinental with 11,900 (eleven thousand nine hundred) shares, or 99.17%, and PT Pertamina Energy Terminal with 100 (one hundred) shares, or 0.83%, with a nominal value per share of IDR 1.000.000 (one million Rupiah).*

## INFORMATION ABOUT THE ISSUANCE OF BOND, SUKUK, OR CONVERTIBLE BOND, AS WELL AS OTHER FUNDING

*Until the end of 2023, PT Pertamina Marine Engineering will not issue bonds, sukuk, convertible bonds, or other securities, as well as other forms of funding in the form of debt securities. Thus, there is no information regarding the number of outstanding bonds, sukuk, or convertible bonds, interest or yield rates, maturity dates, ratings of bonds, sukuk, or other debt securities.*



# PENCAPAIAN SIGNIFIKAN

## SIGNIFICANT ACHIEVEMENTS 2023



### Engineering Procurement & Construction

1

PME mengerjakan 19 Proyek di lini bisnis Engineering Procurement & Construction. *PME worked on 19 projects in the Engineering Procurement & Construction.*

2

PME melakukan diversifikasi usaha dalam bisnis Waste Management. *PME diversifies its business into Waste Management.*

3

PME meraih Best of Initiating to Bridge HSSE Plan Document dari PT Pertamina Patra Niaga. *PME achieved the Best of Initiating to Bridge HSSE Plan Document award from PT Pertamina Patra Niaga.*

4

PME mendapatkan beberapa kontrak baru untuk pekerjaan EPC: *PME has secured several new contracts for EPC work:*

- Pekerjaan Lanjutan Pembangunan Pangkalan LLP Bitumen Plant Gresik,
- Perbaikan LLP Maumere,
- Revitalisasi Dermaga Sandar KKR Port Sungai Pakning,
- Perbaikan SBNP Port Teluk Kabung,
- Perbaikan dan Perkuatan Jetty Citic Seram,
- Jasa Perbaikan Integritas Fasilitas Produksi PHE OSES
- Revitalisasi Dermaga Fuel Terminal Tenau,
- Penambahan Breasting Dolphin di Jetty IV Terminal LPG Refrigerated Arun,
- Pekerjaan Pembuatan Platform Crane & Instalasi MLA TBBM Baubau,
- Pekerjaan Penambahan Gangway dan Fender IT Tanjung Uban,
- Pekerjaan Penyediaan Jasa Penanganan Banjir ROB dan Revitalisasi Sarana & Fasilitas Lindungan Lingkungan Perairan (LLP) Di Marine Business & Operation Region II Port Semarang.





## UNDERWATER WORK SERVICES

**1** Bisnis underwater work service menjadi backbone PT Pertamina Marine Engineering dengan kontribusi revenue Rp 147,3 Miliar atau 37,5%  
*The underwater work service business became the backbone of PT Pertamina Marine Engineering with a revenue contribution of Rp 147.3 billion or 37.5%.*

**2** Untuk memperkuat bisnis Underwater Work Service, PT Pertamina Marine Engineering telah melakukan investasi tambahan 1 spread Diving Equipment.  
*To strengthen the Underwater Work Service business, PT Pertamina Marine Engineering made an additional investment in 1 spread of Diving Equipment.*

**3** PT Pertamina Marine Engineering dalam bisnis underwater work service telah mendapatkan proyek baru:  
*PT Pertamina Marine Engineering secured new projects in the underwater work service business:*

- Jasa Sewa SPM SHAFTHI II – PT Pertamina Patra Niaga
- Penyediaan Sarana Tambat Sementara di Dermaga FT Jambi
- Change Over SPM 35.000 DWT IT Balongan (Start Jan-Feb 2024)
- Change Over SPM 300.000 DWT RU IV Cilacap, Tahap I selesai, Tahap II (start Maret W II)
- Pekerjaan Survey Rack PLEM SPM 150.000 DWT – PT KPI RU V Balikpapan
- Revitalisasi CBM MOR 1, Lhokseumawe, FT Natuna, Krueng Raya Sibolga
- Fabrikasi Crossover line Floating Hose SPM 165.000 RU VI Balongan
- Lease Services for SPM SHAFTHI II – PT Pertamina Patra Niaga
- Provision of Temporary Mooring Facilities at FT Jambi Dock
- Change Over for SPM 35,000 DWT at IT Balongan (Starting January-February 2024)
- Change Over for SPM 300,000 DWT at RU IV Cilacap, Phase I completed, Phase II (starting March W II)
- Survey Rack Work for PLEM SPM 150,000 DWT – PT KPI RU V Balikpapan
- Revitalization of CBM MOR 1, Lhokseumawe, FT Natuna, Krueng Raya Sibolga
- Fabrication of Crossover Line Floating Hose SPM 165.000 RU VI Balongan PT Pertamina

## PENGERUKAN & REKLAMASI DREDGING & RECLAMATION



**1** Terlaksana 4 pekerjaan Dredging: PHM Inland Package 2, Pengerukan Gandasari Energi, Pengerukan RU III Plaju dan Pengerukan di RU IV Cilacap.  
*Four dredging works were completed: PHM Inland Package 2, Gandasari Energi dredging, RU III Plaju dredging, and dredging at RU IV Cilacap.*

**2** Berhasil mendapatkan kontrak baru yaitu proyek pengerukan di Area 60 Cilacap  
*Successfully secured a new contract for dredging project in Area 60 Cilacap.*

**3** Berfokus untuk creating demand melalui Kerjasama dengan PT Pertamina Trans Kontinental melalui proses pre-dredging.  
*Focus was on creating demand through collaboration with PT Pertamina Trans Kontinental via pre-dredging processes.*

# TATA KELOLA KEBERLANJUTAN PERUSAHAAN

## CORPORATE SUSTAINABILITY GOVERNANCE



Sebagai bagian dari Pertamina Sub Holding Intergrated Marine & Logistic, PT Pertamina Marine Engineering dalam kegiatan operasional sehari-hari selalu mewujudkan konsistensi pelaksanaan HSSE melalui penerapan Corporate Life Saving Rules, Golden Rules, Standar Industri Nasional/Internasional serta menyanggatkan pada peraturan perundang-undangan, di manapun perusahaan menjalankan kegiatan usahanya. Komitmen ini juga menyangkut pada jaminan Perusahaan terhadap kesehatan dan keselamatan kerja, keselamatan proses, keamanan, aset, reputasi, lingkungan dan sosial

*As part of Pertamina Sub Holding Intergrated Marine & Logistic, PT Pertamina Marine Engineering, in its daily operational activities, always realizes consistency in implementing HSSE through the implementation of corporate lifesaving rules, golden rules, national and international industrial standards, and relying on statutory regulations wherever the company carries out its business activities. This commitment also concerns the company's guarantee of work health and safety, process safety, security, assets, reputation, environment, social, and business continuity.*



serta keberlangsungan bisnis. Pengelolaan HSSE selama tahun 2023 mencakup seluruh lini kegiatan usaha PME di berbagai lokasi yang meliputi:

- Total jumlah pekerjaan Engineering Procurement & Construction sebanyak 19 (sembilan belas) pekerjaan
- Total jumlah pekerjaan Dredging sebanyak 4 (empat) pekerjaan
- Total jumlah pekerjaan Underwater Work Services sebanyak 33 (tiga puluh tiga) pekerjaan
- Total jumlah pekerjaan Waste Management & General Trading sebanyak 30 (tiga puluh) pekerjaan

Dalam mengukur kinerja pengelolaan Perusahaan salah satu yang menjadi tolak ukur adalah efektifitas pengelolaan HSSE yang telah dilakukan dan dicatat pada periode tahun 2023 telah berhasil mencatatkan jam kerja aman sebanyak 1.217.124 Jam kerja dengan NIHIL insiden yang berakibat kematian di seluruh kegiatan usaha PME. Milestone 1.000.000 jam kerja aman ini berhasil di bukukan pada akhir November 2023. Pencapaian gemilang ini akan menjadi sebuah landasan bagi PME dalam meningkatkan kinerja HSSE di lingkungan Perusahaan di tahun-tahun mendatang.

## **KESEHATAN, KESELAMATAN, KEAMANAN, DAN LINGKUNGAN (HSSE)**

Sebagai industri yang memiliki risiko tinggi disetiap jenis kegiatannya, PME cara yang dilakukan selama tahun 2023 untuk mengendalikan dan mengelola kegiatan HSSE meliputi beberapa cara:

### **1. HSSE Plan**

Sebagai dokumen penting yang digunakan dalam berbagai industri pengembangan HSSE Plan digunakan sebagai alat administatif untuk mengidentifikasi dan mengelola risiko yang terkait dengan kesehatan, keselamatan, dan lingkungan. Secara keseluruhan, HSSE Plan adalah alat strategis yang membantu perusahaan menjalankan operasinya dengan lebih aman, efisien, dan bertanggung jawab terhadap lingkungan, serta meningkatkan keberlanjutan jangka panjang.

*HSSE management during 2023 covers all lines of PME business activities in various locations, including:*

- *The total number of engineering procurement & construction jobs is 19 (nineteen).*
- *The total number of dredging jobs is four (four).*
- *The total number of Underwater Work Services jobs is 33 (thirty-three).*
- *The total number of Waste Management & General Trading jobs is 30 (thirty).*

*In measuring the company's management performance, one of the benchmarks is the effectiveness of HSSE management, which has been carried out and recorded in the 2023 period and has succeeded in recording 1,217,124 safe working hours with zero incidents resulting in deaths in all PME business activities. This milestone of 1,000,000 safe working hours was successfully recorded at the end of November 2023. This brilliant achievement will become the foundation for PME to improve HSSE performance within the company in the years to come.*

## **HEALTH, SAFETY, SECURITY, AND ENVIRONMENT (HSSE)**

*As an industry that has high risks in every type of activity, PME's methods during 2023 to control and manage HSSE activities include several methods:*

### **1. HSSE Plan**

*As an important document used in various development industries, the HSSE Plan is used as an administrative tool to identify and manage risks related to health, safety, and the environment. Overall, the HSSE Plan is a strategic tool that helps companies run their operations more safely, efficiently, and environmentally responsibly and improves long-term sustainability.*

Selama tahun 2023, Fungsi HSSE PME telah mengembangkan banyak dokumen HSSE Plan untuk kepentingan Pengadaan juga untuk kepentingan pengendalian proyek berjalan.

## 2. Incident Rate

Salah satu tolak ukur keberhasilan kinerja pengelolaan keselamatan kerja dalam kegiatan operasional PME adalah ditandai dengan rendahnya angka kecelakaan kerja. Untuk mengetahui besarnya angka kecelakaan kerja salah satunya dapat dilakukan dengan menghitung nilai incident rate.

### INCIDENT RATE (IR)

Jumlah Korban Kecelakaan Tambang dari karyawan PME dan Mitra Kerja (Fatal, Berat, Sedang dan Ringan) dikalikan dengan 1.000.000 dibandingkan dengan total jam kerja karyawan PME dan Mitra Kerja periode satu tahun

Incident Rate PME untuk seluruh jenis kegiatan usahanya di tahun 2023 adalah sebesar 8,22. Angka ini apabila dibandingkan antara IR PME dengan industri serupa (Engineering - Ref. IOGP) yang memiliki IR rerata sebesar 6 tentu terlihat lebih lebih besar. Namun IR PME hanya dipengaruhi oleh besarnya angka First Aid (10 kasus) tanpa ada Loss Time Injury dan Loss Work Days Case sehingga besarnya angka IR PME disebabkan bukan karena tidak efektifnya pengelolaan HSSE namun lebih kepada kecilnya angka total jam kerja yang bisa dicatatkan.

*During 2023, the HSSE PME Function developed many HSSE Plan documents for procurement and ongoing project control purposes.*

## 2. Incident Rate

*One measure of the success of work safety management performance in PME operational activities is the low number of work accidents. One way to find out the number of work accidents is by calculating the incident rate value.*

### INCIDENT RATE (IR)

*The number of mining accident victims from PME and Work Partner employees (fatal, severe, medium, and light) multiplied by 1,000,000 compared to the total working hours of PME employees and Work Partners for a one-year period*

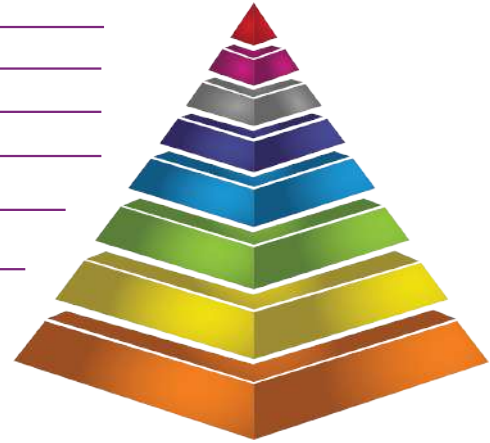
*PME's incident rate for all types of business activities in 2023 is 8.22. This figure, when compared between PME IR and a similar industry (Engineering, Ref. IOGP), which has an average IR of 6, certainly looks bigger. However, the IR PME is only influenced by the large First Aid figure (10 cases) without any Loss Time Injury or Loss Workdays cases, so the large IR PME figure is caused not by ineffective HSSE management but rather by the small number of total working hours that can be recorded.*

## Kinerja HSSE 2023

### HSSE PERFORMANCE 2023

|   |           |
|---|-----------|
| <b>Jam Kerja</b><br>Manhours  | 1.217.124 |
| <b>Kehilangan Jam Kerja Akibat Kecelakaan</b><br>Lost Time Incident Rate (LTIR) | 0         |
| <b>Panduan Manajemen</b><br>Management Walkthrough                              | 1         |

|           |                                       |
|-----------|---------------------------------------|
| <b>0</b>  | <b>Fatality</b>                       |
| <b>0</b>  | <b>Lost Time Injury</b>               |
| <b>0</b>  | <b>Restricted Work-Day</b>            |
| <b>0</b>  | <b>Medical Treatment Case</b>         |
| <b>10</b> | <b>First Aid Case</b>                 |
| <b>0</b>  | <b>Enviro Damage</b>                  |
| <b>0</b>  | <b>Property Damage &gt; 1.000.000</b> |
| <b>0</b>  | <b>Near Miss</b>                      |



Program untuk menekan lajunya tingkat kejadian First Aid/P3K telah diinisiasi selama 2023/2024 melalui brainstorming, kampanye dan perbaikan pengadaan peralatan keselamatan khususnya Alat Pelindung Diri (APD) pekerja.

### 3. HSSE Audit

Salah satu alat penting bagi perusahaan yang digunakan untuk meningkatkan keselamatan, efisiensi, dan keberlanjutan operasional melalui mengidentifikasi dan mengatasi potensi risiko, perusahaan dapat menciptakan lingkungan kerja yang lebih aman dan produktif. Program Audit K3 dilakukan mencakupi seluruh pekerjaan yang berada dibawah kendali PME agar kepatuhan pelaksanaan kegiatan pekerjaan memenuhi kriteria yang telah ditetapkan oleh PME. Peningkatan pelaksanaan Inspeksi peralatan dan umum juga dilakukan selama tahun 2023 selain untuk memastikan kelayakan peralatan yang sesuai kaidah-kaidah keteknikan, Inspeksi juga ditujukan untuk memenuhi ekspektasi stakeholder sebagaimana tertuang didalam HSSE Plan.

### 4. Centralized Risk Management

PME telah membangun pengelolaan risiko yang tersentralisasi untuk memetakan risiko yang dapat didaftarkan menjadi sebuah register guna memudahkan personil PME dalam memahami karakter risiko yang timbul pada pekerjaan yang sedang maupun akan mereka lakukan. Centralized Risk Management ini didesain untuk mengakomodir semua daftar risiko keteknikan

*A program to reduce the rate of first aid incidents has been initiated during 2023–2024 through brainstorming, campaigns, and improvements in the procurement of safety equipment, especially workers’ personal protective equipment (PPE).*

### 3. HSSE Audit

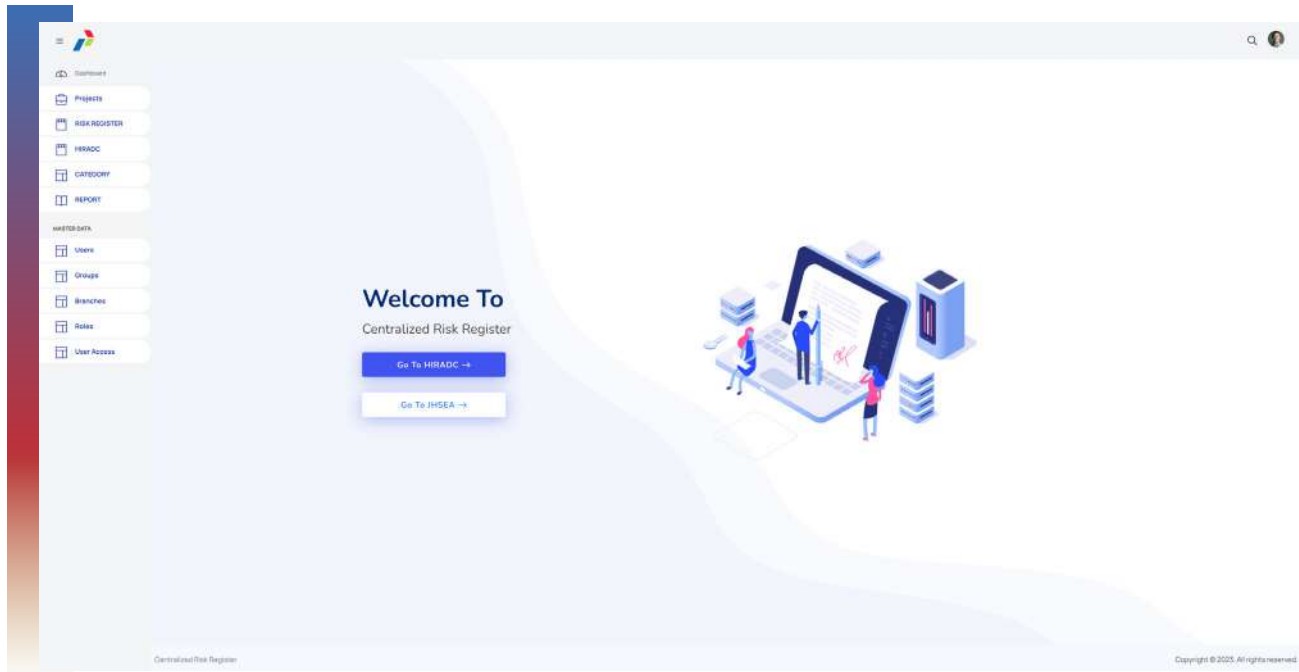
*One of the important tools for companies to use to improve safety, efficiency, and operational sustainability is identifying and addressing potential risks. By doing so, companies can create a safer and more productive work environment. The K3 Audit Program is carried out, covering all work under the control of PME, so that compliance with the implementation of work activities meets the criteria set by PME. Increased implementation of equipment and general inspections will also be carried out during 2023. Apart from ensuring the suitability of equipment in accordance with engineering principles, inspections are also aimed at meeting stakeholder expectations as stated in the HSSE Plan.*

### 4. Centralized Risk Management

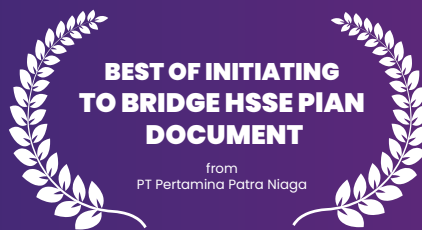
*PME has built centralized risk management to map risks that can be registered into a register to make it easier for PME personnel to understand the character of risks that arise in the work they are currently doing or will be doing. Centralized Risk Management is designed to accommodate all engineering risk registers through a risk registration process and risk recognition approval with*

melalui proses registrasi risiko, persetujuan pengakuan risiko dengan output yang dapat di ekstrak kedalam formulir Hazard Identification Risk Assessment dan Determinant Control (HIRADC). Meskipun aplikasi ini tergolong baru di PME, diharapkan dengan aplikasi ini seluruh risiko keteknikan yang dihadapi selama rancang bangun, pembangunan, perawatan dapat dengan mudah diketahui agar terjadi peningkatan kepedulian pada Keselamatan Kerja di seluruh lini proyek.

*output that can be extracted into the Hazard Identification, Risk Assessment, and Determinant Control (HIRADC) form. Even though this application is relatively new to PME, it is hoped that with this application all engineering risks faced during design, construction, and maintenance can be easily identified so that there will be increased awareness of work safety throughout the project line.*



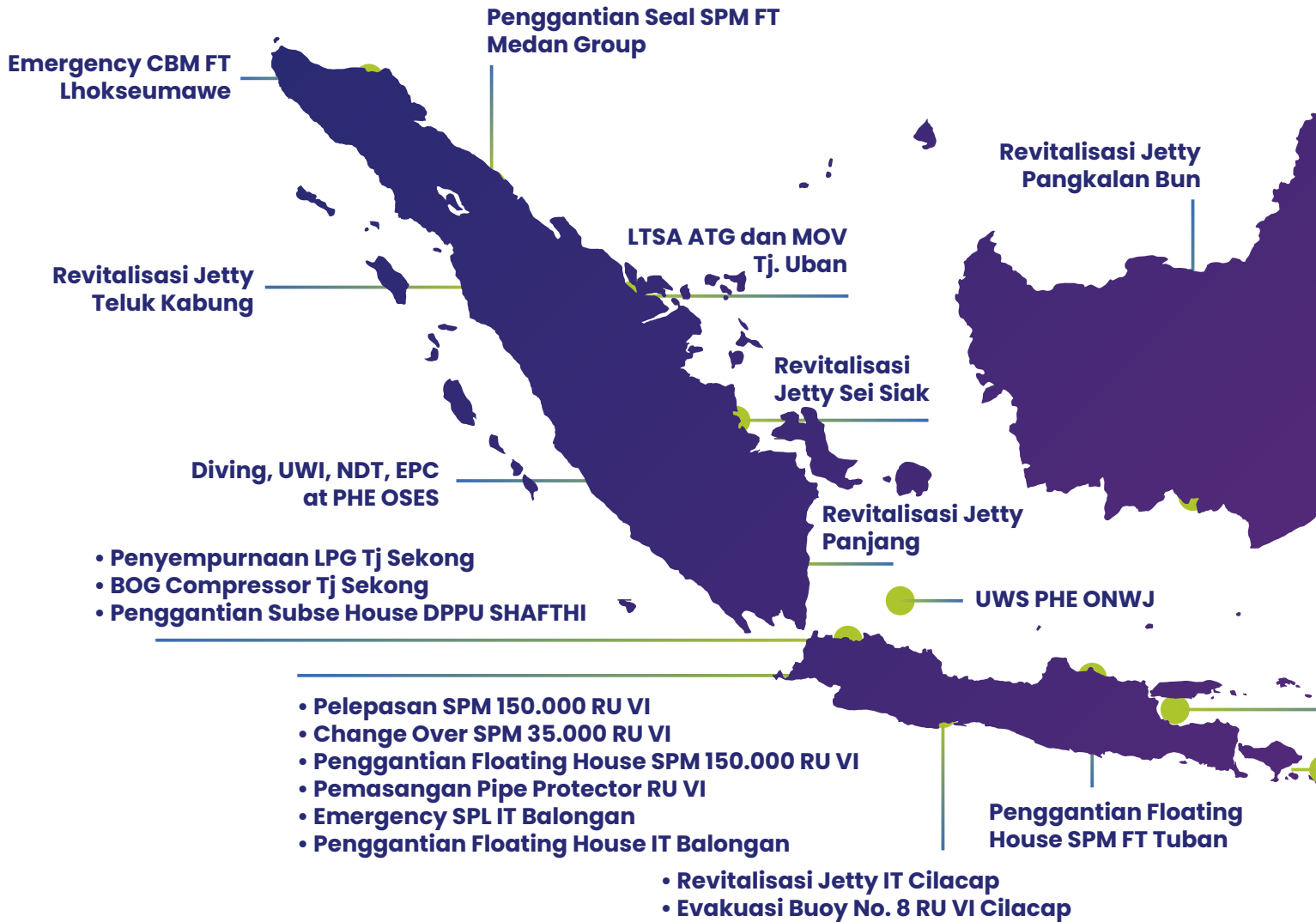
## Pencapaian Achievement



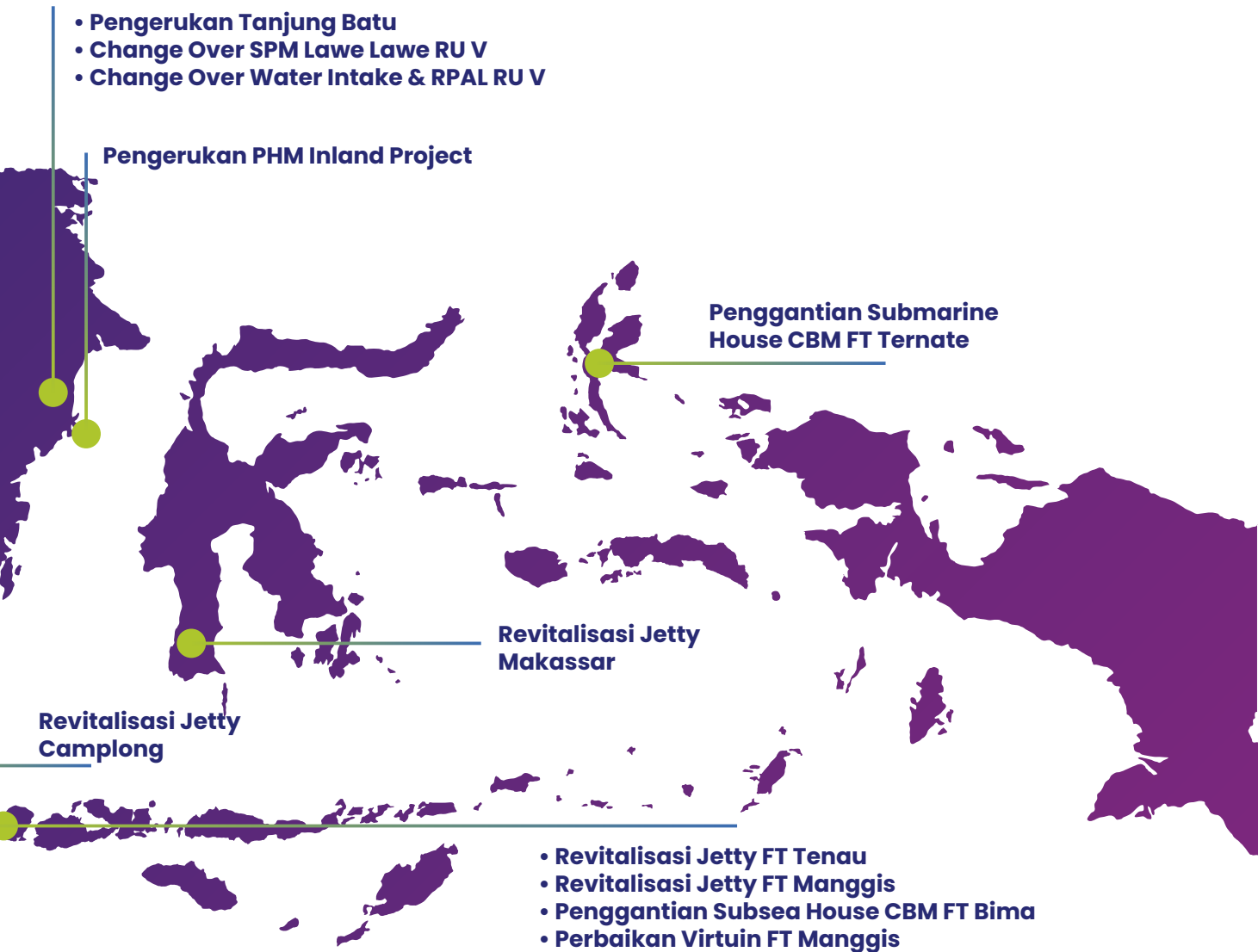
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# WILAYAH OPERASIONAL

## OPERATIONAL AREA



- Area Eksplorasi Delta Mahakam – PT Pertamina Hulu Mahakam
- Perairan Area 60 Cilacap – PT Kilang Pertamina Internasional RU IV
- Dermaga Integrated Terminal Panjang – PT Pertamina Patra Niaga
- Dermaga Integrated Terminal Cilacap – PT Pertamina Patra Niaga
- Dermaga Fuel Terminal Sei Siak Pekanbaru – PT Pertamina Patra Niaga
- Dermaga Fuel Terminal Pangkalan Bun – PT Pertamina Patra Niaga
  - Dermaga Fuel Terminal Tenau – PT Pertamina Patra Niaga
- Dermaga Terminal LPG Refrigerated Arun – PT Pertamina Patra Niaga
- Offshore Area Eksplorasi dan Produksi PT Pertamina Hulu Energi – Offshore South-east Sumatra (PHE OSES)
- Offshore Area Eksplorasi dan Produksi PT Pertamina Hulu Energi – Offshore North West Java (PHE ONWJ)
  - Single Point Mooring Lawe Lawe PT Kilang Pertamina Internasional RU V Balikpapan
    - Single Point Mooring SHAFTHI PT Pertamina Patra Niaga
      - Peteka Shorebase Tanjung Batu
      - Ship-to-ship (STS) RU II Dumai

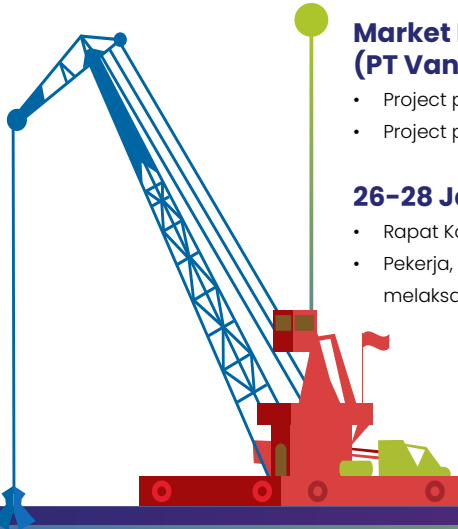


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# PERISTIWA PENTING 2023

## 2023 IMPORTANT EVENTS

### JANUARI



#### Market Penetration bersama PT VOI (PT Van Oord Indonesia):

- Project pengerukan area 60 Cilacap
- Project pengerukan TLPG Tuban

#### 26–28 Januari 2023

- Rapat Koordinasi PT Pertamina Marine Engineering
- Pekerja, Direksi, dan Dewan Komisaris PME melaksanakan Rapat Koordinasi Tahunan



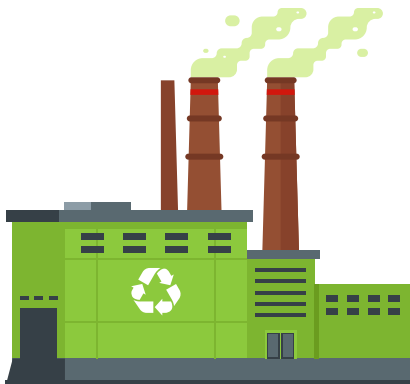
### JANUARY

#### Market Penetration with PT VOI (PT Van Oord Indonesia):

- Cilacap area 60 dredging project
- TLPG Tuban dredging project

#### January 26 – 28, 2023

- First Marine Engineering Coordination Meeting
- Employees, Directors, and SME Commissioners' Board conduct Annual Coordination Meeting



### FEBRUARY – MARET

#### Penandatanganan perjanjian bersama PT Tenang Jaya Indonesia

- 2 fasilitas pengelolaan, pemusnahan, dan pemanfaatan limbah B3.

#### 29 Februari – 1 Maret 2023

- Manajemen Walk Through (MWT) Project Revitalisasi Sarana Tambat Dermaga FT Tenau.

#### 9 Maret 2023

- Penandatanganan Perjanjian Kerjasama Operasi Waste Management dengan manajemen PT Terang Jaya Sejahtera.



### FEBRUARY – MARCH

#### Signing of an agreement with PT Tenang Jaya Indonesia

- 2 hazardous waste management, destruction and utilization facilities.

#### February 29 – March 1, 2023

- Walkthrough Management (MWT) Project Revitalizes FT Tenau Harbour Trail.

#### March 9, 2023

- Signing of the Waste Management Operations Cooperation Agreement with the management of PT Terang Jaya Sejahtera.



## PERISTIWA PENTING 2023 2023 IMPORTANT EVENTS

### JULI

#### HSSE Award dari PT Pertamina Patra Niaga

#### Safety Award PT Pertamina Hulu Energi Offshore Southeast Sumatra (PHE OSES)

##### 14 Juli 2023

- Meet & Greet dengan Management PHE OSES di Pelabuhan Kalijapat.
- Pemberian penghargaan dari Management PHE OSES kepada PME atas kontribusi dalam pencapaian Zero Recordable Incident di kontrak Underwater Work Services PHE-OSES.
- Pemberian Safety Award kepada Tim Diver untuk pekerjaan Callout: Lisa A Rig Dismantling.

##### 24 Juli 2023 – 26 Juli 2023

- MWT Pekerjaan wilayah Baubau, Sulawesi Tenggara

### JULY

#### HSSE Award from PT Pertamina Patra Niaga

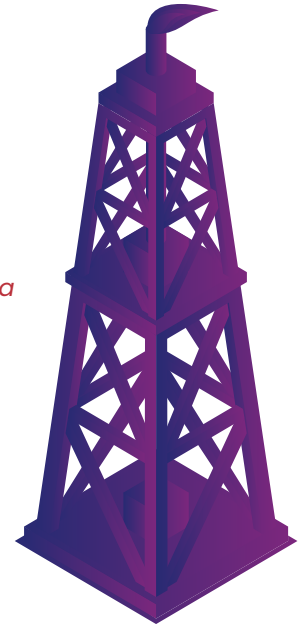
#### Safety Award PT Pertamina Hulu Energi Offshore Southeast Sumatra (PHE OSES)

##### July 14, 2023

- Meet & Greet with PHE OSES Management at Kalijapat Harbour.
- An award from the PHE OSES Management to SMEs for their contribution to achieving Zero Recordable Incident in the PHE-OSES Underwater Work Services contract.
- Safety Award to Diver Team for Callout: Lisa A Rig Dismantling.

##### July 24 – July 26, 2023

- MWT Jobs in Baubau, Southeast Sulawesi



# PERISTIWA PENTING 2023

## 2023 IMPORTANT EVENTS

### AGUSTUS

#### Underwater Work Service

- PME telah menyusun Kerjasama Bidang Underwater Work Service dengan Subsea Global Solution.

#### 24 Agustus 2023

- MWT Direktur PME ke Integrated Terminal Tanjung Uban, PT Pertamina Energy Terminal.
- Memonitoring 3 Project yang sedang PME handle di Terminal tersebut, yaitu:
  - Revitalisasi Automation di IT Tanjung Uban.
  - Pengangkutan dan Pemusnahan Limbah B3 di IT Tanjung uban & FT Sambu.
  - Penambahan Gangway & Fender di IT Tanjung Uban.

### AUGUST

#### Underwater Work Service

- PME have Arranged Collaboration in the Underwater Work Service Sector with Subsea Global Solution.

#### August 24, 2023

- MWT Director PME to Integrated Terminal Tanjung Uban, PT Pertamina Energy Terminal.
- Monitoring three projects that PME is dealing with in the Terminal, namely:
  - Revitalization of Automation in the IT of Tanjung Uban.
  - Transportation and Destruction of Waste B3 in IT Tanjung Sait & FT Sambu.
  - Addition of Gangway & Fender in IT Tanjung Uban.



## PERISTIWA PENTING 2023 2023 IMPORTANT EVENTS

### SEPTEMBER – OKTOBER

#### Kontrak Kerjasama

- PME berhasil mendapatkan kontrak Kerjasama pekerjaan Jasa Towing, Change Over dan Sewa SPM untuk kegiatan overhaul SPM RU IV Cilacap.
- PME berhasil mendapatkan kontrak kerjasama Pekerjaan Pengerukan di Area 60 RU IV Cilacap

30 September – 02 Oktober 2023

- MWT Batam.

### SEPTEMBER – OCTOBER

#### Obtained Contract

- PME succeeded in obtaining a cooperation contract for Towing, Change Over and SPM Rental Services for SPM RU IV Cilacap overhaul activities.
- PME successfully obtained a contract for dredging work in Area 60 RU IV Cilacap.

September 30 – October 2, 2023

- MWT Batam.

### NOVEMBER

PME telah membukukan  
1 Juta Jam Kerja Aman di W4

*PME has logged  
1 Million hours of Safe Work on W4*

10 November 2023

- Rapat Koordinasi PME (Perpisahan Komisaris)

### NOVEMBER

November 10, 2023

- PME Coordinations Meeting (Commissiones Farewell)



### DESEMBER

14 Desember 2023

- Continuous Improvement Program SH IML PME berhasil mendapatkan award FT Prove - GOLD.

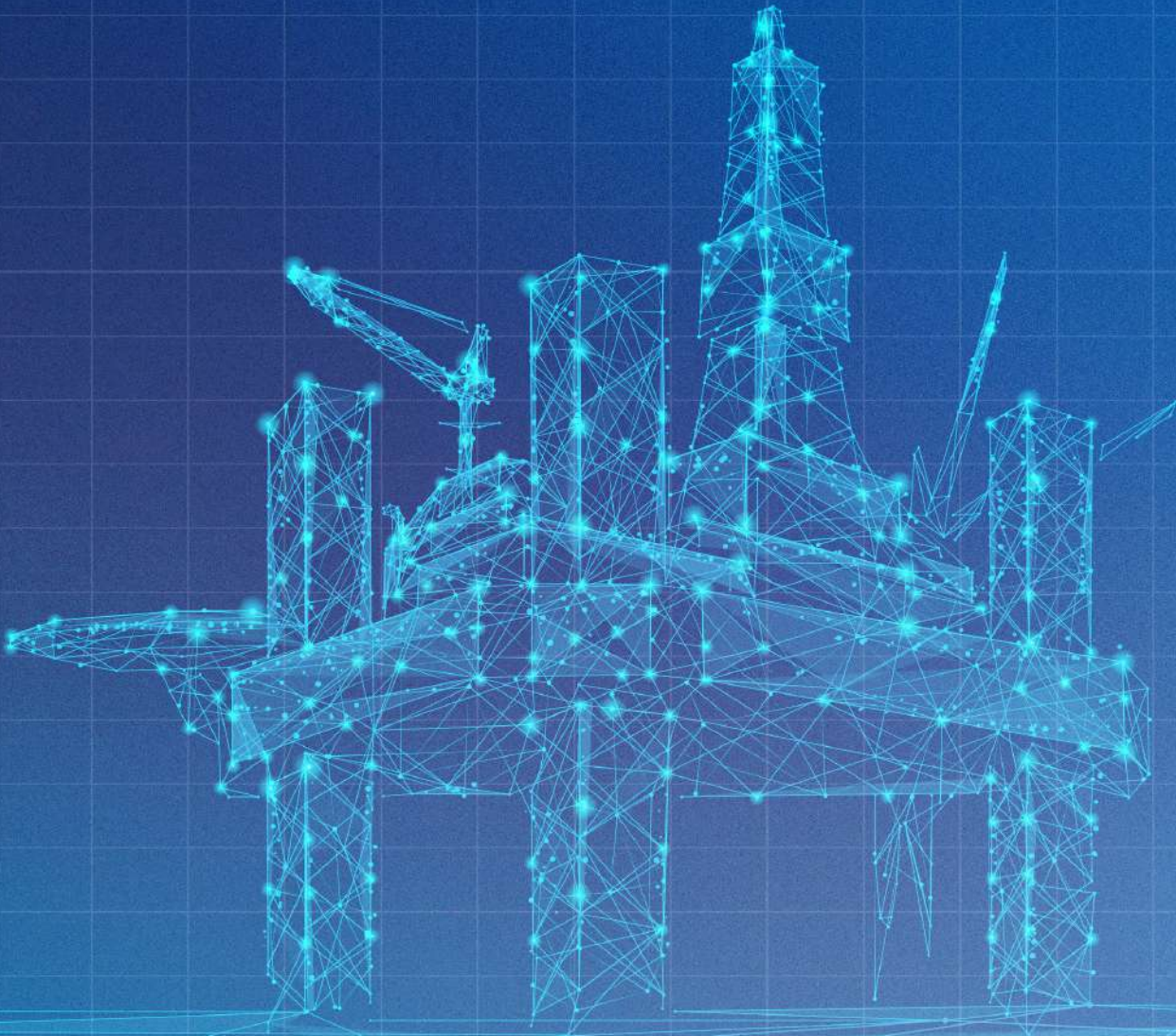
### DECEMBER

December 14, 2023

- SH IML Continuous Improvement Program PME succeeded in getting the FT Prove - GOLD award.

# Laporan Manajemen

Management Report





# LAPORAN DEWAN KOMISARIS

BOARD OF COMMISSIONERS REPORT



**TAFKIR**

**KOMISARIS  
COMMISSIONER**

**PEMEGANG SAHAM DAN PEMANGKU KEPENTINGAN YANG KAMI HORMATI,**

Kami mengucapkan puji syukur ke hadirat Allah SWT yang atas perkenan-Nya, Dewan Komisaris dapat melaporkan pelaksanaan tugas dan kewajibannya dalam pemberian pengawasan dan nasihat kepada Direksi dalam pengelolaan dan pengembangan Perseroan selama tahun 2023. Pengawasan yang kami lakukan secara independen, cermat, efektif dan fokus untuk mencapai target sasaran Rencana Kerja Anggaran Perusahaan (RKAP) 2023 yang searah dalam pencapaian sasaran-sasaran utama Rencana Jangka Panjang Perusahaan (RJPP), serta dengan memegang teguh dan menerapkan prinsip-prinsip tata kelola perusahaan yang baik (Good Corporate Governance/GCG) secara konsisten dan berkelanjutan.

**DEAR SHAREHOLDERS AND STAKEHOLDERS,**

We express our gratitude to Allah SWT for His blessing. The Board of Commissioners can report on the implementation of its duties and obligations in providing supervision and advice to the Board of Directors in the management and development of the company during 2023. Our supervision is carried out independently, carefully, effectively, and focusedly to achieve the targets of the 2023 Company Budget Work Plan (RKAP), which are in line with achieving the main targets of the company's long-term plan (RJPP), as well as by upholding and implementing the principles of corporate governance (GGCG) consistently and sustainably.





## **PANDANGAN DEWAN KOMISARIS TERKAIT PERUSAHAAN DI TAHUN 2023**

Dewan Komisaris terus melakukan pemantauan kinerja Perseroan secara intensif melalui pendalaman, pengkajian dan pembahasan atas laporan kinerja Perseroan bulanan dan triwulanan. Selain itu ditekankan agar Direksi terus melakukan efisiensi usaha dengan cara menekan biaya beban usaha dan mengurangi beban bunga, serta meningkatkan efektivitas pengelolaan operasional.

## **PEMANTAUAN TERHADAP KINERJA OPERASIONAL**

Berdasarkan realisasi RKAP dan KPI tahun 2023, Dewan Komisaris berpandangan bahwa Direksi PT Pertamina Marine Engineering telah berupaya secara terus menerus untuk melakukan imbauan terhadap para pekerja untuk memberikan performa terbaik dan komunikasi dengan para customer serta negoisasi dan klarifikasi terhadap deviasi pekerjaan di setiap lini bisnis setiap satu bulan sekali di sepanjang 2023, tercatat jajaran Dewan Komisaris melakukan imbauan terhadap Kinerja Operasional dengan terperinci dan berkala.

## **VIEWS OF THE BOARD OF COMMISSIONERS REGARDING COMPANY DEVELOPMENT IN 2023**

*The Board of Commissioners continues to intensively monitor the company's performance through in-depth study, review, and discussion of the company's monthly and quarterly performance reports. In addition, it was emphasized that the Board of Directors should continue to carry out business efficiency by reducing operating expenses and interest expenses, as well as increasing the effectiveness of operational management.*

## **MONITORING OF OPERATIONAL PERFORMANCE**

*Based on the realization of the 2023 RKAP and KPI, the Board of Commissioners is of the view that the directors of PT Pertamina Marine Engineering have made continuous efforts to encourage workers to provide the best performance and communicate with customers, as well as negotiate and clarify work deviations in each business line. Once a month throughout 2023, it is recorded that the ranks of the Dewan Commissioners provide detailed and regular advice on operational performance.*



## **PEMANTAUAN TERHADAP KINERJA KEUANGAN & UMUM**

Dewan Komisaris juga mendorong Direksi agar melakukan evaluasi secara menyeluruh terhadap Kinerja Keuangan Umum perusahaan sebagai upaya dalam melakukan koordinasi keuangan melalui master data untuk memonitoring perkembangan sumber daya manusia yang berisikan kapabilitas, kapasitas, dan kompetensi. Diharapkan evaluasi terhadap Kinerja Keuangan & Umum Perusahaan dapat memberikan dampak terhadap langkah – langkah percepatan untuk berkoordinasi dengan fungsi keuangan Pemberi Kerja.

## **PENINJAUAN HEALTHY, SAFETY, SECURITY, AND ENVIRONMENT (HSSE)**

Dalam kegiatan operasi hal ini diwujudkan dengan konsistensi pelaksanaan HSSE berdasarkan peraturan perundang-undangan, dan standar operasi yang berlaku di lingkungan Perusahaan. Komitmen ini juga menyangkut pada jaminan Perusahaan terhadap kesehatan dan keselamatan kerja, keselamatan proses, keamanan, lingkungan, aset, reputasi, dan keberlangsungan bisnis. Selama tahun 2023, PME mencatatkan nihilnya insiden fatal di lingkungan operasi Perusahaan. Pencapaian ini merupakan sebuah keberhasilan PME dalam menerapkan HSSE di lingkungan Perusahaan.

## **PENINJAUAN POTENSI PASAR DAN INVESTASI**

Dewan Komisaris memiliki pandangan bahwa Menilai potensi pasar dan investasi membutuhkan pendekatan yang komprehensif dan terintegrasi, mencakup analisis pasar, kompetisi, pelanggan, keuangan, regulasi, sumber daya, dan strategi masuk pasar. Perusahaan diharapkan dapat beradaptasi dengan perubahan dinamis di pasar dan terus berinovasi untuk mempertahankan daya saing dan memaksimalkan peluang investasi. Tanggapan ini kami sampaikan dengan memperhatikan peluang usaha di masa depan, serta arahan dan kebijakan Holding, Sub Holding, dan pemegang saham serta pemangku kepentingan lainnya.

## **MONITORING OF FINANCIAL AND GENERAL PERFORMANCE**

*The Board of Commissioners also encourages the Board of Directors to carry out a comprehensive evaluation of the company's general financial performance as an effort to carry out financial coordination through master data to monitor the development of human resources containing capabilities, capacities, and competencies. Hopefully, the evaluation of the company's financial and general performance can impact accelerating steps to coordinate with the employer's financial function.*

## **HEALTHY, SAFETY, SECURITY, AND ENVIRONMENT (HSSE) REVIEW**

*In operational activities, this is realized by the consistent implementation of HSSE based on statutory regulations and operational standards applicable within the company. This commitment also concerns the company's guarantee of work health and safety, process safety, security, environment, assets, reputation, and business continuity. During 2023, PME recorded zero fatal incidents in the company's operational environment. This achievement is PME's success in implementing HSSE within the company.*

## **REVIEW OF THE MARKET AND INVESTMENT POTENTIAL**

*The Board of Commissioners believes assessing market and investment potential requires a comprehensive and integrated approach, including market analysis, competition, customers, finance, regulations, resources, and market entry strategies. Companies are expected to be able to adapt to dynamic changes in the market and continue to innovate to maintain competitiveness and maximize investment opportunities. We convey this response by taking into account future business opportunities, as well as the directions and policies of the Holding, Sub-Holding, and shareholders and other stakeholders.*

## PERUBAHAN KOMPOSISI DEWAN KOMISARIS

Sepanjang tahun 2023 PME melakukan perubahan pada komposisi Dewan Komisaris. Komposisi Dewan Komisaris Perusahaan per 31 Desember 2023 adalah sebagai berikut:

## CHANGES IN THE BOARD OF COMMISSIONERS COMPOSITION

Throughout 2023, PME did change the composition of the Board of Commissioners, The composition of the Company's Board of Commissioners as of 31 December 2023 is as follows:

### Susunan dan Komposisi Dewan Komisaris Tahun 2023

Structure and Composition of the Board of Commissioners for 2023

| Nama<br>Name      | Jabatan<br>Position       | Masa Jabatan<br>Term of Office  | Periode<br>Jabatan<br>Period | Dasar Pengangkatan<br>Basis of Appointment   |
|-------------------|---------------------------|---|------------------------------|--|
| <b>Oce Madril</b> | Komisaris<br>Commissioner | 24 Desember 2021 - 10 Oktober 2023<br>December 24, 2021 - 10 October 2023 | Ke -1<br>First               | Keputusan RUPS tanggal 24 Desember 2021 sebagaimana tertuang dalam Akta No.07 tanggal 04 Januari 2022<br><br>GMS decision dated 24 December 2021 as stated in Deed No.07 dated 04 January 2022 |
| <b>Tafkir</b>     | Komisaris<br>Commissioner | 11 Oktober 2023 s/d saat ini<br>October 11, 2023 - present                | Ke -1<br>First               | Keputusan RUPS tanggal 11 Oktober 2023 sebagaimana tertuang dalam Akta No.510 tanggal 11 Oktober 2023.<br><br>-  |

## **APRESIASI DAN PENUTUP**

Mengakhiri laporan pengawasan Dewan Komisaris tahun buku 2023 ini, kami menyampaikan penghargaan setingginya terhadap komitmen dan kerja keras Direksi dan seluruh Insan PME atas kerja sama dari seluruh stakeholders. Penghargaan juga kami sampaikan kepada seluruh perwira PME diseluruh wilayah kerja yang telah memberikan kemampuan terbaiknya.

Dewan Komisaris berharap, seluruh jajaran PME dapat terus memberikan yang terbaik bagi Perusahaan di masa yang akan datang. Kepada seluruh Pemegang Saham, Dewan Komisaris menghaturkan rasa terima kasih atas kepercayaan yang telah diberikan. Demikian pula kepada regulator dan para Pemangku Kepentingan, Dewan Komisaris menyampaikan rasa terima kasih sebesar-besarnya atas dukungan yang telah diberikan.

## **APPRECIATION AND CLOSING**

*Concluding this Board of Commissioners' supervision report for the fiscal year 2023, we extend our utmost appreciation for the commitment and hard work of the Board of Directors and all PME personnel, along with the collaboration of all stakeholders. We also convey our appreciation to all PME officers in all work areas who have given their best abilities.*

*The Board of Commissioners hopes that all PME members will continue to give their best for the Company in the future. To all Shareholders, the Board of Commissioners expresses sincere gratitude for the trust bestowed upon us. Similarly, to regulators and stakeholders, the Board of Commissioners extends heartfelt thanks for the support provided.*

Jakarta, Mei 2024

*Jakarta, May 2024*

PT Pertamina Marine Engineering



**Tafkir**

Komisaris

*Commissioner*

**LAPORAN DIREKSI**  
BOARD OF DIRECTORS REPORT

**YADA PRAWIRA**  
**GANTA**

**DIREKTUR**  
**DIRECTOR**



**PEMEGANG SAHAM DAN PEMANGKU KEPENTINGAN YANG KAMI HORMATI,**

Puji dan syukur terlebih dahulu kami panjatkan kehadiran Tuhan Yang Maha Esa, atas limpahan nikmat dan karuniaNya PT Pertamina Marine Engineering dapat melalui tahun 2023 yang penuh tantangan namun tetap membukukan kinerja yang baik. Bersama ini kami sampaikan laporan pertanggungjawaban Direksi atas pengelolaan Perusahaan untuk tahun buku yang berakhir pada 31 Desember 2023 beserta laporan keuangan yang telah diaudit oleh Kantor Akuntan Publik Tanudiredja, Wibisana, Rintis & Rekan (Price Waterhouse Coopers) dan memperoleh opini wajar dalam semua hal yang material, posisi keuangan Perusahaan tanggal 31 Desember 2023, serta kinerja keuangan dan arus kasnya untuk tahun yang berakhir pada tanggal tersebut, sesuai dengan Standar Akutansi Keuangan di Indonesia.

Melalui Laporan Tahunan ini, perkenankan kami menyampaikan bagaimana PME mampu mencapai sejumlah milestone penting untuk terus mempertahankan kualitas pelayanan kepada pelanggan dengan melaksanakan kegiatan operasi di pelabuhan, serta bertekad menjalankan sistem manajemen terbaik, sehingga dapat mendukung pelayanan operasional dengan lancar.

**DEAR SHAREHOLDERS AND STAKEHOLDERS,**

We first offer praise and gratitude for the presence of God Almighty. With His abundance of favors and gifts, PT Pertamina Marine Engineering can get through 2023, which is full of challenges but still records good performance. We hereby submit the directors' accountability report for the management of the company for the financial year ending December 31, 2023, along with the financial report that has been audited by the public accounting firm Tanudiredja, Wibisana, Rintis & Partners (Price Waterhouse Coopers) and obtained a fair opinion in all material matters. The company's financial position as of December 31, 2023, as well as its financial performance and cash flows for the year ended on that date, are in accordance with Indonesian Financial Accounting Standards.

Through this annual report, allow us to convey how PME was able to achieve a number of important milestones to continue to maintain the quality of service to customers by carrying out operational activities at the port and is determined to implement the best management system so that it can support operational services smoothly.





## **SITUASI EKONOMI SERTA PERKEMBANGAN PERUSAHAAN TAHUN 2023**

Tinjauan ekonomi global tahun 2023 masih cukup dipengaruhi oleh dinamika negara-negara maju yang berdampak pada aspek keekonomian global. Sebagai contoh Amerika Serikat masih dihadapkan pada inflasi yang berada diatas target, tingginya suku bunga, meningkatnya tekanan fiskal menyebabkan kelemahan ekonomi secara makro.

Lebih lanjut, Perang Rusia-Ukraina juga telah mengganggu perdagangan global dan rantai pasokan, memperburuk kenaikan harga komoditas dan pangan global. Inflasi global yang terus-menerus tinggi disertai dengan pertumbuhan cenderung lambat membawa kekhawatiran stagflasi. Di tengah lingkungan ini, negara-negara maju secara tajam memperketat kebijakan moneter untuk mengekang inflasi. Hal ini telah diterjemahkan ke dalam kondisi pembiayaan eksternal yang lebih ketat dan tekanan keuangan untuk beberapa pasar negara berkembang. Berkaca pada berbagai kondisi di atas, lembaga ekonomi global

## **ECONOMIC SITUATION AND COMPANY DEVELOPMENT IN 2023**

*The global economic outlook for 2023 is still quite influenced by the dynamics of developed countries, which have an impact on aspects of the global economy. For example, the United States is still faced with inflation that is above target, high interest rates, and increasing fiscal pressure, causing macroeconomic weakness.*

*Furthermore, the Russia-Ukraine War has also disrupted global trade and supply chains, exacerbating rising global commodity and food prices. Continuously high global inflation, accompanied by slow growth, has raised concerns about stagflation. In this environment, developed countries are sharply tightening monetary policy to curb inflation. This has translated into tighter external financing conditions and financial stress for some emerging markets. Reflecting on the various conditions above, global economic institutions such as the International Monetary Fund (IMF) and the World Bank predict that global*

seperti Dana Moneter Internasional (IMF) dan Bank Dunia memprediksi pertumbuhan ekonomi global akan melemah dibandingkan tahun sebelumnya. Pertumbuhan ekonomi dunia tahun 2023 direvisi turun oleh IMF menjadi hanya 3%, sedangkan Bank Dunia justru menyebut pertumbuhan ekonomi global hanya 2,1 %.

Perekonomian Indonesia tetap tumbuh baik dan berdaya tahan terhadap dampak rambatan global. Perbaikan pertumbuhan ekonomi hingga triwulan III 2023 terus berlanjut terutama ditopang oleh permintaan domestik, di tengah melambatnya kinerja sektor eksternal sejalan dengan menurunnya pertumbuhan ekonomi dunia. Di sisi permintaan domestik, konsumsi swasta tetap tumbuh kuat, termasuk konsumsi generasi muda, seiring dengan meningkatnya konsumsi di sektor jasa, masih tingginya keyakinan konsumen, terjaganya daya beli seiring dengan inflasi yang rendah, dan stimulus kebijakan fiskal termasuk pemberian subsidi dan berbagai program bantuan sosial.

Pertumbuhan investasi juga tetap baik didorong berlanjutnya penyelesaian Proyek Strategis Nasional (PSN) dan investasi nonbangunan. Sementara di sisi eksternal, pertumbuhan riil ekspor barang menurun seiring pelemahan permintaan dari negara mitra dagang utama, terutama Tiongkok, dan penurunan harga komoditas, sedangkan ekspor jasa tumbuh tinggi sejalan dengan kenaikan jumlah wisatawan mancanegara. Ekonomi Indonesia tahun 2023 tumbuh sebesar 5,05%, lebih rendah dibanding capaian tahun 2022 yang mengalami pertumbuhan sebesar 5,31%. Dari sisi produksi, pertumbuhan tertinggi terjadi pada Lapangan Usaha

*economic growth will weaken compared to the previous year. World economic growth in 2023 was revised down by the IMF to only 3%, while the World Bank said global economic growth was only 2.1%.*

*Indonesia's economy continues to grow well and is resilient to the impact of global spillovers. Improvements in economic growth until the third quarter of 2023 will continue, supported mainly by domestic demand, amidst slowing external sector performance in line with declining world economic growth. On the domestic demand side, private consumption continues to grow strongly, including consumption by the younger generation, in line with increasing consumption in the services sector, high consumer confidence, maintaining purchasing power in line with low inflation, and fiscal policy stimulus including the provision of subsidies and various social assistance programs.*

*Investment growth also remained good, driven by the continued completion of National Strategic Projects (PSN) and non-building investment. Meanwhile, on the external side, real growth in goods exports decreased in line with weakening demand from main trading partner countries, especially China, and falling commodity prices, while service exports grew strongly in line with the increase in the number of foreign tourists. Indonesia's economy in 2023 will grow by 5.05%, lower than the achievement in 2022, which experienced growth of 5.31%. In terms of production, the highest growth occurred in the transportation and warehousing business field at 13.96%. Meanwhile, in terms*



Transportasi dan Pergudangan sebesar 13,96%. Sementara dari sisi pengeluaran pertumbuhan tertinggi dicapai oleh Pengeluaran Konsumsi Lembaga Nonprofit yang Melayani Rumah Tangga (PK-LNPRT) sebesar 9,83%.

Menjaga kinerja dan prospek pasara terjaga ditengah tingginya ketidakpastian global, kalimat ini menjadi cerminan tantangan PME ditahun 2023. Dengan situasi ketidakpastian harga pokok, bahan baku, jasa dan elemen penyusun lain dalam aspek operasional perusahaan PME tetap bisa performa positif dalam aspek operasional serta aspek finansial. Disisi lain PME juga melakukan penguatan kapabilitas melalui investasi-investasi yang direalisasikan di tahun 2023.

## **ANALISIS KINERJA PERUSAHAAN DI TAHUN 2023**

Melalui berbagai strategi yang dijalankan di tahun 2023, dan didukung oleh ketepatan perencanaan, Perusahaan berhasil membukukan kinerja yang cukup baik. Di tahun 2023, total pendapatan Perusahaan tercatat sebesar Rp392,12 miliar mengalami peningkatan 3,07% dibanding tahun 2022 yang tercatat Rp380,42 miliar.

Sumber pendapatan Perusahaan berasal dari kegiatan Dredging & Reclamation, Engineering, Procurement & Construction dan Underwater Work Service. Di mana pada tahun 2023, pendapatan Engineering, Procurement & Construction, tercatat sebesar Rp121,07 miliar, mengalami penurunan Rp69,16 miliar atau sebesar -36% dibanding tahun 2022 yang tercatat sebesar Rp190,23 miliar. Sementara pendapatan Underwater Work Service tercatat sebesar Rp147,26 miliar di tahun 2023, mengalami kenaikan Rp6,61 miliar atau sebesar 5% dibanding tahun 2022 yang tercatat sebesar Rp140,65 miliar. Dredging & Reclamation di tahun 2023, tercatat sebesar Rp25,5 miliar, mengalami Penurunan sebesar Rp6,9 miliar atau sebesar -21,25% dibanding tahun 2022 sebesar Rp32,5 miliar. Waste Management & General Trading di tahun 2023, tercatat sebesar Rp98,18 miliar, mengalami Kenaikan sebesar Rp92,79 miliar atau sebesar 17,20% dibanding tahun 2022 sebesar Rp5,3 miliar.

Adapun realisasi laba bersih tahun buku 2023 tercatat sebesar Rp14,94 miliar atau mencapai 11% terhadap target RKAP 2023 sebesar Rp138,33 miliar. Di tahun 2023, Perusahaan juga

*of expenditure, the highest growth was achieved by the Consumption Expenditure of Nonprofit Institutions Serving Households (PK-LNPRT) at 9.83%.*

*Maintaining market performance and prospects amidst high global uncertainty, this sentence reflects PME's challenges in 2023. With a situation of uncertainty in basic prices, raw materials, services, and other constituent elements in the operational aspects of PME companies, they can still perform positively in operational and financial aspects. However, PME is also strengthening its capabilities through investments that will be realized in 2023.*

## **COMPANY PERFORMANCE ANALYSIS IN 2023**

*Through various strategies implemented in 2023 and supported by accurate planning, the company managed to record quite a good performance. In 2023, the company's total revenue was recorded at IDR 392.12 billion, an increase of 3.07% compared to 2022, which was recorded at IDR 380.42 billion.*

*The company's source of income comes from drilling and reclamation, Engineering, Procurement & Construction and underwater work service activities. In 2023, Engineering, Procurement & Construction, revenue was recorded at IDR 121.07 billion, a decrease of IDR 69.16 billion, or -36%, compared to 2022, which was recorded at IDR 190.23 billion. Meanwhile, underwater work service revenue was recorded at IDR 147.26 billion in 2023, an increase of IDR 6.61 billion, or 5%, compared to IDR 140.65 billion in 2022. Dredging and reclamation in 2023 were recorded at IDR 25.5 billion, experiencing a decrease of IDR 6.9 billion, or -21.25%, compared to IDR 32.5 billion in 2022. Waste Management & General Trading in 2023 was recorded at IDR 98.18 billion, an increase of IDR 92.79 billion, or 17,20%, compared to IDR 5.3 billion in 2022.*

*The realized net profit for the 2023 financial year was recorded at IDR 14.94 billion, or 11% of the 2023 RKAP target of IDR 138.33 billion. In 2023, the company also plans to*



mentorehkan pencapaian tingkat kesehatan Perusahaan yang mencapai 87 ("SEHAT"), hal ini menunjukkan terjadinya peningkatan kinerja Perusahaan dalam kinerja keuangan, kinerja pertumbuhan, kinerja operasional dan kinerja administrasi.

## **STRATEGI DAN KEBIJAKAN STRATEGIS PERUSAHAAN**

Sejalan dengan visi Perusahaan menjadi perusahaan yang profesional dan berdaya saing tinggi dibidang jasa Marine Engineering. PME dalam menjalankan kegiatan usahanya senantiasa mengoptimalkan sumber daya yang dimilikinya melalui bauran kebijakan dan strategi yang sejalan dengan arah tujuan Perusahaan.

Secara konsep bisnis, pada tahun 2023, PME menjalankan misinya dalam melakukan kombinasi berbagai disiplin keilmuan dan bisnis untuk memberikan jasa yang reliable dan competitive. Selain itu, PME menjalankan Corporate Strategy:

1. Holistic transformation of human capital and digitalization of internal systems & business processes while maintaining high HSSE standards
2. Optimize potential market share supporting Pertamina Holding value chain
3. Invest and innovate business with sustainable practice to achieve global standard
4. Synergize with Pertamina Group and collaborate with SOEs as well as prominent domestic & global marine service players
5. Transform brand and reputation to tap on non-captive market potential

Direksi memastikan seluruh strategi tersebut dapat terimplementasikan dengan baik dengan senantiasa melakukan monitoring, diantaranya dengan menyelenggarakan rapat Direksi secara rutin. Pada tahun 2023, Direksi menyelenggarakan rapat gabungan bersama Dewan Komisaris sebanyak 12 kali. Direksi menilai penerapan implementasi strategi yang dilakukan perusahaan telah sesuai dengan arah dan kebijakan yang telah ditetapkan dalam RKAP.

*achieve a company health level of 87 ("healthy"). This shows an increase in the company's performance in financial performance, growth performance, operational performance, and administrative performance.*

## **COMPANY STRATEGY AND STRATEGIC POLICY**

*In line with the company's vision to become a professional and highly competitive company in the field of marine engineering services, in carrying out its business activities, PME always optimizes its resources through a mix of policies and strategies that are in line with the company's goals.*

*In business concepts, in 2023, PME will combine various scientific and business disciplines to provide reliable and competitive services. In addition, PME carries out corporate strategy:*

1. Holistic transformation of human capital and digitalization of internal systems and business processes while maintaining high HSSE standards.
2. Optimize potential market share by supporting the Pertamina Holding value chain.
3. Invest and innovate business with sustainable practices to achieve global standards.
4. Synergize with Pertamina Group and collaborate with SOEs and prominent domestic and global marine service players.
5. Transform brand and reputation to tap on non-captive market potential.

*The Board of Directors ensures that all these strategies can be implemented well by continuous monitoring, including by holding regular Board of Directors meetings. In 2023, the Board of Directors will hold 12 joint meetings with the Board of Commissioners. The Board of Directors assesses that the implementation of the company's strategy is in accordance with the direction and policies set out in the RKAP.*

## KENDALA DAN TANTANGAN

Sepanjang tahun 2023, PME menghadapi sejumlah tantangan yang menuntut Perusahaan untuk lebih lincah dan adaptif dalam menjalankan kegiatan usahanya. Ditengah situasi global yang tidak menentu serta dengan masifnya upaya efisiensi di seluruh Pertamina Group, PME melakukan secara aktif beradaptasi dengan kondisi ini untuk dapat menjaga kinerja operasional dengan tuntutan efisiensi yang ada. Direksi secara aktif melakukan berbagai langkah koreksi dan mitigasi atas tantangan dan risiko yang terjadi. Monitoring secara ketat dan periodik dilakukan oleh Direksi dan Manajemen, Perusahaan juga melakukan upaya-upaya cost optimization dari berbagai aspek. Perusahaan menyakini adaptasi yang dilakukan dalam menjawab tantangan yang terjadi dapat mempertahankan momentum pertumbuhan yang telah diraih sekaligus meminimalisir dampak yang dialami akibat dinamika ekonomi yang terjadi sepanjang tahun 2023.

## PROSPEK USAHA TAHUN 2024

Kami memandang tahun 2024 sebagai tahun terobosan dan kesempatan usaha yang semakin luas bagi PME. Pada awal tahun 2024, PT Pertamina Trans Kontinental selaku pemegang saham PME memberikan kepercayaan ke PME dalam pengelolaan Dockyard.

Manajemen PME telah menyusun Rencana Kerja Anggaran Perusahaan (RKAP) untuk tahun 2024. RKAP disusun dengan mempertimbangkan kondisi ekonomi dan prospek usaha di tahun 2024, baik dari segi makro maupun mikro. Di mana pada tahun 2024, Perusahaan memproyeksikan dapat membukukan total pendapatan sebesar Rp980,72 miliar atau mencapai 60% terhadap realisasi tahun 2023. Adapun laba bersih, diproyeksikan sebesar Rp86,457 miliar di tahun 2024, atau mencapai 82% terhadap realisasi tahun 2023.

## PERKEMBANGAN PENERAPAN TATA KELOLA PERUSAHAAN

Kami berkomitmen untuk meningkatkan penerapan prinsip Good Corporate Governance (GCG) di setiap lini usaha. Kedua kalinya PME melakukan penilaian terhadap kualitas penerapan tata kelola perusahaan. Hasil penilaian GCG tahun 2023 sebesar 52,13 (kurang baik), meningkat dari periode tahun sebelumnya dengan nilai 46,18 (tidak baik).

## OBSTACLES AND CHALLENGES

*Throughout 2023, PME faces challenges that require the company to be more agile and adaptive in its business activities. In an uncertain global situation and massive efficiency efforts throughout the Pertamina Group, PME is adapting to these conditions to maintain operational performance with existing efficiency demands. The Board of Directors actively takes various corrective and mitigating steps for the challenges and risks that occur. Strict and periodic monitoring is carried out by the Board of Directors and Management. The company also makes cost optimization efforts in various aspects. The company believes that the adaptations made to respond to the challenges that occur can maintain the growth momentum that has been achieved while minimizing the impact experienced due to the economic dynamics that will occur throughout 2023.*

## BUSINESS PROSPECTS FOR 2024

*We view 2024 as a year of breakthroughs and expanding business opportunities for PME. In early 2024, PT Pertamina Trans Kontinental, PME's shareholder, gave PME trust in managing the dockyard.*

*PME management has prepared a company budget work plan (RKAP) for 2024. The RKAP is prepared by considering economic conditions and business prospects in 2024, both from a macro and micro perspective. In 2024, the company projects to record total revenue of IDR 980.72 billion, or 60% of the realization in 2023. As for net profit, it is projected to be IDR 86.457 billion in 2024, or 82% of the realization in 2023.*

## DEVELOPMENTS IN THE IMPLEMENTATION OF CORPORATE GOVERNANCE

*We are committed to improving the implementation of good corporate governance (GCG) principles in every line of business. The second time, PME assessed the quality of corporate governance implementation. The GCG assessment results in 2023 were 52.13 (not good), an increase from the previous year's score of 46.18 (not good).*

Penerapan GCG diharapkan dapat digunakan sebagai sarana untuk mengawal pencapaian visi, misi, dan tujuan PME. PME mempunyai misi dalam mencapai tata kelola perusahaan yang baik dengan melakukan dan menerapkan prinsip-prinsip GCG yang terdiri dari: transparansi, akuntabilitas, tanggung jawab, independensi serta kewajaran dan kesetaraan.

*It is hoped that the implementation of GCG can be used to oversee the achievement of PME's vision, mission, and goals. PME has a mission to achieve good corporate governance by implementing GCG principles consisting of transparency, accountability, responsibility, independence, fairness, and equality.*

Adapun sebagai bentuk komitmen PME dalam meningkatkan penerapan prinsip-prinsip GCG di lingkungan Perusahaan, PME juga telah melaksanakan evaluasi dan penilaian penerapan GCG untuk tahun 2023 yang tetap mengacu pada Keputusan Sekretaris Kementerian Badan Usaha Milik Negara No. SK-16/S.MBU/2012 tanggal 6 Juni 2012 tentang Indikator/ Parameter Penilaian dan Evaluasi atas Penerapan Tata Kelola Perusahaan yang Baik (Good Corporate Governance) pada BUMN.

*As a form of PME's commitment to increasing the application of GCG principles in the corporate environment, PME has also carried out an evaluation and assessment of GCG implementation for 2023, which still refers to the Decree of the Secretary of the Ministry of State-Owned Enterprises No. SK-16/S.MBU/2012 dated June 6, 2012 concerning Indicators and Parameters for Assessment and Evaluation of the Implementation of Good Corporate Governance in BUMN.*

### Susunan dan Komposisi Direksi Tahun 2023

Structure and Composition of the Board of Director for 2023

| Nama<br>Name              | Jabatan<br>Position  | Masa Jabatan<br>Term of Office                                | Periode<br>Jabatan<br>Period | Dasar Pengangkatan<br>Basis of Appointment  |
|---------------------------|----------------------|---|------------------------------|---|
| <b>Yada Prawira Ganta</b> | Direktur<br>Director | 10 Agustus 2022 - (1 Periode)<br>August 10, 2022 - (1 Period) | Ke -1<br>First               | Keputusan RUPS Sirkuler tanggal 10 Agustus 2022, yang telah dilembagakan sebagaimana tertuang dalam Akta No. 420 tanggal 10 Agustus 2022<br><br>Resolution of the Circular GMS dated August 10, 2022, which has been institutionalized as set forth in Deed No. 420 dated August 10, 2022 |

## APRESIASI DAN PENUTUP

Pada 14 Mei 2024, telah diputuskan oleh Pemegang Saham melalui Surat Keputusan Pemegang Saham Secara Sirkuler tentang Pemberhentian dan Pengangkatan Direktur PT Pertamina Marine Engineering.

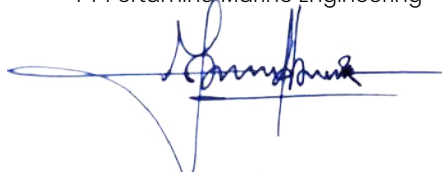
Dengan demikian, Para Pemegang Saham memberhentikan dengan hormat kepada Yada Prawira Ganta dan mengangkat Heri Santika Permana sebagai Direktur PT Pertamina Marine Engineering.

Kami mengucapkan terima kasih kepada segenap pemangku kepentingan atas kepercayaan dan dukungan yang diberikan. Kami memberikan apresiasi yang setinggi-tingginya kepada Dewan Komisaris atas arahan dan nasihat yang telah diberikan.

Kepada seluruh perwira PME, kami juga mengucapkan terima kasih atas kinerja, semangat, dan dedikasinya. Mari kita berikan kinerja yang terbaik guna pencapaian visi, misi, dan tujuan PME secara berkelanjutan. Kami berharap bahwa PME akan menjadi bagian penting dan berkontribusi dalam meningkatkan pertumbuhan perekonomian di Indonesia.

Jakarta, Mei 2024  
Jakarta, May 2024

PT Pertamina Marine Engineering



**Yada Prawira Ganta**

Direktur  
Director

**10 Agustus 2022 – 13 Mei 2024**  
August 10, 2022 – May 13, 2024

## APPRECIATION AND CLOSING

*On May 14 2024, it was decided by Shareholders through a Circular Shareholder Decree regarding the Dismissal and Appointment of the Director of PT Pertamina Marine Engineering.*

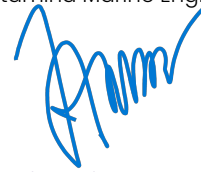
*Therefore, The Shareholders respectfully dismissed Yada Prawira Ganta and appointed Heri Santika Permana as Director of PT Pertamina Marine Engineering.*

*We would like to thank all stakeholders for the trust and support given. We express our highest appreciation to the Board of Commissioners for the direction and advice they have provided.*

*To all PME officers, we also thank them for their performance, enthusiasm and dedication. Let's provide the best performance to achieve PME's vision, mission and goals in a sustainable manner. We hope that PME will become an important part and contribute to increasing economic growth in Indonesia.*

Jakarta, Mei 2024  
Jakarta, May 2024

PT Pertamina Marine Engineering



**Heri Santika Permana**

Direktur  
Director

**14 Mei 2024 – 1 Periode**  
May 14, 2024 – 1 Period

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## SURAT PERNYATAAN ANGGOTA DEWAN KOMISARIS

### STATEMENT LETTER OF MEMBERS OF THE BOARD OF COMMISSIONERS

Laporan Tahunan 2023 PT Pertamina Marine Engineering menyajikan informasi mengenai kinerja perusahaan, penerapan tata kelola perusahaan, pelaksanaan tanggung jawab sosial perusahaan, Laporan Keuangan untuk periode yang berakhir pada tanggal 31 Desember 2023, dan informasi lainnya yang relevan dan signifikan bagi para pemangku kepentingan.

Kami yang bertanda tangan di bawah ini, menyatakan bahwa semua data dan informasi yang tercantum dalam Laporan Tahunan PT Pertamina Marine Engineering untuk tahun buku 2023, telah dimuat secara lengkap. Kami selaku Dewan Komisaris bertanggung jawab penuh atas kebenaran isi Laporan Tahunan dan Laporan Keuangan yang tersaji dalam Laporan ini. Demikian pernyataan ini dibuat dengan sebenar-benarnya.

*Annual Report 2023 of PT Pertamina Marine Engineering presents information regarding company performance, implementation of corporate governance, implementation of corporate social responsibility, Financial Statements for the period ending December 31, 2023, and other information that is relevant and significant for stakeholders.*

*We, the undersigned, certify that all data and information contained in the Annual Report of PT Pertamina Marine Engineering for the 2023 fiscal year has been published completely. We as the Board of Commissioners are fully responsible for the accuracy of the contents of the Annual Report and Financial Statements presented in this Report. Thus this statement is made truthfully.*

Jakarta, Mei 2024

*Jakarta, May 2024*

PT Pertamina Marine Engineering



**Tafkir**

Komisaris

*Commissioner*

**11 Oktober 2023 s/d saat ini**

*October 11, 2023 - present*

Jakarta, Mei 2024

*Jakarta, May 2024*

PT Pertamina Marine Engineering



**Oce Madril**

Komisaris

*Commissioner*

**24 Desember 2021 - 10 Oktober 2023**

*December 24, 2021 - 10 October 2023*

## SURAT PERNYATAAN ANGGOTA DIREKSI

### STATEMENT LETTER OF MEMBERS OF THE BOARD OF DIRECTORS

Laporan Tahunan 2023 PT Pertamina Marine Engineering menyajikan informasi mengenai kinerja perusahaan, penerapan tata kelola perusahaan, pelaksanaan tanggung jawab sosial perusahaan, Laporan Keuangan untuk periode yang berakhir pada tanggal 31 Desember 2023, dan informasi lainnya yang relevan dan signifikan bagi para pemangku kepentingan.

Kami yang bertanda tangan di bawah ini, menyatakan bahwa semua data dan informasi yang tercantum dalam Laporan Tahunan PT Pertamina Marine Engineering untuk tahun buku 2023, telah dimuat secara lengkap. Kami selaku Direksi bertanggung jawab penuh atas kebenaran isi Laporan Tahunan dan Laporan Keuangan yang tersaji dalam Laporan ini. Demikian pernyataan ini dibuat dengan sebenar-benarnya.

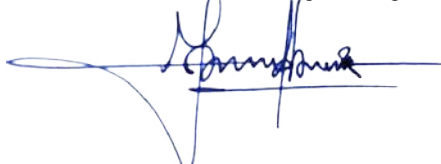
*Annual Report 2023 of PT Pertamina Marine Engineering presents information regarding company performance, implementation of corporate governance, implementation of corporate social responsibility, Financial Statements for the period ending December 31, 2023, and other information that is relevant and significant for stakeholders.*

*We, the undersigned, certify that all data and information contained in the Annual Report of PT Pertamina Marine Engineering for the 2023 fiscal year has been published completely. We as the Board of Directors are fully responsible for the accuracy of the contents of the Annual Report and Financial Statements presented in this Report. Thus this statement is made truthfully.*

Jakarta, Mei 2024

*Jakarta, May 2024*

PT Pertamina Marine Engineering



**Yada Prawira Ganta**

Direktur

*Director*

**10 Agustus 2022 - 13 Mei 2024**

*August 10, 2022 - May 13, 2024*

Jakarta, Mei 2024

*Jakarta, May 2024*

PT Pertamina Marine Engineering



**Heri Santika Permana**

Direktur

*Director*

**14 Mei 2024 - 1 Periode**

*May 14, 2024 - 1 Period*

# Profil Perusahaan

Company Profile

03







# IDENTITAS PERUSAHAAN

## CORPORATE IDENTITY



**Nama Perusahaan**  
*Name of Company*

PT Pertamina Marine Engineering (PME)



**Tanggal Pendirian**  
*Date of Establishment*

6 November 1991



**Dasar Hukum Pendirian**  
*Legal Basis of Establishment*

Akta pendirian No. 62 tanggal 6 November 1991, dibuat di hadapan Sinta Susikto, S.H., Notaris, di Jakarta  
*Deed of establishment No. 62 dated November 6, 1991, made before Sinta Susikto, S.H., Notary, in Jakarta*



**Status Badan Hukum**  
*Legal Entity Status*

Perseroan Terbatas (“PT”); Penanaman Modal Dalam Negeri (“PMDN”)  
*Limited Liability Company (“PT”); Domestic Investment (“PMDN”)*



**Jumlah Pekerja**  
*Total Employees*

212 orang/persons (2023)



**Alamat**  
*Address*

Gedung PT Pertamina Trans Kontinental Area Logistik Pertamina | Jl. Yos Sudarso, Sunter, Tanjung Priok, Jakarta Utara 14350, Indonesia



**Kepemilikan Saham**  
*Share Ownership*

- PT Pertamina Trans Kontinental (99,17%)
- PT Pertamina Energy Terminal (0,83%)



**Modal Dasar**  
*Authorized Capital*

Rp45.000.000.000,-



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

Rp12.000.000.000,-



**Kegiatan Usaha**  
*Line of Business*

Dredging, Engineering, Construction, Under-water Engineering, Hazardous Waste Management, Fresh Water Management, and General Trading Activities persons



**Informasi Perubahan Nama**  
*Name Change Information*

- 1991 PT Peteka Karya Jala
- 2022 PT Pertamina Marine Engineering



## **RIWAYAT SINGKAT PERUSAHAAN** **CORPORATE HISTORY**

**PME** merupakan perusahaan yang bergerak di bidang pengerukan (dredging), Engineering, Procurement & Construction, waste management, underwater work services. Berdiri dengan nama PT Peteka Karya Jala pada tanggal 6 November 1991.

Pada tahun 2016, PME memulai proyek pengerukan pertamanya di TBBM Pulau Sambu, yang merupakan tonggak penting bagi PME kedepannya. Pada tanggal 3 Juni 2022, nama Perseroan PT Peteka Karya Jala berubah menjadi PT Pertamina Marine Engineering. PME pun melebarkan lini bisnisnya menjadi 6 bisnis utama yaitu dredging & reclamation, underwater work services, EPC & port maintenance, fresh water management, waste management, and general trading.

Anggaran Dasar Perusahaan telah mengalami beberapa kali perubahan, dengan perubahan terakhir yaitu Akta No. 510 tanggal 11 Oktober 2023, mengenai Pemberhentian dan Pengangkatan Komisaris, mengenai penambahan bidang usaha. Perubahan tersebut telah mendapat persetujuan Menteri Kehakiman dan Hak Asasi Manusia Republik Indonesia.

*PME is a company engaged in dredging, Engineering, Procurement & Construction, waste management, and underwater work services. It was initially established under the name PT Peteka Karya Jala on November 6, 1991.*

*In 2016, PME embarked on its first dredging project at TBBM Pulau Sambu, which marked a significant milestone for PME's future endeavors. On June 3, 2022, the company's name was changed from PT Peteka Karya Jala to PT Pertamina Marine Engineering. PME then expanded its business lines to include six main areas: dredging & reclamation, underwater work services, EPC & port maintenance, fresh water management, waste management, and general trading.*

*The Company's Articles of Association have undergone several amendments, with the most recent change being Act No. 510 dated October 11, 2023, regarding the addition of business fields. This change has been approved by the Minister of Justice and Human Rights of the Republic of Indonesia.*



# KEGIATAN USAHA SERTA PRODUK DAN/ATAU JASA

## LINE OF BUSINESS AND PRODUCTS AND/OR SERVICES

### KEGIATAN USAHA BERDASARKAN ANGGARAN DASAR PERUSAHAAN

Sesuai dengan Pasal 3 Anggaran Dasar Perusahaan yang terakhir diubah melalui Akta No. 510 tanggal 11 Oktober 2023 yang dibuat dihadapan Fernandia Fabiola, S.H., M.Kn., Notaris, di Jakarta, maksud dan tujuan Perusahaan adalah menjalankan usaha dalam bidang jasa dan perdagangan, yang antara lain meliputi: Engineering Procurement, Construction & Diversifikasi Usaha, Dredging & Reclamation dan Underwater Work Services.

### BISNIS UTAMA: PRODUK DAN/ATAU LAYANAN JASA

#### Dredging & Reclamation

- ◊ Pengerukan alur, kolam pelabuhan & lokasi lain yang membutuhkan layanan pengerukan.
- ◊ Reklamasi, Pengangkutan material kerukan, pemadatan lahan .
- ◊ Pekerjaan teknik sipil terkait pengerukan dan reklamasi.

#### Underwater Work Services

- ◊ Survei hidrografi dan topografi dan soil investigation
- ◊ Perbaikan dan perawatan bawah air
- ◊ Pemeriksaan dan perawatan SBMP, SPM, Dermaga, dll.
- ◊ Inspeksi Bawah Air (UT, MPI)
- ◊ Pengangkatan benda bawah air

#### Engineering, Procurement & Construction

- ◊ Konstruksi Dermaga
- ◊ Revitalisasi Dermaga dan Fasilitasnya
- ◊ Pemeliharaan Rutin Pelabuhan
- ◊ Pekerjaan Listrik & Mekanik

#### Waste Management

- ◊ Pengangkutan Limbah Bahan Berbahaya dan Beracun (B3)
- ◊ Pengelolaan Limbah B3

#### General Trading

- ◊ Penyediaan peralatan pendukung kelautan
- ◊ Penyediaan aksesoris dan suku cadang pengiriman

### BUSINESS ACTIVITIES BASED ON THE COMPANY'S ARTICLES OF ASSOCIATION

*In accordance with Article 3 of the Company's Articles of Association which was last amended by Deed No. 510 dated October 11, 2023 made before Fernandia Fabiola, S.H., M.Kn., Notary, in Jakarta, the purposes and objectives of the Company are to to engage in business in the field of services and trading, which among others include: Engineering Procurement, Construction & Business Diversification, Dredging & Reclamation and Underwater Work Services.*

### MAIN BUSINESS: PRODUCTS AND/OR SERVICES

#### Dredging & Reclamation

- ◊ *Dredging of canals, harbor pools & other locations requiring dredging services*
- ◊ *Reclamation, Transport of dredged materials, land compaction*
- ◊ *Civil engineering work related to dredging and reclamation*

#### Underwater Work Services

- ◊ *Hydrographic and topographical survey and soil investigation*
- ◊ *Underwater repair and maintenance*
- ◊ *Inspection and maintenance of SBMP, SPM, Pier, etc.*
- ◊ *Underwater Inspection (UT, MPI)*
- ◊ *Lifting of underwater objects*

#### Engineering, Procurement & Construction

- ◊ *Wharf Construction*
- ◊ *Jetty Revitalization and Facilities*
- ◊ *Port Routine Maintenance*
- ◊ *Electrical & Mechanical work*

#### Waste Management

- ◊ *Transportation of Hazardous and Toxic Waste (B3)*
- ◊ *Hazardous Waste Management*

#### General Trading

- ◊ *Provision of marine supporting equipment*
- ◊ *Provision of accessories and delivery parts*

## VISI MISI PERUSAHAAN

COMPANY VISION AND MISSION



### VISI VISION

Menjadi perusahaan Dredging, Salvage, Underwater Work Services dan Maintenance Port Facility yang profesional dan berdaya saing tinggi.

*Become a professional and highly competitive Dredging, Salvage, Underwater Work Services and Port Facility Maintenance company.*



### MISI MISSION

Melaksanakan kegiatan Dredging, Salvage, Under Water Work Services dan Maintenance Port Facility yang berstandar internasional untuk menghasilkan nilai tambah bagi perusahaan dengan mengutamakan Kepuasan Pelanggan dan pemangku Kepentingan Lainnya.

*Carry out international standard Dredging, Salvage, Under Water Work Services and Port Facility Maintenance activities to generate added value for the company by prioritizing Customer Satisfaction and Other Stakeholders.*

## TATA NILAI PERUSAHAAN

CORE VALUES

# AKHLAK

**PME menerapkan budaya kinerja tinggi dengan nilai-nilai utama AKHLAK yang menjadi panduan perilaku setiap insan BUMN.**

*The Company upholds the highest performance culture with the core values of AKHLAK as the code of conduct for every SOE employees.*

## AMANAH KOMPETEN HARMONIS LOYAL ADAPTIF KOLABORATIF

Per 31 Desember 2023, jumlah pekerja Perusahaan mencapai 175 orang, mengalami penurunan sebesar 7,4% dibandingkan tahun penurunan yang sebanyak 189 orang. Adanya penurunan ini disebabkan oleh Bisnis Perusahaan.

*As of December 31, 2023, the company's total number of employees reached 175 people, a decrease of 7.4% compared to the decrease of 189 people in the previous year. This decrease was due to the company's business.*

# STRUKTUR ORGANISASI

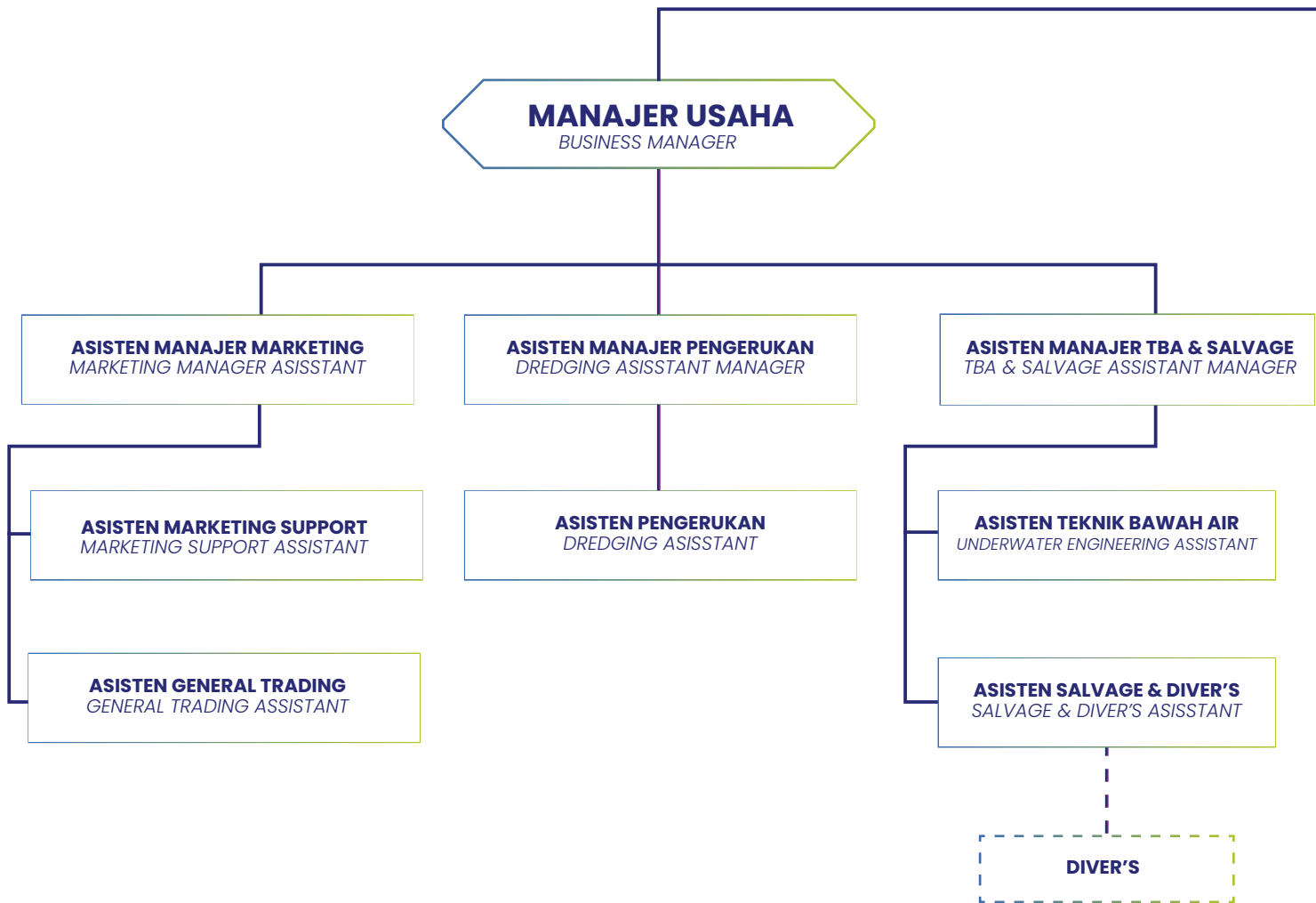
## ORGANIZATION STRUCTURE

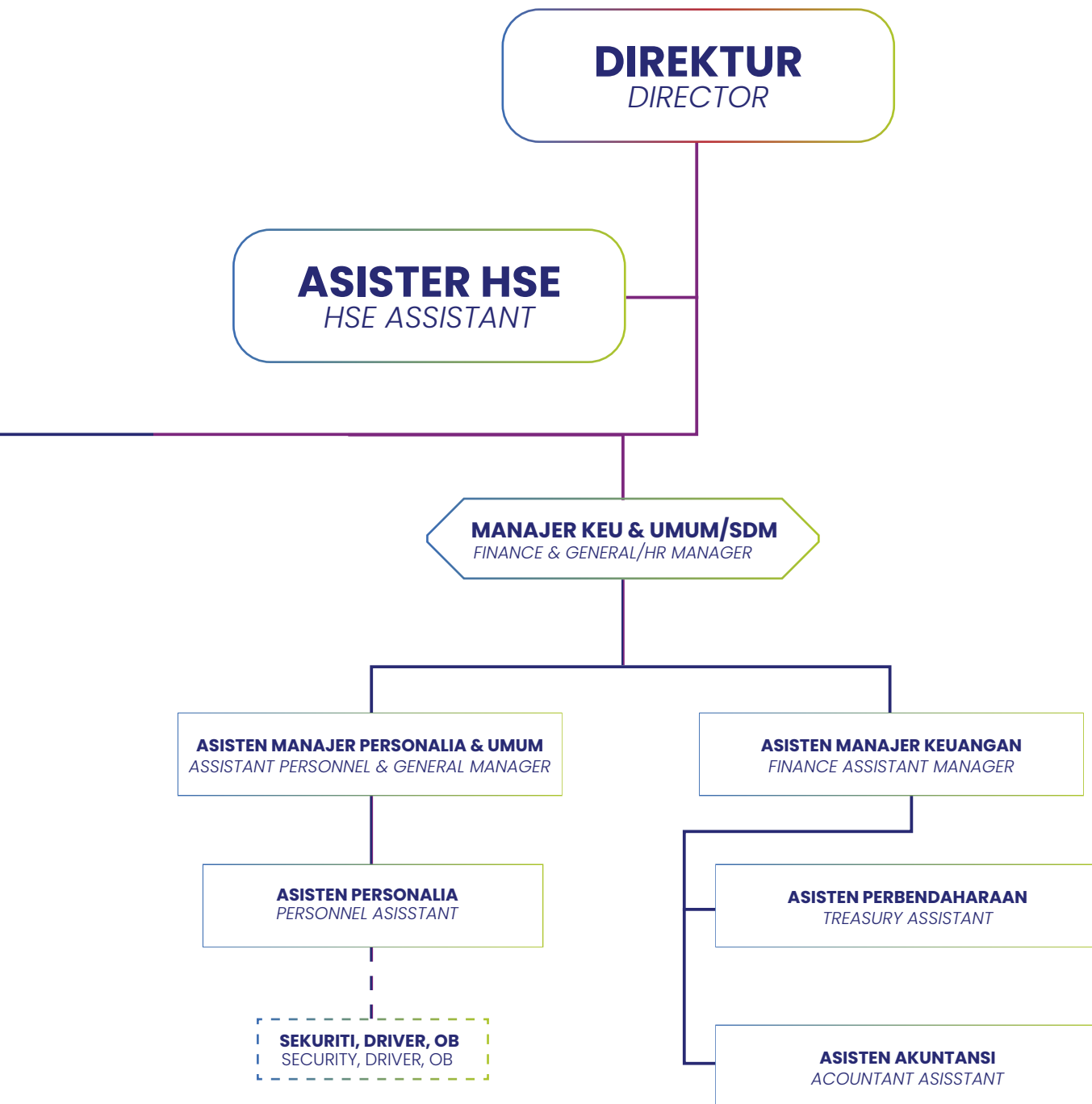
Perusahaan terus melakukan penguatan struktur organisasi demi mencapai tujuan bersama. Setiap lini organisasi diharapkan mampu menjalankan fungsinya sesuai dengan tujuan Perusahaan. Struktur Organisasi Perusahaan per 31 Desember 2022, telah ditetapkan melalui Surat Keputusan Direksi SK No. Kpts-019/C000/2013-S0 tanggal 26 Agustus 2013 sebagaimana terlampir di bawah ini.

The Company continues to strengthen the organizational structure in order to achieve common goals. Each line of organization is expected to be able to perform its functions in accordance with the Company's objectives. The Company's Organizational Structure as of December 31, 2023, has been determined through the Decree of the Board of Directors SK No. Kpts-019/C000/2013-S0 dated August 26, 2013 as attached below.

### Struktur Organisasi PT Pertamina Marine Engineering per 31 Desember 2023

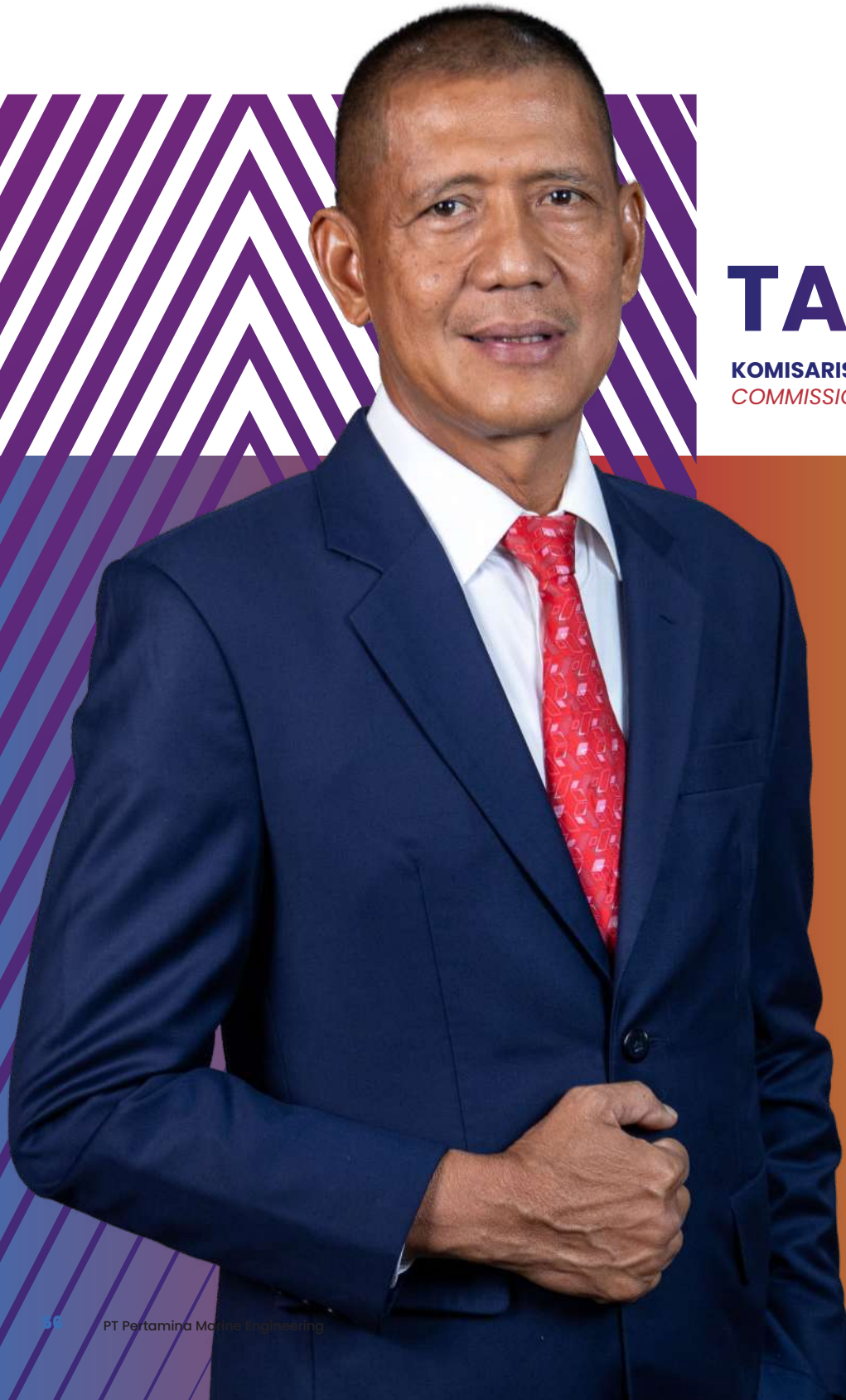
Organizational Structure of PT Pertamina Marine Engineering as of December 31, 2023





## PROFIL DEWAN KOMISARIS

BOARD OF COMMISSIONERS PROFILE



# TAFKIR

**KOMISARIS**  
COMMISSIONER



## PERIODE JABATAN:

- » 11 Oktober 2023 – saat ini

## TERM OF OFFICE:

- » October 11, 2023 – present



## DATA PRIBADI

- » Warga Negara Indonesia
- » Usia 59 tahun
- » Kelahiran Padang, 30 Juni 1965

## PERSONAL DATA

Nationality: Indonesian  
 Age: 59 years old  
 Birthplace: Padang, June 30, 1965



## DOMISILI

- » Jakarta, DKI Jakarta, Indonesia

## RESIDENCE

East Jakarta, DKI Jakarta, Indonesia



## RIWAYAT PENUNJUKAN

- » Diangkat sebagai Komisaris PME berdasarkan Keputusan RUPS tanggal 11 Oktober 2023, yang telah dilembagakan sebagaimana tertuang dalam Akta No. 510 tanggal 11 Oktober 2023, untuk 1 periode masa jabatan (3 tahun). Sebelumnya beliau tidak pernah menjabat dalam jajaran Dewan Komisaris Perusahaan.

## APPOINTMENT HISTORY

Appointed as Commissioner of PME based on the AGM Decision on October 11, 2023, as formalized indeed No. 510 dated October 11, 2023, for one term of office (3 years). Previously, he had never held a position in the Board of Commissioners of the Company.



## RIWAYAT PENDIDIKAN

- » Teknik Elektro, Institut Teknologi Bandung, Bandung (1989)
- » Magister Manajemen, Universitas Gadjah Mada, Yogyakarta (2005)

## EDUCATIONAL BACKGROUND

- » Bachelor of Electrical Engineering, Bandung Institute of Technology, Bandung (1989)
- » Master of Management, Gadjah Mada University, Yogyakarta (2005)



## RIWAYAT PEKERJAAN

- » Asisten II Teknik (Project Engineering) (1990 - 1995)
- » DIT.P - PKP/Electric ENG (1995 - 1998)
- » DIT.P PKP/PWS Electric Field (1998 - 2002)
- » Kelompok Kerja Program Ekspor (2002 - 2006)
- » Asisten Manajer Pemrograman (2006)
- » Asisten Manajer Renewal Minyak Mentah (2006)
- » Asisten Manajer Perencanaan Niaga (2007)
- » Asisten Manajer Operasi (2007 - 2008)
- » Asisten Manajer Prod. II Proc. & Sales (2009 - 2010)
- » Interm & Prod. Procurement & Sales Manajer (2011)
- » Crude & Product Program & Comm Manager (2011 - 2012)
- » VP Integrated Supply Chain (2012 - 2014)
- » Staf Utama Diperbantukan (2014 - 2019)
- » Presiden Direktur (2019 - 2020)
- » Project Expert (2020)
- » VP Local Content Utilization Mgt (2020 - 2021)

## WORK EXPERIENCE

- » Assistant II Engineer (Project Engineering) (1990 - 1995)
- » DIT.P - PKP/Electric ENG (1995 - 1998)
- » DIT.P PKP/PWS Electric Field (1998 - 2002)
- » Export Program Working Group (2002 - 2006)
- » Programming Assistant Manager (2006)
- » Renewal Crude Oil Assistant Manager (2006)
- » Commerce Planning Assistant Manager (2007)
- » Operations Assistant Manager (2007 - 2008)
- » Production II Procurement & Sales Assistant Manager (2009 - 2010)
- » Interm & Prod. Procurement & Sales Manager (2011)
- » Crude & Product Program & Comm Manager (2011 - 2012)
- » VP Integrated Supply Chain (2012 - 2014)
- » Seconded Chief of Staff (2014 - 2019)
- » President Director (2019 - 2020)
- » Project Expert (2020)
- » VP Local Content Utilization Management (2020 - 2021)

## PROFIL DEWAN KOMISARIS

BOARD OF COMMISSIONERS PROFILE



# OCE MADRIL

**KOMISARIS**  
COMMISSIONER

## PERIODE JABATAN:

- » 24 Desember 2021 – 10 Oktober 2023

## TERM OF OFFICE:

- » December 24, 2021 – 10 October 2023



## DATA PRIBADI

- » Warga Negara Indonesia
- » Usia 41 Tahun
- » Kelahiran Payakumbuh, 18 November 1983

## PERSONAL DATA

- » Indonesian Citizens
- » 41 years old
- » Born in Payakumbuh, November 18, 1983



## DOMISILI

- » Yogyakarta, Daerah Istimewa Yogyakarta, Indonesia

## RESIDENCE

- » Yogyakarta, Special Region of Yogyakarta, Indonesia



## RIWAYAT PENUNJUKAN

- » Diangkat sebagai Komisaris Pertamina Marine Engineering berdasarkan Keputusan RUPS tanggal 24 Desember 2021, yang telah dilembagakan sebagaimana tertuang dalam Akta No. 71 tanggal 04 Januari 2022, untuk 1 periode masa jabatan (3 tahun). Sebelumnya beliau tidak pernah menjabat dalam jajaran Dewan Komisaris Perusahaan.

## APPOINTMENT HISTORY

- » Appointed as Commissioner of Pertamina Marine Engineering based on GMS resolution on December 24, 2021, which has been institutionalized as stated in Deed No. 71 dated January 4, 2022, for 1 term of office (3 years). Previously he had never served on the Company's Board of Commissioners.



## RIWAYAT PENDIDIKAN

- » Sarjana Hukum, Universitas Gadjah Mada (2007)
- » Magister Hukum dan Pemerintahan, Nagoya University Japan (2011)
- » Program Doktor Ilmu Hukum, Universitas Gadjah Mada dengan program Sandwich Doctoral Research di Van Vollenhoven Institute for Law, Governance, and Society Leiden University Netherlands (2018)
- » Study for Legislative Practice, Japan International Cooperation Agency (JICA), Tokyo, Japan (2019)

## EDUCATIONAL BACKGROUND

- » Bachelor of Law, Gadjah Mada University (2007)
- » Master Degree in Law and Governance, Nagoya University Japan (2011)
- » Doctoral program in Law, Gadjah Mada University with Sandwich Doctoral Research program in Van Vollenhoven Institute for Law, Governance, and Society Leiden University Netherlands (2018)
- » •Study for Legislative Practice, Japan International Cooperation Agency (JICA), Tokyo, Japan (2019)



## RIWAYAT PEKERJAAN

- » Executive Director of Research Center for Law Constitution and Government (2022-sekarang)
- » Expert in drafting administrative decisions and regulations (2018-sekarang)
- » Researcher and Lecturer, Faculty of Law Gadjah Mada University (2012-sekarang)
- » Legal expert in various litigation cases (2013-sekarang)
- » Legal expert in various institutions and local government.

## WORK EXPERIENCE

- » Executive Director of Research Center for Law Constitution and Government (2022-present)
- » Expert in drafting administrative decisions and regulations (2018-present)
- » Researcher and Lecturer, Faculty of Law Gadjah Mada University (2012-present)
- » Legal expert in various litigation cases (2013-present)
- » Legal expert in various institutions and local government.

## PROFIL DIREKSI

BOARD OF DIRECTORS PROFILE



# YADA PRAWIRA GANTA

**DIREKTUR**  
*BOARD OF DIRECTOR*

## PERIODE JABATAN:

- » 10 Agustus 2022 – Periode Pertama

## TERM OF OFFICE:

- » August 10, 2022 – First Period



## DATA PRIBADI

- » Warga negara Indonesia
- » Usia 40 tahun
- » Kelahiran Jakarta, 3 Maret 1982

## PERSONAL DATA

- » Indonesian citizens
- » 40 years old
- » Born in Jakarta, March 3, 1982



## DOMISILI

- » Jakarta Timur, DKI Jakarta, Indonesia

## RESIDENCE

- » East Jakarta, DKI Jakarta, Indonesia



## RIWAYAT PENUNJUKAN

- » Diangkat sebagai Direktur Pertamina Marine Engineering berdasarkan Keputusan RUPS tanggal 10 Agustus 2022 yang telah dilembagakan sebagaimana tertuang dalam Akta No. 420 tanggal 10 Agustus 2022, untuk 1 periode masa jabatan (3 tahun). Sebelumnya beliau tidak pernah menjabat dalam jajaran Direksi Perusahaan.

## APPOINTMENT HISTORY

- » Appointed as Director of Pertamina Marine Engineering based on GMS resolution on August 10, 2022 which has been institutionalized as stated in Deed No. 420 dated 10 August 2022, for 1 term of office (3 years). Previously he had never served on the Board of Directors of the Company.



## RIWAYAT PENDIDIKAN

- » Sarjana Teknik Industri, Universitas Trisakti (2006)
- » Magister Administrasi Bisnis, Universitas Gadjah Mada (2013)

## EDUCATIONAL BACKGROUND

- » Bachelor of Industrial Engineering, Trisakti University (2006)
- » Master of Business Administration, Gadjah Mada University (2013)



## RIWAYAT PEKERJAAN

- » Ahli Utama Rules, Safety & Inspection – Own Fleet (2007) – Shipping
- » PT Pertamina (Persero), Quality & Safety Auditor – Safety Management Representative (2008) Shipping
- » PT Pertamina (Persero), Ship Operation Support – Shipping Operation (2013) – Shipping
- » PT Pertamina (Persero), Commercial & Overseas Operation – Commercial (2014) – Shipping
- » PT Pertamina (Persero), Ast Manager Claim Performance & Insurance – Commercial (2016) – Shipping
- » PT Pertamina (Persero), Ast Manager Chartering – Commercial (2018) – Shipping
- » PT Pertamina (Persero), Manager Marine Region VII (2019) – Marketing Operation Regional Sulawesi
- » PT Pertamina (Persero), Manager Marine Region V (2020)
- » Marketing Operation Regional Jatimbalinus- PT Pertamina (Persero), VP Marine Business Unit (2021)
- » PT Pertamina Trans Kontinental, Director of Pertamina Marine Engineering (2022) – SH Integrated Marine Logistcs.

## WORK EXPERIENCE

- » Prior to serving as Director of Pertamina Marine Engineering, he had a career as Main Expert Rules, Safety & Inspection – Own Fleet (2007) – Shipping
- » PT Pertamina (Persero), Quality & Safety Auditor – Safety Management Representative (2008) Shipping
- » PT Pertamina (Persero), Ship Operation Support – Shipping Operation (2013) – Shipping
- » PT Pertamina (Persero), Commercial & Overseas Operations – Commercial (2014) – Shipping
- » PT Pertamina (Persero), Ast Manager Claim Performance & Insurance – Commercial (2016) – Shipping
- » PT Pertamina (Persero), Ast Manager Chartering – Commercial (2018) – Shipping
- » PT. Pertamina (Persero), Manager Marine Region VII (2019) – Sulawesi Regional Marketing Operation
- » PT Pertamina (Persero), Manager Marine Region V (2020)
- » Marketing Operation Regional Jatimbalinus- PT Pertamina (Persero), VP Marine Business Unit (2021)
- » PT Pertamina Trans Kontinental, Director of Pertamina Marine Engineering (2022) – SH Integrated Marine Logistcs.

## PROFIL MANAJER

MANAGER PROFILE



# PEVI WAHYUDI

**MANAJER USAHA**  
*BUSINESS MANAGER*



### DATA PRIBADI

- » Warga Negara Indonesia
- » 40 Tahun



### DOMISILI

- » Semarang, Jawa Tengah, Indonesia



### RIWAYAT PENDIDIKAN

- » Fakultas Teknologi Kelautan, Institut Teknologi Sepuluh November, Surabaya



### RIWAYAT PEKERJAAN

- » PT Trans Kontinental
  - Technical Superintendent
  - Senior Technical Superintendent
  - Fleet II Manager

### PERSONAL DATA

- » Indonesian Citizens
- » 40 Years Old

### DOMICILE

Semarang, Central Java, Indonesia

### EDUCATIONAL BACKGROUND

- » Faculty of Marine Technology, Sepuluh Nopember Institute of Technology, Surabaya

### WORK EXPERIENCE

- » PT Trans Kontinental
  - » Technical Superintendent
  - » Senior Technical Superintendent
  - » Fleet II Manager

Menjabat Sejak: 1 Juli 2021  
In Office Since: July 1, 2021

**PROFIL PEJABAT EKSEKUTIF**  
EXECUTIVE OFFICERS PROFILE

# JHONNEDI NARO

**MANAJER KEUANGAN & SDM**  
FINANCE & HR MANAGER



## DATA PRIBADI

- » Warga Negara Indonesia
- » 51 Tahun



## DOMISILI

- » DKI Jakarta, Indonesia



## RIWAYAT PENDIDIKAN

- » Ilmu Ekonomi dan Studi Pembangunan  
Universitas Jambi, Jambi



## RIWAYAT PEKERJAAN

- » PT Trans Kontinental
- » Asisten Manager Penggunaan Data
- » Manajer Usaha
- » Manager Keuangan Umum/SDM

## PERSONAL DATA

- » Indonesian Citizens
- » 51 Years Old

## DOMICILE

*DKI Jakarta, Indonesia*

## EDUCATIONAL BACKGROUND

- » Economics and Development Studies,  
University of Jambi, Jambi

## WORK EXPERIENCE

- » PT Trans Kontinental
- » Assistant Manager for Use of Funds
- » Business Manager
- » General Finance/HR Manager

**Menjabat Sejak: 1 Mei 2020**  
*In Office Since: May 1, 2020*



## DEMOGRAFI PEKERJA

### EMPLOYEE DEMOGRAPHY

Per 31 Desember 2023, jumlah pekerja Perusahaan mencapai 191 orang, mengalami kenaikan sebesar 1,59% dibandingkan tahun sebelumnya yang sebanyak 188 orang. Adanya kenaikan ini disebabkan oleh Bisnis Perusahaan.

As of 31 December 2023, the number of Company employees reached 191 people, an increase of 1.59% compared to the previous year which was 188 people. This increase was caused by the Company's Business.

| Level Organisasi<br>Organizational Level   | 2023       |           |                 |                              | 2022       |           |                 |                              |
|--|------------|-----------|-----------------|------------------------------|------------|-----------|-----------------|------------------------------|
|  | L<br>M     | P<br>F    | Jumlah<br>Total | Komposisi<br>Composition (%) | L<br>M     | P<br>F    | Jumlah<br>Total | Komposisi<br>Composition (%) |
| Direktur<br>Board of Directors             | 1          | -         | 1               | 0,5%                         | 1          | -         | 1               | 0,57%                        |
| Vice President                             | 0          | 0         | 0               | 0,00%                        | 0          | 0         | 0               | 0,00%                        |
| Manager/Setara                             | 3          | 0         | 3               | 1,57%                        | 2          | 0         | 2               | 1,06%                        |
| Asisten / Setara<br>Assistant / Equivalent | 171        | 16        | 187             | 97,91%                       | 172        | 13        | 186             | 98,40%                       |
| <b>Jumlah<br/>Total</b>                    | <b>175</b> | <b>16</b> | <b>191</b>      | <b>100,00%</b>               | <b>175</b> | <b>13</b> | <b>188</b>      | <b>100,00%</b>               |

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

### Demografi Pekerja Berdasarkan Jenjang Pendidikan (orang)

Employee Demographics Based on Education Level (person)

| Level Organisasi<br>Organizational Level        | 2023       |           |                 |                              | 2022       |           |                 |                              |
|---|------------|-----------|-----------------|------------------------------|------------|-----------|-----------------|------------------------------|
|   | L<br>M     | P<br>F    | Jumlah<br>Total | Komposisi<br>Composition (%) | L<br>M     | P<br>F    | Jumlah<br>Total | Komposisi<br>Composition (%) |
| Pasca Sarjana<br>Post Graduate                  | 4          | -         | 4               | 2,09%                        | 4          | -         | 4               | 2,13%                        |
| Sarjana<br>Bachelor                             | 43         | 14        | 57              | 29,84%                       | 44         | 12        | 56              | 29,79%                       |
| Diploma<br>Diploma                              | 8          | -         | 8               | 4,19%                        | 8          | -         | 8               | 4,26%                        |
| SMA dan setara<br>High School and<br>Equivalent | 110        | 2         | 112             | 58,64%                       | 109        | 1         | 110             | 58,51%                       |
| SMP<br>Junior High School                       | 7          | -         | 7               | 3,66%                        | 10         | -         | 10              | 5,32%                        |
| SD<br>Elementary School                         | 3          | -         | 3               | 1,57%                        | -          | -         | -               | 0%                           |
| <b>Jumlah<br/>Total</b>                         | <b>175</b> | <b>16</b> | <b>191</b>      | <b>100,00%</b>               | <b>175</b> | <b>13</b> | <b>188</b>      | <b>100,00%</b>               |



### Demografi Pekerja Berdasarkan Status Kepegawaian (orang)

*Employee Demographics Based on Employment Status (person)*

| Level Organisasi<br>Organizational Level   | 2023   |        |                 |                              | 2022   |        |                 |                              |
|--|--------|--------|-----------------|------------------------------|--------|--------|-----------------|------------------------------|
|  | L<br>M | P<br>F | Jumlah<br>Total | Komposisi<br>Composition (%) | L<br>M | P<br>F | Jumlah<br>Total | Komposisi<br>Composition (%) |
| Pekerja Tetap (PWTT)<br>Perbantuan Persero | 1      | 0      | 1               | 0,52%                        | 1      | 0      | 1               | 0,53%                        |
| Permanent Employee<br>(PWTT)<br>PTK        | 4      | 1      | 5               | 2,62%                        | 4      | 1      | 5               | 2,66%                        |
| Permanent Employee<br>(PWTT)<br>PME        | 13     | 5      | 18              | 9,42%                        | 13     | 5      | 18              | 9,57%                        |
| PWT PME                                    | 157    | 10     | 167             | 87,43%                       | 157    | 7      | 164             | 87,23%                       |
| Jumlah<br>Total                            | 175    | 16     | 191             | 100,00%                      | 175    | 13     | 188             | 100,00%                      |

### Demografi Pekerja Berdasarkan Rentang Usia (orang)

*Employee Demographics Based on Age Range (person)*

| Rentang Usia<br>Age Range | 2023   |        |                 |                              | 2022   |        |                 |                              |
|---------------------------|--------|--------|-----------------|------------------------------|--------|--------|-----------------|------------------------------|
|                           | L<br>M | P<br>F | Jumlah<br>Total | Komposisi<br>Composition (%) | L<br>M | P<br>F | Jumlah<br>Total | Komposisi<br>Composition (%) |
| < 25 Tahun<br>Year        | 27     | 5      | 32              | 16,75%                       | 35     | 5      | 40              | 21,28%                       |
| 26 - 30 Tahun<br>Year     | 41     | 7      | 48              | 25,13%                       | 40     | 7      | 47              | 25,00%                       |
| 31 - 35 Tahun<br>Year     | 34     | 2      | 36              | 18,85%                       | 28     | 0      | 28              | 14,89%                       |
| 36 - 40 Tahun<br>Year     | 22     | 1      | 23              | 12,04%                       | 21     | 0      | 21              | 11,17%                       |
| 41 - 45 Tahun<br>Year     | 16     | 0      | 16              | 8,38%                        | 17     | 0      | 17              | 9,04%                        |
| 46 - 50 Tahun<br>Year     | 15     | 0      | 15              | 7,85%                        | 16     | 0      | 16              | 8,51%                        |
| > 50 Tahun<br>Year        | 20     | 1      | 21              | 10,99%                       | 18     | 1      | 19              | 10,11%                       |
| Jumlah<br>Total           | 175    | 16     | 191             | 100,00%                      | 175    | 13     | 188             | 100,00%                      |

### Demografi Pekerja Berdasarkan Gender/Jenis Kelamin (orang)

*Employee Demographics Based on Gender/Gender (person)*

| Level Organisasi<br>Organizational Level | 2023            |                              | 2022            |                              |
|--|-----------------|------------------------------|-----------------|------------------------------|
|  | Jumlah<br>Total | Komposisi<br>Composition (%) | Jumlah<br>Total | Komposisi<br>Composition (%) |
| Laki-laki<br>Male                        | 175             | 91,62%                       | 175             | 93,09%                       |
| Perempuan<br>Female                      | 16              | 8,38%                        | 13              | 6,91%                        |
| Jumlah<br>Total                          | 191             | 100,00%                      | 188             | 100,00%                      |

## PENGEMBANGAN KOMPETENSI

### COMPETENCY DEVELOPMENT

Berikut program pengembangan kompetensi pekerja untuk semua level jabatan, yang diselenggarakan Perusahaan di sepanjang tahun 2023.

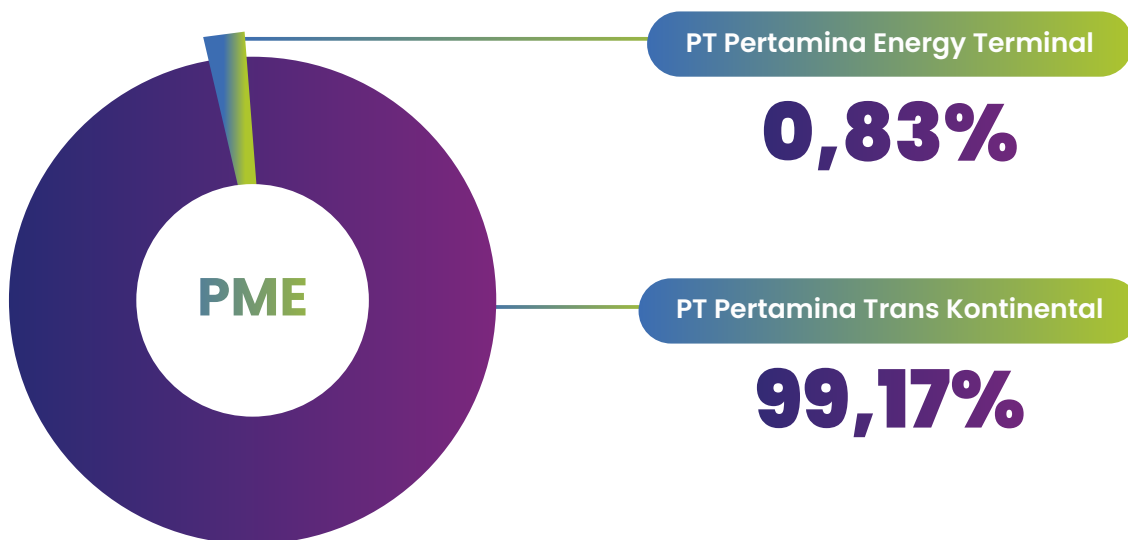
*The following is the employee competency development program for all levels of positions, which will be held by the Company throughout 2023.*

| Jenjang Jabatan<br>Position Level                       | Level Organisasi<br>Organizational Level  | Jumlah Peserta (orang)<br>Number of Participants (person) |
|---|---|---|
| Manager / Setara<br>Manager / Equivalent                | <ul style="list-style-type: none"> <li>• Business Communication Skills</li> <li>• Business to Business Sales Skills</li> </ul>  | 2 orang/persons   |
| Ast. Manager / Setara<br>Manager Assistant / Equivalent | <ul style="list-style-type: none"> <li>• Analisis Laporan Keuangan Legal Officer Perusahaan<br/><i>Financial Statements Analysis of Company Legal Officers</i></li> </ul>   | 3 orang/persons   |
| Asisten / Setara<br>Assistant / Equivalent              | <ul style="list-style-type: none"> <li>• Budgeting Skill</li> <li>• Customer Service Skill fol All</li> <li>• Project Management Fundamental</li> <li>• Akuntansi Pajak Untuk Jasa Konstruksi</li> <li>• Cash Flow &amp; Credit Management</li> <li>• Treasury Management</li> <li>• Penyusunan HPS</li> <li>• Financial Auditing for Internal</li> <li>• Petugas P3K dan K3 Kebakaran</li> <li>• Budgeting Skills</li> <li>• Customer Service Skills follow All</li> <li>• Project Management Fundamentals</li> <li>• Tax Accounting For Construction Services</li> <li>• Cash Flow &amp; Credit Management</li> <li>• Treasury Management</li> <li>• Preparation of HPS</li> <li>• Financial Auditing for Internal</li> <li>• First Aid Officer and Fire OHS</li> </ul> | 23 orang/persons  |

## KOMPOSISI PEMEGANG SAHAM

### SHAREHOLDERS COMPOSITION

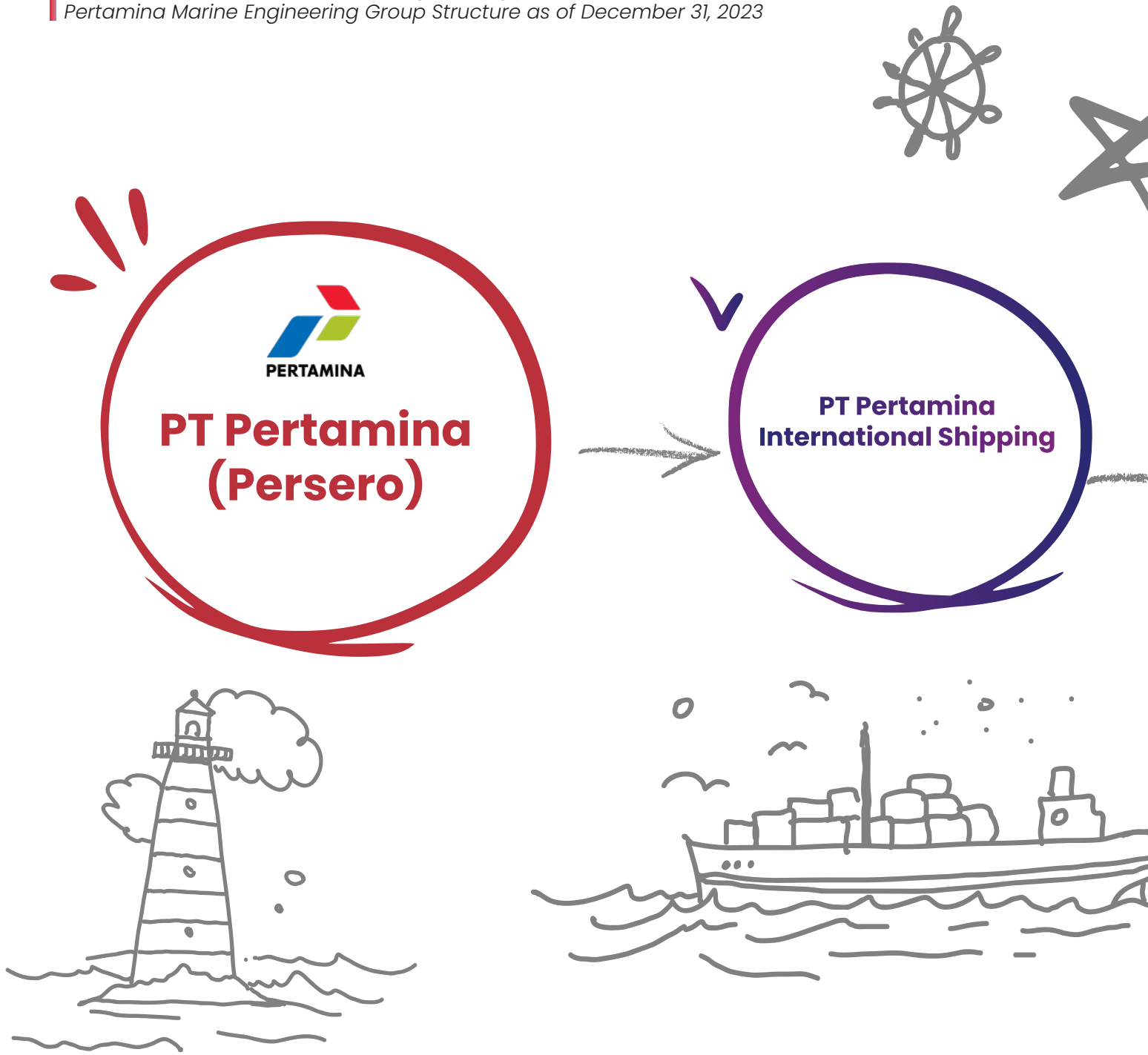
| Kepemilikan Saham PT Pertamina Marine Engineering per 31 Desember 2022              |   |   |  |  |
|---|---|---|--|--|
| Share Ownership of PT Pertamina Marine Engineering as of 31 December 2022           |   |   |  |  |
| Nama Pemegang Saham<br>Name of Shareholders   | Status Pemegang Saham<br>Shareholders Status    | Jumlah Saham (lembar)<br>Number of Shares (sheet) | Modal Ditempatkan dan Disetor Penuh<br>Issued and fully paid-up capital (Rp) | Komposisi Kepemilikan (%)<br>Ownership Composition (%) |
| Nilai Nominal Saham = Rp1.000/lembar saham<br>Share Nominal Value = IDR 1,000/share |   |   |  |  |
| PT Pertamina Trans Kontinental  | Perseroan Terbatas<br>limited liability company | 11.900.000  | 11.900.000.000   | 99,17%   |
| PT Pertamina Energy Terminal  |   | 100.000   | 100.000.000  | 0,83%  |
| <b>Jumlah Total</b>   |   | <b>12.000.000</b>                                 | <b>12.000.000.000</b>  | <b>100%</b>  |



# STRUKTUR GRUP

## GROUP STRUCTURE

**Struktur Grup Pertamina Marine Engineering per 31 Desember 2023**  
*Pertamina Marine Engineering Group Structure as of December 31, 2023*

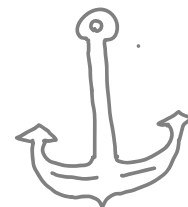


PT Pertamina  
Energy Terminal  
0,83%



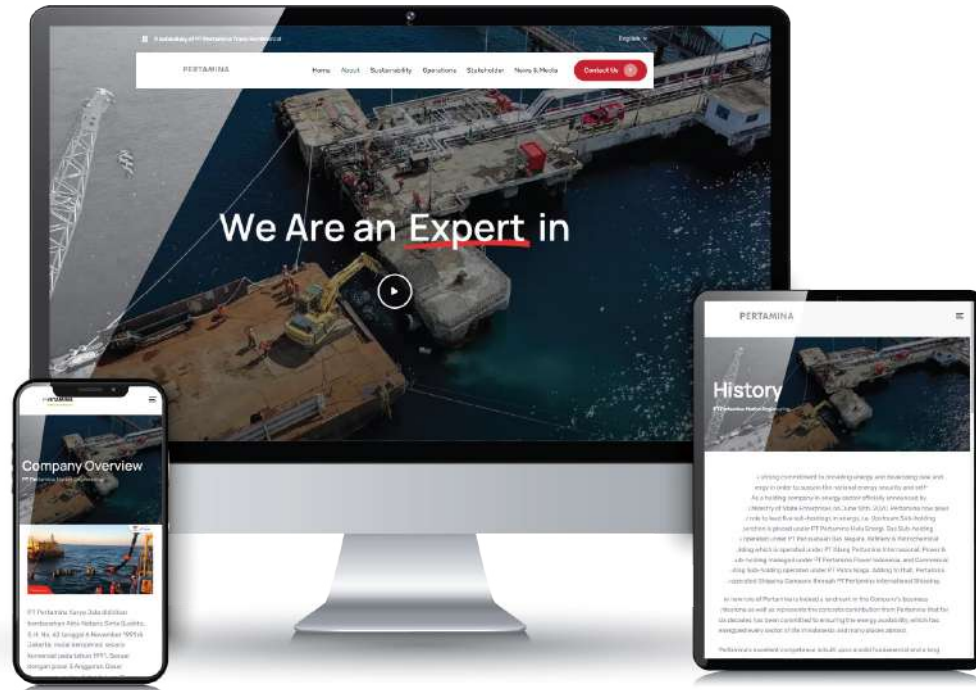
PT Pertamina  
Marine Engineering

PT Pertamina  
Trans Kontinental  
99,17%



# INFORMASI PADA SITUS WEB PERUSAHAAN

## INFORMATION ON THE COMPANY WEBSITE



PME menyediakan informasi kepada stakeholders yang salah satunya dapat diakses melalui situs web yang beralamat di [www.pertamina-pme.com](http://www.pertamina-pme.com). Situs resmi Perusahaan yang disajikan dalam 2 (dua) bahasa yaitu bahasa Indonesia dan bahasa Inggris, senantiasa diperbarui secara berkala untuk memberikan informasi ter-update bagi segenap pemangku kepentingan maupun masyarakat umum. Selain itu, Perusahaan juga telah melengkapi berbagai informasi seputar korporasi yang meliputi:

- ◇ Informasi Umum Perusahaan;
- ◇ Informasi Bisnis Perusahaan;
- ◇ Informasi Keberlanjutan Perusahaan; dan
- ◇ Informasi Lainnya.

*PME provides information to stakeholders, some of which can be accessed via the website located at [www.pertamina-pme.com](http://www.pertamina-pme.com). The company's official website, which is presented in two languages, namely Indonesian and English, is always updated regularly to provide the most up-to-date information for all stakeholders and the general public. Apart from that, the company has also provided various information about corporations, which includes:*

- ◇ 1. General Company Information;
- ◇ 2. Company business information;
- ◇ 3. Company Sustainability Information; and
- ◇ 4. Other information.

## SERTIFIKASI YANG MASIH BERLAKU

### VALID CERTIFICATION

| Tanggal Dikeluarkannya Sertifikasi<br>Certificate Issuance Date | Nama Sertifikasi<br>Certification Name  | Masa Berlaku<br>Validity Period | Lembaga yang Memberikan<br>Issuer Institutions  |
|---|---|---------------------------------|---|
| 21 Januari 2024<br>January 21, 2024                             | <b>SERTIFIKAT BADAN USAHA JASA KONSTRUKSI (SBUJK) - 42912</b><br>CONSTRUCTION SERVICES BUSINESS ENTITY CERTIFICATE (SBUJK) - 42912  | 3 Tahun<br>3 Years              | <b>Kementerian PUPR</b><br>Minister of Public Works and Public Housing  |
| 20 Oktober 2023<br>October 20, 2023                             | <b>SERTIFIKAT BADAN USAHA JASA KONSTRUKSI (SBUJK) - 42914</b><br>CONSTRUCTION SERVICES BUSINESS ENTITY CERTIFICATE (SBUJK) - 42912  | 3 Tahun<br>3 Years              | <b>Kementerian PUPR</b><br>Minister of Public Works and Public Housing  |
| 11 September 2023<br>September 11, 2023                         | <b>Sertifikat Badan Usaha Asosiasi Perusahaan Kelautan Perikanan dan Industri Maritim Indonesia (Aspek Piranti)</b><br>Business Entity Certificate of Association of Indonesian Marine Fisheries and Maritime Industry Companies (Aspects of Tools)           | 1 Tahun<br>1 Years              | <b>Asosiasi Perusahaan Kelautan Perikanan dan Industri Maritim Indonesia</b><br>Association of Indonesian Marine Fisheries and Maritime Industry Companies                              |
| 11 September 2023<br>September 11, 2023                         | <b>Sertifikat Badan Usaha Asosiasi Perusahaan Perdagangan Barang, Distributor, Keagenan dan Industri Indonesia (Ardin)</b><br>Business Entity Certificate of Association of Indonesian Goods Trading Companies, Distributors, Agencies and Industries (Ardin) | 1 Tahun<br>1 Years              | <b>Asosiasi Perusahaan Perdagangan Barang, Distributor, Keagenan dan Industri Indonesia</b><br>Association of Indonesian Goods Trading Companies, Distributors, Agencies and Industries |
| 27 Februari 2024<br>February 27, 2024                           | <b>Sertifikat Badan Usaha Asosiasi Kontraktor Air Indonesia (Akaindo)</b><br>Business Entity Certificate of Indonesian Water Contractors Association (Akaindo)  | 1 Tahun<br>1 Years              | <b>Asosiasi Kontraktor Air Indonesia</b><br>Indonesian Water Contractors Association  |
| 27 Februari 2024<br>February 27, 2024                           | <b>Sertifikat Badan Usaha Asosiasi Kamar Dagang dan Industri (Kadin)</b><br>Business Entity Certificate of Association of Chambers of Commerce and Industry (Kadin)   | 1 Tahun<br>1 Years              | <b>Asosiasi Kamar Dagang Indonesia</b><br>Association of Chambers of Commerce and Industry  |
| 29 November 2023<br>November 27, 2024                           | <b>Surat Badan Usaha Asosiasi Perusahaan Teknik Mekanikal dan Elektrikal</b><br>Business Entity Letter of the Association of Mechanical and Electrical Engineering Companies  | 1 Tahun<br>1 Years              | <b>Asosiasi Perusahaan Teknik Mekanikal dan Elektrikal</b><br>Association of Mechanical and Electrical Engineering Companies  |
| 5 Juli 2023<br>July 5, 2023                                     | <b>Sertifikasi ISO 14001:2015</b><br>ISO 14001:2015 certificate   | 3 tahun<br>3 Years              | <b>Badan Klasifikasi Asing Registro Italiano Navale</b><br>Registro Italiano Navale Foreign Classification Board  |
| 21 Juli 2023<br>July 21, 2023                                   | <b>Sertifikasi 9001:2015</b><br>ISO 9001:2015 certificate   | 3 tahun<br>3 Years              | <b>Badan Klasifikasi Asing Registro Italiano Navale</b><br>Registro Italiano Navale Foreign Classification Board  |
| 30 Agustus 2023<br>August 30, 2023                              | <b>Sertifikasi 45001:2018</b><br>ISO 45001:2018   | 3 tahun<br>3 Years              | <b>Badan Klasifikasi Asing Registro Italiano Navale</b><br>Registro Italiano Navale Foreign Classification Board  |

# Analisis dan Pembahasan Manajemen



Management

Discussion and Analysis







## **TINJAUAN EKONOMI DAN INDUSTRI**

### *ECONOMIC & INDUSTRY REVIEW*



Beberapa tahun ke belakang, perekonomian seperti diuji oleh berbagai tantangan, mulai dari konflik internasional, pandemi, dan hal lainnya. Kejadian yang terjadi seperti efek domino terhadap perekonomian dunia, satu persatu berpengaruh secara langsung, pelemahan transaksi perdagangan, kenaikan harga komoditas, serta ketidakpastian pasar keuangan global.

Dalam rangka meningkatkan kinerja perusahaan di tahun 2023, Perusahaan telah bersinergi dan bekerja keras untuk dapat meningkatkan pencapaian melalui perluasan pasar non-captive, efisiensi di setiap lini, peningkatan kualitas pelayanan, agar kinerja keuangan perusahaan dapat meningkat di masa mendatang.

*In the past few years, the economy has been tested by various challenges, ranging from international conflicts to pandemics and other things. The events that occurred were like a domino effect on the world economy, one by one having a direct effect, weakening trade transactions, increasing commodity prices, and creating uncertainty in global financial markets.*

*In order to improve the company's performance in 2023, the company has synergized and worked hard to increase achievements through non-captive market expansion, efficiency in every line, and improving service quality so that company financial performance can improve in the future.*

Sementara itu, beberapa faktor yang secara langsung maupun tidak langsung juga berdampak terhadap kinerja Perusahaan yaitu diperlukan penyiapan modal kerja untuk menunjang rencana bisnis potensial melalui percepatan penagihan piutang terhadap user dan rencana penambahan modal Perusahaan. Peningkatan hubungan sinergi dengan induk perusahaan dan sesama anak perusahaan kerap dioptimalkan sebagai bagian dalam upaya peningkatan pendapatan.

## **TINJAUAN OPERASIONAL**

PME memiliki kegiatan yang bergerak di bidang dredging & reclamation, underwater work services, Engineering Procurement & Construction, waste management, dan general trading. Adapun kinerja operasional Perusahaan di tahun 2023, adalah sebagai berikut:

### **1. Engineering Procurement, Construction**

- a. Sepanjang tahun 2023, PT Pertamina Marine Engineering mengerjakan 19 Proyek di lini bisnis Engineering Procurement & Construction, hal ini meningkat dari catatan realisasi tahun 2022 sebanyak 34 proyek.
- b. Di tahun 2023, PT Pertamina Marine Engineering melepaskan diversifikasi usaha pada EPC, dan menjadikan lini bisnis tersendiri.
- c. Sepanjang tahun 2023 PME mendapatkan beberapa kontrak baru untuk pekerjaan EPC yaitu:
  - Revitalisasi Dermaga Fuel Terminal Tenau
  - Penambahan Breasting Dolphin di Jetty IV Terminal LPG Refrigerated Arun
  - Pekerjaan Pembuatan Platform Crane & Instalasi MLA TBBM Baubau
  - Pekerjaan Penambahan Gangway dan Fender IT Tanjung Uban
  - Pekerjaan Penyediaan Jasa Penanganan Banjir ROB dan Revitalisasi Sarana
  - Fasilitas Lindungan Lingkungan Perairan (LLP) Di Marine Business & Operation Region II Port Semarang,
  - Pekerjaan Lanjutan Pembangunan Pangkalan LLP Bitumen Plant Gresik

*Meanwhile, several factors that directly or indirectly have an impact on the company's performance, namely the need to prepare working capital to support potential business plans through accelerating the collection of receivables from users and plans to increase the company's capital, Increasing synergistic relationships with the parent company and fellow subsidiaries is often optimized as part of efforts to increase revenue.*

## **OPERATIONAL REVIEW**

*PME has activities in the fields of dredging and reclamation, underwater work services, Engineering Procurement & Construction, waste management, and general trading. The company's operational performance in 2023 is as follows:*

### **1. Engineering Procurement, Construction**

- a. *Throughout 2023, PT Pertamina Marine Engineering is working on 19 projects in the Engineering Procurement & Construction, business lines; this is an increase from the realization record of 34 projects in 2022.*
- b. *In 2023, PT Pertamina Marine Engineering will diversify its EPC business and create its own business line.*
- c. *Throughout 2023, PME received several new contracts for EPC work:*
  - *Revitalization of the Tenau Fuel Terminal Pier*
  - *Addition of Breasting Dolphin at Jetty IV of Arun Refrigerated LPG Terminal*
  - *Crane Platform Manufacturing and MLA TBBM Baubau Installation Work*
  - *Tanjung Uban IT Gangway and Fender Addition Work*
  - *Work on Providing ROB Flood Management Services and Facilities Revitalization*
  - *Marine Environmental Protection Facilities (LLP) at Marine Business & Operation Region II Port Semarang,*
  - *Continued Work on the Construction of the LLP Bitumen Plant and Gresik Base*
  - *Maumere LLP Repair*

- Perbaikan LLP Maumere
- Revitalisasi Dermaga Sandar KKR Port Sungai Pakning
- Perbaikan SBNP Port Teluk Kabung
- Perbaikan dan Perkuatan Jetty Citic Seram
- Jasa Perbaikan Integritas Fasilitas Produksi PHE OSES

- Revitalization of the KKR Port Sungai Pakning Sandar Pier
- Improvements to the SBNP Teluk Kabung Port
- Repair and Strengthening of Citic Seram Jetty
- PHE OSES Production Facility Integrity Repair Services

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## 2. Waste Management & General Trading

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Telah dilakukan Kerjasama Operasi di Bisnis Waste Management antara PT Pertamina Marine Engineering dengan PT Tenang Jaya Sejahtera, dimana Tenang Jaya Group memiliki 2 fasilitas pengelolaan, pemusnahan dan pemanfaatan limbah B3.

**Tindakanjuz: Penetrasi Market Tank Cleaning di PT Pertamina Hulu Mahakam, Strategic Partnership untuk rencana Integrated Waste Management SH IML.**

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## 2. Waste Management & General Trading

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*Operational cooperation in the waste management business has been carried out between PT Pertamina Marine Engineering and PT Tenang Jaya Sejahtera, where Tenang Jaya Group has two facilities for managing, destroying, and utilizing B3 waste.*

***Follow-up: Market Tank Cleaning Penetration at PT Pertamina Hulu Mahakam, Strategic Partnership for SH IML Integrated Waste Management plan***

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## 3. Dredging & Reclamation

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- Selama Tahun 2023, ada 4 pekerjaan Dredging yang berjalan di PT Pertamina Marine Engineering yaitu PHM Inland Package 2, Pengerukan Gandasari Energi, Pengerukan RU III Plaju dan Pengerukan di RU IV Cilacap.
- Di tahun 2023, PT Pertamina Marine Engineering di dalam bisnis dredging & reclamation berfokus untuk creating demand melalui Kerjasama dengan PT Pertamina Trans Kontinental melalui proses pre-dredging.
- PME berhasil mendapatkan kontrak kerjasama Pekerjaan Pengerukan di Area 60 RU IV Cilacap, Pekerjaan ini akan dilakukan dengan kombinasi alat kerja Trailing Suction Hopper Dredger (TSHD) dan Clamshell Grab Dredger.
- Kerjasama Operasi dengan PT Van Oord Indonesia (Januari 2023)

Pada tahun 2023, telah dilakukan penandatanganan perjanjian Kerjasama Operasi antara PT Pertamina Marine Engineering dengan PT Van Oord Indonesia. Kerjasama Operasi di Bisnis Dredging dengan Van Oord Indonesia ini bertujuan untuk Potensi memperkuat Captive dan Non Captive Market.

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## 3. Dredging & Reclamation

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- During 2023, there are 4 dredging works underway at PT Pertamina Marine Engineering, namely PHM Inland Package 2, Gandasari Energi Dredging, RU III Plaju Dredging and Dredging at RU IV Cilacap.*
- In 2023, PT Pertamina Marine Engineering in the dredging & reclamation business will focus on creating demand through collaboration with PT Pertamina Trans Kontinental through a pre-dredging process.*
- PME succeeded in obtaining a cooperation contract for dredging work in Area 60 RU IV Cilacap. This work will be carried out using a combination of Trailing Suction Hopper Dredger (TSHD) and Clamshell Grab Dredger work tools.*
- Operational Collaboration with PT Van Oord Indonesia (January 2023)*

*In 2023, an Operational Cooperation Agreement was signed between PT Pertamina Marine Engineering and PT Van Oord Indonesia. This operational collaboration in the Dredging Business with Van Oord Indonesia aims to potentially strengthen the Captive and Non Captive Market.*

**Tindaklanjut:**

**Market Penetration bersama VOI:**

- a. Project pengerukan area 60 Cilacap
- b. Project pengerukan TLPG Tuban

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**4. Underwater Work Services**

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- a. Bisnis underwater work service menjadi backbone PT Pertamina Marine Engineering dengan kontribusi revenue Rp 147,3 Miliar atau 37,5%
- b. Selama Tahun 2023, underwater work service mengerjakan 33 project baik di Subolding Upstream (PHE OSES dan PHE ONWJ), Downstream (Pertamina Patra Niaga) dan Midstream (Kilang Pertamina Internasional)
- c. Untuk memperkuat bisnis Underwater Work Service, di Tahun 2023 PT Pertamina Marine Engineering telah melakukan investasi tambahan 1 spread Diving Equipment
- d. Sepanjang tahun 2023, PT Pertamina Marine Engineering dalam bisnis underwater work service telah mendapatkan proyek baru diantaranya:
  - Jasa Sewa SPM SHAFTHI II – PT Pertamina Patra Niaga
  - Penyediaan Sarana Tambat Sementara di Dermaga FT Jambi
  - Change Over SPM 35.000 DWT IT Balongan (Start Jan-Feb 2024)
  - Change Over SPM 300.000 DWT RU IV Cilacap, Tahap I selesai, Tahap II (start Maret W II)
  - Pekerjaan Survey Rack PLEM SPM 150.000 DWT – PT KPI RU V Balikpapan
  - Revitalisasi CBM MOR 1, Lhokseumawe, FT Natuna, Krueng Raya Sibolga
  - Fabrikasi Crossover line Floating Hose SPM 165.000 RU VI Balongan
- e. PME berhasil mendapatkan kontrak Kerjasama pekerjaan Jasa Towing, Change Over dan Sewa SPM untuk kegiatan overhaul SPM RU IV Cilacap. Project ini akan dikerjakan secara end to end oleh PME dan menjadi salah satu pekerjaan Change Over dengan nilai terbesar yang pernah dikerjakan oleh PME.

**Follow-up:**

**Market Penetration with VOI:**

- a. Area 60 Cilacap dredging project
- b. Tuban TLPG dredging project

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**4. Underwater Work Service**

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- a. *The underwater work service business is the backbone of PT Pertamina Marine Engineering with a revenue contribution of IDR 147.3 billion or 37.5%*
- b. *During 2023, the underwater work service will work on 33 projects both in Subolding Upstream (PHE OSES and PHE ONWJ), Downstream (Pertamina Patra Niaga) and Midstream (Pertamina International Refinery)*
- c. *To strengthen the Underwater Work Service business, in 2023 PT Pertamina Marine Engineering has invested in an additional 1 spread of Diving Equipment.*
- d. *Throughout 2023, PT Pertamina Marine Engineering in the underwater work service business has received new projects including:*
  - *SPM SHAFTHI II Rental Services – PT Pertamina Patra Niaga*
  - *Provision of Temporary Mooring Facilities at Jambi FT Pier*
  - *Change Over SPM 35,000 DWT IT Balongan (Start Jan-Feb 2024)*
  - *Change Over SPM 300,000 DWT RU IV Cilacap, Phase I completed, Phase II (starting March II)*
  - *PLEM SPM 150,000 DWT Rack Survey Work—PT KPI RU V Balikpapan*
  - *Revitalization of CBM MOR 1, Lhokseumawe, FT Natuna, and Krueng Raya Sibolga*
  - *Fabrication of Crossover Line Floating Hose SPM 165,000 RU VI Balongan*
- e. *PME succeeded in obtaining a cooperation contract for towing, changeover, and SPM rental services for the SPM RU IV Cilacap overhaul activity. This project will be carried out end-to-end by PME and will be one of the change over works with the largest value ever carried out by PME.*

- f. Kerjasama di Bidang Underwater Service dengan Subsea Global Solution Pte. Ltd. (Agustus)
- Di Tahun 2023 ini, PME dan SGS telah Menyusun Kerjasama Bidang Underwater Work Service dengan Subsea Global Solution (SGS), SGS merupakan perusahaan underwater dengan skala untuk membangun jaringan internasional guna mendapatkan pasar-pasar di Asia. Kerjasama ini menjadi batu pijakan PME untuk melangkah ke bisnis global.

**Tindakanjuz:**

- Market penetration Hull Cleaning kapal-kapal PIS Asia Pasific.
- Sharing Market Information untuk underwater vessel repair & inspection dari kapal ship management Singapore yang melakukan docking/beroperasi di Indonesia khususnya wilayah batam.

## TINJAUAN KEUANGAN

Analisis dan Pembahasan Manajemen mengenai kinerja keuangan pada laporan tahunan ini, mengacu pada Laporan Keuangan perusahaan untuk tahun yang berakhir pada 31 Desember 2022 dan 2023, yang diaudit oleh Kantor Akuntan Publik Tanudiredja, Wibisana, Rintis & Rekan (PricewaterhouseCoopers).

Penyajian dan pengungkapan laporan keuangan Perusahaan disusun berdasarkan data-data keuangan yang disajikan sesuai dengan kaidah yang tertuang dalam 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").

- f. *Collaboration in the Underwater Service Sector with Subsea Global Solution Pte. Ltd. (August)*
- *In 2023, PME and SGS have arranged cooperation in the field of underwater work services with Subsea Global Solution (SGS). SGS is an underwater company on a multinational scale. This is intended to build an international network to gain markets in Asia. This collaboration is a stepping stone for PME to step into global business.*

**Follow-up:**

- Market penetration Hull Cleaning PIS Asia Pacific ships.*
- Sharing market information for underwater vessel repair and inspection of Singapore ship management vessels that are docking or operating in Indonesia, especially in the Batam area.*

## FINANCIAL REVIEW

*A Management Discussion and Analysis regarding financial performance in this annual report, referring to company Financial Statements for the years ended December 31, 2022 and 2023 which were audited by the Public Accounting Firm Tanudiredja, Wibisana, Rintis & Rekan (PricewaterhouseCoopers).*

*The presentation and disclosure of the Company's financial statements is prepared based on financial data presented in accordance with the principles contained in Indonesian Financial Accounting Standards ("SAK"), which include Statements of Financial Accounting Standards (PSAK) and Interpretations of Financial Accounting Standards (ISAK) issued by Financial Accounting Standards Board of the Indonesian Association of Accountants ("DSAK").*

## LAPORAN POSISI KEUANGAN

### FINANCIAL POSITION STATEMENT

**Tabel Posisi Keuangan 2022 – 2023**

Table of Financial Position 2022 – 2023

| Uraian<br>Descriptions   | 2023<br>(Rp-ribu)<br>(IDR-thousand) | 2022<br>(Rp-ribu)<br>(IDR-thousand) | Kenaikan/Penurunan<br>Increase/Decrease |                                 |
|--|-------------------------------------|-------------------------------------|---|---------------------------------|
|  |                                     |                                     | Nominal<br>(Rp-ribu)<br>(IDR-thousand)  | Persentase<br>Percentage<br>(%) |
| <b>Asset</b><br>Asset  |                                     |                                     |   |                                 |
| <b>Aset Lancar</b><br>current assets                                 | <b>271.746.040</b>                  | 288.717.533                         | -16.971.493                             | -5.88%                          |
| <b>Aset Tidak Lancar</b><br>non-current assets                       | <b>25.812.328</b>                   | 9.364.797                           | 16.447.531                              | 175.63%                         |
| <b>Jumlah Aset</b><br>Total assets                                   | <b>297.558.368</b>                  | 298.082.330                         | -523.962                                | -0.18%                          |
| <b>Liabilitas dan Ekuitas</b><br>Liability and equity                |                                     |                                     |   |                                 |
| <b>Liabilitas</b><br>Liability                                       | <b>139.349.896</b>                  | 154.814.094                         | -15.464.198                             | -10%                            |
| <b>Ekuitas</b><br>Equity   | <b>158.208.472</b>                  | 143.268.236                         | 14.940.236                              | 10%                             |
| <b>Jumlah Liabilitas dan Ekuitas</b><br>Total liabilities and equity | <b>297.558.368</b>                  | 298.082.330                         | -523.962                                | 0%                              |

Berdasarkan tabel di atas, posisi keuangan Perusahaan di tahun 2023 jika dibandingkan tahun sebelumnya, dari sisi jumlah aset tercatat tidak meningkat dengan persentasi 0%, sementara jumlah liabilitas mengalami penurunan 10%, dan jumlah ekuitas tercatat meningkat 10%.

Berikut uraian terkait laporan posisi keuangan Perusahaan di tahun 2023 dibanding tahun 2022, beserta penjelasan tentang penyebab adanya perubahan dan dampak perubahan tersebut.

*Based on the above table, the financial position of the company in 2023, if compared to the previous year, on the part of the number of registered assets did not increase by a percentage of 0%, while the amount of liabilities experienced a decrease of 10%, and the volume of recorded equity increased by 10%.*

*Here is a description of the company's financial position in 2023 compared to 2022, along with an explanation of the reasons for the change and the impact of the change.*

**Tabel Aset Perusahaan 2022 - 2023**
*Company Assets Table 2022 - 2023*

| Uraian<br>Descriptions   | 2023<br>(Rp-ribu)<br>(IDR-thousand) | 2022<br>(Rp-ribu)<br>(IDR-thousand) | Kenaikan/Penurunan<br>Increase/Decrease |                                 |
|--|-------------------------------------|-------------------------------------|---|---------------------------------|
|  |                                     |                                     | Nominal<br>(Rp-ribu)<br>(IDR-thousand)  | Persentase<br>Percentage<br>(%) |
| <b>Aset Lancar</b><br>current assets   |                                     |                                     |   |                                 |
| <b>Kas dan Setara Kas</b><br>Cash and Cash Equivalents                       | <b>15.653.176</b>                   | 17.910.530                          | -2.257.354                              | -12.60%                         |
| <b>Piutang Usaha - Pihak Berelasi</b><br>Trade Receivables - Related Parties | <b>73.469.002</b>                   | 94.216.541                          | -20.747.539                             | -22.02%                         |
| <b>Aset Kontrak</b><br>Contract Assets                                       |                                     |                                     |   |                                 |
| <b>Pihak Berelasi</b><br>Liability and equity                                | <b>119.122.473</b>                  | 145.165.948                         | -26.043.475                             | -17.94%                         |
| <b>Pihak Ketiga</b><br>Third Party   | <b>4.156.938</b>                    | 1.279.423                           | 2.877.515                               | 224.91%                         |
| <b>Uang Muka dan Biaya Dibayar Dimuka</b><br>Advances and Prepaid Fees       | <b>16.652.781</b>                   | 9.676.794                           | 6.975.987                               | 72.09%                          |
| <b>Pajak Dibayar Dimuka</b><br>Prepaid taxes                                 |                                     |                                     |   |                                 |
| <b>Pajak Lain-lain</b><br>Other taxes  | <b>42.691.670</b>                   | 20.465.933                          | 22.225.737                              | 108.60%                         |
| <b>Piutang Dividen</b><br>Dividends Receivable                               |                                     | 2.364                               | -2.364                                  | -                               |
| <b>Jumlah Aset Lancar</b><br>Total Current Assets                            | <b>271.746.040</b>                  | 288.717.533                         | -16.971.493                             | -5.88%                          |
| <b>Aset Tidak Lancar</b><br>non-current assets                               |                                     |                                     |   |                                 |
| <b>Asset Tetap</b><br>Fixed Assets   | <b>20.602.752</b>                   | 9.131.554                           | 11.471.198                              | 125.62%                         |
| <b>Penyertaan Saham</b><br>Share Investment                                  | <b>60.408</b>                       | 40.505                              | 19.903                                  | 49.14%                          |



**Tabel Aset Perusahaan 2022 - 2023**
*Company Assets Table 2022 - 2023*

| Uraian<br>Descriptions   | 2023<br>(Rp-ribu)<br>(IDR-thousand) | 2022<br>(Rp-ribu)<br>(IDR-thousand) | Kenaikan/Penurunan<br>Increase/Decrease |                                 |
|--|-------------------------------------|-------------------------------------|---|---------------------------------|
|  |                                     |                                     | Nominal<br>(Rp-ribu)<br>(IDR-thousand)  | Persentase<br>Percentage<br>(%) |
| <b>Aset Pajak Tangguhan</b><br>Deferred Tax Assets                                   | <b>90.103</b>                       | 66.554                              | 23.549                                  | 35.38%                          |
| <b>Pajak Dibayar Dimuka</b><br>Prepaid Taxes   | <b>4.932.881</b>                    |                                     | 4.932.881                               |                                 |
| <b>Pajak Lain-lain</b><br>Other taxes  | -                                   | -                                   | -                                       | -                               |
| <b>Uang Muka untuk Pembelian Aset Tetap</b><br>Advances for Purchase of Fixed Assets | -                                   | -                                   | -                                       | -                               |
| <b>Aset Tidak Lancar Lainnya</b><br>Other Non-Current Assets                         | <b>126.184</b>                      | 126.184                             | -                                       | 0%                              |
| <b>Jumlah Aset tidak Lancar</b><br>Total Non-Current Assets                          | <b>25.812.328</b>                   | 9.364.797                           | 16.447.531                              | 175.63%                         |
| <b>Jumlah Aset Lancar</b><br>Total Current Assets                                    | <b>297.558.368</b>                  | 298.082.330                         | -523.962                                | -0.18%                          |

Per 31 Desember 2023, jumlah aset Perusahaan tercatat sebesar Rp297,55 miliar, mengalami penurunan Rp524 juta atau sebesar 0,18% dibanding tahun sebelumnya yang tercatat sebesar Rp298,08 miliar. Di mana aset lancar Perusahaan mengalami penurunan Rp16 miliar atau sebesar 5,88% dibanding tahun 2022 yang tercatat Rp288 miliar. Penurunan tersebut terutama disebabkan oleh penurunan nilai piutang dan penurunan kas/bank untuk aktivitas operasi. Adapun aset tidak lancar Perusahaan tercatat sebesar Rp25,81 miliar di tahun 2023, mengalami kenaikan Rp16,4 miliar atau sebesar 175,63% dibanding tahun 2022 yang tercatat sebesar Rp9,36 miliar. Kenaikan ini lebih disebabkan oleh penambahan aset diving equipment.

*As of December 31, 2023, the company's total assets were recorded at IDR 297.55 billion, a decrease of IDR 524 million, or 0.18%, compared to the previous year, which was recorded at IDR 298.08 billion. The company's current assets experienced a decrease of IDR 16 billion, or 5.88%, compared to 2022, which was recorded at IDR 288 billion. This decrease was mainly caused by a decrease in the value of receivables and a decrease in cash/bank for operating activities. The company's non-current assets were recorded at IDR 25.81 billion in 2023, an increase of IDR 16.4 billion, or 175.63%, compared to 2022, which was recorded at IDR 9.36 billion. This increase was mainly due to the addition of diving equipment assets.*

**Tabel Liabilitas Perusahaan 2022 - 2023**  
*Table of Company Liabilities 2022-2023*

| Uraian<br>Descriptions   | 2023<br>(Rp-ribu)<br>(IDR-thousand) | 2022<br>(Rp-ribu)<br>(IDR-thousand) | Kenaikan/Penurunan<br>Increase/Decrease |                                 |
|--|-------------------------------------|-------------------------------------|---|---------------------------------|
|  |                                     |                                     | Nominal<br>(Rp-ribu)<br>(IDR-thousand)  | Persentase<br>Percentage<br>(%) |
| <b>Liabilitas Jangka Pendek</b><br><i>Short-term liabilities</i>   |                                     |                                     |   |                                 |
| <b>Utang Usaha</b><br><i>Accounts Payable</i>  |                                     |                                     |   |                                 |
| <b>Pihak Berelasi</b><br><i>Liability and equity</i>   | <b>24.202.752</b>                   | 32.549.732                          | -8.346.980                              | -25.64%                         |
| <b>Pihak Ketiga</b><br><i>Third Party</i>  | <b>1.102.180</b>                    | 1.014.728                           | 87.452                                  | 8.62%                           |
| <b>Utang Lain-lain</b><br><i>Other Payables</i>  | <b>1.367.858</b>                    | 1.784.548                           | -416.690                                | -23.35%                         |
| <b>Biaya yang Masih Harus Dibayar</b><br><i>Accrued Cost</i>   | <b>110.188.570</b>                  | 114.225.341                         | -4.036.771                              | -3.53%                          |
| <b>Utang Dividen</b><br><i>Advances and Prepaid Fees</i>   | <b>64.993</b>                       | 64.993                              | -                                       | 0.00%                           |
| <b>Utang Pajak</b><br><i>Tax Debt</i>  |                                     |                                     | -                                       | -                               |
| <b>Pajak Penghasilan</b><br><i>Income taxes</i>  |                                     | 4.070.907                           | -4.070.907                              | -100.00%                        |
| <b>Pajak Lain-lain</b><br><i>Other taxes</i>   | <b>1.691.043</b>                    | 765.563                             | 925.480                                 | 120.89%                         |
| <b>Jumlah Liabilitas Jangka Pendek</b><br><i>Total Short Term Liabilities</i>                            | <b>138.617.396</b>                  | 154.475.812                         | -15.858.416                             | -10.27%                         |
| <b>Liabilitas Jangka Panjang</b><br><i>Long Term Liabilities</i>   |                                     |                                     |   |                                 |
| <b>Liabilitas Imbalan Pascakerja</b><br><i>Long Term Liabilities Post-Employment Benefits Obligation</i> | <b>732.500</b>                      | 338.282                             | 394.218                                 | 53.82%                          |
| <b>Jumlah Liabilitas Jangka Panjang</b><br><i>Total Long-Term Liabilities</i>                            | <b>732.500</b>                      | 338.282                             | 394.218                                 | 116.54%                         |
| <b>Jumlah Liabilitas</b><br><i>Total Liabilities</i>   | <b>139.349.896</b>                  | 154.814.094                         | -15.464.198                             | -9.99%                          |

Di tahun 2023, jumlah liabilitas Perusahaan tercatat sebesar Rp139,35 miliar, mengalami penurunan Rp15,46 miliar atau sebesar 10% dibanding tahun sebelumnya yang tercatat sebesar Rp154,81 miliar. Penurunan tersebut terutama disebabkan oleh pelunasan hutang kepada Pihak ketiga.

*In 2023, the company's total liabilities were recorded at IDR 139.35 billion, a decrease of IDR 15.46 billion, or 10%, compared to the previous year, which was recorded at IDR 154.81 billion. This decrease was mainly due to the repayment of debts to third parties.*

**Tabel Ekuitas Perusahaan 2022 - 2023**  
Company Equity Table 2022-2023

| Uraian<br>Descriptions   | 2023<br>(Rp-ribu)<br>(IDR-thousand) | 2022<br>(Rp-ribu)<br>(IDR-thousand) | Kenaikan/Penurunan<br>Increase/Decrease |                                 |
|--|-------------------------------------|-------------------------------------|---|---------------------------------|
|  |                                     |                                     | Nominal<br>(Rp-ribu)<br>(IDR-thousand)  | Persentase<br>Percentage<br>(%) |
| <b>Modal Saham</b><br>Share Capital                                | <b>12.000.000</b>                   | 12.000.000                          | -                                       | 0,00%                           |
| <b>Penghasilan Komprehensif Lain</b><br>Other Comprehensive Income | <b>13,886</b>                       | 30.313                              | -16,427                                 | -54.19%                         |
| <b>Saldo Laba</b><br>Retain earning                                | <b>146,194,586</b>                  | 131.237.923                         | 14,956,663                              | 11.40%                          |
| <b>Jumlah Aset Lancar</b><br>Total Current Assets                  | <b>158,208,472</b>                  | 143.268.236                         | 14,940,236                              | 10.43%                          |

Di tahun 2023, jumlah ekuitas Perusahaan tercatat sebesar Rp158,21 miliar, mengalami peningkatan Rp14,9 miliar atau sebesar 10,43% dibanding tahun 2022 yang tercatat sebesar Rp143,26 miliar. Peningkatan ini disebabkan oleh laba tahun berjalan.

*In 2023, the company's recorded equity amounted to Rp158.21 billion, an increase of Rp14.9 billion or 10.43% from the recorded Rp143.26 billion in 2022. This increase is due to yearly running profits.*



# PERBANDINGAN ANTARA TARGET DENGAN REALISASI SERTA PROYEKSI SATU TAHUN KE DEPAN

COMPARISON BETWEEN TARGETS WITH REALIZATION AND PROJECTIONS FOR THE FINDING YEAR

| Uraian<br>Descriptions  | Realisasi 2023<br>(Rp-ribu)<br><i>Realization 2023<br/>(IDR-thousand)</i> | RKAP 2023<br>(Rp-ribu)<br><i>RKAP 2023<br/>(IDR-thousand)</i> | Pencapaian Realisasi 2023 terhadap Target 2023<br>(Rp-ribu) | RKAP 2024<br>(Rp-ribu)<br><i>RKAP 2024<br/>(IDR-thousand)</i> | Pencapaian Proyeksi terhadap Realisasi 2023<br>(Rp-ribu) |
|---|---|---|---|---|--|
|   | 1   | 2   | (1 : 2)   | 3   | (3 : 1)  |
| <b>Pendapatan</b><br><i>Revenue</i>                             | <b>392.121.755,74</b>   | 1.152.249.325,02  | 34%   | 980.728.880   | 250%   |
| <b>Laba (Rugi) Tahun Berjalan</b><br><i>Income for the year</i> | <b>14.938.336,68</b>  | 138.336.096,30  | 11%   | 86.457.272  | 579%   |
| <b>Aset</b><br><i>Asset</i>                                     | <b>297.132.174,70</b>   | 443.504.579,45  | 67%   | 446.363.912   | 150%   |
| <b>Liabilitas</b><br><i>Liability</i>                           | <b>138.942.029,44</b>   | 131.315.225,11  | 106%  | 201.362.881   | 145%   |
| <b>Ekuitas</b><br><i>Equity</i>                                 | <b>158.190.145,25</b>   | 312.189.354,34  | 51%   | 245.001.031   | 155%   |

## PENDAPATAN

Pendapatan yang berhasil di bukukan Perusahaan di tahun 2023, adalah sebesar Rp392,12 miliar atau mencapai 34% terhadap target 2023 sebesar Rp1,1 triliun. Pencapaian yang lebih rendah terhadap target tersebut disebabkan oleh tidak tercapai pendapatan dari segmen:

1. Dredging (8% dari RKAP 2023) disebabkan belum terlaksananya PHM project, RUIV Cilacap Area 60, Dermaga Area Balongan, Alur FT. Namlea (Biak), Jetty MOR III Tg. Priok, PHR, TPPI Tuban.
2. EPC&PortMaintenance (31% dari RKAP 2023) disebabkan belum terlaksananya Revitalisasi Dermaga Semampir Barat, Revitalisasi Jetty Waingapu, Revitalisasi Jetty 2 Wayame, Upgrading Jetty Kolonadale, Pembuatan 2 BD Toli Toli, dan Repair Sarana Tambat.

## REVENUE

The revenue recorded by the company in 2023 was IDR 392.12 billion, or 34% of the 2023 target of IDR 1.1 trillion. Lower achievement of this target was caused by not achieving revenue from the following segments:

1. Dredging (8% of the 2023 RKAP) due to the PHM project not yet being implemented, RUIV Cilacap Area 60, Balongan Area Pier, Alur FT. Namlea (Biak), Jetty MOR III Tg. Priok, PHR, TPPI Tuban.
2. EPC & Port Maintenance (31% of the 2023 RKAP) due to the revitalization of West Semampir Pier, revitalization of Waingapu Jetty, revitalization of 2 Wayame Jetty, upgrading of Kolonadale Jetty, construction of 2 BD Toli Toli, and repair of mooring facilities.

3. Diversifikasi Usaha (31% dari RKAP 2023) disebabkan belum terlaksananya Fresh Water Supply dan Waste Management Teluk Semangka.

Pada tahun 2024, Perusahaan memproyeksikan dapat membukukan pendapatan sebesar Rp980,7 miliar atau mencapai 250% terhadap realisasi tahun 2023. Hal ini lebih disebabkan oleh meningkatnya Dredging, EPC & Port Maintenance, Underwater Work Service, dan Diversifikasi Usaha.

## **LABA (RUGI) TAHUN BERJALAN**

Di tahun 2023, laba tahun berjalan yang berhasil dibukukan Perusahaan adalah sebesar Rp14,94 miliar atau mencapai 11% terhadap target 2023 sebesar Rp138,33 miliar. Pencapaian yang lebih rendah terhadap target tersebut disebabkan oleh tidak tercapainya pendapatan usaha. Pada tahun 2024, Perusahaan memproyeksikan dapat membukukan laba tahun berjalan sebesar Rp86,4 miliar atau mencapai 579% terhadap realisasi tahun 2022. Hal ini lebih disebabkan oleh kenaikan pendapatan di segmen Dredging, EPC & Port Maintenance, dan Diversifikasi Usaha.

## **ASET**

Total asset Perusahaan di tahun 2023, terealisasi sebesar Rp297,55 miliar atau mencapai 67% terhadap target 2023 sebesar Rp443,50 miliar. Pencapaian yang tidak melebihi dari target disebabkan oleh menurunnya nilai kas/bank dan nilai piutang usaha seiring tidak tercapainya pendapatan dari aktivitas operasi. Sementara itu, Perusahaan memproyeksikan dapat membukukan total asset sebesar Rp446,36 miliar di tahun 2024, atau mencapai 150% terhadap realisasi tahun 2023. Hal ini lebih dikarenakan oleh nilai kas/bank dan nilai piutang usaha melebihi dari realisasi tahun 2023.

2. Business diversification (31% of the 2023 RKAP) due to the lack of implementation of fresh water supply and waste management in Semangka Bay.

*In 2024, the company projects to record revenue of IDR 980.7 billion, or reach 250% of its realization in 2023. This is due to increased drilling, EPC and port maintenance, underwater work service, and business diversification.*

## **PROFIT (LOSS) FOR THE YEAR**

*In 2023, profits for the current year will be recorded The company amounted to IDR 14.94 billion or reached 11% of the 2023 target of IDR 138.33 billion. Lower achievement of this target was caused by not achieving business income. In 2024, the Company projects that it will be able to record a profit for the year of IDR 86.4 billion or reach 579% of the realization in 2022. This is due to an increase in revenue in the Dredging, EPC & Port Maintenance and Business Diversification segments.*

## **ASSET**

*The company's total assets in 2023 were realized at IDR 297.55 billion, or 67% of the 2023 target of IDR 443.50 billion. Achievements that did not exceed the target were caused by a decrease in the value of cash/bank and the value of trade receivables in line with the failure to achieve income from operating activities. Meanwhile, the company projects that it can record total assets of IDR 446.36 billion in 2024, or reach 150% of its realization in 2023. This is mainly due to the value of cash and bank accounts and the value of trade receivables exceeding the realization in 2023.*

## LIABILITAS

Per 31 Desember 2023, total liabilitas Perusahaan tercatat sebesar Rp139,35 miliar atau mencapai 106% terhadap target 2023 sebesar Rp131,31 miliar. Hal tersebut terutama disebabkan oleh meningkatnya utang usaha. Sementara total liabilitas Perusahaan tahun 2024 diproyeksikan sebesar Rp201,36 miliar atau mencapai 145% terhadap realisasi tahun 2023. Hal ini seiring dengan meningkatnya kegiatan operasional.

## EKUITAS

Tahun 2023, Perusahaan berhasil membukukan ekuitas sebesar Rp158,20 miliar atau mencapai 51% terhadap target 2023 sebesar Rp312,18 miliar. Sementara, Perusahaan memproyeksikan dapat membukukan ekuitas sebesar Rp245 miliar di tahun 2024, atau mencapai 155% terhadap realisasi tahun 2023. Hal ini lebih dikarenakan penambahan laba tahun berjalan.

## LIABILITIES

*As of December 31, 2023, the Company's total liabilities were recorded at IDR 139.35 billion or reaching 106% of the 2023 target of IDR 131.31 billion. This was mainly caused by the increase in business debt. Meanwhile, the Company's total liabilities in 2024 are projected to be IDR 201.36 billion, or reach 145% of the realization in 2023. This is in line with increasing operational activities of the realization in 2023. This is in line with ongoing work.*

## EQUITY

*In 2023, the Company succeeded in recording equity of IDR 158.20 billion or reaching 51% of the 2023 target of IDR 312.18 billion. Meanwhile, the Company projects that it can record equity of IDR 245 billion in 2024, or reaching 155% of realization in 2023. This is more due to additions current year profit.*

## **PROSPEK USAHA** **BUSINESS PROSPECTS**

**M**elihat prediksi iklim ekonomi dan industri yang positif di tahun depan, Direksi berupaya untuk mengoptimalkan potensi bisnis Perusahaan ke depan. Hal tersebut tercermin dari kebijakan strategis yang telah disusun sebagai acuan dalam menjalankan kinerja operasional di tahun 2024. Hal ini juga yang menjadi dasar dalam menyusun target dalam RKAP tahun 2024. Di mana pada tahun 2024, Perusahaan memproyeksikan dapat membukukan total pendapatan sebesar Rp980,72 miliar atau mencapai 60% terhadap realisasi tahun 2023. Adapun laba bersih, diproyeksikan sebesar Rp86,457 miliar di tahun 2024, atau mencapai 82% terhadap realisasi tahun 2023.

PME juga telah menyusun kebijakan dan inisiatif strategis dan meyakini dapat menerapkannya di tahun 2024. Meski demikian, PME menyadari bahwa di tahun 2024, Perusahaan masih akan menghadapi segala tantangan pada kegiatan bisnis Perusahaan dengan adanya penambahan bisnis baru yaitu Fresh Water Supply, Waste Management dan Dockyard untuk meningkatkan profitabilitas PME.

*Seeing predictions of a positive economic and industrial climate for next year, the Board of Directors is working to optimize the company's business potential in the future. This is reflected in the strategic policies that have been prepared as a reference for carrying out operational performance in 2024. This is also the basis for preparing targets for the 2024 RKAP. In 2024, the company projects to record total revenue of IDR 980.72 billion, or 60% of the realization in 2023. As for net profit, it is projected at IDR 86,457 billion in 2024, or 82% of the realization in 2023.*

*PME has also developed strategic policies and initiatives and believes it can implement them in 2024. However, PME realizes that in 2024, the company will still face all challenges in the company's business activities with the addition of new businesses, namely fresh water supply, waste management, and dockyards, to increase PME's profitability.*

# Tata Kelola Perusahaan

Corporate Governance







## KOMITMEN PENERAPAN TATA KELOLA PERUSAHAAN YANG BAIK

COMMITMENT TO GOOD CORPORATE GOVERNANCE



Tata Kelola Perusahaan yang Baik atau *Good Corporate Governance (GCG)* merupakan rangkaian sistem yang bertujuan memberikan gambaran kepada entitas usaha tentang pengelolaan organisasi dengan tujuan memberikan nilai tambah bagi seluruh pemangku kepentingan. Perusahaan menyadari bahwa penerapan GCG bukan hanya kewajiban melainkan kebutuhan dalam mendorong pertumbuhan Perusahaan masa depan. Untuk itu, Perusahaan menempatkan penerapan GCG sebagai fondasi dalam mewujudkan iklim usaha yang sehat dan berkelanjutan sehingga Perusahaan mampu berkembang dan memiliki daya saing tinggi untuk menciptakan nilai tambah bagi *stakeholders*.

*Good Corporate Governance (GCG) is a series of systems that aim to provide business entities with an overview of organizational management with the aim of providing added value for all stakeholders. The company realizes that implementing GCG is not only an obligation but a necessity for encouraging the company's future growth. For this reason, the company places the implementation of GCG as the foundation for creating a healthy and sustainable business climate so that it can develop and have high competitiveness to create added value for stakeholders.*

Untuk mencapai tujuan di atas, Perusahaan memiliki komitmen tinggi untuk mengimplementasikan prinsip-prinsip GCG pada semua organ dan jenjang organisasi secara terencana, terarah, dan terukur sehingga penerapan GCG dapat berlangsung secara konsisten dan sesuai dengan praktik-praktik terbaik penerapan GCG.

## **PRINSIP DASAR PENERAPAN GCG DI LINGKUP PERUSAHAAN**

PME berkomitmen untuk menerapkan prinsip-prinsip GCG dalam setiap aspek bisnis dan operasional dengan mengacu pada pemenuhan lima prinsip dasar GCG yang dilakukan secara sistematis dan konsisten. Hal ini dapat mendorong perkembangan bisnis Perusahaan yang berkelanjutan bagi kepentingan pemegang saham dalam jangka panjang tanpa mengabaikan kepentingan pemangku kepentingan lainnya. Prinsip-prinsip GCG Perusahaan yang menjadi prinsip Insan PME adalah sebagai berikut:

### **1. Transparansi**

Keterbukaan dalam melaksanakan proses pengambilan keputusan dan keterbukaan dalam mengungkapkan informasi material dan relevan mengenai perusahaan.

### **2. Akuntabilitas**

Kejelasan fungsi, pelaksanaan dan pertanggungjawaban Organ Persero/Organ Perum sehingga pengelolaan perusahaan terlaksana secara efektif.

### **3. Pertanggungjawaban**

Kesesuaian di dalam pengelolaan perusahaan terhadap ketentuan peraturan perundang-undangan dan prinsip korporasi yang sehat.

*To achieve the above objectives, the company has a high commitment to implementing GCG principles at all organs and levels of the organization in a planned, directed, and measurable manner so that the implementation of GCG can take place consistently and in accordance with the best practices for implementing GCG.*

## **BASIC PRINCIPLES OF IMPLEMENTING GCG IN THE COMPANY SCOPE**

*PME is committed to implementing GCG principles in every aspect of business and operations by referring to the fulfillment of the five basic principles of GCG, which are carried out systematically and consistently. This can encourage sustainable development of the company's business for the interests of shareholders in the long term without ignoring the interests of other stakeholders. The company's GCG principles, which are the principles of PME People, are as follows:*

### **1. Transparency**

*Openness in carrying out the decision-making process and openness in disclosing material and relevant information about the company.*

### **2. Accountability**

*Clarity of function, implementation and accountability of Persero Organs/Perum Organs so that company management is carried out effectively.*

### **3. Independence**

*Compliance in company management with the provisions of laws and regulations and healthy corporate principles.*

#### 4. Kemandirian

keadaan di mana perusahaan dikelola secara profesional tanpa benturan kepentingan dan pengaruh/tekanan dari pihak manapun yang tidak sesuai dengan ketentuan peraturan perundang-undangan dan prinsip korporasi yang sehat.

#### 5. Kewajaran

keadilan dan kesetaraan di dalam memenuhi hak pemangku kepentingan yang timbul berdasarkan perjanjian dan ketentuan peraturan perundang-undangan.

### TUJUAN PENERAPAN GCG

PME berkomitmen untuk menerapkan GCG yang mampu memberikan dampak positif dalam pencapaian kinerja dan keberlanjutan Perusahaan. Tujuan penerapan Good Corporate Governance menurut Peraturan Menteri Negara Badan Usaha Milik Negara No. PER-2/MBU/03/2023 tanggal 03 Maret 2023 terutama adalah:

1. Mengoptimalkan nilai Perusahaan agar memiliki daya saing yang kuat, baik secara nasional maupun internasional, sehingga mampu mempertahankan keberadaannya dan hidup berkelanjutan untuk mencapai maksud dan tujuan Perusahaan.
2. Mendorong pengelolaan Perusahaan secara profesional, efisien, dan efektif, serta memberdayakan fungsi dan meningkatkan kemandirian Organ Perusahaan.
3. Mendorong agar organ perusahaan dalam membuat keputusan dan menjalankan tindakan dilandasi nilai moral yang tinggi dan kepatuhan terhadap peraturan perundang-undangan, serta kesadaran akan adanya tanggung jawab sosial perusahaan terhadap pemangku kepentingan maupun kelestarian lingkungan di sekitar perusahaan.
4. Meningkatkan kontribusi perusahaan dalam perekonomian nasional.
5. Meningkatkan iklim yang kondusif bagi perkembangan investasi nasional.

#### 4. Independence

*Ensure that business activities are carried out in accordance with healthy corporate principles, fulfill obligations to the government in accordance with applicable laws and regulations, collaborate actively for mutual benefit, and strive to make a real contribution to society.*

#### 5. Fairness

*Ensure fair and equal treatment in fulfilling the rights of stakeholders arising based on the provisions of the agreement and applicable laws and regulations.*

### GOALS OF GCG IMPLEMENTATION

*PME is committed to implementing GCG, which can positively impact the company's performance and sustainability. The aim of implementing good corporate governance, according to the Minister of State for State-Owned Enterprises Regulation No. PER-2/MBU/03/2023 dated March 3, 2023, is mainly to:*

1. *Optimizing the Company's value so that it has strong competitiveness, both nationally and internationally, so that it is able to maintain its existence and live sustainably to achieve the Company's goals and objectives.*
2. *Encourage the management of the Company in a professional, efficient and effective manner, as well as empowering the functions and increasing the independence of the Company's Organs.*
3. *Encourage company organs to make decisions and carry out actions based on high moral values and compliance with laws and regulations, as well as awareness of the company's social responsibility towards stakeholders and environmental sustainability around the company.*
4. *Increase the company's contribution to the national economy.*
5. *Improving a conducive climate for the development of national investment.*

## **KOMITMEN PENINGKATAN PENERAPAN GCG**

Perusahaan telah memiliki kelengkapan kebijakan-kebijakan yang mengatur berbagai aspek pelaksanaan GCG yang disusun sedemikian rupa sesuai dengan kebutuhan dan telah mengacu pada berbagai ketentuan yang berlaku di Indonesia, Pelaksanaan Self Assessment dengan Asistensi Konsultan atas implementasi GCG Perusahaan untuk tahun buku 2023 yang masih tetap mengacu pada Salinan Keputusan Sekretaris Kementerian BUMN No. SK-16/S. MBU/2012 tanggal 6 Juni 2012 tentang Indikator/Parameter Penilaian dan Evaluasi atas Penerapan Tata Kelola Perusahaan yang Baik (Good Corporate Governance) pada BUMN.

## **COMMITMENT TO INCREASE GCG IMPLEMENTATION**

*The company has complete policies that regulate various aspects of GCG implementation that are prepared in such a way as to suit needs and have referred to various provisions in force in Indonesia, including: Implementation of Self Assessment with Consultant Assistance regarding the implementation of the Company's GCG for the 2023 financial year which still refers to the Copy of the Decree of the Secretary of the Ministry of BUMN No. SK-16/S. MBU/2012 dated June 6, 2012, concerning indicators and parameters for assessment and evaluation of the implementation of good corporate governance in BUMN.*

## **PENILAIAN PENERAPAN TATA KELOLA PERUSAHAAN YANG BAIK** **ASSESSMENT OF THE IMPLEMENTATION OF GOOD CORPORATE GOVERNANCE**

### **DASAR DAN METODE PENGUKURAN**

Dalam memperoleh gambaran kualitas penerapan GCG, Perusahaan menerapkan mekanisme penilaian atau assessment sebagai upaya dalam memelihara akuntabilitas Perusahaan di mata Pemegang Saham dan pemangku kepentingan. Pada tahun 2023, PME melakukan penilaian dan evaluasi atas penerapan Tata Kelola Perusahaan yang Baik (GCG) melalui mekanisme Self Assesment dan Asistensi dari konsultan atas Area of Improvement 2022. Dasar dan metode pengukuran indikator/parameter yang dilaksanakan oleh PME masih tetap mengacu pada Salinan Keputusan Sekretaris Kementerian BUMN No. SK-16/S.MBU/2012 tanggal 6 Juni 2012 tentang Indikator/Parameter Penilaian dan Evaluasi atas Penerapan Tata Kelola Perusahaan yang Baik (Good Corporate Governance) pada BUMN. Metode penilaian dan evaluasi ini dilakukan dengan menggunakan alat ukur yang terdiri dari 6 (enam) aspek dengan bobot yang telah ditentukan.

### **BASIS AND METHOD OF MEASUREMENT**

*In obtaining an overview of the quality of GCG implementation, the company implements an assessment mechanism as an effort to maintain the company's accountability in the eyes of shareholders and stakeholders. In 2023, PME will conduct an assessment and evaluation of the implementation of good corporate governance (GCG) through a self-assessment mechanism and assistance from consultants regarding the 2022 area of improvement. The basis and method for measuring indicators and parameters implemented by PME still refer to the Decree Copy Secretary of the Ministry of BUMN No. SK-16/S.MBU/2012 dated June 6, 2012, concerning indicators and parameters for assessment and evaluation of the implementation of good corporate governance in BUMN. This assessment and evaluation method is done using a measuring instrument of six aspects with predetermined weights.*

**6 Aspek Assessment GCG**  
**(Keputusan Sekretaris Kementerian BUMN No. SK-16/S.MBU/2012)**  
*6 Aspects of GCG Assessment*  
*(Decree of the Secretary of the SOE Ministry No. SK-16/S.MBU/2012)*

|   |  |  |  |   |   |
|---|--|--|--|---|---|
| <p><b>Komitmen terhadap Penerapan Tata Kelola Perusahaan yang Baik Secara</b></p> <p><i>Commitment to the Implementation of Sustainable Good Corporate Governance</i></p> | <p><b>Pemegang Saham dan RUPS/ Pemilik Modal</b></p> <p><i>Shareholders and GMS/Capital Owners</i></p> | <p><b>Dewan Komisaris/ Dewan Pengawas</b></p> <p><i>Boards of Commissioners/ Supervisory Board</i></p> | <p><b>Direksi</b></p> <p><i>Board of Direction</i></p> | <p><b>Pengungkapan Informasi dan Transparansi</b></p> <p><i>Information Disclosure and Transparency</i></p> | <p><b>Aspek Lainnya</b></p> <p><i>Another Aspects</i></p> |
|---|--|--|--|---|---|

**PENILAIAN PENERAPAN GCG TAHUN BUKU 2023**

Untuk kedua kalinya, Perusahaan telah melaksanakan assessment penerapan GCG tahun buku 2023 dengan asistensi oleh PT Citra Kreasi Integrasindo pada bulan Februari-Mei 2024. Berdasarkan laporan hasil pelaksanaan Self Assessment penerapan GCG tahun buku 2023, mengalami peningkatan skor yang menjadi 52,13.

Rincian hasil Assessment penerapan GCG Perusahaan untuk tahun buku 2023 sebagai berikut:

**GCG IMPLEMENTATION ASSESSMENT FOR THE 2023 FISCAL YEAR**

For the second time, the Company has carried out an assessment of the implementation of GCG for the 2023 financial year with assistance from PT Citra Kreasi Integrasindo in February-May 2024. Based on the report on the results of the Self Assessment implementation of GCG for the 2023 financial year, the score has increased to 52,13.

Details of the results of the Company's GCG implementation assessment for the 2023 fiscal year are as follows:

| Aspek Pengujian<br><i>Examination Aspects</i>   | Bobot<br><i>Weight</i> | Pencapaian Tahun Buku 2023<br><i>Achievements for the 2023 Fiscal Year</i> |                                |  |
|---|------------------------|--|--------------------------------|--|
|   |                        | Skor<br><i>Score</i>   | Capaian<br><i>Achievements</i> | Kualitas Penerapan GCG<br><i>Quality of GCG Implementation</i> |
| <p><b>Komitmen terhadap Penerapan Tata Kelola Perusahaan yang Baik Secara Berkelanjutan</b></p> <p><i>Commitment to the Implementation of Sustainable Good Corporate Governance</i></p> | <b>7.00</b>            | <b>4,20</b>  | <b>59,99%</b>                  | Kurang Baik<br><i>"Not Good"</i>                               |
| <p><b>Pemegang Saham dan RUPS/ Pemilik Modal</b></p> <p><i>Shareholders and GMS/Capital Owners</i></p>  | <b>9.00</b>            | <b>4,96</b>  | <b>55,14%</b>                  | Kurang Baik<br><i>"Poor"</i>                                   |
| <p><b>Dewan Komisaris/ Dewan Pengawas</b></p> <p><i>Board of Commissioners/ Supervisory Board</i></p>   | <b>35.00</b>           | <b>20,05</b>   | <b>57,29%</b>                  | Kurang Baik<br><i>"Poor"</i>                                   |
| <p><b>Direksi</b></p> <p><i>Board of Directors</i></p>  | <b>35.00</b>           | <b>20,03</b>   | <b>57,23%</b>                  | Kurang Baik<br><i>"Poor"</i>                                   |

| Aspek Pengujian<br><i>Examination Aspects</i>   | Bobot<br><i>Weight</i> | Pencapaian Tahun Buku 2023<br><i>Achievements for the 2023 Fiscal Year</i> |                                |  |
|---|------------------------|--|--------------------------------|--|
|   |                        | Skor<br><i>Score</i>   | Capaian<br><i>Achievements</i> | Kualitas Penerapan GCG<br><i>Quality of GCG Implementation</i> |
| Pengungkapan Informasi dan Transparansi<br><i>Information Disclosure and Transparency</i> | 9.00                   | 2,89   | 32,07%                         | Tidak Baik<br><i>"Not Good"</i>                                |
| Aspek Lainnya<br><i>Other Aspects</i>   | 5.00                   | 0,00   | 0,00%                          |  |
| Skor Keseluruhan<br><i>Overall Score</i>  | 10.00                  | 52,13  | 52,13%                         |  |
| Kualifikasi Kualitas Penerapan GCG<br><i>GCG Implementation Quality Qualification</i>     |                        |  |                                | Kurang Baik<br><i>"Poor"</i>                                   |

Keterangan: 0-50 : Tidak Baik | 50-60 : Kurang Baik | 60-75 : Cukup Baik | 75-85 : Baik | 85-100 : Sangat Baik  
Information: Note: 0-50: Very Poor | 50-60: Poor | 60-75: Satisfactory | 75-85: Good | 85-100: Very Good

Berdasarkan hasil assessment penerapan GCG untuk tahun buku 2023, terdapat 351 (tiga ratus lima puluh satu) rekomendasi terhadap Area of Improvement (Aoi) dalam penerapan prinsip GCG, yakni sebagai berikut:

Based on the results of the GCG implementation assessment for the 2023 financial year, there are 351 (three hundred and fifty-one) recommendations for Areas of Improvement (Aoi) in implementing GCG principles, namely as follows:

**Aspek I**  
*Aspect I*

| No | Parameter<br>SK.16 | Rekomendasi Assessment Penerapan GCG Tahun Buku 2023<br><i>GCG Implementation Assessment Recommendations for the 2023 Fiscal Year</i>   |
|----|--------------------|---|
| 1. | 1.2.(3).k          | Perusahaan diharapkan membuat Pedoman Perilaku yang memuat Perlindungan harta perusahaan.<br><i>Companies are expected to establish a Code of Conduct that includes the protection of company assets.</i>   |
| 2. | 2.4.(6)            | Perusahaan diharapkan memastikan Pedoman Perilaku dan peraturan teknis/pedoman pelaksanaannya termasuk menjadi materi dalam proses induction (pengenalan) bagi karyawan baru.<br><i>Companies are expected to ensure that the Code of Conduct and its technical regulations or implementation guidelines are included in the induction process for new employees.</i> |
| 3. | 3.6.(1)            | Perusahaan diharapkan memastikan terdapat KPI mengenai pelaksanaan Tata Kelola Perusahaan yang Baik yang dituangkan dalam Kontrak Manajemen.<br><i>The company is expected to ensure that there are KPIs regarding the implementation of Good Corporate Governance as outlined in the management contract.</i>  |
| 4. | 3.6.(2)            | Perusahaan diharapkan memastikan tingkat pencapaian yang memadai atas KPI mengenai pelaksanaan Tata Kelola Perusahaan yang Baik tersebut.<br><i>The company is expected to ensure an adequate level of achievement of the KPIs regarding the implementation of Good Corporate Governance.</i>   |
| 5. | 4.9.(2)            | Perusahaan diharapkan memastikan Terdapat pelaporan berkala tentang perkembangan pemenuhan kewajiban menyampaikan LHKPN kepada KPK.<br><i>The company is expected to ensure that there is periodic reporting on the progress of fulfilling the obligation to submit LHKPN to the KPK.</i>   |
| 6. | 5.10.(1)           | Perusahaan diharapkan menyusun kebijakan/ketentuan tentang Pengendalian Gratifikasi.<br><i>The company is expected to develop a policy or provision on Gratification Control.</i>   |

**Aspek I**  
*Aspect I*

| No         | Parameter SK.16 | Rekomendasi Assessment Penerapan GCG Tahun Buku 2023<br><i>GCG Implementation Assessment Recommendations for the 2023 Fiscal Year</i>  |
|------------|-----------------|--|
| <b>7.</b>  | 5.10.(2)        | <p><b>Perusahaan diharapkan membuat Kebijakan/ketentuan tentang Pengendalian Gratifikasi yang meliputi komitmen Dewan Komisaris/Dewan Pengawas dan Direksi, ketentuan-ketentuan tentang gratifikasi, fungsi yang ditugaskan mengelola gratifikasi, mekanisme pelaporan gratifikasi, pemantauan atas pelaksanaan dan sanksi atas penyimpangan ketentuan gratifikasi.</b></p> <p><i>The company is expected to make a policy or provision on Gratification Control that includes the commitment of the Board of Commissioners, Supervisory Board, and Board of Directors, provisions on gratification, functions assigned to manage gratification, gratification reporting mechanisms, monitoring of implementation, and sanctions for deviations from gratification provisions.</i></p> |
| <b>8.</b>  | 5.11.(1)        | <p><b>Perusahaan diharapkan memastikan Terdapat pelaksanaan komunikasi dan sosialisasi tentang Pengendalian Gratifikasi kepada Dewan Komisaris/Dewan Pengawas, Direksi dan karyawan perusahaan.</b></p> <p><i>The company is expected to ensure the implementation of communication and socialization of Gratification Control with the Board of Commissioners, Supervisory Board, Directors, and company employees.</i></p>   |
| <b>9.</b>  | 5.11.(2)        | <p><b>Perusahaan diharapkan memastikan Terdapat kegiatan pendistribusian ketentuan dan perangkat Pengendalian Gratifikasi di lingkungan perusahaan.</b></p> <p><i>Companies are expected to ensure that there are activities to distribute the provisions and tools of Gratification Control within the company.</i></p>   |
| <b>10.</b> | 5.11.(4)        | <p><b>Perusahaan diharapkan memastikan Terdapat kegiatan diseminasi tentang Pengendalian Gratifikasi kepada stakeholder perusahaan.</b></p> <p><i>Companies are expected to ensure that there are dissemination activities on Gratification Control for company stakeholders.</i></p>  |
| <b>11.</b> | 5.12.(1)        | <p><b>Perusahaan diharapkan memastikan Terdapat kegiatan pengelolaan gratifikasi yang sesuai dengan undang-undang yang berlaku.</b></p> <p><i>The company is expected to ensure that there are gratification management activities that are in accordance with applicable laws.</i></p>  |
| <b>12.</b> | 5.12.(2)        | <p><b>Perusahaan diharapkan memastikan Terdapat pelaporan tentang pengendalian gratifikasi di lingkungan perusahaan.</b></p> <p><i>Companies are expected to ensure that there is regular review and improvement of supporting tools.</i></p>  |
| <b>13.</b> | 5.12.(3)        | <p><b>Perusahaan diharapkan memastikan Terdapat peninjauan dan penyempurnaan berkala terhadap perangkat pendukung.</b></p> <p><i>Companies are expected to establish a Code of Conduct that includes the protection of company assets.</i></p>   |
| <b>14.</b> | 6.13.(1)        | <p><b>Perusahaan diharapkan memastikan Terdapat kebijakan mengenai pelaporan atas dugaan penyimpangan pada perusahaan (whistle blowing system).</b></p> <p><i>The company is expected to ensure that there is a policy on reporting suspected irregularities in the company (whistleblowing system).</i></p>   |
| <b>15.</b> | 6.13.(2).a      | <p><b>Perusahaan diharapkan memastikan Terdapat Materi Pedoman penerapan sistem pelaporan pelanggaran (whistle blowing) yang memuat Perlindungan pelapor.</b></p> <p><i>The company is expected to ensure that there is a policy on reporting suspected irregularities in the company (whistleblowing system).</i></p>   |
| <b>16.</b> | 6.13.(2).b      | <p><b>Perusahaan diharapkan memastikan Terdapat Materi Pedoman penerapan sistem pelaporan pelanggaran (whistle blowing) yang memuat Unit pengelola sistem pelaporan pelanggaran.</b></p> <p><i>The company is expected to ensure that there is a material guideline for the implementation of the whistle-blowing system that contains the whistle-blowing system management unit.</i></p>   |
| <b>17.</b> | 6.13.(2).c      | <p><b>Perusahaan diharapkan memastikan Terdapat Materi Pedoman penerapan sistem pelaporan pelanggaran (whistle blowing) yang memuat Kewajiban untuk melakukan pelaporan atas pelanggaran.</b></p> <p><i>The company is expected to ensure that there is a guideline material for the implementation of a whistleblowing system that contains the obligation to report violations</i></p>   |
| <b>18.</b> | 6.13.(2).d      | <p><b>Perusahaan diharapkan memastikan Terdapat Materi Pedoman penerapan sistem pelaporan pelanggaran (whistle blowing) yang memuat Mekanisme penyampaian pelanggaran (infrastruktur dan mekanisme, kerahasiaan dan perlindungan pelapor, komunikasi dengan pelapor).</b></p> <p><i>The company is expected to ensure that there is a material guideline for the implementation of a whistleblowing system that contains a mechanism for submitting violations (infrastructure and mechanisms, confidentiality and protection of whistleblowers, communication with whistleblowers).</i></p>   |
| <b>19.</b> | 6.13.(2).e      | <p><b>Perusahaan diharapkan memastikan Terdapat Materi Pedoman penerapan sistem pelaporan pelanggaran (whistle blowing) yang memuat Pelaksanaan investigasi.</b></p> <p><i>The company is expected to ensure that there is a guideline material for the implementation of the whistleblowing system that contains the implementation of investigations.</i></p>  |



**Aspek I**  
Aspect I

| No  | Parameter SK.16 | Rekomendasi Assessment Penerapan GCG Tahun Buku 2023<br>GCG Implementation Assessment Recommendations for the 2023 Fiscal Year   |
|-----|-----------------|--|
| 20. | 6.13.(2).f      | Perusahaan diharapkan memastikan Terdapat Materi Pedoman penerapan sistem pelaporan pelanggaran (whistle blowing) yang memuat Pelaporan atas penyelenggaraan sistem pelaporan pelanggaran.<br><i>The company is expected to ensure that there is guidance material on the implementation of a whistle-blowing system that contains a report on the implementation of a whistle-blowing system.</i> |
| 21. | 6.14.(1)        | Perusahaan diharapkan memastikan Terdapat kegiatan sosialisasi kebijakan whistle blowing system kepada karyawan perusahaan.<br><i>The company is expected to ensure that there are activities to socialize the whistleblowing system policy among company employees.</i>   |
| 22. | 6.14.(2)        | Perusahaan diharapkan memastikan Terdapat kegiatan sosialisasi kebijakan whistle blowing system kepada stakeholders perusahaan.<br><i>The company is expected to ensure that there are socialization activities for the whistleblowing system policy among the company's stakeholders.</i>   |
| 23. | 6.15.(1)        | Perusahaan diharapkan memastikan Terdapat sarana/media perusahaan yang memadai untuk mendukung pelaksanaan kebijakan whistle blowing system.<br><i>The company is expected to ensure that there are adequate company facilities and media to support the implementation of the whistleblowing system policy.</i>   |
| 24. | 6.15.(2)        | Perusahaan diharapkan memastikan Terdapat penanganan/tindak lanjut sesuai dengan kebijakan atas pengaduan yang diterima perusahaan.<br><i>The company is expected to ensure that there is handling and follow-up in accordance with the policy on complaints received by the company.</i>  |
| 25. | 6.15.(3)        | Perusahaan diharapkan memastikan Terdapat pelaporan atas pelaksanaan kebijakan tentang pelaporan atas dugaan penyimpangan pada perusahaan (whistle blowing system).<br><i>The company is expected to ensure that there is reporting on the implementation of the policy on reporting suspected irregularities in the company (whistleblowing system).</i>  |
| 26. | 6.15.(4)        | Perusahaan diharapkan memastikan Terdapat pelaksanaan evaluasi dan pelaporan terhadap pelaksanaan kebijakan whistle blowing secara berkala.<br><i>The company is expected to ensure that there is regular evaluation and reporting on the implementation of the whistleblowing policy.</i>   |

**Aspek II**  
Aspect II

| No | Parameter SK.16 | Rekomendasi Assessment Penerapan GCG Tahun Buku 2023<br>GCG Implementation Assessment Recommendations for the 2023 Fiscal Year   |
|----|-----------------|--|
| 1. | 7.16.(2).a      | Pemegang Saham diharapkan dapat menyusun Mekanisme penjurangan atau nominasi calon anggota Direksi.<br><i>Shareholders are expected to be able to develop a mechanism for selecting or nominating prospective members of the Board of Directors.</i>   |
| 2. | 7.16.(2).b      | Pemegang Saham diharapkan dapat menyusun Penilaian/pengujian atas kepatutan dan kelayakan (fit and proper test) bagi anggota Direksi.<br><i>Shareholders are expected to be able to prepare an assessment and test of fit and properness for members of the Board of Directors.</i>  |
| 3. | 7.17.(1)        | Pemegang Saham diharapkan dapat memastikan adanya Daftar Bakal Calon yang disetujui oleh Menteri Negara BUMN dan berisikan nama-nama yang diperoleh melalui proses penjurangan dalam rangka memperoleh calon anggota Direksi.<br><i>Shareholders are expected to ensure that there is a List of Prospective Candidates approved by the State Minister for State-Owned Enterprises and containing the names obtained through the screening process in order to obtain prospective members of the Board of Directors.</i>  |
| 4. | 7.17.(2).a      | Pemegang Saham diharapkan dapat memastikan adanya pelaksanaan UKK yang dilakukan oleh Tim terhadap: (1) Bakal calon anggota Direksi yang telah menyelesaikan masa jabatannya untuk diangkat menjadi anggota Direksi pada jabatan yang berbeda atau menjadi anggota Direksi pada BUMN yang lain; (2) Bakal calon anggota Direksi yang berasal dari pejabat eselon I dan II Instansi Pemerintah.<br><i>Shareholders are expected to ensure that the UKK is implemented by the team for: (1) Prospective prospective members of the Board of Directors who have completed their terms of office to be appointed as members of the Board of Directors in different positions or become members of the Board of Directors in other BUMN; (2) Prospective candidates for members of the Board of Directors who come from echelon I and II government agencies.</i> |

**Aspek II**  
*Aspect II*

| No         | Parameter SK.16 | Rekomendasi Assessment Penerapan GCG Tahun Buku 2023<br><i>GCG Implementation Assessment Recommendations for the 2023 Fiscal Year</i>   |
|------------|-----------------|---|
| <b>5.</b>  | 7.17.(2).b      | <p><b>Pemegang Saham diharapkan dapat memastikan adanya pelaksanaan UKK dilakukan oleh Lembaga Profesional dan dievaluasi oleh Tim terhadap bakal calon Direksi.</b><br/><i>Shareholders are expected to ensure that UKK implementation is carried out by a professional institution and evaluated by the team for prospective directors.</i></p>   |
| <b>6.</b>  | 7.17.(3)        | <p><b>Pemegang Saham diharapkan dapat memastikan adanya penetapan hasil akhir UKK calon Direksi dan Evaluasi oleh Tim dan disampaikan kepada Pemegang Saham.</b><br/><i>Shareholders are expected to be able to ensure that the final UKK results for director candidates are determined and evaluated by the team and submitted to shareholders.</i></p>   |
| <b>7.</b>  | 7.17.(4).a      | <p><b>Pemegang Saham diharapkan dapat memastikan adanya Tim yang dibentuk untuk melaksanakan uji kelayakan dan kepatutan bakal calon Direksi.</b><br/><i>Shareholders are expected to ensure that a team is formed to carry out the fit and proper tests of prospective Directors.</i></p>  |
| <b>8.</b>  | 7.17.(4).b      | <p><b>Pemegang Saham diharapkan dapat memastikan adanya Pelaksanaan uji kelayakan dan kepatutan menilai semua kriteria penilaian Direksi yang ditetapkan dalam ketentuan perundang-undangan.</b><br/><i>Shareholders are expected to ensure that a fit and proper test is carried out to assess all the Board of Directors' assessment criteria stipulated in statutory provisions.</i></p>   |
| <b>9.</b>  | 7.17.(5)        | <p><b>Pemegang Saham diharapkan dapat memastikan adanya Anggota Direksi tercantum dalam penetapan hasil UKK dan Evaluasi yang disampaikan oleh Tim.</b><br/><i>Shareholders are expected to ensure that members of the Board of Directors are included in the determination of the UKK and evaluation results submitted by the team.</i></p>  |
| <b>10.</b> | 7.19.(2)        | <p><b>Pemegang saham diharapkan dapat menentukan perangkapan jabatan yang menimbulkan benturan kepentingan tersebut termasuk jenis-jenis perangkapan jabatan dan pengaturan/mekanisme pengunduran diri dari jabatan rangkap tersebut atau jabatan anggota Direksi, yang paling lambat 30 hari sejak terjadi perangkapan jabatan tersebut.</b><br/><i>Shareholders are expected to be able to determine the multiple positions that give rise to a conflict of interest, including the types of multiple positions and the arrangements or mechanisms for resignation from the dual positions or positions as members of the Board of Directors, no later than 30 days after the dual positions occur.</i></p>   |
| <b>11.</b> | 7.20.(1)        | <p><b>Pemegang saham diharapkan dapat menetapkan pemberhentian anggota Direksi Persero dapat dilakukan dengan keputusan RUPS secara fisik, dan keputusan seluruh Pemegang Saham di luar RUPS.</b><br/><i>Companies are expected to establish a Code of Conduct that includes the protection of company assets.</i></p>  |
| <b>12.</b> | 7.20.(2).a      | <p><b>Pemegang saham diharapkan dapat menetapkan Rencana pemberhentian anggota Direksi diberitahukan kepada yang bersangkutan secara lisan atau tertulis oleh pejabat yang ditunjuknya.</b><br/><i>Shareholders are expected to be able to determine the plan for the dismissal of members of the Board of Directors to be notified to those concerned verbally or in writing by their appointed officials.</i></p>   |
| <b>13.</b> | 7.20.(2).b      | <p><b>Pemegang saham diharapkan dapat memastikan Keputusan pemberhentian karena alasan-alasan: (a) tidak dapat memenuhi kewajibannya yang telah disepakati dalam kontrak manajemen; (b) tidak dapat melaksanakan tugasnya dengan baik; (c) tidak melaksanakan ketentuan peraturan perundang-undangan dan/atau ketentuan anggaran dasar; (d) terlibat dalam tindakan yang merugikan BUMN dan/atau negara; (e) dinyatakan bersalah dalam putusan pengadilan yang mempunyai kekuatan hukum yang tetap, diambil setelah yang bersangkutan diberi kesempatan membela diri.</b><br/><i>Shareholders are expected to confirm the decision to dismiss for the following reasons: (a) unable to fulfill their obligations as agreed in the management contract; (b) unable to carry out their duties properly; (c) does not implement the provisions of statutory regulations and/or the provisions of the articles of association; (d) involved in actions that are detrimental to BUMN and/or the state; (e) is declared guilty in a court decision that has permanent legal force, taken after the person concerned has been given the opportunity to defend himself.</i></p> |
| <b>14.</b> | 8.22.(2)        | <p><b>Pemegang saham diharapkan dapat menyusun Pedoman pengangkatan dan pemberhentian, diantaranya mengatur mengenai: (a) penjurangan atau nominasi calon anggota Dewan Komisaris; (b) penilaian bagi calon anggota Dewan Komisaris</b><br/><i>Shareholders are expected to be able to prepare guidelines for appointment and dismissal, including regulating: (a) the selection or nomination of candidates for members of the Board of Commissioners; (b) the assessment of prospective members of the Board of Commissioners.</i></p>  |
| <b>15.</b> | 8.23.(1)        | <p><b>Pemegang saham diharapkan dapat memastikan Pemegang Saham/RUPS mencari usulan calon anggota Dewan Komisaris.</b><br/><i>Shareholders are expected to ensure that shareholders and GMS seek proposals for candidates for members of the Board of Commissioners.</i></p>  |

**Aspek II**  
Aspect II

| No  | Parameter SK.16 | Rekomendasi Assessment Penerapan GCG Tahun Buku 2023<br>GCG Implementation Assessment Recommendations for the 2023 Fiscal Year  |
|-----|-----------------|---|
| 16. | 8.23.(2)        | <p><b>Pemegang saham diharapkan dapat memastikan Pemegang Saham/RUPS melaksanakan penilaian terhadap Calon Dewan Komisaris.</b><br/><i>Shareholders are expected to ensure that shareholders and GMS carry out assessments of candidates for the Board of Commissioners.</i></p>  |
| 17. | 8.23.(3)        | <p><b>Pemegang saham diharapkan dapat memastikan Penilaian mencakup semua kriteria penilaian Dewan Komisaris yang ditetapkan dalam ketentuan perundang-undangan di bidang BUMN (penilaian terhadap persyaratan integritas, dedikasi, memahami masalah-masalah manajemen perusahaan yang berkaitan dengan salah satu fungsi manajemen dan memiliki pengetahuan yang memadai di bidang usaha perusahaan). Proses penilaian calon Dewan Komisaris didukung dengan Berita Acara penilaian.</b><br/><i>Shareholders are expected to ensure that the assessment covers all the Board of Commissioners' assessment criteria stipulated in the statutory provisions in the BUMN sector (assessment of the requirements for integrity, dedication, understanding company management issues related to one of the management functions, and having adequate knowledge in the field of company business). The assessment process for candidates for the Board of Commissioners is supported by an assessment report.</i></p> |
| 18. | 8.23.(4)        | <p><b>Pemegang saham diharapkan dapat memastikan Dewan Komisaris terpilih berdasarkan hasil akhir penilaian.</b><br/><i>Shareholders are expected to ensure that the Board of Commissioners is elected based on the final results of the assessment.</i></p>  |
| 19. | 8.24.(2).b      | <p><b>Perusahaan diharapkan dapat memastikan adanya RUPS/Pemilik Modal menetapkan anggota Dewan Komisaris/Dewan Pengawas Independen paling sedikit 20% dari anggota Dewan Komisaris/Dewan Pengawas secara eksplisit dalam keputusan pengangkatannya. Komisaris Independen memiliki kompetensi dibidang auditing, keuangan dan akuntansi.</b><br/><i>Companies are expected to ensure that the GMS/Capital Owners determine members of the Board of Commissioners/Independent Supervisory Board at least 20% of the members of the Board of Commissioners/Supervisory Board explicitly in their appointment decisions. Independent Commissioners have competence in the fields of auditing, finance, and accounting.</i></p>   |
| 20. | 8.25.(1)        | <p><b>Pemegang saham diharapkan dapat memastikan keputusan RUPS/AD/peraturan lainnya yang mengatur dan menetapkan jumlah maksimum jabatan Dewan Komisaris dan Dewan Pengawas yang boleh dipegang oleh seorang anggota Dewan Komisaris.</b><br/><i>Shareholders are expected to confirm the GMS, AD, and other regulations that regulate and determine the maximum number of positions on the Board of Commissioners and Supervisory Board that may be held by a member of the Board of Commissioners.</i></p>   |
| 21. | 9.27.(2).b      | <p><b>Pemegang Saham diharapkan dapat memastikan Dewan Komisaris menyampaikan pemaparan/ tanggapan atas hal-hal yang diusulkan oleh Direksi untuk diputuskan oleh RUPS.</b><br/><i>Shareholders are expected to ensure that the Board of Commissioners conveys presentations and responses on matters proposed by the Board of Directors for decision at the GMS.</i></p>   |
| 22. | 9.27.(3)        | <p><b>Pemegang Saham diharapkan dapat memastikan Pemegang Saham /RUPS memberikan pengesahan/ persetujuan terhadap rancangan RJPP atau Revisi RJPP.</b><br/><i>Shareholders are expected to ensure that shareholders or GMS give ratification or approval to the draft RJPP or revised RJPP.</i></p>   |
| 23. | 9.27.(4)        | <p><b>Pemegang Saham diharapkan dapat memastikan Pengesahan/persetujuan rancangan RJPP atau Revisi RJPP dilaksanakan tepat waktu.</b><br/><i>Shareholders are expected to ensure that ratification or approval of the RJPP draft or RJPP revision is carried out on time.</i></p>   |
| 24. | 9.28.(2).a      | <p><b>Pemegang Saham diharapkan dapat memastikan Pembahasan/pengkajian/ penelaahan terhadap rancangan RKAP oleh RUPS, didahului oleh pemaparan Direksi atas hal-hal yang diagendakan untuk diputuskan oleh RUPS/Pemilik Modal.</b><br/><i>Shareholders are expected to ensure that the discussion, assessment, and examination of the draft RKAP by the GMS is preceded by the Board of Directors' presentation of matters on the agenda for decision by the GMS and capital owners.</i></p>  |
| 25. | 9.28.(2).b      | <p><b>Pemegang Saham diharapkan dapat memastikan Dewan Komisaris menyampaikan pemaparan/ tanggapan atas hal-hal yang diusulkan oleh Direksi untuk diputuskan oleh RUPS.</b><br/><i>Shareholders are expected to ensure that the Board of Commissioners conveys presentations and responses on matters proposed by the Board of Directors for decision at the GMS.</i></p>   |
| 26. | 9.28.(4)        | <p><b>Pemegang Saham diharapkan dapat memastikan RUPS memberikan pengesahan/persetujuan rancangan RKAP tepat waktu.</b><br/><i>Shareholders are expected to ensure that shareholders and GMS seek proposals for candidates for members of the Board of Commissioners.</i></p>   |

**Aspek II**  
Aspect II

| No         | Parameter SK.16 | Rekomendasi Assessment Penerapan GCG Tahun Buku 2023<br>GCG Implementation Assessment Recommendations for the 2023 Fiscal Year   |
|------------|-----------------|--|
| <b>27.</b> | 9.29.(1)        | <p><b>Pemegang Saham diharapkan melakukan pembahasan/ pengkajian/ penelaahan terhadap usulan Direksi yang perlu mendapat persetujuan/keputusan RUPS.</b><br/><i>Shareholders are expected to carry out discussions and reviews of the Board of Directors' proposals, which require approval or decisions from the GMS.</i></p>   |
| <b>28.</b> | 9.29.(2)        | <p><b>Pemegang Saham diharapkan memberikan persetujuan/ keputusan terhadap usulan Direksi.</b><br/><i>Shareholders are expected to give approval or decisions to the Board of Directors' proposals.</i></p>  |
| <b>29.</b> | 9.29.(3)        | <p><b>Pemegang Saham diharapkan memastikan Persetujuan/keputusan oleh Pemegang Saham/RUPS dilaksanakan tepat waktu.</b><br/><i>Shareholders are expected to ensure approval and decisions by shareholders and GMS are implemented on time.</i></p>   |
| <b>30.</b> | 10.30.(2).b     | <p><b>Pemegang saham diharapkan dapat menyusun Kontrak Kinerja, yang memuat target kinerja Dewan Komisaris (majelis), yang disahkan/disetujui Pemegang Saham/RUPS</b><br/><i>Shareholders are expected to be able to prepare a performance contract, which contains the performance targets of the Board of Commissioners (assembly), which is ratified or approved by shareholders or GMS.</i></p>  |
| <b>31.</b> | 10.32.(1)       | <p><b>Pemegang saham diharapkan dapat menyusun pedoman penunjukan audit eksternal.</b><br/><i>Shareholders are expected to be able to develop guidelines for appointing external auditors.</i></p>   |
| <b>32.</b> | 10.32.(3)       | <p><b>Pemegang saham diharapkan memutuskan penetapan besarnya honorarium/ imbal jasa untuk auditor eksternal tersebut</b><br/><i>Shareholders are expected to decide on the amount of honorarium or remuneration for the external auditor.</i></p>   |
| <b>33.</b> | 10.33.(2)       | <p><b>Pemegang saham diharapkan dapat memastikan adanya telaahan terhadap laporan tahunan perusahaan.</b><br/><i>Shareholders are expected to ensure that the company's annual report is reviewed.</i></p>   |
| <b>34.</b> | 10.33.(3)       | <p><b>Pemegang saham diharapkan dapat memastikan adanya pemberian persetujuan terhadap laporan tahunan perusahaan.</b><br/><i>Shareholders are expected to ensure that they give approval to the company's annual report.</i></p>  |
| <b>35.</b> | 10.35.(1)       | <p><b>Pemegang saham diharapkan dapat memastikan adanya pengesahan terhadap laporan tahunan perusahaan.</b><br/><i>Shareholders are expected to ensure approval of the company's annual report.</i></p>  |
| <b>36.</b> | 12.38.(1)       | <p><b>Pemegang Saham diharapkan memberikan arahan dalam RUPS maupun dalam Keputusan Pemegang Saham tentang persetujuan transaksional.</b><br/><i>Shareholders are expected to provide direction at the GMS and in shareholder decisions regarding transactional approvals.</i></p>   |
| <b>37.</b> | 12.38.(2)       | <p><b>Pemegang Saham diharapkan adanya pembahasan dan evaluasi atas pelaksanaan Tata Kelola Perusahaan yang Baik pada perusahaan.</b><br/><i>Shareholders are expected to have discussions and evaluations on the implementation of good corporate governance in the company.</i></p>  |
| <b>38.</b> | 12.38.(3)       | <p><b>Pemegang Saham diharapkan dapat memastikan melakukan upaya-upaya menindaklanjuti area of improvement yang dihasilkan dari assessment atas pelaksanaan Tata Kelola Perusahaan yang Baik pada perusahaan yang bersangkutan.</b><br/><i>Shareholders are expected to ensure that they make efforts to follow up on areas of improvement resulting from assessments of the implementation of good corporate governance at the company concerned.</i></p> |
| <b>39.</b> | 12.40.(1)       | <p><b>Pemegang saham diharapkan dapat memastikan RUPS menetapkan sistem penerimaan laporan mengenai gejala penurunan kinerja dari Direksi dan/atau Dewan Komisaris.</b><br/><i>Shareholders are expected to ensure that the GMS establishes a system for receiving reports regarding symptoms of declining performance from the Board of Directors and/or the Board of Commissioners.</i></p>  |

**Aspek III**  
Aspect III

| No  | Parameter SK.16 | Rekomendasi Assessment Penerapan GCG Tahun Buku 2023<br>GCG Implementation Assessment Recommendations for the 2023 Fiscal Year   |
|-----|-----------------|--|
| 1.  | 13.41.(1)       | Dewan Komisaris diharapkan untuk memastikan adanya Dewan Komisaris yang menyampaikan kepada Direksi untuk diadakan program pengenalan bagi anggota Dewan Komisaris yang baru diangkat.<br><i>The Board of Commissioners is expected to ensure that the Board of Commissioners informs the Board of Directors to hold an introduction program for newly appointed members of the Board of Commissioners.</i>  |
| 2.  | 13.41.(2)       | Dewan Komisaris diharapkan untuk memastikan adanya Anggota Dewan Komisaris yang baru diangkat mengikuti program pengenalan perusahaan.<br><i>The Board of Commissioners is expected to ensure that newly appointed members of the Board of Commissioners participate in the company's induction program.</i>   |
| 3.  | 13.41.(3)       | Dewan Komisaris diharapkan untuk memastikan adanya Tingkat kehadiran/keaktifan anggota Dewan Komisaris dalam mengikuti program pengenalan perusahaan.<br><i>The Board of Commissioners is expected to ensure the level of attendance and activity of members of the Board of Commissioners in participating in the company introduction program.</i>   |
| 4.  | 13.42.(3).a     | Dewan Komisaris diharapkan untuk memastikan adanya Pelaksanaan pelatihan bagi anggota Dewan Komisaris direalisasikan sesuai dengan rencana kerja Dewan Komisaris.<br><i>The BOC is expected to ensure that the implementation of training for BOC members is realized in accordance with the BOC work plan.</i>  |
| 5.  | 13.42.(3).b     | Dewan Komisaris diharapkan untuk memastikan adanya laporan tentang hasil pelatihan yang telah dijalani anggota Dewan Komisaris.<br><i>The Board of Commissioners is expected to ensure that there is a report on the results of the training that members of the Board of Commissioners have undergone.</i>  |
| 6.  | 13.43.(4)       | Dewan Komisaris diharapkan untuk memastikan adanya penugasan anggota Dewan Komisaris sebagai ketua/wakil/anggota Komite Dewan Komisaris.<br><i>The Board of Commissioners is expected to ensure the assignment of a member of the Board of Commissioners as chairman, deputy, or member of the Board of Commissioners Committee.</i>   |
| 7.  | 14.45.(3).a     | Dewan Komisaris diharapkan untuk memastikan adanya RKA Dewan Komisaris di sahkan oleh Dewan Komisaris.<br><i>The BOC is expected to ensure that the BOC RKA is approved by the BOC.</i>  |
| 8.  | 14.45.(3).c     | Dewan Komisaris diharapkan untuk memastikan adanya Proses penyusunan Rencana Kerja dan Anggaran Tahunan Dewan Komisaris menggunakan perangkat Dewan Komisaris secara optimal.<br><i>The Board of Commissioners is expected to ensure that the process of preparing the Board of Commissioners' annual work plan and budget utilizes the Board of Commissioners' tools optimally.</i>   |
| 9.  | 14.45.(4)       | Dewan Komisaris diharapkan untuk memastikan adanya Penyampaian Rencana Kerja dan Anggaran Tahunan Dewan Komisaris kepada Direksi untuk dimasukkan sebagai bagian dari RKAP.<br><i>The Board of Commissioners is expected to ensure the submission of the Board of Commissioners' annual work plan and budget to the Board of Directors to be included as part of the RKAP.</i>   |
| 10. | 14.45.(5)       | Dewan Komisaris diharapkan untuk memastikan adanya Rencana kerja dan anggaran tahunan Dewan Komisaris disampaikan secara tertulis kepada Pemegang Saham untuk mendapatkan pengesahan.<br><i>The BOC is expected to ensure that the annual work plan and budget of the BOC are submitted in writing to the shareholders for ratification.</i>   |
| 11. | 14.46.(2)       | Dewan Komisaris diharapkan untuk memastikan adanya Substansi kebijakan/pedoman diantaranya memuat: bentuk informasi yang disampaikan baik yang berkala maupun insidental, standar waktu penyampaiannya dan mekanisme penyampaian informasi tersebut oleh Direksi.<br><i>The Board of Commissioners is expected to ensure the substance of the policy and guidelines, which include the form of information submitted both periodically and incidentally, the time standard for its submission, and the mechanism for the submission of such information by the Board of Directors.</i> |
| 12. | 14.46.(3)       | Dewan Komisaris diharapkan untuk memastikan terdapat upaya komunikasi dengan Direksi untuk meminta informasi yang dibutuhkan untuk pelaksanaan tugasnya.<br><i>The BOC is expected to ensure that there is a communication effort with the BOD to request information needed for the performance of its duties.</i>  |
| 13. | 15.47.(3).a     | Dewan Komisaris diharapkan untuk memastikan adanya proses telaah sesuai dengan rencana kerja yang ditetapkan, baik melalui proses pembahasan internal maupun rapat gabungan Dewan Komisaris dan Direksi.<br><i>The Board of Commissioners is expected to ensure that the review process is in accordance with the established work plan, either through an internal discussion process or a joint meeting of the Board of Commissioners and the Board of Directors.</i>  |

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| <b>14.</b> | 15.47.(3).b     | <p><b>Dewan Komisaris diharapkan untuk memastikan adanya hasil telaah rancangan RJPP secara tertulis (Risalah rapat internal Dewan Komisaris atau Rapat Komite Dewan Komisaris).</b></p> <p><i>The Board of Commissioners is expected to ensure the results of the review of the draft RJPP in writing (minutes of the internal meeting of the Board of Commissioners or the Board of Commissioners Committee Meeting).</i></p>  |
| <b>15.</b> | 15.47.(3).c     | <p><b>Dewan Komisaris diharapkan untuk memastikan adanya Dewan Komisaris memastikan hasil telaah rancangan RJPP dikomunikasikan dan ditindaklanjuti oleh Direksi.</b></p> <p><i>The Board of Commissioners is expected to ensure that the results of the review of the draft RJPP are communicated and followed up by the Board of Directors.</i></p>  |
| <b>16.</b> | 15.47.(4).a     | <p><b>Dewan Komisaris diharapkan untuk memastikan adanya tanggapan tertulis berupa pendapat dan saran mengenai rancangan RJPP kepada RUPS/Pemilik Modal.</b></p> <p><i>The Board of Commissioners is expected to ensure a written response in the form of opinions and suggestions regarding the draft RJPP to the GMS/Capital Owners.</i></p>   |
| <b>17.</b> | 15.47.(4).b     | <p><b>Dewan Komisaris diharapkan untuk memastikan adanya tanggapan rancangan RJPP oleh Dewan Komisaris diberikan dalam jangka waktu sesuai ketentuan/kebijakan.</b></p> <p><i>The Board of Commissioners is expected to ensure a written response in the form of opinions and suggestions regarding the draft RKAP to the GMS/Capital Owners.</i></p>  |
| <b>18.</b> | 15.48.(4).a     | <p><b>Dewan Komisaris diharapkan untuk memastikan adanya tanggapan tertulis berupa pendapat dan saran mengenai rancangan RKAP kepada RUPS/Pemilik Modal.</b></p> <p><i>The Board of Commissioners is expected to ensure a written response in the form of opinions and suggestions regarding the draft RKAP to the GMS/Capital Owners.</i></p>   |
| <b>19.</b> | 15.48.(4).c     | <p><b>Dewan Komisaris diharapkan untuk memastikan adanya simpulan bahwa rancangan RKAP selaras dan/ atau tidak selaras dengan RJPP.</b></p> <p><i>The Board of Commissioners is expected to ensure that there is a conclusion that the draft RKAP is aligned and/ or not aligned with the RJPP.</i></p>  |
| <b>20.</b> | 16.49.(2)       | <p><b>Dewan Komisaris diharapkan untuk memastikan adanya penyediaan bahan bacaan/referensi yang memudahkan Dewan Komisaris memperbaharui pengetahuan tentang perubahan lingkungan bisnis dan permasalahan yang dihadapi perusahaan dan/atau permintaan arahan dari Direksi tentang permasalahan yang dihadapi perusahaan.</b></p> <p><i>The Board of Commissioners is expected to ensure the provision of reading materials and references that facilitate the Board of Commissioners to update their knowledge on changes in the business environment and issues faced by the company and/or request direction from the Board of Directors on issues faced by the company.</i></p>  |
| <b>21.</b> | 16.51.(2)       | <p><b>Dewan Komisaris diharapkan untuk memastikan adanya rencana Dewan Komisaris mengenai pengawasan dan pemberian nasihat terhadap kebijakan/rancangan sistem pengendalian intern dan pelaksanaannya.</b></p> <p><i>The Board of Commissioners is expected to ensure that there is a Board of Commissioners plan regarding the supervision and advice of the internal control system policy and design and its implementation.</i></p>  |
| <b>22.</b> | 16.51.(3).a     | <p><b>Dewan Komisaris diharapkan untuk memastikan adanya Dewan Komisaris melakukan telaah atas: (1) kebijakan/rancangan dan pelaksanaan sistem pengendalian intern; (2) hasil evaluasi atas efektivitas pengendalian intern pada tingkat entitas; (3) hasil evaluasi atas efektivitas pengendalian intern pada tingkat operasional/aktivitas; (4) internal control report.</b></p> <p><i>The Board of Commissioners is expected to ensure that the Board of Commissioners reviews: (1) the policy, design, and implementation of the internal control system; (2) the results of the evaluation of the effectiveness of internal control at the entity level; (3) the results of the evaluation of the effectiveness of internal control at the operational or activity level; and (4) internal control reports.</i></p> |
| <b>23.</b> | 16.51.(3).b     | <p><b>Dewan Komisaris diharapkan untuk memastikan adanya hasil telaah Dewan Komisaris atas kebijakan/ rancangan sistem pengendalian intern dan pelaksanaannya.</b></p> <p><i>The Board of Commissioners is expected to ensure the results of the Board's' review of the policy and design of the internal control system and its implementation.</i></p>   |
| <b>24.</b> | 16.51.(4)       | <p><b>Dewan Komisaris diharapkan untuk memastikan adanya Dewan Komisaris menyampaikan arahan tentang peningkatan efektivitas sistem pengendalian intern kepada Direksi.</b></p> <p><i>The Board of Commissioners is expected to ensure that the Board of Commissioners provides direction on improving the effectiveness of the internal control system to the Board of Directors.</i></p>   |

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| 25. | 16.52.(3).a     | <p>Dewan Komisaris diharapkan untuk memastikan adanya Dewan Komisaris melakukan telaah atas kebijakan dan pelaksanaan manajemen risiko perusahaan (termasuk rencana kerja unit manajemen risiko), hasil analisis risiko atas rancangan RKAP dan strategi penanganannya, dan laporan pelaksanaan manajemen risiko berkala yang disampaikan oleh Direksi.</p> <p><i>The Board of Commissioners is expected to ensure that the Board of Commissioners reviews the company's risk management policies and implementation (including the work plan of the risk management unit), the results of the risk analysis of the draft RKAP and its handling strategy, and periodic risk management implementation reports submitted by the Board of Directors.</i></p>              |
| 26. | 16.52.(3).b     | <p>Dewan Komisaris diharapkan untuk memastikan adanya hasil telaah Dewan Komisaris atas kebijakan dan pelaksanaan manajemen risiko perusahaan.</p> <p><i>The Board of Commissioners is expected to ensure the results of the Board's' review of the company's risk management policies and implementation.</i></p>  |
| 27. | 16.52.(4)       | <p>Dewan Komisaris diharapkan untuk memastikan adanya Dewan Komisaris menyampaikan arahan tentang peningkatan kualitas kebijakan dan pelaksanaan manajemen risiko perusahaan.</p> <p><i>The Board of Commissioners is expected to ensure that the Board of Commissioners provides guidance on improving the quality of the company's risk management policies and implementation.</i></p>   |
| 28. | 16.53.(2)       | <p>Dewan Komisaris diharapkan untuk memastikan adanya rencana Dewan Komisaris mengenai pengawasan dan pemberian nasihat terhadap kebijakan sistem teknologi informasi perusahaan dan pelaksanaannya.</p> <p><i>The Board of Commissioners is expected to ensure the existence of a Board of Commissioners plan regarding the supervision and advice of the company's information technology system policy and its implementation.</i></p>   |
| 29. | 16.53.(2).a     | <p>Dewan Komisaris diharapkan untuk memastikan adanya Dewan Komisaris melakukan telaah terhadap kebijakan sistem teknologi informasi dan pelaksanaannya sesuai dengan rencana kerja yang telah ditetapkan.</p> <p><i>The Board of Commissioners is expected to ensure that the Board of Commissioners reviews the information technology system policy and its implementation in accordance with the established work plan.</i></p>   |
| 30. | 16.53.(2).b     | <p>Dewan Komisaris diharapkan untuk memastikan adanya hasil telaah Dewan Komisaris terhadap kebijakan sistem teknologi informasi perusahaan dan pelaksanaannya.</p> <p><i>The Board of Commissioners is expected to ensure the results of the Board's' review of the company's information technology system policies and their implementation.</i></p>   |
| 31. | 16.53.(4)       | <p>Dewan Komisaris diharapkan untuk memastikan adanya Dewan Komisaris menyampaikan arahan kepada Direksi tentang kebijakan dan pelaksanaan sistem teknologi informasi.</p> <p><i>The Board of Commissioners is expected to ensure that the Board of Commissioners conveys direction to the Board of Directors regarding policies and the implementation of information technology systems.</i></p>  |
| 32. | 16.54.(2)       | <p>Dewan Komisaris diharapkan untuk memastikan adanya rencana Dewan Komisaris mengenai pengawasan dan pemberian nasihat mengenai kebijakan sumber daya manusia dan pelaksanaan kebijakan tersebut.</p> <p><i>The Board of Commissioners is expected to ensure that there is a plan for the Board of Commissioners regarding supervision and providing advice regarding human resource policies and the implementation of these policies.</i></p>  |
| 33. | 16.54.(3).a     | <p>Dewan Komisaris diharapkan untuk memastikan adanya Dewan Komisaris melakukan telaah terhadap: (1) kebijakan pengembangan karir serta pelaksanaannya, yang meliputi penempatan karyawan pada jabatan dalam struktur organisasi perusahaan, promosi dan demosi, serta mutasi; (2) Rencana promosi dan mutasi satu level jabatan di bawah Direksi.</p> <p><i>The Board of Commissioners is expected to ensure that the Board of Commissioners reviews: (1) career development policies and their implementation, which includes the placement of employees in positions within the company's organizational structure, promotions and demotions, as well as transfers; and (2) promotion and transfer plans to one position level below the Board of Directors.</i></p> |
| 34. | 16.54.(3).b     | <p>Dewan Komisaris diharapkan untuk memastikan adanya Dewan Komisaris memberikan arahan berdasarkan hasil pengawasan dan penelaahan atas rencana suksesi dan pelaksanaannya.</p> <p><i>The Board of Commissioners is expected to ensure that the Board of Commissioners provides direction based on the results of supervision and review of the succession plan and its implementation.</i></p>  |
| 35. | 16.54.(3).c     | <p>Dewan Komisaris diharapkan untuk memastikan adanya Proses telaah yang dilakukan oleh Dewan Komisaris menggunakan seluruh perangkat di Dewan Komisaris (Komite Dewan Komisaris).</p> <p><i>The Board of Commissioners is expected to ensure that there is a review process carried out by the Board of Commissioners using all tools within the Board of Commissioners (Board of Commissioners Committee).</i></p>  |

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| <b>36.</b> | 16.54.(4)       | <p><b>Dewan Komisaris diharapkan untuk memastikan adanya Dewan Komisaris menyampaikan arahan kepada Direksi tentang kebijakan suksesi manajemen dan pelaksanaannya.</b><br/><i>The Board of Commissioners is expected to ensure that the Board of Commissioners conveys direction to the Board of Directors regarding management succession policies and their implementation.</i></p>  |
| <b>37.</b> | 16.55.(2)       | <p><b>Dewan Komisaris diharapkan untuk memastikan adanya rencana Dewan Komisaris melakukan pengawasan terhadap kebijakan akuntansi dan penyusunan laporan keuangan serta penerapan kebijakan tersebut.</b><br/><i>The Board of Commissioners is expected to ensure that there is a plan for the Board of Commissioners to supervise accounting policies and the preparation of financial reports, as well as the implementation of these policies.</i></p>                                  |
| <b>38.</b> | 16.55.(3).a     | <p><b>Dewan Komisaris diharapkan untuk memastikan adanya proses telaah terhadap kebijakan akuntansi dan penyusunan laporan keuangan, melalui pembahasan laporan keuangan triwulanan dengan dengan manajemen ataupun auditor eksternal.</b><br/><i>The Board of Commissioners is expected to ensure that there is a review process for accounting policies and preparation of financial reports through discussing quarterly financial reports with management or external auditors.</i></p> |
| <b>39.</b> | 16.55.(3).b     | <p><b>Dewan Komisaris diharapkan untuk memastikan adanya saran berdasarkan hasil telaah terhadap kebijakan akuntansi dan penyusunan laporan keuangan.</b><br/><i>The Board of Commissioners is expected to ensure that there are suggestions based on the results of the review of accounting policies and the preparation of financial reports.</i></p>  |
| <b>40.</b> | 16.55.(4)       | <p><b>Dewan Komisaris diharapkan untuk memastikan adanya Dewan Komisaris menyampaikan arahan kepada Direksi tentang kebijakan akuntansi dan penyusunan laporan keuangan beserta penerapannya.</b><br/><i>The Board of Commissioners is expected to ensure that the Board of Commissioners conveys direction to the Board of Directors regarding accounting policies, the preparation of financial reports, and their implementation.</i></p>  |
| <b>41.</b> | 16.56.(2)       | <p><b>Dewan Komisaris diharapkan untuk memastikan adanya rencana Dewan Komisaris mengenai pengawasan dan pemberian nasihat terhadap kebijakan pengadaan dan pelaksanaannya.</b><br/><i>The Board of Commissioners is expected to ensure that there is a plan for the Board of Commissioners regarding supervision and providing advice on procurement policies and their implementation.</i></p>  |
| <b>42.</b> | 16.56.(3).a     | <p><b>Dewan Komisaris diharapkan untuk memastikan adanya Dewan Komisaris melakukan telaah terhadap kebijakan pengadaan dan pelaksanaannya.</b><br/><i>The Board of Commissioners is expected to ensure that the Board of Commissioners reviews procurement policies and their implementation.</i></p>   |
| <b>43.</b> | 16.56.(3).b     | <p><b>Dewan Komisaris diharapkan untuk memastikan adanya Dewan Komisaris memberikan saran berdasarkan hasil pengawasan dan penelaahan atas kebijakan pengadaan dan pelaksanaannya.</b><br/><i>The Board of Commissioners is expected to ensure that the Board of Commissioners provides suggestions based on the results of supervision and review of procurement policies and their implementation.</i></p>  |
| <b>44.</b> | 16.56.(4)       | <p><b>Dewan Komisaris diharapkan untuk memastikan adanya Dewan Komisaris menyampaikan arahan kepada Direksi tentang kebijakan pengadaan dan pelaksanaannya.</b><br/><i>The Board of Commissioners is expected to ensure that the Board of Commissioners conveys direction to the Board of Directors regarding procurement policies and their implementation.</i></p>  |
| <b>45.</b> | 16.57.(2)       | <p><b>Dewan Komisaris diharapkan untuk memastikan adanya rencana Dewan Komisaris mengenai tugas pengawasan dan pemberian nasihat terhadap kebijakan mutu dan pelayanan beserta pelaksanaannya.</b><br/><i>The Board of Commissioners is expected to ensure that there is a plan for the Board of Commissioners regarding the task of supervising and providing advice on quality and service policies and their implementation.</i></p>   |
| <b>46.</b> | 16.57.(3).a     | <p><b>Dewan Komisaris diharapkan untuk memastikan adanya Dewan Komisaris melakukan telaah terhadap kebijakan mutu dan pelayanan beserta pelaksanaannya.</b><br/><i>The Board of Commissioners is expected to ensure that the Board of Commissioners reviews quality and service policies and their implementation.</i></p>  |
| <b>47.</b> | 16.57.(3).b     | <p><b>Dewan Komisaris diharapkan untuk memastikan adanya Dewan Komisaris memberikan arahan berdasarkan hasil telaah atas kebijakan mutu dan pelayanan beserta pelaksanaannya tersebut.</b><br/><i>The Board of Commissioners is expected to ensure that the Board of Commissioners provides direction based on the results of the review of quality and service policies and their implementation.</i></p>  |
| <b>48.</b> | 16.57.(4)       | <p><b>Dewan Komisaris diharapkan untuk memastikan adanya Dewan Komisaris menyampaikan arahan kepada Direksi tentang kebijakan mutu dan pelayanan beserta pelaksanaannya.</b><br/><i>The Board of Commissioners is expected to ensure that the Board of Commissioners conveys direction to the Board of Directors regarding quality and service policies and their implementation.</i></p>   |



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| 49. | 17.58.(2)       | Dewan Komisaris diharapkan untuk memastikan adanya rencana kerja Dewan Komisaris yang membahas kepatuhan direksi terhadap peraturan per- <b>UU</b> -an dan perjanjian dengan pihak ketiga.<br><i>The Board of Commissioners is expected to ensure that there is a work plan for the Board of Commissioners that discusses the board of directors' compliance with statutory regulations and agreements with third parties.</i>   |
| 50. | 17.58.(3).a     | Dewan Komisaris diharapkan untuk memastikan adanya telaahan atas kepatuhan Direksi terhadap anggaran dasar, peraturan perundang-undangan yang mengatur bisnis perusahaan (regulasi sektoral), dan peraturan perundang-undangan lainnya serta perjanjian dengan pihak ketiga.<br><i>The Board of Commissioners is expected to ensure that there is a review of the Board of Directors' compliance with the articles of association, laws and regulations governing the company's business (sectoral regulations), and other laws and regulations, as well as agreements with third parties.</i>   |
| 51. | 17.58.(3).b     | Dewan Komisaris diharapkan untuk memastikan adanya hasil telaahan atas kepatuhan perusahaan dalam menjalankan peraturan perundang-undangan yang berlaku dan anggaran dasar serta kepatuhan perusahaan terhadap seluruh perjanjian dan komitmen yang dibuat oleh perusahaan dengan pihak ketiga.<br><i>The Board of Commissioners is expected to ensure the results of the review of the company's compliance in implementing applicable laws and regulations and the articles of association, as well as the company's compliance with all agreements and commitments made by the company with third parties.</i>  |
| 52. | 17.58.(5)       | Dewan Komisaris diharapkan untuk memastikan adanya Dewan Komisaris melaporkan hasil evaluasi/pembahasan tersebut kepada RUPS/Pemilik Modal dalam laporan tugas pengawasan yang dilaksanakan oleh Dewan Komisaris semesteran dan tahunan.<br><i>The Board of Commissioners is expected to ensure that the Board of Commissioners reports the results of the evaluation and discussion to the GMS and capital owners in the supervisory duties report carried out by the Board of Commissioners on a semi-annual and annual basis.</i>   |
| 53. | 17.59.(4)       | Dewan Komisaris diharapkan untuk memastikan adanya Dewan Komisaris Utama/Ketua Dewan Pengawas menandatangani Laporan Manajemen Triwulanan I s.d. Triwulan III, serta seluruh anggota Dewan Komisaris menandatangani Laporan Manajemen Tahunan, setelah dievaluasi/dibahas Dewan Komisaris dan Direksi.<br><i>The Board of Commissioners is expected to ensure that the President, Commissioner, or Chairman of the Supervisory Board signs Quarterly Management Report I to. Quarter III, and all members of the Board of Commissioners sign the Annual Management Report after being evaluated and discussed by the Board of Commissioners and Directors.</i> |
| 54. | 17.60.(2)       | Dewan Komisaris diharapkan untuk memastikan adanya rencana kerja Dewan Komisaris untuk membahas transaksi atau tindakan dalam lingkup kewenangan Dewan Komisaris atau RUPS/Pemilik Modal.<br><i>The Board of Commissioners is expected to ensure that there is a work plan for the Board of Commissioners to discuss transactions or actions within the scope of authority of the Board of Commissioners or the GMS/Capital Owners.</i>  |
| 55. | 17.61.(2)       | Dewan Komisaris diharapkan untuk memastikan adanya rencana kerja penunjukan calon auditor dan anggaran biaya audit eksternal dalam RKAT Dewan Komisaris.<br><i>The Board of Commissioners is expected to ensure that there is a work plan for appointing prospective auditors and a budget for external audit costs in the RKAT of the Board of Commissioners.</i>   |
| 56. | 17.61.(4)       | Dewan Komisaris diharapkan untuk memastikan adanya Dewan Komisaris menyampaikan kepada RUPS/Pemilik Modal alasan pencalonan tersebut dan besarnya honorarium/imbai jasa yang diusulkan untuk eksternal auditor tersebut.<br><i>The Board of Commissioners is expected to ensure that the Board of Commissioners conveys to the GMS/Capital Owners the reasons for the nomination and the amount of the honorarium or remuneration proposed for the external auditor.</i>   |
| 57. | 17.61.(5)       | Dewan Komisaris diharapkan untuk memastikan adanya Dewan Komisaris mengevaluasi kinerja Auditor Eksternal sesuai dengan ketentuan dan standar yang berlaku.<br><i>The Board of Commissioners is expected to ensure that the Board of Commissioners evaluates the performance of the external auditor in accordance with applicable regulations and standards.</i>  |
| 58. | 17.62.(2)       | Dewan Komisaris diharapkan untuk memastikan adanya rencana kerja Dewan Komisaris tentang pengawasan efektivitas pelaksanaan audit eksternal dan audit internal, serta pelaksanaan telaah atas pengaduan yang berkaitan dengan BUMN yang diterima oleh Dewan Komisaris.<br><i>The Board of Commissioners is expected to ensure that there is a work plan for the Board of Commissioners regarding monitoring the effectiveness of the implementation of external audits and internal audits, as well as carrying out reviews of complaints relating to BUMN received by the Board of Commissioners.</i>   |

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| <b>59.</b> | 17.62.(3).a     | <p><b>Dewan Komisaris diharapkan untuk memastikan adanya penilaian atas efektivitas pelaksanaan audit eksternal melalui: (1) pemantauan kesesuaian penyelesaian progres audit dengan rencana kerjanya; (2) telaah kesesuaian pelaksanaan audit dengan standar profesi akuntan publik; dan (3) telaahan hasil audit eksternal dan kualitas rekomendasi audit eksternal.</b></p> <p><i>The Board of Commissioners is expected to ensure an assessment of the effectiveness of the external audit implementation through: (1) monitoring the conformity of the completion of the audit progress with the work plan; (2) reviewing the suitability of the audit implementation with public accounting professional standards; and (3) reviewing external audit results and the quality of external audit recommendations.</i></p> |
| <b>60.</b> | 17.62.(3).b     | <p><b>Dewan Komisaris diharapkan untuk memastikan adanya rencana Dewan Komisaris melakukan pengawasan terhadap kebijakan akuntansi dan penyusunan laporan keuangan serta penerapan kebijakan tersebut.</b></p> <p><i>The Board of Commissioners is expected to ensure that there is a plan for the Board of Commissioners to supervise accounting policies and the preparation of financial reports, as well as the implementation of these policies.</i></p>   |
| <b>61.</b> | 17.62.(3).c     | <p><b>Dewan Komisaris diharapkan untuk memastikan adanya pelaksanaan: (1) telaah atas pengaduan yang berkaitan dengan BUMN yang diterima oleh Dewan Komisaris serta penyampaian saran berdasarkan hasil telaahan kepada Direksi; (2) telaahan terhadap seluruh pengaduan yang diterima oleh Dewan Komisaris.</b></p> <p><i>The Board of Commissioners is expected to ensure the implementation of: (1) reviewing complaints relating to BUMN received by the Board of Commissioners and submitting suggestions based on the results of the review to the Board of Directors; (2) reviewing all complaints received by the Board of Commissioners.</i></p>   |
| <b>62.</b> | 17.62.(4)       | <p><b>Dewan Komisaris diharapkan untuk memastikan adanya Penyampaian arahan kepada Direksi tentang peningkatan efektivitas audit internal dan audit eksternal.</b></p> <p><i>The Board of Commissioners is expected to ensure that direction is conveyed to the Board of Directors regarding increasing the effectiveness of internal audits and external audits.</i></p>   |
| <b>63.</b> | 17.63.(3)       | <p><b>Dewan Komisaris diharapkan untuk memastikan adanya laporan Dewan Komisaris kepada RUPS/Pemilik Modal tentang gejala menurunnya kinerja perusahaan yang signifikan dan pemberian saran-saran perbaikan yang telah disampaikan kepada Direksi untuk mengatasi permasalahan penyebab gejala menurunnya kinerja tersebut.</b></p> <p><i>The Board of Commissioners is expected to ensure that there is a report from the Board of Commissioners to the GMS/Capital Owners regarding symptoms of a significant decline in company performance and provide suggestions for improvement that have been submitted to the Board of Directors to overcome the problems causing the symptoms of a decline in performance.</i></p>  |
| <b>64.</b> | 19.66.(2)       | <p><b>Dewan Komisaris diharapkan untuk memastikan adanya Dewan Komisaris melakukan telaah dan/atau penelitian/pemeriksaan terhadap calon-calon Direksi yang diusulkan Direksi, sebelum disampaikan kepada Pemegang Saham/Pemilik Modal.</b></p> <p><i>The Board of Commissioners is expected to ensure that the Board of Commissioners carries out a review and/or research/examination of the Board of Directors candidates proposed by the Board of Directors, before they are submitted to Shareholders/Capital Owners.</i></p>  |
| <b>65.</b> | 19.66.(3)       | <p><b>Dewan Komisaris diharapkan untuk memastikan adanya Adanya usulan Komisaris atas calon-calon anggota Direksi yang baru kepada RUPS/Pemilik Modal.</b></p> <p><i>The Board of Commissioners is expected to ensure that there are Commissioners' proposals for new candidates for members of the Board of Directors to the GMS/Capital Owners.</i></p>   |
| <b>66.</b> | 21.71.(2)       | <p><b>Dewan Komisaris diharapkan untuk memastikan adanya Dewan Komisaris memiliki/ menetapkan Indikator Pencapaian Kinerja beserta target-targetnya, dan disetujui oleh RUPS/Menteri setiap tahun berdasarkan usulan dari Dewan Komisaris yang bersangkutan.</b></p> <p><i>The Board of Commissioners is expected to ensure that the Board of Commissioners has or determines performance achievement indicators and their targets and is approved by the GMS/Minister every year based on the proposal from the relevant Board of Commissioners.</i></p>   |
| <b>67.</b> | 21.71.(3)       | <p><b>Dewan Komisaris diharapkan untuk memastikan adanya Dewan Komisaris atau Komite Dewan Komisaris mengevaluasi pencapaian kinerja masing-masing anggota Dewan Komisaris dan dituangkan dalam risalah Rapat Dewan Komisaris.</b></p> <p><i>The Board of Commissioners is expected to ensure that the Board of Commissioners or the Board of Commissioners Committee evaluates the performance achievements of each member of the Board of Commissioners, and this is stated in the minutes of the Board of Commissioners Meetings.</i></p>  |
| <b>68.</b> | 21.71.(4)       | <p><b>Dewan Komisaris diharapkan untuk memastikan adanya Penilaian kinerja Dewan Komisaris dilaporkan dalam Laporan Pelaksanaan Tugas Pengawasan Dewan Komisaris.</b></p> <p><i>The Board of Commissioners is expected to ensure that the performance assessment of the Board of Commissioners is reported in the Report on the Implementation of the Board of Commissioners' Supervisory Duties.</i></p>   |

**Aspek III**  
*Aspect III*

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| 69. | 22.72.(1).a     | Dewan Komisaris diharapkan untuk memastikan adanya pedoman/tata tertib rapat Dewan Komisaris yang memuat mengenai Etika rapat.<br><i>The Board of Commissioners is expected to ensure that there are guidelines and rules for Board of Commissioners meetings, which include meeting ethics.</i>  |
| 70. | 23.75.(2).c     | Dewan Komisaris diharapkan untuk memastikan adanya Tugas pokok dan fungsi Sekretaris Dekom adalah membantu Dewan Komisaris dalam bidang kegiatan kesekretariatan paling sedikit mencakup hal-hal sebagai berikut: (a) monitoring tindak lanjut hasil keputusan, rekomendasi dan arahan Dewan Komisaris; (c) Dukungan administrasi serta monitoring berkaitan dengan hal-hal yang harus mendapatkan persetujuan atau rekomendasi dari Dewan Komisaris sehubungan dengan kegiatan pengelolaan perusahaan yang dilakukan oleh Direksi;"<br><i>The Board of Commissioners is expected to ensure that the main duties and functions of the Secretary of the Board of Commissioners are to assist the Board of Commissioners in the field of secretarial activities, which at least include the following matters: (a) monitoring the follow-up to the results of decisions, recommendations, and directions of the Board of Commissioners; (c) administrative and monitoring support relating to matters that must obtain approval or recommendations from the Board of Commissioners in connection with company management activities carried out by the Board of Directors;"</i> |
| 71. | 23.77.(2)       | Dewan Komisaris diharapkan untuk memastikan adanya Bahan-bahan rapat disediakan dan disampaikan kepada peserta rapat paling lambat 3 (tiga) hari sebelum diadakan rapat.<br><i>The Board of Commissioners is expected to ensure that meeting materials are provided and delivered to meeting participants no later than three (three) days before the meeting is held.</i>  |
| 72. | 23.77.(3).b     | Dewan Komisaris diharapkan untuk memastikan adanya dalam risalah rapat Dewan Komisaris harus dicantumkan(1) Pendapat yang berbeda (dissenting comments) dengan apa yang diputuskan dalam Rapat Dewan Komisaris (bila ada); (2) jalannya rapat (dinamika rapat);<br><i>The Board of Commissioners is expected to ensure that in the minutes of the Board of Commissioners' meetings, (1) dissenting comments are included with what was decided at the Board of Commissioners' Meeting (if any); (2) the course of the meeting (meeting dynamics);</i>   |
| 73. | 23.78.(1)       | Dewan Komisaris diharapkan untuk memastikan adanya data/informasi berkaitan dengan monitoring tindak lanjut hasil keputusan, rekomendasi dan arahan Dewan Komisaris.<br><i>The Board of Commissioners is expected to ensure that there is data and information related to monitoring the follow-up on the results of decisions, recommendations, and directions of the Board of Commissioners.</i>  |
| 74. | 23.78.(3)       | Dewan Komisaris diharapkan untuk memastikan adanya data/informasi yang berkaitan dengan dukungan administrasi dan monitoring yang berkaitan dengan hal-hal yang harus mendapatkan persetujuan atau rekomendasi dari Dewan Komisaris sehubungan dengan kegiatan pengelolaan perusahaan yang dilakukan oleh Direksi.<br><i>The Board of Commissioners is expected to ensure that there is data and information relating to administrative support and monitoring relating to matters that must obtain approval or recommendations from the Board of Commissioners in connection with company management activities carried out by the Board of Directors.</i>   |
| 75. | 24.79.(1)       | Dewan Komisaris diharapkan untuk memastikan adanya komite audit yang bekerja secara kolektif dan berfungsi membantu Dewan Komisaris dalam melaksanakan tugasnya.<br><i>The Board of Commissioners is expected to ensure that there is an audit committee that works collectively and functions to assist the Board of Commissioners in carrying out its duties.</i>   |
| 76. | 24.79.(2)       | Dewan Komisaris diharapkan untuk memastikan adanya komite lain untuk membantu tugas Dewan Komisaris berdasarkan analisis mengenai kebutuhan untuk mendukung Dewan Komisaris melaksanakan tugasnya.<br><i>The Board of Commissioners is expected to ensure that Committee Chairmen and Members are appointed and dismissed by the Board of Commissioners and reported to the GMS/Capital Owners.</i>   |
| 77. | 24.79.(3)       | Dewan Komisaris diharapkan untuk memastikan adanya Ketua maupun Anggota Komite diangkat dan diberhentikan oleh Dewan Komisaris dan dilaporkan kepada RUPS/Pemilik Modal.<br><i>The Board of Commissioners is expected to ensure that Committee Chairmen and Members are appointed and dismissed by the Board of Commissioners and reported to the GMS/Capital Owners.</i>   |
| 78. | 24.79.(4)       | Dewan Komisaris diharapkan untuk memastikan adanya Ketua Komite Dewan Komisaris adalah anggota Dewan Komisaris.<br><i>The BOC is expected to ensure that the Chairman of the BOC Committee is a member of the BOC.</i>  |
| 79. | 24.80.(1)       | Dewan Komisaris diharapkan untuk memastikan adanya Salah seorang anggota Komite memiliki pengetahuan dan pengalaman kerja yang cukup di bidang tugas masing-masing Komite.<br><i>The Board of Commissioners is expected to ensure that one of the committee members has sufficient knowledge and working experience in the field of duties of each committee.</i>   |

**Aspek III**  
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| <b>80.</b> | 24.80.(2)       | <p><b>Dewan Komisaris diharapkan untuk memastikan adanya Salah seorang anggota Komite memiliki pengetahuan dan pengalaman kerja yang cukup di bidang tugas masing-masing Komite.</b><br/><i>The Board of Commissioners is expected to ensure that one of the committee members has sufficient knowledge and working experience in the field of duties of each committee.</i></p>   |
| <b>81.</b> | 24.80.(3)       | <p><b>Dewan Komisaris diharapkan untuk memastikan adanya Jumlah keanggotaan masing-masing Komite yang berasal dari luar Dewan Komisaris/Pengawas sesuai dengan ketentuan yang berlaku.</b><br/><i>The Board of Commissioners is expected to ensure that the membership of each committee comes from outside the Board of Commissioners/Supervisors in accordance with applicable regulations.</i></p>  |
| <b>82.</b> | 24.81.(1)       | <p><b>Dewan Komisaris diharapkan untuk memastikan adanya Piagam untuk setiap Komite yang ditetapkan oleh Dewan Komisaris, yang ditinjau dan dimutakhirkan secara berkala.</b><br/><i>The BOC is expected to ensure that there is a charter for each committee established by the BOC, which is reviewed and updated regularly.</i></p>   |
| <b>83.</b> | 24.81.(2)       | <p><b>Dewan Komisaris diharapkan untuk memastikan adanya Muatan Piagam Komite Audit sesuai dengan ketentuan yang berlaku; Muatan piagam Komite lainnya sesuai kebutuhan Dewan Komisaris.</b><br/><i>The Board of Commissioners is expected to ensure the existence of the Audit Committee Charter in accordance with applicable regulations and other Committee Charter content according to the needs of the Board of Commissioners.</i></p>  |
| <b>84.</b> | 24.81.(3).a     | <p><b>Dewan Komisaris diharapkan untuk memastikan adanya Program kerja tahunan Komite Audit paling sedikit: memuat telah untuk memastikan (1) memastikan efektivitas sistem pengendalian manajemen dan memberikan rekomendasi penyempurnaan sistem pengendalian manajemen beserta pelaksanaannya; (2) efektivitas pelaksanaan tugas auditor eksternal dan SPI; (3) menilai pelaksanaan kegiatan serta hasil audit yang dilaksanakan oleh auditor eksternal dan SPI; (4) telah terdapat prosedur review yang memuaskan terhadap segala informasi yang dikeluarkan oleh perusahaan; (5) Self-assessment kinerja Komite Audit.</b><br/><i>The Board of Commissioners is expected to ensure the existence of an annual work program of the Audit Committee at least containing reviews to ensure (1) ensuring the effectiveness of the management control system and providing recommendations for improving the management control system and its implementation; (2) the effectiveness of the implementation of the duties of external auditors and SPI; (3) assessing the implementation of activities and audit results carried out by external auditors and SPI; (4) there are satisfactory review procedures for all information issued by the company; and (5) self-assessment of the performance of the Audit Committee.</i></p> |
| <b>85.</b> | 24.81.(3).b     | <p><b>Dewan Komisaris diharapkan untuk memastikan adanya Program kerja tahunan Komite Lainnya paling sedikit sesuai dengan piagam komite lainnya dan self-assessment kinerja Komite Lainnya.</b><br/><i>The Board of Commissioners is expected to ensure that the Other Committee's annual work program is at least in accordance with the Other Committee's charter and self-assessment of the Other Committee's performance.</i></p>   |
| <b>86.</b> | 24.82.(1)       | <p><b>Dewan Komisaris diharapkan untuk memastikan adanya Jumlah pertemuan berkala dan agenda yang dibahas sesuai dengan program kerja tahunan serta jumlah kegiatan lain yang ditugaskan sesuai yang ditugaskan Dewan Komisaris.</b><br/><i>The Board of Commissioners is expected to ensure that the number of regular meetings and agendas discussed are in accordance with the annual work program as well as the number of other activities assigned by the Board of Commissioners.</i></p>  |
| <b>87.</b> | 24.82.(2)       | <p><b>Dewan Komisaris diharapkan untuk memastikan adanya Risalah Rapat Komite Dewan Komisaris harus dibuat untuk setiap rapat, memuat hasil-hasil analisis, telaahan, dan evaluasi atas acara yang diagendakan, serta risalah asli dari setiap Rapat Komite Dewan Komisaris diserahkan kepada Sekretaris Dewan Komisaris untuk disimpan di perusahaan.</b><br/><i>The BOC is expected to ensure that Minutes of Meeting of the BOC Committee must be prepared for each meeting, containing the results of analysis, review, and evaluation of the agenda, and the original minutes of each BOC Committee Meeting are submitted to the Secretary of the BOC to be kept at the company.</i></p>  |
| <b>88.</b> | 24.83.(1)       | <p><b>Dewan Komisaris diharapkan untuk memastikan adanya laporan kepada Dewan Komisaris atas setiap pelaksanaan penugasan disertai dengan rekomendasi.</b><br/><i>The Board of Commissioners is expected to ensure that there is a report to the Board of Commissioners on each implementation of the assignment, accompanied by recommendations.</i></p>  |
| <b>89.</b> | 24.83.(2)       | <p><b>Dewan Komisaris diharapkan untuk memastikan adanya laporan triwulanan dan tahunan Komite kepada Dewan Komisaris, minimal memuat perbandingan realisasi kegiatan dengan program kerja tahunan serta substansi hasil kegiatan dan rekomendasinya.</b><br/><i>The Board of Commissioners is expected to ensure the quarterly and annual reports of the Committee to the Board of Commissioners, at least containing a comparison of the realization of activities with the annual work program as well as the substance of the results of activities and recommendations.</i></p>   |

**Aspek IV**  
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| 1.  | 25.82.(2)       | Direksi diharapkan untuk memastikan adanya rencana kerja dan anggaran untuk kegiatan pelatihan bagi anggota Direksi.<br><i>The Board of Directors is expected to ensure that there is a work plan and budget for training activities for members of the Board of Directors.</i>   |
| 2.  | 25.82.(3).a     | Direksi diharapkan untuk memastikan adanya Pelatihan bagi anggota Direksi direalisasikan sesuai dengan rencana kerja Direksi<br><i>The Board of Directors is expected to ensure that training for members of the Board of Directors is realized in accordance with the work plan of the Board of Directors.</i>   |
| 3.  | 27.89.(2)       | Direksi diharapkan untuk memastikan adanya rancangan RJPP yang sesuai dengan pedoman penyusunan RJPP yang ditetapkan.<br><i>The Board of Directors is expected to ensure that the draft RJPP is in accordance with the established RJPP preparation guidelines.</i>   |
| 4.  | 27.89.(3)       | Direksi diharapkan untuk memastikan adanya proses telaah oleh Direksi atas rancangan RJPP yang disusun oleh Tim Penyusun RJPP dan menindaklanjuti/membahas hasil telaahan (tanggapan/pendapat) Dewan Komisaris atas rancangan RJPP.<br><i>The Board of Directors is expected to ensure that there is a review process by the Board of Directors on the draft RJPP prepared by the RJPP Compilation Team and to follow up on or discuss the results of the review (response or opinion) of the Board of Commissioners on the draft RJPP.</i>   |
| 5.  | 27.89.(4)       | Direksi diharapkan untuk memastikan adanya Direksi menyampaikan rancangan RJPP kepada RUPS/ Menteri/Pemilik Modal dan/atau Dewan Komisaris tepat waktu atau sesuai jadwal waktu ditentukan.<br><i>The Board of Directors is expected to ensure that the Board of Directors submits the draft RJPP to the GMS, Minister, Capital Owner, and/or Board of Commissioners on time or according to the specified time schedule.</i>   |
| 6.  | 27.89.(5)       | Direksi diharapkan untuk memastikan adanya sosialisasi dalam RJPP kepada seluruh karyawan perusahaan.<br><i>The Board of Directors is expected to ensure the socialization of the RJPP among all company employees.</i>   |
| 7.  | 27.90.(2)       | Direksi diharapkan untuk memastikan adanya rancangan RKAP yang sesuai dengan pedoman penyusunan RKAP yang ditetapkan dan rancangan RKAP tersebut merupakan penjabaran tahunan RJPP.<br><i>The Board of Directors is expected to ensure that the draft RKAP is in accordance with the guidelines for the preparation of the RKAP and that the draft RKAP is an annual elaboration of the RJPP.</i>   |
| 8.  | 27.90.(4)       | Direksi diharapkan untuk memastikan adanya Direksi menyampaikan rancangan RKAP kepada RUPS/ Menteri/Pemilik Modal dan/atau Dewan Komisaris tepat waktu atau sesuai jadwal waktu ditentukan.<br><i>The Board of Directors is expected to ensure that the Board of Directors submits the draft RKAP to the GMS, Minister, Capital Owner, and/or Board of Commissioners on time or according to the specified time schedule.</i>   |
| 9.  | 27.90.(5)       | Direksi diharapkan untuk memastikan adanya sosialisasi RKAP kepada seluruh karyawan perusahaan.<br><i>The Board of Directors is expected to ensure the socialization of the RKAP among all company employees.</i>   |
| 10. | 27.91.(1)       | Direksi diharapkan untuk memastikan adanya kebijakan/pedoman perusahaan mengenai manajemen karir di perusahaan yang mengatur tentang demosi.<br><i>The Board of Directors is expected to ensure that there is a company policy or guideline regarding career management in the company that regulates demotion.</i>   |
| 11. | 27.91.(2).a     | Direksi diharapkan untuk memastikan adanya penempatan karyawan pada setiap level jabatan dalam organisasi perusahaan. Tidak terdapat jabatan yang kosong.<br><i>The Board of Directors is expected to ensure the placement of employees at every level of position in the company's organization. There are no vacant positions.</i>  |
| 12. | 27.91.(3).b     | Direksi diharapkan untuk memastikan adanya Pelaksanaan seleksi untuk suksesi/promosi pejabat satu level di bawah Direksi sesuai dengan ketentuan melalui proses assessment.<br><i>The Board of Directors is expected to ensure the implementation of selection for succession or promotion of officials one level below the Board of Directors in accordance with the provisions through an assessment process.</i>   |
| 13. | 27.91.(4)       | Direksi diharapkan untuk memastikan adanya Rencana promosi dan mutasi satu level jabatan di bawah Direksi dibahas secara intens dalam Rapat Direksi dan disampaikan kepada Dewan Komisaris untuk kesempatan pemberian arahan terhadap rencana promosi dan mutasi tersebut.<br><i>The Board of Directors is expected to ensure that the plan for promotion and transfer of one level of position under the Board of Directors is discussed intensely in the Board of Directors Meeting and submitted to the Board of Commissioners for an opportunity to provide direction on the promotion and transfer plan.</i> |
| 14. | 27.91.(5)       | Direksi diharapkan untuk memastikan adanya Tingkat obyektivitas dan transparansi yang memadai dalam penempatan karyawan pada setiap level jabatan.<br><i>The Board of Directors is expected to ensure an adequate level of objectivity and transparency in the placement of employees at each level of position.</i>  |

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| <b>15.</b> | 27.91.(1)       | <p><b>Direksi diharapkan untuk memastikan adanya mekanisme bagi Direksi untuk merespon usulan peluang bisnis dari manajemen di bawah Direksi/anggota Direksi/Dewan Komisaris.</b><br/><i>The Board of Directors is expected to ensure that there is a mechanism for the Board of Directors to respond to proposals for business opportunities from management under the Board of Directors, members of the Board of Directors, and the Board of Commissioners.</i></p>   |
| <b>16.</b> | 27.91.(5)       | <p><b>Direksi diharapkan untuk memastikan adanya Realisasi peluang bisnis mampu memberikan manfaat bagi perusahaan sesuai dengan rencana yang disampaikan/dibuat.</b><br/><i>The Board of Directors is expected to ensure that the realization of business opportunities is able to provide benefits to the company in accordance with the plans submitted or made.</i></p>  |
| <b>17.</b> | 27.93.(1)       | <p><b>Direksi diharapkan untuk memastikan adanya mekanisme bagi Direksi untuk sewaktu-waktu segera membahas isu-isu terkini mengenai perubahan lingkungan bisnis dan permasalahan yang berdampak besar pada usaha perusahaan dan kinerja perusahaan..</b><br/><i>The Board of Directors is expected to ensure that there is a mechanism for the Board of Directors to immediately discuss current issues regarding changes in the business environment and problems that have a major impact on the company's business and performance.</i></p>  |
| <b>18.</b> | 28.95.(3)       | <p><b>Direksi diharapkan untuk memastikan adanya Sistem pengukuran kinerja didukung dengan aplikasi komputer.</b><br/><i>The Board of Directors is expected to ensure that the performance measurement system is supported by computer applications.</i></p>   |
| <b>19.</b> | 28.100.(1).a    | <p><b>Direksi diharapkan untuk memastikan adanya Perusahaan menetapkan Information Technology Master Plan (ITMP) sebagai pedoman dalam pengembangan teknologi informasi dan Information Technology Detail Plan (ITDP) sebagai penjabaran lebih lanjut dari ITMP, yang digunakan sebagai acuan pelaksanaan atas perencanaan tahunan sesuai ITMP.</b><br/><i>The Board of Directors is expected to ensure that the company establishes an Information Technology Master Plan (ITMP) as a guideline in the development of information technology and an Information Technology Detail Plan (ITDP) as a further elaboration of the ITMP, which is used as a reference for the implementation of annual planning in accordance with the ITMP.</i></p> |
| <b>20.</b> | 28.100.(1).b    | <p><b>Direksi diharapkan untuk memastikan adanya Arsitektur sistem informasi sebaiknya juga telah mendesain sampai dengan level data dan sistem keamanannya.</b><br/><i>The Board of Directors is expected to ensure that the information system architecture is also designed to meet the level of data and security systems.</i></p>   |
| <b>21.</b> | 28.100.(1).c    | <p><b>Direksi diharapkan untuk memastikan adanya Arah penggunaan dan pengadaan teknologi informasi yang digunakan telah direncanakan dengan memperkirakan trend perkembangan teknologi.</b><br/><i>The Board of Directors is expected to ensure that the direction of the use and procurement of information technology has been planned by estimating the trend of technological development.</i></p>   |
| <b>22.</b> | 28.100.(1).d    | <p><b>Terdapat Direksi diharapkan untuk memastikan adanya pengelolaan data, dan pelaporan TI.</b><br/><i>Directors are expected to ensure data management and IT reporting.</i></p>  |
| <b>23.</b> | 28.100.(2)      | <p><b>Direksi diharapkan untuk memastikan adanya Penerapan TI di perusahaan sesuai dengan masterplan dan disertai dengan perencanaan TI yang matang mencakup sumber daya manusia, struktur organisasi pengelolaan dan tingkat layanan yang diberikan TI.</b><br/><i>The Board of Directors is expected to ensure the implementation of IT in the company in accordance with the master plan, accompanied by mature IT planning including human resources, the organizational structure of management, and the level of services provided by IT.</i></p>  |
| <b>24.</b> | 28.100.(3)      | <p><b>Direksi diharapkan untuk memastikan adanya audit atas TI.</b><br/><i>The Board of Directors is expected to ensure an audit of IT.</i></p>  |
| <b>25.</b> | 28.100.(4)      | <p><b>Direksi diharapkan untuk memastikan adanya Tingkat kesesuaian penerapan TI saat ini dengan kebutuhan perusahaan.</b><br/><i>The Board of Directors is expected to ensure the level of conformity of the current IT implementation with the needs of the company.</i></p>   |
| <b>26.</b> | 28.100.(5).a    | <p><b>Direksi diharapkan untuk memastikan adanya Adanya laporan pelaksanaan sistem TI secara tertulis terkait dengan pelaksanaan IT Master Plan dan ITDP serta disampaikan kepada Dewan Komisaris, baik diminta ataupun tidak diminta.</b><br/><i>The Board of Directors is expected to ensure that there is a written IT system implementation report related to the implementation of the IT Master Plan and ITDP submitted to the Board of Commissioners, whether requested or not.</i></p>   |

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|-----|-----------------|--|
| 27. | 28.100.(5).b    | Direksi diharapkan untuk memastikan adanya Adanya laporan kinerja teknologi yang disampaikan kepada Dewan Komisaris (termasuk hasil audit TI).<br><i>The Board of Directors is expected to ensure that there are technology performance reports submitted to the Board of Commissioners (including IT audit results).</i>  |
| 28. | 28.101.(1).c    | Direksi diharapkan untuk memastikan adanya SOP dan SPM diinformasikan secara terbuka.<br><i>The Board of Directors is expected to ensure that SOPs and SPMs are openly shared.</i>   |
| 29. | 28.101.(1).d    | Direksi diharapkan untuk memastikan adanya Indikator SPM tercapai.<br><i>Directors are expected to ensure SPM Indicators are achieved.</i>   |
| 30. | 28.102.(2)      | Direksi diharapkan untuk memastikan adanya Sistem pengukuran kinerja didukung dengan aplikasi komputer.<br><i>The Board of Directors is expected to ensure that the performance measurement system is supported by computer applications.</i>  |
| 31. | 28.102.(7)      | Tidak terdapat temuan-temuan audit, baik oleh auditor eksternal dan auditor internal mengenai pengadaan yang merugikan perusahaan dan tidak terdapat sanggahan pemilihan penyedia barang/jasa perusahaan.<br><i>There are no audit findings, both by external auditors and internal auditors, regarding procurement that are detrimental to the company, and there are no objections to the selection of the company's goods and services provider.</i>  |
| 32. | 28.102.(8)      | Direksi diharapkan untuk memastikan adanya Tingkat transparansi dalam pengadaan barang dan jasa.<br><i>Directors are expected to ensure a level of transparency in the procurement of goods and services.</i>  |
| 33. | 28.103.(1).c    | Direksi diharapkan untuk memastikan adanya evaluasi pasca pendidikan dan pelatihan.<br><i>The Board of Directors is expected to ensure post-education and training evaluation.</i>   |
| 34. | 28.103.(1).d    | Direksi diharapkan untuk memastikan adanya Tingkat keadilan yang memadai atas kesempatan pendidikan dan pelatihan karyawan.<br><i>The Board of Directors is expected to ensure an adequate level of fairness in employee education and training opportunities.</i>   |
| 35. | 28.103.(2).c    | Direksi diharapkan untuk memastikan adanya Pelaksanaan program pengembangan berhasil yang ditunjukkan dengan pencapaian target indikator keberhasilan (ada evaluasi dan kriteria keberhasilannya).<br><i>The Board of Directors is expected to ensure successful implementation of the development program as indicated by the achievement of target success indicators (there is an evaluation and success criteria).</i>   |
| 36. | 28.103.(3).a    | Direksi diharapkan untuk memastikan adanya Perusahaan memiliki kebijakan perlindungan keselamatan pekerja, antara lain: manajemen K3, sertifikasi K3, fasilitas kesehatan di lingkungan kerja, informasi mengenai adanya tingkat bahaya tertentu bagi pekerja; (untuk perusahaan industri/yang wajib).<br><i>The Board of Directors is expected to ensure that the company has worker safety protection policies, including: OHS management, OHS certification, health facilities in the work environment, and information regarding the existence of certain levels of danger for workers (for industrial companies, which is mandatory).</i> |
| 37. | 28.103.(3).b    | Direksi diharapkan untuk memastikan adanya pelaksanaan program tersebut ada manajemen K3, informasi mengenai adanya tingkat bahaya tertentu bagi pekerja<br><i>The Board of Directors is expected to ensure that there is an OHS management program in place and information on the existence of certain levels of hazards for workers.</i>  |
| 38. | 28.103.(3).c    | Direksi diharapkan untuk memastikan adanya Perusahaan melakukan evaluasi dan menindaklanjuti hasil evaluasi.<br><i>The Board of Directors is expected to ensure that the company conducts an evaluation and follows up on the evaluation results.</i>  |
| 39. | 28.103.(4).d    | Direksi diharapkan untuk memastikan adanya Hasil penilaian performance appraisal dimanfaatkan untuk pengembangan karyawan.<br><i>The Board of Directors is expected to ensure that performance appraisal results are utilized for employee development.</i>  |
| 40. | 28.103.(5)      | Direksi diharapkan untuk memastikan adanya Perusahaan memberikan kesempatan yang memadai untuk menduduki posisi tertentu yang sesuai dengan kompetensi.<br><i>The Board of Directors is expected to ensure that the company provides adequate opportunities to occupy certain positions in accordance with competence.</i>   |

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| <b>41.</b> | 28.103.(6).b    | <p><b>Direksi diharapkan untuk memastikan adanya Kebijakan remunerasi ditinjau secara komprehensif dan disempurnakan secara berkala (periode tertentu) berdasarkan indikator evaluasi yang jelas.</b><br/><i>The Board of Directors is expected to ensure that the remuneration policy is comprehensively reviewed and refined periodically (for a specific period) based on clear evaluation indicators.</i></p>  |
| <b>42.</b> | 28.103.(6).c    | <p><b>Direksi diharapkan untuk memastikan adanya Kebijakan disosialisasikan dan dipahami oleh seluruh karyawan.</b><br/><i>Directors are expected to ensure that the policy is socialized and understood by all employees.</i></p>   |
| <b>43.</b> | 28.103.(6).d    | <p><b>Direksi diharapkan untuk memastikan adanya Tingkat keadilan dan tingkat kompetitif skema remunerasi yang diberlakukan perusahaan.</b><br/><i>The Board of Directors is expected to ensure the fairness and competitive level of the remuneration scheme applied by the company.</i></p>  |
| <b>44.</b> | 28.103.(7).c    | <p><b>Direksi diharapkan untuk memastikan adanya Kebijakan reward dan punishment disosialisasikan dan dipahami oleh seluruh karyawan.</b><br/><i>The Board of Directors is expected to ensure that the reward and punishment policy is socialized and understood by all employees.</i></p>   |
| <b>45.</b> | 28.103.(8).a    | <p><b>Direksi diharapkan untuk memastikan adanya Perusahaan memiliki kebijakan mengenai keterbukaan informasi yang berkaitan dengan perencanaan Perusahaan yang dapat berpengaruh signifikan bagi karyawan/pekerja.</b><br/><i>The Board of Directors is expected to ensure that the company has a policy regarding the disclosure of information relating to the company's plans that may significantly affect employees or workers.</i></p>  |
| <b>46.</b> | 29.106.(3)      | <p><b>Direksi diharapkan untuk memastikan adanya Kebijakan manajemen risiko disosialisasikan kepada seluruh karyawan perusahaan.</b><br/><i>The Board of Directors is expected to ensure that the risk management policy is socialized to all company employees.</i></p>   |
| <b>47.</b> | 29.106.(4)      | <p><b>Direksi diharapkan untuk memastikan adanya rencana kerja perusahaan untuk menerapkan kebijakan manajemen risiko.</b><br/><i>The Board of Directors is expected to ensure that there is a company work plan to implement risk management policies.</i></p>  |
| <b>48.</b> | 29.106.(5)      | <p><b>Direksi diharapkan untuk memastikan adanya Direksi melaksanakan program manajemen risiko (program manajemen risiko antara lain mencakup indentifikasi dan penanganan risiko pada proses bisnis, proyek maupun usulan tindakan perusahaan yang harus mendapatkan persetujuan Dewan Komisaris dan/atau RUPS/Pemilik Modal).</b><br/><i>The Board of Directors is expected to ensure that the Board of Directors implements a risk management program (the risk management program includes, among others, the identification and handling of risks in business processes, projects, and proposed corporate actions that must be approved by the Board of Commissioners and/or GMS/Capital Owners).</i></p>                                   |
| <b>49.</b> | 29.106.(6)      | <p><b>Direksi diharapkan untuk memastikan adanya Direksi melaksanakan pemantauan terhadap program manajemen risiko.</b><br/><i>The Board of Directors is expected to ensure that the Board of Directors monitors the risk management program.</i></p>  |
| <b>50.</b> | 29.106.(7)      | <p><b>Direksi diharapkan untuk memastikan adanya Tingkat kesungguhan kepedulian Direksi terhadap risiko (risk awareness).</b><br/><i>The Board of Directors is expected to ensure a serious level of risk awareness.</i></p>   |
| <b>51.</b> | 29.106.(8).a    | <p><b>Direksi diharapkan untuk memastikan adanya Direksi menyampaikan kepada Dewan Komisaris dan Pemegang Saham/Pemilik Modal tentang profil risiko dan pelaksanaan program manajemen risiko.</b><br/><i>The Board of Directors is expected to ensure that the Board of Commissioners and Shareholders/Capital Owners are informed of the risk profile and implementation of the risk management program.</i></p>  |
| <b>52.</b> | 29.106.(8).c    | <p><b>Direksi diharapkan untuk memastikan adanya Direksi menyampaikan laporan pelaksanaan manajemen risiko tiga bulanan dan/atau sewaktu-waktu jika diminta oleh Dewan Komisaris.</b><br/><i>The Board of Directors is expected to ensure that the Board of Directors submits a report on the implementation of risk management on a quarterly basis and/or at any time if requested by the Board of Commissioners.</i></p>  |
| <b>53.</b> | 29.107.(1)      | <p><b>Direksi diharapkan untuk memastikan adanya Direksi menetapkan rancangan sistem pengendalian intern yang mengatur kerangka (framework) pengendalian intern antara lain dengan pendekatan unsur lingkungan pengendalian, pengelolaan risiko, aktivitas pengendalian, sistem informasi dan komunikasi dan pemantauan, pelaksanaan dan pelaporannya.</b><br/><i>The Board of Directors is expected to ensure that the Board of Directors establishes an internal control system design that regulates the internal control framework, among others, by approaching the elements of the control environment, risk management, control activities, information and communication systems, and monitoring, implementation, and reporting.</i></p> |



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| 54. | 29.107.(4).a    | <b>Direksi diharapkan untuk memastikan adanya Perusahaan melakukan evaluasi/penilaian atas efektivitas pengendalian intern pada tingkat entitas.</b><br><i>The Board of Directors is expected to ensure that the company conducts an evaluation and assessment of the effectiveness of internal control at the entity level.</i>  |
| 55. | 30.109.(1)      | <b>Direksi diharapkan untuk memastikan adanya fungsi yang mengendalikan dan memastikan kebijakan, keputusan perusahaan, dan seluruh kegiatan perusahaan sesuai dengan ketentuan hukum dan peraturan perundang-undangan yang berlaku serta memantau dan menjaga kepatuhan perusahaan terhadap seluruh perjanjian dan komitmen yang dibuat oleh perusahaan dengan pihak ketiga.</b><br><i>The Board of Directors is expected to ensure that there is a function that controls and ensures that policies, company decisions, and all company activities are in accordance with the provisions of applicable laws and regulations, as well as monitoring and maintaining the company's compliance with all agreements and commitments made by the company with third parties.</i>                         |
| 56. | 30.109.(2)      | <b>Direksi diharapkan untuk memastikan adanya Fungsi kepatuhan mengikuti perkembangan peraturan perundangan yang berlaku dan akan berlaku bagi perusahaan.</b><br><i>The Board of Directors is expected to ensure that the compliance function follows the development of laws and regulations that apply and will apply to the company.</i>  |
| 57. | 30.110.(1)      | <b>Direksi diharapkan untuk memastikan adanya kajian hukum (legal opinion) atas rencana tindakan dan permasalahan yang terjadi terkait dengan kesesuaian hukum atau ketentuan yang berlaku.</b><br><i>The Board of Directors is expected to ensure that there is a legal opinion on the plan of action and issues that occur related to compliance with applicable laws or regulations.</i>   |
| 58. | 31.111.(6)      | <b>Direksi diharapkan untuk memastikan adanya Perusahaan melaksanakan survei secara sistematis dan dilakukan secara berkala untuk mengetahui tingkat kepuasan pelanggan/konsumen dan hasil indeks survey kepuasan: dilaksanakan secara berkala.</b><br><i>The Board of Directors is expected to ensure that the company conducts systematic and periodic surveys to determine the level of customer and consumer satisfaction and the results of the satisfaction survey index, which is conducted periodically.</i>  |
| 59. | 31.112.(1).a    | <b>Direksi diharapkan untuk memastikan adanya Seleksi untuk menjadi pemasok perusahaan dilakukan berdasarkan persyaratan yang terukur dan jelas.</b><br><i>The Board of Directors is expected to ensure that selection to become a supplier to the company is based on measurable and clear requirements.</i>   |
| 60. | 31.112.(1).b    | <b>Direksi diharapkan untuk memastikan adanya Semua ketentuan dan informasi mengenai pengadaan barang/jasa, termasuk syarat teknis dan administrasi pengadaan, tata cara evaluasi, hasil evaluasi, penetapan calon penyedia barang/jasa, sifatnya terbuka bagi peserta penyedia barang/jasa yang berminat serta bagi masyarakat luas pada umumnya.</b><br><i>The Board of Directors is expected to ensure that all provisions and information regarding the procurement of goods and services, including procurement technical and administrative requirements, evaluation procedures, evaluation results, and the and the determination of prospective goods and service providers, are open to interested goods and service provider participants as well as to the wider community in general.</i> |
| 61. | 31.112.(2)      | <b>Direksi diharapkan untuk memastikan adanya Secara berkala perusahaan melakukan assessment pemasok berdasarkan pencapaian QCDS (quality, cost, delivey, service).</b><br><i>The Board of Directors is expected to ensure that the company periodically conducts supplier assessments based on the achievement of QCDS (quality, cost, delivery, and service).</i>   |
| 62. | 31.112.(3)      | <b>Tidak terdapat keterlambatan pembayaran kepada pemasok sesuai dengan persyaratan dalam perjanjian/kontrak.</b><br><i>There are no delays in payments to suppliers in accordance with the terms of the agreement or contract.</i>   |
| 63. | 31.112.(4).a    | <b>Direksi diharapkan untuk memastikan adanya Pelaksanaan survei tingkat kepuasan pemasok terhadap perusahaan.</b><br><i>The Board of Directors is expected to ensure the implementation of a survey on the level of supplier satisfaction with the company.</i>  |
| 64. | 31.112.(4).b    | <b>Direksi diharapkan untuk memastikan adanya Hasil survei tingkat kepuasan pemasok terhadap fairness dan transparansi pelaksanaan sistem dan prosedur pengadaan.</b><br><i>The Board of Directors is expected to ensure that there are survey results on the level of supplier satisfaction with the fairness and transparency of the implementation of procurement systems and procedures.</i>  |
| 65. | 31.113.(1).c    | <b>Direksi diharapkan untuk memastikan adanya Kebijakan perusahaan sebagai penjamin (avalist).</b><br><i>The Board of Directors is expected to ensure that there is a company policy.</i>   |

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| <b>66.</b> | 31.113.(2)      | <p><b>Tidak terjadi mismatch dalam penggunaan dan penyediaan dana dari pendapatan operasional yang digunakan untuk melakukan pembayaran bunga dan pokok hutang jangka panjang.</b><br/><i>There is no mismatch in the use and provision of funds from operating income used to make interest and principal payments on long-term debt.</i></p>   |
| <b>67.</b> | 31.113.(3)      | <p><b>Direksi diharapkan untuk memastikan adanya Perusahaan memberikan informasi yang akurat kepada kreditur sesuai dengan perjanjian, secara lengkap dan tepat waktu.</b><br/><i>The Board of Directors is expected to ensure that the Company provides accurate information to creditors in accordance with the agreement, in a complete and timely manner.</i></p>  |
| <b>68.</b> | 31.113.(4)      | <p><b>Direksi diharapkan untuk memastikan adanya Kreditur perusahaan dibayar tepat waktu/ sesuai perjanjian. Tidak terdapat keterlambatan/penundaan pembayaran pinjaman kepada Bank dan kreditur.</b><br/><i>The Board of Directors is expected to ensure that the company's creditors are paid on time / according to the agreement. There are no delays in loan payments to banks and creditors.</i></p>   |
| <b>69.</b> | 31.115.(1).b    | <p><b>Direksi diharapkan untuk memastikan adanya Penyediaan sarana partisipasi, misalnya konsultasi bersama (sarana diskusi antara serikat/wakil pekerja dengan manajemen), team briefing (untuk memastikan komunikasi dua arah secara konsisten dengan melibatkan karyawan), dan lain-lain.</b><br/><i>The Board of Directors is expected to ensure that there are facilities for participation, for example, joint consultations (a means of discussion between unions and worker representatives and management), team briefings (to ensure consistent two-way communication involving employees), and so on.</i></p> |
| <b>70.</b> | 31.115.(1).c    | <p><b>Direksi diharapkan untuk memastikan adanya Perusahaan memiliki kebijakan mengenai keterbukaan informasi yang berkaitan dengan perencanaan Perusahaan yang dapat berpengaruh signifikan bagi karyawan/pekerja.</b><br/><i>The Board of Directors is expected to ensure that the company has a policy regarding the disclosure of information relating to the company's plans that may significantly affect employees or workers.</i></p>  |
| <b>71.</b> | 31.115.(2).a    | <p><b>Direksi diharapkan untuk memastikan adanya Perusahaan memiliki kebijakan mengenai metode penilaian untuk mengukur kepuasan karyawan dan melaksanakan survei kepuasan karyawan.</b><br/><i>The Board of Directors is expected to ensure that the company has a policy regarding assessment methods to measure employee satisfaction and carry out employee satisfaction surveys.</i></p>  |
| <b>72.</b> | 31.115.(2).b    | <p><b>Direksi diharapkan untuk memastikan adanya Pengukuran kepuasan karyawan secara berkala.</b><br/><i>The Board of Directors is expected to ensure regular employee satisfaction measurements are carried out.</i></p>  |
| <b>73.</b> | 31.115.(2).c    | <p><b>Direksi diharapkan untuk memastikan adanya Hasil survei tingkat kepuasan (indeks kepuasan karyawan).</b><br/><i>The Board of Directors is expected to ensure the results of the satisfaction level survey (employee satisfaction index).</i></p>   |
| <b>74.</b> | 31.115.(2).d    | <p><b>Direksi diharapkan untuk memastikan adanya Tindakan atau program kerja untuk menindaklanjuti hasil survei kepuasan karyawan.</b><br/><i>The Board of Directors is expected to ensure that there are actions or work programs to follow up on the results of employee satisfaction surveys.</i></p>   |
| <b>75.</b> | 31.118.(1).a    | <p><b>Direksi diharapkan untuk memastikan adanya kebijakan tentang tanggung jawab sosial dan lingkungan perusahaan, sebagai penjabaran Pasal 74 UU No. 40 Tahun 2007 tentang Perseroan Terbatas.</b><br/><i>The Board of Directors is expected to ensure the existence of policies regarding corporate social and environmental responsibility, as an elaboration of Article 74 of Law No. 40 of 2007 concerning Limited Liability Companies.</i></p>  |
| <b>76.</b> | 31.118.(1).b    | <p><b>Direksi diharapkan untuk memastikan adanya unit/bagian yang bertugas melaksanakan tanggung jawab sosial dan lingkungan perusahaan.</b><br/><i>The Board of Directors is expected to ensure that there are units or sections tasked with carrying out the company's social and environmental responsibilities.</i></p>  |
| <b>77.</b> | 31.118.(1).c    | <p><b>Direksi diharapkan untuk memastikan adanya kebijakan tentang pembinaan usaha kecil.</b><br/><i>The Board of Directors is expected to ensure that there are policies regarding small business development.</i></p>  |
| <b>78.</b> | 31.118.(1).d    | <p><b>Direksi diharapkan untuk memastikan adanya Perusahaan memiliki indikator kinerja untuk mengukur keberhasilan pengelolaan PKBL atau CSR atau TJSJL.</b><br/><i>The Board of Directors is expected to ensure that the company has performance indicators to measure the success of PKBL, CSR, or TJSJL management.</i></p>   |

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| 79. | 31.118.(2).a    | <p>Direksi diharapkan untuk memastikan adanya Perusahaan memiliki SOP yang memuat kewajiban perusahaan memastikan bahwa asset-asset dan lokasi usaha serta fasilitas perusahaan lainnya, memenuhi peraturan perundang-undangan yang berlaku berkenaan dengan pelestarian lingkungan, kesehatan dan keselamatan kerja.</p> <p><i>The Board of Directors is expected to ensure that the company has an SOP that contains the company's obligations to ensure that the assets, business locations, and other company facilities comply with applicable laws and regulations relating to environmental preservation, occupational health, and safety.</i></p> |
| 80. | 31.118.(3).a    | <p>Direksi diharapkan untuk memastikan adanya Perusahaan memiliki rencana kerja untuk mengimplementasikan tanggung jawab sosial perusahaan.</p> <p><i>The Board of Directors is expected to ensure that the company has a work plan to implement corporate social responsibility.</i></p>   |
| 81. | 31.118.(3).b    | <p>Direksi diharapkan untuk memastikan adanya Rencana kerja implementasi tanggung jawab sosial perusahaan dianggarkan dalam Rencana Kerja dan Anggaran Perusahaan (RKAP) dan bukan sebagai distribusi laba.</p> <p><i>The Board of Directors is expected to ensure that a work plan for implementing corporate social responsibility is budgeted in the company's work plan and budget (RKAP) and not as a distribution of profits.</i></p>   |
| 82. | 31.118.(3).b    | <p>Direksi diharapkan untuk memastikan adanya Pelaksanaan kegiatan tanggung jawab sosial sesuai dengan rencana yang ditetapkan.</p> <p><i>The Board of Directors is expected to ensure the implementation of social responsibility activities in accordance with established plans.</i></p>   |
| 83. | 31.118.(4).a    | <p>Direksi diharapkan untuk memastikan adanya Perusahaan memiliki rencana kerja untuk untuk melaksanakan program kemitraan dengan usaha kecil.</p> <p><i>The Board of Directors is expected to ensure that the company has a work plan to implement partnership programs with small businesses.</i></p>   |
| 84. | 31.118.(4).b    | <p>Rencana kerja implementasi program kemitraan dianggarkan dalam RKAP dan bukan sebagai distribusi laba.</p> <p><i>The partnership program implementation work plan is budgeted in the RKAP and not as profit distribution.</i></p>  |
| 85. | 31.118.(4).c    | <p>Direksi diharapkan untuk memastikan adanya Pelaksanaan kegiatan kemitraan sesuai dengan rencana kerja yang ditetapkan.</p> <p><i>The Board of Directors is expected to ensure the implementation of partnership activities in accordance with the established work plan.</i></p>   |
| 86. | 31.118.(4).d    | <p>Tidak terdapat tambahan tunggakan pengembalian dana kemitraan yang dipinjamkan kepada usaha kecil.</p> <p><i>There are no additional arrears in returning partnership funds lent to small businesses.</i></p>  |
| 87. | 31.118.(5).a    | <p>Direksi diharapkan untuk memastikan adanya Perusahaan menetapkan indikator keberhasilan pelaksanaan tanggung jawab sosial perusahaan.</p> <p><i>The Board of Directors is expected to ensure that the company sets indicators for the success of implementing corporate social responsibility.</i></p>   |
| 88. | 31.118.(5).b    | <p>Direksi diharapkan untuk memastikan adanya Perusahaan melakukan evaluasi atas pencapaian indikator keberhasilan dengan target-targetnya.</p> <p><i>The Board of Directors is expected to ensure that the company evaluates the achievement of success indicators and its targets.</i></p>  |
| 89. | 32.119.(2)      | <p>Direksi diharapkan untuk memastikan adanya Sosialisasi kebijakan tentang mekanisme untuk mencegah pengambilan keuntungan pribadi bagi Direksi dan pejabat struktural perusahaan.</p> <p><i>The Board of Directors is expected to ensure that there is socialization of policies regarding mechanisms to prevent personal gain for directors and company structural officials.</i></p>  |
| 90. | 33.121.(1)      | <p>Direksi diharapkan untuk memastikan adanya penyampaian laporan manajemen triwulanan dan tahunan serta laporan tahunan kepada Dewan Komisaris sebelum disampaikan kepada Pemegang Saham.</p> <p><i>The Board of Directors is expected to ensure the submission of quarterly and annual management reports, as well as annual reports, to the Board of Commissioners before being submitted to shareholders.</i></p>   |
| 91. | 33.121.(2)      | <p>Direksi diharapkan untuk memastikan adanya Penyampaian laporan manajemen (triwulanan dan tahunan) dan laporan tahunan kepada Dewan Komisaris tepat waktu, yakni sebelum batas waktu penyampaian kepada Pemegang Saham/Pemilik Modal.</p> <p><i>The Board of Directors is expected to ensure that management reports (quarterly and annual) and annual reports are submitted to the Board of Commissioners on time, namely before the deadline for submission to shareholders and capital owners.</i></p>   |

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| <b>92.</b>  | 33.121.(3)      | <p><b>Direksi diharapkan untuk memastikan adanya Direksi menyampaikan laporan manajemen triwulanan yang telah ditandatangani seluruh anggota Direksi serta laporan manajemen tahunan dan laporan tahunan yang ditandatangani seluruh anggota Direksi dan anggota Dewan Komisaris, dan laporan tahunan kepada Pemegang Saham/Pemilik Modal. Namun Direksi diharapkan untuk memastikan adanya laporan triwulan yang di tanda tangan oleh Dewan Komisaris</b></p> <p><i>The Board of Directors is expected to ensure that the Directors submit quarterly management reports that have been signed by all members of the Board of Directors, as well as annual management reports and annual reports signed by all members of the Board of Directors and members of the Board of Commissioners, and annual reports to shareholders and capital owners. However, the Board of Directors is expected to ensure that quarterly reports are signed by the Board of Commissioners.</i></p> |
| <b>93.</b>  | 33.121.(4)      | <p><b>Direksi diharapkan untuk memastikan adanya Penyampaian laporan manajemen dilakukan tepat waktu (laporan manajemen triwulanan 1 bulan setelah triwulanan ybs dan laporan manajemen tahunan 2 bulan setelah berakhirnya tahun buku) kepada Pemegang Saham ; dan penyampaian laporan tahunan kepada Pemegang Saham paling lambat 5 (lima) bulan setelah tahun buku berakhir.</b></p> <p><i>The Board of Directors is expected to ensure that management reports are submitted on time (quarterly management reports 1 month after the relevant quarter and annual management reports 2 months after the end of the financial year) to shareholders and that the annual report is submitted to shareholders no later than 5 (five) months after the financial year ends.</i></p>  |
| <b>94.</b>  | 33.121.(5)      | <p><b>Direksi diharapkan untuk memastikan adanya Muatan (content) laporan manajemen triwulanan dan laporan manajemen tahunan lengkap (untuk muatan laporan tahunan parameter tersendiri) minimal sudah sesuai dengan ketentuan yang berlaku.</b></p> <p><i>The Board of Directors is expected to ensure that the content of quarterly management reports and complete annual management reports (for separate parameterized annual report content) is at least in accordance with applicable regulations.</i></p>   |
| <b>95.</b>  | 33.122.(1)      | <p><b>Direksi diharapkan untuk memastikan adanya Perusahaan memberikan informasi (laporan manajemen triwulanan, tengah tahunan, dan tahunan) dengan muatan dan waktu yang sama kepada Pemegang Saham minoritas. Namun Direksi diharapkan untuk memastikan adanya laporan manajemen yang disampaikan kepada Pemegang Saham</b></p> <p><i>The Board of Directors is expected to ensure that the company provides information (quarterly, semi-annual, and annual management reports) with the same content and time to minority shareholders. However, the Board of Directors is expected to ensure that management reports are submitted to Shareholders</i></p>   |
| <b>96.</b>  | 34.123.(1).a    | <p><b>Direksi diharapkan untuk memastikan adanya Pedoman/tata tertib Rapat Direksi, antara lain mengatur Etika rapat</b></p> <p><i>The Board of Directors is expected to ensure that there are guidelines and rules for directors' meetings, including, among other things, regulating meeting ethics.</i></p>  |
| <b>97.</b>  | 35.128.(3)      | <p><b>Direksi diharapkan untuk memastikan adanya Piagam audit ditinjau dan dimutakhirkan sesuai kebutuhan.</b></p> <p><i>The Board of Directors is expected to ensure that the audit charter is reviewed and updated as needed.</i></p>   |
| <b>98.</b>  | 35.129.(1)      | <p><b>Direksi diharapkan untuk memastikan adanya Posisi SPI/Fungsi Audit Internal di dalam struktur organisasi berada langsung di bawah Direktur Utama, diangkat oleh Direktur Utama setelah mendapat persetujuan Dewan Komisaris.</b></p> <p><i>The Board of Directors is expected to ensure that the SPI/Internal Audit Function position in the organizational structure is directly under the President Director, appointed by the President Director after obtaining approval from the Board of Commissioners.</i></p>   |
| <b>99.</b>  | 35.129.(2)      | <p><b>Direksi diharapkan untuk memastikan adanya Pimpinan Fungsi Audit Internal mempunyai akses langsung melapor hasil kerjanya kepada Dewan Komisaris cq Komite Audit.</b></p> <p><i>The Board of Directors is expected to ensure that the Head of the Internal Audit Function has direct access to report the results of their work to the Board of Commissioners, namely the Audit Committee.</i></p>  |
| <b>100.</b> | 35.129.(3).a    | <p><b>Direksi diharapkan untuk memastikan adanya Posisi SPI/Fungsi Audit Internal memiliki Rencana Kebutuhan Tenaga Auditor/SDM.</b></p> <p><i>The Board of Directors is expected to ensure that the SPI Position/Internal Audit Function has a Plan for Auditor/HR Personnel Needs.</i></p>  |
| <b>101.</b> | 35.129.(3).b    | <p><b>Direksi diharapkan untuk memastikan adanya Jumlah tenaga auditor mencukupi kebutuhan perusahaan. Kecukupan tenaga auditor dihasilkan dari analisis beban kerja yang dilakukan oleh SPI dan/atau Divisi SDM.</b></p> <p><i>The Board of Directors is expected to ensure that the number of auditors is sufficient for the company's needs. The adequacy of auditor staff results from workload analysis carried out by SPI and/or the HR Division.</i></p>   |

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| 102. | 35.129.(4).a    | <p><b>Direksi diharapkan untuk memastikan adanya Pimpinan Fungsi Audit Internal memiliki keahlian yang diakui dalam profesi auditor internal dengan mendapatkan sertifikasi profesi yang tepat (Certified Internal Auditor/Qualified Internal Auditor).</b><br/> <i>The Board of Directors is expected to ensure that the Head of the Internal Audit Function has recognized expertise in the internal auditor profession by obtaining the appropriate professional certification (Certified Internal Auditor or Qualified Internal Auditor).</i></p>   |
| 103. | 35.129.(4).b    | <p><b>Direksi diharapkan untuk memastikan adanya Staf Auditor Internal memiliki pengetahuan dan keahlian yang diperlukan dengan mendapatkan sertifikasi profesi yang tepat dengan jenjang jabatan dalam Fungsi Auditor Internal.</b><br/> <i>The Board of Directors is expected to ensure that internal auditor staff have the necessary knowledge and expertise by obtaining the appropriate professional certification according to the position level in the internal auditor function.</i></p>  |
| 104. | 35.129.(4).c    | <p><b>Direksi diharapkan untuk memastikan adanya program pengembangan profesi secara berkelanjutan bagi staf auditor internal, baik untuk mempertahankan sertifikasi profesinya maupun mengikutsertakan staf auditor internal dalam pendidikan yang mendukung usaha-usaha memperoleh sertifikasi profesi.</b><br/> <i>The Board of Directors is expected to ensure that there is a continuous professional development program for internal auditor staff, both to maintain their professional certification and to involve internal auditor staff in education that supports efforts to obtain professional certification.</i></p> |
| 105. | 35.129.(4).d    | <p><b>Direksi diharapkan untuk memastikan adanya Kualitas yang memadai atas profesionalitas personil SPI.</b><br/> <i>The Board of Directors is expected to ensure the adequate quality and professionalism of SPI personnel.</i></p>   |
| 106. | 35.129.(5).b    | <p><b>Direksi diharapkan untuk memastikan adanya Kepala SPI/Fungsi Audit Internal melaksanakan program jaminan kualitas dan peningkatan Fungsi Audit Internal, yang mencakup seluruh aspek dari aktivitas fungsi pengawasan intern.</b><br/> <i>The Board of Directors is expected to ensure that the Head of SPI/Internal Audit Function carries out a quality assurance program and improvement of the Internal Audit Function, which covers all aspects of the activities of the internal audit function.</i></p>  |
| 107. | 35.130.(1).a    | <p><b>Direksi diharapkan untuk memastikan adanya Penyusunan Program Kerja Pengawasan Tahunan/PKPT (Rencana Audit Tahunan) telah dilakukan dengan pendekatan risiko (risk based auditing).</b><br/> <i>The Board of Directors is expected to ensure that the preparation of the Annual Supervision Work Program/PKPT (Annual Audit Plan) has been carried out using a risk-based auditing approach.</i></p>  |
| 108. | 35.130.(1).b    | <p><b>Direksi diharapkan untuk memastikan adanya Rencana penugasan (Program Kerja Pengawasan Tahunan) disampaikan kepada Dewan Komisaris cq Komite Audit untuk mendapatkan pertimbangan dan saran-saran.</b><br/> <i>The Board of Directors is expected to ensure that the assignment plan (Annual Monitoring Work Program) is submitted to the Board of Commissioners and the Audit Committee for consideration and suggestions.</i></p>   |
| 109. | 35.130.(1).c    | <p><b>Direksi diharapkan untuk memastikan adanya Rencana Penugasan (Program Kerja Pengawasan Tahunan) yang telah disetujui oleh Direktur Utama dikomunikasikan kepada Direksi dan Dewan Komisaris cq Komite Audit.</b><br/> <i>The Board of Directors is expected to ensure that the Assignment Plan (Annual Supervision Work Program), which has been approved by the President Director, is communicated to the Board of Directors and the Board of Commissioners by the Audit Committee.</i></p>   |
| 110. | 35.130.(1).d    | <p><b>Direksi diharapkan untuk memastikan adanya Fungsi Auditor Internal melaksanakan audit sesuai dengan program kerja pengawasan tahunan yang ditetapkan.</b><br/> <i>The Board of Directors is expected to ensure that the Internal Auditor Function carries out audits in accordance with the established annual supervisory work program.</i></p>  |
| 111. | 35.130.(1).e    | <p><b>Direksi diharapkan untuk memastikan adanya Tingkat pencapaian (kinerja) atas target-target dalam PKPT (Jumlah audit dan pelaporan audit).</b><br/> <i>The Board of Directors is expected to ensure the level of achievement (performance) of the targets in the PKPT (number of audits and audit reporting).</i></p>  |
| 112. | 35.130.(2).a    | <p><b>Direksi diharapkan untuk memastikan adanya Penanggung jawab Audit Internal melaporkan hasil kerjanya (penugasan pengawasan intern) kepada Direktur Utama.</b><br/> <i>The Board of Directors is expected to ensure that there is a Person in Charge of Internal Audit reporting the results of their work (assignment of internal supervision) to the President Director.</i></p>   |

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| <b>113.</b> | 35.130.(2).b    | <p><b>Direksi diharapkan untuk memastikan adanya Laporan hasil penugasan pengawasan intern disampaikan kepada Dewan Komisaris cq Komite Audit.</b><br/><i>The Board of Directors is expected to ensure that reports on the results of internal supervision assignments are submitted to the Board of Commissioners and the Audit Committee.</i></p>  |
| <b>114.</b> | 35.130.(3).a    | <p><b>Direksi diharapkan untuk memastikan adanya SPI memberikan rekomendasi (masukan atas prosedur) yang meningkatkan proses Tata Kelola (governance).</b><br/><i>The Board of Directors is expected to ensure that SPI provides recommendations (input on procedures) that improve the governance process.</i></p>  |
| <b>115.</b> | 35.130.(3).b    | <p><b>Direksi diharapkan untuk memastikan adanya SPI memberikan kontribusi terhadap peningkatan pengelolaan risiko dan pengendalian intern kepada perusahaan.</b><br/><i>The Board of Directors is expected to ensure that SPI contributes to improving risk management and internal control for the company.</i></p>  |
| <b>116.</b> | 35.130.(4).a    | <p><b>Direksi diharapkan untuk memastikan adanya SPI mengevaluasi sejauh mana sasaran dan tujuan program serta kegiatan operasi telah ditetapkan sejalan dengan tujuan organisasi.</b><br/><i>The Board of Directors is expected to ensure that the SPI evaluates the extent to which the goals and objectives of programs and operational activities have been set in line with the organization's objectives.</i></p>  |
| <b>117.</b> | 35.130.(4).b    | <p><b>Direksi diharapkan untuk memastikan adanya SPI memberi masukan atas konsistensi hasil-hasil yang diperoleh dari kegiatan dan program dengan tujuan dan sasaran yang telah ditetapkan kepada manajemen.</b><br/><i>The Board of Directors is expected to ensure that the SPI provides input on the consistency of the results obtained from activities and programs with the goals and targets that have been set for management.</i></p>   |
| <b>118.</b> | 35.130.(5).a    | <p><b>Direksi diharapkan untuk memastikan adanya Penanggung jawab Fungsi Audit Internal memiliki pedoman untuk memantau tindak-lanjut hasil rekomendasi hasil pengawasan intern dan pengawasan ekstern (BPK, KAP, dll).</b><br/><i>The Board of Directors is expected to ensure that the Person in Charge of the Internal Audit Function has guidelines for monitoring the follow-up to recommendations resulting from internal supervision and external supervision (BPK, KAP, etc.).</i></p>                     |
| <b>119.</b> | 35.130.(5).b    | <p><b>Direksi diharapkan untuk memastikan adanya Fungsi Audit Internal secara efisien dan efektif melaksanakan Pemantauan tindak lanjut rekomendasi hasil pengawasan intern dan pengawasan ekstern dan mendokumentasikan hasil pemantauan.</b><br/><i>The Board of Directors is expected to ensure that the Internal Audit Function efficiently and effectively carries out follow-up monitoring of recommendations resulting from internal and external supervision and documents the monitoring results.</i></p> |
| <b>120.</b> | 35.130.(5).c    | <p><b>Direksi diharapkan untuk memastikan adanya Kepala SPI/Fungsi Audit Internal melaporkan hasil pemantauan tindak lanjut kepada Direktur Utama dengan tembusan Dewan Komisaris cq Komite Audit.</b><br/><i>The Board of Directors is expected to ensure that the Head of SPI/Internal Audit Function reports the results of follow-up monitoring to the President, Director, with a copy to the Board of Commissioners cq Audit Committee.</i></p>  |
| <b>121.</b> | 35.130.(6)      | <p><b>Direksi diharapkan untuk memastikan adanya Tingkat penerapan rekomendasi yang disampaikan oleh SPI dapat diterapkan/dijalankan; dan rekomendasi SPI memperbaiki kegiatan operasional di unitnya.</b><br/><i>The Board of Directors is expected to ensure that the level of implementation of the recommendations submitted by SPI can be implemented and that SPI recommendations can improve operational activities in its units.</i></p>   |
| <b>122.</b> | 36.131.(1).a    | <p><b>Direksi diharapkan untuk memastikan adanya Sekretaris perusahaan telah memenuhi kualifikasi pendidikan yang ditentukan oleh perusahaan.</b><br/><i>The Board of Directors is expected to ensure that the company secretary meets the educational qualifications determined by the company.</i></p>   |
| <b>123.</b> | 36.131.(1).b    | <p><b>Direksi diharapkan untuk memastikan adanya Pengalaman profesional dan kompetensi yang dimiliki Sekretaris Perusahaan mencakup pasar modal, manajemen keuangan, dan komunikasi perusahaan.</b><br/><i>The Board of Directors is expected to ensure that the Corporate Secretary has professional experience and competencies covering capital markets, financial management, and corporate communications.</i></p>  |
| <b>124.</b> | 36.131.(2)      | <p><b>Direksi diharapkan untuk memastikan adanya Struktur organisasi Sekretaris Perusahaan sesuai dengan kebutuhan untuk pelaksanaan tugasnya.</b><br/><i>The Board of Directors is expected to ensure that the Corporate Secretary's organizational structure is in accordance with the needs for carrying out their duties.</i></p>  |

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| 125. | 36.131.(3).a    | <p>Direksi diharapkan untuk memastikan adanya Uraian tugas Sekretaris Perusahaan paling sedikit mencakup memastikan bahwa perusahaan mematuhi peraturan tentang persyaratan keterbukaan sejalan dengan penerapan prinsip-prinsip GCG;</p> <p><i>The Board of Directors is expected to ensure that the Company Secretary's job description at least includes ensuring that the company complies with regulations regarding disclosure requirements in line with the implementation of GCG principles;</i></p>  |
| 126. | 36.131.(3).b    | <p>Direksi diharapkan untuk memastikan adanya Uraian tugas Sekretaris Perusahaan paling sedikit mencakup memberikan informasi yang dibutuhkan oleh Direksi dan Dewan Komisaris secara berkala dan/atau sewaktu-waktu apabila diminta;</p> <p><i>The Board of Directors is expected to ensure that the Corporate Secretary's job description at least includes providing information required by the Board of Directors and Board of Commissioners periodically and/or at any time if requested;</i></p>   |
| 127. | 36.131.(3).c    | <p>Direksi diharapkan untuk memastikan Uraian tugas Sekretaris Perusahaan paling sedikit mencakup adanya sekretaris perusahaan sebagai penghubung (liaison officer).</p> <p><i>The Board of Directors is expected to ensure that the corporate secretary's job description at least includes a corporate secretary as a liaison officer;</i></p>  |
| 129. | 36.132.(1).c    | <p>Direksi diharapkan untuk memastikan adanya Uraian tugas Sekretaris Perusahaan paling sedikit mencakup materi informasi yang disajikan dalam website perusahaan maupun website perusahaan on line dimutakhirkan secara berkala.</p> <p><i>The Board of Directors is expected to ensure that the corporate secretary's job description at least includes the information material presented on the company website and online company website, which is updated regularly.</i></p>   |
| 130. | 36.132.(1).d    | <p>Direksi diharapkan untuk memastikan adanya Uraian tugas Sekretaris Perusahaan paling sedikit mencakup penyiapan dan penyediaan bahan-bahan untuk "Proses Release" atas setiap pernyataan dalam tingkatan Direksi.</p> <p><i>The Board of Directors is expected to ensure that the Company Secretary's job description at least includes the preparation and provision of materials for the "Release Process" for each statement at the Board of Directors level.</i></p>   |
| 131. | 36.132.(2).a    | <p>Direksi diharapkan untuk memastikan adanya Uraian tugas Sekretaris Perusahaan paling sedikit mencakup Sekretaris Perusahaan mengorganisasikan dan mengkoordinasikan Rapat Direksi, Rapat Direksi dan Dewan Komisaris, RUPS dan Kegiatan lainnya dengan stakeholders a.l press conference, dengar pendapat dengan anggota Dewan, dsb.</p> <p><i>The Board of Directors is expected to ensure that there is a description of the duties of the Corporate Secretary, which at least includes the Corporate Secretary organizing and coordinating Directors' Meetings, Directors' and Board of Commissioners' Meetings, GMS, and other activities with stakeholders, such as press conferences, hearings with members of the Board, etc.</i></p> |
| 132. | 36.132.(2).b    | <p>Direksi diharapkan untuk memastikan adanya Uraian tugas Sekretaris Perusahaan paling sedikit mencakup Sekretaris Perusahaan menyusun jadwal dan tahapan kegiatan menjelang RUPS/RUPS LB dan Rapat Direksi.</p> <p><i>The Board of Directors is expected to ensure that there is a description of the duties of the Corporate Secretary, which at least includes the Corporate Secretary preparing the schedule and stages of activities leading up to the EGMS/EGM and the Board of Directors Meeting.</i></p>   |
| 133. | 36.132.(3)      | <p>Direksi diharapkan untuk memastikan adanya Uraian tugas Sekretaris Perusahaan paling sedikit mencakup menjalankan fungsi pelaksanaan dan pendokumentasian RUPS dan rapat Direksi.</p> <p><i>The Board of Directors is expected to ensure that there is a description of the duties of the Corporate Secretary, which at least includes carrying out the functions of implementing and documenting the GMS and Board of Directors meetings.</i></p>   |
| 134. | 36.132.(3).c.a  | <p>Direksi diharapkan untuk memastikan adanya Risalah RUPS RJPP memuat sekurang-kurangnya memuat waktu, agenda, peserta, pendapat-pendapat yang berkembang dalam RUPS, dan keputusan RUPS.</p> <p><i>The Board of Directors is expected to ensure that the RJPP GMS Minutes contain at least the time, agenda, participants, opinions developed at the GMS, and GMS decisions.</i></p>  |
| 135. | 36.132.(3).d.b  | <p>Direksi diharapkan untuk memastikan adanya risalah rapat tersebut harus dicantumkan pula pendapat yang berbeda (dissenting comments) dengan apa yang diputuskan dalam Rapat Direksi (bila ada).</p> <p><i>Directors are expected to ensure that the minutes of the meeting also include opinions that differ (dissenting comments) from what was decided at the directors' meeting (if any).</i></p>   |

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| <b>136.</b> | 36.132.(3).d.c  | <p><b>Direksi diharapkan untuk memastikan adanya Risalah Rapat mencantumkan jalannya rapat (dinamika rapat).</b><br/><i>Directors are expected to ensure that the Minutes of Meeting include the proceedings of the meeting (meeting dynamics).</i></p>   |
| <b>137.</b> | 36.132.(4).b    | <p><b>Direksi diharapkan untuk memastikan adanya rencana kerja mengenai program pengenalan perusahaan kepada anggota Direksi dan anggota Dewan Komisaris yang baru diangkat.</b><br/><i>The Board of Directors is expected to ensure that there is a work plan regarding the company introduction program for newly appointed members of the Board of Directors and members of the Board of Commissioners.</i></p>  |
| <b>138.</b> | 36.132.(4).c    | <p><b>Direksi diharapkan untuk memastikan adanya Program pengenalan minimal meliputi: (1) pelaksanaan prinsip-prinsip GCG; (2) gambaran mengenai BUMN berkaitan dengan tujuan, sifat, dan lingkup kegiatan, kinerja keuangan dan operasi, strategi, rencana usaha jangka pendek dan jangka panjang, posisi kompetitif, risiko dan masalah-masalah strategis lainnya; (3) keterangan berkaitan dengan kewenangan yang didelegasikan, audit internal dan eksternal, sistem dan kebijakan pengendalian internal, termasuk Komite Audit; (4) keterangan mengenai tugas dan tanggung jawab Dewan Komisaris dan Direksi serta hal-hal yang tidak diperbolehkan.</b><br/><i>The Board of Directors is expected to ensure that there is an introductory program that includes at least: (1) implementation of GCG principles; (2) an overview of BUMN relating to the objectives, nature and scope of activities, financial and operational performance, strategy, short-term and long-term business plans, competitive position, risks, and other strategic issues; (3) information relating to delegated authority, internal and external audits, internal control systems, and policies, including the Audit Committee; (4) information regarding the duties and responsibilities of the Board of Commissioners and Directors as well as matters that are not permitted.</i></p> |
| <b>139.</b> | 36.132.(5).a    | <p><b>Direksi diharapkan untuk memastikan adanya laporan yang berkaitan dengan tugasnya secara berkala, dan apabila diminta dapat memberikannya kepada Dewan Komisaris.</b><br/><i>Directors are expected to ensure that there are reports related to their duties on a regular basis and, if requested, can provide them to the Board of Commissioners.</i></p>  |
| <b>140.</b> | 36.132.(5).b    | <p><b>Direksi diharapkan untuk memastikan adanya Laporan/hasil telaah terhadap peraturan perundang-undangan yang baru.</b><br/><i>The Board of Directors is expected to ensure that there is a report or result of the review of new laws and regulations.</i></p>  |
| <b>141.</b> | 36.132.(5).c    | <p><b>Direksi diharapkan untuk memastikan adanya Laporan/hasil telaah tingkat kepatuhan perusahaan kepada peraturan perundang-undangan yang berlaku.</b><br/><i>The Board of Directors is expected to ensure that there is a report or result of the review of the company's level of compliance with applicable laws and regulations.</i></p>  |
| <b>142.</b> | 36.133.(1)      | <p><b>Direksi diharapkan untuk memastikan adanya evaluasi atas pelaksanaan tugas Sekretaris perusahaan.</b><br/><i>The Board of Directors is expected to ensure that the Head of SPI/Internal Audit Function reports the results of follow-up monitoring to the President, Director, with a copy to the Board of Commissioners cq Audit Committee.</i></p>  |
| <b>143.</b> | 36.133.(2)      | <p><b>Direksi diharapkan untuk memastikan adanya Capaian program kerja pelaksanaan tugas Sekretaris perusahaan.</b><br/><i>The Board of Directors is expected to ensure the achievement of the work program by carrying out the duties of the company secretary.</i></p>  |
| <b>144.</b> | 36.134.(2)      | <p><b>Direksi diharapkan untuk memastikan adanya RUPS/Keputusan Pemilik Modal untuk pengesahan/persetujuan RJPP dilaksanakan selambat-lambatnya dalam waktu 60 (enam puluh) hari setelah diterimanya Rancangan RJPP secara lengkap atau sebelum periode RJPP berikutnya berjalan.</b><br/><i>The Board of Directors is expected to ensure that a GMS/Capital Owners' Decision for Ratification or Approval of the RJPP is carried out no later than 60 (sixty) days after receipt of the complete RJPP Draft or before the next RJPP period runs.</i></p>   |



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|-----|-----------------|--|
| 1.  | 38.136.(1)      | Perusahaan diharapkan menyusun kebijakan tentang pengendalian informasi perusahaan.<br><i>Companies are expected to develop policies regarding controlling company information.</i>  |
| 2.  | 38.136.(2abc)   | Perusahaan diharapkan dapat memastikan muatan dalam kebijakan tentang pengendalian informasi perusahaan mengatur diantaranya:<br>a. informasi apa saja yang dikategorikan informasi publik dan informasi rahasia perusahaan.<br>b. pihak-pihak yang dapat memberikan dan/atau menyampaikan informasi publik.<br>c. prosedur pengungkapan informasi perusahaan kepada stakeholders.<br><i>Companies are expected to ensure that the content in policies regarding company information control regulates, among others:</i><br><i>a. what information is categorized as public information and confidential company information.</i><br><i>b. parties who can provide and/or convey public information</i><br><i>c. procedures for disclosing company information to stakeholders.</i> |
| 3.  | 38.137.(1)      | Perusahaan diharapkan dapat meningkatkan kepatuhan perusahaan yang memadai terhadap kebijakan pengendalian informasi perusahaan secara berkelanjutan.<br><i>Companies are expected to be able to improve adequate company compliance with company information control policies on an ongoing basis.</i>  |
| 4.  | 39.138.(2)      | Perusahaan diharapkan menyusun kebijakan tentang pengelolaan dan pemutakhiran website.<br><i>Companies are expected to develop policies regarding managing and updating websites.</i>  |
| 5.  | 39.138.(3)      | Perusahaan diharapkan memastikan Pengelolaan website sesuai dengan kebijakan yang ditetapkan secara konsisten.<br><i>Companies are expected to ensure that website management consistently complies with established policies.</i>   |
| 6.  | 39.139.(1)      | Perusahaan diharapkan menyusun kebijakan yang dipublikasikan, antara lain: Pedoman Penerapan Tata Kelola Perusahaan yang baik (GCG Code), Boards Manual, dan Pedoman Perilaku, dan Program Pengendalian Gratifikasi Perusahaan.<br><i>Companies are expected to prepare published policies, including Guidelines for Implementing Good Corporate Governance (GCG Code), Boards Manual, Code of Conduct, and Company Gratification Control Program.</i>   |
| 7.  | 39.139.(2)      | Perusahaan diharapkan memastikan informasi penting (selain Laporan Tahunan dan Laporan Keuangan) yang dipublikasikan.<br><i>Companies are expected to ensure important information (other than annual reports and financial reports) is published.</i>   |
| 8.  | 39.140.(1)      | Perusahaan diharapkan dapat memastikan adanya majalah internal atau buletin untuk mengkomunikasikan kebijakan informasi penting perusahaan.<br><i>Companies are expected to ensure that there is an internal magazine or bulletin to communicate important company information policies.</i>   |
| 9.  | 39.140.(2)      | Perusahaan diharapkan dapat melakukan pertemuan/gathering dengan stakeholders (karyawan, vendor, pemasok, pelanggan) .<br><i>Companies are expected to be able to hold meetings or gatherings with stakeholders (employees, vendors, suppliers, and customers).</i>  |
| 10. | 39.142.(1)      | Perusahaan diharapkan dapat memastikan Informasi yang dimuat dalam website perusahaan mudah diakses dan diunduh (download).<br><i>Companies are expected to ensure that the information contained on the company website is easy to access and download.</i>   |
| 11. | 40.143.(2)      | Perusahaan diharapkan Laporan Tahunan disajikan dalam website Perusahaan dan dapat diunduh. Yang dimaksud dengan website Perusahaan adalah website yang dimiliki sendiri atau oleh induk , bukan website pihak lain (contoh: tercantum di website Kementerian Negara perusahaan atau website BEI).<br><i>It is hoped that the company's annual report will be presented on the company's website and can be downloaded. What is meant by a company website is a website that is owned by itself or by the parent, not another party's website (for example, listed on the company's State Ministry website or the IDX website).</i>  |

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| <b>12.</b> | 40.144.(1)      | <p><b>Perusahaan diharapkan menyajikan informasi keuangan (laporan posisi keuangan, laporan laba rugi komprehensif, rasio-rasio keuangan secara umum dan yang relevan dengan industri perusahaan) dalam bentuk perbandingan selama 5 (lima) tahun buku.</b><br/><i>Companies are expected to present financial information (statement of financial position, comprehensive income statement, general financial ratios, and those relevant to the company's industry) in comparative form for 5 (five) financial years.</i></p>   |
| <b>13.</b> | 40.144.(2)      | <p><b>Perusahaan diharapkan dapat mengungkapkan ada tidaknya muatan tentang informasi harga Saham tertinggi, terendah, dan penutupan, serta jumlah Saham yang diperdagangkan (dicatatkan) untuk setiap masa triwulan dalam 2 (dua) tahun buku terakhir (jika ada). Harga Saham sebelum perubahan permodalan terakhir wajib disesuaikan dalam hal terjadi antara lain karena pemecahan Saham, dividen Saham, dan Saham bonus dalam bentuk grafik dan tabel (NA jika listed company hanya menerbitkan obligasi atau non listed company) ke dalam Laporan Tahunan.</b><br/><i>The company is expected to be able to disclose whether or not it contains information on the highest, lowest, and closing share prices, as well as the number of shares traded (listed) for each quarter in the last two financial years (if any). The share price before the last capital change must be adjusted in the event that it occurs, among other things, due to stock splits, stock dividends, and bonus shares in the form of graphs and tables (NA if the listed company only issues bonds or is a non-listed company) in the Annual Report.</i></p> |
| <b>14.</b> | 40.144.(3)      | <p><b>Perusahaan diharapkan dapat mengungkap muatan tentang ada tidaknya informasi jumlah obligasi atau obligasi konvertibel yang diterbitkan yang masih beredar, tingkat bunga, dan tanggal jatuh tempo dalam 2 (dua) tahun buku terakhir: (1) Jumlah obligasi/obligasi konversi yang beredar; (2) Tingkat bunga; (3) Tanggal jatuh tempo; (4) Peringkat obligasi (NA jika tidak menerbitkan obligasi/non listed company) ke dalam Laporan Tahunan.</b><br/><i>Companies are expected to be able to disclose information regarding whether or not there is information on the number of bonds or convertible bonds issued that are still outstanding, interest rates, and maturity dates in the last two (two) financial years: (1) Number of bonds or convertible bonds outstanding; (2) Interest rate; (3) Due date; (4) Bond rating (NA if not issuing bonds or a non-listed company) in the annual report.</i></p>  |
| <b>15.</b> | 40.145.(1c)     | <p><b>Perusahaan diharapkan dapat mengungkapkan ada tidaknya Komite-komite yang berada dibawah pengawasan Dewan Komisaris/Dewan Pengawas;</b><br/><i>Companies are expected to be able to disclose whether or not there are committees under the supervision of the Board of Commissioners or Supervisory Board.</i></p>   |
| <b>16.</b> | 40.146.(4)      | <p><b>Perusahaan diharapkan dapat mencantumkan nama pada struktur organisasi perusahaan ke dalam Laporan Tahunan.</b><br/><i>Companies are expected to include the name of the company's organizational structure in the annual report.</i></p>  |
| <b>17.</b> | 40.146.(5)      | <p><b>Perusahaan diharapkan dapat mencantumkan muatan tentang penjelasan visi dan misi perusahaan ke dalam Laporan Tahunan.</b><br/><i>Companies are expected to include content explaining the company's vision and mission in the annual report.</i></p>   |
| <b>18.</b> | 40.146.(8c)     | <p><b>Perusahaan diharapkan dapat mengungkapkan muatan tentang Pelatihan karyawan yang akan dilakukan di tahun yang akan datang ke dalam Laporan Tahunan.</b><br/><i>Companies are expected to be able to disclose content regarding employee training that will be carried out in the coming year in the annual report.</i></p>   |
| <b>19.</b> | 40.146.(8d)     | <p><b>Perusahaan diharapkan dapat mengungkapkan muatan tentang adanya persamaan kesempatan kepada seluruh karyawan Ke dalam Laporan Tahunan.</b><br/><i>Companies are expected to be able to disclose content about equal opportunities for all employees in the annual report.</i></p>  |
| <b>20.</b> | 40.146.(8e)     | <p><b>Perusahaan diharapkan dapat mengungkapkan muatan tentang Biaya pelatihan yang telah dikeluarkan ke dalam Laporan Tahunan.</b><br/><i>Companies are expected to be able to disclose the training costs that have been incurred in the annual report.</i></p>  |
| <b>21.</b> | 40.146.(9b)     | <p><b>Perusahaan diharapkan dapat mengungkapkan ada tidaknya muatan tentang Direktur dan komisaris yang memiliki Saham (Direksi dan Dewan Komisaris/Dewan Pengawas wajib melaporkan kepada perusahaan mengenai kepemilikan Sahamnya dan/atau keluarganya pada perusahaan yang bersangkutan dan perusahaan lain, termasuk setiap perubahannya) ke dalam Laporan Tahunan.</b><br/><i>Companies are expected to be able to disclose whether or not there is content regarding directors and commissioners who own shares (Directors and the Board of Commissioners/Supervisory Board are required to report to the company regarding their and/or family's share ownership in the company concerned and other companies, including any changes thereto) in the annual report.</i></p>   |

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| 22. | 40.146.(10)     | <p>Perusahaan diharapkan dapat mengungkapkan ada tidaknya muatan tentang Penjelasan Daftar Anak Perusahaan dan atau Perusahaan Asosiasi antara lain memuat informasi:</p> <ol style="list-style-type: none"> <li>1. Nama Anak Perusahaan/Perusahaan Asosiasi;</li> <li>2. % Kepemilikan Saham;</li> <li>3. Keterangan tentang bidang usaha anak perusahaan atau perusahaan asosiasi;</li> <li>4. Keterangan status operasi perusahaan anak atau perusahaan asosiasi (telah beroperasi atau belum beroperasi) ke dalam Laporan Tahunan.</li> </ol> <p><i>Companies are expected to be able to disclose whether or not there is content regarding the Explanation of the list of Subsidiaries and/or Associated Companies, which includes, among other things, information:</i></p> <ol style="list-style-type: none"> <li>1. Name of Subsidiary/Associated Company;</li> <li>2. % Share Ownership;</li> <li>3. Information about the business sector of the subsidiary or associated company;</li> <li>4. Information on the operating status of subsidiary companies or associated companies (already operating or not yet operating) in the annual report.</li> </ol>   |
| 23. | 40.146.(11)     | <p>Perusahaan diharapkan dapat mengungkapkan ada tidaknya muatan tentang Kronologis pencatatan Saham, antara lain memuat informasi:</p> <ol style="list-style-type: none"> <li>a. Kronologis pencatatan Saham;</li> <li>b. Jenis tindakan perusahaan (corporate action) yang menyebabkan perubahan jumlah Saham;</li> <li>c. Perubahan jumlah Saham dari awal pencatatan sampai dengan akhir tahun buku;</li> <li>d. Nama bursa dimana Saham perusahaan dicatatkan (NA bagi listed company yang hanya menerbitkan obligasi atau non listed company) ke dalam Laporan Tahunan ke dalam Laporan Tahunan.</li> </ol> <p><i>Companies are expected to be able to disclose whether or not there is content regarding the chronology of share listings, including the following information:</i></p> <ol style="list-style-type: none"> <li>a. chronology of share listing;</li> <li>b. type of corporate action that causes changes in the number of shares;</li> <li>c. changes in the number of shares from the beginning of registration to the end of the financial year;</li> <li>d. the name of the exchange where the company's shares are listed (NA for listed companies that only issue bonds or non-listed companies) in the annual report.</li> </ol> |
| 24. | 40.146.(12)     | <p>Perusahaan diharapkan dapat mengungkapkan ada tidaknya muatan tentang tentang Kronologis pencatatan Efek lainnya mencakup antara lain:</p> <ol style="list-style-type: none"> <li>a. Kronologis pencatatan efek lainnya;</li> <li>b. Jenis tindakan perusahaan (corporate action) yang menyebabkan perubahan jumlah efek lainnya;</li> <li>c. Perubahan jumlah efek lainnya dari awal pencatatan sampai dengan akhir tahun buku;</li> <li>d. Nama Bursa dimana efek lainnya perusahaan dicatatkan ke dalam Laporan Tahunan.</li> </ol> <p><i>Companies are expected to be able to disclose whether or not there is content regarding the chronology of other securities listings, including, among others:</i></p> <ol style="list-style-type: none"> <li>a. chronology of recording of other securities;</li> <li>b. type of corporate action that causes changes in the amount of other securities;</li> <li>c. changes in the number of other securities from the beginning of recording until the end of the financial year;</li> <li>d. name of the exchange where the company's other securities are listed in the annual report.</li> </ol>  |
| 25. | 40.146.(13a)    | <p>Perusahaan diharapkan dapat mengungkapkan ada tidaknya muatan tentang Nama dan alamat BAE ke dalam Laporan Tahunan.</p> <p><i>Companies are expected to be able to disclose whether or not there is content regarding the BAE's name and address in the annual report.</i></p>  |
| 26. | 40.146.(13c)    | <p>Perusahaan diharapkan dapat mengungkapkan ada tidaknya muatan tentang Nama dan alamat perusahaan pemeringkat efek ke dalam Laporan Tahunan.</p> <p><i>Companies are expected to be able to disclose whether or not there is content regarding the name and address of the securities rating company in the annual report.</i></p>   |
| 27. | 40.146.(14b)    | <p>Perusahaan diharapkan dapat mengungkapkan muatan tentang Berapa periode audit kantor akuntan publik telah mengaudit laporan keuangan perusahaan; (1) Besarnya fee audit; (2) Jasa lain yang diberikan akuntan selain jasa financial audit ke dalam Laporan Tahunan.</p> <p><i>Companies are expected to be able to disclose content regarding how many audit periods the public accounting firm has audited the company's financial statements; (1) the amount of the audit fee; and (2) other services provided by accountants other than financial audit services in the annual report.</i></p>   |

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| 28. | 40.146.(16)     | <p>Perusahaan diharapkan dapat mengungkapkan ada tidaknya muatan tentang Nama dan alamat anak perusahaan dan atau kantor cabang atau kantor perwakilan (jika ada) ke dalam Laporan Tahunan.</p> <p><i>Companies are expected to be able to disclose whether or not there is content regarding the names and addresses of subsidiaries and/or branch offices or representative offices (if any) in the annual report.</i></p>  |
| 29. | 40.147.(3)      | <p>Perusahaan diharapkan dapat mengungkapkan muatan tentang Bahasan dan analisis tentang kemampuan membayar hutang dan tingkat kolektibilitas piutang Perusahaan antara lain memuat penjelasan tentang: (1) kemampuan membayar hutang; (2) tingkat kolektibilitas piutang ke dalam Laporan Tahunan.</p> <p><i>Companies are expected to be able to disclose content regarding the discussion and analysis of the ability to pay debts and the level of collectibility of the company's receivables, including explanations about: (1) the ability to pay debts; and (2) the level of collectibility of receivables in the annual report.</i></p>  |
| 30. | 40.147.(4)      | <p>Perusahaan diharapkan dapat mengungkapkan muatan tentang Bahasan tentang struktur modal (capital structure), kebijakan manajemen atas struktur modal (capital structure policies), dan tingkat likuiditas perusahaan (liquidity) antara lain penjelasan atas: (1) struktur modal (capital structure); (2) kebijakan manajemen atas struktur modal (capital structure policies); (3) tingkat likuiditas perusahaan (liquidity) ke dalam Laporan Tahunan.</p> <p><i>Companies are expected to be able to disclose content regarding the discussion of capital structure, management policies on capital structure, and the level of company liquidity, including explanations of: (1) capital structure; (2) management policies on capital structure (capital structure policies); and (3) the level of company liquidity (liquidity) in the annual report.</i></p>   |
| 31. | 40.147.(5)      | <p>Perusahaan diharapkan dapat mengungkapkan muatan tentang Bahasan mengenai ikatan yang material untuk investasi barang modal memuat antara lain penjelasan tentang: (1) tujuan dari ikatan tersebut; (2) sumber dana yang diharapkan untuk memenuhi ikatan-ikatan tersebut; (3) mata uang yang menjadi denominasi; (4) langkah-langkah yang direncanakan perusahaan untuk melindungi risiko dari posisi mata uang asing yang terkait ke dalam Laporan Tahunan.</p> <p><i>Companies are expected to be able to disclose the contents of the discussion regarding material ties for investment in capital goods, including, among other things, an explanation of: (1) the purpose of the ties; (2) the source of funds expected to fulfill the obligations; (3) the currency in which they are denominated; and (4) the company's planned steps to hedge the risks of foreign currency positions related to the Annual Report.</i></p> |
| 32. | 40.147.(6)      | <p>Perusahaan diharapkan dapat mengungkapkan muatan Bahasan dan analisis tentang informasi keuangan yang telah dilaporkan yang mengandung kejadian yang sifatnya luar biasa dan jarang terjadi ke dalam Laporan Tahunan.</p> <p><i>Companies are expected to be able to disclose the content of discussion and analysis of reported financial information containing extraordinary and rare events in the annual report.</i></p>  |
| 33. | 40.147.(10)     | <p>Perusahaan diharapkan dapat mengungkapkan muatan tentang Informasi dan fakta material yang terjadi setelah tanggal laporan akuntan, termasuk dampaknya terhadap kinerja dan resiko usaha di masa mendatang ke dalam Laporan Tahunan.</p> <p><i>Companies are expected to be able to disclose material information and facts that occur after the date of the accountant's report, including their impact on future business performance and risks, in the annual report.</i></p>   |
| 34. | 40.147.(12)     | <p>Perusahaan diharapkan dapat mengungkapkan muatan tentang Uraian tentang aspek pemasaran atas produk dan jasa perusahaan, antara lain meliputi pangsa pasar ke dalam Laporan Tahunan.</p> <p><i>Companies are expected to be able to disclose material information and facts that occur after the date of the accountant's report, including their impact on future business performance and risks, in the annual report.</i></p>   |
| 35. | 40.147.(13)     | <p>Perusahaan diharapkan dapat mengungkapkan muatan tentang Pernyataan mengenai kebijakan dividen dan tanggal serta jumlah dividen kas per Saham dan jumlah dividen per tahun yang diumumkan atau dibayar selama 2 (dua) tahun buku terakhir, memuat uraian mengenai: (1) besarnya dividen untuk masing-masing tahun; (2) besarnya Payout Ratio ke dalam Laporan Tahunan.</p> <p><i>Companies are expected to be able to disclose the contents of the statement regarding dividend policy, the date and amount of cash dividends per share, and the amount of dividends per year announced or paid during the last two financial years, containing a description of: (1) the amount of dividends for each year; and (2) the amount of the payout ratio in the annual report.</i></p>  |
| 36. | 40.147.(14)     | <p>Perusahaan diharapkan dapat mengungkapkan muatan tentang Pernyataan mengenai kebijakan dividen dan tanggal serta jumlah dividen kas per Saham dan jumlah dividen per tahun yang diumumkan atau dibayar selama 2 (dua) tahun buku terakhir, memuat uraian mengenai: (1) besarnya dividen untuk masing-masing tahun; (2) besarnya Payout Ratio ke dalam Laporan Tahunan.</p> <p><i>Companies are expected to be able to disclose the contents of the statement regarding dividend policy, the date and amount of cash dividends per share, and the amount of dividends per year announced or paid during the last two financial years, containing a description of: (1) the amount of dividends for each year; and (2) the amount of the payout ratio in the annual report.</i></p>  |

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| 37. | 40.147.(15)     | <p>Perusahaan diharapkan dapat mengungkapkan muatan tentang Informasi material, antara lain mengenai investasi, ekspansi, divestasi, akuisisi, restrukturisasi hutang/modal, transaksi yang mengandung benturan kepentingan dan sifat transaksi dengan pihak afiliasi ke dalam Laporan Tahunan.</p> <p><i>Companies are expected to be able to disclose content regarding material information, including investment, expansion, divestment, acquisition, debt/capital restructuring, transactions containing conflicts of interest, and the nature of transactions with affiliated parties, in the annual report.</i></p>   |
| 38. | 40.147.(16)     | <p>Perusahaan diharapkan dapat mengungkapkan muatan tentang Uraian mengenai perubahan peraturan perundang-undangan yang berpengaruh signifikan terhadap perusahaan dan dampaknya terhadap laporan keuangan ke dalam Laporan Tahunan.</p> <p><i>Companies are expected to be able to disclose the contents of the description of changes in laws and regulations that have a significant impact on the company and their impact on the financial statements in the annual report.</i></p>   |
| 39. | 40.147.(17)     | <p>Perusahaan diharapkan dapat mengungkapkan muatan tentang Uraian mengenai perubahan kebijakan akuntansi, alasan dan dampaknya terhadap laporan keuangan ke dalam Laporan Tahunan.</p> <p><i>Companies are expected to be able to disclose the contents of the description of changes in accounting policies, the reasons for them, and their impact on the financial statements in the annual report.</i></p>  |
| 40. | 40.148.(3)      | <p>Perusahaan diharapkan dapat mengungkapkan ada tidaknya muatan tentang Komite Audit mencakup antara lain:</p> <p>(1) Nama, jabatan, dan riwayat hidup singkat anggota komite audit;<br/> (2) Uraian tugas dan tanggung jawab;<br/> (3) Frekuensi pertemuan dan tingkat kehadiran komite audit;<br/> (4) Laporan singkat pelaksanaan kegiatan komite audit;<br/> (5) Independensi anggota komite audit ke dalam Laporan Tahunan.</p> <p><i>Companies are expected to be able to disclose whether or not there is content regarding the audit committee, including, among other things:</i></p> <p><i>(1) names, positions, and brief biographies of audit committee members; (2) descriptions of duties and responsibilities;</i><br/> <i>(3) frequency of audit committee meetings and attendance levels;</i><br/> <i>4) a brief report on the implementation of audit committee activities; and (5) the independence of audit committee members in the annual report.</i></p>   |
| 41. | 40.148.(4)      | <p>Perusahaan diharapkan dapat mengungkapkan ada tidaknya muatan tentang Komite nominasi dan remunerasi mencakup antara lain:</p> <p>(1) Nama, jabatan, dan riwayat hidup singkat anggota komite nominasi dan remunerasi;<br/> (2) Independensi anggota komite nominasi dan remunerasi;<br/> (3) Uraian tugas dan tanggung jawab;<br/> (4) Uraian pelaksanaan kegiatan komite nominasi dan remunerasi;<br/> (5) Frekuensi pertemuan dan tingkat kehadiran komite nominasi dan remunerasi ke dalam Laporan Tahunan.</p> <p><i>Companies are expected to be able to disclose whether or not there is content regarding the nomination and remuneration committee, including, among others:</i></p> <p><i>(1) Names, positions and brief biographies of members of the nomination and remuneration committee;</i><br/> <i>(2) Independence of nomination and remuneration committee members;</i><br/> <i>(3) Description of duties and responsibilities;</i><br/> <i>(4) Description of the activities of the nomination and remuneration committee;</i><br/> <i>(5) Frequency of meetings and level of attendance of the nomination and remuneration committee in the Annual Report.</i></p> |
| 42. | 40.148.(5)      | <p>Perusahaan diharapkan dapat mengungkapkan ada tidaknya muatan tentang Komite manajemen resiko mencakup antara lain:</p> <p>(1) Nama, jabatan, dan riwayat hidup singkat anggota komite pemantauan resiko;<br/> (2) Independensi anggota komite pemantauan resiko;<br/> (3) Uraian tugas dan tanggung jawab; 4) Uraian pelaksanaan kegiatan komite pemantauan resiko;<br/> (5) Frekuensi pertemuan dan tingkat kehadiran komite pemantauan resiko ke dalam Laporan Tahunan.</p> <p><i>Companies are expected to be able to disclose whether there is content regarding the risk management committee, including:</i></p> <p><i>(1) names, positions, and brief biographies of members of the risk monitoring committee;</i><br/> <i>(2) independence of risk monitoring committee members;</i><br/> <i>(3) description of duties and responsibilities;</i><br/> <i>(4) description of the implementation of the risk monitoring committee activities; and</i><br/> <i>(5) frequency of meetings and level of attendance of the risk monitoring committee in the annual report.</i></p>   |

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|-----|--------------------|--|
| 43. | 40.148.(6)         | <p>Perusahaan diharapkan dapat mengungkapkan ada tidaknya muatan tentang uraian tugas dan Fungsi Sekretaris Perusahaan mencakup antara lain:</p> <p><b>(1) Nama dan riwayat jabatan singkat sekretaris perusahaan;</b><br/> <b>(2) Uraian pelaksanaan tugas sekretaris perusahaan ke dalam Laporan Tahunan.</b></p> <p><i>Companies are expected to be able to disclose whether or not there is any content regarding the job description and functions of the corporate secretary, including, among others:</i></p> <p><i>(1) the name and brief position history of the corporate secretary; and</i><br/> <i>(2) the description of the implementation of the company secretary's duties in the annual report.</i></p>   |
| 44. | 40.148.(8)         | <p>Perusahaan diharapkan dapat mengungkapkan ada tidaknya muatan tentang Uraian tentang Unit Audit internal mencakup antara lain:</p> <p><b>(1) Informasi tentang keberadaan Unit Audit Internal;</b><br/> <b>(2) Penjelasan tentang Piagam Audit Internal;</b><br/> <b>(3) Penjelasan mengenai tugas dan tanggung jawab Unit Audit Internal;</b><br/> <b>(4) Uraian pelaksanaan kegiatan Unit Audit Internal;</b><br/> <b>(5) Nama dan riwayat hidup singkat kepala Unit Audit Internal ke dalam Laporan Tahunan.</b></p> <p><i>Companies are expected to be able to disclose whether there is content regarding the description of the internal audit unit, which includes, among other things:</i></p> <p><i>(1) information about the existence of the internal audit unit;</i><br/> <i>(2) an explanation of the internal audit charter;</i><br/> <i>(3) an explanation of the duties and responsibilities of the internal audit unit;</i><br/> <i>(4) a description of the implementation of internal audit unit activities; and</i><br/> <i>(5) the name and brief curriculum vitae of the head of the internal audit unit in the annual report.</i></p>          |
| 45. | 40.148.(10)        | <p>Perusahaan diharapkan dapat mengungkapkan muatan tentang Uraian mengenai aktivitas dan biaya yang dikeluarkan berkaitan dengan tanggung jawab sosial perusahaan terutama mengenai komitmen perusahaan terhadap perlindungan konsumen mencakup antara lain informasi tentang:</p> <p><b>(1) Pembentukan Pusat Pengaduan Konsumen;</b><br/> <b>(2) Program peningkatan layanan kepada konsumen;</b><br/> <b>(3) Biaya yang telah dikeluarkan ke dalam Laporan Tahunan.</b></p> <p><i>Companies are expected to be able to disclose content regarding descriptions of activities and costs incurred in relation to corporate social responsibility, especially regarding the company's commitment to consumer protection, including, among other things, information about:</i></p> <p><i>(1) the establishment of a Consumer Complaints Center;</i><br/> <i>(2) a service improvement program for consumers; and</i><br/> <i>(3) costs that have been included in the annual report.</i></p>  |
| 46. | 40.148.(11)        | <p>Perusahaan diharapkan dapat mengungkapkan muatan tentang Uraian mengenai aktivitas dan biaya yang dikeluarkan berkaitan dengan tanggung jawab sosial perusahaan terutama mengenai "community development program" yang telah dilakukan, mencakup antara lain informasi tentang:</p> <p><b>(1) Mitra Usaha binaan Perusahaan;</b><br/> <b>(2) Program pengembangan pendidikan;</b><br/> <b>(3) Program perbaikan kesehatan;</b><br/> <b>(4) Program pengembangan seni budaya;</b><br/> <b>(5) Biaya yang telah dikeluarkan ke dalam Laporan Tahunan.</b></p> <p><i>Companies are expected to be able to disclose content regarding descriptions of activities and costs incurred in relation to corporate social responsibility, especially regarding the "community development program" that has been carried out, including, among other things, information about:</i></p> <p><i>(1) business partners fostered by the company;</i><br/> <i>(2) educational development program;</i><br/> <i>(3) health improvement program;</i><br/> <i>(4) arts and culture development program; and</i><br/> <i>(5) costs that have been included in the annual report.</i></p> |

Aspek V  
Aspect V

| No  | Parameter SK.16 | Rekomendasi Assessment Penerapan GCG Tahun Buku 2023<br>GCG Implementation Assessment Recommendations for the 2023 Fiscal Year   |
|-----|-----------------|--|
| 47. | 40.148.(12)     | <p>Perusahaan diharapkan dapat mengungkapkan muatan tentang Uraian mengenai aktivitas dan biaya yang dikeluarkan berkaitan dengan tanggung jawab sosial perusahaan terutama aktivitas lingkungan, mencakup antara lain informasi tentang:</p> <ol style="list-style-type: none"> <li>(1) Aktivitas pelestarian lingkungan</li> <li>(2) Aktivitas pengelolaan lingkungan;</li> <li>(3) sertifikasi atas pengelolaan lingkungan;</li> <li>(4) Biaya yang telah dikeluarkan ke dalam Laporan Tahunan.</li> </ol> <p><i>Companies are expected to be able to disclose content regarding descriptions of activities and costs incurred in relation to corporate social responsibility, especially environmental activities, including, among other things, information about</i></p> <ol style="list-style-type: none"> <li>(1) environmental preservation activities;</li> <li>(2) environmental management activities;</li> <li>(3) certification for environmental management; and</li> <li>(4) costs that have been included in the annual report.</li> </ol> |
| 48. | 40.148.(14)     | <p>Perusahaan diharapkan dapat mengungkapkan muatan tentang Akses informasi dan data perusahaan, yaitu uraian mengenai tersedianya akses informasi dan data perusahaan kepada publik, misalnya melalui website, media massa, mailing list, bulletin dsb ke dalam Laporan Tahunan.</p> <p><i>Companies are expected to be able to disclose content regarding access to company information and data, namely a description of the availability of access to company information and data to the public, for example through websites, mass media, mailing lists, bulletins, etc., in the annual report.</i></p>  |
| 49. | 40.147.(17)     | <p>Perusahaan diharapkan dapat mengungkapkan muatan tentang Etika Perusahaan memuat uraian antara lain:</p> <ol style="list-style-type: none"> <li>(1) Keberadaan Pedoman Perilaku ;</li> <li>(2) Isi Pedoman Perilaku;</li> <li>(3) penyebaran Pedoman Perilaku kepada karyawan dan upaya penegakannya;</li> <li>(4) pernyataan mengenai budaya perusahaan (corporate culture) yang dimiliki perusahaan ke dalam Laporan Tahunan.</li> </ol> <p><i>Companies are expected to be able to disclose content regarding corporate ethics, including descriptions of, among others:</i></p> <ol style="list-style-type: none"> <li>(1) the existence of a code of conduct;</li> <li>(2) the contents of the code of conduct;</li> <li>(3) the dissemination of the code of conduct to employees and efforts to enforce it; and</li> <li>(4) a statement regarding the company's corporate culture in the annual report.</li> </ol>  |
| 50. | 41.150.(1)      | <p>Perusahaan diharapkan dapat mengikuti dan memenangkan kejuaraan ARA di kesempatan berikutnya.</p> <p><i>The company is expected to be able to participate and win the ARA championship at the next opportunity.</i></p>   |
| 51. | 41.150.(2)      | <p>Perusahaan diharapkan dapat mengikuti dan memenangkan kejuaraan ARA di kesempatan berikutnya.</p> <p><i>The company is expected to be able to participate and win the ARA championship at the next opportunity.</i></p>   |
| 52. | 41.151.(1)      | <p>Perusahaan diharapkan dapat berpartisipasi dan memperoleh penghargaan dalam CSR (Sustainability Reporting Award) dan sejenisnya.</p> <p><i>Companies are expected to participate and receive awards in CSR (Sustainability Reporting Award) and the like.</i></p>   |
| 53. | 41.151.(2)      | <p>Perusahaan diharapkan dapat berpartisipasi dan memperoleh penghargaan lain di bidang publikasi dan keterbukaan informasi.</p> <p><i>Companies are expected to be able to participate and obtain other awards in the fields of publication and information disclosure.</i></p>   |

# RAPAT DEWAN KOMISARIS DAN DIREKTUR

## MEETINGS OF THE BOARD OF COMMISSIONERS AND BOARD OF DIRECTORS

Sepanjang tahun 2023, Dewan Komisaris melakukan Rapat gabungan Bersama Direksi sebanyak 12 (dua belas) kali. Adapun agenda, risalah rapat, serta rekapitulasi tingkat kehadiran Dewan Komisaris dan Direksi adalah sebagai berikut :

*Throughout 2023, the Board of Commissioners will hold joint meetings with the Board of Directors 12 (twelve) times. The agenda, minutes of meetings, and recapitulation of the attendance level of the Board of Commissioners and Directors are as follows:*

| <b>Tanggal:</b><br><i>Date:</i>                       | <b>Tempat:</b><br><i>Venue:</i>                                   | <b>Agenda:</b><br><i>Schedule:</i>   |
|---|---|--|
| <b>27 Januari 2023</b><br><i>January 27, 2023</i>     | <b>Rosella Room – Hotel Pullman, Bandung</b>                      | <b>Rapat Koordinasi PT Pertamina Marine Engineering</b><br><i>PT Pertamina Marine Engineering Coordination Meeting</i> |
| <b>28 Januari 2023</b><br><i>January 28, 2023</i>     | <b>Rosella Room – Hotel Pullman, Bandung</b>                      | <b>Rapat Koordinasi PT Pertamina Marine Engineering</b><br><i>PT Pertamina Marine Engineering Coordination Meeting</i> |
| <b>20 Maret 2023</b><br><i>March 20, 2023</i>         | <b>Kantor PME</b><br><i>PME Office</i>                            | <b>BOD-BOC Meeting Kinerja Ytd Februari 2023</b><br><i>BOD-BOC Performance Meeting Ytd February 2023</i>               |
| <b>14 April 2023</b><br><i>April 14, 2023</i>         | <b>Kantor PME</b><br><i>PME Office</i>                            | <b>BOD-BOC Meeting Kinerja Ytd Maret 2023</b><br><i>BBOD-BOC Performance Meeting Ytd March 2023</i>                    |
| <b>09 Mei 2023</b><br><i>May 09, 2023</i>             | <b>Kantor PME</b><br><i>PME Office</i>                            | <b>BOD-BOC Meeting Kinerja Ytd April 2023</b><br><i>BOD-BOC Performance Meeting Ytd April 2023</i>                     |
| <b>08 Juni 2023</b><br><i>June 08, 2023</i>           | <b>Kantor PME</b><br><i>PME Office</i>                            | <b>BOD-BOC Meeting Kinerja Ytd Mei 2023</b><br><i>BOD-BOC Performance Meeting Ytd May 2023</i>                         |
| <b>18 Juli 2023</b><br><i>July 18, 2023</i>           | <b>Kantor PME</b><br><i>PME Office</i>                            | <b>BOD-BOC Meeting Kinerja Ytd Juni 2023</b><br><i>BOD-BOC Performance Meeting Ytd June 2023</i>                       |
| <b>16 Agustus 2023</b><br><i>August 16, 2023</i>      | <b>Kantor PME</b><br><i>PME Office</i>                            | <b>BOD-BOC Meeting Kinerja Ytd Juli 2023</b><br><i>BOD-BOC Performance Meeting Ytd July 2023</i>                       |
| <b>11 September 2023</b><br><i>September 11, 2023</i> | <b>Kantor PME</b><br><i>PME Office</i>                            | <b>BOD-BOC Meeting Kinerja Ytd Agustus 2023</b><br><i>BOD-BOC Performance Meeting Ytd August 2023</i>                  |
| <b>10 Oktober 2023</b><br><i>October 10, 2023</i>     | <b>Kantor PME</b><br><i>PME Office</i>                            | <b>BOD-BOC Meeting Kinerja Ytd September 2023</b><br><i>BOD-BOC Performance Meeting Ytd September 2023</i>             |
| <b>10 November 2023</b><br><i>November 10, 2023</i>   | <b>Simple Room – HARRIS Hotel &amp; Conventions Kelapa Gading</b> | <b>Rapat Koordinasi PT Pertamina Marine Engineering</b><br><i>PT Pertamina Marine Engineering Coordination Meeting</i> |
| <b>21 Desember 2023</b><br><i>December 21, 2023</i>   | <b>Kantor PME</b><br><i>PME Office</i>                            | <b>BOD-BOC Meeting Kinerja Ytd November 2023</b><br><i>BOD-BOC Performance Meeting Ytd November 2023</i>               |
| <b>30 Januari 2024</b><br><i>January 30, 2024</i>     | <b>Kantor PME</b><br><i>PME Office</i>                            | <b>BOD-BOC Meeting Kinerja Ytd Desember 2023</b><br><i>BOD-BOC Performance Meeting Ytd December 2023</i>               |



## KEY PERFORMANCE INDICATOR

### KEY PERFORMANCE INDICATOR

Berikut Key Performane Indikator (KPI) Perusahaan untuk tahun buku 2023, sebagaimana terlampir di bawah ini.

The following are the Company's Key Performance Indicators (KPI) for the 2023 fiscal year, as attached below.

| No.                        | KPI   | Perspektif BSC   | Unit         | Target KPI 2023 | Polaritas | Bobot (%) |       | KPI 2023 |            |       |              |
|----------------------------|---|------------------|--------------|-----------------|-----------|-----------|-------|----------|------------|-------|--------------|
|                            |   |                  |              |                 |           | Sub       | Total | Target   | TW IV 2023 | Perf. | %WP          |
| <b>A. Financial</b>        |   |                  |              |                 |           |           |       |          |            |       | <b>20,88</b> |
| 1.                         | EBITDA PTK                                      | Financial        | Miliar IDR   | 1249,03         | Max       | 4         |       | 1249,03  | 2228,50    | 110%  | 4,40         |
| 2.                         | Marine Cost Per Unit                            | Financial        | USD/KL       | 1,08            | Max       | 4         |       | 1,08     | 0,08       | 110%  | 4,40         |
| 3.                         | ROIC ≥ WACC PTK                                 | Financial        | %            | 4,91            | Max       | 4         |       | 4,91     | 19,94      | 110%  | 4,40         |
| 4.                         | EBITDA PME                                      | Financial        | Miliar IDR   | 174,43          | Max       | 4         | 30    | 174,43   | 23,24      | 13%   | 0,53         |
| 5.                         | Net Profit Margin PME                           | Financial        | %            | 12,00           | Max       | 4         |       | 12,00    | 3,81       | 32%   | 1,27         |
| 6.                         | Cash From Operation PME                         | Financial        | Miliar IDR   | 59,76           | Max       | 5         |       | 59,76    | 10,44      | 17%   | 0,87         |
| 7.                         | Realisasi Investasi (ABI) PME                   | Financial        | %            | 85-100          | Max       | 5         |       | 85-100   | 93,3       | 100%  | 5,00         |
| <b>B. Customer Focus</b>   |   |                  |              |                 |           |           |       |          |            |       | <b>16,50</b> |
| 1.                         | % Non Captive Market                            | Customer         | %            | 10              | Max       | 3         |       | 10       | 23         | 110%  | 3,40         |
| 2.                         | Customer Satisfaction Index                     | Customer         | Skala Likert | 4               | Max       | 4         | 15    | 4        | 4,51       | 110%  | 4,40         |
| 3.                         | New Entry Market Capture                        | Customer         | %            | 100             | Max       | 4         |       | 100      | 110        | 110%  | 4,40         |
| 4.                         | Collection Period                               | Customer         | Hari         | 68              | Min       | 4         |       | 68       | 50         | 110%  | 4,40         |
| <b>C. Internal Process</b> |   |                  |              |                 |           |           |       |          |            |       | <b>43,10</b> |
| 1.                         | Total Recordable Incident Rate (TRIR)           | Internal Process | Rate         | 0,11            | Min       | 4         |       | 0,11     | 0          | 110%  | 4,40         |
| 2.                         | Realisasi Investasi (Progress Fisik)            | Internal Process | %            | 100             | Max       | 4         |       | 100      | 100,0      | 100%  | 4,00         |
| 3.                         | Optimasi Pencapaian Program Unlock Value        | Internal Process | %            | 100             | Max       | 4         | 40    | 100      | 110        | 110%  | 4,40         |
| 4.                         | Penggunaan Tingkat Komponen Dalam Negeri (TKDN) | Internal Process | %            | 30              | Max       | 4         |       | 30       | 75,4       | 110%  | 4,40         |
| 5.                         | Dregeding & Reclamation Spot                    | Internal Process | #            | 4               | Max       | 5         |       | 4        | 4          | 100%  | 5,00         |

| No.                             | KPI   | Perspektif BSC    | Unit | Target KPI 2023 | Polaritas | Bobot (%) |       | KPI 2023      |            |       |              |
|---------------------------------|---|-------------------|------|-----------------|-----------|-----------|-------|---------------|------------|-------|--------------|
|                                 |   |                   |      |                 |           | Sub       | Total | Target        | TW IV 2023 | Perf. | %WP          |
| 6.                              | EPC & Port Maintenance Spot   | Internal Process  | #    | 12              | Max       | 5         | 40    | 12            | 33         | 110%  | 5,50         |
| 7.                              | Underwater Work Service Spot  | Internal Process  | #    | 9               | Max       | 5         |       | 9             | 19         | 110%  | 5,50         |
| 8.                              | Waste Management Spot   | Internal Process  | #    | 2               | Max       | 5         |       | 2             | 3          | 110%  | 5,50         |
| 9.                              | Fresh Water & General Trading Spot                                    | Internal Process  | #    | 4               | Max       | 4         |       | 4             | 30         | 110%  | 4,40         |
| <b>D. Learning &amp; Growth</b> |   |                   |      |                 |           |           |       |               |            |       | <b>16,20</b> |
| 1.                              | Program Strategic Initiatives   | Learning & Growth | %    | 100             | Max       | 4         | 15    | 100           | 110        | 110%  | 4,40         |
| 2.                              | Pencapaian Program ESG dan Dekarbonisasi - Perbaikan Score Rating ESG | Learning & Growth | Skor | 30              | Min       | 4         |       | 30            | 27,30      | 110%  | 4,40         |
| 3.                              | Intergrated Marine Logistic Asset Optimalization                      | Learning & Growth | %    | 100             | Max       | 3         |       | 100           | 100        | 100%  | 3,00         |
| 4.                              | Learning & Development Effectiveness                                  | Learning & Growth | %    | 100             | Max       | 4         |       | 100           | 116,76     | 110%  | 4,40         |
|                                 |   |                   |      |                 |           | Subtotal  |       | <b>100,00</b> |            |       | <b>96,68</b> |
| <b>E. Boundary KPI</b>          |   |                   |      |                 |           |           |       |               |            |       | <b>-1,50</b> |
| 1.                              | Number of Accident (NoA)  | Boundary          | #    | 0               | Min       |           |       | 0             | 4          | 0%    | -4           |
| 2.                              | Pelaporan e-LHKPN   | Boundary          | %    | 100             | Max       |           |       | 100           | 100        | 100%  | 0            |
| 3.                              | Optimalisasi Pelaksanaan Sinergi Pertamina Group                      | Boundary          | %    | 100             | Max       |           |       | 100           | 109,4      | 110%  | 2,5          |
| 4.                              | Pengelolaan Risiko  | Boundary          | %    | 100             | Max       |           |       | 100           | 100        | 100%  | 0            |
| 5.                              | Tindak Lanjut Rekomendasi Hasil Audit Internal & Eksternal            | Boundary          | %    | 100             | Max       |           |       | 100           | 100        | 100%  | 0            |
|                                 |   |                   |      |                 |           |           |       |               |            |       | <b>95,18</b> |

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# Tanggung Jawab Sosial dan Lingkungan

Social and Environmental  
Responsibility





# CORPORATE SOCIAL RESPONSIBILITY (CSR)

## CORPORATE SOCIAL RESPONSIBILITY (CSR)

**PME** menjalankan program CSR yang berkaitan dengan proses bisnis Perusahaan agar dapat memberikan nilai tambah bagi masyarakat dan lingkungan. Selama tahun 2023, PME telah melaksanakan program CSR, yakni sebagai berikut:

*PME carries out CSR programs related to the Company's business processes in order to provide added value to society and the environment. During 2023, PME has implemented CSR programs, namely as follows:*



### 23 Februari 2023 February 23, 2023

Santunan ke Yayasan Yatim Piatu Pulau Untung di Kep.Seribu - Project Penggantian 2 Unit Subsea Valve dan Floating Hose SPM SPM II Shafti Charity in Kep. Seribu.

*Compensation to the Untung Island Orphan Foundation in Kep. Seribu - Replacement Project for 2 Units of Subsea Valve and Floating Hose SPM SPM II Shafti Charity in Kep.Seribu.*



### 19 Januari 2023 January 19, 2023

Kunjungan dan Santunan Yayasan Nusantara Plaju - Project Depth Maintenance Kolam Dermaga 7 & 8 Kilang RU III Plaju.

*Plaju Nusantara Foundation House Visit - Depth Maintenance Project for Pier 7 & 8 Refinery RU III Plaju*

## **30 Juni 2023**

*June 30, 2023*

Penyerahan hewan Qurban ke Badan Dakwah Islam PT Pertamina Trans Kontinental

*Handover of Qurbani animals to the Islamic Da'wah Agency  
PT Pertamina Trans Kontinental*



## **29 Desember 2023**

*December 23, 2023*

Santunan ke Panti Asuhan Putra Harapan - Project Upgrading Jetty 1 Sei Siak

*Compensation to the Putra Harapan Orphanage - Project Upgrading Jetty 1 Sei Siak*



## **9 Oktober 2023**

*October 9, 2023*

Penyerahan Fasilitas Komputer dan Meja Belajar dari Hasil Pemanfaatan Kayu Bekas Fasilitas Waste Management

*Handover of Computer Facilities and Study Desks from the Use of Used Wood from Waste Management Facilities*



## **8 November 2023**

*November 8, 2023*

Santunan Yayasan Yatim Piatu Putra Utama di Jakarta Timur - HUT PME

*Compensation from the Putra Utama Orphan Foundation in East Jakarta - PME Anniversary*

# Laporan Keuangan

Financial Statement

# 07







## **PT PERTAMINA (PERSERO) dan entitas anaknya/ and its subsidiaries**

Laporan keuangan konsolidasian tanggal 31 Desember 2023 dan untuk tahun yang berakhir pada tanggal tersebut beserta laporan auditor independen/

*Consolidated financial statements as of December 31, 2023 and for the year then ended with independent auditor's report*



**SURAT PERNYATAAN DIREKSI TENTANG/  
DIRECTOR'S STATEMENT LETTER REGARDING  
PT PERTAMINA MARINE ENGINEERING**

**TANGGUNG JAWAB ATAS  
LAPORAN KEUANGAN PADA  
TANGGAL 31 DESEMBER 2023 DAN 2022 SERTA  
UNTUK TAHUN-TAHUN YANG BERAKHIR PADA  
31 DESEMBER 2023 DAN 2022**

**THE RESPONSIBILITY FOR  
THE FINANCIAL STATEMENTS  
AS AT 31 DECEMBER 2023 AND 2022  
AND FOR THE YEARS ENDED  
31 DECEMBER 2023 AND 2022**

Atas nama Direksi, kami yang bertanda tangan di bawah ini: *On behalf of the Board of Directors, we, the undersigned:*

|         |   |           |   |
|---------|---|-----------|---|
| Nama    | : Yada Prawira Ganta  | Name      | : Yada Prawira Ganta  |
| Alamat  | : Gedung PT Pertamina Trans<br>Kontinental Area Logistik<br>Armada Perkapalan,<br>Jl. Yos Sudarso Kav. 85 No. 205<br>Tanjung Priok<br>Jakarta Utara | Address   | : Gedung PT Pertamina Trans<br>Kontinental Area Logistik Armada<br>Perkapalan,<br>Jl. Yos Sudarso Kav. 85 No. 205<br>Tanjung Priok<br>Jakarta Utara |
| Telepon | : 021 - 2946 1227   | Telephone | : 021 - 2946 1227   |
| Jabatan | : Direktur  | Position  | : Director  |

menyatakan bahwa:

*declare that:*

- |  |   |
|--|---|
| 1. Kami bertanggung jawab atas penyusunan dan penyajian laporan keuangan PT Pertamina Marine Engineering ("Perusahaan");                                   | 1. <i>We are responsible for the preparation and presentation of the financial statements of PT Pertamina Marine Engineering (the "Company");</i> |
| 2. Laporan keuangan Perusahaan telah disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan di Indonesia;  | 2. <i>The Company's financial statements have been prepared and presented in accordance with Indonesian Financial Accounting Standards;</i>       |
| 3. a. Semua informasi dalam laporan keuangan perusahaan telah dimuat secara lengkap dan benar;   | 3. a. <i>All information has been fully and correctly disclosed in the Company's financial statements;</i>  |
| b. Laporan keuangan Perusahaan tidak mengandung informasi atau fakta material yang tidak benar, dan tidak menghilangkan informasi atau fakta material; dan | b. <i>The Company's financial statements do not contain any false material information or facts, nor do they omit information or facts; and</i>   |
| 4. Kami bertanggung jawab atas sistem pengendalian internal Perusahaan.  | 4. <i>We are responsible for the Company's internal control systems.</i>  |

Demikian pernyataan ini dibuat dengan sebenarnya.

*Thus, this statement is made truthfully.*

Atas nama dan mewakili Direksi.

*For and on behalf of the Board of Director.*

Jakarta, 19 Maret/March 2024

**Yada Prawira Ganta**  
Direktur Utama/President Director



PT Pertamina Marine Engineering  
Gedung PTK Lantai 2, Area Logistec Shipping Procurement  
Jl. Yos Sudarso Kav. 205, Sunter - Tanjung Priok  
Phone (62-21) 29461227, 29461228  
Fax (62-21) 29615166  
www.pertamina-pme.com


**LAPORAN AUDITOR INDEPENDEN  
KEPADA PARA PEMEGANG SAHAM**
**INDEPENDENT AUDITORS' REPORT  
TO THE SHAREHOLDERS OF**
**PT PERTAMINA MARINE ENGINEERING**
**Opini**

Kami telah mengaudit laporan keuangan PT Pertamina Marine Engineering ("Perusahaan"), yang terdiri dari laporan posisi keuangan tanggal 31 Desember 2023, serta laporan laba rugi dan penghasilan komprehensif lain, laporan perubahan ekuitas dan laporan arus kas untuk tahun yang berakhir pada tanggal tersebut, serta catatan atas laporan keuangan, termasuk informasi kebijakan akuntansi material.

Menurut opini kami, laporan keuangan terlampir menyajikan secara wajar, dalam semua hal yang material, posisi keuangan Perusahaan tanggal 31 Desember 2023, serta kinerja keuangan dan arus kasnya 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" pada laporan kami. Kami independen terhadap Perusahaan berdasarkan ketentuan etika yang relevan dalam audit kami atas laporan keuangan 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.

**Tanggung jawab manajemen dan pihak yang bertanggung jawab atas tata kelola terhadap laporan keuangan**

Manajemen bertanggung jawab atas penyusunan dan penyajian wajar laporan keuangan tersebut sesuai dengan Standar Akuntansi Keuangan di Indonesia, dan atas pengendalian internal yang dianggap perlu oleh manajemen untuk memungkinkan penyusunan laporan keuangan yang bebas dari kesalahan penyajian material, baik yang disebabkan oleh kecurangan maupun kesalahan.

**Opinion**

*We have audited the financial statements of PT Pertamina Marine Engineering (the "Company"), which comprise the statement of financial position as at 31 December 2023, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information.*

*In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as at 31 December 2023, and its financial performance and its 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 "Auditors' responsibilities for the audit of the financial statements" paragraph of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the 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.*

**Responsibilities of management and those charged with governance for the financial statements**

*Management is responsible for the preparation and fair presentation of the financial statements in accordance with Indonesian Financial Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.*

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Nomor Izin Usaha: KEP-241/KM.1/2015.

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Dalam penyusunan laporan keuangan, manajemen bertanggung jawab untuk menilai kemampuan Perusahaan 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 Perusahaan atau menghentikan operasi, atau tidak memiliki alternatif yang realistis selain melaksanakannya.

Pihak yang bertanggung jawab atas tata kelola bertanggung jawab untuk mengawasi proses pelaporan keuangan Perusahaan.

**Tanggung jawab auditor terhadap audit atas laporan keuangan**

Tujuan kami adalah untuk memperoleh keyakinan memadai tentang apakah laporan keuangan 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 tersebut.

Sebagai bagian dari suatu audit berdasarkan Standar Audit, kami menerapkan pertimbangan profesional dan mempertahankan skeptisisme profesional selama audit. Kami juga:

- Mengidentifikasi dan menilai risiko kesalahan penyajian material dalam laporan keuangan, baik yang disebabkan oleh kecurangan maupun kesalahan, mendesain dan melaksanakan prosedur audit yang responsif terhadap risiko tersebut, serta memperoleh bukti audit yang cukup dan tepat untuk menyediakan basis bagi opini kami. Risiko tidak terdeteksinya kesalahan penyajian material yang disebabkan oleh kecurangan lebih tinggi dari yang disebabkan oleh kesalahan, karena kecurangan dapat melibatkan kolusi, pemalsuan, penghilangan secara sengaja, pernyataan salah, atau pengabaian pengendalian internal.
- Memperoleh suatu pemahaman tentang pengendalian internal yang relevan dengan audit untuk mendesain prosedur audit yang tepat sesuai dengan kondisinya, tetapi bukan untuk tujuan menyatakan opini atas keefektifitasan pengendalian internal Perusahaan.

*In preparing the financial statements, management is responsible for assessing the Company'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 Company or to cease operations, or has no realistic alternative but to do so.*

*Those charged with governance are responsible for overseeing the Company's financial reporting process.*

**Auditors' responsibilities for the audit of the financial statements**

*Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.*

*As part of an audit in accordance with Standards on Auditing, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:*

- *Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.*
- *Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.*

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- 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 Perusahaan 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 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 Perusahaan tidak dapat mempertahankan kelangsungan usaha.
  - Mengevaluasi penyajian, struktur, dan isi laporan keuangan secara keseluruhan, termasuk pengungkapannya, dan apakah laporan keuangan mencerminkan transaksi dan peristiwa yang mendasarinya dengan suatu cara yang mencapai penyajian wajar.
- *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 Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the 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 auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.*
  - *Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.*

Kami mengomunikasikan kepada pihak yang bertanggung jawab atas tata kelola mengenai, antara lain, ruang lingkup dan saat yang direncanakan atas audit serta temuan audit signifikan, termasuk setiap defisiensi signifikan dalam pengendalian internal yang teridentifikasi oleh kami selama audit.

*We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.*

JAKARTA,  
19 Maret/March 2024

*Daniel Kohar*

**Daniel Kohar, S.E., CPA**  
Izin Akuntan Publik/Public Accountant License No. AP.1130



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**PT PERTAMINA MARINE ENGINEERING**

Lampiran 1/1 Schedule

**LAPORAN POSISI KEUANGAN**  
**31 DESEMBER 2023**  
(Dinyatakan dalam ribuan Rupiah)

**STATEMENT OF FINANCIAL POSITION**  
**31 DECEMBER 2023**  
(Expressed in thousands of Rupiah)

|   | Catatan/<br>Notes | 2023               | 2022               |                                      |
|---|-------------------|--------------------|--------------------|--------------------------------------|
| <b>ASET</b>                             |                   |                    |                    | <b>ASSETS</b>                        |
| <b>ASET LANCAR</b>                      |                   |                    |                    | <b>CURRENT ASSETS</b>                |
| Kas dan setara kas                      | 4, 17             | 15,853,176         | 17,910,530         | Cash and cash equivalents            |
| Piutang usaha                           |                   |                    |                    | Trade receivables                    |
| • Pihak berelasi                        | 5, 17             | 73,469,002         | 94,216,541         | Related parties -                    |
| Aset kontrak                            |                   |                    |                    | Contract assets                      |
| • Pihak berelasi                        | 6, 17             | 119,122,473        | 145,165,948        | Related parties -                    |
| • Pihak ketiga                          | 6                 | 4,156,938          | 1,279,423          | Third parties -                      |
| Uang muka dan biaya dibayar dimuka      | 8                 | 16,852,781         | 9,676,794          | Advances and prepayments             |
| Pajak dibayar dimuka                    |                   |                    |                    | Prepaid taxes                        |
| • Pajak lain-lain                       | 11a               | 42,691,670         | 20,465,933         | Other taxes -                        |
| Piutang dividen                         |                   | -                  | 2,364              | Dividend receivables                 |
| <b>Jumlah aset lancar</b>               |                   | <b>271,746,040</b> | <b>288,717,533</b> | <b>Total current assets</b>          |
| <b>ASET TIDAK LANCAR</b>                |                   |                    |                    | <b>NON-CURRENT ASSETS</b>            |
| Aset tetap                              | 7                 | 20,602,752         | 9,131,554          | Fixed assets                         |
| Penyertaan saham                        | 17                | 60,408             | 40,505             | Investment in shares                 |
| Aset pajak tangguhan                    | 11d               | 90,103             | 66,554             | Deferred tax assets                  |
| Pajak dibayar dimuka                    |                   |                    |                    | Prepaid taxes                        |
| • Pajak penghasilan                     | 11a               | 4,932,881          | -                  | Other taxes -                        |
| Aset tidak lancar lainnya               |                   | 126,184            | 126,184            | Other non-current assets             |
| <b>Jumlah aset tidak lancar</b>         |                   | <b>25,812,328</b>  | <b>9,364,797</b>   | <b>Total non-current assets</b>      |
| <b>JUMLAH ASET</b>                      |                   | <b>297,558,368</b> | <b>298,082,330</b> | <b>TOTAL ASSETS</b>                  |
| <b>LIABILITAS</b>                       |                   |                    |                    | <b>LIABILITIES</b>                   |
| <b>LIABILITAS JANGKA PENDEK</b>         |                   |                    |                    | <b>CURRENT LIABILITIES</b>           |
| Utang usaha                             |                   |                    |                    | Trade payables                       |
| • Pihak ketiga                          | 9                 | 24,202,752         | 32,549,732         | Third parties -                      |
| • Pihak berelasi                        | 9, 17             | 1,102,180          | 1,014,728          | Related parties -                    |
| Utang lain-lain                         |                   | 1,367,858          | 1,784,548          | Other payables                       |
| Biaya yang masih harus dibayar          | 10                | 110,188,570        | 114,225,341        | Accrued expenses                     |
| Utang dividen                           | 12                | 64,993             | 64,993             | Dividend payables                    |
| Utang pajak                             |                   |                    |                    | Taxes payables                       |
| • Pajak penghasilan                     | 11b               | -                  | 4,070,907          | Corporate income taxes -             |
| • Pajak lain-lain                       | 11b               | 1,691,043          | 765,563            | Other taxes -                        |
| <b>Jumlah liabilitas jangka pendek</b>  |                   | <b>138,617,396</b> | <b>154,475,812</b> | <b>Total current liabilities</b>     |
| <b>LIABILITAS JANGKA PANJANG</b>        |                   |                    |                    | <b>NON-CURRENT LIABILITIES</b>       |
| Kewajiban imbalan pasca kerja           |                   | 732,500            | 338,282            | Post-employment benefits obligation  |
| <b>Jumlah liabilitas jangka panjang</b> |                   | <b>732,500</b>     | <b>338,282</b>     | <b>Total non-current liabilities</b> |
| <b>JUMLAH LIABILITAS</b>                |                   | <b>139,349,896</b> | <b>154,814,094</b> | <b>TOTAL LIABILITIES</b>             |

Catatan atas laporan keuangan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan ini.

The accompanying notes to the financial statements form an integral part of these financial statements.

**PT PERTAMINA MARINE ENGINEERING**
**Lampiran 1/2 Schedule**
**LAPORAN POSISI KEUANGAN**  
**31 DESEMBER 2023**  
 (Dinyatakan dalam ribuan Rupiah,  
 kecuali data saham)

**STATEMENT OF FINANCIAL POSITION**  
**31 DECEMBER 2023**  
 (Expressed in thousands of Rupiah,  
 except for share data)

|   | <u>Catatan/<br/>Notes</u> | <u>2023</u>               | <u>2022</u>               |   |
|---|---------------------------|---------------------------|---------------------------|---|
| <b>EKUITAS</b>  |                           |                           |                           | <b>EQUITY</b>   |
| Modal saham - modal dasar dan disetor penuh 12.000 saham dengan nilai nominal Rp1.000 per saham | 13                        | 12,000,000                | 12,000,000                | Share capital - authorised and fully paid 12,000 shares at par value of Rp1,000 per share |
| Penghasilan komprehensif lain   |                           | 13,886                    | 30,313                    | Other comprehensive income  |
| Saldo laba  |                           | <u>146,194,586</u>        | <u>131,237,923</u>        | Retained earnings   |
| <b>JUMLAH EKUITAS</b>   |                           | <b><u>158,208,472</u></b> | <b><u>143,268,236</u></b> | <b>TOTAL EQUITY</b>   |
| <b>JUMLAH LIABILITAS DAN EKUITAS</b>  |                           | <b><u>297,558,368</u></b> | <b><u>298,082,330</u></b> | <b>TOTAL LIABILITIES AND EQUITY</b>   |

Catatan atas laporan keuangan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan ini.

The accompanying notes to the financial statements form an integral part of these financial statements.



PT PERTAMINA MARINE ENGINEERING

Lampiran 2 Schedule

LAPORAN LABA RUGI  
DAN PENGHASILAN KOMPREHENSIF LAIN  
UNTUK TAHUN YANG BERAKHIR  
31 DESEMBER 2023  
(Dinyatakan dalam ribuan Rupiah)

STATEMENT OF PROFIT OR LOSS  
AND OTHER COMPREHENSIVE INCOME  
FOR THE YEAR ENDED  
31 DECEMBER 2023  
(Expressed in thousands of Rupiah)

|  | Catatan/<br>Notes | 2023          | 2022          |   |
|--|-------------------|---------------|---------------|---|
| Pendapatan   | 14                | 392,121,756   | 380,429,466   | Revenue   |
| Beban pokok pendapatan   | 15                | (346,781,101) | (322,380,298) | Cost of revenue   |
| Laba bruto   |                   | 45,340,655    | 58,049,168    | Gross profit  |
| Beban umum dan administrasi  | 16                | (22,563,425)  | (15,022,125)  | General and administrative expenses   |
| Beban pajak final  |                   | (3,230,622)   | (4,491,377)   | Final tax expenses  |
| Pendapatan keuangan (Beban)/pendapatan lain-lain, neto   |                   | 561,519       | 388,915       | Finance income<br>Other (expense)/<br>income, net   |
|  |                   | (1,072,058)   | 410,967       |   |
| Laba sebelum pajak penghasilan   |                   | 19,036,069    | 39,335,548    | Profit before income tax  |
| Beban pajak penghasilan  | 11c               | (4,079,406)   | (8,122,716)   | Income tax expense  |
| Laba tahun berjalan  |                   | 14,956,663    | 31,212,832    | Profit for the year   |
| Penghasilan komprehensif lain  |                   |               |               | Other comprehensive income  |
| Pos-pos yang tidak akan direklasifikasikan ke laba rugi: Pengukuran kembali liabilitas imbalan pasti                             |                   | (40,963)      | -             | Items that will not be reclassified to the profit or loss: Remeasurement of defined benefit obligation  |
| Pos-pos yang akan direklasifikasikan ke laba rugi: Perubahan nilai wajar instrumen ekuitas melalui penghasilan komprehensif lain |                   | 19,903        | 7,019         | Items that will be reclassified to the profit or loss: Changes in the fair value of equity instruments at fair value through other comprehensive income |
| Pajak penghasilan terkait  |                   | 4,633         | (1,544)       | Related income tax  |
| Jumlah penghasilan komprehensif tahun berjalan   |                   | 14,940,238    | 31,218,307    | Total comprehensive income for the year   |

Catatan atas laporan keuangan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan ini.

The accompanying notes to the financial statements form an integral part of these financial statements.

PT PERTAMINA MARINE ENGINEERING  
 Lampiran 3 Schedule

 LAPORAN PERUBAHAN EKUITAS  
 UNTUK TAHUN YANG BERAKHIR  
 31 DESEMBER 2023  
 (Dinyatakan dalam ribuan Rupiah)

 STATEMENT OF CHANGES IN EQUITY  
 FOR THE YEAR ENDED  
 31 DECEMBER 2023  
 (Expressed in thousands of Rupiah)

|  | Catatan/<br>Note | Modal saham/<br>Share capital | Saldo laba/<br>Retained earnings | Penghasilan<br>komprehensif lain/<br>Other<br>comprehensive<br>income | Total ekuitas/<br>Total equity |   |
|--|------------------|-------------------------------|----------------------------------|---|--------------------------------|---|
| Saldo per 1 Januari 2022                       |                  | 12.000.000                    | 107.855.642                      | 24.838  | 119.880.380                    | Balance as at 1 January 2022              |
| Dividen dibekerdaskan                          | 12               | -                             | (7.830.451)                      | -   | (7.830.451)                    | Dividends declared                        |
| Laba tahun berjalan                            |                  | -                             | 31.212.832                       | -   | 31.212.832                     | Profit for the year                       |
| Penghasilan komprehensif lain,<br>selain pajak |                  | -                             | -                                | 5.475   | 5.475                          | Other comprehensive income,<br>net of tax |
| Saldo per 31 Desember 2022                     |                  | 12.000.000                    | 131.237.923                      | 30.313  | 143.268.236                    | Balance as at 31 December 2022            |
| Laba tahun berjalan                            |                  | -                             | 14.956.663                       | -   | 14.956.663                     | Profit for the year                       |
| Rugi komprehensif lain,<br>selain pajak        |                  | -                             | -                                | (16.427)  | (16.427)                       | Other comprehensive loss,<br>net of tax   |
| Saldo per 31 Desember 2023                     |                  | 12.000.000                    | 146.194.586                      | 13.886  | 158.208.472                    | Balance as at 31 December 2023            |

Catatan atas laporan keuangan berfungsi merupakan bagian yang  
tidak terpisahkan dari laporan keuangan ini.

The accompanying notes to the financial statements form an integral part  
of these financial statements.

PT PERTAMINA MARINE ENGINEERING

Lampiran 4 Schedule

**LAPORAN ARUS KAS**  
**UNTUK TAHUN YANG BERAKHIR**  
**31 DESEMBER 2023**  
(Dinyatakan dalam ribuan Rupiah)

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED**  
**31 DECEMBER 2023**  
(Expressed in thousands of Rupiah)

|   | Catatan/<br>Notes | 2023                | 2022               |   |
|---|-------------------|---------------------|--------------------|---|
| <b>Arus kas dari aktivitas operasi</b>                        |                   |                     |                    | <b>Cash flows from operating activities</b>               |
| Penerimaan kas dari pelanggan                                 |                   | 435,922,925         | 280,649,384        | Cash receipts from customers                              |
| Pembayaran kas kepada pemasok dan karyawan                    |                   | (412,771,522)       | (284,682,276)      | Cash paid to suppliers and employees                      |
| Penerimaan kas dari pendapatan keuangan                       |                   | 561,519             | 388,915            | Cash receipts from finance income                         |
| Penerimaan kas dari Restitusi Pajak Pertambahan Nilai ("PPN") |                   | -                   | 15,660,443         | Cash receipt from Value Added Tax ("VAT") restitution     |
| Pembayaran atas pajak penghasilan badan                       |                   | (13,102,111)        | (4,466,863)        | Payments of corporate income taxes                        |
| <b>Arus kas neto yang diperoleh dari aktivitas operasi</b>    |                   | <b>10,610,811</b>   | <b>7,549,603</b>   | <b>Net cash flows provided from operating activities</b>  |
| <b>Arus kas dari aktivitas investasi</b>                      |                   |                     |                    | <b>Cash flows from investing activities</b>               |
| Perolehan aset tetap  | 7                 | (12,868,165)        | (4,153,850)        | Acquisition of fixed assets                               |
| <b>Arus kas neto digunakan untuk aktivitas investasi</b>      |                   | <b>(12,868,165)</b> | <b>(4,153,850)</b> | <b>Net cash flows used for investing activities</b>       |
| <b>Arus kas dari aktivitas pendanaan</b>                      |                   |                     |                    | <b>Cash flows from financing activity</b>                 |
| Pembayaran dividen  | 12                | -                   | (7,765,458)        | Payment of cash dividends                                 |
| <b>Arus kas neto digunakan untuk aktivitas pendanaan</b>      |                   | <b>-</b>            | <b>(7,765,458)</b> | <b>Net cash flows used for financing activity</b>         |
| <b>Penurunan neto kas dan setara kas</b>                      |                   | <b>(2,257,354)</b>  | <b>(4,369,705)</b> | <b>Net decrease in cash and cash equivalents</b>          |
| <b>Kas dan setara kas pada awal tahun</b>                     | 4                 | <b>17,910,530</b>   | <b>22,280,235</b>  | <b>Cash and cash equivalents at beginning of the year</b> |
| <b>Kas dan setara kas pada akhir tahun</b>                    | 4                 | <b>15,653,176</b>   | <b>17,910,530</b>  | <b>Cash and cash equivalents at end of the year</b>       |

Catatan atas laporan keuangan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan ini.

The accompanying notes to the financial statements form an integral part of these financial statements.

**PT PERTAMINA MARINE ENGINEERING**
**Lampiran 5/1 Schedule**
**CATATAN ATAS LAPORAN KEUANGAN**
**31 DESEMBER 2023**

(Dinyatakan dalam ribuan Rupiah,  
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**1. UMUM**
**a. Pendirian dan informasi umum**

PT Pertamina Marine Engineering, dahulu PT Peteka Karya Jala ("Perusahaan"), entitas anak PT Pertamina Trans Kontinental, didirikan berdasarkan Akta Notaris Sinta Susikto, S.H., No. 62 tanggal 6 November 1991 di Jakarta. Akta pendirian tersebut telah mendapat persetujuan dari Menteri Kehakiman Republik Indonesia dalam Surat Keputusan No. 02-758.HT.01.01.TH92 tanggal 24 Januari 1992 dan telah diumumkan dalam lembaran Berita Negara No. 51 tanggal 26 Juni 1992. Nama Perusahaan diubah menjadi PT Pertamina Marine Engineering berdasarkan Akta Notaris No. 2 tanggal 3 Juni 2022 oleh Ivan Lazuardi Suwana, S.H., M.Kn., notaris di Jakarta. Akta tersebut telah mendapat persetujuan dari Menteri Hukum dan Hak Asasi Manusia dalam Surat Keputusannya No. AHU-0038659.AH.01.02 Tahun 2022 tanggal 3 Juni 2022.

Anggaran Dasar Perusahaan telah mengalami beberapa kali perubahan, terakhir dengan Akta Notaris Fernandia Fabiola, S.H., M.Kn. No. 1016 tanggal 26 Agustus 2022, mengenai penambahan bidang usaha. Perubahan tersebut telah mendapat persetujuan Menteri Kehakiman dan Hak Asasi Manusia Republik Indonesia sesuai dengan Surat Keputusan No. AHU-0062597.AH.01.02 Tahun 2022 tanggal 1 September 2022.

Perusahaan mulai beroperasi secara komersial pada tahun 1991.

Sesuai dengan pasal 3 Anggaran Dasar Perusahaan, maksud dan tujuan Perusahaan adalah menjalankan usaha dalam bidang jasa dan perdagangan, yang antara lain meliputi: perlengkapan alat apung, dak dan perbaikan, kerusakan, pekerjaan bawah air, serta rekayasa konstruksi, mekanik, dan ekspor/impor.

Kantor pusat Perusahaan berkedudukan di Gedung PT Pertamina Trans Kontinental Area Logistik Armada Perkapalan, Jl. Yos Sudarso Kav. 205, Tanjung Priok, Jakarta Utara.

**b. Dewan Komisaris, Direksi dan Karyawan**

Susunan Komisaris dan Direksi Perusahaan pada tanggal 31 Desember 2023 dan 2022 adalah sebagai berikut:

**Dewan Komisaris**

Komisaris

Oce Madril

**Direksi**

Direktur

Yada Prawira Ganta

**1. GENERAL**
**a. Establishment and general information**

PT Pertamina Marine Engineering, formerly PT Peteka Karya Jala (the "Company"), a subsidiary of PT Pertamina Trans Kontinental, was established based on Notarial Deed No. 62 of Sinta Susikto, S.H., dated 6 November 1991, in Jakarta. The deed of establishment was approved by the Ministry of Law of the Republic of Indonesia in its Decree No. 02-758.HT.01.01.TH92 dated 24 January 1992, and was published in Supplement No. 51 of State Gazette dated 26 June 1992. The Company's name was changed to PT Pertamina Marine Engineering based on Notarial Deed No. 2 dated 3 June 2022, of Ivan Lazuardi Suwana, S.H., M.Kn., notary in Jakarta. The deed was approved by the Minister of Law and Human Rights of the Republic of Indonesia in his Decision Letter No. AHU-0038659.AH.01.02 Year 2022 dated 3 June 2022.

The Company's Articles of Association have been amended several times, most recently by Notarial Deed No. 1016 of Fernandia Fabiola, S.H., M.Kn. dated 26 August 2022, concerning addition of business services. The amendment was approved by the Ministry of Law and Human Rights of the Republic of Indonesia in accordance with Decree No. AHU-0062597.AH.01.02 Year 2022 dated 1 September 2022.

The Company started its commercial operations in 1991.

In accordance with Article 3 of the Articles of Association, the Company's scope of activities is to engage in the field of trade and service, which among others, includes: floating equipment, docks and improvement, damage, underwater works, and construction, mechanical engineering, and export/import.

The Company's head office is located in PT Pertamina Trans Kontinental Building, Area Logistik Armada Perkapalan Building, Jl. Yos Sudarso Kav. 205, Tanjung Priok, North Jakarta.

**b. Board of Commissioners, Directors and Employees**

The composition of the Company's Commissioner and Director as at 31 December 2023 and 2022 are as follows:

**Board of Commissioners**

Commissioner

**Director**

Director

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**1. UMUM (lanjutan)**

**b. Dewan Komisaris, Direksi dan Karyawan (lanjutan)**

Pada tanggal 31 Desember 2023 dan 2022, Perusahaan memiliki 18 karyawan tetap (tidak diaudit). Beberapa fungsi Perusahaan sementara dilakukan oleh karyawan perbantuan dari PT Pertamina Trans Kontinental, induk Perusahaan.

**c. Penyelesaian atas laporan keuangan**

Laporan keuangan ini diotorisasi untuk diterbitkan sesuai dengan resolusi Direksi Perusahaan pada tanggal 19 Maret 2024.

**2. KEBIJAKAN AKUNTANSI MATERIAL**

Berikut ini adalah kebijakan akuntansi material yang diterapkan dalam penyusunan laporan keuangan Perusahaan, yang sesuai dengan Standar Akuntansi Keuangan di Indonesia.

Kebijakan akuntansi telah diterapkan secara konsisten terhadap tahun yang disajikan, kecuali dinyatakan lain.

**a. Dasar penyusunan laporan keuangan**

Laporan keuangan disusun berdasarkan konsep harga perolehan serta menggunakan dasar akrual kecuali untuk laporan arus kas.

Laporan arus kas disusun dengan menggunakan metode langsung dengan mengelompokkan arus kas dalam aktivitas operasi, investasi dan pendanaan.

Penyusunan laporan keuangan sesuai dengan Standar Akuntansi Keuangan di Indonesia mengharuskan penggunaan estimasi dan asumsi dan juga mengharuskan manajemen untuk membuat pertimbangan dalam proses penerapan kebijakan akuntansi Perusahaan. Area yang memerlukan tingkat pertimbangan yang lebih tinggi atau kompleks atau area dimana asumsi dan estimasi dapat berdampak signifikan terhadap laporan keuangan diungkapkan di Catatan 3.

**1. GENERAL (continued)**

**b. Board of Commissioners, Directors and Employees (continued)**

As at 31 December 2023 and 2022, the Company had 18 permanent employees (unaudited). Several functions are temporarily performed by seconded employees from PT Pertamina Trans Kontinental, the parent Company.

**c. Completion of the financial statements**

These financial statements were authorised for issue in accordance with a resolution of the Director of the Company at 19 March 2024.

**2. MATERIAL ACCOUNTING POLICIES**

Presented below are the material accounting policies adopted in preparing the financial statements of the Company, which are in conformity with Indonesian Financial Accounting Standards.

The accounting policies have been consistently applied to all the years presented, unless otherwise stated.

**a. Basis of preparation of the financial statements**

The financial statements have been prepared under the historical cost convention and using the accrual basis except for the statement of cash flows.

The statement of cash flows is prepared based on the direct method by classifying cash flows on the basis of operating, investing and financing activities.

The preparation of financial statements in conformity with Indonesian Financial Accounting Standards requires the use of certain critical accounting estimates and assumptions. It also requires management to exercise its judgment in the process of applying the Company's accounting policies. The areas involving a higher degree of judgment or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in Note 3.

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**2. KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**
**a. Dasar penyusunan laporan keuangan (lanjutan)**

Perubahan pada Pernyataan Standar Akuntansi Keuangan ("PSAK") dan Interpretasi Pernyataan Standar Akuntansi Keuangan ("ISAK")

PSAK dan Interpretasi Standar Akuntansi Keuangan ("ISAK") baru/revisi berikut telah diterbitkan dan berlaku efektif untuk tahun buku pada atau setelah 1 Januari 2023 di bawah ini tidak menghasilkan perubahan kebijakan akuntansi Grup dan tidak memiliki dampak material terhadap jumlah yang dilaporkan di tahun berjalan atau tahun sebelumnya:

- Amandemen PSAK 1 "Penyajian Laporan Keuangan" tentang pengungkapan kebijakan akuntansi;
- Amandemen PSAK 16 "Aset Tetap" tentang hasil sebelum penggunaan yang diintensikan;
- Amandemen PSAK 25 "Kebijakan Akuntansi, Perubahan Estimasi Akuntansi dan Kesalahan" tentang definisi estimasi akuntansi;
- Amandemen PSAK 46 "Pajak Penghasilan" tentang pajak tanguhan terkait aset dan liabilitas yang timbul dari transaksi tunggal;
- Amandemen PSAK 107 "Akuntansi Ijarah" tentang pengakuan, pengukuran, penyajian dan pengungkapan akad ijarah.

Standar baru, amandemen dan interpretasi yang telah diterbitkan, yang relevan dengan operasi Perusahaan, namun baru berlaku efektif untuk tahun buku yang dimulai pada 1 Januari 2024 adalah sebagai berikut:

- Amandemen PSAK 1 "Penyajian Laporan Keuangan" tentang kewajiban diklasifikasikan sebagai lancar atau tidak lancar;
- Amandemen PSAK 73 "Sewa" tentang liabilitas sewa pada transaksi jual dan sewa-balik;
- Amandemen PSAK 1 "Penyajian Laporan Keuangan" tentang liabilitas jangka panjang dengan kovenan.

Standar baru, amandemen dan interpretasi yang telah diterbitkan, yang relevan dengan operasi Perusahaan, namun baru berlaku efektif untuk tahun buku yang dimulai pada 1 Januari 2025 adalah sebagai berikut:

- PSAK 74 "Kontrak Asuransi";
- Amandemen PSAK 74 "Kontrak Asuransi" tentang penerapan awal PSAK 74 dan PSAK 71 – informasi komparatif.

**2. MATERIAL ACCOUNTING POLICIES (continued)**
**a. Basis of preparation of the financial statements (continued)**

Changes to Statements of Financial Accounting Standards ("SFAS") and Interpretations of Statements of Financial Accounting Standards ("IFAS")

The following new/revised SFAS and Interpretations of Financial Accounting Standards ("ISAK") issued and effective for financial year starting on or after 1 January 2023 did not result in changes to the Group's accounting policies and had no material effect on the amounts reported for the current year or prior year:

- The amendments to SFAS 1 "Presentation of Financial Statements" about disclosure of accounting policies;
- The amendments to SFAS 16 "Property, Plant and Equipment" about proceeds before intended use;
- The amendments to SFAS 25 "Accounting Policies, Changes in Accounting Estimates and Errors" about definition of accounting estimates;
- The amendments to SFAS 46 "Income Tax" about deferred tax related to assets and liabilities arising from a single transaction;
- The amendments to SFAS 107 "Ijarah Accounting" about recognition, measurement, and disclosure of ijarah contracts.

New standards, amendments and interpretations issued which are relevant to the Company's operation, but only effective for the financial year beginning 1 January 2024 are as follows:

- The amendments to SFAS 1 "Presentation of Financial Statements" about the classification of liabilities class as current or non-current.
- The amendments to SFAS 73 "Leases" about lease liability in a sale and leaseback;
- The amendments to SFAS 1 "Presentation of Financial Statements" about non-current liabilities with covenants.

New standards, amendments and interpretations issued which are relevant to the Company's operation, but only effective for the financial year beginning 1 January 2025 are as follows:

- SFAS 74 "Contract Insurance";
- The amendments to SFAS 74 "Insurance Contract" about initial application of SFAS 74 and SFAS 71 - comparative information.

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**2. KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**a. Dasar penyusunan laporan keuangan (lanjutan)**

Perubahan pada Pernyataan Standar Akuntansi Keuangan ("PSAK") dan Interpretasi Pernyataan Standar Akuntansi Keuangan ("ISAK") (lanjutan)

Mulai tanggal 1 Januari 2024, referensi terhadap masing-masing PSAK dan ISAK akan diubah sebagaimana diumumkan oleh DSAK-IAI.

Sampai dengan tanggal penyelesaian laporan keuangan, Perusahaan masih mengevaluasi dampak dari penerapan standar dan interpretasi diatas terhadap laporan keuangan Perusahaan.

**b. Mata uang fungsional dan penyajian**

Akun-akun yang tercakup dalam laporan keuangan Perusahaan diukur menggunakan mata uang dari lingkungan ekonomi utama dimana entitas tersebut beroperasi (mata uang fungsional).

Laporan keuangan disajikan dalam Rupiah, yang merupakan mata uang fungsional Perusahaan.

**c. Kas dan setara kas**

Kas dan setara kas terdiri dari kas dan bank yang jatuh tempo dalam tiga bulan atau kurang dari tanggal penempatannya dan tidak digunakan sebagai jaminan atau dibatasi penggunaannya.

**d. Transaksi pihak berelasi**

Perusahaan melakukan transaksi dengan pihak berelasi sebagaimana didefinisikan pada PSAK 7 (Revisi 2015), "Pengungkapan Pihak-pihak Berelasi".

Transaksi dengan pihak berelasi dilakukan berdasarkan persyaratan yang disetujui oleh kedua belah pihak, yang mungkin tidak sama dengan transaksi lain yang dilakukan dengan pihak-pihak yang tidak berelasi.

**e. Piutang usaha**

Piutang usaha adalah jumlah tagihan dari pelanggan untuk jasa yang diberikan dalam transaksi bisnis pada umumnya.

**2. MATERIAL ACCOUNTING POLICIES (continued)**

**a. Basis of preparation of the financial statements (continued)**

*Changes to Statements of Financial Accounting Standards ("SFAS") and Interpretations of Statements of Financial Accounting Standards ("IFAS") (continued)*

*Starting from 1 January 2024, references to the individual SFAS and IFAS will be changed as published by DSAK IAI.*

*As at the completion date of the financial statements, the Company is still evaluating the impact of the application of the above standards and interpretations on the Company's financial statements.*

**b. Functional and presentation currency**

*Items included in the financial statements of the Company are measured using the currency of the primary economic environment in which the relevant entity operates (the functional currency).*

*The financial statements are presented in Rupiah, which is the Company's functional currency.*

**c. Cash and cash equivalents**

*Cash and cash equivalents are cash on hand, and cash in banks with a maturity period of three months or less at the time of placement and which are not used as collateral or restricted.*

**d. Transactions with related parties**

*The Company entered into transactions with related parties as defined in SFAS 7 (Revised 2015) "Related Party Disclosures".*

*Transactions with related parties are based on terms agreed by the parties, which may not be the same as those of the transaction between unrelated parties.*

**e. Trade receivables**

*Trade receivables are amounts due from customers for services performed in the ordinary course of business.*

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**2. KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**
**e. Piutang usaha (lanjutan)**

Jika pembayaran piutang diharapkan selesai dalam satu tahun atau kurang (atau dalam siklus normal operasi dari bisnis jika lebih lama), piutang tersebut dikelompokkan sebagai aset lancar. Jika tidak, piutang tersebut disajikan sebagai aset tidak lancar. Piutang usaha pada awalnya diakui sebesar nilai wajar dan kemudian diukur pada biaya perolehan diamortisasi dengan menggunakan metode suku bunga efektif, dikurangi dengan provisi atas penurunan nilai.

**f. Aset kontrak**

Aset kontrak merupakan jumlah pendapatan yang belum ditagihkan pada akhir periode pelaporan keuangan sehubungan dengan jasa yang telah diberikan.

**g. Biaya dibayar dimuka**

Biaya dibayar dimuka diamortisasi selama masa manfaat masing-masing biaya dengan menggunakan metode garis lurus.

**h. Aset tetap**

Aset tetap diakui sebesar harga perolehan dikurangi akumulasi penyusutan dan akumulasi rugi penurunan nilai. Harga perolehan termasuk pengeluaran yang dapat didistribusikan secara langsung atas perolehan aset tersebut.

Biaya-biaya setelah pengakuan awal diakui sebagai bagian nilai tercatat aset atau sebagai aset yang terpisah, sebagaimana mestinya, hanya jika kemungkinan besar Perusahaan mendapat manfaat ekonomis di masa depan berkenaan dengan aset tersebut dan biaya perolehan aset dapat diukur dengan andal. Nilai tercatat dari komponen yang diganti dihapuskan. Biaya perbaikan dan pemeliharaan dibebankan ke dalam laporan laba rugi dalam periode keuangan ketika biaya-biaya tersebut terjadi.

Semua biaya pemeliharaan dan perbaikan yang tidak memenuhi kriteria pengakuan diakui dalam laporan laba rugi ketika terjadi.

Penyusutan dihitung dengan menggunakan metode garis lurus selama estimasi umur manfaat aset tetap sebagai berikut:

|                  | <u>Tahun/Years</u> |                   |
|------------------|--------------------|-------------------|
| Kapal            | 25                 | Vessel            |
| Bangunan         | 20                 | Buildings         |
| Peralatan kantor | 5                  | Office equipments |

**2. MATERIAL ACCOUNTING POLICIES (continued)**
**e. Trade receivables (continued)**

*If collection is expected in one year or less (or in the normal operating cycle of the business if longer), they are classified as current assets. If not, they are presented as non-current assets. Trade receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment.*

**f. Contract assets**

*Contract assets represent the unbilled amounts at the end of the financial reporting period in respect of services performed.*

**g. Prepaid expenses**

*Prepaid expenses are amortised over their beneficial periods using the straight-line method.*

**h. Fixed assets**

*Fixed assets are initially stated at the cost of acquisition, less accumulated depreciation and accumulated impairment losses. Cost of acquisition includes expenditure that is directly attributable to the acquisition of the items.*

*Subsequent costs are included in the asset's carrying amount or recognised as separate assets, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. The carrying amount of the replaced part is derecognised. All other repairs and maintenance are charged to the profit or loss during the financial period in which they are incurred.*

*All repair and maintenance costs that do not meet the recognition criteria are charged to the profit or loss as incurred.*

*Depreciation is calculated on a straight-line basis over the estimated useful lives of the fixed assets as follows:*



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**2. KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**h. Aset tetap (lanjutan)**

Masa manfaat aset, nilai sisa, dan metode penyusutan ditelaah dan disesuaikan, jika diperlukan, setidaknya setiap akhir periode pelaporan. Dampak dari setiap revisi diakui dalam laporan laba rugi, ketika perubahan terjadi.

Jumlah tercatat aset tetap dihentikan pengakuannya pada saat dilepaskan atau ketika tidak ada manfaat ekonomis masa depan yang diharapkan dari penggunaan atau pelepasannya. Laba atau rugi yang timbul dari penghentian pengakuan aset (dihitung sebagai perbedaan antara jumlah neto hasil pelepasan dengan jumlah tercatat aset) diakui dalam laba rugi pada periode aset tersebut dihentikan pengakuannya.

Nilai tercatat aset segera diturunkan menjadi sebesar jumlah terpulihkan apabila nilai tercatat aset lebih besar daripada estimasi jumlah terpulihkan.

**i. Penurunan nilai aset non-keuangan**

Pada setiap akhir periode pelaporan, Perusahaan menilai apakah terdapat indikasi suatu aset mengalami penurunan nilai. Jika terdapat indikasi tersebut, maka Perusahaan membuat estimasi formal atas jumlah terpulihkan aset tersebut.

Jumlah terpulihkan adalah yang lebih tinggi antara nilai wajar aset dikurangi biaya untuk menjual dan nilai pakai aset. Jika nilai tercatat aset lebih besar daripada nilai terpulihkannya, maka aset tersebut dipertimbangkan mengalami penurunan nilai dan nilai tercatat aset diturunkan nilainya menjadi sebesar nilai terpulihkannya. Rugi penurunan nilai dari operasi yang berkelanjutan diakui pada laba rugi sesuai kategori biaya yang konsisten dengan fungsi dari aset yang diturunkan nilainya.

Penilaian dilakukan pada akhir setiap periode pelaporan tahunan untuk menentukan apakah terdapat indikasi bahwa rugi penurunan nilai yang telah diakui dalam periode sebelumnya untuk aset selain goodwill mungkin tidak ada lagi atau mungkin telah menurun. Jika indikasi dimaksud ditemukan, maka entitas mengestimasi jumlah terpulihkan aset tersebut. Kerugian penurunan nilai yang telah diakui dalam periode sebelumnya untuk aset selain goodwill dibalik hanya jika terdapat perubahan asumsi-asumsi yang digunakan untuk menentukan jumlah terpulihkan aset tersebut sejak rugi penurunan nilai terakhir diakui. Dalam hal ini, jumlah tercatat aset dinaikkan ke jumlah terpulihkannya.

**2. MATERIAL ACCOUNTING POLICIES (continued)**

**h. Fixed assets (continued)**

*The assets' useful lives, residual values and depreciation method are reviewed and adjusted if appropriate, at least at the financial period-end. The effects of any revisions are recognised in the profit or loss, when the changes arise.*

*An item of fixed assets is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the profit or loss and in the period in which the asset is derecognised.*

*An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.*

**i. Impairment of non-financial assets**

*The Company assesses at each annual reporting period whether there is an indication that an asset may be impaired. If any such indication exists, the Company makes an estimate of the asset's recoverable amount.*

*The recoverable amount is the higher of an asset's Fair Value Less Cost to Sell ("FVLCTS") and Value in Use ("VIU"). Where the carrying amount of an asset exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. Impairment losses of continuing operations are recognised in the profit or loss under expense categories that are consistent with the functions of the impaired asset.*

*An assessment is made at each annual reporting period as to whether there is any indication that previously recognised impairment losses recognised for an asset other than goodwill may no longer exist or may have decreased. If such indication exists, the recoverable amount is estimated. A previously recognised impairment loss for an asset other than goodwill is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognised. If that is the case, the carrying amount of the asset is increased to its recoverable amount.*

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**2. KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**
**i. Penurunan nilai aset non-keuangan (lanjutan)**

Pembalikan tersebut dibatasi sehingga jumlah tercatat aset tidak melebihi jumlah terpulihkannya maupun jumlah tercatat, neto setelah penyusutan, seandainya tidak ada rugi penurunan nilai yang telah diakui untuk aset tersebut pada tahun sebelumnya. Pembalikan rugi penurunan nilai diakui dalam laba rugi. Setelah pembalikan tersebut, penyusutan aset tersebut disesuaikan di periode mendatang untuk mengalokasikan jumlah tercatat aset yang direvisi, dikurangi nilai sisanya, dengan dasar yang sistematis selama sisa umur manfaatnya.

**j. Utang usaha dan utang lain-lain**

Utang usaha adalah kewajiban untuk membayar barang atau jasa yang telah diperoleh dari pemasok dalam kegiatan usaha normal. Utang lain-lain adalah kewajiban untuk membayar atas barang dan jasa selain pembelian yang dilakukan dalam transaksi bisnis pada umumnya. Utang usaha dan utang lain-lain dikelompokkan sebagai liabilitas jangka pendek apabila pembayaran jatuh tempo dalam waktu satu tahun atau kurang. Jika tidak, utang usaha tersebut disajikan sebagai liabilitas jangka panjang.

Utang usaha dan utang lain-lain pada awalnya diakui sebesar nilai wajar dan kemudian diukur sebesar harga perolehan diamortisasi dengan menggunakan metode suku bunga efektif.

**k. Perpajakan**

Beban pajak terdiri dari pajak kini dan pajak tangguhan. Pajak diakui pada laporan laba rugi, kecuali untuk pajak atas transaksi yang diakui di pendapatan komprehensif lain atau langsung diakui ke ekuitas. Dalam hal ini, pajak tersebut masing-masing diakui dalam pendapatan komprehensif lain atau ekuitas.

Beban pajak kini dihitung berdasarkan peraturan perpajakan yang berlaku atau yang secara substansial telah berlaku pada tanggal pelaporan. Manajemen secara periodik mengevaluasi posisi yang dilaporkan di Surat Pemberitahuan Tahunan ("SPT") sehubungan dengan situasi dimana aturan pajak yang berlaku membutuhkan interpretasi. Jika perlu, manajemen menentukan provisi berdasarkan jumlah yang diharapkan akan dibayar kepada otoritas pajak.

**2. MATERIAL ACCOUNTING POLICIES (continued)**
**i. Impairment of non-financial assets (continued)**

The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years. Reversal of an impairment loss is recognised in the profit or loss. After such a reversal, the depreciation charge on the said asset is adjusted in future periods to allocate the asset's revised carrying amount, less any residual value, on a systematic basis over its remaining useful life.

**j. Trade payables and other payables**

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Other payables are obligations for goods or services other than purchases that have been acquired in the ordinary course of business from suppliers. Trade payables and other payables are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

Trade and other payables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method.

**k. Taxation**

The tax expense comprises current and deferred tax. Tax is recognised in the profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, the tax is also recognised in other comprehensive income or directly in equity, respectively.

The current income tax charge is calculated using tax rates and tax laws that have been enacted or substantively enacted at the reporting date. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulations are subject to interpretation. It establishes provisions, where appropriate, based on the amounts expected to be paid to the tax authorities.

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**2. KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**k. Perpajakan (lanjutan)**

Pendapatan usaha Perusahaan ada yang terkena pajak penghasilan final. Penghasilan Perusahaan atas pendapatan dari jasa pengerukan yang diberikan kepada perusahaan domestik dikenakan pajak final dengan tarif 4% sesuai dengan Undang-undang Perpajakan di Indonesia.

Pajak penghasilan tangguhan diakui, dengan menggunakan metode *balance sheet liability*, untuk semua perbedaan temporer antara dasar pengenaan pajak atas aset dan liabilitas dengan nilai tercatatnya dalam laporan keuangan. Pajak penghasilan tangguhan tidak diakui jika berasal dari pengakuan awal aset atau liabilitas yang timbul dari transaksi selain kombinasi bisnis dan saat transaksi tersebut tidak mempengaruhi laba rugi akuntansi dan laba rugi kena pajak.

Aset pajak tangguhan berasal dari pajak yang dapat dikompensasi diakui jika besar kemungkinan jumlah penghasilan kena pajak di masa depan akan memadai untuk dikompensasi dengan rugi fiskal yang masih dapat dimanfaatkan. Pajak penghasilan tangguhan ditentukan dengan menggunakan tarif pajak yang telah berlaku atau secara substantif telah berlaku pada akhir periode pelaporan dan diharapkan diterapkan ketika aset pajak penghasilan tangguhan direalisasi atau liabilitas pajak penghasilan tangguhan diselesaikan. Aset pajak tangguhan diakui hanya jika besar kemungkinan jumlah penghasilan kena pajak di masa depan akan memadai untuk dikompensasi dengan perbedaan temporer yang masih dapat dimanfaatkan.

**l. Instrumen keuangan**

**1. Aset keuangan**

**Klasifikasi**

Aset keuangan diklasifikasikan dalam dua kategori:

1. Aset keuangan yang diukur dengan biaya diamortisasi; dan
2. Aset keuangan yang diukur dengan nilai wajar melalui laba rugi atau melalui penghasilan komprehensif lain.

Perusahaan menentukan klasifikasi aset keuangan tersebut pada pengakuan awal dan tidak bisa melakukan perubahan setelah penerapan awal tersebut.

**2. MATERIAL ACCOUNTING POLICIES (continued)**

**k. Taxation (continued)**

Certain revenues are subject to final income tax. The Company's income from dredging service provided to Indonesian companies is subject to a final tax at a rate of 4% and under the Taxation Laws of Indonesia.

Deferred income tax is recognised, using the balance sheet liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. The deferred income tax is not accounted for if it arises from the initial recognition of an asset or liability in a transaction other than a business combination and when the transaction affects neither accounting nor taxable profit or loss.

The deferred tax assets of the tax loss carried forward are recognised when it is probable that there will be future taxable profit available against which the unused tax losses can be utilised. Deferred income tax is determined using tax rates pursuant to laws or regulations that have been enacted or substantially enacted by the reporting date and are expected to apply when the related deferred income tax asset is realised or the deferred income tax liability is settled. Deferred income tax assets are recognised only to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilised.

**l. Financial instruments**

**1. Financial assets**

**Classification**

Financial assets are classified in the following two categories:

1. Financial assets at amortised cost; and
2. Financial assets at fair value through profit or loss ("FVTPL") or other comprehensive income ("FVOCI").

The Company determines the classification of its financial assets at initial recognition and can not change the classification already made at initial adoption.

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**2. KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**
**2. MATERIAL ACCOUNTING POLICIES (continued)**
**I. Instrumen keuangan (lanjutan)**
**I. Financial instruments (continued)**
**1. Aset keuangan (lanjutan)**
**1. Financial assets (continued)**
**Klasifikasi (lanjutan)**
**Classification (continued)**

Pada tanggal pelaporan keuangan, Perusahaan hanya memiliki aset keuangan dengan kategori sebagai biaya diamortisasi dan sebagai nilai wajar melalui penghasilan komprehensif lain. Aset keuangan dengan kategori biaya diamortisasi terdiri dari kas dan setara kas, piutang usaha, dan kontrak aset. Aset keuangan dengan kategori nilai wajar melalui penghasilan komprehensif lain terdiri dari penyertaan saham.

As at the reporting date, the Company only has financial assets which are categorised as amortised cost and fair value through other comprehensive income. The Company's amortised costs comprise cash and cash equivalents, trade receivables and contract assets. The Company's fair value through other comprehensive income comprises investment in shares.

Perusahaan melakukan reklasifikasi instrumen utang jika dan hanya jika terdapat perubahan model bisnis atas aset keuangan tersebut.

The Company reclassifies debt investments when and only when its business model for managing those assets changes.

**Pengakuan dan pengukuran**
**Recognition and measurement**

Pembelian dan penjualan aset keuangan diakui pada saat tanggal perdagangan dimana, Perusahaan berkomitmen untuk membeli atau menjual aset keuangan. Aset keuangan dihentikan pengakuannya ketika hak untuk menerima arus kas dari aset keuangan tersebut telah kedaluwarsa atau dialihkan dan Perusahaan telah mengalihkan secara substansial risiko dan manfaat atas kepemilikan.

Regular purchases and sales of financial assets are recognised on the trade date, i.e., the date on which the Company commits to purchase or sell the asset. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Company has transferred substantially all of the risks and rewards of ownership.

Saat pengakuan awal, Perusahaan mengukur aset keuangan pada nilai wajar ditambah dengan, dalam hal aset keuangan diukur dengan nilai wajar tidak melalui laporan laba rugi, biaya transaksi yang dapat diatribusikan secara langsung pada akuisisi aset keuangan. Biaya transaksi atas aset keuangan pada nilai wajar melalui laporan laba rugi dibebankan pada laporan laba rugi.

At initial recognition, the Company measures a financial asset at its fair value plus, in the case of a financial asset not at FVTPL, transaction costs that are directly attributable to the acquisition of the financial assets. Transaction costs of financial assets carried at FVTPL are expensed in the profit or loss.

**Instrumen utang**
**Debt instruments**

Pengukuran selanjutnya atas instrumen utang bergantung kepada model bisnis Perusahaan dalam mengelola aset dan karakteristik dari arus kas. Terdapat dua kategori pengukuran dalam mengklasifikasikan instrumen utang:

Subsequent measurement of debt instruments depends on the business model for managing the asset and the cash flows characteristics of the asset. There are two measurement categories into which the Company classifies its debt instruments:

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**2. KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**I. Instrumen keuangan (lanjutan)**

**1. Aset keuangan (lanjutan)**

**Pengakuan dan pengukuran (lanjutan)**

**Instrumen utang (lanjutan)**

**i. Biaya perolehan diamortisasi**

Aset yang dimiliki untuk pengumpulan arus kas kontraktual, dimana arus kas tersebut merupakan pembayaran pokok dan bunga, diukur dengan biaya perolehan diamortisasi. Penghasilan bunga dari aset keuangan ini termasuk dalam penghasilan keuangan menggunakan metode suku bunga efektif. Laba atau rugi yang timbul dari penghentian pengakuan diakui secara langsung dalam laporan laba rugi dan disajikan dalam keuntungan/(kerugian) lainnya. Penurunan nilai aset keuangan disajikan terpisah dalam laporan laba rugi.

**ii. Nilai wajar melalui penghasilan komprehensif lain**

Aset yang dimiliki untuk pengumpulan arus kas kontraktual dan untuk penjualan keuangan aset, dimana arus kas aset merupakan pembayaran pokok dan bunga diukur pada nilai wajar melalui penghasilan komprehensif lain. Perubahan nilai wajar dicatat pada penghasilan komprehensif lain. Kerugian penurunan nilai, pendapatan bunga dan keuntungan dan kerugian selisih kurs diakui dalam laporan laba rugi. Ketika aset keuangan dihentikan pengakuannya, akumulasi keuntungan atau kerugian yang sebelumnya diakui dalam penghasilan komprehensif lain direklasifikasi dari ekuitas ke laporan laba rugi pada pendapatan/(beban) lain-lain. Pendapatan bunga dari aset keuangan ini termasuk dalam penghasilan keuangan menggunakan metode suku bunga efektif. Keuntungan dan kerugian selisih kurs disajikan pada pendapatan/(beban) lain-lain, dan penurunan nilai disajikan pada bagian terpisah dalam laporan laba rugi.

**2. MATERIAL ACCOUNTING POLICIES (continued)**

**I. Financial instruments (continued)**

**1. Financial assets (continued)**

**Recognition and measurement (continued)**

**Debt instruments (continued)**

**i. Amortised cost**

Assets that are held for collection of contractual cash flows, where those cash flows solely represent payments of principal and interest, are measured at amortised cost. Interest income from these financial assets is included in finance income using the effective interest rate method. Any gain or loss arising on derecognition is recognised directly in profit or loss and presented in other gains/(losses). Impairment losses are presented as a separate line item in the profit or loss.

**ii. FVOCI**

Assets that are held for collection of contractual cash flows and for selling the financial assets, where payments of principal and interest are measured at FVOCI. Movements in the fair value are taken through other comprehensive income ("OCI"). Impairment losses, interest income and foreign exchange gains and losses are recognised in profit or loss. When the financial asset is derecognised, the cumulative gain or loss previously recognised in OCI is reclassified from equity to profit or loss and recognised in other income/(expenses). Interest income from these financial assets is included in finance income using the effective interest rate method. Foreign exchange gains and losses are presented in other income/(expenses), and impairment expenses are presented as a separate line item in the profit or loss.

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**2. KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**
**I. Instrumen keuangan (lanjutan)**
**1. Aset keuangan (lanjutan)**
**Pengakuan dan pengukuran (lanjutan)**
Instrumen ekuitas

Perusahaan selanjutnya mengukur semua investasi ekuitas pada nilai wajar. Dimana manajemen Perusahaan telah memilih untuk menyajikan keuntungan dan kerugian nilai wajar dari investasi ekuitas pada penghasilan komprehensif lain. Tidak ada reklasifikasi selanjutnya atas keuntungan dan kerugian dari nilai wajar ke laba rugi setelah penghentian pengakuan investasi. Dividen dari investasi tersebut terus diakui dalam laporan laba rugi sebagai penghasilan lainnya ketika hak Perusahaan untuk menerima pembayaran ditetapkan. Investasi pada instrumen ekuitas tidak diuji penurunan nilai.

**Penurunan nilai**

Perusahaan mengakui provisi atas kerugian penurunan nilai untuk kerugian kredit ekspektasian ("KKE") atas aset keuangan yang diukur pada biaya perolehan diamortisasi. Provisi atas kerugian penurunan nilai piutang usaha, kontrak aset dan piutang sewa pembiayaan tanpa komponen pendanaan yang signifikan diukur dengan jumlah yang sama dengan KKE sepanjang umurnya. KKE sepanjang umurnya adalah KKE yang dihasilkan dari semua kemungkinan kejadian gagal bayar sepanjang umur yang diharapkan dari suatu instrumen keuangan.

Metode penurunan nilai dilakukan dengan mempertimbangkan apakah risiko kredit telah meningkat secara signifikan. Ketika menentukan apakah risiko kredit dari suatu aset keuangan telah meningkat secara signifikan sejak pengakuan awal dan ketika memperkirakan KKE, Perusahaan mempertimbangkan informasi relevan yang wajar dan dapat dibuktikan dan tersedia tanpa biaya atau usaha yang tidak semestinya. Ini mencakup informasi dan analisis kuantitatif dan kualitatif, berdasarkan pengalaman historis Perseroan dan penilaian kredit dan termasuk informasi masa depan.

**2. MATERIAL ACCOUNTING POLICIES (continued)**
**I. Financial instruments (continued)**
**1. Financial assets (continued)**
**Recognition and measurement  
(continued)**
Equity instruments

The Company subsequently measures all equity investments at fair value. Where the Company's management has elected to present fair value gains and losses on equity investments in OCI, there is no subsequent reclassification of fair value gains and losses to profit or loss following the derecognition of the investment. Dividends from such investments continue to be recognised in profit or loss as other income when the Company's right to receive payments is established. Equity investments are not tested for impairment.

**Impairment**

The Company has recognised impairment loss provision for expected credit losses ("ECLs") on financial assets measured at amortised cost. Impairment loss provision for trade receivables, contract assets and finance lease receivables without a significant financing component are measured at an amount equal to lifetime ECLs. Lifetime ECLs are the ECLs that result from all possible default events over the expected life of a financial instrument.

The impairment methodology applied depends on whether there has been a significant increase in credit risk. When determining whether the credit risk of a financial asset has increased significantly since initial recognition and when estimating ECLs, the Company considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis, based on the Company's historical experience, credit rating and future information.

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**2. KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**I. Instrumen keuangan (lanjutan)**

**1. Aset keuangan (lanjutan)**

**Penurunan nilai (lanjutan)**

KKE adalah perkiraan probabilitas-tertimbang dari kerugian kredit. Kerugian kredit diukur sebagai nilai sekarang dari semua kekurangan penerimaan kas (yaitu perbedaan antara arus kas terutang dari suatu entitas berdasarkan kontrak dan arus kas yang Perusahaan harapkan untuk diterima). KKE didiskontokan pada tingkat bunga efektif dari aset keuangan tersebut.

Pada setiap tanggal pelaporan, Perusahaan menentukan apakah aset keuangan yang dicatat pada biaya perolehan diamortisasi mengalami penurunan nilai kredit. Aset keuangan mengalami penurunan nilai kredit ketika satu atau lebih peristiwa yang memiliki dampak merugikan pada perkiraan arus kas masa depan dari aset keuangan telah terjadi.

Bukti bahwa suatu aset keuangan mengalami penurunan nilai kredit termasuk data yang dapat diobservasi sebagai berikut:

- kesulitan keuangan yang signifikan dari pelanggan;
- pelanggaran kontrak seperti gagal bayar; atau
- ada kemungkinan bahwa pelanggan akan mengalami kebangkrutan atau reorganisasi keuangan lainnya.

**2. Liabilitas keuangan**

**Pengakuan awal dan pengukuran**

Liabilitas keuangan diklasifikasikan sebagai liabilitas keuangan yang diukur pada nilai wajar melalui laporan laba rugi, liabilitas keuangan yang diukur dengan biaya amortisasi, atau derivatif yang ditetapkan sebagai instrumen lindung nilai dalam lindung nilai yang efektif, mana yang sesuai pada saat pengakuan awal. Perusahaan menentukan klasifikasi liabilitas keuangan tersebut pada saat pengakuan awal.

Liabilitas keuangan yang diukur dengan biaya amortisasi pada awalnya dicatat pada nilai wajar ditambah biaya transaksi yang dapat diatribusikan secara langsung.

**2. MATERIAL ACCOUNTING POLICIES (continued)**

**I. Financial instruments (continued)**

**1. Financial assets (continued)**

**Impairment (continued)**

ECLs are probability-weighted estimates of credit losses. Credit losses are measured as the present value of all cash shortfalls (i.e. the difference between the cash flows due to the entity in accordance with the contract and the cash flows that the Company expects to receive). ECLs are discounted at the effective interest rate of the financial asset.

At each reporting date, the Company assesses whether financial assets carried at amortised cost are credit-impaired. A financial asset is 'credit-impaired' when one or more events that have a detrimental impact on the estimated future cash flows of the financial asset have occurred.

Evidence that a financial asset is credit-impaired includes the following observable data:

- significant financial difficulty of the customer;
- breach of contract such as default; or
- it is probable that the customer will enter bankruptcy or other financial reorganisation.

**2. Financial liabilities**

**Initial recognition and measurement**

Financial liabilities are classified as financial liabilities measured at fair value through the profit or loss, financial liabilities measured at amortised cost, or derivatives that are designated as hedging instruments in an effective hedge, as appropriate. The Company determines the classification of their financial liabilities at initial recognition.

Financial liabilities measured at amortised cost are initially recognised at their fair values plus directly attributable transaction costs.

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**2. KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**
**i. Instrumen keuangan (lanjutan)**
**2. Liabilitas keuangan (lanjutan)**
**Pengakuan awal dan pengukuran  
(lanjutan)**

Seluruh liabilitas keuangan Perusahaan diklasifikasikan sebagai liabilitas keuangan yang diukur dengan biaya amortisasi.

Liabilitas keuangan Perusahaan mencakup utang usaha, utang lain-lain, utang dividen dan biaya yang masih harus dibayar.

**Pengukuran setelah pengakuan awal**

Setelah pengakuan awal, liabilitas keuangan yang diukur dengan biaya amortisasi selanjutnya diukur pada biaya perolehan diamortisasi dengan menggunakan metode suku bunga efektif.

Keuntungan dan kerugian diakui dalam laporan laba rugi pada saat liabilitas tersebut dihentikan pengakuannya serta melalui proses amortisasi.

**Penghentian pengakuan**

Liabilitas keuangan dihentikan pengakuannya, jika dan hanya jika, liabilitas keuangan tersebut berakhir, yaitu ketika liabilitas yang ditetapkan dalam kontrak dihentikan atau dibatalkan atau kedaluwarsa.

Ketika suatu liabilitas keuangan yang ada digantikan oleh liabilitas keuangan lain dari pemberi pinjaman yang sama dengan persyaratan yang berbeda secara substansial, atau modifikasi secara substansial persyaratan dari suatu liabilitas yang saat ini ada, pertukaran atau modifikasi tersebut diperlakukan sebagai penghentian pengakuan liabilitas awal dan pengakuan liabilitas baru, dan selisih antara nilai tercatat masing-masing liabilitas diakui dalam laporan laba rugi.

**3. Saling hapus dari instrumen keuangan**

Aset keuangan dan liabilitas keuangan saling hapus dan nilai netonya disajikan dalam laporan posisi keuangan jika, dan hanya jika, entitas saat ini memiliki hak yang berkekuatan hukum untuk melakukan saling hapus atas jumlah yang telah diakui dan berniat untuk menyelesaikan secara neto, atau untuk merealisasikan aset dan menyelesaikan liabilitasnya secara bersamaan.

**2. MATERIAL ACCOUNTING POLICIES (continued)**
**i. Financial instruments (continued)**
**2. Financial liabilities (continued)**
**Initial recognition and measurement  
(continued)**

All of the Company's financial liabilities are classified as financial liabilities measured at amortised cost.

The Company's financial liabilities include trade payables, other payables, dividend payables and accrued expenses.

**Subsequent measurement**

After initial recognition, financial liabilities measured at amortised cost are subsequently measured at amortised cost using the effective interest rate method.

Gains and losses are recognised in the profit or loss when the liabilities are derecognised as well as through the amortisation process.

**Derecognition**

A financial liability is derecognised when, and only when, it is extinguished, i.e. when the obligation specified in the contract is discharged or cancelled or has expired.

When an existing financial liability is replaced by another financial liability from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability, and the difference in the respective carrying amounts is recognised in the profit or loss.

**3. Offsetting of financial instruments**

Financial assets and financial liabilities are offset and the net amount is reported in the statement of financial position if, and only if, the entity currently has a legally enforceable right to offset the recognised amount and there is an intention to settle on a net basis, or to realise the asset and settle the liabilities simultaneously.



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**2. KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**2. MATERIAL ACCOUNTING POLICIES (continued)**

**m. Pengakuan pendapatan dan beban**

**m. Revenue and expense recognition**

**Pendapatan**

**Revenue**

Pengakuan pendapatan harus memenuhi lima langkah analisa sebagai berikut:

Revenue recognition has to fulfill five steps of assessment:

1. Identifikasi kontrak dengan pelanggan;
2. Identifikasi kewajiban pelaksanaan dalam kontrak. Kewajiban pelaksanaan merupakan janji-janji dalam kontrak untuk menyerahkan barang atau jasa yang memiliki karakteristik berbeda ke pelanggan;
3. Penetapan harga transaksi. Harga transaksi merupakan jumlah imbalan yang berhak diperoleh suatu entitas sebagai kompensasi atas diterimanya barang atau jasa yang dijanjikan ke pelanggan. Jika imbalan yang dijanjikan di kontrak mengandung suatu jumlah yang bersifat variabel, maka Perusahaan membuat estimasi jumlah imbalan tersebut sebesar jumlah yang diharapkan berhak diterima atas diterimanya barang atau jasa yang dijanjikan ke pelanggan dikurangi dengan estimasi jumlah jaminan kinerja jasa yang akan dibayarkan selama periode kontrak;
4. Alokasi harga transaksi ke setiap kewajiban pelaksanaan dengan menggunakan dasar harga jual berdiri sendiri relatif dari setiap barang atau jasa berbeda yang dijanjikan di yang tertuang dalam nilai kontrak. Ketika tidak dapat diamati secara langsung, harga jual berdiri sendiri relatif diperkirakan berdasarkan biaya yang diharapkan ditambah margin; dan
5. Pengakuan pendapatan ketika kewajiban pelaksanaan telah dipenuhi dengan menyerahkan barang atau jasa yang dijanjikan ke pelanggan (ketika pelanggan telah memiliki kendali atas barang atau jasa tersebut).

1. Identify contract(s) with customer;
2. Identify the performance obligations in the contract. Performance obligations are promises in a contract to transfer to a customer goods or services that are distinct;
3. Determine the transaction price. Transaction price is the amount of consideration to which an entity expects to be entitled in exchange for transferring promised goods or services to a customer. If the consideration promised in a contract includes a variable amount, the Company estimates the amount of consideration to which it expects to be entitled in exchange for transferring the promised goods or services to a customer less the estimated amount of service level guarantee which will be paid during the contract period;
4. Allocate the transaction price to each performance obligation on the basis of the relative stand-alone selling prices of each of the distinct goods or services promised in the contract. Where these are not directly observable, the relative standalone selling price is estimated based on expected cost plus margin; and
5. Recognise revenue when performance obligation is satisfied by transferring a promised goods or services to a customer (which is when the customer obtains control of said goods or services).

Kewajiban pelaksanaan dapat dipenuhi dengan cara sebagai berikut:

A performance obligation may be satisfied at the following:

- a. Suatu titik waktu (umumnya janji untuk menyerahkan barang ke pelanggan); atau
- b. Suatu periode waktu. Untuk kewajiban pelaksanaan yang dipenuhi dalam suatu periode waktu, Perusahaan memilih ukuran penyelesaian yang sesuai untuk penentuan jumlah pendapatan yang harus diakui karena telah terpenuhinya kewajiban pelaksanaan.

- a. A point in time (typically for promises to transfer goods to a customer); or
- b. Over time. For a performance obligation satisfied over time, the Company selects an appropriate measure of progress to determine the amount of revenue that should be recognised as the performance obligation is satisfied.

Pembayaran harga transaksi berbeda untuk setiap kontrak. Aset kontrak diakui ketika jumlah penerimaan dari pelanggan kurang dari saldo kewajiban pelaksanaan yang telah dipenuhi. Kewajiban kontrak diakui ketika jumlah penerimaan dari pelanggan lebih dari saldo kewajiban pelaksanaan yang telah dipenuhi.

Payment of the transaction price differs for each contract. A contract asset is recognised once the consideration paid by the customer is less than the balance of performance obligation which has been satisfied. A contract liability is recognised once the consideration paid by the customer is more than the balance of performance obligation which has been satisfied.

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**2. KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**
**m. Pengakuan pendapatan dan beban (lanjutan)**
**Pendapatan** (lanjutan)

Layanan bawah air

Pendapatan dari layanan bawah air diakui pada satu titik waktu tertentu berdasarkan aktivitas kontrak operasional. Penyelesaian aktivitas transaksi ditentukan dengan pekerjaan yang telah dilaksanakan berdasarkan kontrak.

Jasa konstruksi

Pendapatan dari jasa konstruksi diakui sepanjang waktu berdasarkan aktivitas kontrak operasional pada periode pelaporan. Tingkat penyelesaian aktivitas transaksi ditentukan dengan memperhatikan pekerjaan yang telah dilaksanakan pada periode kontrak.

Perdagangan umum

Pendapatan dari perdagangan umum diakui pada satu titik waktu tertentu berdasarkan aktivitas kontrak operasional. Penyelesaian aktivitas transaksi ditentukan dengan pekerjaan yang telah dilaksanakan berdasarkan kontrak.

Pengerukan

Pendapatan dari pengerukan diakui sepanjang waktu berdasarkan aktivitas kontrak operasional pada periode pelaporan. Tingkat penyelesaian aktivitas transaksi ditentukan dengan memperhatikan pekerjaan yang telah dilaksanakan pada periode kontrak.

Pengolahan limbah

Pendapatan dari pengolahan limbah diakui pada satu titik waktu tertentu berdasarkan aktivitas kontrak operasional. Penyelesaian aktivitas transaksi ditentukan dengan pekerjaan yang telah dilaksanakan berdasarkan kontrak.

**Beban**
Beban dari kontrak dengan pelanggan

Biaya yang secara langsung berhubungan dengan kontrak dan menghasilkan meningkatkan atau meningkatkan sumber daya untuk memenuhi kontrak ("biaya untuk memenuhi") dan biaya tambahan untuk mendapatkan kontrak ("biaya untuk memperoleh") diakui sebagai aset bila biaya tersebut memenuhi syarat untuk dikapitalisasi berdasarkan PSAK 72 dan diharapkan akan dipulihkan. Aset ini diamortisasi dengan dasar sistematis yang konsisten dengan pengalihan atas barang atau jasa yang berkaitan dengan aset tersebut.

**2. MATERIAL ACCOUNTING POLICIES (continued)**
**m. Revenue and expense recognition (continued)**
**Revenue** (continued)

Deep water services

Revenue from deep water services is recognized at point in time based on operating contract activities. The completion of transaction activities is determined by work that has been performed based on contract.

Construction services

Revenue from construction services is recognised overtime based on operating contract activities in the reporting period. The level of completion of transaction activities is determined by work performed during the contract period.

General trading

Revenue from general trading is recognized at point in time based on operating contract activities. The completion of transaction activities is determined by work that has been performed based on contract.

Dredging service

Revenue from dredging services is recognised overtime based on operating contract activities in the reporting period. The level of completion of transaction activities is determined by work performed during the contract period.

Waste management

Revenue from waste management is recognized at point in time based on operating contract activities. The completion of transaction activities is determined by work that has been performed based on contract.

**Expenses**
Expenses from contracts with customers

The costs that directly relate to the contract generate or enhance resources to satisfy the contract ("cost to fulfill") and incremental costs of obtaining a contract ("cost to obtain") are recognised as assets if they meet the criteria for capitalisation under SFAS 72 and expected to be recovered. These assets are amortised on a systematic basis that is consistent with the transfer to the customer of the goods or services to which the assets relate.

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**2. KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**m. Pengakuan pendapatan dan beban (lanjutan)**

**Beban** (lanjutan)

Beban lainnya

Beban diakui pada saat terjadinya dengan dasar akrual.

Penerapan panduan praktis

Perusahaan memilih untuk menerapkan panduan praktis untuk mengakui biaya yang terjadi untuk mendapatkan kontrak sebagai beban saat terjadinya jika periode amortisasi aset tersebut adalah satu tahun atau kurang.

**2. MATERIAL ACCOUNTING POLICIES (continued)**

**m. Revenue and expense recognition (continued)**

**Expenses** (continued)

Other expenses

Expenses are recognised as incurred on an accrual basis.

Application of practical expedient

The Company applies the practical expedient to recognise the incremental cost of obtaining a contract as an expense when incurred if the amortisation period of the asset is one year or less.

**3. ESTIMASI DAN ASUMSI AKUNTANSI YANG PENTING**

Penyusunan laporan keuangan konsolidasian Perusahaan mengharuskan manajemen untuk membuat pertimbangan, estimasi, dan asumsi yang mempengaruhi jumlah pendapatan, beban, aset dan liabilitas, pengungkapan nilai aset dan liabilitas kontinjensi pada akhir periode pelaporan. Estimasi, asumsi, dan pertimbangan akan dievaluasi secara berkelanjutan dan didasarkan pada pengalaman masa lalu dan faktor-faktor lainnya, termasuk ekspektasi terhadap kejadian masa depan yang diyakini cukup beralasan dalam situasi tertentu.

Perusahaan telah mengidentifikasi kebijakan-kebijakan akuntansi penting berikut yang melibatkan pertimbangan, estimasi, dan asumsi yang signifikan dimana hasil yang sebenarnya dapat berbeda dari estimasi-estimasi yang dibuat berdasarkan asumsi dan kondisi yang berbeda pada saat itu dan kemungkinan dapat mempengaruhi hasil atau posisi keuangan secara material yang dilaporkan dalam periode mendatang.

**Estimasi dan asumsi**

Asumsi utama masa depan dan sumber utama estimasi ketidakpastian lain pada akhir periode pelaporan yang memiliki risiko signifikan bagi penyesuaian yang material terhadap nilai tercatat aset dan liabilitas untuk tahun finansial berikutnya, diungkapkan di bawah ini. Perusahaan mendasarkan asumsi dan estimasi pada parameter yang tersedia pada saat laporan keuangan disusun. Asumsi dan situasi mengenai perkembangan masa depan mungkin berubah akibat perubahan pasar atau situasi di luar kendali Perusahaan. Perubahan tersebut dicerminkan dalam asumsi terkait pada saat terjadinya.

**3. CRITICAL ACCOUNTING ESTIMATES AND ASSUMPTIONS**

The preparation of the Company's consolidated financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent assets and liabilities at the end of the reporting period. Estimates, assumptions and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The Company has identified the following critical accounting policies under which significant judgements, estimates and assumptions are made and where actual results may differ from these estimates under different assumptions and conditions and may materially affect the financial results or the financial position reported in future periods.

**Estimation and assumptions**

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that carry a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are disclosed below. The Company based its assumptions and estimates on parameters available when the financial statements were prepared. Existing assumptions and circumstances about future developments may change due to market changes or circumstances arising beyond the control of the Company. Such changes are reflected in the assumptions as they occur.

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**3. ESTIMASI DAN ASUMSI AKUNTANSI YANG  
PENTING (lanjutan)**
**Estimasi dan asumsi (lanjutan)**
Rugi penurunan nilai piutang dan aset kontrak

Perusahaan menghitung KKE piutang usaha dan aset kontrak. Tingkat provisi adalah berdasarkan hari jatuh tempo atas kelompok segmen pelanggan yang mempunyai karakteristik risiko kredit yang serupa.

Perusahaan menyesuaikan pengalaman kerugian kredit historis dengan informasi *forward-looking*. Sebagai contoh, jika prakiraan atas kondisi ekonomi diperkirakan memburuk selama periode/tahun depan, yang dapat menyebabkan meningkatnya jumlah gagal bayar, tingkat gagal bayar historis disesuaikan. Pada setiap tanggal pelaporan, tingkat gagal bayar historis diperbaharui dan perubahan estimasi *forward-looking* dianalisis.

Penilaian atas korelasi antara tingkat gagal bayar historis yang diobservasi, prakiraan atas kondisi ekonomi dan KKE merupakan estimasi yang signifikan. Jumlah KKE paling dipengaruhi oleh perubahan keadaan dan prakiraan kondisi ekonomi. Pengalaman kerugian kredit historis Perusahaan dan prakiraan kondisi ekonomi juga mungkin tidak menggambarkan gagal bayar aktual pelanggan di masa yang akan datang.

Estimasi masa manfaat aset tetap

Perusahaan mengestimasi masa manfaat ekonomis aset tetap berdasarkan utilisasi dari aset yang diharapkan dan didukung dengan rencana dan strategi usaha yang secara umum diharapkan pasar. Estimasi dari masa manfaat aset tetap adalah berdasarkan penelaahan Perusahaan terhadap praktek industri, evaluasi teknis internal dan pengalaman untuk aset yang setara. Estimasi masa manfaat ditelaah minimal setiap akhir tahun pelaporan dan diperbarui jika ekspektasi berbeda dari estimasi sebelumnya dikarenakan pemakaian dan kerusakan fisik, keusangan secara teknis atau komersial dan hukum atau pembatasan lain atas penggunaan dari aset.

Tetapi, adalah mungkin, hasil di masa depan dari operasi dapat dipengaruhi secara material oleh perubahan-perubahan dalam estimasi yang diakibatkan oleh perubahan faktor-faktor yang disebutkan di atas.

Perusahaan mengestimasi masa manfaat ekonomis aset tetap antara 5 sampai dengan 25 tahun. Ini adalah umur yang secara umum diharapkan dalam industri dimana Perusahaan menjalankan bisnisnya. Perubahan tingkat pemakaian dan perkembangan teknologi dapat mempengaruhi masa manfaat ekonomis dan nilai sisa aset, dan karenanya biaya penyusutan masa depan mungkin direvisi. Lihat Catatan 7 untuk pengungkapan lebih lanjut.

**3. CRITICAL ACCOUNTING ESTIMATES AND  
ASSUMPTIONS (continued)**
**Estimation and assumptions (continued)**
Impairment loss on receivables and contract assets

The Company calculates ECLs for trade receivables and contract assets. The provision rates are based on days past due for groupings of various customer segments that have similar credit risk characteristics.

The Company adjusts the historical credit loss experience with forward-looking information. For instance, if forecast economic conditions are expected to deteriorate over the next period/year, which can lead to an increased number of defaults, the historical default rates are adjusted. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analysed.

The assessment of the correlation between historical observed default rates, forecast economic conditions and ECLs is a significant estimate. The amount of ECLs is sensitive to changes in circumstances and of forecast economic conditions. The Company's historical credit loss experience and forecast of economic conditions may also not be representative of customers' actual default in the future.

Estimating the useful lives of fixed assets

The Company estimates the useful lives of its fixed assets based on expected asset utilisation, as anchored to business plans and strategies that also consider expected market behaviour. The estimation of the useful lives of fixed assets is based on the Company's assessment of industry practice, internal technical evaluation and experience with similar assets. The estimated useful lives are reviewed at least at each financial year end and are updated if expectations differ from previous estimates due to physical wear and tear, technical or commercial obsolescence and legal or other limitations on the use of the assets.

It is possible, however, that future results of operations could be materially affected by changes in the estimates brought about by changes in the factors mentioned above.

The Company estimates the useful lives of these fixed assets to be within 5 and 25 years. These are common life expectancies applied in the industry where the Company conducts its business. Changes in the expected level of usage and technological development could have an impact on the economic useful lives and the residual values of these assets and therefore future depreciation charges could be revised. Further details are disclosed in Note 7.

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**3. ESTIMASI DAN ASUMSI AKUNTANSI YANG  
PENTING (lanjutan)**

**Estimasi dan asumsi (lanjutan)**

Pajak penghasilan dan pajak lainnya

Pertimbangan dan asumsi dibutuhkan dalam menentukan pengurangan beban tertentu dalam mengestimasi provisi beban pajak penghasilan untuk Perusahaan. Secara khusus, perhitungan beban pajak penghasilan Perusahaan melibatkan penafsiran terhadap peraturan perpajakan dan peraturan lainnya. Terdapat banyak transaksi dan perhitungan yang dapat menyebabkan ketidakpastian di dalam penentuan kewajiban pajak selama bisnis normal.

Penghasilan usaha Perusahaan ada yang dikenakan pajak penghasilan final.

Perusahaan mengestimasi bagian final atas biaya umum yang tidak dapat dipisahkan antara bagian pajak penghasilan final dan tidak final dengan alokasi secara proporsional berdasarkan penghasilan yang dikenakan pajak penghasilan final terhadap penghasilan bruto.

Semua pertimbangan dan estimasi yang dibuat manajemen seperti yang diungkapkan di atas dapat dipertanyakan oleh Kantor Pajak. Sebagai akibatnya, terjadi ketidakpastian dalam penentuan kewajiban pajak. Apabila terdapat perbedaan perhitungan pajak dengan jumlah yang telah dicatat, perbedaan tersebut akan berdampak pada pajak penghasilan dan pajak tangguhan dalam tahun dimana penentuan pajak tersebut dibuat.

Perusahaan mengakui liabilitas atas pajak penghasilan badan berdasarkan estimasi apakah akan terdapat tambahan pajak penghasilan badan. Penjelasan lebih rinci diungkapkan dalam Catatan 2k dan 11.

**3. CRITICAL ACCOUNTING ESTIMATES AND  
ASSUMPTIONS (continued)**

**Estimation and assumptions (continued)**

Income taxes and other taxes

Judgements and assumptions are required to determine the deductibility of certain expenses during the estimation of the provision for income tax expense for the Company. In particular, the calculation of the Company's income tax expenses involves the interpretation of applicable tax laws and regulations. There are many transactions and calculations for which the ultimate tax determination is uncertain, during the ordinary course of business.

Certain revenues of the Company are subject to final income tax.

The Company estimates the final portion of general expenses that cannot be itemised between the final and non-final income tax portion, using an allocation based on proportion of revenue subject to final income tax to the gross revenue.

All judgements and estimates taken by management, as discussed above, may be challenged by the Tax Office. As a result, the ultimate tax determination becomes uncertain. Where the final outcome of these matters is different from the amounts initially recorded, such differences will have an impact on the income tax and deferred income tax provision in the year in which this determination is made.

The Company recognises liabilities for expected corporate income tax issues based on estimates of whether additional corporate income tax will be due. Further details are disclosed in Notes 2k and 11.

**4. KAS DAN SETARA KAS**

**4. CASH AND CASH EQUIVALENTS**

|  | <u>2023</u>       | <u>2022</u>       |  |
|--|-------------------|-------------------|--|
| <b>Kas</b>   |                   |                   | <b>Cash on hand</b>                          |
| Rupiah   | -                 | 27,720            | Rupiah                                       |
| <b>Kas pada bank</b>                               |                   |                   | <b>Cash in banks</b>                         |
| Entitas berelasi dengan<br>Pemerintah (Catatan 17) |                   |                   | Government-related entity<br>(Note 17)       |
| Rupiah   |                   |                   | Rupiah                                       |
| PT Bank Mandiri<br>(Persero) Tbk ("Mandiri")       | 15,653,176        | 17,882,810        | PT Bank Mandiri<br>(Persero) Tbk ("Mandiri") |
| <b>Jumlah</b>                                      | <u>15,653,176</u> | <u>17,910,530</u> | <b>Total</b>                                 |

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**5. PIUTANG USAHA**
**5. TRADE RECEIVABLES**

|   | <u>2023</u>              | <u>2022</u>              |   |
|---|--------------------------|--------------------------|---|
| Pihak berelasi (Catatan 17)                             | 73,683,610               | 94,452,137               | Related parties (Note 17)                               |
| Dikurangi:<br>Provisi penurunan nilai<br>pihak berelasi | <u>(214,608)</u>         | <u>(235,596)</u>         | Less:<br>Provision for impairment<br>of related parties |
| <b>Jumlah piutang usaha, neto</b>                       | <b><u>73,469,002</u></b> | <b><u>94,216,541</u></b> | <b>Total trade receivables, net</b>                     |

Rincian piutang usaha berdasarkan umur piutang  
adalah sebagai berikut:

The details of trade receivables based on the aging  
schedule are as follows:

|                     | <u>2023</u>       | <u>2022</u>       |                    |
|---------------------|-------------------|-------------------|--------------------|
| 0 - 30 hari         | 54,737,579        | 68,669,898        | 0 - 30 days        |
| 30 - 90 hari        | 264,546           | 10,672,792        | 30 - 90 days       |
| 90 - 365 hari       | 6,336,468         | 4,345,311         | 90 - 365 days      |
| Lebih dari 365 hari | <u>12,345,017</u> | <u>10,764,136</u> | More than 365 days |
|                     | 73,683,610        | 94,452,137        |                    |

Dikurangi:  
Provisi penurunan nilai

Less:

Provision for impairment

**Jumlah** **73,469,002** **94,216,541** **Total**

Mutasi saldo provisi penurunan nilai piutang usaha  
adalah sebagai berikut:

The movements in the provision for impairment of  
trade receivables are as follows:

|             | <u>2023</u>           | <u>2022</u>           |                       |
|-------------|-----------------------|-----------------------|-----------------------|
| Saldo awal  | 235,596               | 129,488               | Beginning balance     |
| Penambahan  | -                     | 106,108               | Additions             |
| Pemulihan   | <u>(20,988)</u>       | <u>-</u>              | Recovery              |
| Saldo akhir | <b><u>214,608</u></b> | <b><u>235,596</u></b> | <b>Ending balance</b> |

Manajemen berpendapat bahwa nilai provisi  
penurunan nilai cukup untuk menutupi kerugian dari  
tidak tertagihnya piutang usaha.

Management believes that the provision for  
impairment is adequate to cover possible losses on  
uncollectible accounts receivable.

**6. ASET KONTRAK**
**6. CONTRACT ASSETS**

|                                       | <u>2023</u>               | <u>2022</u>               |                                   |
|---------------------------------------|---------------------------|---------------------------|-----------------------------------|
| Pihak berelasi (Catatan 17)           | 119,235,647               | 145,300,634               | Related parties (Note 17)         |
| Dikurangi:<br>Provisi penurunan nilai | <u>(113,174)</u>          | <u>(134,686)</u>          | Less:<br>Provision for impairment |
|                                       | 119,122,473               | 145,165,948               |                                   |
| Pihak ketiga                          | 4,311,768                 | 1,279,423                 | Third parties                     |
| Dikurangi:<br>Provisi penurunan nilai | <u>(154,830)</u>          | <u>-</u>                  | Less:<br>Provision for impairment |
|                                       | 4,156,938                 | 1,279,423                 |                                   |
| <b>Jumlah</b>                         | <b><u>123,279,411</u></b> | <b><u>146,445,371</u></b> | <b>Total</b>                      |

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**6. ASET KONTRAK (lanjutan)**

**6. CONTRACT ASSETS (continued)**

Mutasi saldo provisi penurunan aset kontrak adalah sebagai berikut:

The movements in the provision for impairment of contract assets are as follows:

|                    | <u>2023</u>           | <u>2022</u>           |                              |
|--------------------|-----------------------|-----------------------|------------------------------|
| Saldo awal         | 134,686               | 69,695                | <i>Beginning balance</i>     |
| Penambahan         | 154,830               | 64,991                | <i>Additions</i>             |
| Pemulihan          | <u>(21,512)</u>       | <u>-</u>              | <i>Recovery</i>              |
| <b>Saldo akhir</b> | <b><u>268,004</u></b> | <b><u>134,686</u></b> | <b><i>Ending balance</i></b> |

Manajemen berkeyakinan bahwa provisi penurunan nilai aset kontrak tersebut cukup untuk menutupi kemungkinan kerugian atas tidak tertagihnya aset kontrak.

Management believes that the provision for impairment of contract assets is adequate to cover possible losses on uncollectible contract assets.

**7. ASET TETAP**

**7. FIXED ASSETS**

|                             | <u>2023</u>                                  |                                  |  |  |
|-----------------------------|--|----------------------------------|--|--|
|                             | <u>Saldo awal/<br/>Beginning<br/>balance</u> | <u>Penambahan/<br/>Additions</u> | <u>Saldo akhir/<br/>Ending balance</u> |  |
| <b>Harga perolehan</b>      |  |                                  |  | <b><i>Acquisition cost</i></b>         |
| Bangunan                    | 69,051                                       | -                                | 69,051                                 | <i>Buildings</i>                       |
| Peralatan                   | 4,680,467                                    | 13,070,000                       | 17,750,467                             | <i>Equipments</i>                      |
| Kapal                       | 5,150,000                                    | -                                | 5,150,000                              | <i>Vessel</i>                          |
|                             | <u>9,899,518</u>                             | <u>13,070,000</u>                | <u>22,969,518</u>                      |  |
| <b>Akumulasi penyusutan</b> |  |                                  |  | <b><i>Accumulated depreciation</i></b> |
| Bangunan                    | 144,920                                      | 3,481                            | 148,401                                | <i>Buildings</i>                       |
| Peralatan                   | 365,544                                      | 1,337,821                        | 1,703,365                              | <i>Equipments</i>                      |
| Kapal                       | 257,500                                      | 257,500                          | 515,000                                | <i>Vessel</i>                          |
|                             | <u>767,964</u>                               | <u>1,598,802</u>                 | <u>2,366,766</u>                       |  |
| <b>Nilai buku neto</b>      | <b><u>9,131,554</u></b>                      |                                  | <b><u>20,602,752</u></b>               | <b><i>Net book value</i></b>           |
|                             |  |                                  |  |  |
|                             | <u>2022</u>                                  |                                  |  |  |
|                             | <u>Saldo awal/<br/>Beginning<br/>balance</u> | <u>Penambahan/<br/>Additions</u> | <u>Saldo akhir/<br/>Ending balance</u> |  |
| <b>Harga perolehan</b>      |  |                                  |  | <b><i>Acquisition cost</i></b>         |
| Bangunan                    | 69,051                                       | -                                | 69,051                                 | <i>Buildings</i>                       |
| Peralatan kantor            | 649,117                                      | 51,350                           | 700,467                                | <i>Office equipments</i>               |
| Peralatan bawah air         | -  | 3,980,000                        | 3,980,000                              | <i>Deep water equipments</i>           |
| Kapal                       | 5,150,000                                    | -                                | 5,150,000                              | <i>Vessel</i>                          |
|                             | <u>5,868,168</u>                             | <u>4,031,350</u>                 | <u>9,899,518</u>                       |  |
| <b>Akumulasi penyusutan</b> |  |                                  |  | <b><i>Accumulated depreciation</i></b> |
| Bangunan                    | 141,467                                      | 3,453                            | 144,920                                | <i>Buildings</i>                       |
| Peralatan kantor            | 280,630                                      | 84,914                           | 365,544                                | <i>Office equipments</i>               |
| Kapal                       | -  | 257,500                          | 257,500                                | <i>Vessel</i>                          |
|                             | <u>422,097</u>                               | <u>345,867</u>                   | <u>767,964</u>                         |  |
| <b>Nilai buku neto</b>      | <b><u>5,446,071</u></b>                      |                                  | <b><u>9,131,554</u></b>                | <b><i>Net book value</i></b>           |

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**7. ASET TETAP (lanjutan)**

Penyusutan dialokasi sebagai berikut:

|   | <u>2023</u>             | <u>2022</u>           |  |
|---|-------------------------|-----------------------|--|
| Beban pokok pendapatan<br>(Catatan 15)      | 1,245,158               | 257,500               | Cost of revenue (Note 15)                        |
| Beban umum dan administrasi<br>(Catatan 16) | 353,644                 | 88,367                | General and administrative<br>expenses (Note 16) |
| <b>Jumlah</b>                               | <b><u>1,598,802</u></b> | <b><u>345,867</u></b> | <b>Total</b>                                     |

Pada tahun 2023 dan 2022, aset tetap Perusahaan tidak diasuransikan.

Manajemen berpendapat bahwa tidak terdapat penurunan nilai aset tetap pada tanggal 31 Desember 2023 dan 2022.

**7. FIXED ASSETS (continued)**
*Depreciation is allocated as follows:*
*In 2023 and 2022, the Company's fixed assets were not covered by insurance.*
*Management believes that there was no impairment in the value of fixed assets as at 31 December 2023 and 2022.*
**8. UANG MUKA DAN BIAYA DIBAYAR DIMUKA**

|                          | <u>2023</u>              | <u>2022</u>             |                      |
|--------------------------|--------------------------|-------------------------|----------------------|
| Uang muka kepada pemasok | 15,167,866               | 7,654,167               | Advance to suppliers |
| Uang muka kerja          | 1,184,001                | 1,837,532               | Operational advances |
| Lain-lain                | 300,914                  | 185,095                 | Others               |
| <b>Jumlah</b>            | <b><u>16,652,781</u></b> | <b><u>9,676,794</u></b> | <b>Total</b>         |

**8. ADVANCES AND PREPAYMENTS**
**9. UTANG USAHA**

|                             | <u>2023</u>              | <u>2022</u>              |                           |
|-----------------------------|--------------------------|--------------------------|---------------------------|
| Pihak ketiga                | 24,202,752               | 32,549,732               | Third parties             |
| Pihak berelasi (Catatan 17) | 1,102,180                | 1,014,728                | Related parties (Note 17) |
| <b>Jumlah</b>               | <b><u>25,304,932</u></b> | <b><u>33,564,460</u></b> | <b>Total</b>              |

**9. TRADE PAYABLES**
**10. BIAYA YANG MASIH HARUS DIBAYAR**

|  | <u>2023</u>               | <u>2022</u>               |                                 |
|--|---------------------------|---------------------------|---------------------------------|
| Jasa konstruksi                                | 38,363,627                | 50,258,074                | Construction services           |
| Layanan bawah air                              | 27,970,438                | 20,336,440                | Deep water services             |
| Perdagangan umum                               | 15,388,601                | 20,159,759                | General trading                 |
| Pengerukan                                     | 14,017,297                | 15,191,860                | Dredging service                |
| Insentif, bonus dan tantiem                    | 5,449,569                 | 5,372,300                 | Incentive, bonus and tantiem    |
| Pembelian aset tetap                           | 1,624,335                 | 80,665                    | Purchase of fixed assets        |
| Lain-lain (masing-masing<br>di bawah Rp50.000) | 7,374,703                 | 2,826,243                 | Others (each<br>below Rp50,000) |
| <b>Jumlah</b>                                  | <b><u>110,188,570</u></b> | <b><u>114,225,341</u></b> | <b>Total</b>                    |

**10. ACCRUED EXPENSES**



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**11. PERPAJAKAN**

**11. TAXATION**

**a. Pajak dibayar dimuka**

**a. Prepaid taxes**

|                             | <u>2023</u>              | <u>2022</u>              |                                |
|-----------------------------|--------------------------|--------------------------|--------------------------------|
| Pajak penghasilan<br>- 2023 | 4,932,881                | -                        | Corporate income tax<br>2023 - |
| Pajak lain-lain<br>- PPN    | <u>42,691,670</u>        | <u>20,465,933</u>        | Other taxes<br>VAT -           |
| <b>Jumlah</b>               | <b><u>47,624,551</u></b> | <b><u>20,465,933</u></b> | <b>Total</b>                   |
| Bagian lancar               | 42,691,670               | 20,465,933               | Current portion                |
| Bagian tidak lancar         | 4,932,881                | -                        | Non-current portion            |

**b. Utang pajak**

**b. Taxes payable**

|                         | <u>2023</u>             | <u>2022</u>             |                        |
|-------------------------|-------------------------|-------------------------|------------------------|
| Pajak penghasilan badan | -                       | <u>4,070,907</u>        | Corporate income taxes |
| Pajak lain-lain         |                         |                         | Other taxes            |
| - Pasal 25              | 426,194                 | 80,051                  | Article 25 -           |
| - Pasal 23              | 260,870                 | 196,078                 | Article 23 -           |
| - Pasal 21              | 950,873                 | 52,232                  | Article 21 -           |
| - Pasal 15              | -                       | 58,780                  | Article 15 -           |
| - Pasal 4(2)            | <u>53,106</u>           | <u>378,422</u>          | Article 4(2) -         |
|                         | <u>1,691,043</u>        | <u>765,563</u>          |                        |
| <b>Jumlah</b>           | <b><u>1,691,043</u></b> | <b><u>4,836,470</u></b> | <b>Total</b>           |

**c. Beban pajak penghasilan**

**c. Income tax expense**

|                        | <u>2023</u>             | <u>2022</u>             |   |
|------------------------|-------------------------|-------------------------|---|
| Kini                   | 4,116,649               | 7,596,435               | Current                                 |
| Tangguhan              | (18,916)                | (37,130)                | Deferred                                |
| Penyesuaian tahun lalu | <u>(18,327)</u>         | <u>563,411</u>          | Adjustment in respect of<br>prior years |
| <b>Jumlah</b>          | <b><u>4,079,406</u></b> | <b><u>8,122,716</u></b> | <b>Total</b>                            |

Rekonsiliasi antara laba sebelum pajak Perusahaan dengan estimasi penghasilan kena pajak Perusahaan untuk tahun yang berakhir 31 Desember 2023 dan 2022 adalah sebagai berikut:

The reconciliations between profit before income tax of the Company and the Company's estimated taxable income for the years ended 31 December 2023 and 2022, are as follows:

|   | <u>2023</u>      | <u>2022</u>      |   |
|---|------------------|------------------|---|
| Laba sebelum pajak penghasilan                        | 19,036,069       | 39,335,548       | Profit before income tax  |
| <b>Koreksi fiskal:</b>                                |                  |                  | <b>Fiscal corrections:</b>  |
| Provisi atas penurunan nilai piutang dan aset kontrak | 74,705           | 94,796           | Provision for impairment of trade receivables and contract assets |
| Penyusutan aset tetap                                 | (341,973)        | (264,303)        | Depreciation of fixed assets                                      |
| Provisi atas liabilitas imbalan pasca kerja           | 353,255          | 338,282          | Provision for post-employment benefits obligation                 |
| Pendapatan keuangan yang dikenakan pajak final        | <u>(561,519)</u> | <u>(388,915)</u> | Finance income subject to final tax                               |

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**11. PERPAJAKAN (lanjutan)**
**11. TAXATION (continued)**
**c. Beban pajak penghasilan (lanjutan)**
**c. Income tax expense (continued)**

|   | <u>2023</u>               | <u>2022</u>              |  |
|---|---------------------------|--------------------------|--|
| Beban yang tidak dapat diperhitungkan menurut pajak               | 1,591,113                 | 409,404                  | <i>Expenses not deductible for tax purposes</i>                  |
| Pendapatan yang dikenakan pajak final                             | (131,344,237)             | (169,653,425)            | <i>Revenue subject to final tax</i>                              |
| Beban pokok pendapatan atas pendapatan yang dikenakan pajak final | 126,674,007               | 160,166,489              | <i>Cost of revenue related to revenue subject to final tax</i>   |
| Beban pajak final   | <u>3,230,622</u>          | <u>4,491,377</u>         | <i>Final tax expense</i>   |
| <b>Estimasi laba kena pajak</b>                                   | <b><u>18,712,042</u></b>  | <b><u>34,529,253</u></b> | <b><i>Estimated taxable income</i></b>                           |
| Beban pajak kini  | 4,116,649                 | 7,596,435                | <i>Current income tax</i>  |
| Dikurangi pajak penghasilan dibayar di muka:                      |                           |                          | <i>Less prepaid income taxes:</i>                                |
| - Pasal 25  | 4,316,051                 | 960,442                  | <i>Article 25 -</i>  |
| - Pasal 23  | 4,733,316                 | 2,552,591                | <i>Article 23 -</i>  |
| - Pasal 22  | <u>163</u>                | <u>12,495</u>            | <i>Article 22 -</i>  |
|   | <u>9,049,530</u>          | <u>3,525,528</u>         |  |
| <b>(Lebih) kurang bayar pajak penghasilan</b>                     | <b><u>(4,932,881)</u></b> | <b><u>4,070,907</u></b>  | <b><i>(Overpayment) underpayment of corporate Income tax</i></b> |

Perhitungan pajak penghasilan kini dilakukan berdasarkan estimasi penghasilan kena pajak. Nilai tersebut mungkin disesuaikan ketika SPT disampaikan ke Direktorat Jenderal Pajak ("DJP").

*Current income tax computations are based on estimated taxable income. The amounts may be adjusted when the SPT is submitted to the Directorate General of Taxation ("DGT").*

Pajak atas laba sebelum pajak penghasilan Perusahaan berbeda dari nilai teoritis yang muncul apabila menggunakan rata-rata tertimbang tarif pajak terhadap laba pada entitas sebagai berikut:

*The tax on the Company's profit before income tax differs from the theoretical amount that would arise using the weighted average tax rate applicable to profits on the entity as follows:*

|   | <u>2023</u>             | <u>2022</u>             |  |
|---|-------------------------|-------------------------|--|
| Laba sebelum pajak  | 19,036,069              | 39,335,548              | <i>Profit before income tax</i>                                |
| Pajak penghasilan dihitung dengan tarif yang berlaku              | 4,187,935               | 8,653,821               | <i>Income tax calculated at applicable tax rate</i>            |
| Dampak pajak penghasilan atas:                                    |                         |                         | <i>Tax effects of:</i>   |
| Beban yang tidak dapat diperhitungkan menurut pajak               | 350,045                 | 90,068                  | <i>Expenses not deductible for tax purposes</i>                |
| Pendapatan yang dikenakan pajak final                             | (28,895,732)            | (37,323,754)            | <i>Revenue subject to final tax</i>                            |
| Beban pokok pendapatan atas pendapatan yang dikenakan pajak final | 27,868,282              | 35,236,628              | <i>Cost of revenue related to revenue subject to final tax</i> |
| Beban pajak final   | 710,737                 | 988,103                 | <i>Final tax expense</i>                                       |
| Pendapatan keuangan yang dikenakan pajak final                    | (123,534)               | (85,561)                | <i>Finance income subject to final tax</i>                     |
| Penyesuaian tahun lalu  | <u>(18,327)</u>         | <u>563,411</u>          | <i>Adjustment in respect of prior years</i>                    |
| <b>Beban pajak penghasilan</b>                                    | <b><u>4,079,406</u></b> | <b><u>8,122,716</u></b> | <b><i>Income tax expense</i></b>                               |

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**11. PERPAJAKAN (lanjutan)**

**11. TAXATION (continued)**

**d. Aset pajak tangguhan**

**d. Deferred tax assets**

|  |                                     | 2023  |  |                                   |   |  |
|--|-------------------------------------|---|--|-----------------------------------|---|--|
|  | Saldo awal/<br>Beginning<br>balance | Dikreditkan<br>(dibebankan)<br>pada laba rugi/<br>Credited/<br>(charged) to<br>profit or loss | Dibebankan<br>pada<br>pendapatan<br>komprehensif<br>lainnya/<br>Charged to<br>other<br>comprehensive<br>income | Saldo akhir/<br>Ending<br>balance |   |  |
| Provisi penurunan piutang usaha dan aset kontrak | 53,794                              | 16,435  | -  | 70,229                            | Provision for impairment of trade receivables and contract assets |  |
| Penyusutan aset tetap                            | (55,276)                            | (75,233)  | -  | (130,509)                         | Depreciation of fixed assets                                      |  |
| Penyertaan saham                                 | (8,912)                             | -   | (4,379)  | (13,291)                          | Investment in shares  |  |
| Liabilitas imbalan pasca kerja                   | 74,422                              | 77,714  | 9,012  | 161,148                           | Post-employment benefit obligations                               |  |
| Lain-lain  | 2,526                               | -   | -  | 2,526                             | Others  |  |
| <b>Jumlah</b>                                    | <b>66,554</b>                       | <b>18,916</b>   | <b>4,633</b>   | <b>90,103</b>                     | <b>Total</b>  |  |
|  |                                     | 2022  |  |                                   |   |  |
|  | Saldo awal/<br>Beginning<br>balance | Dikreditkan<br>(dibebankan)<br>pada laba rugi/<br>Credited/<br>(charged) to<br>profit or loss | Dibebankan<br>pada<br>pendapatan<br>komprehensif<br>lainnya/<br>Charged to<br>other<br>comprehensive<br>income | Saldo akhir/<br>Ending<br>balance |   |  |
| Provisi penurunan piutang usaha dan aset kontrak | 32,939                              | 20,855  | -  | 53,794                            | Provision for impairment of trade receivables and contract assets |  |
| Penyusutan aset tetap                            | 2,871                               | (58,147)  | -  | (55,276)                          | Depreciation of fixed assets                                      |  |
| Penyertaan saham                                 | (7,368)                             | -   | (1,544)  | (8,912)                           | Investment in shares  |  |
| Liabilitas imbalan pasca kerja                   | -                                   | 74,422  | -  | 74,422                            | Post-employment benefit obligations                               |  |
| Lain-lain  | 2,526                               | -   | -  | 2,526                             | Others  |  |
| <b>Jumlah</b>                                    | <b>30,968</b>                       | <b>37,130</b>   | <b>(1,544)</b>   | <b>66,554</b>                     | <b>Total</b>  |  |

**f. Administrasi**

Berdasarkan peraturan perpajakan Indonesia, Perusahaan menghitung, menetapkan, dan membayar sendiri jumlah pajak yang terutang. Direktorat Jenderal Pajak dapat menetapkan dan mengubah liabilitas pajak dalam batas waktu lima tahun sejak tanggal terutangnya pajak.

**f. Administration**

Under the taxation laws of Indonesia, the Company submits tax returns on the basis of self-assessment. The Directorate General of Taxes may assess or amend taxes within five years from the date the tax becomes due.

**12. DIVIDEN**

**12. DIVIDENDS**

Sesuai dengan keputusan Rapat Umum Pemegang Saham Tahunan, Pemegang Saham menyetujui penetapan penggunaan laba dan laba ditahan sebagai dividen sebesar Rp7.830.451. Dividen sejumlah Rp7.765.458 dibayarkan pada tanggal 18 Oktober 2022.

Based on the resolutions of the Annual General Meeting of Shareholders, Shareholders approved to use the profit and retained earnings as dividends amounting to Rp7,830,451. The dividends amounting to Rp7,765,458 were paid on 18 October 2022.

Pada tanggal 31 Desember 2023 dan 2022, terdapat utang dividen yang belum dibayarkan oleh Perusahaan sebesar Rp64.993.

As at 31 December 2023 and 2022, there were dividends payable amounting to Rp64,993.

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**13. MODAL SAHAM**
**13. SHARE CAPITAL**

Pada tanggal 31 Desember 2023 dan 2022, jumlah modal ditempatkan dan disetor adalah sebagai berikut:

As at 31 December 2023 and 2022, the Company's issued and paid-up share capital position was as follows:

| <u>Pemegang saham</u>                     | <u>Jumlah saham/<br/>Number<br/>of share</u> | <u>Persentase<br/>kepemilikan/<br/>Percentage of<br/>ownership</u> | <u>Modal saham/<br/>Share capital</u> | <u>Shareholders</u>                       |
|---|--|--|---------------------------------------|---|
| PT Pertamina Trans<br>Kontinental ("PTK") | 11,900                                       | 99.17%   | 11,900,000                            | PT Pertamina Trans<br>Kontinental ("PTK") |
| PT Pertamina Energy<br>Terminal ("PET")   | 100  | 0.83%  | 100,000                               | PT Pertamina Energy<br>Terminal ("PET")   |
| <b>Jumlah</b>                             | <b>12,000</b>                                | <b>100%</b>  | <b>12,000,000</b>                     | <b>Total</b>                              |

**14. PENDAPATAN**
**14. REVENUE**

|                   | <u>2023</u>        | <u>2022</u>        |                       |
|-------------------|--------------------|--------------------|-----------------------|
| Layanan bawah air | 147,026,922        | 146,615,246        | Deep water services   |
| Jasa konstruksi   | 121,075,043        | 147,653,234        | Construction services |
| Perdagangan umum  | 74,872,402         | 53,655,388         | General trading       |
| Pengerukan        | 25,599,541         | 32,505,598         | Dredging service      |
| Pengolahan limbah | 23,547,848         | -                  | Waste management      |
| <b>Jumlah</b>     | <b>392,121,756</b> | <b>380,429,466</b> | <b>Total</b>          |

Perusahaan mengakui aset kontrak terkait pendapatan berikut ini:

The Company recognised contract assets related to the following revenues:

|                   | <u>2023</u>        | <u>2022</u>        |                       |
|-------------------|--------------------|--------------------|-----------------------|
| Perdagangan umum  | 51,211,909         | 11,879,099         | General trading       |
| Layanan bawah air | 37,926,755         | 73,406,592         | Deep water services   |
| Jasa konstruksi   | 31,495,947         | 41,599,680         | Construction services |
| Pengolahan limbah | 1,519,889          | -                  | Waste management      |
| Pengerukan        | 1,124,911          | 19,560,000         | Dredging service      |
| <b>Jumlah</b>     | <b>123,279,411</b> | <b>146,445,371</b> | <b>Total</b>          |

Lihat Catatan 17 untuk informasi transaksi dengan pihak berelasi.

Refer to Note 17 for information on related party transactions.

**15. BEBAN POKOK PENDAPATAN**
**15. COST OF REVENUE**

|                        | <u>2023</u>        | <u>2022</u>        |                        |
|------------------------|--------------------|--------------------|------------------------|
| Jasa konstruksi        | 119,061,550        | 130,962,236        | Construction services  |
| Layanan bawah air      | 115,660,392        | 111,460,966        | Deep water services    |
| Perdagangan umum       | 73,270,804         | 48,009,605         | General trading        |
| Pengerukan             | 23,011,907         | 31,689,991         | Dredging service       |
| Pengolahan limbah      | 14,531,290         | -                  | Waste management       |
| Penyusutan (Catatan 7) | 1,245,158          | 257,500            | Depreciation (Notes 7) |
| <b>Jumlah</b>          | <b>346,781,101</b> | <b>322,380,298</b> | <b>Total</b>           |

Lihat Catatan 17 untuk informasi transaksi dengan pihak berelasi.

Refer to Note 17 for information on related party transactions.

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**16. BEBAN UMUM DAN ADMINISTRASI**

**16. GENERAL AND ADMINISTRATIVE EXPENSES**

|  | <u>2023</u>              | <u>2022</u>              |                                 |
|--|--------------------------|--------------------------|---------------------------------|
| Gaji dan tunjangan                             | 18,986,130               | 12,590,428               | Salaries and allowances         |
| Transportasi                                   | 896,839                  | 576,607                  | Transportation                  |
| Jasa profesional                               | 579,479                  | 245,873                  | Professional fees               |
| Kesekretariatan                                | 366,030                  | 248,632                  | General affairs                 |
| Penyusutan (Catatan 7)                         | 353,644                  | 88,367                   | Depreciation (Notes 7)          |
| Perlengkapan kantor                            | 153,388                  | 80,459                   | Office supplies                 |
| Sumbangan sosial                               | 101,384                  | 80,000                   | Social donations                |
| Lain-lain (masing-masing<br>di bawah Rp50.000) | 1,126,531                | 1,111,759                | Others (each<br>below Rp50,000) |
| <b>Jumlah</b>                                  | <b><u>22,563,425</u></b> | <b><u>15,022,125</u></b> | <b>Total</b>                    |

**17. SIFAT HUBUNGAN DAN TRANSAKSI DENGAN PIHAK BERELASI DAN ENTITAS BERELASI DENGAN PEMERINTAH**

**17. NATURE OF RELATIONSHIPS AND TRANSACTIONS WITH RELATED PARTIES AND GOVERNMENT-RELATED ENTITIES**

Sifat dari hubungan pihak berelasi adalah sebagai berikut:

The nature of relationships with related parties is as follows:

| <b>Pihak-pihak yang berelasi/<br/>Related parties</b>            | <b>Sifat hubungan/<br/>Nature of relations</b>                                | <b>Saldo dan sifat transaksi/<br/>Balances and nature of transactions</b>   |
|--|---|---|
| PT Pertamina (Persero)<br>("Pertamina")                          | Pemegang saham utama/ <i>Ultimate shareholder</i>                             | Pendapatan, beban pokok pendapatan, piutang usaha, aset kontrak dan biaya yang masih harus dibayar/ <i>Revenue, cost of revenue, trade receivables, contract assets and accrued expenses.</i>   |
| PT Pertamina International Shipping<br>("PIS")                   | Entitas induk pemegang saham/ <i>Parent company to the direct shareholder</i> | Pendapatan, piutang usaha dan aset kontrak/ <i>Revenue, trade receivables and contract assets.</i>  |
| PTK  | Pemegang saham mayoritas/ <i>Majority shareholder</i>                         | Pendapatan, beban pokok pendapatan, piutang usaha, aset kontrak, utang usaha dan biaya yang masih harus dibayar/ <i>Revenue, cost of revenue, trade receivables, contract assets, trade payables and accrued expenses.</i>              |
| PT Pertamina Hulu Energi ONWJ<br>("PHE ONWJ")                    | Entitas sepengendali/ <i>Entity under common control</i>                      | Pendapatan, piutang usaha dan aset kontrak/ <i>Revenue, trade receivables and contract assets.</i>  |
| PT Pertamina Patra Niaga ("PPN")                                 | Entitas sepengendali/ <i>Entity under common control</i>                      | Pendapatan, piutang usaha, aset kontrak dan beban pokok pendapatan/ <i>Revenue, trade receivables, contract assets and cost of revenue.</i>   |
| PT Pertamina Hulu Energi Offshore Southeast Sumatra ("PHE OSES") | Entitas sepengendali/ <i>Entity under common control</i>                      | Pendapatan, aset kontrak dan piutang usaha/ <i>Revenue, contract assets and trade receivables.</i>  |
| PT Pertamina Lubricants ("PTPL")                                 | Entitas sepengendali/ <i>Entity under common control</i>                      | Beban pokok pendapatan dan utang usaha/ <i>Cost of revenue and trade payables.</i>  |
| PT Pertamina Bina Medika<br>("Pertamedika")                      | Entitas sepengendali/ <i>Entity under common control</i>                      | Beban pokok pendapatan, utang usaha dan biaya yang masih harus dibayar/ <i>Cost of revenue, trade payables and accrued expenses.</i>  |
| PET  | Entitas sepengendali/ <i>Entity under common control</i>                      | Pendapatan, beban pokok pendapatan, piutang usaha, aset kontrak dan biaya yang masih harus dibayar/ <i>Revenue, cost of revenue, trade receivables, contract assets and accrued expenses.</i>   |
| PT Pertamina Marine Solution<br>("PMSol")                        | Entitas sepengendali/ <i>Entity under common control</i>                      | Pendapatan, beban pokok pendapatan, piutang usaha, penyertaan saham biaya yang masih harus dibayar dan aset kontrak/ <i>Revenue, cost of revenue, trade receivables, investment in shares and accrued expenses and contract assets.</i> |

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**17. NATURE OF RELATIONSHIPS AND  
TRANSACTIONS WITH RELATED PARTIES AND  
GOVERNMENT-RELATED ENTITIES (continued)**

| <b>Pihak-pihak yang berelasi/<br/>Related parties</b> | <b>Sifat hubungan/<br/>Nature of relations</b>                 | <b>Saldo dan sifat transaksi/<br/>Balances and nature of transactions</b>   |
|---|--|---|
| PT Kilang Pertamina Internasional ("KPI")             | Entitas sepengendali/Entity under common control               | Pendapatan, beban pokok pendapatan, piutang usaha, aset kontrak dan biaya yang masih harus dibayar/Revenue, cost of revenue, trade receivables, contract assets and accrued expenses. |
| PT Tugu Pratama Indonesia ("TPI")                     | Entitas sepengendali/Entity under common control               | Beban pokok pendapatan dan biaya yang masih harus dibayar/Cost of revenue and accrued expenses.   |
| PT Elnusa Tbk ("Elnusa")                              | Entitas sepengendali/Entity under common control               | Beban pokok pendapatan dan utang usaha/Cost of revenue and trade payables.  |
| PT Jawa Satu Power ("JSP")                            | Entitas berelasi dengan pemerintah/Government-related entities | Pendapatan, piutang usaha dan aset kontrak/Revenue, trade receivables and contract assets.  |
| PT Pertamina Hulu Mahakam ("PHM")                     | Entitas berelasi dengan pemerintah/Government-related entities | Pendapatan, piutang usaha dan aset kontrak/Revenue, trade receivables and contract assets.  |
| PT Nusantara Regas ("NR")                             | Entitas berelasi dengan pemerintah/Government-related entities | Pendapatan, piutang usaha dan aset kontrak/Revenue, trade receivables and contract assets.  |
| Pertamina International Timor SA ("PITSA")            | Entitas berelasi dengan pemerintah/Government-related entities | Pendapatan/Revenue  |
| PT Pertamina EP ("PEP")                               | Entitas berelasi dengan pemerintah/Government-related entities | Pendapatan/Revenue  |
| Mandiri   | Entitas berelasi dengan pemerintah/Government-related entities | Penempatan kas/Placement cash   |

Dalam kegiatan usaha normal, Perusahaan melakukan transaksi usaha dan bukan usaha dengan pihak-pihak berelasi dan entitas berelasi dengan Pemerintah, yang terafiliasi dengan Perusahaan melalui kepemilikan langsung dan tak langsung, dan/atau di bawah kendali pihak yang sama. Harga jual atau beli antara pihak-pihak berelasi dan entitas berelasi dengan Pemerintah ditentukan berdasarkan persyaratan yang disetujui oleh kedua belah pihak, yang mungkin tidak sama dengan transaksi lain yang dilakukan dengan pihak-pihak ketiga.

In the normal course of business, the company entered into trade and other transactions with related parties and Government-related entities which are affiliated with the Company through equity ownership, either direct or indirect, and/or under common control. Sales or purchase prices among related parties and Government-related entities are made based on forms agreed by the parties and may not be the same as those of transactions between third parties.

Saldo-saldo signifikan dengan pihak berelasi adalah sebagai berikut:

Significant balances with related parties are as follows:

**Kas dan setara kas (Catatan 4)**
**Cash and cash equivalents (Note 4)**

|                       | <b>2022</b>       | <b>2021</b>       |                         |
|-----------------------|-------------------|-------------------|-------------------------|
| Kas di bank<br>Rupiah | 15.653.176        | 17.882.810        | Cash in banks<br>Rupiah |
| <b>Jumlah</b>         | <b>15.653.176</b> | <b>17.882.810</b> | <b>Total</b>            |

Penghasilan keuangan yang diperoleh Perusahaan terkait dengan kas dan setara kas yang ditempatkan pada entitas berelasi dengan Pemerintah pada tanggal 31 Desember 2023 dan 2022 masing-masing sebesar Rp561.519 dan Rp388.915.

Finance income earned by the Company related to placement of cash and cash equivalents in entities related with Government as at 31 December 2023 and 2022 amounted to Rp561,519 and Rp388,915, respectively.

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**17. SIFAT HUBUNGAN DAN TRANSAKSI DENGAN**  
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**DENGAN PEMERINTAH (lanjutan)**

**17. NATURE OF RELATIONSHIPS AND**  
**TRANSACTIONS WITH RELATED PARTIES AND**  
**GOVERNMENT-RELATED ENTITIES (continued)**

**Piutang usaha (Catatan 5)**

**Trade receivables (Note 5)**

|                 | <u>2022</u>              | <u>2021</u>              |                 |
|-----------------|--------------------------|--------------------------|-----------------|
| PTK             | 19,888,155               | 38,819,179               | PTK             |
| PET             | 14,896,486               | 35,427,303               | PET             |
| KPI             | 12,722,050               | -                        | KPI             |
| PPN             | 10,001,390               | 9,109,510                | PPN             |
| PHE OSES        | 7,691,047                | -                        | PHE OSES        |
| PIS             | 4,622,425                | 6,548,976                | PIS             |
| PHM             | 1,533,333                | -                        | PHM             |
| Pertamina       | 1,233,996                | 1,048,412                | Pertamina       |
| JSP             | 555,000                  | 555,000                  | JSP             |
| Nusantara Regas | 335,976                  | -                        | Nusantara Regas |
| PHE ONWJ        | 157,720                  | 2,527,900                | PHE ONWJ        |
| PMSol           | 46,032                   | 415,857                  | PMSol           |
| <b>Jumlah</b>   | <b><u>73,683,610</u></b> | <b><u>94,452,137</u></b> | <b>Total</b>    |

**Aset kontrak (Catatan 6)**

**Contract assets (Note 6)**

|                 | <u>2023</u>               | <u>2022</u>               |                 |
|-----------------|---------------------------|---------------------------|-----------------|
| PPN             | 53,228,847                | 94,593,739                | PPN             |
| PIS             | 27,109,636                | 35,929,009                | PIS             |
| PTK             | 14,679,397                | 6,190,425                 | PTK             |
| PHE OSES        | 9,533,851                 | 5,317,062                 | PHE OSES        |
| KPI             | 8,484,850                 | 1,374,922                 | KPI             |
| PHE ONWJ        | 2,821,520                 | 11,635                    | PHE ONWJ        |
| PET             | 1,632,267                 | 493,145                   | PET             |
| PHM             | 1,124,911                 | -                         | PHM             |
| JSP             | 500,000                   | 420,000                   | JSP             |
| Nusantara Regas | 89,513                    | -                         | Nusantara Regas |
| Pertamina       | 28,492                    | 970,697                   | Pertamina       |
| PMSol           | 2,363                     | -                         | PMSol           |
| <b>Jumlah</b>   | <b><u>119,235,647</u></b> | <b><u>145,300,634</u></b> | <b>Total</b>    |

**Penyertaan saham**

**Investment in shares**

|               | <b>Kepemilikan/<br/>Ownership (%)</b> | <u>2023</u>          | <u>2022</u>          |              |
|---------------|---------------------------------------|----------------------|----------------------|--------------|
| PMSol         | 0.02%                                 | 60,408               | 40,505               | PMSol        |
| <b>Jumlah</b> |                                       | <b><u>60,408</u></b> | <b><u>40,505</u></b> | <b>Total</b> |

**Utang usaha (Catatan 9)**

**Trade payables (Note 9)**

|               | <u>2023</u>             | <u>2022</u>             |              |
|---------------|-------------------------|-------------------------|--------------|
| PTK           | 1,096,458               | 489,208                 | PTK          |
| Pertamedika   | 5,722                   | 2,810                   | Pertamedika  |
| Elnusa        | -                       | 353,918                 | Elnusa       |
| PTPL          | -                       | 168,792                 | PTPL         |
| <b>Jumlah</b> | <b><u>1,102,180</u></b> | <b><u>1,014,728</u></b> | <b>Total</b> |

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**Biaya yang masih harus dibayar (Catatan 10)**
**Accrued expenses (Note 10)**

|               | <u>2023</u>             | <u>2022</u>             |              |
|---------------|-------------------------|-------------------------|--------------|
| PTK           | 6,824,176               | 5,167,632               | PTK          |
| PMSol         | 1,574,560               | 423,377                 | PMSol        |
| ELSA          | 176,469                 | -                       | ELSA         |
| Pertamina     | 167,680                 | -                       | Pertamina    |
| ATPI          | 107,100                 | -                       | ATPI         |
| PET           | 80,839                  | 3,693                   | PET          |
| KPI           | 48,305                  | -                       | KPI          |
| Pertamedika   | 13,230                  | -                       | Pertamedika  |
| <b>Jumlah</b> | <b><u>8,992,359</u></b> | <b><u>5,594,702</u></b> | <b>Total</b> |

**Pendapatan**
**Revenue**

|                 | <u>2023</u>               | <u>2022</u>               |                 |
|-----------------|---------------------------|---------------------------|-----------------|
| PPN             | 104,342,838               | 152,536,903               | PPN             |
| PHE OSES        | 80,888,963                | 41,237,366                | PHE OSES        |
| PTK             | 58,758,124                | 52,230,264                | PTK             |
| PIS             | 50,608,551                | 8,955,698                 | PIS             |
| PET             | 44,546,321                | 63,215,449                | PET             |
| PHM             | 19,537,515                | -                         | PHM             |
| PHE ONWJ        | 12,163,935                | 13,130,375                | PHE ONWJ        |
| KPI             | 12,128,290                | 39,269,922                | KPI             |
| PEP             | 2,546,000                 | -                         | PEP             |
| JSP             | 1,494,200                 | 420,000                   | JSP             |
| Nusantara Regas | 1,491,163                 | -                         | Nusantara Regas |
| PMSol           | 1,151,082                 | 824,381                   | PMSol           |
| PITSA           | 828,484                   | -                         | PITSA           |
| PPL             | 481,800                   | -                         | PPL             |
| Pertamina       | 151,600                   | 3,763,510                 | Pertamina       |
| <b>Jumlah</b>   | <b><u>391,118,866</u></b> | <b><u>375,583,868</u></b> | <b>Total</b>    |

**Beban pokok pendapatan**
**Cost of revenue**

|               | <u>2023</u>              | <u>2022</u>              |              |
|---------------|--------------------------|--------------------------|--------------|
| PTK           | 7,044,450                | 5,203,362                | PTK          |
| PMSol         | 3,089,356                | 650,918                  | PMSol        |
| PPN           | 2,214,469                | -                        | PPN          |
| Elnusa        | 478,192                  | 318,847                  | Elnusa       |
| ATPI          | 367,479                  | 367,145                  | ATPI         |
| Pertamina     | 196,943                  | -                        | Pertamina    |
| KPI           | 59,159                   | 83,741                   | KPI          |
| PTPL          | 54,232                   | 4,294,142                | PTPL         |
| Pertamedika   | 37,009                   | 11,238                   | Pertamedika  |
| PET           | 32,673                   | 26,505                   | PET          |
| <b>Jumlah</b> | <b><u>13,573,962</u></b> | <b><u>10,955,898</u></b> | <b>Total</b> |



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**Kompensasi manajemen kunci**

Manajemen kunci adalah Direksi dan Dewan Komisaris Perusahaan. Kompensasi yang dibayar atau terutang pada manajemen kunci adalah sebagai berikut:

|                          | <u>2023</u>      | <u>2022</u>      |                                    |
|--------------------------|------------------|------------------|------------------------------------|
| Gaji dan imbalan lainnya | <u>1.762,768</u> | <u>1.224,446</u> | <i>Salaries and other benefits</i> |

17. NATURE OF RELATIONSHIPS AND  
TRANSACTIONS WITH RELATED PARTIES AND  
GOVERNMENT-RELATED ENTITIES (continued)

**Key management compensation**

Key management includes Director and Boards of Commissioner of the Company. The compensation paid or payables to key management are as below:

18. PERIKATAN PENTING

**Perjanjian pengelolaan pelabuhan bundling dan unbundling**

Pada tanggal 9 Juni 2021, konsorsium grup PTK, dimana Perusahaan termasuk di dalamnya, mengadakan perjanjian pengelolaan pelabuhan bundling dan unbundling terkait jasa kepelabuhanan, jasa marine, dan jasa konstruksi untuk Sub Holding Refinery and Petrochemical dengan Pertamina. Perjanjian ini berlaku selama 10 (sepuluh) tahun yang efektif sejak tanggal 1 Mei 2021. Nilai kontrak atas perjanjian tersebut adalah Rp908.884 per tahun.

Pada tanggal 11 Juni 2021, konsorsium grup PTK juga mengadakan perjanjian pengelolaan pelabuhan bundling dan unbundling terkait jasa kepelabuhanan, jasa marine, dan jasa konstruksi untuk Sub Holding Commercial and Trading dengan Pertamina. Perjanjian ini berlaku selama 10 (sepuluh) tahun yang efektif sejak tanggal 1 Mei 2021. Nilai kontrak atas perjanjian tersebut adalah Rp27,97 per liter dengan jumlah Rp1.736.238 per tahun.

**Undang-Undang Cipta Kerja**

Pada bulan Februari 2021, Pemerintah resmi mengundangkan berbagai peraturan pelaksana Undang-Undang Omnibus. Salah satu dari peraturan pelaksana ini adalah Peraturan Pemerintah No. 35 Tahun 2021 tentang Perjanjian Kerja Waktu Tertentu, Alih Daya, Waktu Kerja, dan Waktu Istirahat, dan Pemutusan Hubungan Kerja. Peraturan pelaksana ini mengatur, antara lain, jangka waktu kontrak untuk karyawan dengan perjanjian kerja waktu tertentu adalah lima tahun maksimum dan karyawan ini berhak atas uang kompensasi yang dihitung secara proporsional berdasarkan masa kerja, termasuk pesangon dan uang penghargaan masa kerja.

18. SIGNIFICANT COMMITMENTS

**Bundling and unbundling port management agreement**

On 9 June 2021, PTK group consortium, where the Company is included, entered into a bundling and unbundling port management agreement related to port, marine and construction for Sub Holding Refinery and Petrochemical with Pertamina. The agreement is valid for 10 (ten) years effective from 1 May 2021. Contract value of this agreement is Rp908,884 per year.

On 11 June 2021, PTK group consortium also entered into a bundling and unbundling port management agreement related to port, marine and construction services for Sub Holding Commercial and Trading with Pertamina. The agreement is valid for 10 (ten) years effective from 1 May 2021. Contract value of this agreement is Rp27.97 per liter with a total amount of Rp1,736,238 per year.

**Job Creation Bill**

In February 2021, the Government officially enacted various implementing regulations of the Omnibus Law. One of these implementing regulations is Government Regulation No. 35 of 2021 concerning the Limited Time Employment Agreement, Outsourcing, Working Time and Break Time, and Termination of Employment. This implementing regulation regulates, among other things, that the contract period for employees with a limited time employment agreement is five years maximum and these employees are entitled to compensation benefit which is calculated proportionally based on the length of service, including severance pay and service pay.

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**18. PERIKATAN PENTING (lanjutan)**
**Undang-Undang Cipta Kerja** (lanjutan)

Pada tanggal 31 Maret 2023, Pemerintah mengundang Undang-Undang Republik Indonesia No. 6 Tahun 2023 tentang penetapan Peraturan Pemerintah Pengganti Undang-Undang ("Perpu") No. 2/2022 tentang Cipta Kerja Menjadi Undang-Undang. UU Cipta Kerja berlaku sejak tanggal 31 Maret 2023.

**Undang-Undang No. 7/2021**

Pada tanggal 7 Oktober 2021, Dewan Perwakilan Rakyat mengesahkan Rancangan Undang-Undang Harmonisasi Peraturan Perpajakan yang pada tanggal 29 Oktober 2021 telah disahkan oleh Presiden sebagai UU No. 7/2021 ("UU HPP"). UU ini mengatur sejumlah aturan baru perpajakan sebagai salah satu cara Pemerintah mereformasi sistem perpajakan, salah satu implementasinya Nomor Induk Kependudukan ("NIK") sebagai Nomor Pokok Wajib Pajak ("NPWP") untuk wajib pajak orang pribadi

Ketentuan kebijakan lainnya yang menjadi poin penting di dalam UU HPP adalah:

**PPN**

Kenaikan tarif PPN umum secara bertahap, kenaikan dari 10% menjadi 11% mulai berlaku pada tanggal 1 April 2022 dan 12% mulai berlaku pada tanggal 1 Januari 2025. Adanya sistem multi tarif PPN dengan rentang sekitar 5% - 15% dan tarif PPN 0% untuk ekspor barang kena pajak berwujud, tidak berwujud, dan ekspor jasa kena pajak.

**Pajak Penghasilan Orang pribadi ("PPh OP")**

Adanya perubahan dan penambahan rentang tarif PPh OP menjadi 5 lapisan atau kategori yaitu lapisan kena pajak sampai dengan Rp60.000 (tarif pajak 5%), diatas Rp60.000 - Rp250.000 (tarif pajak 15%), diatas Rp250.000 - Rp500.000 (tarif pajak 25%), diatas Rp500.000 - Rp5.000.000 (tarif pajak 30%), dan lapisan kelima untuk pendapatan diatas Rp5.000.000 (tarif pajak 35%).

**Program Pengungkapan Sukarela**

Program ini akan diberlakukan selama enam bulan, yaitu pada kurun waktu 1 Januari 2022 sampai 30 Juni 2022 dan program ini hanya akan berlaku bagi wajib pajak badan yang sebelumnya berpartisipasi dalam program pengampunan pajak dan wajib pajak orang pribadi.

**PPh Badan**

Tarif PPh Badan dalam negeri dan bentuk usaha tetap sebesar 22% yang mulai berlaku pada tahun pajak 2022.

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**18. SIGNIFICANT COMMITMENTS (continued)**
**Job Creation Bill** (continued)

On 31 March 2023, the Government issued Law No. 6 of 2023 regarding The Determination of Government Regulation No. 2/2022, concerning Job Creation to become Law. The Job Creation Law comes into effect on March 31, 2023.

**Law No. 7/2021**

On 7 October 2021, the Indonesian Parliament approved the Harmonisation of Tax Regulations Bill, which on 29 October 2021, was signed into law by the President as Law No. 7/2021 ("HPP Law"). This law regulates a number of new tax rules as one way for the Government to reform the tax system, one of which is the implementation of the Population Identification Number as Taxpayer Identification Number for individual taxpayers.

Other policy provisions that are important points in the HPP Law are:

**VAT**

Gradual increase in general VAT rates, increasing from 10% to 11% starting 1 April 2022 and 12% rate starting 1 January 2025. There is a VAT multi-tariff system with a range of around 5% - 15% and a VAT rate of 0% for the export of tangible and intangible taxable goods and the export of taxable services.

**Personal Income Tax ("PPh OP")**

There are changes and additions to the range of PPh OP rates into 5 layers or categories, namely: taxable layer up to Rp60,000 (5% tax rate), above Rp60,000 - Rp250,000 (15% tax rate), above Rp250,000 - Rp500,000 (25% tax rate), above Rp500,000 - Rp5,000,000 (30% tax rate) and the fifth layer for income above Rp5,000,000 (tax rate of 35%).

**Voluntary Disclosure Programme**

This programme will be implemented for six months, from 1 January 2022 to 30 June 2022 and this will be applicable only for corporate taxpayers who previously participated in the tax amnesty programme and individual taxpayers.

**Corporate Income Tax**

Domestic corporate income tax rates and permanent establishments are 22% which will come into effect in the 2022 fiscal year.

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**18. PERIKATAN PENTING (lanjutan)**

**Undang-Undang No. 7/2021** (lanjutan)

**Perubahan UU Cukai**

Perubahan berupa penambahan atau pengurangan jenis barang kena cukai, menggunakan prinsip pemidanaan sebagai upaya terakhir terkait pelanggaran cukai yang mencakup pelanggaran perizinan, pengeluaran barang kena cukai, barang kena cukai tidak dikemas, barang kena cukai yang berasal dari tindak pidana, dan jual beli pita cukai.

**19. MANAJEMEN RISIKO KEUANGAN**

Berbagai aktivitas yang dilakukan membuat Perusahaan terekspos terhadap berbagai risiko keuangan: risiko kredit, risiko likuiditas, dan risiko pasar (termasuk dampak risiko nilai tukar mata uang asing dan risiko tingkat suku bunga). Tujuan dari manajemen risiko Perusahaan adalah untuk mengidentifikasi, mengukur, mengawasi, dan mengelola risiko dasar dalam upaya melindungi kesinambungan bisnis dalam jangka panjang dan meminimalkan dampak yang tidak diharapkan pada kinerja keuangan Perusahaan.

**a. Risiko kredit**

Risiko kredit mengacu pada risiko *counterparty* gagal dalam memenuhi kewajiban kontraktualnya yang mengakibatkan kerugian bagi Perusahaan. Pada tanggal 31 Desember 2023, jumlah maksimal eksposur dari risiko kredit adalah Rp212.884.200 (2022: Rp258.915.004).

Risiko kredit terutama berasal dari kas dan setara kas, piutang usaha, dan aset kontrak. Untuk transaksi kas di bank, Perusahaan telah menempatkan dananya pada bank yang memiliki kualitas kredit yang baik terlihat dengan sebagian besar bank tersebut berperingkat "IdAAA" dari lembaga pemeringkat Pefindo.

**a. Risiko kredit**

Manajemen yakin akan kemampuannya untuk terus mengendalikan dan mempertahankan eksposur yang minimal terhadap risiko kredit mengingat Perusahaan memiliki kebijakan yang jelas dalam pemilihan pelanggan, terdapat perjanjian yang mengikat secara hukum untuk kontrak penjualan, dan secara historis mempunyai tingkat yang rendah untuk piutang usaha yang bermasalah. Kebijakan umum Perusahaan untuk pelanggan yang baru dan pelanggan yang sudah ada adalah sebagai berikut:

**18. SIGNIFICANT COMMITMENTS (continued)**

**Law No. 7/2021** (continued)

**Changes to the Excise Law**

*The change is the addition or reduction of types of excisable goods, using the principle of punishment as a last resort related to excise violations which include licensing violations, releasing excisable goods, unpackaged excisable goods, excisable goods originating from criminal acts and the sale and purchase of excise stamps.*

**19. FINANCIAL RISK MANAGEMENT**

*The Company's activities expose it to a variety of financial risks: credit risk, liquidity risk, and market risk (including the effects of foreign currency exchange rates risk, and interest rates risk). The objectives of the Company's risk management are to identify, measure, monitor, and manage basic risks in order to safeguard the Company's long-term business continuity and to minimise potential adverse effects on the financial performance of the Company.*

**a. Credit risk**

*Credit risk refers to the risk that a counterparty will default on its contractual obligation resulting in a loss to the Company. As at 31 December 2023, the total maximum exposure to credit risk was Rp212,884,200 (2022: Rp258,915,004).*

*Credit risk arises from cash and cash equivalents, trade receivables and contract assets. For cash in bank, the Company has placed its bank balances and time deposit in banks that have good credit quality as evidenced by most of the banks being rated "IdAAA" based on Pefindo.*

**a. Credit risk**

*Management is confident in its ability to continue to control and sustain minimal exposure to credit risk given that the Company has clear policies on the selection of customers, where the Company have legally binding agreements for its sales contracts, and historically low levels of bad debts. The Company has also established general policies for new and existing customers, which are as follows:*

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**19. MANAJEMEN RISIKO KEUANGAN (lanjutan)**
**a. Risiko kredit (lanjutan)**

- Memilih pelanggan dengan kondisi keuangan yang kuat dan reputasi yang baik.
- Menerima pelanggan baru yang disetujui oleh pihak yang berwenang sesuai dengan kebijakan delegasi kekuasaan Perusahaan.

**b. Risiko likuiditas**

Untuk mengatur risiko likuiditas, Perusahaan melakukan monitor dan menjaga level kas dan setara kas yang diperkirakan cukup untuk mendanai kegiatan operasional Perusahaan dan mengurangi pengaruh fluktuasi dalam arus kas. Manajemen juga secara rutin melakukan monitor atas perkiraan arus kas dan arus kas aktual, termasuk profil jatuh tempo pinjaman dan secara terus-menerus menilai kondisi pasar keuangan untuk kesempatan memperoleh dana.

Tabel di bawah ini menggambarkan liabilitas keuangan Perusahaan pada tanggal pelaporan berdasarkan jatuh temponya yang relevan berdasarkan periode sisa hingga tanggal jatuh tempo kontraktual. Jumlah yang diungkapkan dalam tabel ini adalah nilai arus kas kontraktual yang tidak terdiskonto termasuk estimasi pembayaran bunga:

|                                   | 2023  |  |   | Jumlah/<br>Total   |                                    |
|-----------------------------------|---|--|---|--------------------|------------------------------------|
|                                   | Kurang dari<br>satu tahun/<br>Less than<br>one year | 1 sampai<br>5 tahun/<br>Between 1<br>and 5 years | Lebih dari<br>5 tahun/<br>Later than<br>5 years |                    |                                    |
| Liabilitas keuangan               |   |  |   |                    | <b>Financial liabilities</b>       |
| Utang usaha - pihak ketiga        | 24,202,752  | -  | -   | 24,202,752         | Trade payables - third parties     |
| Utang usaha - pihak berelasi      | 1,102,180   | -  | -   | 1,102,180          | Trade payables - related parties   |
| Utang lain-lain                   | 1,367,858   | -  | -   | 1,367,858          | Other payables                     |
| Biaya yang masih harus dibayar    | 104,739,001   | -  | -   | 104,739,001        | Accrued expenses                   |
| <b>Jumlah liabilitas keuangan</b> | <b>131,411,791</b>                                  | <b>-</b>   | <b>-</b>  | <b>131,411,791</b> | <b>Total financial liabilities</b> |
|                                   | 2022  |  |   |                    |                                    |
|                                   | Kurang dari<br>satu tahun/<br>Less than<br>one year | 1 sampai<br>5 tahun/<br>Between 1<br>and 5 years | Lebih dari<br>5 tahun/<br>Later than<br>5 years | Jumlah/<br>Total   |                                    |
| Liabilitas keuangan               |   |  |   |                    | <b>Financial liabilities</b>       |
| Utang usaha - pihak ketiga        | 1,014,728   | -  | -   | 1,014,728          | Trade payables - third parties     |
| Utang usaha - pihak berelasi      | 32,549,732  | -  | -   | 32,549,732         | Trade payables - related parties   |
| Utang lain-lain                   | 1,784,548   | -  | -   | 1,784,548          | Other payables                     |
| Biaya yang masih harus dibayar    | 108,853,041   | -  | -   | 108,853,041        | Accrued expenses                   |
| <b>Jumlah liabilitas keuangan</b> | <b>144,202,049</b>                                  | <b>-</b>   | <b>-</b>  | <b>144,202,049</b> | <b>Total financial liabilities</b> |

**c. Estimasi nilai wajar**

Nilai wajar adalah suatu jumlah dimana suatu aset dapat dipertukarkan atau suatu liabilitas diselesaikan antara pihak yang memahami dan berkeinginan untuk melakukan transaksi wajar.

Aset dan liabilitas keuangan lancar Perusahaan diharapkan akan dapat direalisasi atau diselesaikan dalam jangka waktu dekat. Oleh karena itu, nilai tercatatnya mendekati nilai wajarnya.

**19. FINANCIAL RISK MANAGEMENT (continued)**
**a. Credit risk (continued)**

- Selection of customers with strong financial conditions and good reputations.
- Acceptance of new customers is approved by authorised personnel according to the Company's delegation of authority policy.

**b. Liquidity risk**

To manage its liquidity risk, the Company monitors its level of cash and cash equivalents, and maintains these at a level deemed adequate to finance the Company's operational activities and to mitigate the effect of fluctuations in cash flows. The Company's management also regularly monitors projected and actual cash flows, including loans payable maturity profiles and continuously assesses the financial markets or opportunities to raise funds.

The table below analyses the Company's financial liabilities at the reporting date into relevant maturity groupings based on the remaining period to the contractual maturity date. The amounts disclosed in the table are the contractual undiscounted cash flows including estimated interest payments:

**c. Fair value estimation**

Fair value is the amount for which an asset could be exchanged or liability settled between knowledgeable and willing parties in an arm's length transaction.

The Company's current financial assets and liabilities are expected to be realised or settled in the near term. Therefore, their carrying amounts approximate their fair value.

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**19. MANAJEMEN RISIKO KEUANGAN (lanjutan)**

**c. Estimasi nilai wajar (lanjutan)**

Nilai wajar pinjaman ditentukan menggunakan diskonto arus kas masa depan pada suku bunga yang berlaku dari transaksi pasar yang dapat diamati saat ini untuk instrumen dengan jangka waktu dan jatuh tempo yang sama.

Manajemen berpendapat bahwa nilai tercatat aset dan liabilitas keuangan yang dicatat sebesar biaya perolehan diamortisasi dalam laporan keuangan mendekati nilai wajarnya.

**d. Manajemen risiko permodalan**

Perusahaan mengelola risiko modal untuk memastikan bahwa mereka akan mampu untuk melanjutkan keberlangsungan hidup, selain memaksimalkan keuntungan para pemegang saham melalui optimalisasi saldo utang dan ekuitas. Struktur modal Perusahaan terdiri dari kas dan setara kas dan ekuitas pemegang saham induk, yang terdiri dari modal yang ditempatkan, laba ditahan dan komponen ekuitas lainnya.

Direksi secara berkala melakukan review struktur permodalan Perusahaan. Sebagai bagian dari review ini, Direktur juga mempertimbangkan biaya permodalan dan risiko yang berhubungan.

**e. Risiko pasar**

**i. Risiko nilai tukar mata uang asing**

Perusahaan tidak terekspos secara signifikan dengan risiko nilai tukar mata uang asing karena tidak ada transaksi dan saldo dalam mata uang asing yang signifikan.

**ii. Risiko suku bunga**

Risiko suku bunga adalah risiko dimana arus kas atau nilai wajar di masa datang atas instrumen keuangan akan berfluktuasi akibat perubahan suku bunga pasar.

Perusahaan tidak terekspos secara signifikan dengan risiko suku bunga karena tidak ada aset dan liabilitas berbunga yang signifikan. Pendapatan dan arus kas yang diperoleh dari aktivitas operasi secara substansial independen terhadap perubahan suku bunga pasar.

**19. FINANCIAL RISK MANAGEMENT (continued)**

**c. Fair value estimation (continued)**

The fair value is determined by discounting future cash flows using applicable rates from observable current market transactions for instruments with similar terms and remaining maturities.

Management considers that the carrying amounts of interest bearing financial assets and financial liabilities recorded at amortised cost in the financial statements approximate their fair values.

**d. Capital risk management**

The Company manages capital risk to ensure that it will be able to continue as a going concern, in addition to maximising the profits of the shareholders through the optimisation of the balance of debt and equity. The capital structure of the Company consists of cash and cash equivalents and equity attributable to equity holders of the parent, comprising issued capital, retained earnings and other equity components.

The Company's Directors periodically review the capital structure. As part of this review, the Directors consider the cost of capital and related risk.

**e. Market risk**

**i. Foreign exchange risk**

The Company is not significantly exposed to foreign exchange risk since there are no significant foreign exchange transactions and balances using foreign exchange.

**ii. Interest rate risk**

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

The Company is not significantly exposed to interest rate risk since there are no significant interest-bearing assets and liabilities. The Company's income and operating cash flows are substantially independent of changes in market interest rates.

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**20. ASET DAN LIABILITAS KEUANGAN**

Pada tanggal 31 Desember 2023, Perusahaan mengklasifikasikan kas dan setara kas, piutang usaha dan aset kontrak sebesar Rp212.884.200 (2022: Rp258.915.004), sebagai aset keuangan yang dicatat pada biaya perolehan diamortisasi, dan mengklasifikasikan penyertaan saham sebesar Rp60.408 (2022: Rp40.505) sebagai aset keuangan yang diukur dengan nilai wajar melalui melalui penghasilan komprehensif lain.

Pada tanggal 31 Desember 2023, Perusahaan mengklasifikasikan utang usaha, utang lain-lain, utang dividen dan biaya yang masih harus dibayar sebesar Rp131.713.085 (2022: Rp144.267.042) sebagai liabilitas keuangan yang dicatat pada biaya perolehan diamortisasi.

**20. FINANCIAL ASSETS AND LIABILITIES**

As at 31 December 2023, the Company classified its cash and cash equivalents, trade receivables and contract assets amounting to Rp212,884,200 (2022: Rp258,915,004) as financial assets measured at amortised cost, and classified its investment in shares amounting to Rp60,408 (2022: Rp40,505) as financial assets at fair value through other comprehensive income ("FVOCI").

As at 31 December 2023, the Company classified its trade payables, other payables, dividend payables and accrued expenses amounting to Rp131,713,085 (2022: Rp144,267,042) as financial liabilities measured at amortised cost.

**21. TRANSAKSI NON-KAS**
**21. NON-CASH TRANSACTIONS**

|   | <u>2023</u> | <u>2022</u> |   |
|---|-------------|-------------|---|
| Perolehan aset tetap melalui biaya yang masih harus dibayar | 1,624,335   | 1,422,500   | Addition of fixed assets through accrued expenses |
| Perolehan aset tetap melalui uang muka                      | -           | (3,605,000) | Addition of fixed assets through advances         |

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Laporan Tahunan **2023** Annual Report

# WAVE OF EXCELLENCE



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