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 PT Waskita Beton Precast Tbk

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KOLABORASI MEMBANGUN KINERJA BERKELANJUTAN

Collaboration to Foster a Sustainable Performance



Tentang Laporan Tahunan

About the Annual Report

Laporan Tahunan PT Waskita Beton Precast Tbk (WSBP) diterbitkan bersamaan dengan Laporan Keberlanjutan Tahun Buku 2025, merupakan satu kesatuan yang tidak terpisahkan. Laporan ini diterbitkan sebagai informasi mengenai gambaran secara utuh tentang risiko, peluang, prospek usaha, dan kinerja keberlanjutan WSBP. Melalui laporan ini diharapkan mampu memudahkan Pemegang Saham dan Pemangku Kepentingan dalam memahami tujuan strategis, perkembangan usaha dan keberlanjutan WSBP di tahun 2025.

Laporan ini disusun berdasarkan Undang-Undang No. 40 Tahun 2007 tentang Perseroan Terbatas; Undang-Undang No. 11 Tahun 2020 tentang Cipta Kerja; Anggaran Dasar Perusahaan; Peraturan Otoritas Jasa Keuangan No. 29/POJK.04/2016 tentang Laporan Tahunan Emiten atau Perusahaan Publik; dan Surat Edaran Otoritas Jasa Keuangan No. 16/SEOJK.04/2021 tentang Bentuk dan Isi Laporan Tahunan Emiten atau Perusahaan Publik.

The Annual Report of PT Waskita Beton Precast Tbk (WSBP) is published together with the 2025 Fiscal Year Sustainability Report, constituting one inseparable whole. This report is published as information providing a comprehensive overview of WSBP's business risks, opportunities, prospects, and sustainability performance. It is hoped that this report will facilitate Shareholders and Stakeholders in understanding WSBP's strategic objectives, business developments, and sustainability in 2025.

This report is prepared based on Law No. 40 of 2007 concerning Limited Liability Companies; Law No. 11 of 2020 concerning Job Creation; the Company's Articles of Association; Financial Services Authority Regulation No. 29/POJK.04/2016 concerning the Annual Report of Issuers or Public Companies; and Financial Services Authority Circular Letter No. 16/SEOJK.04/2021 concerning the Form and Content of the Annual Report of Issuers or Public Companies.



Laporan ini terdiri dari beberapa pembahasan, meliputi Ikhtisar Kinerja, Laporan Manajemen, Profil Perusahaan, Analisis dan Pembahasan Manajemen, Tinjauan Unit Pendukung Bisnis, Tata Kelola Perusahaan, Tanggung Jawab Sosial dan Lingkungan, dan Laporan Keuangan Audited per 31 Desember 2025.

Dalam laporan terdapat penyebutan satuan mata uang "Rupiah", "Rp" atau "IDR" merujuk pada mata uang resmi Republik Indonesia, sedangkan "Dollar AS" atau "USD" merujuk pada mata uang resmi Amerika Serikat. Semua informasi keuangan disajikan dalam mata uang Rupiah sesuai dengan Standar Akuntansi Keuangan Indonesia.

Laporan Tahunan disajikan dalam dua bahasa, yaitu Bahasa Indonesia dan Bahasa Inggris dengan menggunakan jenis dan ukuran huruf yang mudah dibaca dan dicetak dengan kualitas yang baik. Laporan Tahunan ini dapat dilihat dan diunduh di portal resmi Perusahaan www.waskitaprecast.co.id.

Penyebutan kata "WSBP" dan "Perusahaan" didefinisikan sebagai PT Waskita Beton Precast Tbk yang menjalankan bisnis manufaktur Beton Precast, Beton Readymix, Quarry, Jasa Konstruksi dan Post-Tension.

This report consists of several sections, including a Performance Summary, Management Report, Company Profile, Management Analysis and Discussion, Business Support Overview Unit, Corporate Governance, Social and Environmental Responsibility, and Audited Financial Statements as of December 31, 2025.

Within the report, references to the currency units "Rupiah", "Rp", or "IDR" refer to the official currency of the Republic of Indonesia, while "US Dollar" or "USD" refers to the official currency of the United States. All financial information is presented in Rupiah currency in accordance with Indonesian Financial Accounting Standards.

The Annual Report is presented in two languages, namely Indonesian and English, using a type and size of font that is easy to read and printed with good quality. This Annual Report can be viewed and downloaded on the Company's official portal at www.waskitaprecast.co.id.

The terms "WSBP" and "the Company" are defined as PT Waskita Beton Precast Tbk, which conducts business in the manufacture of Precast Concrete, Readymix Concrete, Quarry, Construction Services, and Post-Tension.

Sanggahan dan Batasan Tanggung Jawab Disclaimer

Dalam Laporan Tahunan ini memuat pernyataan mengenai kondisi keuangan, operasional, rencana, proyeksi, strategi, kebijakan, tujuan dan keberlanjutan Perusahaan, digolongkan sebagai pernyataan ke depan dalam pelaksanaan perundang-undangan yang berlaku, kecuali hal-hal yang bersifat historis. Pernyataan-pernyataan tersebut memiliki prospek risiko, ketidakpastian, serta dapat mengakibatkan perkembangan aktual secara material berbeda dari yang dilaporkan.

Pernyataan-pernyataan prospektif dalam Laporan Tahunan ini dibuat berdasarkan berbagai asumsi mengenai kondisi terkini dan mendatang, serta dinamika bisnis di mana Perusahaan menjalankan kegiatan usaha. Pernyataan tersebut bukan menjadi jaminan mengenai kinerja WSBP, karena dapat berubah dan menyesuaikan dengan dinamika bisnis di masa mendatang.

This Annual Report contains statements regarding the Company's financial and operational condition, plans, projections, strategies, policies, objectives, and sustainability, which are classified as forward-looking statements under applicable legislation, except for matters of a historical nature. These statements carry prospects of risk and uncertainty and may result in actual developments differing materially from those reported.

The forward-looking statements in this Annual Report are based on various assumptions regarding current and future conditions, and the business dynamics in which the Company operates. These statements are not a guarantee of WSBP's performance, as they may change and adjust to future business dynamics.



Tema Laporan Tahunan 2025

2025 Annual Report Theme

KOLABORASI MEMBANGUN KINERJA BERKELANJUTAN

Collaboration to Build
Sustainable Performance



WSBP secara berkala terus meningkatkan kinerja melalui upaya kolaborasi yang berkelanjutan dengan berbagai pihak. Kolaborasi ini dilakukan sebagai langkah penguatan terhadap visi yang berkelanjutan. Dalam hal ini, WSBP memperkuat sinergi dengan pemerintah, lembaga swasta, dan masyarakat lokal. WSBP menyadari bahwa peran sinergi dan kolaborasi yang berkesinambungan mampu hadirkan masa depan yang berkelanjutan bagi Perusahaan di masa mendatang.

Di tahun 2025, WSBP mencatatkan kinerja baik dengan memperoleh nilai kontrak baru sebesar Rp1,53 triliun dan berhasil membukukan total pendapatan sebesar Rp1,57 triliun. WSBP juga mencatatkan jumlah pelanggan yang tumbuh sebesar 13,33% atau sebanyak 238 pelanggan dari periode tahun sebelumnya sebanyak 210 pelanggan. Pencapaian tersebut sebagai langkah penguatan kolaborasi untuk membangun kinerja yang berkelanjutan. WSBP optimis, Perusahaan dapat tumbuh dengan kinerja yang optimal dan berkelanjutan di masa mendatang. Diharapkan WSBP mampu menggapai visi menjadi pemimpin utama di Indonesia dalam bidang Manufaktur Beton Precast, Beton Readymix, Quarry, Jasa Konstruksi, dan Post-Tension.

WSBP continuously strives to improve its performance through ongoing collaborative efforts with various stakeholders. These collaborations are undertaken as a step to reinforce its sustainable vision. In this regard, WSBP strengthens its synergy with the government, private institutions, and local communities. WSBP recognizes that continuous synergy and collaboration play a pivotal role in shaping a sustainable future for the Company.

In 2025, WSBP recorded strong performance, securing new contracts worth Rp1.53 trillion and posting total revenue of Rp1.57 trillion. WSBP also recorded a customer base growth of 13.33%, reaching 238 customers compared to 210 customers in the previous year. These achievements reflect the strengthening of collaboration to build sustainable performance. WSBP remains optimistic that the Company can achieve optimal and sustainable performance in the future. WSBP aspires to realize its vision of becoming Indonesia's leading company in Precast Concrete Manufacturing, Readymix Concrete, Quarry, Construction Services, and Post-Tension sectors.

Kesinambungan Tema

Theme Continuation



2024

Kolaborasi untuk Keberlanjutan Collaboration for Sustainability

Di tahun 2024, WSBP berkomitmen penuh dalam membangun kolaborasi serta sinergi yang kuat dengan seluruh mitra dan pemangku kepentingan guna membangun masa depan yang berkelanjutan. Selain terus meningkatkan kualitas produk dan layanan, segenap Insan WSBP juga turut serta menjaga hubungan yang harmonis dan sinergis demi keberlanjutan bisnis bersama dengan seluruh pemegang saham dan pemangku kepentingan. Seperti yang diketahui, kolaborasi memegang peranan penting sebagai salah satu kunci keberhasilan WSBP dalam mencapai berbagai pencapaian gemilang di tengah dinamika industri.

Melalui kerja sama yang baik dengan pemerintah, lembaga swasta, dan masyarakat lokal, WSBP berusaha untuk senantiasa mengoptimalkan dampak sosial dari setiap proyek yang dijalankan. Tema ini juga menggambarkan semangat kolaboratif yang diusung WSBP, yang meyakini bahwa kemajuan tidak dapat dicapai sendirian, melainkan melalui kerja sama yang erat untuk menciptakan pilar-pilar kemajuan yang kokoh dan berkelanjutan bagi bangsa dan negara. WSBP akan terus senantiasa bergerak bersama dalam menjaga keberlangsungan usaha kini dan nanti.

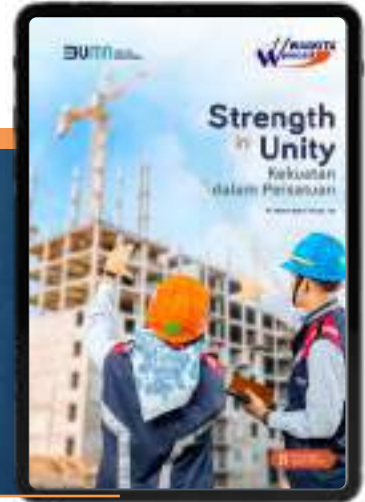
In 2024, WSBP is fully committed to building strong collaboration and synergy with all partners and stakeholders in order to build a sustainable future. In addition to continuing to improve the quality of products and services, all Insan WSBP also participate in maintaining harmonious and synergistic relationships, aiming for business sustainability, together with all shareholders and stakeholders. As is known, collaboration plays an important role as one of the keys to WSBP's success in achieving various brilliant achievements amidst the dynamics of the industry.

Through good cooperation with the government, private institutions, and local communities, WSBP strives to optimize the social impact of each project carried out. This theme also illustrates the collaborative spirit carried by WSBP, which believes that progress cannot be achieved alone, but through close cooperation to create pillars of solid and sustainable progress for the nation and state. WSBP will continue to move together in maintaining business continuity now and in the future.

Kesinambungan Tema Theme Continuation

2023

Kekuatan Dalam Persatuan Strength In Unity



Dalam menjalankan bisnisnya, WSBP terus mengoptimalkan kemampuannya untuk turut berkontribusi pada perkembangan konstruksi dan infrastruktur di Indonesia, dan konsisten untuk terus tumbuh serta unggul di bidangnya sebagai produsen beton baik Beton Precast maupun Beton Readymix.

Tahun 2023, WSBP telah memasuki usia yang ke 9 (sembilan) tahun. Tema "**Strength In Unity**" dirasa *inline* dengan *tagline* yang diusung oleh WSBP. Melalui tema ini, WSBP menegaskan kembali komitmennya untuk membangun dan bergerak bersama seluruh *Stakeholder* dan *Shareholder* demi perwujudan industri Beton Precast Terintegrasi. Untuk mendukung komitmen tersebut, WSBP mengimplementasikan langkah-langkah nyata melalui optimalisasi produksi, memaksimalkan suplai material, dan meningkatkan produktivitas. Langkah ini juga merupakan perwujudan dari program transformasi bisnis WSBP yang berorientasi pada *Operational Excellence*.

Ke depannya, WSBP optimis dan menargetkan kinerja Perusahaan akan terus meningkat di tahun-tahun selanjutnya, di antaranya menargetkan pertumbuhan nilai kontrak baru dan pendapatan usaha secara berkelanjutan. WSBP pun senantiasa melaksanakan program kerja strategis untuk memperkuat fundamental keuangan dengan diiringi penerapan tata kelola perusahaan dan manajemen risiko yang baik.

In running its business, WSBP continues to optimize its ability to contribute to the development of construction and infrastructure in Indonesia, and is consistent in continuing to grow and excel in its field as a manufacturer of both Precast Concretes and Readymix Concrete.

In 2023, WSBP have entered its 9th year. The theme "**Strength In Unity**" is considered in line with the tagline promoted by WSBP. Through this theme, WSBP reaffirms its commitment to build and move together with all Stakeholder and Shareholders for the realization of an integrated Precast Concrete industry. To support this commitment, WSBP implements Concrete steps through production optimization, maximizing material supply, and increasing productivity. This step is also a manifestation of WSBP's business transformation program which is oriented towards Operational Excellence.

In the future, WSBP is optimistic and set targets that the Company's performance will continue to improve in the coming years, including targeting sustainable growth in the value of new contracts and revenues. WSBP also continues to implement strategic work programs to strengthen financial fundamentals, accompanied by the implementation 2023 of good corporate governance and risk management.

Kesinambungan Tema

Theme Continuation



2022

Membangun Kekuatan dan Keberlanjutan

Rebuilding Strength And Sustainability

WSBP terus berupaya untuk bertahan di tengah dinamika industri yang semakin masif dan kompetitif serta kondisi lingkungan bisnis yang cukup menantang. Upaya tersebut dituangkan ke dalam langkah-langkah strategis untuk kembali bangkit dan pulih membangun kekuatan dan keberlanjutan perusahaan ke depannya.

Tahun 2022 menjadi langkah baru WSBP dalam menumbuhkan semangat bertransformasi, optimisme, rasa memiliki terhadap WSBP untuk mewujudkan WSBP yang semakin baik. Oleh karenanya di tahun buku ini WSBP mengusung tema **Rebuilding Strength and Sustainability** atau Membangun Kekuatan dan Keberlanjutan.

WSBP berkomitmen untuk dapat terus mengoptimalkan kemampuannya untuk turut berkontribusi pada perkembangan konstruksi dan infrastruktur di Indonesia, dan konsisten untuk terus tumbuh, dan unggul di bidangnya sebagai produsen beton baik Precast maupun Readymix.

WSBP continues make efforts to survive in the midst of increasingly massive and competitive industry dynamics and m challenging business environment conditions. These efforts are translated into strategic measures to rise and recover to rebuilding the Company's strength and sustainability going forward.

2022 is a new step for WSBP in fostering a spirit of transformation, optimism, a sense of belonging to WSBP to make WSBP even better. Therefore, in this fiscal year WSBP carries the theme **Rebuilding Strength and Sustainability**.

WSBP is committed to continuing to optimize its capabilities to contribute to the development of construction and infrastructure in Indonesia, and consistently grow and excel in its field as a Precast and Readymix Concrete manufacturing Company.

Kesinambungan Tema Theme Continuation

2021

Transformasi Menuju Perusahaan Precast Kelas Dunia Transformation Toward World- Class Precast Company



Sejak berdiri pada 7 Oktober 2014, WSBP mengemban amanat dari entitas induk usaha, yaitu PT Waskita Karya (Persero) Tbk atau Waskita, untuk berusaha di bidang manufaktur Beton Precast dan Beton Readymix. Dengan dukungan sumber daya yang mumpuni, WSBP menjadi salah satu produsen Beton Precast dan Beton Readymix terbesar di Indonesia.

Seiring dengan itu, kini WSBP tengah melakukan transformasi bisnis menjadi Perusahaan Precast Kelas Dunia, transformasi WSBP bertumpu pada tiga pilar, yaitu *Portfolio and Innovation*, *Lean and Digital*, dan *Liquidity Management*. Dengan demikian, transformasi yang dilakukan bisa membawa dampak yang baik terkait memperluas pasar, meningkatkan layanan atau produk sehingga memicu pertumbuhan penjualan yang berujung pada meningkatnya profit Perusahaan. Selain untuk menjadikan kompetitif di masa depan, transformasi juga agar terus relevan dan dapat memenuhi harapan Pemegang saham Pemangku Kepentingan lainnya.

Dari penjelasan tersebut, untuk Laporan Tahunan tahun 2021 ini WSBP mengusung tema “**Transformation Toward WorldClass Precast Company**” atau “Transformasi menuju Perusahaan Precast Kelas Dunia”, yang memberikan gambaran secara umum tentang kebijakan strategis Perusahaan selama 2021.

Since its establishment on October 7, 2014, WSBP has assumed the mandate of its parent company, PT Waskita Karya (Persero) Tbk or Waskita, to engage in Precast and readymix Concrete manufacturing. With the support of qualified resources, WSBP has become one of the largest Precast and Readymix Concrete producers in Indonesia.

In its journey, the Company is currently transforming its business into a World Class Precast Company, where the Company's transformation is based on three pillars, namely Portfolio and Innovation, Lean and Digital, and Liquidity Management. Thus, the transformation can have a good impact in terms of market expansion and services or products improvement so as to trigger sales growth which leads to an increase in the Company's profit. In addition to be competitive in the future, the transformation is also to continue to be relevant and to meet the expectations of other Stakeholders.

Concluded from this explanation, for the 2021 Annual Report, WSBP carries the theme “**Transformation Toward WorldClass Precast Company**”, which provides an overview of the Company's strategic policies throughout 2021.

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Keunggulan Kompetitif

Competitive Advantages



Beroperasi pada Sektor dengan Pertumbuhan Tinggi dan Dukungan Pemerintah

Operating in a High-Growth Sector Supported by the Government



Ditopang oleh Pasar *Captive* yang Solid serta Pertumbuhan Bisnis Inti Grup

Supported by a Solid Captive Market and the Group's Core Business Growth



Memiliki Jaringan Pemasaran dan Fasilitas Produksi Berskala Nasional

Having a National Marketing Network and Production Facilities

Komitmen Keberlanjutan

Sustainability Commitment



Keunggulan Kompetitif Competitive Advantages



Reputasi Produk yang Terpercaya dengan Rekam Jejak Proyek yang Kuat
A Trusted Product Reputation with Strong Project Track Record



Didukung Manajemen dan Human Capital yang Berpengalaman
Supported by Experienced Management and Human Capital



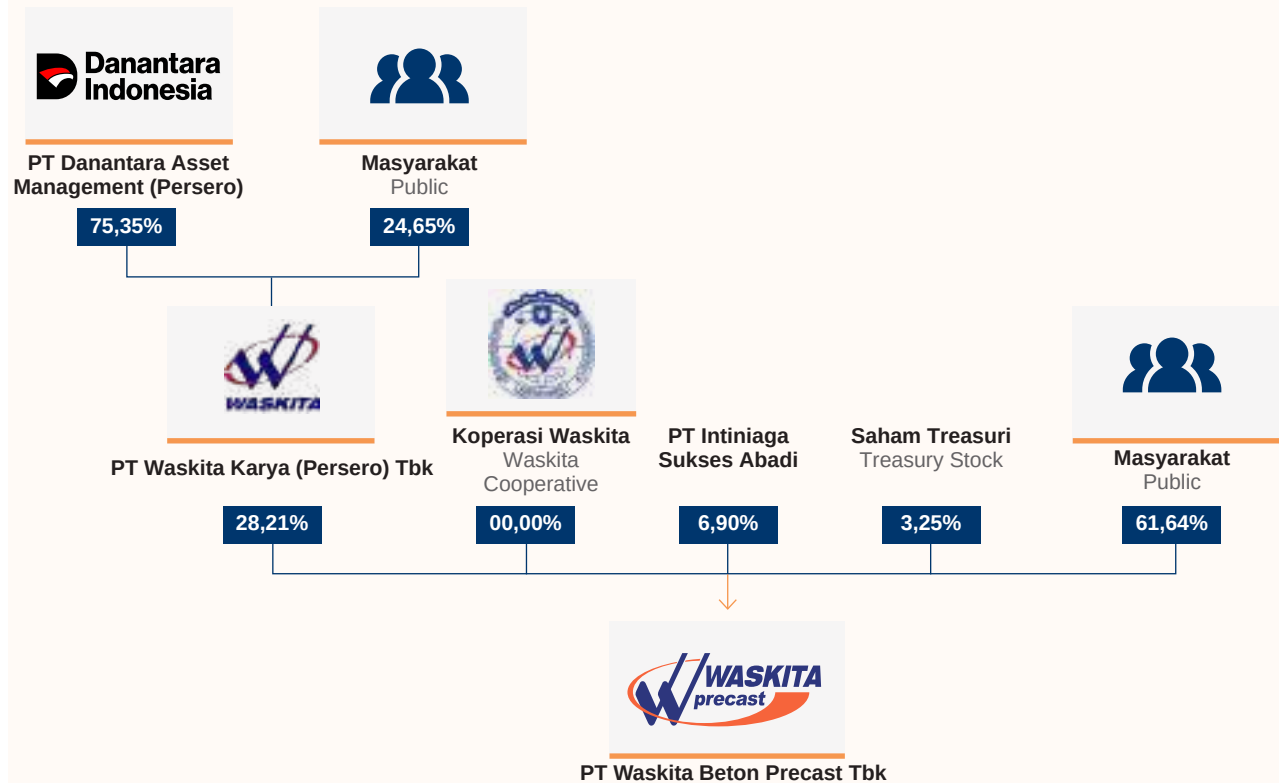
Komitmen keberlanjutan telah dilakukan secara terukur dan konsisten. Operasional yang berdampak positif bagi lingkungan hidup dan sosial adalah sebuah keberhasilan yang perlu dijaga dan ditingkatkan. WSBP senantiasa berkomitmen untuk terus berupaya menjadi mitra strategis yang dapat diandalkan dalam pembangunan berkelanjutan. Melalui kontribusi yang signifikan kepada masyarakat, lingkungan, dan seluruh pemangku kepentingan diharapkan akan mewujudkan keberlanjutan bisnis Perusahaan di masa mendatang.

The sustainability commitment has been implemented in a measurable and consistent manner. Operations that positively impact the environment and society are a success that needs to be maintained and enhanced. WSBP is consistently committed to continually striving to be a reliable strategic partner in sustainable development. Through significant contributions to society, the environment, and all stakeholders, it is hoped that the sustainability of the Company's business will be realized in the future.

Sekilas Tentang WSBP

WSBP at A Glance

Struktur Pemegang Saham · Company Group Structure



Lini bisnis dan kontribusinya terhadap Pendapatan WSBP

Lines of Business and their Contribution to WSBP Revenue



Jasa Konstruksi Construction Services

Pendukung yang terdiri dari jasa konstruksi, jasa instalasi produk, jasa pemancangan dan jasa *stressing* produk Beton Precast (*Post-Tensioning*). Includes supporting service activities consisting of construction services, product installation services, piling services and Precast Concrete product stressing services (*Post-Tensioning*).



Beton Precast Precast Concrete

Mencakup kegiatan manufaktur produk Beton Precast. Includes manufacturing activities for Precast Concrete products.



Beton Readymix Readymix Concrete

Mencakup kegiatan manufaktur Beton Readymix. Includes Readymix Concrete manufacturing activities.



Sewa Alat Berat* Heavy Equipment Rental*

Penyewaan Alat Berat untuk mendukung kebutuhan proyek khususnya untuk pasar eksternal. Heavy Equipment Rental to support project needs especially for the external market.



Quarry* Quarry*

Mencakup unit pendukung penghasil batu pecah digunakan dalam proyek konstruksi atau sebagai bahan baku untuk produk WSBP. Includes supporting units producing crushed stone used in construction projects or as raw material for WSBP products.

*) Dalam pencatatan dalam Laporan Keuangan, Lini Bisnis Quarry dan Sewa Alat Berat tergabung dalam Lini Bisnis Readymix. /

*) In the recording of Financial Statements, the Quarry and Heavy Equipment Rental Business Lines are included in the Readymix Business Line.

Sekilas Tentang WSBP

WSBP at A Glance

1. BETON PRECAST

Beton Precast merupakan beton yang dibuat dan dicetak dengan ukuran yang sudah ditentukan atau disesuaikan dengan aplikasi kerja sehingga bisa menghemat biaya dan efisiensi waktu. Produk Beton Precast diproduksi di Precast Plant. Produk Beton Precast yang dihasilkan WSBP yaitu Box Girder, Spun Pile, dan lainnya.

1. PRECAST CONCRETE

Precast Concrete is concrete made and molded according to specific measurements or customized for a particular work application, resulting in cost savings and time efficiency. Precast Concrete products are manufactured at a WSBP produces precast concrete products such as Box Girders, Spun Piles, and others.



Spun Pile



PC-I Girder



RISHA Modifikasi
RISHA Modification



PC-U Girder



PC-T Girder



Box Girder



Precast House 36



Kolom Balok Precast
Precast Column Beam



Half Slab

Sekilas Tentang WSBP

WSBP at A Glance



Full Slab



Hollow Core Slab



Voided Slab



Square Pile



SPRigWP



CCSP



FCSP & FRSP



Tetrapod



Sloof

Sekilas Tentang WSBP

WSBP at A Glance



Lining



RC Pipe



Box Culvert



U-Ditch & Cover



Movable Concrete Barrier (MCB)



**Tiang Listrik
Electric Pole**



**Bantalan Jalan Rel (BJR)
Concrete Sleeper for Railway**

Sekilas Tentang WSBP

WSBP at A Glance



2. BETON READYMIX

Beton Readymix adalah istilah beton yang sudah siap untuk digunakan tanpa perlu lagi pengolahan di lapangan dan diproduksi di Batching Plant. Ada pula metode konvensional atau disebut dengan *site mix*, di mana proses pencampurannya dilakukan di lapangan. Penggunaan Beton Readymix dapat mempercepat pekerjaan menghemat waktu dengan kualitas beton yang tetap terjaga. WSBP memproduksi Beton Readymix kualitas K100-K1.000. Beton Readymix yang diproduksi oleh WSBP adalah sebagai berikut:

2. READYMIX CONCRETE

Readymix Concrete is concrete that is ready for use without requiring on-site processing and is produced in a batching plant. There's also the conventional method, known as site mix, where the mixing process is carried out on-site. Using Readymix Concrete can speed up work, save time, and maintain concrete quality. WSBP produces Readymix Concrete in grades K100-K1.000. The Readymix Concrete products manufactured by WSBP are as follows:

K125 (FC 10,5) Kelas E Class E	Digunakan untuk lantai kerja Lean Concrete. Used for Lean Concrete work floors.
K250 (FC 20) Kelas C Class C	Digunakan untuk struktur dengan daya beban beton rendah, seperti Barrier, Pondasi PJU, Box Culvert, Retaining Wall, dan sebagainya. Used for structures with low Concrete load capacity, such as Barrier, Street Lighting Foundation, Box Culvert, Retaining Wall, and so on.
K350 (FC 30) Kelas B Class B	Digunakan untuk struktur dengan daya beban beton sedang, seperti Slab, Column, Pilecap, Pier Head, Backwall, Diafragma dan sebagainya. Used for structures with medium Concrete load capacity, such as Slabs, Columns, Pilecaps, Pier Heads, Backwalls, Diaphragms and so on.
K350 (FC 30) Kelas B2 Class B2	Digunakan sebagai pondasi Bore Pile dengan Slump yang lebih rendah (18±2cm) guna memudahkan <i>workability</i> atau proses penuangan dalam metode pengecoran Bore Pile. Used as Bore Pile foundations with lower Slump (18±2cm) to facilitate workability or pouring processes in Bore Pile casting methods.

Sekilas Tentang WSBP

WSBP at A Glance

K400 (FC 45) Kelas P Class P	Digunakan untuk Beton Rigid Pavement atau Rigid manual pada struktur jalan. Used for Rigid Pavement Concrete or manual Rigid applications in structural plans.
K500 (FC 40) Kelas A Class A	Biasanya digunakan untuk struktur dengan daya beban beton tinggi atau struktur yang membutuhkan beton percepatan, seperti Box Girder, Column Sosrobahu, dan Box atau Struktur Cantilever. Usually used for structures with high Concrete load capacity or structures that require accelerated Concrete, such as Box Girders, Sosrobahu Columns, and Box or Cantilever Structures.

3. QUARRY

Quarry WSBP menghasilkan batu pecah digunakan dalam proyek konstruksi atau sebagai bahan baku untuk produk Beton Precast dan Beton Readymix.

4. SEWA ALAT

WSBP turut mendukung penyediaan alat berat untuk kebutuhan proyek dan konstruksi, seperti: Truk Mixer, Truk Trailer, dan lain-lain.

5. JASA KONSTRUKSI

WSBP menyediakan layanan jasa untuk pembangunan sarana dan prasarana baik jalan tol, gedung, jembatan dan pembangunan infrastruktur lainnya yang terdiri dari Engineering, Instalasi, Jasa Pemancangan, Konstruksi, dan Post-Tensioning.

3. QUARRY

WSBP's Quarry produces crushed stone for use in construction projects or as raw material for Precast Concrete and Readymix Concrete products.

4. EQUIPMENT RENTAL

WSBP also supports the provision of heavy equipment for project and construction needs, such as: Mixer Truck, Trailer Truck, etc.

5. CONSTRUCTION SERVICES

WSBP offers services for the construction of facilities and infrastructure, including toll roads, buildings, bridges and other infrastructure development consisting of Engineering, Installation, Piling Services, Construction, and Post-Tensioning.

Sekilas Tentang WSBP

WSBP at A Glance

Proyek Berjalan Hingga 2025 · Ongoing Projects as of 2025



8 Mei 2024 – 20 September 2025
May 8, 2024 – September 20, 2025

Pembangunan Tembok Penahan Jembatan Enim 1-Jembatan Enim 2, Tanjung Enim, Sumatera Selatan
Construction of Enim Bridge 1-Enim Bridge 2 Retaining Wall, Tanjung Enim, South Sumatera



8 Januari 2024 – 3 Februari 2025
January 8, 2024 – February 3, 2025

Konstruksi Jembatan Flyover Shangri-La Residences Jakarta dan Shangri-La Hotel, DKI Jakarta
Construction of the Flyover Bridge at Shangri-La Residences Jakarta and Shangri-La Hotel, DKI Jakarta



8 Maret 2024 – Saat ini
March 8, 2024 – Present

Proyek Pembangunan Jalan Tol Probolinggo-Banyuwangi Paket 3, Jawa Timur
Probolinggo-Banyuwangi Package 3 Toll Road Construction Project, East Java



21 Desember 2023 – 31 Mei 2025
December 21, 2023 – May 31, 2025

Proyek Pembangunan Bendungan Mbay, Nusa Tenggara Timur
Mbay Dam Construction Project, East Nusa Tenggara



26 Oktober 2023 – 28 Februari 2025
October 26, 2023 – February 28, 2025

Proyek Rumah Susun ASN 3, Ibu Kota Negara (IKN) Nusantara, Kalimantan Timur
ASN Apartment (Public Housing) Project 3, Nusantara Capital City (IKN), East Kalimantan



5 Januari 2024 – 31 Desember 2025
January 5, 2024 – December 31, 2025

Proyek LRT Jakarta Fase 1B (Velodrome-Manggarai), DKI Jakarta
Jakarta LRT Phase 1B (Velodrome-Manggarai) Project, DKI Jakarta



9 Oktober 2024 – 15 Desember 2025
October 9, 2024 – December 15, 2025

Proyek Pembangunan Universitas Persatuan Islam (UNIP) PERSIS Bandung, Jawa Barat
Construction of Islamic Unity University (UNIP) PERSIS Project in Bandung, West Java



6 Mei 2024 – 20 Oktober 2025
May 6, 2024 – October 20, 2025

Proyek Pembangunan Container Yard & Infrastruktur Pendukung Terminal Batam, Kepulauan Riau
Construction of Container Yard & Terminal Supporting Infrastructure Batam Project, Riau Islands



14 Januari 2025 - 25 Desember 2025
January 14, 2025 - December 25, 2025

Proyek Jalan Tol Ciawi-Sukabumi Seksi 3A (Bocimi), Jawa Barat
Ciawi-Sukabumi Section 3A (Bocimi) Toll Road Project, West Java

Sekilas Tentang WSBP

WSBP at A Glance



7 Mei 2024 – Saat ini
May 7, 2024 – Present

Proyek Jalan Tol Ciawi-Sukabumi Seksi 3B (Bocimi), Jawa Barat
Ciawi-Sukabumi Section 3B (Bocimi) Toll Road Project, West Java



7 Februari 2022 – 31 Maret 2025
February 7, 2022 – March 31, 2025

Proyek Pembangunan Jalan Tol Kataraja Tahap I (Banten), Jawa Barat
Construction of Kataraja Phase I (Banten) Toll Road Project, West Java



30 Agustus 2024 – 28 Februari 2025
August 30, 2024 – February 28, 2025

Proyek Jalan Tol Jakarta-Cikampek II Selatan Seksi 2, DKI Jakarta
Jakarta-South Cikampek II Section 2 Toll Road Project, DKI Jakarta



18 Desember 2024 – 30 Desember 2025
December 18, 2024 – December 30, 2025

Proyek Pembangunan Struktur Jembatan Musi, Sumatera Selatan
Musi Bridge Structural Construction Project, South Sumatera



21 Mei 2024 – 31 Desember 2025
May 21, 2024 – December 31, 2025

Proyek Pembangunan Bendungan Bener Paket II, Purworejo, Jawa Tengah
Bener Dam Package II Construction Project, Purworejo, Central Java



3 Januari 2025 – 5 Mei 2025
January 3, 2025 – May 5, 2025

Pekerjaan Perkuatan Dermaga Utara Terminal Peti Kemas Batu Ampar, Kepulauan Riau
Reinforcement of the North Pier of the Batu Ampar Container Terminal, Riau Islands



3 Oktober 2025 – Saat ini
October 3 2025 – Present

Pembangunan Gedung Kuliah Jurusan Kesehatan Politeknik Negeri Madura, Jawa Timur
Construction of the Health Department Lecture Building at Madura State Polytechnic, East Java



1 Desember 2025 – Saat ini
December 1, 2025 – Present

Pekerjaan Tambahan Proyek Pembangunan Container Yard dan Infrastruktur Terminal Peti Kemas Batu Ampar, Kepulauan Riau
Additional Works for the Container Yard and Batu Ampar Container Terminal Infrastructure Construction Project, Riau Islands



26 November 2025 – Saat ini
November 26, 2025 – Present

Pembangunan Sekolah Rakyat Provinsi Sulawesi Selatan 1, Sulawesi Selatan
Construction of the Public's School of South Sulawesi Province 1, South Sulawesi

Sekilas Tentang WSBP

WSBP at A Glance



18 November 2025 – Saat ini
November 18, 2025 – Present

**New Priok Eastern Access (NPEA)
Seksi II, DKI Jakarta**
New Priok Eastern Access (NPEA)
Section II, DKI Jakarta



22 Oktober 2024 – 31 Agustus 2025
October 22, 2024 – August 31, 2025

**Pembangunan Tanggul Pengaman
Pantai NCICD Fase A Lokasi 1 Paket
2, DKI Jakarta**
Construction of the NCICD Coastal
Protection Wall Phase A, Location 1
Package 2, DKI Jakarta



3 Februari 2025 – 30 November 2025
February 3, 2025 – November 30, 2025

**Proyek Jalan Tol Palembang-Betung
Seksi 3, Sumatera Selatan**
Palembang – Betung Section 3 Toll
Road Project, South Sumatera



19 Desember 2024 – 22 Desember 2025
December 19, 2024 – December 22, 2025

**Proyek Jalan Tol Palembang-Betung
Seksi 2, Sumatera Selatan**
Palembang – Betung Section 2 Toll
Road Project, South Sumatera



19 Desember 2024 – 22 Desember 2025
December 19, 2024 – December 22, 2025

**Proyek Jalan Tol Palembang-Betung
Seksi 1, Sumatera Selatan**
Palembang – Betung Section 1 Toll
Road Project, South Sumatera



14 Januari 2025 – 30 November 2025
January 14, 2025 – November 30, 2025

**Proyek Jalan Tol Trans Sumatera Ruas
Betung (Simpang Sekayu)-Tempino-
Jambi Seksi 2B, Sumatera Selatan**
Trans Sumatera Betung Section (Sekayu
Interchange)-Tempino-Jambi Section 2B
Toll Road Project, South Sumatera

Sekilas Tentang WSBP

WSBP at A Glance



31 Desember 2024 – 30 Oktober 2025
December 31, 2024 – October 30, 2025

Jalan Akses Tol Patimban, Jawa Barat
Patimban Access Toll Road, West Java



28 Juli 2025 – Saat ini
July 28, 2025 – Present

Proyek Pembangunan Jalan Tol Kediri-Tulungagung
Kediri-Tulungagung Toll Road Construction Project



18 Desember 2024 – 31 Juli 2025 /
December 18 2024 – July 31, 2025

Proyek Pembangunan Jalan Tol Ruas Palembang Betung Prioritas 3, Interchange Gandus, Interchange Pulau Rimo, Junction Palembang (Ramp 4, 6 dan 8), Sumatera Selatan
Construction of Palembang – Betung Priority 3: Gandus Interchange, Pulau Rimo Interchange, Palembang Junction (Ramps 4, 6, and 8) Toll Road Project, South Sumatera



8 Januari 2026 – Saat ini
January 8, 2026 – Present

Proyek Sekolah Rakyat Provinsi Sumatera Selatan, Sumatera Selatan
Public's School of South Sumatera Province Project, South Sumatera



6 Januari 2025 – 30 Oktober 2025
January 6, 2025 – October 30, 2025

Proyek Tzu Chi School Extension PIK 2, DKI Jakarta
Tzu Chi School PIK 2 Extension Project, DKI Jakarta

Pencapaian Terbaik

Best Achievements



Nilai Kontrak Baru
New Contract Value



Rp
1.528,15

Miliar
Billion

Pendapatan Usaha
Revenues



Rp
1.569,57

Miliar
Billion

Laba Kotor
Gross Profit



Rp
274,47

Miliar
Billion

70,33% ditopang dari perolehan kontak Eksternal

70.33% is supported by External contracts

Kontribusi terbesar pada segmen Beton Precast sebesar 47,17%

70.33% is supported by External contracts

Margin Laba Kotor sebesar 17,5%
Gross Profit Margin (GPM) of 17.5%



Pencapaian Terbaik Best Achievements



Beton Precast Precast Concrete



Rp
740,43

Miliar
Billion

47,17% dari jumlah Pendapatan Usaha
47.17% from total Revenue

Beton Readymix & Quarry* Readymix Concrete & Quarry*



Rp
504,65

Miliar
Billion

32,16% dari jumlah Pendapatan Usaha
32.16% from total Revenue

Jasa Konstruksi Construction Services



Rp
324,50

Miliar
Billion

20,67% dari jumlah Pendapatan Usaha
20.67% from total Revenue

* dalam pencatatan Laporan Keuangan, Lini Bisnis Sewa Alat tergabung dalam Lini Bisnis Readymix & Quarry
in Financial Statements, the Equipment Rental Business Line is included within the Readymix & Quarry Business Line.



01

Kilas Kinerja

Performance Highlights

**Perusahaan membukukan
Pendapatan Usaha sebesar
Rp1.569.574 miliar pada tahun
2025.**

The Company recorded Revenues of
Rp1,569,574 billion in 2025.



Ikhtisar Data Keuangan Penting

Key Financial Highlights

LAPORAN LABA (RUGI) DAN PENGHASILAN KOMPREHENSIF LAIN

(Dalam jutaan Rupiah)

STATEMENT OF PROFIT (LOSS) AND OTHER COMPREHENSIVE INCOME

(In million of Rupiah)

Uraian Description	2025	2024	2023	2022	2021	YoY 2024-2025 (%)	CAGR 2021-2025 (%)
Pendapatan Usaha Revenues	1.569.575	1.971.896	1.487.588	2.062.171	1.380.071	(20,40) ▼	3,27
Precast Precast	740.431	866.209	540.400	830.931	686.348	(14,52) ▼	1,91
Readymix dan Quarry* Readymix and Quarry*	504.647	681.507	579.837	410.796	422.786	(25,95) ▼	4,52
Jasa Konstruksi Construction Service	324.497	424.181	367.351	820.444	270.937	(23,50) ▼	4,61
Beban Pokok Pendapatan Cost of Revenues	(1.295.109)	(1.602.222)	(1.496.423)	(1.757.946)	(1.073.123)	19,17 ▲	(4,81)
Laba (Rugi) Kotor Gross Profit (Loss)	274.466	369.675	(8.835)	304.225	306.949	(25,75) ▼	(2,76)
Beban Penjualan Sales Expenses	(99.215)	(137.382)	(93.827)	(117.165)	(154.906)	27,78 ▲	10,54
Beban Umum dan Administrasi General and Administrative Expenses	(380.594)	(473.731)	(506.330)	(543.518)	(1.216.867)	19,66 ▲	25,22
Beban Non-Contributing Plant Non-Contributing Plant Expenses	(22.939)	(90.537)	(114.993)	(428.527)	(361.571)	74,66 ▲	49,81
Beban Pajak Penghasilan Final Final Income Tax Expenses	(8.599)	(7.387)	(1.275)	(4.465)	(8.654)	(16,40) ▼	0,16
Keuntungan (Kerugian) Selisih Kurs – Neto Gain (Loss) Foreign Exchange - Net	-	7	(64)	294	516	(100,00) ▼	(100,00)
Pendapatan Bunga Interest Income	2.164	2.629	2.131	1.848	1.166	(17,67) ▼	16,72
Pendapatan (Beban) Lain-Lain - Neto Other (Expenses) Income - Net	(12.841)	(376.662)	976.457	1.914.352	107.256	96,59 ▲	-
Laba (Rugi) Sebelum Beban Keuangan dan Pajak Profit (Loss) Before Finance Cost and Tax	(247.557)	(713.389)	253.264	1.127.045	(1.326.112)	65,30 ▲	-
Beban Keuangan Financial Costs	(289.813)	(283.913)	(246.964)	(451.275)	(617.251)	(2,08) ▼	17,22
Laba (Rugi) Sebelum Pajak Profit (Loss) Before Tax	(537.370)	(997.302)	6.300	675.770	(1.943.362)	46,12 ▲	27,48
Laba (Rugi) Bersih Tahun Berjalan Net Profit (Loss) for the Year	(537.370)	(997.302)	6.300	675.770	(1.943.362)	46,12 ▲	27,48

Ikhtisar Data Keuangan Penting

Key Financial Highlights

Uraian Description	2025	2024	2023	2022	2021	YoY 2024-2025 (%)	CAGR 2021- 2025 (%)
Pendapatan (Rugi) Komprehensif Lain Other Comprehensive (Loss) Income							
Pengukuran Kembali Liabilitas Imbalan Kerja – Neto Remeasurement of Defined Benefit Obligations - Net	743	632	(152)	(449)	(4.478)	17,43 ▲	-
Surplus (Defisit) Revaluasi Aset Tetap Fixed Assets Revaluation Surplus (Deficit)	-	-	-	-	43.414	-	-
Pos yang Akan Direklasifikasi ke Laba Rugi Items that Will be Reclassified to Profit or Loss	41.160	76.455	-	-	-	(46,16) ▼	-
Jumlah Penghasilan Komprehensif Lain Total Other Comprehensive Income	41.903	77.088	(152)	(449)	38.937	(45,64) ▼	1,85
Jumlah Laba (Rugi) Komprehensif Tahun Berjalan Comprehensive (Loss) Profit for the Year	(495.466)	(920.214)	6.149	675.321	(1.904.426)	46,16 ▲	28,58
Laba (Rugi) per Saham Dasar Basic Earnings (Loss) per Share	(10,84)	(20,62)	0,16	27,56	(79,27)	47,43 ▲	39,19

*) Pendapatan Sewa Alat Berat dikonsolidasikan ke Readymix dan Quarry

*) Heavy Equipment Rental Revenues is consolidated to Readymix and Quarry

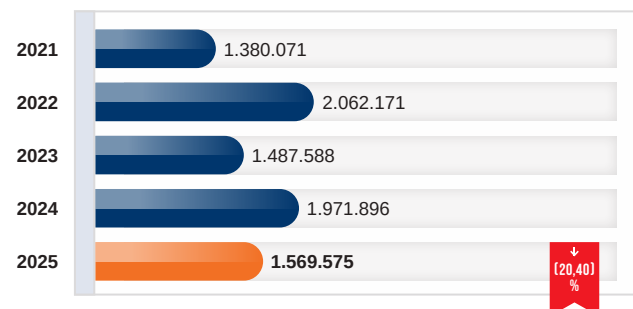
Ikhtisar Data Keuangan Penting

Key Financial Highlights

Pendapatan Usaha

Revenue

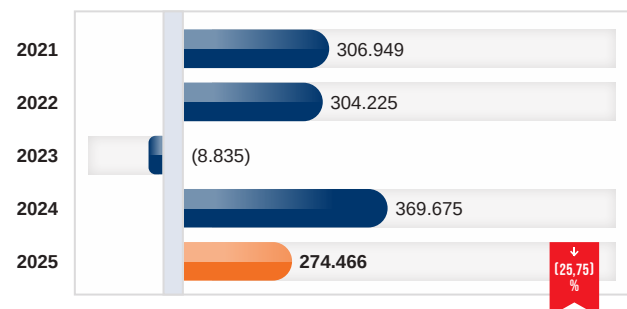
(Rp juta)
(Rp million)



Laba (Rugi) Kotor

Gross Profit (Loss)

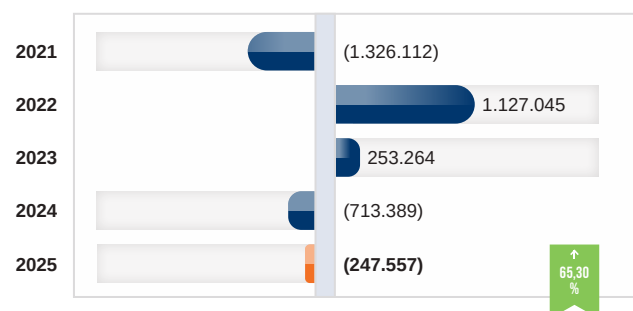
(Rp juta)
(Rp million)



Laba (Rugi) Sebelum Beban Keuangan dan Pajak

Profit (Loss) Before Finance Cost and Tax

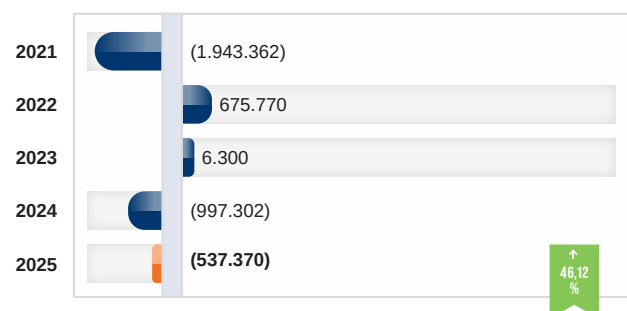
(Rp juta)
(Rp million)



Laba (Rugi) Sebelum Pajak

Profit (Loss) Before Tax

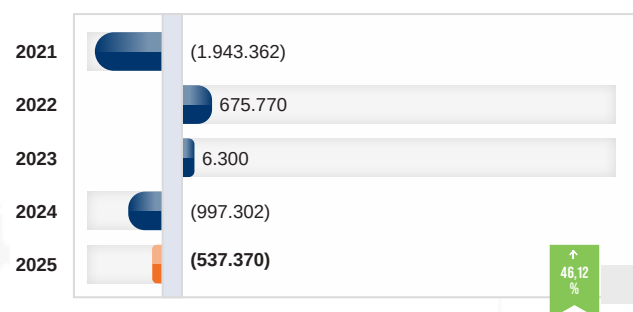
(Rp juta)
(Rp million)



Laba (Rugi) Bersih Tahun Berjalan

Net Profit (Loss) for the Year

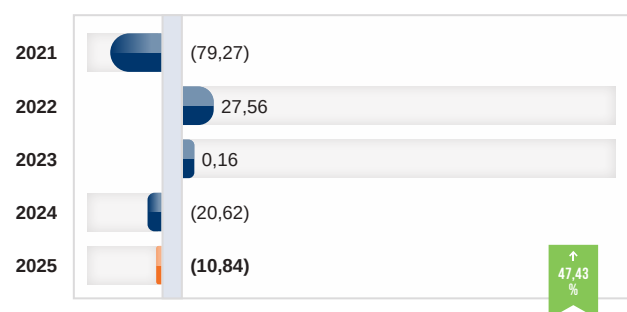
(Rp juta)
(Rp million)



Laba (Rugi) Per Saham Dasar

Basic Earnings (Loss) Per Share

(dalam Rupiah penuh)
(in full Rupiah)



Ikhtisar Data Keuangan Penting

Key Financial Highlights

LAPORAN POSISI KEUANGAN

(Dalam jutaan Rupiah)

STATEMENT OF FINANCIAL POSITION

(In million of Rupiah)

Uraian Description	2025	2024	2023	2022	2021	YoY 2024-2025 (%)	CAGR 2021-2025 (%)
ASET							
ASSETS							
Aset Lancar							
Current Assets							
Kas dan Setara Kas Cash and Cash Equivalents	61.564	205.754	120.812	238.947	93.664	(70,08) ▼	(9,96)
Piutang Usaha – Neto							
Trade Receivable – Net							
Pihak Berelasi Related Parties	289.376	323.288	509.632	621.213	887.702	(10,49) ▼	(24,44)
Pihak Ketiga Third Parties	98.093	100.248	85.078	212.053	467.555	(2,15) ▼	(32,32)
Piutang Retensi – Neto							
Retention Receivable – Net							
Pihak Berelasi Related Parties	134.783	144.971	207.700	-	-	(7,03) ▼	-
Pihak Ketiga Third Parties	1.031	2.265	7.515	-	-	(54,49) ▼	-
Piutang Lain-lain							
Other Receivables							
Pihak Berelasi Related Parties	3.262	13.724	1.534	17.051	2.167	(76,23) ▼	10,77
Pihak Ketiga Third Parties	30.248	3.871	90.837	8.038	4.917	681,51 ▲	57,49
Persediaan - Neto Inventories - Net	144.452	204.661	250.413	346.193	595.243	(29,42) ▼	(29,81)
Tagihan Bruto kepada Pelanggan – Neto							
Gross Amount Due From Customers – Net							
Pihak Berelasi Related Parties	90.061	225.246	246.361	514.752	259.794	(60,02) ▼	(23,27)
Pihak Ketiga Third Parties	15.475	44.300	71.180	179.203	173.742	(65,07) ▼	(45,37)
Pajak Dibayar di Muka Prepaid Taxes	14.191	15.488	56.795	78.282	76.104	(8,37) ▼	(34,29)
Uang Muka kepada Pihak Ketiga Advances to Third Parties	1.133	10.454	164	181	631	(89,16) ▼	15,76
Biaya Dibayar di Muka Prepaid Expenses	18.147	34.564	30.056	18.179	107.599	(47,50) ▼	(38,33)
Aset Diklasifikasi Dimiliki untuk Dijual Assets Classified Held for Sale	-	-	-	-	1.518.964	-	(100,00)
Jumlah Aset Lancar Total Current Assets	901.817	1.328.834	1.678.077	2.234.092	4.188.082	(32,13) ▼	(31,95)
Aset Tidak Lancar							
Non-Current Assets							
Aset Tetap - Neto Property, Plant and Equipment - Net	2.100.182	2.221.654	2.752.257	3.680.902	2.574.848	(5,47) ▼	(4,97)
Aset Hak Guna - Neto Right of Use Assets - Net	1.594	2.876	8.777	13.659	24.799	(44,58) ▼	(49,65)
Aset Lain-lain - Neto Other Assets - Net	51.949	65.267	34.035	35.006	94.348	(20,41) ▼	(9,22)
Jumlah Aset Tidak Lancar Total Non-Current Assets	2.153.724	2.289.797	2.795.069	3.729.566	2.693.995	(5,94) ▼	(5,28)
Jumlah Aset Total Assets	3.055.541	3.618.631	4.473.146	5.963.658	6.882.077	(15,56) ▼	(18,37)

Ikhtisar Data Keuangan Penting

Key Financial Highlights

Uraian Description	2025	2024	2023	2022	2021	YoY 2024-2025 (%)	CAGR 2021-2025 (%)
LIABILITAS LIABILITIES							
Liabilitas Jangka Pendek Current Liabilities							
Utang Bank Jangka Pendek Short-term Bank Loans							
Pihak Berelasi Related Parties	-	-	-	-	1.765.463	-	(100,00)
Pihak Ketiga Third Parties	671.127	671.127	671.127	671.127	2.099.768	-	(24,81)
Utang Obligasi Jangka Pendek – Neto Short Term Bonds Payable - Net	-	-	-	1.850.770	1.997.172	-	(100,00)
Utang Usaha Trade Payables							
Pihak Berelasi Related Parties	339.927	482.644	527.138	48.465	51.576	(29,57) ▼	60,23
Pihak Ketiga Third Parties	538.344	674.383	744.035	3.231.908	2.983.349	(20,17) ▼	(34,82)
Utang Bruto Gross Payables							
Pihak Berelasi Related Parties	15.578	17.896	37.747	-	-	(12,95) ▼	-
Pihak Ketiga Third Parties	174.726	208.804	200.865	-	-	(16,32) ▼	-
Utang Lain-lain Other Payables							
Pihak Berelasi Related Parties	15.403	16.211	25.154	17.951	70.017	(4,99) ▼	(31,51)
Pihak Ketiga Third Parties	29.776	6.869	2.844	1.051	7.227	333,47 ▲	42,47
Utang Pajak Taxes Payable	42.031	58.385	46.355	45.882	53.303	(28,01) ▼	(5,77)
Beban Akrua Accrued Expenses	235.110	267.934	294.733	578.762	570.863	(12,25) ▼	(19,89)
Uang Muka dari Pelanggan Advances from Customers							
Pihak Berelasi Related Parties	13.604	88.681	54.057	32.436	17.419	(84,66) ▼	(5,99)
Pihak Ketiga Third Parties	66.368	11.691	37.646	41.166	7.386	467,67 ▲	73,13
Liabilitas Sewa Jangka Pendek Short-term Lease Liabilities	125	1.339	4.347	2.972	-	(90,67) ▼	-
Jumlah Liabilitas Jangka Pendek Total Current Liabilities	2.142.118	2.505.965	2.646.049	6.522.490	9.623.544	(14,52) ▼	(31,31)
Liabilitas Jangka Panjang Non-Current Liabilities							
Utang Bank Jangka Panjang Long Term Bank Loans							
Pihak Berelasi Related Parties	1.008.853	951.159	901.879	677.672	-	6,07 ▲	-
Pihak Ketiga Third Parties	761.585	713.883	672.637	630.603	-	6,68 ▲	-
Liabilitas Imbalan Pasca Kerja Employee Benefit Liabilities	31.420	27.294	31.043	17.372	19.944	15,12 ▲	12,03



Ikhtisar Data Keuangan Penting

Key Financial Highlights

Uraian Description	2025	2024	2023	2022	2021	YoY 2024-2025 (%)	CAGR 2021-2025 (%)
Utang Obligasi - Neto Bonds Payable - Net	269.468	248.134	228.967	211.746	-	8,60 ▲	-
Obligasi Wajib Konversi Mandatory Convertible Bond	807.697	727.655	651.812	-	-	11,00 ▲	-
Liabilitas Sewa Jangka Panjang Long-term Lease Liabilities	1.536	2.355	5.252	17.372	17.118	(34,75) ▼	(45,27)
Jumlah Liabilitas Jangka Panjang Total Non-Current Liabilities	2.880.558	2.670.479	2.491.591	1.544.376	37.062	7,87 ▲	196,92
Jumlah Liabilitas Total Liabilities	5.022.676	5.176.444	5.137.640	8.066.866	9.660.606	(2,97) ▼	(15,09)
Defisiensi Ekuitas Equity Deficiency							
Modal saham: Saham Seri A dengan nilai nominal Rp100 per lembar saham Saham Seri B dengan nilai nominal Rp100 per lembar saham Saham Seri C dengan nilai nominal Rp50 per lembar saham							
Share Capital: Series A Share with a nominal value Rp100 per share Series B Share with a nominal value Rp100 per share Series C Share with a nominal value Rp50 per share							
Modal Dasar pada 31 Desember 2025 – 147.266.778.136 Lembar Saham Authorized Capital as at December 31, 2025 – 147,266,778,136 Shares							
Modal Ditempatkan dan Disetor Penuh pada 31 Desember 2025 – 56.780.478.486 Lembar Saham Subscribed and Fully Paid as at December 31, 2025 – 56,780,478,486 Shares	4.157.082	4.072.310	4.045.844	2.636.116	2.636.116	2,08 ▲	12,06
Tambahan Modal Disetor Additional Paid-in Capital	3.969.169	3.967.796	3.967.367	3.944.529	3.944.529	0,03 ▲	0,16
Saham Diperoleh Kembali Treasury Stock	(775.954)	(775.954)	(775.954)	(775.954)	(775.954)	-	-
Saldo laba (Defisit) Retained Earnings (Deficit)							
Telah Ditentukan Penggunaannya Appropriated	272.173	272.173	272.173	272.173	272.173	-	-
Belum Ditentukan Penggunaannya Unappropriated	(9.989.385)	(9.452.758)	(8.456.089)	(8.462.238)	(9.143.832)	(5,68) ▼	(2,24)
Komponen Ekuitas Lainnya Other Components of Equity	399.780	358.620	282.164	282.164	282.164	11,48 ▲	8,50
Jumlah Defisiensi Ekuitas Total Equity Deficiency	(1.967.135)	(1.557.813)	(664.494)	(2.103.208)	(2.778.529)	(26,28) ▼	8,27
Jumlah Liabilitas dan Defisiensi Ekuitas Total Liabilities and Equity Deficiency	3.055.541	3.618.631	4.473.146	5.963.658	6.882.077	(15,56) ▼	(18,37)

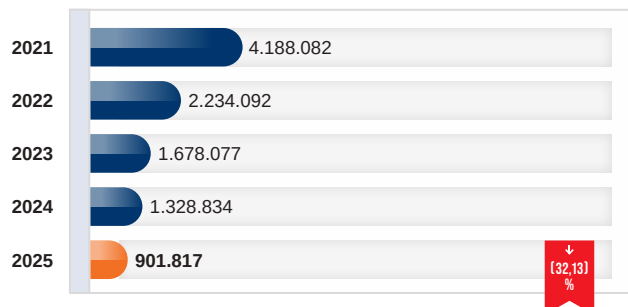
Ikhtisar Data Keuangan Penting

Key Financial Highlights

Jumlah Aset Lancar

Total Current Assets

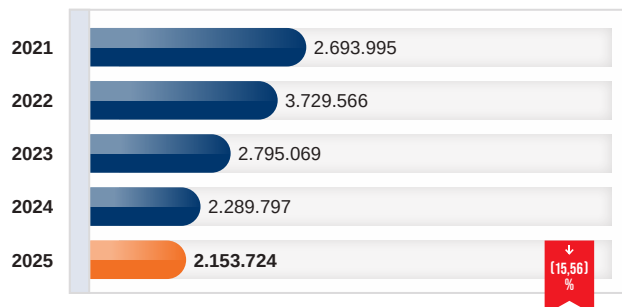
(Rp juta)
(Rp million)



Jumlah Aset Tidak Lancar

Total Non-Current Assets

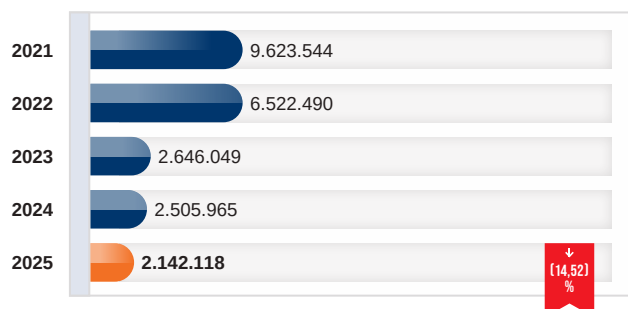
(Rp juta)
(Rp million)



Jumlah Liabilitas Jangka Pendek

Total Current Liabilities

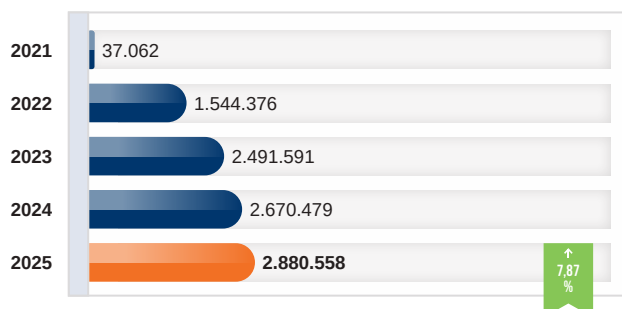
(Rp juta)
(Rp million)



Jumlah Liabilitas Jangka Panjang

Total Non-Current Liabilities

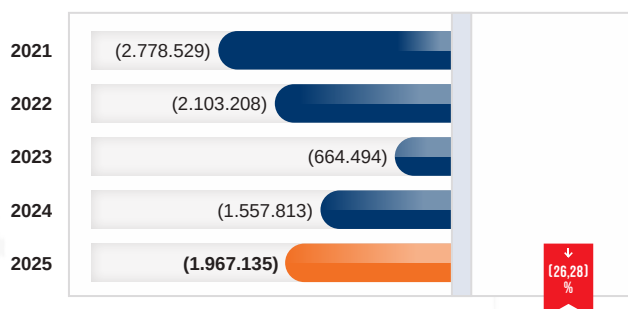
(Rp juta)
(Rp million)



Jumlah Defisiensi Ekuitas

Total Equity Deficiency

(Rp juta)
(Rp million)



Ikhtisar Data Keuangan Penting

Key Financial Highlights

LAPORAN ARUS KAS

(Dalam jutaan Rupiah)

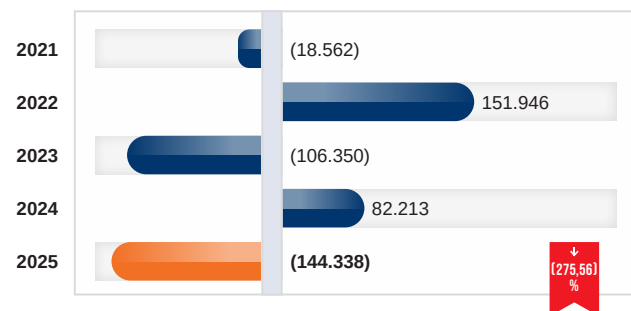
STATEMENT OF CASH FLOWS

(In millions of Rupiah)

Uraian Description	2025	2024	2023	2022	2021	YoY 2024-2025 (%)	CAGR 2021-2025 (%)
Kas Bersih (Digunakan untuk)/Diperoleh dari Aktivitas Operasi Net Cash (Used in)/Provided From Operating Activities	(144.338)	82.213	(106.350)	151.946	(18.562)	(275,56) ▼	(66,99)
Kas Bersih Diperoleh dari Aktivitas Investasi Net Cash Provided from Investing Activities	4.005	17.115	(1.144)	(1.598)	(387)	(76,60) ▼	-
Kas Bersih Digunakan untuk Aktivitas Pendanaan Net Cash Used in Financing Activities	(3.857)	(14.393)	(10.577)	(5.360)	(131.586)	73,20 ▲	58,62
Kenaikan (Penurunan) Bersih - Kas dan Setara Kas Net Increase (Decrease) - Cash and Cash Equivalents	(144.190)	84.936	(118.072)	144.989	(150.535)	(269,76) ▼	1,07
Kas dan Setara Kas - Awal Tahun Cash and Cash Equivalents - Beginning of the Year	205.754	120.812	238.947	93.664	244.199	70,31 ▲	(4,19)
Kas dan Setara Kas - Pada Akhir Tahun Cash and Cash Equivalents - Ending of the Year	61.564	205.754	120.812	238.947	93.664	(70,08) ▼	(9,96)

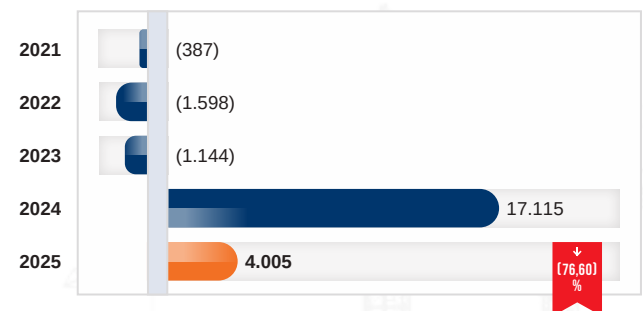
Kas Bersih (Digunakan untuk)/Diperoleh dari Aktivitas Operasi Net Cash (Used in)/Provided From Operating Activities

(Rp juta)
(Rp million)



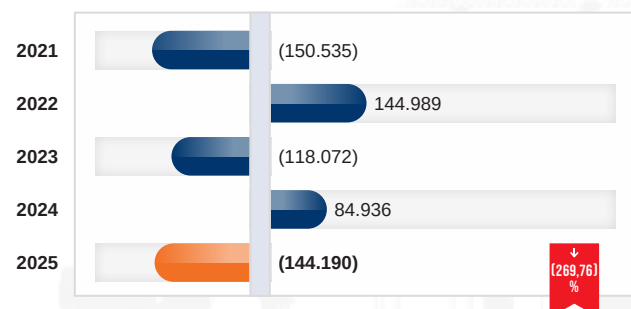
Kas Bersih Diperoleh dari Aktivitas Investasi Net Cash Provided from Investing Activities

(Rp juta)
(Rp million)



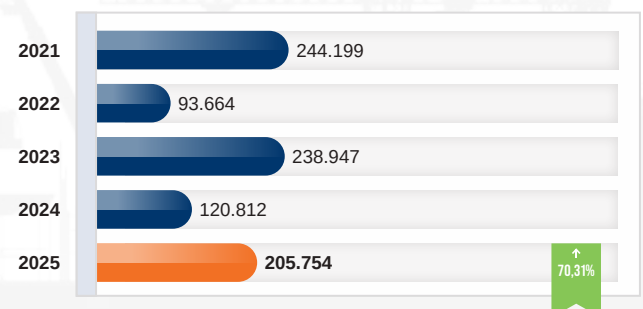
Kenaikan (Penurunan) Bersih - Kas dan Setara Kas Net Increase (Decrease) - Cash and Cash Equivalents

(Rp juta)
(Rp million)



Kas dan Setara Kas - Awal Tahun Cash and Cash Equivalents - Beginning of the Year

(Rp juta)
(Rp million)



Ikhtisar Data Keuangan Penting

Key Financial Highlights

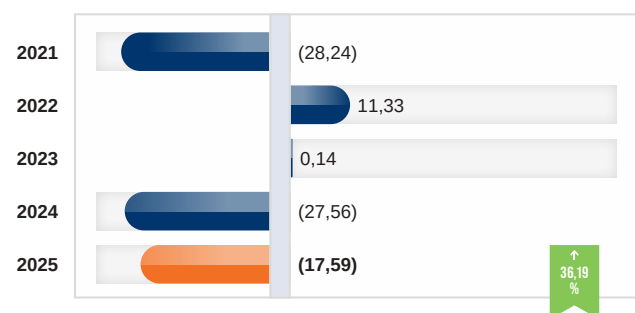
RASIO-RASIO KEUANGAN

FINANCIAL RATIOS

Uraian Description	2025	2024	2023	2022	2021	YoY 2024-2025 (%)	CAGR 2021-2025 (%)
Rasio Pengembalian atas Aset (%) Return on Assets Ratio (%)	(17,59)	(27,56)	0,14	11,33	(28,24)	36,19 ▲	71,91
Rasio Pengembalian atas Ekuitas (%) Return on Equity Ratio (%)	(27,32)	(64,02)	(0,95)	(32,13)	69,94	57,33 ▲	-
Marjin Laba Kotor (%) Gross Profit Margin (%)	17,49	18,75	(0,59)	14,75	22,24	(6,72) ▼	(70,22)
Marjin Laba Operasi (%) Operating Profit Margin (%)	(14,41)	(16,70)	(48,53)	(35,59)	(95,46)	13,74 ▲	80,29
Marjin Laba Bersih (%) Net Profit Margin (%)	(34,24)	(50,58)	0,42	32,77	(140,82)	32,31 ▲	77,79
Rasio Lancar (x) Current Ratio (x)	0,42	0,53	0,64	0,34	0,44	(20,61) ▼	(0,93)
Rasio Total Utang (Berbunga) terhadap Total Modal (x) Interest Bearing Debt to Equity Ratio (x)	(1,38)	(1,66)	(3,72)	(1,93)	(2,12)	(16,92) ▼	(10,21)
Rasio Total Liabilitas terhadap Total Ekuitas (%) Debt to Equity Ratio (%)	(255,33)	(332,29)	(773,17)	(383,55)	(347,69)	(23,16) ▼	(70,73)
Rasio Total Liabilitas terhadap Total Aset (%) Debt to Assets Ratio (%)	164,38	143,05	114,86	135,27	140,37	14,91 ▲	67,10
Rasio Laba Sebelum Bunga dan Penyusutan Terhadap Beban Bunga (x) Interest-Service Coverage Ratio (x)	(0,22)	(0,08)	(1,17)	(0,81)	(1,44)	(172,54) ▼	37,62

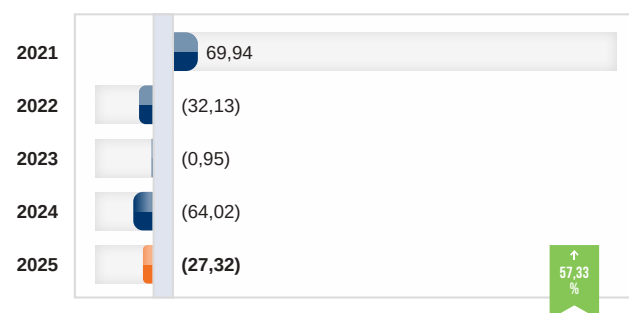
Rasio Pengembalian atas Aset Return on Assets Ratio

(%)



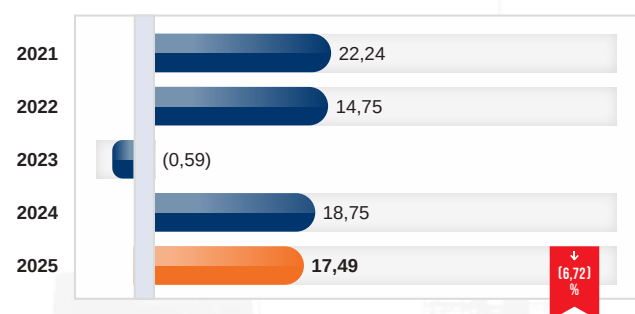
Rasio Pengembalian atas Ekuitas Return on Equity Ratio

(%)



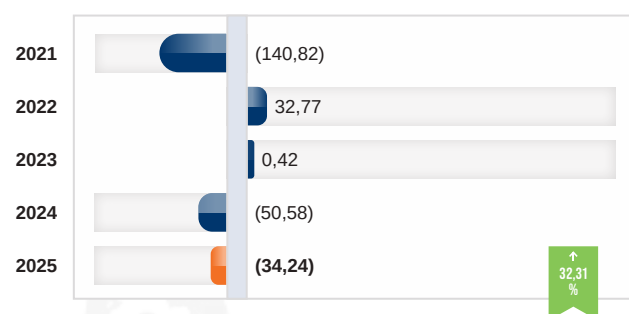
Marjin Laba Kotor Gross Profit Margin

(%)



Marjin Laba Bersih Net Profit Margin

(%)



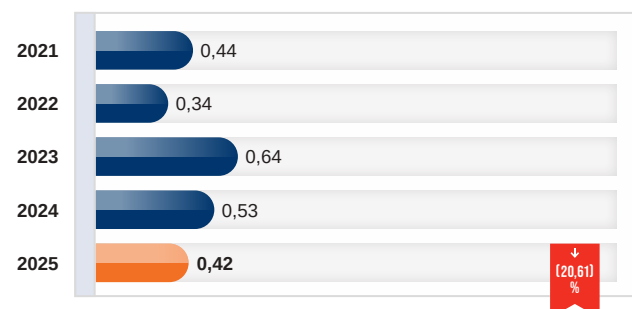
Ikhtisar Data Keuangan Penting

Key Financial Highlights

Rasio Lancar

Current Ratio

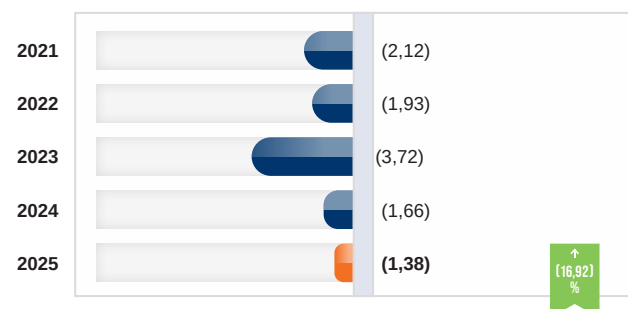
(%)



Rasio Total Utang (Berbunga) terhadap Total Modal

Interest Bearing Debt to Equity Ratio

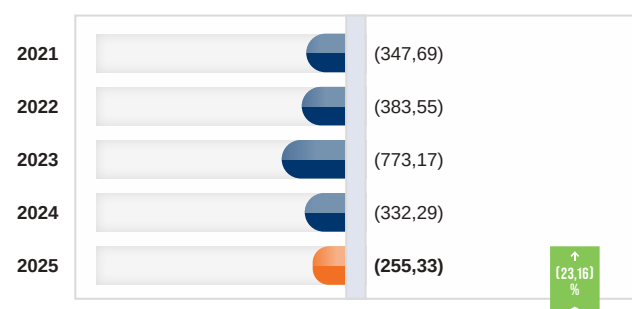
(%)



Rasio Total Liabilitas terhadap Total Ekuitas

Debt to Equity Ratio

(%)



Ikhtisar Operasional

Operational Highlights

KINERJA SEGMENT USAHA

(Dalam Jutaan Rupiah, kecuali Dinyatakan Lain)

OPERATIONAL PERFORMANCE PER BUSINESS SEGMENT

(In million of Rupiah, unless otherwise stated)

Uraian Description	2025	2024	2023	2022	2021	YoY 2024-2025 (%)	CAGR 2021-2025 (%)
Nilai Kontrak Dikelola Order Book Value							
Sisa Nilai Kontrak (SNK) Carry Over Contract Value	1.285.430	1.175.233	1.187.979	3.242.446	2.601.070	9,38 ▲	(16,16)
Nilai Kontrak Baru (NKB) New Contract Value (NKB)	1.528.149	2.368.753	1.736.631	1.509.752	2.717.249	(35,49) ▼	(13,40)
Jumlah Nilai Kontrak Dikelola Total Order Book Value	2.813.579	3.543.986	2.924.610	4.752.198	5.318.319	(20,44) ▼	(14,67)

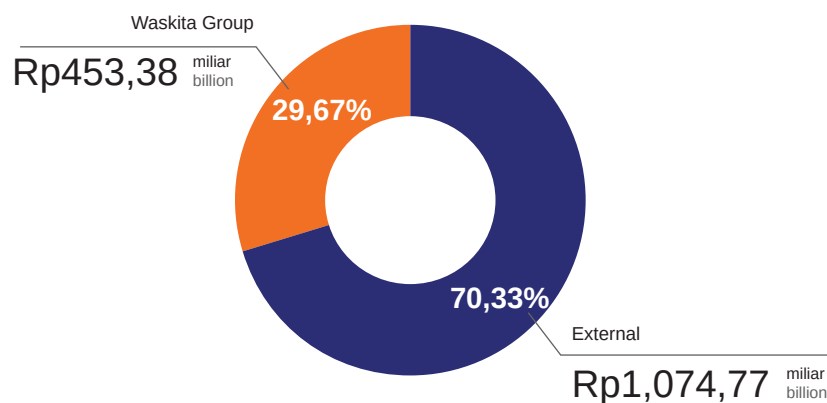
Ikhtisar Operasional

Operational Highlights

Uraian Description	2025	2024	2023	2022	2021	YoY 2024-2025 (%)	CAGR 2021-2025 (%)
Beton Precast Precast Concrete							
Kapasitas Produksi (ton) Production Capacity (tons)	3.700.000	3.700.000	3.700.000	3.700.000	3.700.000	-	-
Volume Produksi (ton) Production Volume (tons)	315.239	411.921	269.161	546.263	190.547	(23,47) ▼	13,41
Beton Readymix Readymix Concrete							
Kapasitas Produksi (m³) Production Capacity (m³)	1.204.896	1.480.000	2.095.782	2.714.151	3.279.055	(25,50) ▼	(23,85)
Volume Produksi (m³) Production Volume (m³)	511.570	698.078	619.029	709.061	325.323	(19,42) ▼	14,67

SEGMENT KONTRAK BARU 2025

NEW CONTRACT SEGMENT IN 2025



KOMPOSISI PEROLEHAN KONTRAK BARU 2025

- Eksternal : 70,33%
- Grup Waskita: 29,67%

COMPOSITION OF NEW CONTRACT ACQUISITION IN 2025

- External : 70.33%
- Waskita Group: 29.67%

Tabel Kontrak Baru 2025

(Dalam Jutaan Rupiah)

No	Proyek Project	Nilai Kontrak Contract Value	Produk Product
1	Pembangunan Sekolah Rakyat Provinsi Sulawesi Selatan 1, Sulawesi Selatan Construction of the Public's School of South Sulawesi Province 1, South Sulawesi	349.074	Jasa Konstruksi Construction Services
2	Tangguh UCC Project	78.545	Precast
3	Pembangunan Gedung Kuliah Jurusan Kesehatan Politeknik Negeri Madura, Jawa Timur Construction of the Health Department Lecture Building at Madura State Polytechnic, East Java	59.121	Jasa Konstruksi Construction Services
4	Proyek Jalan Tol Palembang-Betung Seksi 2, Sumatera Selatan Palembang-Betung Section 2 Toll Road Project, South Sumatera	54.011	Readymix
5	Proyek Jalan Tol Ciawi-Sukabumi Seksi 3B (Bocimi), Jawa Barat Ciawi-Sukabumi Section 3B (Bocimi) Toll Road Project, West Java	43.488	Readymix

New Contracts in 2025

(In Millions of Rupiah)

Ikhtisar Operasional Operational Highlights

PERTUMBUHAN PELANGGAN

Langkah strategis dilakukan mewujudkan visinya menjadi pemimpin utama di Indonesia dalam bidang Manufaktur Beton Precast, Beton Readymix, Quarry, Jasa Konstruksi, dan Post-Tension. WSBP senantiasa memperluas jangkauan pasar dengan menargetkan pertumbuhan pelanggan yang positif. Di tahun 2025, pertumbuhan pelanggan WSBP adalah sebagai berikut:

CUSTOMER GROWTH

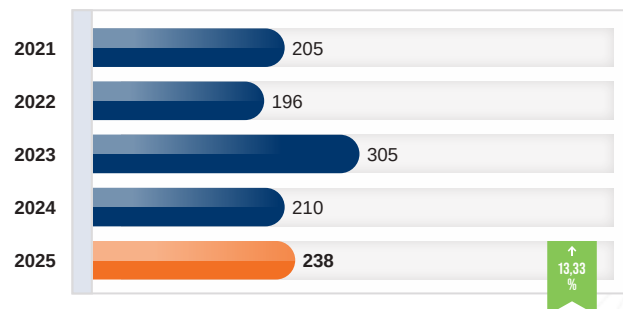
Strategic steps are taken to realize the Company's vision of becoming a leading leader in Indonesia in the fields of Precast Concrete Manufacturing, Readymix Concrete, Quarry, Construction Services, and Post-Tension. WSBP continuously expands its market reach by targeting positive customer growth. WSBP's customer growth in 2025 is as follows:

Tabel Pertumbuhan Pelanggan 2025

Customer Growth in 2025 Table

Uraian Description	2025	2024	2023	2022	2021	YoY 2024-2025 (%)	CAGR 2021- 2025 (%)
Jumlah Pelanggan Total Customers	238	210	305	196	205	13,33 ▲	3,03

Jumlah Pelanggan 2025
Total Customers of 2025



Jumlah Pelanggan tumbuh sebesar 13,33% atau sebanyak 238 pelanggan dari periode tahun sebelumnya sebanyak 210 pelanggan.

The number of customers increased by 13.33% or 238 customers from the previous year's period of 210 customers.

PERLINDUNGAN KONSUMEN

Sebagai bentuk tanggung jawab sosial Perusahaan dalam perlindungan konsumen, WSBP terus berupaya meningkatkan kualitas layanan melalui pengembangan kanal komunikasi yang responsif dan mudah diakses melalui Halo WSBP (<https://halo.waskitaprecast.co.id>). Dengan Halo WSBP, pelanggan dapat secara langsung berkomunikasi dengan tiap Area Penjualan WSBP sesuai dengan lokasi proyek konsumen serta dapat mengakses informasi tentang produk dan layanan WSBP lainnya.

CONSUMER PROTECTION

As part of the Company's social responsibility in protecting consumers, WSBP continues to enhance service quality by developing communication channels that are responsive and easily accessible through Halo WSBP (<https://halo.waskitaprecast.co.id>). Through Halo WSBP, customers can directly communicate with each WSBP Sales Area according to their project location and access information about WSBP's products and other services.

Layanan ini dikembangkan tanpa menimbulkan tambahan biaya, dengan mengoptimalkan infrastruktur dan sumber daya internal yang telah tersedia.

This service has been developed without incurring additional costs, by optimizing existing infrastructure and internal resources.

Ikhtisar Saham

Share Highlights

INFORMASI SAHAM

PT Waskita Beton Precast Tbk mencatatkan saham dengan kode saham "WSBP" di Bursa Efek Indonesia (BEI) pada 20 September 2016.

STOCK INFORMATION

PT Waskita Beton Precast Tbk listed its shares under the ticker code "WSBP" on the Indonesia Stock Exchange (IDX) on September 20, 2016.

Tabel Informasi Saham WSBP 2024-2025

Information on WSBP Share in 2024-2025

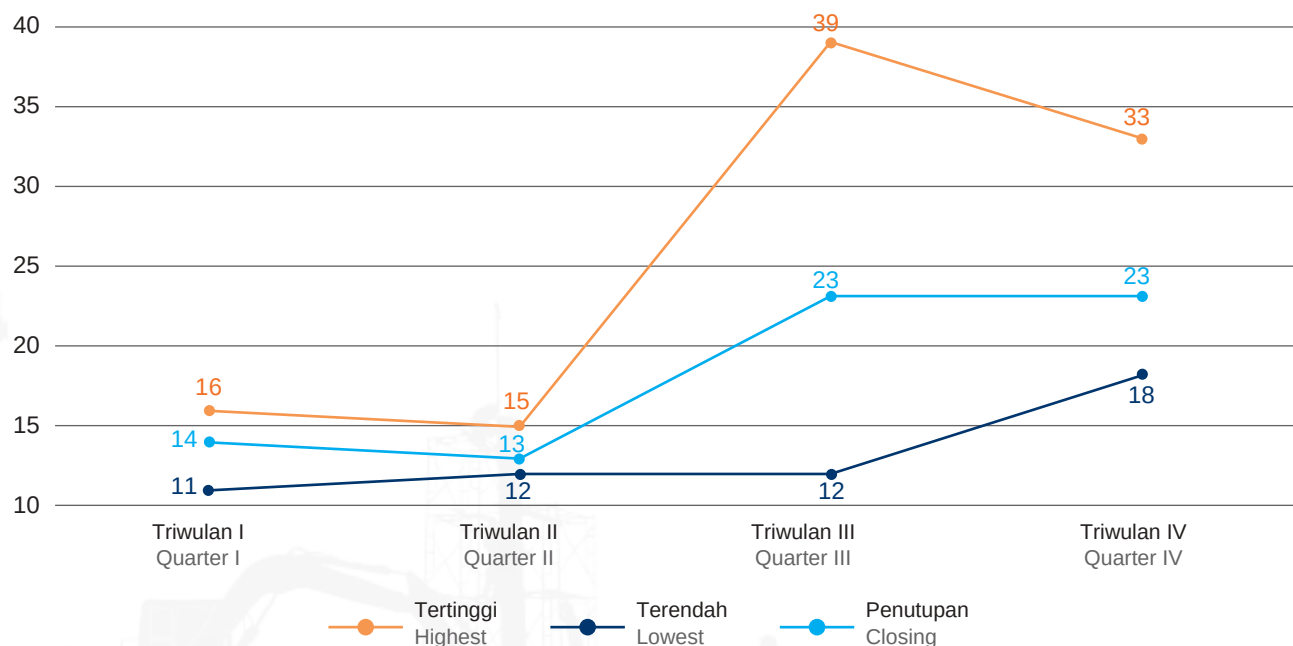
Periode Period	Harga Saham (Rp/lembar saham) Share Price (Rp/share)				Jumlah Saham Beredar (saham) Total Outstanding Shares (shares)	Volume Transaksi (miliar lembar) Transaction Volume (billion shares)	Kapitalisasi Pasar (Rp- triliun) Market Capitalization (Rp-trillion)
	Pembukaan Opening	Tertinggi Highest	Terendah Lowest	Penutupan Closing			
2025							
Kuartal I Quarter I	16	16	11	14	55.836.517.121	0,22	7,82
Kuartal II Quarter II	13	15	12	13	55.836.517.121	0,26	7,26
Kuartal III Quarter III	13	39	12	23	56.780.478.486	5,88	1,30
Kuartal IV Quarter IV	23	33	18	23	56.780.478.486	4,62	1,30
2024							
Kuartal I Quarter I	50	50	34	34	54.555.721.325	0,02	1,85
Kuartal II Quarter II	31	31	10	11	54.555.721.325	0,43	0,60
Kuartal III Quarter III	11	26	11	20	54.906.503.076	0,65	1,10
Kuartal IV Quarter IV	20	22	15	16	55.085.048.699	0,28	0,88

PERGERAKAN HARGA SAHAM

Pergerakan Harga Saham 2025

STOCK PRICE MOVEMENT

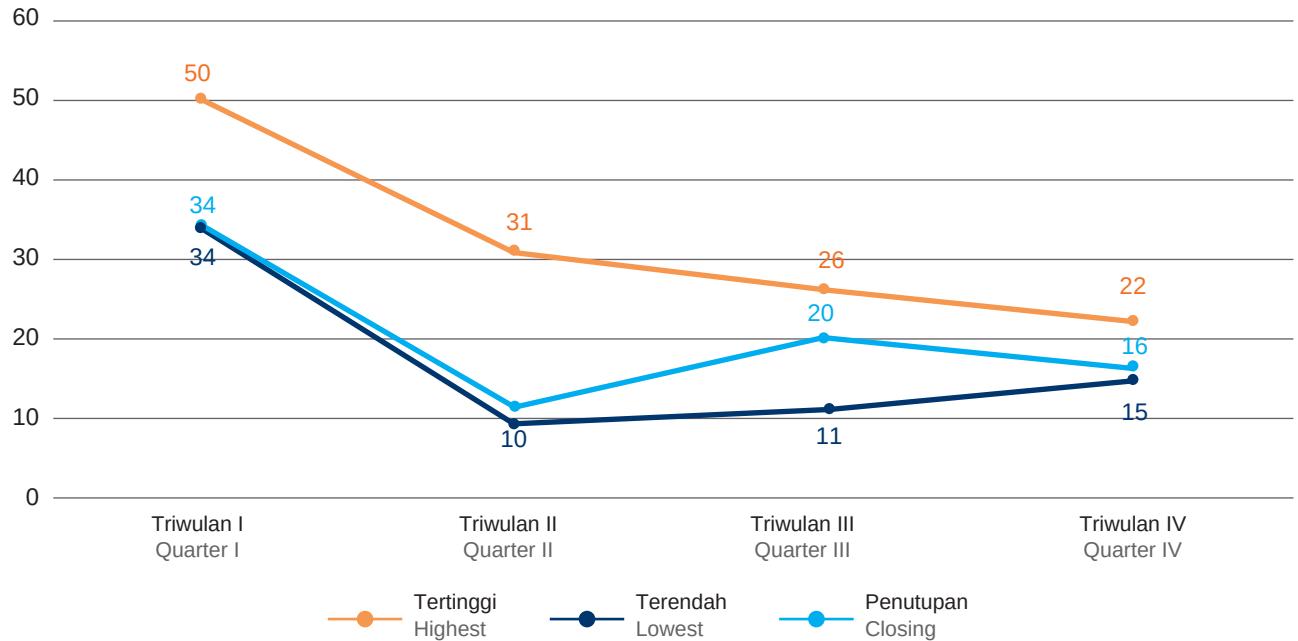
Stock Price Movement in 2025



Ikhtisar Saham Share Highlights

Pergerakan Harga Saham 2024

Stock Price Movement in 2024

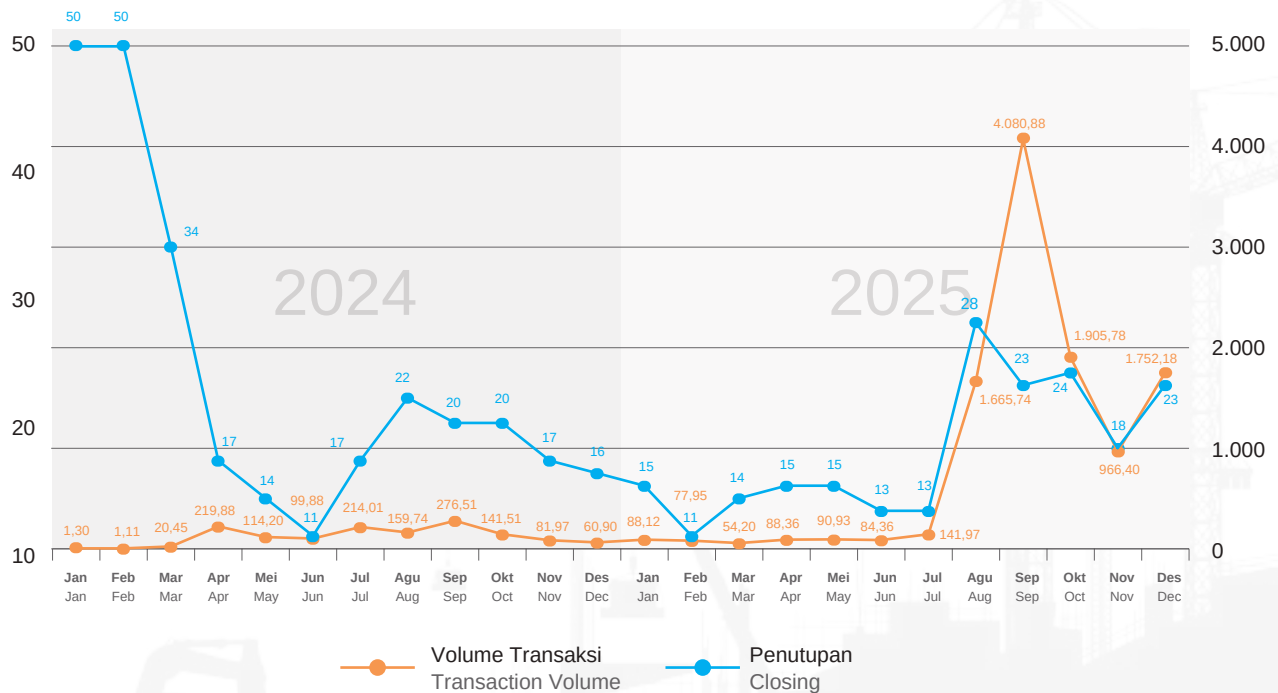


GRAFIK PERGERAKAN HARGA SAHAM 2024-2025

2024-2025 STOCK PRICE MOVEMENT CHARTS

Harga Penutupan (Rp/Saham)
Closing Price (Rp/Share)

Volume Transaksi (Saham)
Transaction Volume (Share)



Informasi Aksi Korporasi

Information on Corporate Actions

CASH FLOW AVAILABLE FOR DEBT SERVICES (CFADS)

Sepanjang tahun 2025, WSBP melakukan 2 (dua) kali pembayaran kewajiban melalui skema *Cash Flow Available for Debt Services* (CFADS) kepada Kreditur dalam rangka restrukturisasi WSBP. Rincian atas pembayaran tersebut adalah sebagai berikut:

Uraian Description	Tanggal Pembayaran Payment Date	Porsi Perbankan Banking Portion	Porsi Kreditur Dagang Trade Creditors Portion	Porsi Pemegang Obligasi & Kreditur Finansial Lain Bondholders & Other Financial Creditors Portion
<i>Cash Flow Available for Debt Services V</i>	25 Maret 2025 March 25, 2025	37.319.205.664	66.964.502.856	3.392.850.209
<i>Cash Flow Available for Debt Services VI</i>	25 September 2025 September 25, 2025	38.141.686.797	70.773.688.715	3.421.307.850

CASH FLOW AVAILABLE FOR DEBT SERVICES (CFADS)

Throughout 2025, WSBP made two (2) payments of its obligations to creditors under the Cash Flow Available for Debt Services (CFADS) scheme as part of WSBP's restructuring. The details of these payments are as follows:

PENAMBAHAN MODAL TANPA HAK MEMESAN EFEK TERLEBIH DAHULU (PMTHMETD)

Sepanjang tahun 2025, WSBP telah melaksanakan kembali serangkaian aksi korporasi dalam rangka implementasi ketentuan restrukturisasi keuangan berdasarkan Perjanjian Perdamaian WSBP, yaitu:

1. Penambahan Modal Tanpa Hak Memesan Efek Terlebih Dahulu sesuai dengan ketentuan Tranche D Perjanjian Perdamaian Konversi Utang menjadi Ekuitas Tahap IV kepada 14 Kreditur Dagang sebesar Rp38.182.110.868 menjadi 751.468.422 saham seri C WSBP yang telah diselesaikan pada tanggal 26 Maret 2025.
2. Penambahan Modal Tanpa Hak Memesan Efek Terlebih Dahulu sesuai dengan ketentuan Tranche D Perjanjian Perdamaian Konversi Utang menjadi Ekuitas Tahap V kepada 21 Kreditur Dagang sebesar Rp47.962.677.477 menjadi 943.961.365 saham seri C WSBP yang telah diselesaikan pada tanggal 09 Juli 2025.

CAPITAL INCREASE WITHOUT PRE-EMPTIVE RIGHTS (PMTHMETD)

Throughout 2025, WSBP has implemented a series of corporate actions to implement the financial restructuring provisions under the WSBP's Composition Plan, namely:

1. Capital Increase Without Pre-emptive Rights in accordance with the provisions of Tranche D of the Composition Plan, Debt to Equity Conversion Phase IV to 14 Trade Creditors in the amount of Rp38,182,110,868, resulting in 751,468,422 Series C shares of WSBP, which was completed on March 26, 2025.
2. Capital Increase Without Pre-emptive Rights in accordance with the provisions of Tranche D of the Composition Plan, Debt to Equity Conversion Phase V to 21 Trade Creditors in the amount of Rp47,962,677,477, resulting in 943,961,365 Series C shares of WSBP, which was completed on July 9, 2025.

No.	Pemegang Saham Shareholders	Kepemilikan Saham per 31 Desember 2024 Share Ownership as of December 31, 2024		Kepemilikan Saham setelah Konversi Tahap IV (26 Maret 2025) Share Ownership after Phase IV Conversion (March 26, 2025)		Kepemilikan Saham setelah Konversi Tahap V (09 Juli 2025) Share Ownership after Phase V Conversion (July 9, 2025)	
		Jumlah Saham (Lembar) Number of Shares (Sheets)	Persentase Kepemilikan Ownership Percentage (%)	Jumlah Saham (Lembar) Number of Shares (Sheets)	Persentase Kepemilikan Ownership Percentage (%)	Jumlah Saham (Lembar) Number of Shares (Sheets)	Persentase Kepemilikan Ownership Percentage (%)
1.	PT Waskita Karya (Persero) Tbk	16.017.557.697	29,08%	16.017.557.697	28,69%	16.017.557.697	28,21%
2.	Koperasi Waskita Waskita Cooperative	13.935	0,00%	13.935	0,00%	13.935	0,00%
3.	PT Intiniaga Sukses Abadi	3.926.464.978	7,13%	3.926.646.978	7,03%	3.926.646.978	6,92%
4.	Publik (masing-masing kepemilikan di bawah 5%) Public (each ownership below 5%)	33.295.549.089	60,44%	34.047.017.511	60,98%	36.836.259.876	64,87%
Sub Jumlah Subtotal		53.239.767.699	96,65%	53.991.236.121	96,70%	54.935.197.486	96,75%
5.	Saham Diperoleh Kembali Treasury Stock	1.845.281.000	3,35%	1.845.281.000	3,30%	1.845.281.000	3,25%
Jumlah Total		55.085.048.699	100,00%	55.836.517.121	100,00%	56.780.478.486	100,00%

Adapun penjelasan lengkap terkait Informasi Aksi Korporasi dapat dilihat pada Bab Analisis & Pembahasan Manajemen buku ini.

A complete explanation of Corporate Action Information can be seen in the Management Analysis & Discussion Chapter of this book.

Informasi Penghentian Sementara Perdagangan Saham dan/atau Sanksi Perdagangan Saham

Information on Trading Suspension and/or Trading Sanctions

Di tahun 2025, tidak terdapat penghentian sementara perdagangan saham dan/ atau penghapusan pencatatan saham yang berdampak pada aktivitas perdagangan saham WSBP di Bursa Efek Indonesia (BEI).

In 2025, there were no temporary trading suspensions and/or delisting sanctions affecting WSBP's share trading activity on the Indonesia Stock Exchange (IDX).

Ikhtisar Efek Lainnya

Other Securities Highlights

INFORMASI OBLIGASI, SUKUK, ATAU OBLIGASI KONVERSI YANG BEREDAR (OUTSTANDING)

Informasi Pencatatan Obligasi

Di tahun 2023, WSBP memiliki 2 Surat Utang Obligasi Beredar yaitu Obligasi Berkelanjutan I Waskita Beton Precast Tahap I Tahun 2019 yang dilembagakan dalam Akta Perjanjian Perwaliamanatan No. 37 tanggal 15 April 2019 yang dibuat di hadapan Notaris Fathiah Helmi, S.H., di Jakarta ("Obligasi Berkelanjutan I Tahap I Tahun 2019") serta Obligasi Berkelanjutan I Waskita Beton Precast Tahap II Tahun 2019 yang dilembagakan dalam Akta Perjanjian Perwaliamanatan No. 47 tanggal 08 Oktober 2019 yang dibuat di hadapan Notaris Jose Dima Satria, S.H., M.Kn., di Jakarta Selatan ("Obligasi Berkelanjutan I Tahap II Tahun 2019"). Sehubungan dengan implementasi atas ketentuan Tranche B dan Tranche C yang tertuang dalam Perjanjian Perdamaian WSBP, kedua obligasi tersebut dikonversi menjadi Surat Utang Obligasi dan Obligasi Wajib Konversi (OWK), dengan rincian sebagai berikut:

- **Obligasi Waskita Beton Precast I Tahun 2022 dan Obligasi Wajib Konversi Waskita Beton Precast I Tahun 2023**

Berdasarkan RUPO Berkelanjutan I Tahap I Tahun 2019 tanggal 15 Februari 2023, Para Pemegang Obligasi menyetujui untuk membuat dan menandatangani perubahan Perjanjian Perwaliamanatan Obligasi Berkelanjutan I Tahap I Tahun 2019 yang disesuaikan dengan Perjanjian Perdamaian yang telah disahkan (homologasi) berdasarkan Putusan Pengadilan Niaga pada Pengadilan Negeri Jakarta Pusat No. 497/Pdt. SusPKPU/2021/PN.NIAGA.JKT.PST tanggal 28 Juni 2022. Selanjutnya, WSBP dan PT Bank Mega Tbk yang bertindak sebagai Wali amanat menandatangani Perjanjian Perwaliamanatan Obligasi Waskita Beton Precast I Tahun 2022 yang kemudian dituangkan dalam Akta Notaris No. 13 tanggal 9 Maret 2023 dari Notaris Dewantari Handayani, S.H., M.PA., mengenai Perjanjian Perwaliamanatan Obligasi Waskita Beton Precast I Tahun 2022 WSBP dan PT Bank Mega Tbk juga menandatangani Perjanjian Perwaliamanatan Obligasi Wajib Konversi Waskita Beton Precast I Tahun 2023 yang kemudian dituangkan dalam Akta Notaris No. 15 tanggal 09 Maret 2023 (dan perubahan-perubahannya) dari Notaris Dewantari Handayani, S.H., M.PA.,

INFORMATION ON BONDS, SHARIA BONDS, OR CONVERTIBLE BONDS (OUTSTANDING)

Information on Bonds

In 2023, WSBP has 2 Outstanding Bonds, namely Waskita Beton Precast Sustainable Bonds I Phase I 2019, which is institutionalized in the Trustee Agreement Deed No. 37 dated April 15, 2019, drawn up before Notary Fathiah Helmi, S.H., in Jakarta ("Sustainable Bonds I Phase I 2019") and Waskita Beton Precast Sustainable Bonds I Phase II 2019, which was institutionalized in the Deed of Trusteeship Agreement No. 47 dated October 8, 2019, made before Notary Jose Dima Satria, S.H., M.Kn., in South Jakarta ("Sustainable Bonds I Phase II 2019"). In connection with the implementation of the Tranche B and Tranche C provisions contained in WSBP's Composition Plan, the two bonds were converted into Bond Debt Securities and Mandatory Convertible Bonds (MCB), with the following details:

- **Waskita Beton Precast I Year 2022 Bonds and Waskita Beton Precast Mandatory Convertible Bonds I Year 2023**

Based on the General Meeting of Holders of Sustainable Bonds I Phase I 2019 dated February 15, 2023, the Bondholders agreed to make and sign amendments to the Trusteeship Agreement for Sustainable Bonds I Phase I 2019, which was adjusted to the Composition Plan and ratified (homologated) based on the Commercial Court Decision at the Central Jakarta District Court No. 497/Pdt. Sus-PKPU/2021/PN.NIAGA.JKT.PST dated June 28, 2022. Furthermore, WSBP and PT Bank Mega Tbk, acting as Trustee, signed the 2022 Waskita Beton Precast I Bond Trustee Agreement, which was then set forth in Notarial Deed No. 13 dated March 9, 2023, from Notary Dewantari Handayani, S.H., M. PA., regarding Waskita Beton Precast I Bond Trustee Agreement for 2022 WSBP and PT Bank Mega Tbk also signed Waskita Beton Precast I Mandatory Convertible Bond Trustee Agreement for 2023 which was then set forth in Notarial Deed No. 15 dated March 9, 2023 (and its amendments) from Notary Dewantari Handayani, S.H., M.PA., regarding Waskita Beton Precast Mandatory Convertible Bond I 2023 Trustee Agreement. The two agreements form the basis for the

Ikhtisar Efek Lainnya

Ikhtisar Efek Lainnya

mengenai Perjanjian Perwaliamanatan Obligasi Wajib Konversi Waskita Beton Precast I Tahun 2023. Kedua Perjanjian tersebut menjadi dasar proses konversi Obligasi Berkelanjutan I Tahap I Tahun 2019 menjadi Obligasi Waskita Beton Precast I Tahun 2022 dengan nilai pokok sebesar Rp80.755.540.000 dan menjadi Obligasi Wajib Konversi Waskita Beton Precast I Tahun 2023 dengan nilai pokok sebesar Rp457.614.726.667.

Obligasi Waskita Beton Precast I Tahun 2022 telah diterbitkan di Bursa Efek Indonesia pada tanggal 27 Maret 2023 sesuai dengan surat Bursa Efek Indonesia nomor Peng-P-00291/BEI.PP3/03-2023 tanggal 24 Maret 2023 perihal *Partial Delisting* Obligasi Berkelanjutan I Waskita Beton Precast Tahap I Tahun 2019 dan Obligasi Berkelanjutan I Waskita Beton Precast Tahap II Tahun 2019 dan Pencatatan Obligasi Waskita Beton Precast I Tahun 2022 dan Obligasi Waskita Beton Precast II Tahun 2022 PT Waskita Beton Precast Tbk (WSBP).

Obligasi Wajib Konversi Waskita Beton Precast I Tahun 2023 telah diterbitkan di Bursa Efek Indonesia pada tanggal 12 Desember 2023 sesuai dengan surat Bursa Efek Indonesia nomor Peng-P-01325/BEI.PP3/12-2023 tanggal 12 Desember 2023 perihal *Delisting* Obligasi Berkelanjutan I Waskita Beton Precast Tahap I Tahun 2019 dan Obligasi Berkelanjutan I Waskita Beton Precast Tahap II Tahun 2019 dan Pencatatan Obligasi Wajib Konversi Waskita Beton Precast I Tahun 2023 dan Obligasi Wajib Konversi Waskita Beton Precast II Tahun 2023 PT Waskita Beton Precast Tbk (WSBP).

- **Obligasi Waskita Beton Precast II Tahun 2022 dan Obligasi Wajib Konversi Waskita Beton Precast II Tahun 2023**

Berdasarkan RUPO Berkelanjutan I Tahap II Tahun 2019 tanggal 15 Februari 2023, Para Pemegang Obligasi menyetujui untuk membuat dan menandatangani perubahan Perjanjian Perwaliamanatan Obligasi Berkelanjutan I Tahap II Tahun 2019 yang disesuaikan dengan Perjanjian Perdamaian yang telah disahkan (homologasi) berdasarkan Putusan Pengadilan Niaga pada Pengadilan Negeri Jakarta Pusat No. 497/Pdt. SusPKPU/2021/PN.NIAGA.JKT.PST tanggal 28 Juni

conversion of Sustainable Bonds I Phase I 2019 into Waskita Beton Precast Bonds I 2022 with a principal value of Rp80,755,540,000 and into Waskita Beton Precast Mandatory Convertible Bonds I 2023 with a principal value of Rp457,614,726,667.

Waskita Beton Precast Bond I 2022 was listed on the Indonesia Stock Exchange on March 27, 2023, in accordance with Indonesia Stock Exchange letter number Peng-P-00291/BEI.PP3/03-2023 dated March 24, 2023, regarding the Partial Delisting of Waskita Beton Precast Sustainable Bonds I Phase I 2019 and Waskita Beton Precast Sustainable Bonds I Phase II 2019 and the Listing of Waskita Beton Precast Bonds I 2022 and Waskita Beton Precast Bonds II 2022 of PT Waskita Beton Precast Tbk (WSBP).

Waskita Beton Precast Mandatory Convertible Bonds I 2023 were listed on the Indonesia Stock Exchange on December 12, 2023, in accordance with Indonesia Stock Exchange letter number Peng-P-01325/BEI.PP3/12-2023 dated December 12, 2023, regarding the Delisting of Waskita Beton Precast Sustainable Bonds I Phase I 2019 and Waskita Beton Precast Sustainable Bonds I Phase II 2019 and the Listing of Waskita Beton Precast Mandatory Convertible Bonds I 2023 and Waskita Beton Precast Mandatory Convertible Bonds II 2023 of PT Waskita Beton Precast Tbk (WSBP).

- **Waskita Beton Precast II Year 2022 Bonds and Waskita Beton Precast Mandatory Convertible Bonds II Year 2023**

Based on the General Meeting of Holders of Sustainable Bonds I Phase II 2019 dated February 15, 2023, the Bondholders agreed to make and sign amendments to the Trusteeship Agreement for Sustainable Bonds I Phase II 2019 which was adjusted to the Composition Plan and ratified (homologation) based on the Commercial Court Decision at the Central Jakarta District Court No. 497/Pdt. Sus-PKPU/2021/PN.NIAGA.JKT.PST dated June 28, 2022. Furthermore, WSBP and PT Bank Mega Tbk,

Ikhtisar Efek Lainnya

Ikhtisar Efek Lainnya

2022. Selanjutnya, WSBP dan PT Bank Mega Tbk yang bertindak sebagai Wali amanat menandatangani Perjanjian Perwaliamanatan Obligasi Waskita Beton Precast II Tahun 2022 yang kemudian dituangkan dalam Akta Notaris No. 14 tanggal 9 Maret 2023 dari Notaris Dewantari Handayani, S.H., M.P.A., mengenai Perjanjian Perwaliamanatan Obligasi Waskita Beton Precast II Tahun 2022. WSBP dan PT Bank Mega Tbk juga menandatangani Perjanjian Perwaliamanatan Obligasi Wajib Konversi Waskita Beton Precast II Tahun 2023 yang kemudian dituangkan dalam Akta Notaris No. 16 tanggal 09 Maret 2023 (dan perubahan-perubahannya) dari Notaris Dewantari Handayani, S.H., M.P.A., mengenai Perjanjian Perwaliamanatan Obligasi Wajib Konversi Waskita Beton Precast II Tahun 2023. Kedua Perjanjian tersebut menjadi dasar proses konversi Obligasi Berkelanjutan I Tahap II Tahun 2019 menjadi Obligasi Waskita Beton Precast II Tahun 2022 dengan nilai pokok sebesar Rp245.850.916.667 dan menjadi Obligasi Wajib Konversi Waskita Beton Precast II Tahun 2023 dengan nilai pokok sebesar Rp1.393.155.194.444.

Obligasi Waskita Beton Precast II Tahun 2022 telah diterbitkan di Bursa Efek Indonesia pada tanggal 27 Maret 2023 sesuai dengan surat Bursa Efek Indonesia nomor Peng-P-00291/BEI. PP3/03-2023 tanggal 24 Maret 2023 perihal *Partial Delisting* Obligasi Berkelanjutan I Waskita Beton Precast Tahap I Tahun 2019 dan Obligasi Berkelanjutan I Waskita Beton Precast Tahap II Tahun 2019 dan Pencatatan Obligasi Waskita Beton Precast I Tahun 2022 dan Obligasi Waskita Beton Precast II Tahun 2022 PT Waskita Beton Precast Tbk (WSBP).

Obligasi Wajib Konversi Waskita Beton Precast II Tahun 2023 telah diterbitkan di Bursa Efek Indonesia pada tanggal 12 Desember 2023 sesuai dengan surat Bursa Efek Indonesia nomor Peng-P-01325/BEI. PP3/12-2023 tanggal 12 Desember 2023 perihal *Delisting* Obligasi Berkelanjutan I Waskita Beton Precast Tahap I Tahun 2019 dan Obligasi Berkelanjutan I Waskita Beton Precast Tahap II Tahun 2019 dan Pencatatan Obligasi Wajib Konversi Waskita Beton Precast I Tahun 2023 dan Obligasi Wajib Konversi Waskita Beton Precast II Tahun 2023 PT Waskita Beton Precast Tbk (WSBP).

acting as Trustee, signed the Waskita Beton Precast II Bond Trustee Agreement 2022, which was then set forth in Notarial Deed No. 14 dated March 9, 2023, from Notary Dewantari Handayani, S.H., M.P.A., regarding Waskita Beton Precast II Bond Trustee Agreement 2022. WSBP and PT Bank Mega Tbk also signed the Waskita Beton Precast II 2023 Mandatory Convertible Bond Trustee Agreement which was then set forth in Notarial Deed No. 16 dated March 9, 2023 (and its amendments) from Notary Dewantari Handayani, S.H., M.P.A., regarding the Waskita Beton Precast II Mandatory Convertible Bond Trust Agreement 2023. The two agreements form the basis for the conversion of Sustainable Bonds I Phase II 2019 into Waskita Beton Precast Bonds II 2022 with a principal value of Rp245,850,916,667 and into Waskita Beton Precast Bonds II 2023 with a principal value of Rp1,393, 155,194,444.

Waskita Beton Precast II Bonds 2022 were listed on the Indonesia Stock Exchange on March 27, 2023, in accordance with Indonesia Stock Exchange letter number Peng-P-00291/BEI. PP3/03-2023 dated March 24, 2023, regarding the Partial Delisting of Waskita Beton Precast Sustainable Bonds I Phase I 2019 and Waskita Beton Precast Sustainable Bonds I Phase II 2019 and the Listing of Waskita Beton Precast Bonds I 2022 and Waskita Beton Precast Bonds II 2022 of PT Waskita Beton Precast Tbk (WSBP).

Waskita Beton Precast II Mandatory Convertible Bonds 2023 were listed on the Indonesia Stock Exchange on December 12, 2023, in accordance with Indonesia Stock Exchange letter number Peng-P-01325/BEI. PP3/12-2023 dated December 12, 2023, regarding the Delisting of Waskita Beton Precast Sustainable Bonds I Phase I 2019 and Waskita Beton Precast Sustainable Bonds I Phase II 2019 and the Listing of Waskita Beton Precast Mandatory Convertible Bonds I 2023 and Waskita Beton Precast Mandatory Convertible Bonds II 2023 of PT Waskita Beton Precast Tbk (WSBP).



Ikhtisar Efek Lainnya

Ikhtisar Efek Lainnya

Informasi pencatatan obligasi yang diterbitkan WSBP hingga tahun 2025 adalah sebagai berikut:

Information regarding the details of the Bond Debt Securities issued by the Company as of 2025 is presented as follows:

Tabel Obligasi Beredar Hingga 2025

Outstanding Bonds for 2025 Period Table

Nama Efek Name of Securities	Nama Bursa Name of Exchange	Tanggal Terbit Issuance Date	Tenor (Tahun) Tenor (Year)	Total Emisi (Rp juta) Total Emission (Rp million)	Nilai Kupon Coupon Value	Tanggal Jatuh Tempo Maturity Date	Peringkat Efek Security Rating		Wali Amanat Trustee
							2024	2025	
Obligasi Waskita Beton Precast Tahap I Tahun 2022 Waskita Beton Precast Bonds Phase I 2022	Bursa Efek Indonesia Indonesia Stock Exchange	27 Maret 2023 March 27, 2023	6	80.755.540.000	2,00%	25 September 2028 September 25, 2028	idB	idB	PT Bank Mega Tbk
Obligasi Waskita Beton Precast Tahap II Tahun 2022 Waskita Beton Precast Bonds Phase II 2022	Bursa Efek Indonesia Indonesia Stock Exchange	27 Maret 2023 March 27, 2023	6	245.850.916.667	2,00%	25 September 2028 September 25, 2028	idB	idB	PT Bank Mega Tbk
Obligasi Wajib Konversi Waskita Beton Precast I Tahun 2023	Bursa Efek Indonesia Indonesia Stock Exchange	13 Desember 2023 December 13, 2023	10	457.614.726.667	0,00%	12 Desember 2033 December 12, 2033	idB	idB	PT Bank Mega Tbk
Obligasi Wajib Konversi Waskita Beton Precast II Tahun 2023	Bursa Efek Indonesia Indonesia Stock Exchange	13 Desember 2023 December 13, 2023	10	1.393.155.194.444	0,00%	12 Desember 2033 December 12, 2033	idB	idB	PT Bank Mega Tbk

INFORMASI SUMBER PENDANAAN LAINNYA

Di tahun 2025, WSBP tidak terdapat aktivitas pencatatan atau penerbitan *Medium Term Note* (MTN) dan/ atau pendanaan berbentuk utang lainnya.

INFORMATION ON OTHER FUNDING SOURCES

In 2025, WSBP did not have any activities related to the registration or issuance of Medium-Term Notes (MTN) and/ or other forms of debt financing.

Peristiwa Penting

Event Highlights



21 Januari • January

Management Walkthrough oleh Dewan Komisaris & Direksi WSBP ke proyek Container Yard Batu Ampar Batam untuk meninjau pelaksanaan konstruksi terintegrasi dari perencanaan, pengadaan, hingga pengelolaan keselamatan kerja secara langsung di lapangan.

Management walkthrough by the Board of Commissioners and Directors of WSBP to the Container Yard Batu Ampar Batam project to directly review the implementation of integrated construction from planning and procurement to occupational safety management on site.



6 Februari • February

WSBP menggelar Rapat Koordinasi TW IV 2024 untuk mengevaluasi kinerja, membahas risiko dan strategi mitigasi, serta mengesahkan RKAP 2025 sebagai langkah mencapai target strategis perusahaan secara menyeluruh.

WSBP held the Q4 2024 Coordination Meeting to evaluate performance, discuss risks and mitigation strategies, and approve the 2025 RKAP as a step toward achieving the Company's overall strategic targets.



14 Februari • February

Penyelenggaraan Upacara Bulan K3 2025 sebagai wujud komitmen Perusahaan dalam meningkatkan kesadaran dan budaya keselamatan serta kesehatan kerja di seluruh lingkungan operasional secara berkelanjutan dan konsisten.

The organization of the 2025 National Occupational Safety and Health (K3) Month ceremony as a manifestation of the Company's commitment to continuously and consistently enhancing awareness and fostering a culture of occupational safety and health across all operational environments.



19-20 Februari • February

Management Walkthrough oleh Dewan Komisaris & Direksi WSBP melakukan ke Proyek Pembangunan Tembok Penahan Jembatan Enim 1-Jembatan Enim 2 milik PT Bukit Asam Tbk serta Precast Plant WSBP Gasing.

Management Walkthrough by the WSBP Board of Commissioners and Board of Directors was conducted at the Enim 1 Bridge – Enim 2 Bridge Retaining Wall Construction Project owned by PT Bukit Asam Tbk and the Precast Plant WSBP Gasing.



27 Februari • February

Peraihan PR Indonesia Awards (PRIA) 2025 sebagai Social Responsibility Communications of The Year, serta 2 penghargaan lainnya atas program keberlanjutan berdampak dan unggul dalam komunikasi sosial.

Achievement of PR Indonesia Awards (PRIA) 2025 as Social Responsibility Communications of the Year, as well as 2 other awards for impactful and excellent sustainability programs in social communications.



23 Maret • March

Peraihan Transformasi Digital Perusahaan Terbaik dan ESG Perusahaan Terbaik pada 14th Anugerah BUMN 2025 atas komitmen WSBP dalam integrasi teknologi serta prinsip keberlanjutan dalam bisnis.

Achievement of Best Company Digital Transformation and Best Company ESG at the 14th Anugerah BUMN of 2025 for WSBP's commitment to technology integration and sustainability principles in business.

Peristiwa Penting Event Highlights



28 Maret • March

WSBP berpartisipasi dalam program Mudik Bersama BUMN 2025 dengan memberangkatkan 153 pemudik sebagai dukungan perjalanan mudik yang aman dan nyaman dari beberapa titik menuju Yogyakarta, Surabaya, dan Ngawi.

WSBP participated in the 2025 BUMN Joint Homecoming program by sending off 153 travelers to support a safe and comfortable homecoming trip from several points to Yogyakarta, Surabaya, and Ngawi.



23 April • April

Management Walkthrough oleh Wakil Menteri BUMN, Wakil Walikota Batam, Wakil Kepala BP Batam, Direktur Utama PT Danareksa (Persero) ke Proyek Container Yard dan Infrastruktur Pendukung Pelabuhan Batu Ampar di Batam.

Management Walkthrough by Deputy Minister of State-Owned Enterprises, Deputy Mayor of Batam, Deputy Head of the Batam Free Trade and Free Port Area Authority, President Director of PT Danareksa (Persero) to the Container Yard Project and Supporting Infrastructure of Batu Ampar Port in Batam.



26 April • April

Penyelenggaraan acara Srikandi WSBP dalam rangka menyambut Hari Kartini berupa Seminar daring "Kartini Masa Kini: Berani Tampil, Berani Pimpin" dengan menghadirkan narasumber ahli di bidang Women Empowerment.

The Srikandi WSBP event was held to celebrate Kartini Day in the form of an online seminar, "Kartini Today: Dare to Appear, Dare to Lead," by presenting expert speakers in the Women Empowerment field.



30 April • April

Peraihan 2 penghargaan The Best Corporate Emission Reduction Transparency Awards 2025 oleh Investor Trust berupa Green Achievement in Emission Reduction dan Diamond Achievement in Emission Transparency.

Achievement of two awards at the 2025 Best Corporate Emission Reduction Transparency Awards by Investor Trust, namely Green Achievement in Emission Reduction and Diamond Achievement in Emission Transparency.



6 Mei • May

WSBP menyelenggarakan TJSL WSBP Inspiring Kindness: Belajar Beton Goes to School Vol. 2 yang diikuti oleh 100 siswa Teknik Konstruksi dan Perumahan di SMKN 1 Jakarta sesuai dengan SDGs No. 4 yaitu Pendidikan Berkualitas.

WSBP organized WSBP CSR Inspiring Kindness: Belajar Beton Goes to School Vol. 2 which was attended by 100 Construction and Housing Engineering students at SMKN 1 Jakarta in accordance with SDGs No. 4, namely Quality Education.



9 Mei • May

Peraihan penghargaan Gold (4 Star) dalam ajang WSO Indonesia Safety Culture Award (WISCA) 2025. Penghargaan ini diraih atas komitmen WSBP dalam membangun budaya keselamatan kerja (K3) yang berkelanjutan di seluruh unit operasionalnya.

Achievement of the Gold (4 Star) award at the 2025 WSO Indonesia Safety Culture Award (WISCA) event, received for WSBP's commitment to building a sustainable occupational safety (OHS) culture in all its operational units.

Peristiwa Penting

Event Highlights



22 Mei • May

WSBP melaksanakan agenda Rapat Umum Pemegang Saham Tahunan (RUPST) Tahun Buku 2024 dengan memaparkan kinerja Perusahaan kepada pemegang saham dan melakukan perubahan susunan manajemen secara transparan.

WSBP implemented the Annual General Meeting of Shareholders (AGM) agenda for the 2024 Fiscal Year by presenting the Company's performance to shareholders and making transparent changes to the management composition.



29 Mei • May

WSBP menerima kunjungan dari perwakilan Kemendikdasmen RI dan KemenPU RI ke Proyek Pembangunan Universitas Persatuan Islam (UNUPI) PERSIS Bandung yang sedang berlangsung sejak kuartal IV 2024.

Official Visit by the Republic of Indonesia's Ministry of Primary and Secondary Education and the Ministry of Public Works to the construction project of Persatuan Islam University (UNUPI) PERSIS in Bandung.



13 Juni • June

Management Walkthrough oleh Dewan Komisaris dan Direksi WSBP ke Precast Plant WSBP Karawang untuk meninjau langsung proses produksi serta memastikan standar kualitas dan efisiensi operasional agar tetap terjaga.

Management Walkthrough by the Board of Commissioners and Board of Directors of WSBP to Precast Plant WSBP Karawang to directly review the production process and ensure the maintenance of quality standards and operational efficiency.



30 Juni • June

Peraihan Sertifikasi Green Label Indonesia (GLI) 2025 Level Gold dari IAPMO untuk Batching Plant Pegangsaan sebagai produk yang memenuhi seluruh aspek penilaian seperti efisiensi energi, pengurangan emisi, manajemen limbah, dan inovasi proses.

Achievement of Green Label Indonesia (GLI) 2025 Gold Level Certification from IAPMO for Batching Plant Pegangsaan as a product that meets all assessment aspects such as energy efficiency, emission reduction, waste management, and process innovation.



7 Juli • July

Insan WSBP hadir sebagai narasumber dalam Kuliah Umum Teknik Sipil Universitas Jenderal Soedirman membawakan materi tentang Perkembangan dan Inovasi Produk Beton Readymix dan Beton Precast untuk Mendukung Sektor Konstruksi Berkelanjutan.

Insan WSBP were present as sources in the General Lecture on Civil Engineering at Universitas Jenderal Soedirman, presenting material on the Development and Innovation of Readymix Concrete and Precast Concrete Products to Support the Sustainable Construction Sector.



21 Juli • July

Srikandi WSBP Precast Plant WSBP Gasing menoreh prestasi sebagai juara dalam kategori perseorangan dan kelompok pada Lomba Hari Kebaya Nasional ke-2 Sumatera Selatan yang diselenggarakan oleh Pemerintah Provinsi Sumatera Selatan.

Srikandi WSBP Precast Plant WSBP Gasing achieved success as champion in the individual and group categories at the 2nd National Kebaya Day Competition in South Sumatra organized by the South Sumatra Provincial Government.

Peristiwa Penting Event Highlights



28 Juli • July

Insan WSBP hadir sebagai narasumber dalam Kuliah Umum Universitas Medan Area dengan materi Perkembangan dan Inovasi Produk Beton Precast untuk Mendukung Konstruksi Jalan dan Jembatan bagi mahasiswa sebagai pembekalan wawasan industri konstruksi.

Insan WSBP were present as sources in the Public Lecture of Universitas Medan Area with the material Development and Innovation of Precast Concrete Products to Support Road and Bridge Construction for students as a provision of insight into the construction industry.



30 Juli • July

Management Walkthrough oleh Dewan Komisaris WSBP ke Area Penjualan 1, Batching Plant WSBP Palembang, dan Precast Plant WSBP Gasing untuk menyerap isu-isu terkini, memahami tantangan operasional, dan mengidentifikasi peluang perbaikan.

Management Walkthrough by WSBP Board of Commissioners to Sales Area 1, Batching Plant WSBP Palembang, and Precast Plant WSBP Gasing to absorb current issues, understand operational challenges, and identify improvement opportunities.



6 Agustus • August

Verifikasi teknis terhadap pemenuhan komitmen usaha industri oleh Dinas Perindustrian Provinsi Sumatera Selatan di Precast Plant WSBP Gasing sebagai bagian proses evaluasi operasional Perusahaan.

Technical verification of the fulfillment of industrial business commitments by the South Sumatra Provincial Industry Service at Precast Plant WSBP Gasing as part of the Company's operational evaluation process.



10 September • September

Peraihan penghargaan GRC 5 Stars dan The Most Committed GRC Leader pada ajang penghargaan TOP GRC Awards 2025 atas konsistensi memperkuat tata kelola, manajemen risiko, dan kepatuhan berbasis digital.

Achievement of the GRC 5 Stars and The Most Committed GRC Leader awards at the 2025 TOP GRC Awards for consistently strengthening digital-based governance, risk management, and compliance.



15 September • September

Peraihan penghargaan Bintang 4 pada Indonesia Safety Excellence Award (ISEA) 2025 dan berbagai kategori lainnya atas komitmen kuat perusahaan dalam menerapkan budaya Keselamatan dan Kesehatan Kerja (K3) secara konsisten.

Achievement of a 4-Star award at the 2025 Indonesia Safety Excellence Award (ISEA) and various other categories for its strong commitment to consistently implementing an Occupational Health and Safety (OHS) culture.



19 September • September

Peraihan SWA Corporate Secretary Champion 2025 atas peran Corporate Secretary dalam memperkuat tata kelola, transparansi, kepercayaan pemangku kepentingan, serta mendukung pemulihan pasca restrukturisasi dan penerapan prinsip ESG.

Achievement of SWA Corporate Secretary Champion 2025 award for Corporate Secretary's role in strengthening governance, transparency, stakeholder trust, and supporting post-restructuring recovery and the implementation of ESG principles.

Peristiwa Penting

Event Highlights



25 September • September

Management Walkthrough oleh Direksi PT Waskita Karya (Persero) Tbk dan Direksi WSBP ke Precast Plant WSBP Karawang untuk meninjau pengecoran mockup box girder dan operasional plant WSBP Karawang guna meningkatkan kualitas produk.

Management Walkthrough by the Board of Directors of PT Waskita Karya (Persero) Tbk and the Board of Directors of WSBP to Precast Plant WSBP Karawang to review the casting of the box girder mockup and the operations of plant WSBP Karawang to improve product quality.



26 September • September

Management Walkthrough oleh Dewan Komisaris dan Direksi WSBP ke Batching Plant WSBP Bocimi serta Proyek Jalan Tol Bogor–Ciawi–Sukabumi Seksi 3A & 3B dan Proyek Universitas Persatuan Islam (UNUPI) PERSIS, Bandung.

Management Walkthrough by the Board of Commissioners and Board of Directors of WSBP to the Batching Plant WSBP Bocimi, as well as the Bogor–Ciawi–Sukabumi Toll Road Project Section 3A & 3B and Project of Islamic Unity University (UNUPI) PERSIS, Bandung.



2 Oktober • October

Groundbreaking Pembangunan Gedung Kuliah Jurusan Kesehatan Politeknik Negeri Madura yang dirancang sebagai pusat kegiatan akademik mahasiswa Jurusan Kesehatan sehingga akan mendukung pengembangan kompetensi di bidang vokasi.

Groundbreaking for the construction of the Health Department Lecture Building at Madura State Polytechnic, which is designed as a center for academic activities for Health Department students, thus supporting the development of competencies in the vocational field.



3 Oktober • October

Penyelenggaraan Belajar Beton Goes to School Vol.3 bekerja sama dengan TirtolD di Politeknik Negeri Jakarta dengan tema “Beton dan Keberlanjutan: Bisa Nggak Sih Industri Ini Lebih Hijau?”, mendukung SDGs No. 4 yaitu Pendidikan Berkualitas.

The implementation of Beton Goes to School Vol.3 Learning in collaboration with TirtolD at the Jakarta State Polytechnic with the theme “Concrete and Sustainability: Can This Industry Be Greener?”, supports SDGs No. 4, namely Quality Education.



6 Oktober • October

WSBP melakukan Perpanjangan Sertifikat TKDN oleh Sucofindo atas sejumlah produk beton WSBP yang kini telah bersertifikat TKDN. Proses sertifikasi ini dilaksanakan bertahap di beberapa Precast Plant WSBP.

WSBP has extended the TKDN certificates issued by Sucofindo for several WSBP concrete products that are now TKDN certified. This certification process is being implemented in stages at several Precast Plants of WSBP.



7 Oktober • October

Peringatan HUT WSBP ke-11 dengan tema Kolaborasi Membangun Kinerja Berkelanjutan. Momen spesial ini diselenggarakan dengan sederhana yang meresmikan logo HUT WSBP ke-11 serta aplikasi Gorila (Governance, Risk, & Compliance) WSBP.

The 11th anniversary of WSBP was celebrated with the theme “Collaboration to Build Sustainable Performance.” This special occasion was held simply, with the launch of the 11th anniversary logo and the Gorilla (Governance, Risk, & Compliance) application.

Peristiwa Penting Event Highlights



15 Oktober • October

Peraihan Akreditasi untuk Laboratorium WSBP oleh Komite Akreditasi Nasional (KAN) atas lolosnya uji kompetensi sebagai Laboratorium Pengujian yang menerapkan SNI ISO/IEC 17025:2017 secara konsisten.

Achievement of Accreditation for the WSBP Laboratory by the National Accreditation Committee (KAN) for passing the competency test as a Testing Laboratory that consistently implements SNI ISO/IEC 17025:2017.



31 Oktober • October

Insan WSBP hadir sebagai narasumber dalam kegiatan Kuliah Umum di Politeknik Negeri Jakarta dengan membahas penerapan *Digital Construction* sebagai Langkah Menuju Industri Konstruksi yang Lebih Modern, Aman, dan Berkelanjutan.

Insan WSBP were present as speakers in the Public Lecture activity at the Jakarta State Polytechnic by discussing the implementation of Digital Construction as a Step Towards a More Modern, Safe, and Sustainable Construction Industry.



14 November • November

WSBP melaksanakan agenda Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) 2025 dalam rangka persetujuan perubahan susunan Dewan Komisaris dan Direksi sebagai memperkuat tata kelola, struktur organisasi, serta transformasi bisnis.

WSBP organized the agenda of the 2025 Extraordinary General Meeting of Shareholders (EGMS) in order to approve changes to the composition of the Board of Commissioners and Directors to strengthen governance, organizational structure, and business transformation.



15 November • November

Peraihan 4 penghargaan IABC Indonesia Awards 2025 atas keunggulan komunikasi, termasuk DEI, keberlanjutan, komunikasi internal, dan PR kreatif yang mencerminkan komitmen perusahaan terhadap inklusivitas, ESG, dan tata kelola yang baik.

Achievement of 4 IABC Indonesia Awards 2025 awards for communication excellence, including DEI, sustainability, internal communication, and creative PR that reflect the Company's commitment to inclusivity, ESG, and good governance.



17 November • November

Peraihan penghargaan K3 oleh Batching Plant WSBP IKN Sepaku untuk kategori Zero Accident Award dan Program Pencegahan & Penanggulangan HIV & AIDS di Tempat Kerja dengan tingkat Platinum.

Achievement of the OHS award was won by Batching Plant WSBP IKN Sepaku for the Zero Accident Award category and the HIV & AIDS Prevention & Management Program in the Workplace at Platinum level.

Peristiwa Penting

Event Highlights



26 November • November

Penyelenggaraan Belajar Beton Goes to School Vol.4 dengan TirtolD di SMKN 1 Karawang dengan tema Pengurangan Emisi dalam Proses Produksi Beton Precast yang mengedukasi siswa atas pemahaman dan kesiapan menghadapi industri konstruksi berkelanjutan.

The implementation of Learning Concrete Goes to School Vol.4 with TirtolD at SMKN 1 Karawang with the theme of Reducing Emissions in the Precast Concrete Production Process which educates students on the understanding and readiness to face the sustainable construction industry.



27 November • November

Penanaman 413 pohon produktif dalam rangka program TJSL WSBP Inspiring Kindness: Piles of Sustainability dengan PT Permodalan Nasional Madani di seluruh area sekitar Precast Plant demi mendukung keberlanjutan lingkungan.

Plantation of 413 productive trees within the framework of the CSR program of WSBP Inspiring Kindness: Piles of Sustainability with PT Permodalan Nasional Madani in all areas around the Precast Plant to support environmental sustainability.



2 Desember • December

Peraihan SUTAMI Awards dari Kementerian PU sebagai penyedia jasa terbaik kategori P3DN atas keberhasilan menerapkan TKDN pada proyek Kampus UNIPi Persis Bandung dengan pemanfaatan produk dalam negeri.

The SUTAMI Awards were received from the Ministry of Public Works as the best service provider in the P3DN category for the success of implementing TKDN in the UNIPi Persis Bandung Campus project by utilizing domestic products.



2 Desember • December

WSBP melaksanakan Rapat Umum Pemegang Obligasi (RUPO) untuk membahas strategi pemulihan kinerja bersama para pemegang obligasi, menyampaikan perkembangan pasca restrukturisasi, strategi ke depan, serta permohonan waiver covenant.

WSBP organized a General Meeting of Bondholders (RUPO) to discuss performance recovery strategies with bondholders, convey post-restructuring developments, future strategies, and requests for waiver covenants.



6 Desember • December

Peraihan 2 penghargaan pada BUMN Branding & Marketing Award 2025 kategori Brand Communication & Activation pada Cluster Perusahaan Tbk dan Digital Branding pada Cluster Perusahaan Tbk. /

Achievement of 2 awards at the 2025 BUMN Branding & Marketing Award in the Brand Communication & Activation category in the Tbk Company Cluster and Digital Branding in the Tbk Company Cluster.

Peristiwa Penting Event Highlights



10 Desember • December

WSBP melaksanakan Public Expose Tahunan 2025 dan Press Conference sebagai aksi transparansi dan komitmen kepada para pemangku kepentingan dengan pemaparan kinerja oleh Direksi WSBP.

WSBP organized the 2025 Annual Public Expose and Press Conference as an act of transparency and commitment to stakeholders with a performance presentation by the Board of Directors of WSBP.



11 Desember • December

Pelaksanaan Upacara Bulan Mutu Nasional 2025 yang mengusung prinsip 3C+1 (Compliance, Conformity, Consistent, dan Improvement) sebagai perkuatan penerapan QSHE.

Implementation of the 2025 National Quality Month Ceremony, carried the 3C+1 principle (Compliance, Conformity, Consistent, and Improvement) as a strengthening of QSHE implementation.



15 Desember • December

Peraihan penghargaan SIG Partner Excellence Award 2025 dalam kategori Rising Stars Award (Best Growth) atas apresiasi kinerja dan pertumbuhan positif berkelanjutan WSBP sebagai mitra strategis SIG.

Achievement of SIG Partner Excellence Award 2025 in the Rising Stars Award (Best Growth) category in recognition of WSBP's performance and sustainable positive growth as a strategic partner of SIG.



A photograph of two men in blue shirts and glasses, looking towards the left. They are in a professional setting, possibly a meeting or presentation. The man in the foreground is slightly out of focus, while the man behind him is more clearly visible.

02

Laporan Manajemen Management Report

WSBP berkomitmen untuk mendukung percepatan pembangunan Proyek Strategis Nasional (PSN).

WSBP is dedicated to supporting the rapid advancement of National Strategic Projects (PSN).



Laporan Dewan Komisaris

Report of The Board of Commissioners

Dewan Komisaris secara intensif melakukan pengawasan terhadap Direksi agar senantiasa melaksanakan pengendalian internal Perusahaan sehingga dapat memberikan nilai tambah bagi Perusahaan dan sesuai dengan regulasi yang berlaku.

The Board of Commissioners intensively oversees the Board of Directors to ensure that the Company's internal controls are consistently implemented, providing added value to the Company and complying with applicable regulations.



PARA PEMEGANG SAHAM DAN PEMANGKU KEPENTINGAN YANG TERHORMAT,

Puji syukur kami panjatkan ke hadirat Tuhan Yang Maha Esa atas segala rahmat dan karunia-Nya, sehingga PT Waskita Beton Precast Tbk ("Perusahaan") dapat melalui tahun 2025. Tahun ini masih menjadi periode penuh tantangan bagi industri beton pracetak di Indonesia. Meski demikian, Perusahaan tetap teguh menjalankan komitmen dan kewajiban sesuai Putusan Homologasi PKPU, seraya melakukan langkah-langkah strategis untuk menjaga likuiditas dan meningkatkan kemampuan memperoleh pendanaan.

PANDANGAN DEWAN KOMISARIS TERHADAP PEREKONOMIAN GLOBAL, NASIONAL DAN INDUSTRI

Berdasarkan berbagai sumber yang dihimpun terkait perekonomian global, di tahun 2025 perekonomian Indonesia tetap tumbuh positif. Beberapa negara mitra dagang utama mengalami tekanan: ekonomi Amerika Serikat diperkirakan tumbuh 2,3%, Jepang 1,6%, Singapura 5,0%, sementara Korea Selatan justru mengalami pertumbuhan yang sangat lamban sebesar 1,0% sepanjang tahun 2025. Perekonomian Indonesia pada tahun 2025 mencatat pertumbuhan sebesar 5,11% *Year on Year* (YoY).

VALUED SHAREHOLDERS AND STAKEHOLDERS,

All praise to God Almighty for His abundant grace and blessings for enabling PT Waskita Beton Precast Tbk (the "Company") to advance through 2025. This year presents a challenging phase for the precast concrete industry in Indonesia. However, the Company remains resolute in meeting its responsibilities and commitments under the Homologation Decision of the Postponement of Debt Payment Obligations (PKPU), while also implementing strategic measures to uphold liquidity and increase its capacity to secure funding.

THE BOARD OF COMMISSIONERS' VIEWS ON THE GLOBAL, NATIONAL, AND INDUSTRIAL ECONOMY

Based on various sources compiled regarding the global economy, Indonesia's economy continued to maintain a positive growth trajectory in 2025. Several major trading partners experienced pressure: the United States economy was projected to grow by 2.3%, Japan by 1.6%, Singapore by 5.0%, whereas South Korea was expected to see a very slow growth of 1.0% for the entirety of 2025. Indonesia's economy was projected to achieve a 5.11% year-on-year (YoY) growth in 2025.



INDRA UTAMA

Komisaris Utama
President Commissioner

Laporan Dewan Komisaris

Laporan Dewan Komisaris

Selama tahun 2025, kelompok provinsi di Pulau Jawa mendominasi ekonomi Indonesia secara spasial dengan kontribusi mencapai 56,93% dan mencatat pertumbuhan sebesar 5,30%. Pertumbuhan ekonomi di pulau Sulawesi juga tumbuh di atas pertumbuhan ekonomi nasional, yaitu sebesar 6,23%. Selanjutnya, pertumbuhan ekonomi tertinggi terjadi di wilayah Bali dan Nusa Tenggara diangka 4,87%, lalu di wilayah Sumatera 4,81%, Kalimantan 4,79%, dan Maluku serta Papua tumbuh 1,44%.

Sejalan dengan kondisi ekonomi makro pada tahun 2025 di atas, hingga akhir Desember 2025, PT Waskita Beton Precast Tbk berhasil mencatat Nilai Kontrak Baru (NKB) sebesar Rp1.528,15 miliar sehingga Nilai Kontrak Dikelola (NKD) mencapai sekitar Rp2.813,58 miliar yang akan menjadi sumber pendapatan usaha hingga akhir tahun. Perolehan Nilai Kontrak Baru ini menurun 35,49% jika dibandingkan dengan periode tahun 2024.

Perolehan NKB Perusahaan didominasi dari proyek Non Waskita Group yang merupakan gabungan dari Pemerintah, BUMN dan Swasta sebesar 70,33% atau Rp1.074,77 miliar. Sedangkan NKB dari internal Waskita Group sebesar 29,67% atau Rp453,38 miliar. Beberapa proyek strategis yang berhasil diraih antara lain: Pembangunan Sekolah Rakyat Sulawesi Selatan (Konstruksi), Tangguh UCC Project (Precast), Pembangunan Gedung Kuliah Jurusan Kesehatan Politeknik Negeri Madura TA 2025 (Konstruksi), Proyek jalan tol Palembang Betung (Readymix), Jalan tol Ciawi – Sukabumi Seksi 3B (Readymix).

KINERJA PERUSAHAAN 2025

Perusahaan membukukan Pendapatan Usaha sebesar Rp1.569,57 miliar pada tahun 2025. Dari total Pendapatan Usaha tersebut, segmen Precast tetap menjadi kontributor terbesar dengan porsi 47,17%, diikuti oleh segmen Readymix & Quarry sebesar 31,40%, serta Jasa Konstruksi sebesar 20,67% dan sewa alat sebesar 0,76%. Terjadi penurunan Pendapatan Usaha terhadap perolehan Year on Year (YoY) sebesar 20,40% dibandingkan tahun 2024.

Penurunan beban *Non Contributing Plant (NCP)* sebesar 74,66% atau Rp67,60 miliar secara Year on Year, yang disebabkan oleh cadangan atas penurunan nilai pada

Throughout 2025, the provinces located on Java Island dominated the Indonesian economy spatially, accounting for 56.93% of the total and recording a growth rate of 5.30%. Economic expansion in Sulawesi was also anticipated to surpass national averages, reaching 6.23%. Furthermore, the highest economic growth took place in Bali and Nusa Tenggara at 4.87%, followed by Sumatera with 4.81%, Kalimantan at 4.79%, and Maluku and Papua at 1.44%.

In accordance with the aforementioned macroeconomic conditions in 2025, by the end of December 2025, PT Waskita Beton Precast Tbk successfully recorded a New Contract Value (NKB) of Rp1,528.15 billion, resulting in the Managed Contract Value (NKD) of approximately Rp2,813.58 billion, which would contribute to revenues until the end of the year. This New Contract Value achievement reflected a decline of 35.49% compared to the 2024 period.

The Company's NKB acquisition was primarily characterized by projects from Non-Waskita Group, comprising 70.33% or Rp1,074.77 billion, which combined the Government, SOEs, and Private sectors. In contrast, the NKB from the internal Waskita Group was 29.67% or Rp453.38 billion. Several strategic projects that were successfully achieved include: Construction of the South Sulawesi People's School (Construction), Tangguh UCC Project (Precast), Construction of the Health Department Lecture Building of Madura State Polytechnic for the 2025 Academic Year (Construction), Palembang Betung toll road project (Readymix), and Ciawi - Sukabumi Section 3B toll road (Readymix).

2025 COMPANY PERFORMANCE

The Company recorded Revenues of Rp1,569.57 billion in 2025. Within the overall Revenues, the Precast segment remained the largest contributor, representing 47.17%, followed by the Readymix & Quarry segment at 31.40% Construction Services at 20.67%, and Equipment Rental at 0.76%. There was a year-on-year (YoY) decline in Revenues of 20.40% compared to 2024.

Expenses related to Non-Contributing Plant (NCP) decreased by 74.66%, equating to Rp67.60 billion year-on-year, primarily due to the provision for impairment losses

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Plant *Temporary Shut down (TSD)* selama periode 2024 sehingga beban penyusutan pada Plant TSD berkurang.

Dewan Komisaris mendukung penerapan strategi Perusahaan dalam mendorong pertumbuhan usaha, dimana Perusahaan melakukan inovasi tiada henti dalam mengembangkan produk beton precast. Adapun progres inovasi yang berjalan di tahun 2025 antara lain:

1. Rumah Modular *Cast in Situ*

Inovasi Rumah Modular ini merupakan produk dengan target market baru dan dapat mendukung program 3 juta rumah dari Kementerian PKP

2. Beton dengan *Screening & Abu Batu*

Inovasi produk dengan target market baru yang lebih efisien karena optimasi abu batu hasil dari quarry, sehingga produk menjadi lebih memiliki daya saing untuk potensi pasar retail pada *precast* non struktural.

3. UHPC (*Ultra High Performance Concrete*)

Menjadi Produk dengan target *market* baru dan WSBP dapat menjadi produsen UHPC (*Ultra High Performance Concrete*) pertama di Indonesia.

4. Beton Porous

Menjadi potensi pasar baru untuk konstruksi ramah lingkungan.

5. Rumah Precast

Rumah precast yang dibuat sesuai dengan desain *customer*, sehingga perusahaan dapat *agile* serta menyesuaikan kebutuhan calon *customer*.

6. Sumur Resapan menggunakan Beton Porus

Mockup sumur resapan menggunakan beton porus telah dibuat di plant Karawang.

7. Join Balok Kolom Precast

Pencapaian program kerja inovasi ini telah mencapai 80%

concerning Temporary Shut Downs (TSD) of Plants that occurred in 2024, leading to a decrease in depreciation expenses linked to the TSD Plant.

The Board of Commissioners is in favor of executing the Company's strategy aimed at fostering business growth, where the Company persistently explores innovations in the creation of precast concrete products. The innovation progress in 2025 includes:

1. Cast-in-Situ Modular House

This Modular Home Innovation is a product with a new target market and can support the 3 million homes program from the Ministry of Housing and Settlements.

2. Screened Concrete & Stone Ash

This product innovation targets a new market with greater efficiency due to the stone ash optimization from the quarry, making the product more competitive in the potential retail market for non-structural precast.

3. UHPC (*Ultra High Performance Concrete*)

This product targets a new market, and WSBP can become the first UHPC (*Ultra High Performance Concrete*) producer in Indonesia.

4. Porous Concrete

This creates a potential new market for environmentally friendly construction.

5. Precast House

Precast houses are made according to customer designs, allowing the company to be agile and adapt to potential customer needs.

6. Infiltration Wells Using Porous Concrete

A mockup of an infiltration well using porous concrete has been created at the Karawang plant.

7. Precast Column Beam Joining

This innovation work program has reached 80% completion.

PENILAIAN ATAS KINERJA DIREKSI

Pencapaian Kinerja Direksi Secara Kolegial dan Individu serta *Key Performance Indicators (KPI)* – Tahun 2025

Penilaian Dewan Komisaris terhadap kinerja Direksi dilaksanakan dengan menggunakan dasar *Key Performance Indicators (KPI)* yang telah ditetapkan dalam Rencana Kerja dan Anggaran Perusahaan (RKAP). Dewan

ASSESSMENT OF THE BOARD OF DIRECTORS' PERFORMANCE

Achievement of the Board of Directors' Collegial and Individual Performance as well as the 2025 Key Performance Indicators (KPIs)

The Board of Commissioners' assessment of the Board of Directors' performance is conducted based on the Key Performance Indicators (KPIs) defined in the Company's Work Plan and Budget (RKAP). Additionally, the Board of

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Komisaris juga mempertimbangkan kondisi eksternal Perusahaan seperti situasi politik serta kebijakan-kebijakan pemerintah yang berdampak pada pencapaian nilai *Key Performance Indicators* (KPI) tahun 2025.

Commissioners takes into account the Company's external conditions, such as political factors and governmental policies, which impact the achievement of the *Key Performance Indicators* (KPIs) for 2025.

Pencapaian Kinerja Direksi Kolegial selama Tahun 2025 masih belum tercapai secara maksimal dengan hasil sebagai berikut:

The achievement of the Board of Directors' Collegial performance during 2025 was still not optimal, with the following results:

Uraian Description	RKAP Annual 2025 2025 Annual RKAP	Realisasi Annual 2025 2025 Annual Realization	Realisasi Vs RKAP Realization Vs RKAP	Realisasi Annual 2024 2024 Annual Realization	Peningkatan/ Penurunan Increase/ Decrease (YoY)
Nilai Kontrak Baru New Contract Value	2.216.573	1.528.149	68,94%	2.368.753	(35,49%)
Pendapatan Usaha Revenue	1.748.644	1.569.575	89,76%	1.971.896	(20,40%)
Laba Kotor Gross Profit	341.399	274.466	80,39%	369.675	(25,75%)
EBITDA	(140.070)	(63.188)	84,91%	(713.389)	(39,24%)
Laba (Rugi) Bersih Tahun Berjalan Net Profit (Loss) for the Year	(431,786)	(537.370)	124,45%	(997.302)	46,12%

Catatan: Angka Dalam Juta

Note: Figures in Millions

Posisi Aset, Liabilitas dan Ekuitas:

Assets, Liabilities, and Equity Positions:

Uraian Description	RKAP Annual 2025 2025 Annual RKAP	Realisasi Annual 2025 2025 Annual Realization	Realisasi Vs RKAP Realization Vs RKAP	Realisasi Annual 2024 2024 Annual Realization	Peningkatan/ Penurunan Increase/ Decrease (YoY)
Total Aset Total Assets	3.742.650	3.055.541	81,64%	3.618.631	(15,56%)
Total Liabilitas Total Liabilities	5.694.068	5.022.676	88,21%	5.167.444	(2,97%)
Total Ekuitas Total Equity	(1.951.417)	(1.967.135)	100,81%	(1.557.813)	(26,28%)

Catatan: Angka Dalam Juta

Note: Figures in Millions

Pada tahun 2025, Perusahaan membukukan Nilai Kontrak Baru sebesar Rp1.528,15 miliar atau 68,94% terhadap RKAP. Pendapatan Usaha selama tahun 2025 mengalami penurunan 20,40% atau Rp402,32 miliar dibanding tahun 2024, atau tercapai sebesar 89,76% terhadap target RKAP.

In 2025, the Company recorded a New Contract Value of Rp1,528.15 billion, or 68.94% of the Company's Work Plan and Budget (RKAP). Revenues in 2025 saw a decline of 20.40%, or Rp402.32 billion, compared to 2024, or 89.76% of the RKAP target.

Perusahaan mencatatkan laba bruto tahun 2025 sebesar Rp275,47 miliar atau tercapai 80,39% dari target RKAP. Secara *Year on Year* (YoY) turun 25,75% atau Rp95,21 miliar yang disebabkan oleh penurunan pendapatan usaha pada semua segmen usaha.

A gross profit of Rp275.47 billion was recorded by the Company in 2025, reaching 80.39% of the RKAP target. Year-on-year (YoY), the decrease was 25.75%, or Rp95.21 billion, due to a decrease in revenues across all business segments.

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Pada tahun 2025, WSBP mencatatkan EBITDA negatif sebesar Rp63,19 miliar, menurun jika dibandingkan dengan tahun 2024 dengan target revisi RKAP sebesar negatif Rp140,07 miliar.

Capaian indikator *Earning After Tax* (EAT) pada Triwulan IV 2025 tercatat sebesar 124,45%, dengan realisasi negatif Rp537,37 Miliar dibandingkan dengan target yang diharapkan sebesar negatif Rp431,79 Miliar. Namun relatif mengalami perbaikan dibandingkan realisasi 2024 dengan meningkat sebesar 46,12% atau Rp459,93 miliar. Kondisi ini menunjukkan perbaikan kinerja dibanding tahun sebelumnya, meskipun tekanan beban keuangan dan operasional masih membatasi kemampuan perusahaan dalam menghasilkan laba bersih.

Posisi aset perusahaan tahun 2025 adalah sebesar Rp3,06 triliun, mengalami penurunan dari laporan akhir tahun 2024 sebesar Rp563,09 miliar atau tercapai sebesar 81,64% dari target RKAP. Penurunan nilai tersebut disebabkan oleh beban penyusutan per bulan atas aset tetap yang tercatat, divestasi aset tetap, dan penghapusbukuan aktiva tetap perseroan di Plant Bojonegara, serta penyesuaian saldo sesuai dengan revaluasi aset oleh KJPP.

Liabilitas perusahaan tahun 2025 adalah sebesar Rp5,02 triliun, menurun sebesar 2,97% dari laporan *audited* Desember tahun 2024 atau tercapai 88,21% dari target RKAP. Nilai ekuitas perusahaan tahun 2025 menurun Rp409,32 miliar dari laporan *audited* Desember 2024 atau tercapai 100,81% dari target RKAP.

Pada tahun 2025, melalui Komite Audit, Komite Pemantau Risiko dan Tata Kelola Terintegrasi, dan Komite Nominasi dan Remunerasi telah melaksanakan rapat komite tanggal 26 Maret 2025 sesuai surat nomor 15/UND/WBP/DK/2025 dengan agenda Pembahasan Permohonan Persetujuan *Key Performance Indicators* (KPI) Tahun 2025. Dalam rapat tersebut telah disampaikan:

1. Dewan Komisaris menyetujui target *Key Performance Indicators* (KPI) Korporat dan Direktorat Tahun 2025 PT Waskita Beton Precast Tbk sebagaimana lampiran Surat Direktur Utama Perseroan Nomor 165/WBP/DIR/2025 tanggal 26 Maret 2025 dengan catatan sebagai berikut:

In 2025, WSBP recorded negative EBITDA of Rp63.19 billion, reflecting a decline from 2024, with a revised RKAP target of negative Rp140.07 billion.

The Earnings After Tax (EAT) indicator in the fourth quarter of 2025 was recorded at 124.45%, revealing a negative realization of Rp537.37 billion compared to the expected target of negative Rp431.79 billion. However, this represents a relative improvement compared to the 2024 realization, which increased by 46.12%, or Rp459.93 billion, suggesting improved performance compared to the previous year, although financial and operational pressures still limit the company's ability to generate net profit.

The company's assets in 2025 were Rp3.06 trillion, a decrease from 2024 of Rp563.09 billion, representing 81.64% of the RKAP target. This decrease was due to monthly depreciation expenses on recorded fixed assets, fixed asset divestments, and the write-off of the company's fixed assets at Bojonegara Plant, as well as balance adjustments in accordance with asset revaluations by the Public Service Agency (KJPP).

The company's liabilities in 2025 were Rp5.02 trillion, a 2.97% decrease from the December 2024 audited report, representing 88.21% of the RKAP target. The company's equity in 2025 decreased by Rp409.32 billion from the December 2024 audited report, representing 100.81% of the RKAP target.

In 2025, the Integrated Risk and Governance Monitoring Committee and the Nomination and Remuneration Committee organized a committee meeting through the Audit Committee on March 26, 2025, following letter number 15/UND/WBP/DK/2025, with the agenda of Discussion on Request for Approval of the 2025 Key Performance Indicators (KPIs). The following were conveyed during the meeting:

1. The Board of Commissioners approved the 2025 Corporate and Directorate Key Performance Indicators (KPIs) targets for PT Waskita Beton Precast Tbk, as attached to the Company's Letter of President Director No. 165/WBP/DIR/2025 dated March 26, 2025, with the following notes:

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- a. Agar Direksi menyesuaikan polaritas atas perolehan nilai kontrak baru harusnya “minimal” pada lampiran permohonan persetujuan target KPI.
 - b. Agar Direksi menyajikan informasi atas tabel realisasi sebelumnya sebagai komparasi agar dapat dibandingkan dengan target KPI untuk tahun 2025 pada lampiran permohonan persetujuan target KPI.
 - c. Agar Direksi menyampaikan informasi atas indikator-indikator penilaian KPI yang berubah dari tahun-tahun sebelumnya dengan indikator tahun 2025 pada lampiran permohonan persetujuan target KPI.
 - d. Agar Direksi mengkaji kembali terkait bobot poin 5 dan 6 pada target KPI Direktorat Keuangan, Manajemen Risiko dan Legal, karena dengan kondisi saat ini seharusnya bobot poin 5 harusnya lebih besar dibandingkan dengan poin 6, mengingat Perusahaan bukan bergerak di sektor perbankan.
 - e. Agar Target Persentase BUA (Efisiensi BUA) disesuaikan karena ada perbedaan dengan informasi pada tabel Aspirasi Pemegang Saham.
 - f. Agar Direksi menyesuaikan target atas Implementasi Belanja Produk Dalam Negeri & UMKM pada KPI Direktorat pengembangan Bisnis dan HCM, agar di break down menjadi dua poin yakni: a) TKDN dan b) UMKM.
 - g. Agar Direksi memastikan kembali terkait polaritas % Tender dimenangkan yang akan digunakan karena pada target KPI Direktorat Pengembangan Bisnis dan HCM polaritas Maksimal sementara pada Direktorat Operasi Minimal.
2. Direksi menindaklanjuti persetujuan ini dengan tetap memperhatikan ketentuan Anggaran Dasar Perseroan, peraturan perundang-undangan yang berlaku, serta prinsip-prinsip tata kelola perusahaan yang baik (*Good Corporate Governance*).
- a. The Board of Directors is to adjust the polarization of new contract acquisition values to “minimum” in the attachment to the KPI target approval request.
- b. The Board of Directors is to present information on previous realization tables for comparison with the 2025 KPI targets in the attachment to the KPI target approval request.
- c. The Board of Directors is to provide information on KPI assessment indicators that have changed from previous years to the 2025 indicators in the attachment to the KPI target approval request.
- d. The Board of Directors is to review the weighting of points 5 and 6 in the Finance, Risk Management, and Legal Directorate KPI targets. Given the current situation, point 5 should be given a higher weighting than point 6, given that the Company is not engaged in the banking sector.
- e. The BUA Percentage Target (BUA Efficiency) is to be adjusted due to differences with the information in the Shareholder Aspirations table.
- f. The Board of Directors is to adjust the target for the Implementation of Domestic Product & MSME Expenditure in the KPIs of the Directorate of Business Development and HCM, breaking it down into two points: a) Domestic Component Level (TKDN) and b) MSME.
- g. The Board of Directors is to reconfirm the polarity of the % of Tenders Won, as the target for the Business Development and HCM Directorate's KPI is Maximum, while the target for the Operations Directorate is Minimum.
2. The Board of Directors followed up on this approval while complying with the provisions of the Company's Articles of Association, applicable laws and regulations, and good corporate governance principles.

Pada tahun 2025, dilakukan pembahasan revisi KPI sesuai perubahan RKAP tahun 2025, hal ini diajukan oleh Surat Direktur Utama Perseroan nomor 883/WBP/DIR/2025 tanggal 17 Desember 2025 perihal Permohonan Persetujuan Perubahan *Key Performance Indicators (KPI)* Korporat dan Direktorat Tahun 2025 PT Waskita Beton Precast Tbk, dan dilakukan pembahasan pada rapat komite tanggal 19 Desember 2025 serta persetujuan pada tanggal

In 2025, discussions were held regarding the revision of the KPIs to align with the changes made to the 2025 RKAP. This was proposed by the Company's Letter of President Director No. 883/WBP/DIR/2025, dated December 17, 2025, concerning the Request for Approval of Changes to the 2025 Corporate and Directorate Key Performance Indicators (KPIs) at PT Waskita Beton Precast Tbk. This matter was addressed during a committee meeting on

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23 Desember 2025 sesuai surat nomor 107/WBP/DK/2025 perihal Persetujuan Perubahan *Key Performance Indicators (KPI)* Korporat dan Direksi Tahun 2025 PT Waskita Beton Precast Tbk dengan masukan sebagai berikut:

1. Agar Direksi melakukan peninjauan dan memastikan kepatuhan terhadap prosedur perusahaan terkait proses perubahan dan penyesuaian KPI, termasuk kejelasan mekanisme, batas waktu pengajuan perubahan, dasar pertimbangan, dan kewenangan dengan memperhatikan peraturan perundang-undangan yang berlaku, aspirasi pemegang saham dan asas *Good Corporate Governance (GCG)*.
2. Agar Direksi memastikan, ke depan penyesuaian KPI Direktorat tidak dilakukan di akhir periode, dan apabila terpaksa dilakukan, perlu dilakukan evaluasi agar tetap berimbang antar direktorat.
3. Agar Direksi menyampaikan informasi komparatif KPI sebelum dan sesudah penyesuaian baik secara bobot dan pencapaiannya sebagai bentuk akuntabilitas dan tata kelola yang baik.
4. Agar Direksi menjadikan pencapaian *Total Recordable Incident Rate (TRIR)* nol ("0") sebagai target utama KPI Direktorat tahun 2026 dan tahun-tahun berikutnya, sejalan dengan komitmen Perseroan terhadap *zero insiden/ accident* dan *Zero Construction Failure*.
5. Agar Direksi menerapkan disiplin keuangan yang ketat, bersikap selektif dalam pemilihan proyek, fokus pada penyelamatan arus kas, serta menjaga kepercayaan investor dan pemangku kepentingan.

Berdasarkan data kinerja tahun 2025, KPI Kolegial/ Korporat tercapai 93,74 dari bobot 100. Hal ini didukung oleh pencapaian atas kinerja Direktorat Keuangan, Manajemen Risiko & Legal dengan ketercapaian KPI 93,31 dan Direktorat Operasi sebesar 92,18 dari bobot 100. Pencapaian KPI *Corporate* tersebut dirasa kurang optimal, dikarenakan beberapa kinerja operasi yang masih jauh dari target RKAP.

December 19, 2025, and received approval on December 23, 2025, as per Letter No. 107/WBP/DK/2025, which pertained to the Approval of Changes to the 2025 Corporate and Directorate Key Performance Indicators (KPIs) at PT Waskita Beton Precast Tbk. The proposal outlined the following inputs::

1. The Board of Directors is to review and verify adherence to company procedures related to the process of modifying and adjusting KPIs, including clarity of the mechanism, deadline for submitting changes, rationale, and authority, while also considering applicable laws and regulations, shareholder aspirations, and Good Corporate Governance (GCG) principles.
2. The Board of Directors is to ensure that future adjustments to Directorate KPIs are not implemented at the end of the period; if necessary, evaluations should be conducted to maintain balance across directorates.
3. The Board of Directors is to provide comparative information on KPIs, both prior to and subsequent to adjustments, concerning their weight and performance, as an expression of accountability and sound governance.
4. The Board of Directors is to make achieving a Total Recordable Incident Rate (TRIR) of zero ("0") the main KPI target for the Directorate in 2026 and subsequent years, in line with the Company's commitment to zero incidents/accidents and Zero Construction Failure.
5. The Board of Directors is to implement strict financial discipline, is selective in project selection, focuses on cash flow preservation, and maintain investor and stakeholder trust.

Based on the 2025 performance data, the Collegial/Corporate KPIs achieved 93.74 out of a weight of 100, supported by the performance achievement of the Directorate of Finance, Risk Management, and Legal, with a KPI achievement of 93.31, and the Directorate of Operations of 92.18 out of a weight of 100. The achievement of the Corporate KPIs is considered less than optimal due to several operational performances still far from the RKAP target.

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KEGIATAN DEWAN KOMISARIS PADA TAHUN BUKU 2025

Pengawasan Dewan Komisaris dilakukan dengan tujuan akhir untuk mencapai peningkatan kinerja dan kemajuan Perusahaan. Dalam pelaksanaannya Dewan Komisaris dibantu oleh Komite Audit, Komite Pemantau Risiko dan Tata Kelola Terintegrasi, dan Komite Nominasi dan Remunerasi.

1. Persetujuan Rencana Kerja dan Anggaran Perusahaan (RKAP) Tahun 2025

Persetujuan RKAP Tahun 2025 oleh Dewan Komisaris dituangkan dalam surat nomor 82.1/WBP/DK/2024 perihal Persetujuan Rencana Kerja dan Anggaran Perusahaan (RKAP) Tahun Buku 2025 PT Waskita Beton Precast Tbk ("Perseroan"). Dewan Komisaris telah menyetujui Rencana Kerja dan Anggaran Perusahaan (RKAP) Tahun Buku 2025 PT Waskita Beton Precast Tbk sebagaimana Surat Direksi No. 962/WBP/DIR/2024 tanggal 13 Desember 2024, dengan catatan/nasihat secara tertulis kepada Direksi, antara lain:

- a. Direksi tetap melakukan *controlling* atas beban *Non Contributing Plant (NCP)* dan beban umum dan administrasi umum kantor pusat dan unit produksi sebagaimana yang telah disampaikan dalam asumsi RKAP Tahun 2025.
- b. Direksi menyampaikan rujukan kebijakan kepada Waskita selaku Pemegang Saham Seri A terkait revaluasi aset tetap yang harus dilakukan pada tahun 2024 apakah dapat mundur ke tahun 2025 karena hal tersebut belum termasuk dalam RKAP tahun 2024. Namun dipastikan bahwa hal tersebut tidak melanggar ketentuan.
- c. Direksi perlu berfokus terhadap aspek sumber daya serta melakukan strategi yang tepat dalam mengelola sumber daya tersebut supaya target RKAP tahun 2025 dapat tercapai.
- d. Telah disepakati Asumsi Rencana Kerja dan Anggaran perusahaan (RKAP) Tahun Buku 2025 antara lain:
 - 1) Asumsi *Opex* dan *Capex*
 - 2) Asumsi *Finansial*
 - 3) Proyeksi Laporan Laba Rugi

ACTIVITIES OF THE BOARD OF COMMISSIONERS IN THE 2025 FISCAL YEAR

The Board of Commissioners conducts its oversight with the primary aim of improving the Company's performance and progress. In executing this, the Board of Commissioners is assisted by the Audit Committee, the Integrated Risk and Governance Monitoring Committee, and the Nomination and Remuneration Committee.

1. Approval of the 2025 Company Work Plan and Budget (RKAP)

The approval of the 2025 RKAP by the Board of Commissioners is stated in letter number 82.1/WBP/DK/2024 concerning the Approval of the Company's Work Plan and Budget (RKAP) for the 2025 Fiscal Year of PT Waskita Beton Precast Tbk ("Company"). The Board of Commissioners has approved the Company's Work Plan and Budget (RKAP) for the 2025 Fiscal Year of PT Waskita Beton Precast Tbk as per the Letter of Board of Directors No. 962/WBP/DIR/2024 dated December 13, 2024, with written notes/advice to the Board of Directors, including:

- a. The Board of Directors is to continue to control Non-Contributing Plant (NCP) expenses and general and administrative expenses for the head office and production units, as outlined in the 2025 RKAP assumptions.
- b. The Board of Directors is to submit a policy reference to Waskita, as the Series A Shareholder, regarding the fixed asset revaluation required in 2024, whether it could be postponed to 2025, as it was not included in the 2024 RKAP. However, it was confirmed that this would not violate any regulations.
- c. The Board of Directors needs to focus on resource aspects and implement appropriate strategies for managing these resources to achieve the 2025 RKAP targets.
- d. The Company's Work Plan and Budget (RKAP) Assumptions for the 2025 Fiscal Year have been agreed upon, including:
 - 1) Opex and Capex Assumptions
 - 2) Financial Assumptions
 - 3) Profit and Loss Statement Projections

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- 4) Figure Output *Balance Sheet*
- 5) Figure Output *Cash flow*
- 6) Figure Output Rasio Keuangan
- e. Direksi menindaklanjuti persetujuan ini dengan tetap memperhatikan ketentuan anggaran dasar, peraturan yang berlaku serta asas-asas *Good Corporate Governance*.

Selain memantau perumusan RKAP 2025, Dewan Komisaris juga turut memantau dan mengawasi jalannya kinerja kepengurusan Perusahaan melalui penelaahan berkala terhadap laporan-laporan yang disampaikan oleh Direksi, antara lain Laporan Tahunan Perusahaan, Laporan Manajemen Triwulan Perusahaan dan Laporan Manajemen Lainnya.

2. Gejala Penurunan/ Kenaikan Kinerja Perusahaan

Dalam Rapat Dewan Komisaris dan Direksi tanggal 13 Juni 2025 sesuai undangan nomor 27/UND/WBP/DK/2025 tanggal 4 Juni 2025, dengan salah satu mata agenda pencapaian KPI, Program Kerja & *Recovery Plan*, beberapa arahan/masukan/saran Dewan Komisaris kepada Direksi antara lain sebagai berikut:

- a. Agar Direksi membuat estimasi *cash flow* 3 bulanan (sumber *Cash In* dan rencana *Cash Out*) serta disampaikan dalam setiap rapat Dewan Komisaris dan Direksi.
- b. Agar Direksi dapat menyampaikan rincian Nilai *Non Contributing Plant* (NCP), dan pencatatan *Non Contributing Plant* (NCP) atas selisih *variance* upah serta bahan baku yang merupakan *variable cost* dapat dicatat menjadi bagian beban pokok pendapatan, sehingga *profit margin* menggambarkan nilai yang lebih aktual.
- c. Agar Direksi dapat menyusun dan merealisasikan strategi perusahaan untuk memperbaiki rasio keuangan perusahaan (*current ratio*) dan rasio keuangan lainnya.

- 4) Balance Sheet Output Figures
- 5) Cash Flow Output Figures
- 6) Financial Ratio Output Figures
- e. The Board of Directors is to follow up on this approval while adhering to the provisions of the articles of association, applicable regulations, and the principles of good corporate governance.

In addition to overseeing the 2025 Work Plan and Budget (RKAP) formulation, the Board of Commissioners also monitors and supervises the Company's management performance by regularly reviewing reports submitted by the Board of Directors, including the Company's Annual Report, Quarterly Management Reports, and Other Management Reports.

2. Signs of Declining/Improving Company Performance

In the Board of Commissioners and Board of Directors Meeting held on June 13, 2025, pursuant to invitation number 27/UND/WBP/DK/2025 dated June 4, 2025, with KPI achievement, Work Program & Recovery Plan as one of the agenda items, the Board of Commissioners provided the following directives/inputs/suggestions to the Board of Directors:

- a. The Board of Directors is to prepare a quarterly cash flow estimate (Cash In sources and Cash Out plans) and present it at every Board of Commissioners and Board of Directors meeting.
- b. The Board of Directors is to provide a detailed breakdown of Non-Contributing Plant (NCP) values, and record the variance between wages and raw materials, which are variable costs, as part of the cost of revenue, allowing the profit margin to reflect a more realistic value.
- c. The Board of Directors is to formulate and implement a corporate strategy to improve the company's financial ratios (current ratio) and other financial ratios.

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- d. Agar Direksi dapat membuat uraian umur piutang lain-lain dan menyampaikan piutang lain-lain yang berumur > 1 thn (jika ada). Apabila ada, maka Direksi agar mengidentifikasi penyebab dan membuat *action plan* tindakan manajemen.
- e. Dewan Komisaris menyarankan, agar Direksi dapat mengklasifikasikan utang usaha dalam kategori utang PKPU dan utang non-PKPU.
- f. Agar Direksi melakukan evaluasi dan rencana implementasi kedepannya yang dihasilkan dari evaluasi atas efektivitas struktur organisasi agar lebih efektif dan efisien (sebagai contoh, namun tidak terbatas pada: dilakukan pengkajian atas penggabungan Divisi Penjualan & Pemasaran, Precast & Readymix, dan lain-lain) dengan tetap memperhatikan aspek risiko Organisasi.
- g. Agar Direksi memastikan kelancaran dan mengoptimalkan uang muka dari pelanggan, sehingga *balance* antara nilai produksi dengan uang muka yang diterima.
- h. Agar Direksi dapat memaparkan realisasi dan mitigasi risiko organisasi setiap bulannya dalam rapat Dewan Komisaris dan Direksi.

Selain itu, dalam pembahasan rapat Dewan Komisaris dan Direksi tanggal 13 Juni 2025, juga terdapat diskusi dan disimpulkan beberapa poin yang akan di tindaklanjuti oleh manajemen antara lain sebagai berikut:

- a. Agar Direksi menyampaikan daftar piutang eksternal yang bermasalah dan upaya yang sudah dilakukan kepada Komite Audit.
- b. Agar Direksi dapat melakukan koordinasi dengan Komite terkait penyusunan Revisi RKAP 2025 dan mempertimbangkan batas akhir pengesahan Revisi RKAP menurut Peraturan Menteri BUMN No. 2 tahun 2023 jatuh pada tanggal 31 Juli.
- c. Agar Direksi dapat memaparkan realisasi dan mitigasi risiko perusahaan setiap bulannya dalam rapat Dewan Komisaris dan Direksi.

- d. The Board of Directors is to provide a breakdown of the aging of other receivables and report any other receivables older than one year (if any). If so, the Board of Directors should identify the cause and develop a management action plan.
- e. The Board of Commissioners recommends that the Board of Directors classify trade payables into PKPU (Postponement of Debt Payment Obligations and non-PKPU categories.
- f. The Board of Directors is to conduct the evaluation and future implementation plan resulting from the evaluation of the organizational structure's effectiveness to make it more effective and efficient (for example, but not limited to: reviewing the merger of the Sales & Marketing, Precast & Readymix, and other divisions), while still considering organizational risk aspects.
- g. The Board of Directors is to ensure the smooth flow and optimization of advance payments from customers, ensuring a balance between production value and advance payments received.
- h. The Board of Directors is to present the realization and mitigation of organizational risks every month in the Board of Commissioners and Board of Directors meetings.

In addition, the Board of Commissioners and Board of Directors meeting on June 13, 2025, also included discussions and conclusions on several points for follow-up by management, including the following:

- a. The Board of Directors is to submit a list of problematic external receivables and the efforts taken to the Audit Committee.
- b. The Board of Directors is to coordinate with the Committee regarding the Revised 2025 RKAP preparation and take into account the deadline of July 31 for the Revised RKAP ratification, as stipulated in Minister of State-Owned Enterprises Regulation No. 2 of 2023.
- c. The Board of Directors is to present the Company's risk realization and mitigation efforts every month in the Board of Commissioners and Board of Directors meetings.

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- d. Agar Direksi dapat melakukan pengkajian kembali atas pos beban *Non Contributing Plant (NCP)*, sehingga dapat menggambarkan kinerja *Plant* yang sesungguhnya.
- e. Agar Direksi memastikan tata kelola *Know Your Customer (KYC)* yang sudah terimplementasi dengan baik, sebagai salah satu mitigasi risiko dalam penanggulangan piutang bermasalah ke depannya.
- f. Agar Direksi memastikan kesiapan produksi untuk *supporting* proyek *Giant Sea Wall* ke depan.
- g. Agar Direksi memastikan tahapan persiapan proses divestasi JIPE dilaksanakan sesuai dengan tatakelola dan asas-asas *Good Corporate Governance (GCG)*, sambil menunggu *update* kebijakan Danantara perihal divestasi BUMN dan entitas afiliasi.

Penelaahan atas KPI *Corporate* juga dilakukan oleh Dewan Komisaris dalam Rapat Dewan Komisaris dengan Direksi pada tanggal 13 Juni 2025, disampaikan:

1. Agar Direksi tetap mengoptimalkan peluang dan memitigasi risiko yang ada baik dari segi perolehan NKB (Nilai Kontrak Baru), penyerapan NKD (Nilai Kontrak Dikelola), percepatan pencairan piutang dan meminimalisir nilai persediaan agar rasio keuangan menjadi lebih baik, dengan tetap memperhatikan aspek GCG.
2. Agar *update* KPI dapat disampaikan secara berkala (bulanan) pada setiap Rapat Direksi dan Dewan Komisaris, sehingga Dewan Komisaris dapat melakukan pengawasan terhadap strategi pencapaian Direksi.
3. Agar Direksi menyampaikan rencana dan realisasi atas tindak lanjut temuan KAP dan BPK, serta memastikan target terpenuhi.

- d. The Board of Directors is to review the Non-Contributing Plant (NCP) expense item to reflect the actual performance of the plant.
- e. The Board of Directors is to ensure the proper implementation of Know Your Customer (KYC) governance as a risk mitigation measure for managing problematic receivables going forward.
- f. The Board of Directors is to ensure production readiness to support the Giant Sea Wall project going forward.
- g. The Board of Directors is to ensure that the preparatory stages of the divestment process of Java Integrated Industrial and Ports Estate are implemented in accordance with Good Corporate Governance (GCG) principles and procedures, while awaiting updates on Danantara's policy regarding the divestment of SOEs and affiliated entities.

The Board of Commissioners also reviewed the Corporate KPIs during a meeting between the Board of Commissioners and the Board of Directors on June 13, 2025, which stated:

- a. The Board of Directors is to continue to optimize opportunities and mitigate existing risks, both in terms of acquiring New Contract Value (NKB), absorbing Managed Contract Value (NKD), accelerating receivables disbursement, and minimizing inventory to improve financial ratios, while still considering GCG aspects.
- b. KPI updates are to be provided periodically (monthly) at every Board of Directors and Board of Commissioners meeting, allowing the Board of Commissioners to oversee the Board's strategic achievements.
- c. The Board of Directors is to submit plans and implementation of follow-up actions on the Public Accounting Firm and Audit Board findings, and ensure targets are met.

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3. Persetujuan Revisi Rencana Kerja dan Anggaran Perusahaan (RKAP) Tahun 2025

Dewan Komisaris melakukan penelaahan atas usulan revisi RKAP 2025 yang disampaikan Manajemen dalam rapat Komite, dengan arahan sebagai berikut:

- a. Agar disampaikan penjelasan rasionalisasi penurunan target nilai kontrak baru (NKB) dalam Revisi RKAP disertai dokumen pendukung dan informasi potensi ketercapaian proyek pengganti.
- b. Agar dilakukan kajian atas skema perikatan pendanaan dengan *funder* baru untuk memastikan kesesuaian dengan tata kelola perusahaan.
- c. Agar target jumlah hari perputaran piutang dalam Revisi RKAP disusun secara realistis berdasarkan analisis historis dan kemampuan aktual pengelolaan piutang.
- d. Agar penurunan *capex* dalam Revisi RKAP dipastikan tidak berdampak negatif terhadap keberlangsungan operasional proyek dan *plant* sehingga target tercapai.
- e. Agar penyusunan asumsi biaya tetap dalam Revisi RKAP telah mempertimbangkan dan mencerminkan langkah-langkah strategi efisiensi yang konkret dari manajemen.
- f. Agar strategi efisiensi yang tercermin dalam Revisi RKAP dikaji kembali secara menyeluruh hingga ke pos-pos biaya terkecil untuk memastikan efisiensi maksimal dan disampaikan ke Komite Pemantau Risiko dan Tata Kelola Terintegrasi paling lambat satu minggu setelah rapat.
- g. Agar Direksi menyampaikan surat resmi kepada Dewan Komisaris berisi rencana aksi (*action plan*) strategi efisiensi biaya yang telah dan akan dilakukan.
- h. Agar biaya iklan optimalkan melalui produksi konten secara internal, dan apabila bekerja sama dengan media eksternal, agar dipastikan nilai kerjasama yang wajar dan memberikan dampak sesuai tujuan komunikasi perusahaan.

3. Approval of the Revised 2025 Company Work Plan and Budget (RKAP)

The Board of Commissioners reviewed the proposed revisions to the 2025 Work Plan and Budget (RKAP) submitted by Management at the Committee meeting, with the following directives:

- a. An explanation of the rationale for reducing the target new contract value (NKB) in the Revised RKAP is to be provided, along with supporting documents and information on the potential achievement of the replacement project.
- b. A review of the funding agreement scheme with the new funder is to be conducted to ensure compliance with corporate governance.
- c. The target number of days of receivables turnover in the Revised RKAP is to be realistically formulated based on historical analysis and actual receivables management capabilities.
- d. The capital expenditure (CapEx) reduction in the Revised RKAP is to be ensured to not negatively impact the operational continuity of projects and plants, ensuring that targets are achieved.
- e. The preparation of fixed cost assumptions in the Revised RKAP is to consider and reflect concrete strategic efficiency measures from management.
- f. The efficiency strategy reflected in the Revised RKAP is to be thoroughly reviewed down to the smallest cost items to ensure maximum efficiency and submitted to the Integrated Risk Monitoring and Governance Committee no later than one week after the meeting.
- g. The Board of Directors is to submit an official letter to the Board of Commissioners outlining the cost efficiency strategy action plan that has been and will be implemented.
- h. Advertising costs is to be optimized through internal content production, and when collaborating with external media, to ensure a reasonable value for the partnership and its impact in line with the Company's communication objectives.

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- i. Atas data rata-rata realisasi pengeluaran biaya penggunaan agensi/media informasi yang pernah dilakukan dan rencana ke depan sepanjang tahun 2025 dapat disampaikan kepada Komite Dewan Komisaris.
- j. Agar strategi efisiensi yang diterapkan benar-benar menjangkau seluruh lini, serta hasilnya disampaikan melalui Komite Dewan Komisaris sebagai dasar pengambilan keputusan dalam Revisi RKAP.
- k. Bersamaan dengan dilakukannya revisi RKAP, agar Direksi melakukan penyusunan *cash flow* yang lebih rasional setelah merencanakan program efisiensi di berbagai kegiatan untuk menjadi pedoman dalam melakukan kegiatan operasional.

Hal ini disampaikan Dewan Komisaris dalam surat no. 49/WBP/DK/2025 tanggal 23 Juli 2025, untuk dilakukan penyesuaian revisi RKAP tahun 2025, berdasarkan masukan/saran dari Dewan Komisaris.

Pembahasan ke-2 atas penelaahan revisi RKAP dilakukan pada tanggal 29 Juli 2025 dalam rapat Dewan Komisaris dan Direksi, dengan ketentuan sebagai berikut:

- a. Dewan Komisaris menyetujui Revisi Rencana Kerja dan Anggaran Perusahaan (RKAP) Tahun Buku 2025 PT Waskita Beton Precast Tbk beserta asumsi dan detail rincian revisi RKAP, sebagaimana disampaikan dalam surat nomor 433/WBP/DIR/2025 tanggal 28 Juli 2025.
- b. Dewan Komisaris meminta Direksi menindaklanjuti persetujuan ini dengan catatan sebagai berikut:
 - 1) Agar Direksi dapat mengupayakan percepatan pencairan *Account Receivable* (AR) selambat-lambatnya 120 (seratus dua puluh) hari untuk menjaga *cash flow* perusahaan tetap positif.
 - 2) Agar Direksi senantiasa menjalankan efisiensi pada seluruh kegiatan, baik kegiatan operasional maupun kegiatan Divisi serta Direksi.

- i. Data on the average realization of agency/media costs for past use and future plans for 2025 is to be able to be submitted to the Board of Commissioners Committee.
- j. The efficiency strategy implemented is to be ensured that it truly targets all lines, and the results are communicated to the Board of Commissioners Committee as the basis for decision-making in the revised RKAP.
- k. The Board of Directors is to prepare a more rational cash flow concurrently with the RKAP revision after planning efficiency programs across various activities to serve as a guideline for operational activities.

This was conveyed by the Board of Commissioners in letter no. 49/WBP/DK/2025 dated July 23, 2025, to adjust the revised 2025 Work Plan and Budget (RKAP), according to inputs/suggestions from the Board of Commissioners.

The second discussion on the revised RKAP review occurred on July 29, 2025, at the Board of Commissioners and the Board of Directors meeting, with the following provisions:

- a. The Board of Commissioners approved the Revised Work Plan and Budget (RKAP) for the 2025 Fiscal Year of PT Waskita Beton Precast Tbk, along with the assumptions and details of the revised RKAP, as stated in letter number 433/WBP/DIR/2025 dated July 28, 2025.
- b. The Board of Commissioners requested that the Board of Directors follow up on this approval with the following notes:
 - 1) The Board of Directors is to strive to expedite the disbursement of Accounts Receivable (AR) within 120 (one hundred and twenty) days to maintain positive cash flow.
 - 2) The Board of Directors is to consistently implement efficiency in all activities, both operational and Divisional, as well as Board of Directors activities.

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- 3) Agar Direksi senantiasa berkomitmen untuk memastikan tercapainya target dalam Revisi RKAP sesuai asumsi yang digunakan dalam penyusunan revisi RKAP.
- 4) Agar Direksi memastikan terjaganya *Cash flow* yang merupakan bagian dari Revisi RKAP dapat dilaksanakan dengan optimal.
- 5) Agar Direksi segera menyampaikan revisi atas *Key Performance Indicators* (KPI) Direksi berikut turunannya agar Dewan Komisaris dapat melaksanakan pengawasan terhadap kinerja Direksi dan Direktorat.

Direksi menyampaikan update atas poin b di atas secara berkala.

- c. Direksi menindaklanjuti persetujuan ini dengan tetap memperhatikan ketentuan anggaran dasar, peraturan yang berlaku dan asas-asas *Good Corporate Governance*, serta memastikan Revisi RKAP ini selaras dengan Rencana Jangka Panjang Perusahaan (RJPP).

Hal ini disampaikan dalam surat persetujuan revisi RKAP tahun 2025 sesuai surat no. 56/WBP/DK/2025 tanggal 30 Juli 2025.

4. Pengawasan Divisi Kantor Pusat

Selama tahun 2025, melakukan pengawasan terdapat 12 (dua belas) Divisi Kantor Pusat dan memberikan catatan antara lain sebagai berikut:

- a. Divisi Internal Audit (Pengawasan terhadap Kinerja Internal Audit dan Telaah Kebijakan SPI)
 - 1) Dewan Komisaris telah melakukan pengawasan terhadap kinerja Internal Audit pada semester I tahun 2025, antara lain dilaksanakan pada:
 - a) Pembahasan Penyampaian Laporan Kinerja Divisi Internal Audit Triwulan III dan Triwulan IV Tahun 2024, adapun catatan dari Dewan Komisaris antara lain:

- 3) The Board of Directors is to remain committed to ensuring that the targets in the Revised RKAP are achieved in accordance with the assumptions used in preparing the revised RKAP.
- 4) The Board of Directors is to ensure that cash flow, as part of the Revised RKAP, is optimally maintained.
- 5) The Board of Directors is to promptly submit revisions to the Board of Commissioners' Key Performance Indicators (KPIs) and their derivatives, thereby allowing the Board of Commissioners to monitor the performance of the Board of Directors and Directorates.

The Board of Directors periodically provides updates on point b above.

- c. The Board of Directors follows up on this approval while adhering to the provisions of the articles of association, applicable regulations, and the principles of Good Corporate Governance, and ensures that the Revised RKAP aligns with the Company's Long-Term Plan (RJPP).

This was conveyed in the letter of approval for the revision of the 2025 RKAP, according to letter no. 56/WBP/DK/2025 dated July 30, 2025.

4. Head Office Division Supervision

The Board of Commissioners conducted oversight of 12 (twelve) Head Office Divisions and provided notes throughout 2025, including the following:

- a. Internal Audit Division (Supervision of Internal Audit Performance and Review of Internal Audit Policy)
 - 1) The Board of Commissioners conducted oversight of Internal Audit performance in 2025, including:
 - a) Discussion on the Submission of the Internal Audit Division Performance Report for Third and Fourth Quarters of 2024, the notes from the Board of Commissioners include:

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- (1) Terkait dengan hasil temuan audit BPK agar dapat disampaikan kepada Dewan Komisaris, dan akan disampaikan secara *offline*.
 - (2) Atas status hasil audit operasional yang masih terbuka agar disampaikan tindak lanjutnya untuk tahun 2025, demikian juga hal yang sama untuk audit khusus.
 - (3) Agar dalam pelaksanaan audit operasional dapat ditekankan juga terkait dengan fokus dalam peningkatan pendapatan usaha.
 - (4) Agar diberikan gambaran dan penjelasan atas kesulitan yang dialami dalam pemenuhan tindak lanjut audit operasional.
 - (5) Agar progres penyelesaian hasil tindak lanjut hasil audit BPK dapat disampaikan, termasuk dengan *timeline* pemenuhan dan perbaikan yang telah dilakukan oleh manajemen.
- b) Berdasarkan surat pada poin a), dengan agenda Pembahasan Penyampaian Rencana Kerja Internal Audit Division tahun 2025, adapun catatan dari Dewan Komisaris antara lain:

Agar perlu dibuat *mapping* atas setiap temuan dan juga *internal control* yang berkaitan dengan hal tersebut, apakah yang terjadi selama ini dikarenakan desain *internal control* yang belum cukup dan butuh perbaikan/pengembangan atau memang implementasi *internal control* yang belum optimal.

- (1) Regarding the BPK audit findings, they are to be submitted to the Board of Commissioners and will be submitted offline.
 - (2) Regarding the status of operational audit results that are still open, follow-up actions for 2025 are to be submitted, and the same should be done for special audits.
 - (3) The implementation of operational audits is to emphasize the focus on increasing business revenue.
 - (4) The Board of Commissioners is to provide an overview and explanation of any difficulties encountered in fulfilling operational audit follow-up.
 - (5) The progress on the completion of the follow-up to the BPK audit results is to be capable of being communicated, including a timeline for compliance and improvements made by management.
- b) Based on the letter in point a), with the agenda being Discussion on the Submission of the Internal Audit Division's Work Plan for 2025, the Board of Commissioners notes include:

It is necessary to map each finding and the internal controls related to it, to determine whether the current situation is due to an inadequate internal control design that requires improvement/development, or whether internal control implementation is suboptimal.

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c) Penyampaian Realisasi Kinerja TW I & Penyampaian Rencana Kerja TW II tahun 2025 Divisi Internal Audit, dengan catatan sebagai berikut:

- (1) Direksi memastikan pengendalian internal harus dijalankan dan dipenuhi serta melekat di setiap proses kegiatan operasional perusahaan.
- (2) Direksi memastikan rekomendasi *Internal Audit* harus lebih tajam, sehingga menghilangkan *root cause* dan tidak terulang.
- (3) Direksi memastikan Divisi Internal Audit dalam melakukan kegiatan audit harus memperhatikan risiko *financial* yang jelas, sehingga terdapat korelasi temuan audit terhadap laporan keuangan.
- (4) Direksi memastikan Divisi Internal Audit dalam melakukan kegiatan audit lebih mengarah dalam kegiatan yang memberikan dampak strategis, dan membuat hirarki pelaporan dalam eskalasi isu atas temuan audit.
- (5) Direksi agar segera mendalami adanya stok bebas dan stok *reject* serta penjualan produk bebas/cacat/*reject*/*waste* dalam audit khusus (Audit Internal), terutama untuk Plant Subang, Sadang dan Kalijati.

c) Submission of the First Quarter Performance Realization and Submission of the Second Quarter Work Plan for the 2025 Internal Audit Division, with the following notes:

- (1) The Board of Directors ensures that internal controls are implemented and fulfilled and are embedded in every process of the Company's operational activities.
- (2) The Board of Directors ensures that Internal Audit recommendations are more precise, eliminating root causes and preventing recurrence.
- (3) The Board of Directors ensures that the Internal Audit Division, in carrying out audit activities, pays attention to clear financial risks, thereby forming a correlation between audit findings and financial statements.
- (4) The Board of Directors ensures that the Internal Audit Division, in carrying out audit activities, is more directed towards activities with strategic impact, and creates a reporting hierarchy in escalating issues regarding audit findings.
- (5) The Board of Directors should immediately investigate the existence of free stock and reject stock, as well as the sale of free/defective/rejected/waste products, in a special audit (Internal Audit), particularly for the Subang, Sadang, and Kalijati Plants.

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(6) Direksi memastikan adanya tatakelola/kebijakan/prosedur yang jelas perihal mekanisme pemusnahan produk <i>reject</i> atau stok bebas yang sudah tidak memiliki <i>value</i> dengan terlebih dahulu membuat kajian atas kemungkinan risiko yang terjadi. Apabila diperlukan penyempurnaan atas kebijakan/prosedur atas kegiatan tersebut, maka agar disampaikan <i>timeline</i> pemenuhannya. (7) Direksi memastikan dalam penetapan Kepala Plant sesuai kompetensi yang dipersyaratkan sesuai kebijakan internal perusahaan. Selain itu, Direksi perlu memperhatikan peningkatan kompetensi seluruh personal WBP, tidak hanya dari segi manajerial, tetapi juga <i>soft skill</i>, nilai budaya sehingga menimbulkan rasa memiliki/<i>belonging</i> terhadap perusahaan. (8) Direksi memastikan <i>timeline</i> pemenuhan dan <i>evidence</i> atas tindak lanjut temuan audit eksternal dan mengkomunikasikan ke auditor eksternal (contoh: tindak lanjut temuan BPK, dan lain-lain). (9) Dewan Komisaris menyarankan agar dalam penyusunan rencana audit oleh Divisi Internal Audit dengan mempertimbangkan temuan auditor eksternal, seperti KAP dan BPK, sehingga ke depan tidak terdapat temuan yang berulang.	(6) The Board of Directors ensures that there is clear governance/ policy/procedure regarding the mechanism for destroying rejected products or free stock that no longer has value by first conducting a study of the possible risks that may occur. If improvements are needed to the policy/procedure for this activity, then a timeline for its fulfillment is submitted. (7) The Board of Directors ensures that the appointment of Plant Heads meets the required competencies as per internal company policies. Furthermore, the Board of Directors needs to pay attention to improving the competency of all WBP personnel, not only in terms of managerial skills but also in soft skills and cultural values, thereby fostering a sense of belonging to the company. (8) The Board of Directors ensures the timeline for fulfillment and evidence of follow-up on external audit findings and communicates this to the external auditor (e.g., follow-up on findings by the Audit Board, etc.). (9) The Board of Commissioners recommends that the Internal Audit Division take into account the findings of external auditors, such as the Public Accounting Firm and the Audit Board, in preparing the audit plan, thereby preventing repeated findings in the future.

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- (10) Direksi memastikan agar *self assessment* yang dilakukan oleh Divisi Internal Audit dapat memberikan kontribusi sebagai upaya *improvement* dalam pemenuhan tata kelola perusahaan.
 - (11) Direksi memastikan action plan atas *Area of Improvement* (Aoi), dengan membandingkan kondisi *existing* dengan setelah pemenuhan, sehingga menunjang ketercapaian sasaran perusahaan.
- 2) Dewan Komisaris juga memberikan catatan kepada Internal Audit dalam tindak lanjut rapat komite, antara lain sebagai berikut:
 - a) Agar disampaikan kepada Dewan Komisaris hal-hal apa yang sedang *on going* dan akan dilaksanakan atas setiap kebijakan-kebijakan internal audit secara lebih spesifik.
 - b) Agar dipastikan semua hal yang dilakukan oleh internal audit fokus dan tujuannya adalah untuk perbaikan perusahaan secara keseluruhan, artinya semua kegiatan perusahaan dijalankan sesuai dengan kepatuhan yang berlaku yang dapat berdampak dalam peningkatan kinerja perusahaan secara keseluruhan.
 - 3) Dalam Rapat Komite perihal Evaluasi kinerja/Laporan SPI TW II, Progress Audit Khusus dan Pelaporan WBS, dengan ini disampaikan catatan Dewan Komisaris adalah sebagai berikut:
 - a) Agar Direksi memastikan pelaksanaan audit operasional di seluruh Plant sudah berbasis risiko, guna memastikan efektivitas pengendalian internal, efisiensi operasional, serta kepatuhan terhadap kebijakan perusahaan.

- (10) The Board of Directors ensures that the self-assessment conducted by the Internal Audit Division can contribute to efforts to improve compliance with corporate governance.
 - (11) The Board of Directors ensures the action plan for the Area of Improvement (Aoi) by comparing the existing conditions with those after fulfillment, thus supporting the achievement of the company's targets.
- 2) The Board of Commissioners also provided notes to Internal Audit in follow-up to the Committee Meeting, among others as follows:
 - a) The Board of Commissioners is to convey what matters are currently ongoing and will be implemented for each internal audit policy more specifically.
 - b) Everything carried out by internal audit is to be guaranteed to be focused, and its aim is to improve the company as a whole, meaning that all company activities are carried out in accordance with applicable compliance, which can have an impact on improving the company's overall performance.

- 3) In the Committee Meeting regarding Performance Evaluation/Internal Audit Report for Second Quarter, Special Audit Progress and WBS Reporting, the Board of Commissioners' notes are hereby submitted as follows:
 - a) The Board of Directors is to ensure that the implementation of operational audits across all Plants is risk-based in order to ensure the effectiveness of internal controls, operational efficiency, and compliance with company policies.

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b) Agar Direksi memastikan integritas dan efektivitas implementasi WBS melalui penetapan pengelola yang jelas, mekanisme tindak lanjut laporan yang terukur, serta koordinasi lintas fungsi antara Internal Audit, Corporate Secretary, HCM dan Legal.	b) The Board of Directors is to ensure the integrity and effectiveness of WBS implementation through the appointment of clear managers, measurable report follow-up mechanisms, and cross-functional coordination between Internal Audit, Corporate Secretary, HCM, and Legal.
c) Agar laporan WBS tetap ditindaklanjuti, jika validitas laporan sudah terpenuhi.	c) If the validity of the report has been fulfilled, the WBS report should still be followed up on.
d) Agar Direksi memberikan sanksi administratif dan sanksi sosial internal untuk mencegah pengulangan pelanggaran.	d) The Board of Directors is to provide administrative sanctions and internal social sanctions to prevent repeat violations.
e) Agar Direksi mengambil langkah hukum tegas apabila langkah-langkah yang sudah ditetapkan dalam Perjanjian Kerja Bersama tidak berjalan sesuai dengan yang seharusnya, sebagai bentuk penegakan disiplin, perlindungan aset perusahaan, dan efek jera bagi pelanggar.	e) The Board of Directors is to take firm legal action if the steps stipulated in the Collective Labor Agreement are not implemented as intended, as a form of disciplinary enforcement, protection of company assets, and as a deterrent for violators.
f) Agar Direksi menetapkan prosedur pemusnahan/ <i>demolish</i> produk kategori <i>reject</i> yang mencakup metode penghancuran sesuai standar industri, batas <i>threshold</i> persetujuan penghancuran dan pengawasan pelaksanaan untuk meminimalkan risiko penyalahgunaan dengan tetap mengedepankan asas <i>four eyes principle</i>, kehati-hatian dan <i>Good Corporate Governance (GCG)</i>.	f) The Board of Directors is to establish procedures for demolishing products in the rejected category, which include destruction methods according to industry standards, threshold limits for destruction approval, and implementation supervision to minimize the risk of misuse while still prioritizing the four eyes principle, prudence, and Good Corporate Governance (GCG).
g) Agar Direksi mereview kembali prosedur dan pengelolaan stok bebas, serta pengendalian nilai stok bebas yang ada di lapangan.	g) The Board of Directors is to review procedures and management of free stock, as well as controls over the value of free stock in the field.
h) Agar Direksi memperbaiki prosedur pengendalian internal untuk pencegahan penyalahgunaan aset dan penjualan produk tanpa izin, disertai mekanisme monitoring dan evaluasi yang berkelanjutan.	h) The Board of Directors is to update internal control procedures to prevent misuse of assets and unauthorized product sales, along with ongoing monitoring and evaluation mechanisms.

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- i) Agar Direksi mengambil langkah audit yang sama untuk *Plant/ Batching Plant/ Post Tension/ Proyek/ Peralatan* untuk memastikan penyalahgunaan aset dengan metode serupa tidak terjadi di unit lain.
 - j) Agar Direksi menjadikan hasil internal audit sebagai bahan sosialisasi dan agar Direksi memberikan arahan langsung ke seluruh manajer *Plant/ Batching Plant/ Post Tension/ Proyek/ Peralatan* agar tidak terjadi *fraud* yang berimplikasi pelanggaran hukum. Hal ini sebagai bentuk komitmen dalam mencegah terjadinya pelanggaran serupa maupun pelanggaran lainnya di masa mendatang.
- 4) Dalam penyampaian Realisasi Kinerja TW III & Penyampaian Rencana Kerja TW IV tahun 2025 oleh Divisi Internal Audit, Dewan Komisaris memberikan catatan sebagai berikut:
- a) Agar Direksi melakukan pendalaman audit khusus di Plant Bojonegara dan Plant Gasing seperti yang telah dilakukan di Plant Prambon, Karawang dan Subang dalam periode yang sama.
 - b) Agar efektivitas dan pelaporan atas tindak lanjut WBS dapat disampaikan ke Dewan Komisaris secara berkala.
 - c) Agar Divisi Internal Audit berkoordinasi dengan Divisi Manajemen Risiko dan Kepatuhan dalam pemenuhan *gap internal control*, termasuk namun tidak terbatas pada pengelolaan piutang bermasalah dan prosedur lain dengan tetap melibatkan penanggung jawab proses.
- i) The Board of Directors is to take similar audit steps for *Plants/ Batching Plants/Post Tensioners/ Projects /Equipment* to ensure that misuse of assets using similar methods does not occur in other units.
 - j) The Board of Directors is to utilize the internal audit results as information for dissemination and provide direct guidance to all *Plant/Batching Plant/ Post Tension/Project/Equipment* managers to prevent fraud that could lead to legal violations. This demonstrates their commitment to preventing similar violations and other violations in the future.
- 4) In the submission of the Third Quarter Performance Realization and the submission of the Work Plan for the Fourth Quarter of 2025 by the Internal Audit Division, the Board of Commissioners provides the following notes:
- a) The Board of Directors is to conduct in-depth special audits at Bojonegara and Gasing Plants, similar to those conducted at the Prambon, Karawang, and Subang Plants during the same period.
 - b) The effectiveness and follow-up reports on the WBS are to periodically be submitted to the Board of Commissioners.
 - c) The Internal Audit Division is to coordinate with the Risk Management and Compliance Division to address internal control gaps, including but not limited to the management of problem receivables and other procedures, while still involving those responsible for the process.

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- d) Agar seluruh temuan ditindaklanjuti tepat waktu dan disampaikan update pelaporan Internal Audit di TW IV.
- b. Kepatuhan dan Manajemen Risiko (Telaah Kebijakan Manajemen Risiko dan Telaah Kebijakan Sistem)
- 1) Dalam Telaah Kebijakan Manajemen Risiko, Dewan Komisaris memberikan catatan, antara lain sebagai berikut:
 - a) Agar Direksi perlu mempertegas fungsi lini kedua menjadi independen, artinya tidak ada peleburan tanggung jawab dengan lini pertama (terdapat *job segregation*).
 - b) Agar Direksi memastikan bahwa pengendalian internal yang sudah dibuat terlaksana dengan baik untuk menghindari pelanggaran-pelanggaran serta mewujudkan tata kelola yang baik.
 - c) Agar Direksi perlu memberikan penjelasan apakah atas kebijakan manajemen risiko yang disusun sudah dapat menghilangkan kesalahan yang pernah terjadi di masa lalu (khususnya terkait *fraud*). Jika memang belum, manajemen harus berkomitmen dan berfokus untuk penguatan terhadap aspek tersebut agar ada jaminan hal-hal yang pernah terjadi tersebut tidak terulang kembali.
 - 2) Dalam Pembahasan Penyampaian Laporan Pemantauan & Evaluasi *Corporate Risk Profile* Periode Triwulan III dan Triwulan IV Tahun 2024 PT Waskita Beton Precast Tbk, sebagai *lessons learned* dalam mitigasi risiko di tahun 2025. Adapun poin yang menjadi catatan antara lain:
 - a) Agar Direksi memberikan penjelasan detail atas risiko lainnya di luar ketersediaan modal kerja yang menjadi penyebab tidak tercapainya pendapatan usaha sesuai RKAP.
- d) All findings are to be followed up in a timely manner, and updated Internal Audit reporting should be provided in the fourth quarter.
- b. Compliance and Risk Management (Risk Management Policy Review and System Policy Review)
- 1) In the Risk Management Policy Review, the Board of Commissioners noted the following:
 - a) The Board of Directors needs to emphasize the independence of the second-line function, meaning there is no merging of responsibilities with the first-line (*job segregation*).
 - b) The Board of Directors is to ensure that established internal controls are implemented effectively to prevent violations and ensure good governance.
 - c) The Board of Directors needs to explain whether the established risk management policies have eliminated past errors (particularly those related to fraud). If not, management must commit to and focus on strengthening this aspect to ensure that such incidents do not recur.
 - 2) In the discussion on the submission of the Corporate Risk Profile Monitoring & Evaluation Report for the Third and Fourth Quarters of 2024 for PT Waskita Beton Precast Tbk, as lessons learned in risk mitigation in 2025, the following points should be noted:
 - a) The Board of Directors is to provide a detailed explanation of other risks beyond the availability of working capital that contributed to the failure to achieve business revenues in accordance with the RKAP.

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b) Agar Direksi melakukan evaluasi, tindak lanjut serta langkah dan strategi sebagai upaya mitigasi risiko atas <i>loss event database</i> yang menyebabkan kerugian Rp25,4 Miliar agar ke depan tidak terjadi lagi atau dapat diminimalisir. c) Agar Direksi perlu memberikan langkah-langkah strategis terhadap risiko persediaan yang <i>slow moving</i> yang menjadi <i>loss event database</i> yang menyebabkan nilai kerugian sebesar Rp13,3 Miliar. Namun sebelum itu perlu dipastikan kembali apakah ini sebatas persediaan <i>slow moving</i> atau atas persediaan yang kualitasnya tidak layak artinya tidak ada estimasi nilai keterpulangannya. d) Agar Direksi perlu mencermati lagi agar ke depan <i>loss event database</i> atas aspek hukum dan kepatuhan tidak terjadi lagi, terutama hal-hal yang menyangkut <i>fraud</i> atau tindakan pidana lainnya. Hal ini penting bukan hanya menyoroti nilai rupiah tapi terkait dengan reputasi perusahaan. e) Agar Direksi menjadikan keterlambatan pelaksanaan RUPST sebagai <i>lessons learned</i> ke depan agar tidak terjadi lagi. Artinya harus ada upaya-upaya yang harus dilakukan supaya ke depan dapat dilakukan secara tepat waktu, dan upaya-upaya perbaikan yang dilakukan tersebut perlu didokumentasikan sebagai bukti bahwa perusahaan berusaha untuk menerapkan GCG. f) Agar Direksi perlu mencermati penerapan manajemen risiko baik di lini satu, dua dan tiga supaya aplikasi pelaksanaannya dapat berjalan dengan baik dan berdampak terhadap kinerja laporan perusahaan secara keseluruhan.	b) The Board of Directors is to conduct an evaluation, follow-up, and implement steps and strategies to mitigate the risk of the loss event database, which resulted in a loss of Rp25.4 billion, to prevent a recurrence or minimize it. c) The Board of Directors is to provide strategic steps to address the risk of slow-moving inventory, which became a loss event database, resulting in a loss of Rp13.3 billion. However, before doing so, it is necessary to reconfirm whether this is limited to slow-moving inventory or inventory of poor quality, meaning there is no estimated recoverable value. d) The Board of Directors needs to review the loss event database to ensure that legal and compliance aspects do not recur, particularly those involving fraud or other criminal acts. This is important not only for the rupiah but also for the Company' reputation. e) The Board of Directors is to consider the delay in holding the AGM as a lesson learned for the future to prevent a recurrence. This means that efforts must be made to ensure timely implementation, and these improvements must be documented as evidence of the company's efforts to implement GCG. f) The Board of Directors needs to closely monitor the implementation of risk management at all levels, including the first, second, and third lines, to ensure its implementation runs smoothly and impacts the company's overall performance reports.

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- 3) Dalam Telaah Kebijakan Sistem & IT dengan menekankan pada Kebijakan Sistem, Dewan Komisaris memberikan catatan, antara lain sebagai berikut:
 - a) Direksi agar melakukan integrasi dan simplifikasi prosedur, dengan membuat hirarki dan *clustering* prosedur serta kebijakan sejenis atau yang bersinggungan, agar tidak terjadi perulangan/redundansi (contoh: jurnal teknis akuntansi & pedoman akuntansi, dan lain-lain).
 - b) Direksi memastikan *timeline* pemenuhan pemutakhiran prosedur dan *service level agreement (SLA)* yang disepakati oleh *Business Process Owner* serta divisi yang terkait.
 - c) Direksi memastikan prosedur yang saat ini berlaku sudah sesuai dengan anggaran dasar, peraturan perundangan, regulasi, standar serta hasil audit/ *assessment* internal dan eksternal.
 - 4) Dalam Pembahasan Laporan Pemantauan & Evaluasi Corporate Risk Profile Periode Triwulan I dan Triwulan II Tahun 2025 PT Waskita Beton Precast Tbk. Dewan Komisaris memberikan catatan, antara lain sebagai berikut:
 - a) Direksi agar memastikan penetapan *tools* dan penanggung jawab di tingkat strategis untuk pengelolaan KRI yang berada pada zona hati-hati atau bahaya.
 - b) Direksi agar memastikan *dashboard* risiko dapat *go live* pada September 2025 sehingga dapat digunakan sebagai *tools* dalam pertimbangan pengambilan keputusan.
 - c) Direksi memastikan bahwa strategi risiko dan kebutuhan anggaran untuk rencana perlakuan (mitigasi) risiko sudah diperhitungkan dalam penyusunan RKAP.
- 3) In the System & IT Policy Review, the Board of Commissioners provides the following notes with an emphasis on System Policy:
 - a) The Board of Directors is to integrate and simplify procedures by creating a hierarchy and clustering of similar or overlapping procedures and policies to avoid duplication/redundancy (e.g., technical accounting journals and accounting guidelines, etc.).
 - b) The Board of Directors is to ensure the timeline for fulfilling procedure updates and the service level agreement (SLA) agreed upon by the Business Process Owner and relevant divisions.
 - c) The Board of Directors is to ensure that current procedures comply with the articles of association, laws and regulations, standards, and the results of internal and external audits/assessments.
 - 4) In discussing the Corporate Risk Profile Monitoring and Evaluation Report for the First and Second Quarters of 2025 of PT Waskita Beton Precast Tbk, the Board of Commissioners provided the following notes:
 - a) The Board of Directors is to ensure the strategic level of tools and responsible parties are established for the management of KRIs in the caution or danger zone.
 - b) The Board of Directors is to ensure the risk dashboard goes live in September 2025 so it can be used as a tool for decision-making.
 - c) The Board of Directors is to ensure that the risk strategy and budget requirements for the risk treatment (mitigation) plan are taken into account in the preparation of the Work Plan and Budget (RKAP).

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- d) Direksi agar melakukan validasi kepemilikan semua aset tanah WSBP untuk memastikan seluruhnya tercatat atas nama WSBP.
 - e) Direksi agar memastikan adanya sinergi yang baik antara Internal Audit dan Divisi Risk Management. Selain itu dalam prosesnya dipastikan berjalan sesuai prinsip tata kelola perusahaan yang baik.
 - f) Agar dilakukan penyalarsan upaya mitigasi risiko oleh Divisi Risk Management dengan rencana kerja Internal Audit, sehingga lebih terarah.
 - g) Agar Direksi perlu meningkatkan kualitas penerapan manajemen risiko sehingga capaian "Unsatisfactory" dan skor penilaian terhadap pencapaian kinerja dengan kategori "Buruk" pada TW I & TW II dapat diperbaiki pada periode berikutnya.
 - h) Agar Direksi menambahkan tools yang dapat digunakan sebagai panduan ketika KRI tersebut berada di level hati-hati maupun bahaya. Dan Direksi menambahkan PIC dari pelaksana tindak lanjut level operasional dimaksud.
- 5) Dalam pembahasan kebijakan GRC (Governance, Risk, Compliance) PT Waskita Beton Precast sesuai surat no 454/WBP/DIR/2025, Dewan Komisaris memberikan catatan sebagai berikut:
- a) Agar Direksi memastikan kebijakan yang dimintakan persetujuan kepada Dewan Komisaris merupakan hal yang mencakup kewenangan Dewan Komisaris.
 - b) Agar Direksi memastikan setiap kebijakan yang dimintakan persetujuan memiliki dampak strategis dan urgensi yang jelas terhadap perusahaan.
- d) The Board of Directors is to validate the ownership of all WSBP land assets to ensure they are all registered in WSBP's name.
 - e) The Board of Directors is to ensure good synergy between Internal Audit and the Risk Management Division. Furthermore, the process should be carried out in accordance with good corporate governance principles.
 - f) The Risk Management Division is to align risk mitigation efforts with the Internal Audit work plan for greater focus.
 - g) The Board of Directors is to improve the quality of risk management implementation, allowing the "Unsatisfactory" achievement and the "Poor" performance assessment scores in the first and second quarters to be improved in the following period.
 - h) The Board of Directors is to add tools that can be used as guidance when the KRI is at the caution or danger level. The Board of Directors should also add a PIC for implementing the operational-level follow-up.
- 5) In discussing the GRC (Governance, Risk, and Compliance) policy of PT Waskita Beton Precast, as per letter no. 454/WBP/DIR/2025, the Board of Commissioners provided the following notes:
- a) The Board of Directors is to ensure that policies requested for approval from the Board of Commissioners fall within the Board of Commissioners' authority.
 - b) The Board of Directors is to ensure that each policy requested for approval has a clear strategic impact and urgency for the company.

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- c) Agar Direksi menyampaikan kerangka besar dan tujuan yang ingin dicapai dari setiap kebijakan yang dimintakan persetujuan, disertai langkah konkret pelaksanaannya.
- d) Agar Direksi memastikan kebijakan yang dimintakan persetujuan ke Dewan Komisaris memang berada di Dewan Komisaris dengan memperhatikan Anggaran Dasar dan ketentuan peraturan perundang-undangan yang berlaku.

Melalui surat no. 69/WBP/DK/2025 tanggal 4 September 2025, mengacu pada surat sebelumnya, hasil dari rapat komite dan penyempurnaan GRC sesuai surat no 540/WBP/DIR/2025 tanggal 4 September 2025, Keijakan GRC telah disetujui.

- c. Divisi *Supply Chain* Manajemen (Telaah Pengadaan Barang dan Jasa)
Dewan Komisaris telah memberikan catatan sesuai suart No. 8.1/WBP/DK/2025 tanggal 5 Maret 2025, antara lain sebagai berikut:

- 1) Agar Direksi perlu memastikan agar setiap proses seleksi rekanan dilakukan sesuai dengan prosedur tata kelola yang baik yang berlaku artinya terhindar dari praktik-praktik *fraud*.
- 2) Agar Direksi tetap memastikan dengan sistem pengadaan barang dan yang sudah dibangun saat ini jangan sampai menyebabkan kendala terhadap aspek-aspek lain artinya harus tetap saling *support*, khususnya dalam pencapaian pendapatan usaha.
- 3) Agar terkait dengan pengadaan strategis tetap harus tetap masuk didalam prosedur barang dan jasa, termasuk dengan penjabaran klasifikasi pengadaan strategis itu seperti apa dan pejabat yang berwenang terkait dengan pengadaan strategis.

- c) The Board of Directors is to convey the overall framework and objectives to be achieved from each policy requested for approval, along with concrete steps for its implementation.
- d) The Board of Directors is to ensure that policies requested for approval from the Board of Commissioners are indeed within the Board of Commissioners' purview, taking into account the Articles of Association and applicable laws and regulations.

Through letter no. 69/WBP/DK/2025 dated September 4, 2025, referring to the previous letter, the results of the committee meeting, and the GRC refinements as per letter no. 540/WBP/DIR/2025 dated September 4, 2025, the GRC Policy has been approved.

- c. Division of Supply Chain Management (Goods and Services Procurement Review)
The Board of Commissioners has provided notes in accordance with Letter No. 8.1/WBP/DK/2025 dated March 5, 2025, including the following:

- 1) The Board of Directors is to ensure that every partner selection process is conducted in accordance with applicable good governance procedures, thus avoiding fraudulent practices.
- 2) The Board of Directors is to ensure that the existing goods and services procurement system does not hinder other aspects, which must ensure mutual support, particularly in achieving business revenue.
- 3) Strategic procurement is to remain included in the goods and services procedures, including a description of the strategic procurement classification and the authorized officials involved in strategic procurement.

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- 4) Agar Direksi tetap memastikan atas sistem yang sudah dibangun ini pengawasan dan pelaksanaannya dipastikan sudah sesuai dengan sistem dan prosedur yang dibangun.

Telaah kebijakan Pengadaan barang dan jasa juga dilaksanakan di bulan September 2025, adapun masukan dewan komisaris adalah sebagai berikut:

- a) Agar Direksi melakukan pengecekan secara berkala atas validitas sertifikasi personil SCM serta memastikan tidak ada sertifikat yang sudah kadaluarsa.
- b) Agar Direksi menegaskan kembali bahwa Pakta Integritas bukan hanya sebagai formalitas administratif, tetapi mengikat secara etika dan hukum dalam seluruh proses pengadaan barang dan jasa.
- c) Agar Direksi menyelaraskan Pakta Integritas dengan Prosedur Pengadaan Barang/Jasa sehingga memiliki keterkaitan yang jelas.
- d) Agar Direksi memastikan bahwa realisasi efisiensi pengadaan tidak berasal dari penentuan target harga satuan yang terlalu tinggi, melainkan dari proses yang efektif dan transparan.
- e) Agar Direksi menjaga keseimbangan dalam klausul kontrak dan tertib administrasi dalam setiap pengadaan.
- f) Agar Direksi memastikan keterlibatan Divisi SCM sebagai pendampingan pada seluruh proses pengadaan yang dilakukan di WSBP, baik pengadaan *plant/batching plant*/ proyek maupun pengadaan kantor pusat.

- 4) The Board of Directors is to ensure that the established system is monitored and implemented in accordance with the established systems and procedures.

A review of the goods and services procurement policy was also conducted in September 2025. The Board of Commissioners' input is as follows:

- a) The Board of Directors is to periodically check the validity of SCM personnel certifications and ensure that no certificates have expired.
- b) The Board of Directors is to reaffirm that the Integrity Pact is not merely an administrative formality, but is ethically and legally binding throughout the goods and services procurement process.
- c) The Board of Directors is to align the Integrity Pact with the Goods/ Services Procurement Procedures to establish a clear link.
- d) The Board of Directors is to ensure that procurement efficiency is not driven by excessively high unit price targets, but rather by an effective and transparent process.
- e) The Board of Directors is to maintain balance in contract clauses and administrative order in every procurement process.
- f) The Board of Directors is to ensure the Division of SCM's involvement as a supporter in all procurement processes carried out at WSBP, including *plant/batching plant*/ project procurement and head office procurement.

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g) Agar Divisi SCM memasukkan mengenai poin pendampingan Divisi SCM pada seluruh pengadaan dalam program kerja di tahun 2026 dan menjadikannya sebagai indikator poin dalam KPI terkait pendampingan Divisi SCM untuk setiap proses pengadaan di setiap divisi/unit perusahaan . h) Agar dalam penyusunan revisi prosedur, Direksi menyampaikan sejarah perubahan dan dasar yang melatarbelakangi, sehingga dapat diketahui penyebab revisi dengan jelas. i) Agar Direksi memperkuat mekanisme internal control Divisi SCM untuk memastikan setiap pengadaan sesuai dengan persetujuan, sebagai mitigasi risiko <i>over supply</i>, dan menjaga kesesuaian dengan kebutuhan. j) Agar Divisi SCM memastikan klausul kontrak payung yang ada di WSBP, tidak terdapat klausul kontra mengenai adanya negosiasi terkait perubahan nilai kontrak akibat fluktuasi kurs mata uang asing dan karena sebab apapun, mengingat kontrak payung sebagai mitigasi risiko atas kenaikan harga material. k) Agar divisi SCM melakukan koordinasi dengan divisi Keuangan dan Akuntansi atas isu pembayaran utang vendor, untuk menjaga kontinuitas suplai dan perputaran modal vendor. l) Agar Direksi segera menyelesaikan isu-isu strategis SCM sebagaimana telah disampaikan dalam rapat, dengan koordinasi menyeluruh antar divisi.	g) The Division of SCM is to include the Division of SCM's mentoring for all procurements in its 2026 work program and include it as a KPI indicator for SCM Division mentoring for each procurement process in each company division/unit. h) When preparing procedural revisions, the Board of Directors is to convey the history of the changes and the underlying rationale for the revisions, ensuring a clear understanding of the reasons for the revisions. i) The Board of Directors is to strengthen the Division of SCM's internal control mechanisms to ensure that all procurements comply with the approved agreement, to mitigate the risk of oversupply, and to maintain compliance with requirements. j) The Division of SCM is to ensure that the umbrella contract clauses in the WSBP do not contain any counter-clauses regarding negotiations regarding changes in contract value due to foreign exchange fluctuations or for any other reason, considering that the umbrella contract serves as a risk mitigation measure for material price increases. k) The Division of SCM is to coordinate with the Finance and Accounting Divisions on vendor debt payments to maintain supply continuity and vendor capital turnover. l) The Board of Directors is to promptly resolve strategic SCM issues as outlined in the meeting, with comprehensive coordination between divisions.

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d. Divisi Human *Capital Management* (Telaah Kebijakan Pengelolaan SDM & Suksesi Manajemen)

1) Dewan Komisaris telah menyampaikan catatan rapat komite berdasarkan Surat No. 22/WBP/DK/2025 tanggal 17 April 2025 Perihal Tindak Lanjut Rapat Komite PT Waskita Beton Precast Tbk dengan agenda Telaah Kebijakan Pengelolaan SDM & Suksesi Manajemen. Dewan Komisaris memberikan catatan, antara lain sebagai berikut:

- a) Direksi memastikan adanya penyampaian laporan pemantauan berkala atas dampak pelaksanaan optimasi SDM, baik dari sisi kinerja keuangan maupun risiko non-keuangan.
- b) Direksi memastikan adanya penyusunan *roadmap* peningkatan kapasitas *talent* internal untuk mengisi gap suksesi jangka menengah.

2) Dewan Komisaris bersama manajemen melakukan Telaah Efisiensi HCM dan Struktur Organisasi, dan disampaikan arahan Dewan Komisaris antara lain sebagai berikut:

- a) Agar Direksi dapat dilakukan *benchmark* produktivitas pegawai WSBP dengan anak perusahaan lain di Waskita Group, dan hasilnya disampaikan kepada Dewan Komisaris.
- b) Agar Direksi dapat menambahkan data nilai rupiah atas strategi efisiensi yang telah direncanakan untuk dilakukan monitoring pencapaiannya.

d. Division of Human Capital Management (Review of HC Management Policy & Management Succession)

1) The Board of Commissioners has submitted the minutes of the committee meeting based on Letter No. 22/WBP/DK/2025 dated April 17, 2025, concerning Follow-up to the PT Waskita Beton Precast Tbk Committee Meeting with the agenda of Reviewing HC Management Policy & Management Succession. The Board of Commissioners provided the following notes:

- a) The Board of Directors ensures the submission of regular monitoring reports on the impact of HC optimization implementation, both in terms of financial performance and non-financial risks.
- b) The Board of Directors ensures the development of a roadmap for increasing internal talent capacity to fill the medium-term succession gap.

2) The Board of Commissioners, together with management, conducted a Review of HCM Efficiency and Organizational Structure, and provided the following directives:

- a) The Board of Directors is to benchmark WSBP employee productivity against other subsidiaries within the Waskita Group, and the results should be submitted to the Board of Commissioners.
- b) The Board of Directors is to add rupiah data for planned efficiency strategies to monitor their achievement.

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- c) Agar Direksi memastikan efisiensi yang dilakukan tidak menurunkan kualitas dan kegagalan pencapaian target RKAP.
- d) Agar Direksi memastikan peningkatan kualitas melalui pelatihan, sertifikasi, pendidikan maupun seminar kepada seluruh pegawai, Direksi, Dewan Komisaris dan organ pendukung Dewan Komisaris (Sekdekom dan Komite) dapat berjalan dengan baik agar pada akhirnya dapat memberikan nilai tambah bagi WSBP.
- e. *Corporate Secretary* (Telaah atas Kepatuhan Direksi terhadap Peraturan/UU, RKAP dan RJPP dan Telaah kebijakan Sistem dan IT, dengan menekankan pada Kebijakan IT)
 - 1) Dalam pembahasan Telaah atas Kepatuhan Direksi terhadap Peraturan/UU, RKAP dan RJPP, Dewan Komisaris memberikan catatan, antara lain sebagai berikut:
 - a) Agar Direksi memberikan klarifikasi dan penjelasan kenapa terdapat hal-hal yang berbeda di RKAP dan RJPP misalnya di RJPP terdapat Divestasi Rp70 miliar namun di RKAP hanya Rp51 miliar, mengingat seharusnya RKAP itu adalah bagian dari RJPP.
 - b) Agar Direksi memberikan penjelasan perbedaan telaah yang dilakukan oleh divisi legal dan kepatuhan terkait dengan mekanisme Direksi dalam menindaklanjuti perubahan regulasi eksternal.
 - c) Agar Direksi perlu mempertegas definisi “telaah” yang dilakukan di divisi legal dan divisi kepatuhan terkait dengan mekanisme Direksi dalam menindaklanjuti perubahan regulasi eksternal.
- c) The Board of Directors is to ensure that efficiency measures implemented do not reduce quality and prevent failure to achieve RKAP targets.
- d) The Board of Directors is to ensure that quality improvements through training, certification, education, and seminars for all employees, the Board of Directors, the Board of Commissioners, and the Board of Commissioners' supporting bodies (the Secretary of the Board of Commissioners and the Committees) are carried out effectively, ultimately providing added value to WSBP.
- e. *Corporate Secretary* (Review of the Board of Directors' Compliance with Regulations/Laws, the Work Plan and Budget (RKAP), and the Long-Term Plan (RJPP), and Review of System and IT Policies, with an emphasis on IT Policies)
 - 1) In discussing the Review of the Board of Directors' Compliance with Regulations/Laws, the RKAP and RJPP, the Board of Commissioners provides the following notes:
 - a) The Board of Directors is to clarify and explain why there are differences in the RKAP and RJPP, for example, where the RJPP lists a divestment of Rp70 billion, but the RKAP only lists Rp51 billion, considering that the RKAP should be part of the RJPP.
 - b) The Board of Directors is to explain the differences in the reviews conducted by the legal and compliance divisions regarding the Board of Directors' mechanisms for following up on changes to external regulations.
 - c) The Board of Directors is to clarify the definition of “review” conducted by the legal and compliance divisions regarding the Board of Directors' mechanisms for following up on changes to external regulations.

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2) Dalam Telaah Kebijakan Sistem & IT, dengan menekankan pada Kebijakan IT, Dewan Komisaris memberikan catatan, antara lain sebagai berikut:

- a) Direksi memastikan *alignment* antara RJPP dan IT Masterplan, sehingga dapat menunjang sasaran perusahaan.
- b) Direksi agar melakukan optimasi aplikasi dengan mengintegrasikan bersama SAP sehingga dapat digunakan sebagai *tools* pengendalian perusahaan.
- c) Dewan Komisaris menyarankan agar dibuat *dashboard* terintegrasi untuk memudahkan pemantauan serta pengendalian sebagai *early warning system* ke manajemen.
- d) Direksi memastikan *timeline* pemenuhan kebijakan Pelindungan Data Pribadi telah disusun dan disosialisasikan sehingga *comply* dengan UU No. 27 tahun 2022.
- e) Direksi memastikan penyusunan kebijakan IT telah sesuai dengan Aspirasi Pemegang Saham, peraturan perundangan, regulasi, standar serta hasil audit/ *assessment* internal dan eksternal dan dikelola dengan konsisten.
- f) Direksi memastikan pengembangan IT yang dilakukan sebagai *support* pemenuhan tatakelola dan memberikan *added value* sehingga kegiatan operasional lebih efektif dan efisien.
- g) Direksi memastikan berjalannya *Management of Change* / Manajemen perubahan sehingga pengembangan IT dapat berjalan dengan baik dan terimplementasi.

2) In the System & IT Policy Review, the Board of Commissioners provided the following notes with an emphasis on IT Policy:

- a) The Board of Directors ensures alignment between the RJPP and the IT Masterplan to support company goals.
- b) The Board of Directors is to optimize applications by integrating them with SAP, allowing them to be used as a corporate control tool.
- c) The Board of Commissioners recommends the creation of an integrated dashboard to facilitate monitoring and control as an early warning system for management.
- d) The Board of Directors ensures that the timeline for fulfilling the Personal Data Protection policy has been prepared and disseminated to comply with Law No. 27 of 2022.
- e) The Board of Directors ensures that the IT policy is formulated in accordance with Shareholder Aspirations, laws and regulations, standards, and internal and external audit/assessment results, and is managed consistently.
- f) The Board of Directors ensures that IT development supports governance and provides added value, resulting in more effective and efficient operational activities.
- g) The Board of Directors ensures that Change Management is implemented effectively and effectively.

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- h) Agar Direksi memprioritaskan penyusunan prosedur terkait *End User Computing (EUC)*, sehubungan dengan temuan dan perhatian yang disampaikan oleh Kantor Akuntan Publik (KAP) dalam audit Laporan Keuangan Tahun 2024, untuk kemudian diintegrasikan ke dalam Kebijakan Teknologi Informasi (*IT Policy*) Perusahaan.
- f. Divisi Keuangan dan Akuntansi (Telaah Kebijakan Akuntansi, Kebijakan Keuangan dan Pencatatan Laporan Keuangan)

Adapun catatan dari Dewan Komisaris, antara lain sebagai berikut:

- 1) Direksi memastikan aturan/ prosedur pengimplementasian transaksi menggunakan *Virtual Account (VA)* baik dari segi alur, panitia penentuan *tiering limit*, dan pertanggungjawaban penggunaan VA serta disosialisasikan sehingga memenuhi aspek GCG.
- 2) Direksi memastikan implementasi pengelolaan VA harus tetap dikendalikan oleh kantor pusat dan dilakukan pemantauan terhadap realisasi penggunaannya.
- 3) Direksi memastikan penyusunan kebijakan akuntansi harus tetap memperhatikan anggaran dasar, peraturan perundangan, regulasi, kaidah akuntansi yang relevan serta hasil audit/ *assessment* internal dan eksternal sehingga menghasilkan laporan keuangan yang andal dan akuntabel.
- 4) Direksi memastikan kebijakan akuntansi *holding* yang diratifikasi ke PT Waskita Beton Precast Tbk, sudah disesuaikan dengan proses bisnis yang berjalan di PT Waskita Beton Precast Tbk.

- h) The Board of Directors is to prioritize the preparation of procedures related to End User Computing (EUC), in connection with the findings and concerns conveyed by the Public Accounting Firm (KAP) in the audit of the 2024 Financial Statements, to then be integrated into the Company's Information Technology Policy (IT Policy).
- f. Finance and Accounting Division (Review of Accounting Policies, Financial Policies, and Recording of Financial Statements)

The Board of Commissioners provides the following notes:

- 1) The Board of Directors ensures that the rules/procedures for implementing transactions using Virtual Accounts (VA), including the flow, tiering limit determination committee, and accountability for VA use, are socialized to meet GCG aspects.
- 2) The Board of Directors ensures that the VA management implementation remains controlled by the head office and that its use is monitored.
- 3) The Board of Directors ensures that the preparation of accounting policies takes into account the articles of association, laws and regulations, relevant accounting principles, and the results of internal and external audits/assessments, resulting in reliable and accountable financial statements.
- 4) The Board of Directors ensures that the holding accounting policies ratified by PT Waskita Beton Precast Tbk have been adjusted to the business processes currently underway at PT Waskita Beton Precast Tbk.

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g. Divisi Penjualan (Telaah Kebijakan dan Kinerja Divisi Penjualan)

Dalam Pembahasan Telaah Kebijakan dan Kinerja Divisi Penjualan, Dewan Komisaris memberikan catatan, antara lain sebagai berikut:

- 1) Agar dilakukan kajian secara menyeluruh terhadap potensi efisiensi biaya di Divisi Penjualan dan segera hasilnya disampaikan kepada Dewan Komisaris melalui Komite di lingkup Dewan Komisaris.
- 2) Agar dilakukan evaluasi terhadap target dan indikator kinerja utama (KPI) Divisi Penjualan serta memastikan pelaporan kinerja disusun dan disampaikan secara berkala dan transparan.
- 3) Agar percepatan pengembangan sistem SAP segera dituntaskan guna menyediakan laporan keuangan proyek/plant yang dapat diakses secara *real-time* untuk mendukung evaluasi kinerja yang lebih akurat.
- 4) Agar Direksi melakukan kajian ulang terhadap struktur organisasi secara menyeluruh, termasuk penempatan fungsi keuangan dan HCM di bawah Direktorat Operasi, serta disusun alternatif skema berikut analisis pro dan kontra untuk disampaikan kepada Dewan Komisaris sebelum rapat internal Dekom bulan Agustus 2025.
- 5) Agar Direksi melakukan penelaahan atas pembentukan nilai COGM agar selaras dengan pembentukan nilai persediaan. Serta dilakukan pembahasan lanjutan untuk memitigasi potensi biaya *non-contributing plant* akibat perbedaan antara *actual cost* dan *standard cost*.

g. Division of Sales (Review of Division of Sales Policy and Performance)

In discussing the Review of Division of Sales Policy and Performance, the Board of Commissioners provided the following notes:

- 1) A comprehensive review of potential cost efficiencies in the Division of Sales is to be conducted, and the results immediately submitted to the Board of Commissioners through a Board Committee.
- 2) An evaluation of the Division of Sales' targets and key performance indicators (KPIs) is to be conducted, and performance reporting should be ensured and submitted regularly and transparently.
- 3) The accelerated development of the SAP system is to be completed immediately to provide real-time project/plant financial reports to support more accurate performance evaluations.
- 4) The Board of Directors is to conduct a comprehensive review of the organizational structure, including the placement of finance and HCM functions under the Operations Directorate. The Board of Commissioners should also develop alternative schemes, including a pros and cons analysis, to be presented to the Board of Commissioners before the internal Board of Commissioners meeting in August 2025.
- 5) The Board of Directors is to review the formation of the COGM value to ensure alignment with the formation of inventory values. Further discussions should be conducted to mitigate potential non-contributing plant costs due to differences between actual costs and standard costs.

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6) Divisi Penjualan diharapkan dapat bersikap lebih proaktif dan agresif dalam menawarkan portofolio produk WSBP lainnya kepada pelanggan eksisting, tidak hanya terbatas pada produk yang selama ini rutin dipesan serta mengeksplorasi peluang segmen pasar baru yang masih sejalan dengan portofolio <i>core business</i> Perusahaan. 7) Agar Direksi menyusun dan menerapkan prosedur penagihan piutang yang lebih terstruktur, termasuk sistem dokumentasi dan pengarsipan yang memadai guna memastikan ketersediaan data dukung saat dibutuhkan. 8) Agar Direksi melakukan evaluasi menyeluruh terhadap kinerja pegawai di area penjualan, termasuk mempertimbangkan rotasi atau penempatan ulang personel untuk meningkatkan efektivitas dan pencapaian kinerja unit. 9) Agar Laporan Keuangan dilakukan berjenjang, dimana plant, Batching plant dan proyek tidak hanya mencatat <i>cost</i>/biaya, tetapi juga diketahui nilai pendapatan. Agar dilakukan penyamaan persepsi atas pengertian profit centre dan <i>cost centre</i>. Dimana, salah satu prinsip Akuntansi adalah biaya yang dicatat harus menghasilkan suatu pendapatan (<i>cost against revenue</i>). Agar dilakukan penelaahan lebih lanjut perihal metode pencatatan yang saat ini dijalankan. 10) Dewan Komisaris menyarankan, alur Kerja Divisi Penjualan dibagi sebagai berikut: a) <i>Inquiry</i> sampai dengan <i>Sales Order</i> menjadi wewenang tugas di Divisi Penjualan (Kantor Pusat) b) Bukti Penagihan dilakukan Plant (dengan konsep penagihan ada di plant), sehingga bukti <i>copy</i> tagihan ada di <i>Plant</i> sebagai bukti pencatatan.	6) The Division of Sales is expected to be more proactive and aggressive in offering WSBP's portfolio of products to existing customers, not just those routinely ordered, but also to explore new market segment opportunities that align with the Company's core business portfolio. 7) The Board of Directors is expected to develop and implement more structured accounts receivable collection procedures, including an adequate documentation and archiving system to ensure the availability of supporting data when needed. 8) The Board of Directors is expected to conduct a comprehensive evaluation of employee performance in the sales area, including considering personnel rotation or reassignment to improve effectiveness and unit performance. 9) Financial reporting is to be conducted in a hierarchical manner, with plants, batching plants, and projects recording not only costs but also revenue. A common understanding of the concepts of profit centers and cost centers should be established. One of the accounting principles is that recorded costs must generate revenue (cost against revenue). Further review of the current recording method should be conducted. 10) The Board of Commissioners recommends that the Division of Sales' workflow be divided as follows: a) Inquiries through to Sales Orders are the responsibility of the Division of Sales (Head Office). b) Proof of Billing is handled by the Plant (with the billing concept being at the plant), so that a copy of the invoice is kept at the Plant as proof of recording.

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- c) Bukti Asli untuk Penagihan disertai tanda terima dokumen tagihan diserahkan ke Divisi Penjualan untuk diserahkan kepada Pembeli.
 - d) Bukti tanda terima asli penyerahan dokumen tagihan diserahkan ke bagian Keuangan (Kantor Pusat) untuk di arsipkan dan akan digunakan sebagai bukti penerimaan disaat pihak pembeli sudah melakukan pembayaran.
 - e) Agar saran dan masukan tersebut dilakukan pengkajian dengan mempertimbangkan *pro-cons* dan untuk kemudian dilakukan pembahasan bersama Komite di lingkup Dewan Komisaris.
- 11) Dewan Komisaris meenyarankan, agar pemanfaatan data dari *dashboard* perlu dioptimalkan untuk dua tujuan utama:
- a) Sebagai basis *market intelligence* guna mendukung tim penjualan dan pengembangan strategi;
 - b) Optimalisasi operasional oleh tim operasional.
- h. Divisi Precast & Post Tension (Telaah Kebijakan dan Kinerja Divisi Precast & Post Tension)

Dalam Pembahasan Telaah Kebijakan dan Kinerja Divisi Precast & Post Tension. Dewan Komisaris memberikan catatan, antara lain sebagai berikut:

- 1) Agar Divisi Precast dan Post Tension melakukan evaluasi dan optimalisasi terhadap tingkat utilitas produksi, agar mendekati target RKAP.
- 2) Agar Divisi Precast dan Post Tension melakukan kajian atas ketimpangan antara efisiensi biaya dan rendahnya produktivitas, serta menyusun langkah perbaikan produktivitas agar efisiensi yang dicapai dapat berkontribusi terhadap laba operasional perusahaan.

- c) The original proof of billing, accompanied by a receipt for the invoice document, is submitted to the Division of Sales for delivery to the Buyer.
 - d) The original receipt for the invoice document is submitted to the Finance Department (Head Office) for archiving and will be used as proof of receipt when the buyer makes payment.
 - e) These suggestions and input should be reviewed, taking into account the pros and cons, and then discussed with the Committee within the Board of Commissioners.
- 11) The Board of Commissioners recommends that data from the dashboard be optimized for two main purposes:
- a) As a basis for market intelligence to support the sales team and strategy development;
 - b) Operational optimization by the operations team.
- h. Division of Precast and Post-Tension (Precast and Post-Tension Division Policy and Performance Review)

In discussing the Division of Precast and Post-Tension Policy and Performance Review, the Board of Commissioners provided the following notes:

- 1) The Division of Precast and Post-Tension is to evaluate and optimize production utilization levels to achieve the RKAP targets.
- 2) The Division of Precast and Post-Tension is to review the imbalance between cost efficiency and low productivity and develop productivity improvement measures to ensure that the achieved efficiency contributes to the company's operating profit.

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- 3) Agar Divisi Precast dan Post Tension melakukan identifikasi efisiensi menyeluruh terhadap pos-pos biaya yang ada, dan memasukkan ke dalam asumsi Revisi RKAP 2025, diluar beban pegawai.
 - 4) Agar Divisi Precast dan Post Tension memastikan bahwa seluruh biaya atas plant aktif yang tidak relevan, telah dikeluarkan dari beban NCP, dan dilakukan langkah efisiensi atau pengelolaan lebih lanjut atas plant dengan status *temporary shutdown* untuk menekan beban tetap seperti PBB dan penyusutan.
 - 5) Agar Divisi Precast dan Post Tension menindaklanjuti, status persediaan produk bantalan rel kereta di Plant Karawang, termasuk kemungkinan penggunaannya untuk proyek lain, penyesuaian spesifikasi, atau alternatif pemanfaatan lainnya guna menghindari pemborosan aset.
 - 6) Agar Divisi Precast dan Post Tension melakukan pengawasan terhadap kebijakan lembur diperketat dan dilakukan evaluasi rutin atas kebutuhan lembur hanya dilakukan untuk pekerjaan yang benar-benar mendesak dan diperlukan.
- i. Divisi Peralatan (Telaah Kebijakan Divisi Peralatan)
- Dalam Telaah Kebijakan Divisi Peralatan, Dewan Komisaris memberikan catatan, antara lain sebagai berikut:
- 1) Agar Direksi memberikan penjelasan mengenai varian sewa, khususnya terkait sewa alat internal yang tidak terutilisasi, serta memastikan pencatatan penyusutan disajikan secara tepat.
 - 2) Agar Direksi memastikan pencatatan akuntansi di Divisi Peralatan, baik untuk pengakuan pendapatan maupun beban, telah sesuai dengan standar akuntansi yang berlaku.
- 3) The Division of Precast and Post-Tension is to comprehensively identify efficiencies in existing cost items and incorporate them into the Revised 2025 RKAP assumptions, excluding employee expenses.
 - 4) The Division of Precast and Post-Tension is to ensure that all irrelevant active plant costs are excluded from the Non-Contributing Plant expenses, and that further efficiency measures or management measures are taken at temporarily shut-down plants to reduce fixed costs such as the Land and Building Tax and depreciation.
 - 5) The Division of Precast and Post-Tension is to follow up on the stock status of railway sleeper products at the Karawang Plant, including the possibility of their use for other projects, specification adjustments, or alternative uses to avoid asset waste.
 - 6) The Division of Precast and Post-Tension is to tighten oversight of overtime policies and conduct regular evaluations of overtime requirements, ensuring that only urgent and necessary work is performed.
- i. Division of Equipment (Division of Equipment Policy Review)
- In the Division of Equipment Policy Review, the Board of Commissioners provided the following notes:
- 1) The Board of Directors is to provide an explanation regarding lease variations, particularly those related to the lease of unutilized internal equipment, and ensure that depreciation is recorded accurately.
 - 2) The Board of Directors is to ensure that accounting records in the Equipment Division, both for revenue and expense recognition, comply with applicable accounting standards.

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- 3) Agar Direksi menyajikan informasi aset tetap secara lebih detail dengan mengelompokkan kondisi aset (rusak ringan, sedang, dan berat), serta menetapkan tindak lanjut atas aset yang sudah tidak dapat diperbaiki.
 - 4) Agar Direksi menyampaikan status aset, kelengkapan dokumen atas setiap aset, serta memastikan perlindungan asuransi aset tetap tersedia dan diperbaharui.
 - 5) Agar Direksi menyampaikan strategi peluang pemenangan tender yang mempersyaratkan jumlah dan kondisi aset yang dimiliki.
 - 6) Agar Direksi melakukan pengecekan kesesuaian sisa nilai buku aset antara laporan monitoring aset dengan hitungan perpajakan, serta memperhatikan aset dengan nilai buku nol agar tidak menimbulkan pencatatan penyusutan berulang yang dapat mengganggu akurasi laporan keuangan.
 - 7) Agar Direksi memberikan penjelasan atas target KPI yang belum tercapai, konsekuensi dan tindak lanjut yang akan dilakukan untuk mencapai KPI, serta menyampaikan surat terkait kondisi aset dan usulan rencana tindak lanjut atas kondisi aset yang ada.
 - 8) Agar Direksi memastikan monitoring laporan peralatan mencakup seluruh aset yang ada di setiap plant/unit perusahaan, sehingga data yang disampaikan menyeluruh dan konsisten.
 - 9) Agar Direksi menindaklanjuti isu strategis terkait data aset yang tidak sinkron dengan melakukan pengecekan dan penetapan data yang akan digunakan, untuk mencegah kesalahan dalam penyusunan laporan keuangan maupun laporan manajemen lainnya.
- 3) The Board of Directors is to present more detailed fixed asset information by categorizing asset conditions (mild, moderate, and severe damage) and determine follow-up actions for assets that are beyond repair.
 - 4) The Board of Directors is to report asset status, complete documentation for each asset, and ensure that fixed asset insurance coverage is available and updated.
 - 5) The Board of Directors is to present strategies for tender opportunities that require the number and condition of assets owned.
 - 6) The Board of Directors is to check the alignment of the remaining book value of assets between asset monitoring reports and tax calculations, and should pay attention to assets with zero book value to avoid recurring depreciation entries that could compromise the accuracy of financial statements.
 - 7) The Board of Directors is to provide an explanation of unachieved KPI targets, the consequences, and follow-up actions to be taken to achieve the KPIs. They should also submit a letter regarding asset conditions and a proposed follow-up plan for existing asset conditions.
 - 8) The Board of Directors is to ensure that equipment monitoring reports cover all assets at each plant/unit of the company, ensuring comprehensive and consistent data reporting.
 - 9) The Board of Directors is to follow up on strategic issues related to unsynchronized asset data by checking and determining the data to be used to prevent errors in the preparation of financial reports and other management reports.

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j. Divisi QHSE (Telaah Kebijakan Mutu dan Pelayanan Pelanggan)
Dalam Telaah Kebijakan Mutu dan Pelayanan Pelanggan. Dewan Komisaris memberikan catatan, antara lain sebagai berikut:

- 1) Agar Direksi memastikan seluruh program kerja tahun 2025 dapat diselesaikan sesuai target sehingga tidak lagi menjadi isu pada akhir tahun berjalan.
- 2) Agar Direksi dalam penyampaian tren keluhan pelanggan dengan menyertakan jumlah total pelanggan tiap tahun, sehingga dapat diukur efektivitas penurunan keluhan dari tahun ke tahun.
- 3) Agar Direksi menyajikan informasi produk *reject* dan *defect* dalam jumlah unit dan nilai rupiah beserta dampaknya terhadap kerugian perusahaan.
- 4) Agar Direksi menampilkan secara jelas biaya produk *reject* dan *defect* dalam laporan keuangan sebagai bagian dari transparansi kualitas produksi.
- 5) Agar Direksi melakukan kajian *root cause* atas produk *reject* maupun *defect* (misalnya akibat peralatan, metode kerja, atau kompetensi SDM), untuk dijadikan dasar perbaikan dan upaya mitigasi ke depan.
- 6) Agar Direksi menyampaikan bukti tindak lanjut berupa sampel notulensi rapat atau surat terkait action plan hasil evaluasi *quality performance* Divisi QHSE ke seluruh plant/proyek.
- 7) Agar Direksi menjelaskan penyebab kecelakaan kerja yang menimbulkan biaya besar serta waktu terjadinya.
- 8) Agar Direksi memastikan rambu dan himbauan keselamatan kerja dengan pesan yang relevan di lokasi plant yang strategis, untuk mendukung tercapainya target *zero accident*.

j. Division of QHSE (Quality and Customer Service Policy Review)
In the Quality and Customer Service Policy Review, the Board of Commissioners provided the following notes:

- 1) The Board of Directors is to ensure that all 2025 work programs are completed on target; thus, they no longer become an issue at the end of the current year.
- 2) The Board of Directors is to include the total number of customers each year when communicating customer complaint trends to measure the effectiveness of year-over-year complaint reduction.
- 3) The Board of Directors is to present information on rejects and defects in units and rupiah, along with their impact on company losses.
- 4) The Board of Directors is to clearly display the costs of rejects and defects in financial reports as part of production quality transparency.
- 5) The Board of Directors is to conduct a root cause analysis of rejects and defects (e.g., due to equipment, work methods, or human resource competency) to serve as a basis for future improvements and mitigation efforts.
- 6) The Board of Directors is to submit evidence of follow-up actions in the form of sample meeting minutes or letters regarding action plans resulting from the Division of QHSE's quality performance evaluation to all plants/projects.
- 7) The Board of Directors is to explain the causes of costly workplace accidents and the timing of their occurrence.
- 8) The Board of Directors is to ensure that safety signs and warnings with relevant messages are displayed in strategic plant locations to support the achievement of the zero accident target.

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- 9) Agar Direksi memastikan kepemilikan SIO dan SILO di seluruh unit/plant/proyek masih berlaku dan diperbaharui secara berkala.
- 10) Agar Direksi mengedepankan aspek kemanfaatan bagi induk dan anak dalam hal Keikutsertaan dalam tender proyek yang saat ini diikuti oleh WSKT dan keseimbangan hak dan kewajiban dalam kontraktual antara WSKT dan WSBP sehingga tercipta sinergi perusahaan yang seimbang dan saling mendukung.
- 11) Agar Direksi melakukan pemeliharaan yang ketat atas jumlah stok guna menjamin ketersediaan dan efisiensi operasional.
- 12) Agar Direksi menyusun indikator yang tevalidasi dan pertanyaan survei kepuasan pelanggan yang lebih komprehensif, dilengkapi dengan perbandingan terhadap kompetitor, sehingga insight pelanggan dapat digunakan untuk peningkatan service *after sales*.
- k. Divisi Readymix dan Quarry (Telaah Kebijakan Divisi readymix)
Adapun saran/masukan sebagai berikut:
 - 1) Agar Direksi melakukan kajian terkait penempatan fungsi Keuangan dan HCM di Divisi Readymix dan Quarry, termasuk dasar hirarki pertanggungjawaban strukturalnya ke Direktur yang membawahi keuangan.
 - 2) Agar Direksi mengkaji untuk menyempurnakan redaksi dan uraian tugas pada struktur organisasi Divisi Readymix dan Quarry, khususnya fungsi PPIC dan Produksi, sehingga memiliki tupoksi yang tidak saling overlap dan mencerminkan fungsi evaluasi serta pengendalian pelaksanaan produksi.
 - 3) Agar Direksi memastikan upaya efisiensi bahan baku tidak berdampak pada mutu produk dan tetap sesuai dengan spesifikasi yang disyaratkan dalam kontrak.
- 9) The Board of Directors is to ensure that SIO and SILO ownership in all units/plants/projects remains valid and is regularly updated.
- 10) The Board of Directors v prioritize the benefit of both parent and subsidiary companies in terms of participation in project tenders currently being pursued by WSKT and the balance of contractual rights and obligations between WSKT and WSBP to create balanced and mutually supportive company synergy.
- 11) The Board of Directors is to strictly maintain stock levels to ensure availability and operational efficiency.
- 12) The Board of Directors is to develop validated indicators and more comprehensive customer satisfaction survey questions, complemented by comparisons with competitors, thereby allowing customer insights to be used to improve after-sales service.
- k. Division of Readymix and Quarry (Division of Readymix Policy Review)
The following suggestions/input are provided:
 - 1) The Board of Directors is to review the placement of Finance and HCM functions within the Division of Readymix and Quarry, including the basis for the hierarchy of structural accountability to the Director in charge of Finance.
 - 2) The Board of Directors is to review and refine the wording and job descriptions in the Division of Readymix and Quarry's organizational structure, particularly the PPIC and Production functions, to ensure that their duties and responsibilities do not overlap and reflect the evaluation and control functions of production implementation.
 - 3) The Board of Directors is to ensure that raw material efficiency efforts do not impact product quality and remain in accordance with the specifications required in the contract.

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- 4) Agar Direksi menyelesaikan kendala operasional yang dihadapi Divisi Readymix dan Quarry, dan mitigasi yang telah serta akan dilakukan.
 - 5) Agar Direksi melakukan kajian komprehensif terhadap kelayakan bisnis Quarry, termasuk evaluasi kinerja, prospek, dan alternatif strategi pengelolaan bersama/mitra.
 - 6) Agar Direksi menyusun kajian dengan memperhatikan analisis SWOT atas bisnis retail yang sedang dijalankan, dengan perbandingan terhadap implementasi sebelumnya, sebagai bahan evaluasi.
 - 7) Agar Direksi menyampaikan kajian bisnis kepada Dewan Komisaris atas rencana kerja sama strategis (strategic partnership) dengan vendor lokal guna memastikan manfaat dengan memperhatikan mitigasi risiko yang ada.
 - 8) Agar Direksi menyampaikan kajian komprehensif kepada Dewan Komisaris atas kebijakan "no work no pay" dari sisi legal dan HCM, guna menghindari potensi permasalahan hukum atau perselisihan ketenagakerjaan di kemudian hari.
 - 9) Agar Direksi memastikan setiap inovasi produk readymix sudah memiliki rencana komersialisasi yang jelas sehingga dapat memberikan nilai tambah dan tidak menimbulkan permasalahan dalam penerapannya di lapangan.
- I. Telaah Evaluasi Divisi Pengembangan Bisnis & Pemasaran
- saran/masukan Dewan Komisaris dalam Telaah atas kinerja dan kebijakan divisi Pengembangan Bisnis dan Pemasaran adalah sebagai berikut:
- 1) Agar Direksi menjelaskan dampak pemotongan rencana capex terhadap kinerja perusahaan.
- 4) The Board of Directors is to resolve operational challenges faced by the Division of Readymix and Quarry and mitigate any existing and future risks.
 - 5) The Board of Directors is to conduct a comprehensive review of the feasibility of the Quarry business, including an evaluation of performance, prospects, and alternative joint/partner management strategies.
 - 6) The Board of Directors is to prepare a review taking into account a SWOT analysis of the current retail business, with comparisons to previous implementations, as evaluation material.
 - 7) The Board of Directors is to submit a business review to the Board of Commissioners regarding strategic partnership plans with local vendors to ensure benefits while mitigating existing risks.
 - 8) The Board of Directors is to submit a comprehensive review to the Board of Commissioners regarding the "no work, no pay" policy from a legal and HCM perspective, to avoid potential legal issues or labor disputes in the future.
 - 9) The Board of Directors is to ensure that each readymix product innovation has a clear commercialization plan to provide added value and avoid problems in its implementation in the field.
- I. Evaluation Review of the Division of Business Development and Marketing
- The Board of Commissioners' suggestions/input regarding the review of the performance and policies of the Division of Business Development and Marketing are as follows:
- 1) The Board of Directors is to explain the impact of the planned capex cuts on the company's performance.

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- 2) Agar Direksi memastikan komposisi realisasi capex atas alokasi besar untuk tanah dan kecil untuk peralatan produksi, tidak terdapat pelanggaran terhadap ketentuan yang ditetapkan oleh Danantara.
- 3) Agar Direksi memberikan penjelasan penyebab tingginya angka kekalahan tender sampai dengan September 2025, serta langkah korektif untuk meningkatkan tingkat kemenangan tender dan hasil analisa market intelligence.
- 4) Agar Direksi melakukan kajian ulang atas action plan pembelian material secara tunai/cash dalam menghadapi persaingan harga, dengan mempertimbangkan kondisi saldo kas perusahaan saat ini.
- 5) Agar Direksi melakukan mitigasi risiko secara komprehensif dalam pengelolaan proyek Madura karena tanpa uang muka, serta melakukan perhitungan menyeluruh atas biaya dan penerimaan termin untuk menjaga arus kas dan keberlanjutan proyek.
- 6) Agar Direksi melakukan evaluasi kembali mengenai indikator dalam KPI Divisi mengenai perolehan Nilai Kontrak Baru dan Rasio Kontrak Baru apakah tepat untuk dipisah mengingat membahas mengenai obyek yang sama yaitu perolehan kontrak baru dan memastikan tidak terjadi overlap dengan divisi Penjualan.
- 7) Agar Direksi memberikan perhatian khusus terhadap masa berlaku Sertifikat Badan Usaha (SBU) Jasa Konstruksi yang berakhir tahun 2027, dan segera mengambil langkah strategis untuk mengatasi kondisi ekuitas negatif agar proses perpanjangan dapat dilakukan tepat waktu.

5. Persetujuan Prosedur Kerja Sama Operasi Konstruksi & Manufaktur

Sesuai Surat nomor 13/WBP/DK/2025 tanggal 19 Maret 2025, perihal Persetujuan Prosedur Kerja Sama Operasi PT Waskita Beton Precast Tbk ("Perseroan"), disampaikan kepada manajemen:

- 2) The Board of Directors is to ensure that the composition of capex realization, with a large allocation for land and a small allocation for production equipment, does not violate the provisions stipulated by Danantara.
- 3) The Board of Directors is to explain the causes of the high number of tender losses through September 2025, along with corrective measures to improve the tender win rate and the results of market intelligence analysis.
- 4) The Board of Directors is to review the action plan for cash material purchases in the face of price competition, taking into account the company's current cash balance.
- 5) The Board of Directors is to comprehensively mitigate risks in the management of the Madura project, as it requires no down payment, and should conduct a thorough calculation of costs and term receipts to maintain cash flow and project sustainability.
- 6) The Board of Directors is to reevaluate the Division's KPI indicators regarding New Contract Value and New Contract Ratio, whether they are appropriate to be separated, considering they address the same objective, namely new contract acquisition, and to ensure there is no overlap with the Sales division.
- 7) The Board of Directors is to pay special attention to the validity period of the Construction Services Business Entity Certificate (SBU), which expires in 2027, and immediately take strategic steps to address the negative equity situation so that the renewal process can be completed on time.

5. Approval of Construction and Manufacturing Operational Cooperation Procedures

In accordance with Letter Number 13/WBP/DK/2025 dated March 19, 2025, concerning the Approval of Operational Cooperation Procedures of PT Waskita Beton Precast Tbk (the "Company"), hereby conveyed to management:

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- a. Dewan Komisaris menyetujui Prosedur Kerja Sama Operasi Perseroan sebagaimana lampiran Surat Direktur Utama Perseroan Nomor 137/WBP/DIR/2025 tanggal 17 Maret 2025.
 - b. Kami meminta Direksi untuk menindaklanjuti persetujuan ini dengan tetap memperhatikan ketentuan Anggaran Dasar Perseroan, peraturan perundang-undangan yang berlaku, serta prinsip-prinsip tata kelola perusahaan yang baik (*Good Corporate Governance*)
- 6. Persetujuan Konversi Utang Kreditur Dagang Tranche D Tahap Lanjutan Dan Ratifikasi Keputusan Rapat Umum Pemegang Saham Luar Biasa 30 Juni 2023**
- Sesuai nomor 19/WBP/DK/2025 tanggal 15 April 2025, Dewan Komisaris menyetujui Konversi Utang Kreditur Dagang Tranche D Tahap Lanjutan Dan Ratifikasi Keputusan Rapat Umum Pemegang Saham Luar Biasa 30 Juni 2023 sebagaimana Surat Direktur Utama Nomor 177/WBP/DIR/2025 tanggal 11 April 2025.
- a. Dewan Komisaris meminta Direksi untuk menindaklanjuti persetujuan ini dengan catatan sebagai berikut:
 - 1) Direksi memastikan pemenuhan tindakan konversi utang *Tranche D* menjadi ekuitas merupakan bagian sah dari Perjanjian Perdamaian yang telah dihomologasi dan menjadi kewajiban hukum WSBP.
 - 2) Direksi memastikan perhitungan VWAP yang baru telah diverifikasi secara independen dan disampaikan kepada pemegang saham secara transparan pada saat ratifikasi RUPS untuk tahap tambahan (Rp5,67 miliar).
 - 3) Direksi menyampaikan mitigasi risiko terkait dilusi, risiko koreksi terhadap laporan keuangan *audited* 2024 serta proyeksi mengenai dampak terhadap kinerja keuangan dan tata kelola Perusahaan.
 - a. The Board of Commissioners approves the Company's Operational Cooperation Procedures as attached to the Letter of President Director Number 137/WBP/DIR/2025 dated March 17, 2025.
 - b. We request the Board of Directors to follow up on this approval while still observing the provisions of the Company's Articles of Association, applicable laws and regulations, and Good Corporate Governance principles.
- 6. Approval of the Conversion of Trade Creditors' Debt into the Next Phase of Tranche D and Ratification of the Resolution of the Extraordinary General Meeting of Shareholders on June 30, 2023**
- In accordance with Letter No. 19/WBP/DK/2025 dated April 15, 2025, the Board of Commissioners approved the Conversion of Trade Creditors' Debt into the Next Phase of Tranche D and Ratification of the Resolution of the Extraordinary General Meeting of Shareholders on June 30, 2023, as stated in Letter No. 177/WBP/DIR/2025 dated April 11, 2025.
- a. The Board of Commissioners requests the Board of Directors to follow up on this approval with the following notes:
 - 1) The Board of Directors ensures that the conversion of Tranche D debt into equity is a valid part of the homologated Settlement Agreement and is a legal obligation of WSBP.
 - 2) The Board of Directors ensures that the new Volume Weighted Average Price (VWAP) calculation has been independently verified and transparently conveyed to shareholders at the time of the GMS ratification for the additional tranche (Rp5.67 billion).
 - 3) The Board of Directors submits risk mitigation measures related to dilution, the risk of corrections to the 2024 audited financial statements, and projections regarding the impact on the Company's financial performance and governance.

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- 4) Direksi agar menyusun skenario proyeksi kepemilikan saham sebelum dan sesudah konversi tambahan, termasuk dampaknya terhadap *voting rights* dan potensi pengaruh terhadap kendali.
- 5) Direksi memastikan terdapat materi komunikasi investor (*fact sheet*) mengenai dampak PMTHMETD terhadap kepemilikan dan kinerja keuangan dengan berkordinasi konsultan independen.
- 6) Direksi agar secara aktif melakukan konsultasi resmi dan informal dengan OJK, serta mendokumentasikan setiap upaya komunikasi tersebut sebagai bentuk *prudent governance*.
- 7) Direksi agar menyusun strategi komunikasi dengan kreditur, termasuk kemungkinan menyampaikan penjelasan resmi tertulis kepada setiap kreditur terdampak, guna menghindari potensi ketidakpuasan kreditur yang lain.
- 8) Direksi berpedoman pada *Legal Opinion* dan *Financial Review* dalam pelaksanaan Konversi Utang Kreditur Dagang *Tranche D* Tahap Lanjutan dan Ratifikasi Keputusan Rapat Umum Pemegang Saham Luar Biasa 30 Juni 2023.

Agar Direksi menyampaikan tanggapan Poin a ini sebelum RUPST 2024 diselenggarakan, guna menjamin kesiapan materi untuk agenda RUPST 2024.

- b. Direksi menindaklanjuti persetujuan ini dengan tetap memperhatikan ketentuan anggaran dasar, peraturan yang berlaku serta asas-asas *Good Corporate Governance*.

- 4) The Board of Directors should prepare scenarios projecting share ownership before and after additional conversions, including the impact on voting rights and potential impacts on control.
- 5) The Board of Directors ensures the availability of investor communication materials (*fact sheets*) regarding the impact of the Non-Pre-emptive Rights (PMTHMETD) on ownership and financial performance, in coordination with an independent consultant.
- 6) The Board of Directors is to actively engage in formal and informal consultations with the Financial Services Authority (OJK) and document each communication effort as a form of *prudent governance*.
- 7) The Board of Directors should develop a communication strategy with creditors, including the possibility of providing a formal written explanation to each affected creditor to avoid potential dissatisfaction with other creditors.
- 8) The Board of Directors is guided by the *Legal Opinion* and *Financial Review* in implementing the Advanced Phase of *Tranche D* Trade Creditor Debt Conversion and Ratification of the Resolutions of the Extraordinary General Meeting of Shareholders on June 30, 2023.

The Board of Directors is requested to submit its response to Point a before the 2024 AGMS to ensure the readiness of materials for the 2024 AGMS agenda.

- b. The Board of Directors follows up on this approval while still paying attention to the provisions of the articles of association, applicable regulations, and the principles of *Good Corporate Governance*.

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7. Persetujuan Perubahan Tunjangan dan Fasilitas Direksi PT Waskita Beton Precast Tbk (“Perseroan”) untuk Tahun 2024

Merujuk Surat Direktur Utama Perseroan Nomor 42/RHS/WBP/DIR/2024 tanggal 28 November 2024 perihal Permohonan Usulan Perubahan Tunjangan dan Fasilitas Direksi PT Waskita Beton Precast Tbk untuk Tahun 2024 Jo. Surat PT Waskita Karya (Persero) Tbk No.44/WK/DIR/2025 tanggal 10 Januari 2025 perihal Persetujuan Penyesuaian Tunjangan dan Fasilitas Direksi PT Waskita Beton Precast Tbk, bersama ini kami sampaikan hal-hal sebagai berikut:

- a. Dewan Komisaris menyetujui Usulan Tunjangan dan Fasilitas Direksi PT Waskita Beton Precast Tbk untuk Tahun 2024 sebagaimana Surat Direktur Utama Perseroan Nomor 42/RHS/WBP/DIR/2024 tanggal 28 November 2024.
- b. Besaran penyesuaian adalah sebagai berikut:
- c. Kebijakan tersebut diberlakukan mulai **Januari 2025** dan akan dievaluasi lebih lanjut sesuai dengan perkembangan lingkungan usaha di kemudian hari.
- d. Direksi menindaklanjuti persetujuan ini dengan tetap memperhatikan ketentuan anggaran dasar, peraturan yang berlaku serta asas-asas *Good Corporate Governance*.

No	Komponen Remunerasi Remuneration Components	Semula Previous Amount	Menjadi Current Amount
1	Tunjangan Perumahan Housing Allowance	Rp. 15.000.000,-	Rp. 0
2	Biaya Operasional Kendaraan Dinas Official Vehicle Operational Costs	Rp. 10.000.000,-	Rp. 7.500.000,-

7. Approval of Changes to the Allowances and Facilities of the Board of Directors of PT Waskita Beton Precast Tbk (the “Company”) for 2024

Referring to the the Company's Letter of President Director Number 42/RHS/WBP/DIR/2024 dated November 28, 2024, concerning the Request for Proposals to Change the Allowances and Facilities of the Board of Directors of PT Waskita Beton Precast Tbk for 2024, in conjunction with the Letter of PT Waskita Karya (Persero) Tbk No. 44/WK/DIR/2025 dated January 10, 2025, concerning the Approval of Adjustments to the Allowances and Facilities of the Board of Directors of PT Waskita Beton Precast Tbk, we hereby convey the following:

- a. The Board of Commissioners approves the Proposal for Allowances and Facilities of the Board of Directors of PT Waskita Beton Precast Tbk for 2024 as stated in the Letter of the Company's President Director Number 42/RHS/WBP/DIR/2024 dated November 28, 2024.
- b. The amount of the adjustment is as follows:
- c. This policy is effective from January 2025 and will be further evaluated in accordance with future developments in the business environment.
- d. The Board of Directors follows up on this approval while adhering to the provisions of the articles of association, applicable regulations, and the principles of Good Corporate Governance.

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8. Persetujuan Perubahan Struktur Organisasi PT Waskita Beton Precast Tbk ("Perseroan")

Dewan Komisaris telah melakukan persetujuan Perubahan Struktur Organisasi PT Waskita Beton Precast Tbk ("Persero") sesuai surat persetujuan nomor 41/WBP/DK/2025 tanggal 4 Juni 2025, dengan didasarkan dalam beberapa surat dan pembahasan antara lain: surat Nomor 294/WBP/DIR/2025 tanggal 28 Mei 2025 perihal Permohonan Persetujuan Struktur Organisasi PT Waskita Beton Precast (Tbk) Jo. Rapat Direksi dan Dewan Komisaris tanggal 02 Juni 2025 perihal Penambahan Agenda ke-4 Rapat Dewan Komisaris dan Direksi PT Waskita Beton Precast Tbk. Adapun hal yang disetujui dengan catatan sebagai berikut:

- a. Dewan Komisaris menyetujui Perubahan Struktur Organisasi PT Waskita Beton Precast Tbk sebagaimana Surat Nomor 294/WBP/DIR/2025 tanggal 28 Mei 2025.
- b. Dewan Komisaris meminta Direksi menindaklanjuti persetujuan ini dengan catatan sebagai berikut:
 - 1) Agar Direksi memastikan bisnis proses tetap berjalan optimal sehingga tidak mempengaruhi kegiatan operasional.
 - 2) Agar Direksi tetap melakukan evaluasi berkala atas Struktur Organisasi Perusahaan supaya menemukan struktur yang sesuai dengan size perusahaan.
 - 3) Agar Direksi menelaah implikasi perubahan struktur organisasi terhadap sistem pengendalian internal dan proses pelaporan keuangan, serta melakukan penyesuaian SOP dan mitigasi risiko audit yang mungkin timbul akibat perubahan tersebut.
- c. Direksi menindaklanjuti persetujuan ini dengan tetap memperhatikan ketentuan anggaran dasar, peraturan yang berlaku serta asas-asas *Good Corporate Governance*.

8. Approval of Changes to the Organizational Structure of PT Waskita Beton Precast Tbk (the "Company")

The Board of Commissioners has approved the Changes to the Organizational Structure of PT Waskita Beton Precast Tbk (the "Company") in accordance with approval letter number 41/WBP/DK/2025 dated June 4, 2025, based on several letters and discussions, including: Letter Number 294/WBP/DIR/2025 dated May 28, 2025, concerning the Request for Approval of the Organizational Structure of PT Waskita Beton Precast (Tbk) in conjunction with the Meeting of the Board of Directors and Board of Commissioners dated June 2, 2025, concerning the Addition of the Fourth Agenda for the Meeting of the Board of Commissioners and Board of Directors of PT Waskita Beton Precast Tbk. The following items are approved, with the following notes:

- a. The Board of Commissioners approves the Changes to the Organizational Structure of PT Waskita Beton Precast Tbk as stipulated in Letter Number 294/WBP/DIR/2025 dated May 28, 2025.
- b. The Board of Commissioners requests that the Board of Directors follow up on this approval with the following notes:
 - 1) The Board of Directors is to ensure that business processes continue to run optimally so as not to impact operational activities.
 - 2) The Board of Directors is to continue to conduct regular evaluations of the Company's Organizational Structure to determine a structure appropriate for the company's size.
 - 3) The Board of Directors is to examine the implications of the changes to the organizational structure on the internal control system and financial reporting process, as well as adjust SOPs and mitigate audit risks that may arise from these changes.
- c. The Board of Directors follows up on this approval while still observing the provisions of the articles of association, applicable regulations, and the principles of *Good Corporate Governance*.

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9. Pengesahan Pedoman Etik dan Perilaku (*Code of Conduct*)

Dewan Komisaris telah melakukan persetujuan Pengesahan Dokumen Pedoman Etika dan Perilaku (*Code of Conduct*) PT Waskita Beton Precast Tbk ("Perseroan") sesuai surat persetujuan nomor 102/WBP/DK/2025 tanggal 19 Desember 2025. Adapun hal yang menjadi catatan dan pembahasan sebelum memberikan persetujuan atas Pedoman Etik dan Perilaku (*Code of Conduct*) (**PWP-COC**) Dewan Komisaris menyampaikan kepada Direksi hal-hal untuk ditindaklanjuti sebagai berikut:

- a. Agar penggunaan kata "Induk Perusahaan" pada setiap kalimat yang ada di dalam draft PWP-COC diubah menjadi Pemegang Saham Seri A Dwiwarna Perseroan.
- b. Agar proses peninjauan dan evaluasi secara berkala pada "bagian 5. Ketentuan evaluasi pedoman" diubah menjadi waktu yang lebih pasti (misal: dilakukan setiap tahun).
- c. Pada bagian larangan terkait etika dan perilaku Dewan Komisaris agar dilengkapi sesuai dengan ketentuan Peraturan Menteri Badan Usaha Milik Negara Nomor PER-2/MBU/03/2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan BUMN serta Peraturan Menteri Badan Usaha Milik Negara Nomor PER-3/MBU/03/2023 tentang Organ dan Sumber Daya Manusia BUMN.
- d. Perlu ditambahkan juga aturan perihal sanksi atas benturan kepentingan.
- e. Rujukan atas batas kewenangan Tim *Whistle Blowing System* (WBS), Unit Pengendali Gratifikasi (UPG) dan *Respectful Workplace* dimasukkan dalam satu kesatuan dokumen dalam PWP-COC.
- f. Agar ditambahkan larangan terkait *fraud* sesuai dengan Peraturan Menteri Badan Usaha Milik Negara Nomor PER-3/MBU/03/2023 tentang Organ dan Sumber Daya Manusia BUMN pasal 41 ayat 2 dalam PWP-COC.

9. Ratification of the Code of Conduct

The Board of Commissioners has approved the ratification of the Code of Conduct of PT Waskita Beton Precast Tbk (the "Company") in accordance with approval letter number 102/WBP/DK/2025 dated December 19, 2025. Prior to approving the Code of Conduct (PWP-COC), the Board of Commissioners submitted the following follow-up actions to the Board of Directors:

- a. The use of the term "Parent Company" in each sentence in the draft PWP-COC should be changed to "Holder of the Company's Dwiwarna Series A Shares".
- b. The periodic review and evaluation process in "Section 5. Guideline Evaluation Provisions" should be changed to a more specific timeframe (e.g., annually).
- c. The section on prohibitions related to ethics and behavior of the Board of Commissioners should be supplemented in accordance with the provisions of the Minister of State-Owned Enterprises Regulation No. PER-2/MBU/03/2023 concerning Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises and the Minister of State-Owned Enterprises Regulation No. PER-3/MBU/03/2023 concerning Organizations and Human Capital of State-Owned Enterprises.
- d. Regulations regarding sanctions for conflicts of interest should also be added.
- e. References to the limits of authority of the Whistleblowing System (WBS), Gratuity Control Unit (UPG), and Respectful Workplace should be included in a single document within the PWP-COC.
- f. Prohibitions on fraud should be added in accordance with Article 41, paragraph 2 of the Minister of State-Owned Enterprises Regulation No. PER-3/MBU/03/2023 concerning Organizations and Human Resources of State-Owned Enterprises.

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- g. Agar ditambahkan aturan perihal pakta integritas dan sanksi atas pelanggaran pada PWP-COC.

Agar Direksi menyampaikan hasil revisi PWP-COC sesuai catatan nomor 1 di atas, pada kesempatan pertama.

10. Pembahasan Permohonan Persetujuan Rencana Divestasi Aset Tetap PT Waskita Beton Precast Tbk (“Perseroan”)

Dewan Komisaris telah melakukan penelaahan terhadap Permohonan Persetujuan Rencana Divestasi Aset Tetap PT Waskita Beton Precast Tbk (“Perseroan”) sesuai surat Direktur Utama nomor 712/WBP/DIR/2025 tanggal 20 Oktober 2025, dengan catatan sebagai berikut:

- Agar Direksi melengkapi penyajian tabel realisasi divestasi aset tetap dengan informasi nilai penyusutan dan hasil appraisal KJPP sehingga penyajian menjadi lebih informatif dan mudah dipahami.
- Agar Direksi melakukan koordinasi dengan PT Waskita Karya (Persero) Tbk dan memastikan bahwa rencana divestasi telah mendapatkan kajian menyeluruh dari BPI Danantara dan Holding Operasional dan/ atau surat persetujuan dari PT Danantara Aset Management.
- Agar Direksi melengkapi kajian aspek hukum (*legal opinion*) untuk memastikan bahwa pelaksanaan divestasi tidak menimbulkan permasalahan hukum di kemudian hari karena kegiatan tersebut belum tercantum dalam Revisi RKAP Tahun 2025.
- Agar dalam prosesnya, tetap mengedepankan aspek kehati-hatian dan *Good Corporate Governance* (GCG)

- g. Regulations regarding integrity pacts and sanctions for violations should be added to the PWP-COC.

In order for the Board of Directors to submit the results of the PWP-COC revision in accordance with note number 1 above, at the first opportunity.

10. Discussion of the Application for Approval of the Fixed Asset Divestment Plan of PT Waskita Beton Precast Tbk (the “Company”)

The Board of Commissioners has reviewed the Application for Approval of the Fixed Asset Divestment Plan of PT Waskita Beton Precast Tbk (the “Company”) in accordance with the Letter of President Director number 712/WBP/DIR/2025 dated October 20, 2025, with the following notes:

- The Board of Directors should supplement the presentation of the fixed asset divestment realization table with information on depreciation values and appraisal results from the Public Service Agency (KJPP) to make the presentation more informative and understandable.
- The Board of Directors is to coordinate with PT Waskita Karya (Persero) Tbk and ensure that the divestment plan has received a comprehensive review from BPI Danantara and the Operational Holding and/or a letter of approval from PT Danantara Aset Management.
- The Board of Directors is to complete a legal opinion to ensure that the divestment implementation does not create future legal issues, as the activity is not yet included in the Revised 2025 RKAP.
- In the process, it is to prioritize the aspects of prudence and Good Corporate Governance (GCG).

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11. Persetujuan Perencanaan Strategi Risiko dan Corporate Risk Profile (CRP) atas Revisi Rencana Kerja dan Anggaran Perusahaan (Revisi RKAP) Tahun 2025 PT Waskita Beton Precast Tbk (“Perseroan”)

Dalam proses penyusunannya, Dewan Komisaris telah memberikan catatan sebagai berikut:

- a. Dewan Komisaris menyetujui Perencanaan Strategi Risiko dan Corporate Risk Profile (CRP) atas Revisi Rencana Kerja dan Anggaran Perusahaan (Revisi RKAP) Tahun 2025 PT Waskita Beton Precast Tbk, sebagaimana surat Direktur Utama PT Waskita Beton Precast Tbk Nomor 729/WBP/DIR/2025 tanggal 24 Oktober 2025 perihal Permohonan Persetujuan Perencanaan Strategi Risiko dan *Corporate Risk Profile (CRP)* atas Revisi Rencana Kerja dan Anggaran Perusahaan (Revisi RKAP) Tahun 2025 PT Waskita Beton Precast Tbk.
- b. Dewan Komisaris meminta Direksi untuk menindaklanjuti persetujuan ini dengan catatan sebagai berikut:
 1. Agar Direksi memastikan nilai toleransi risiko, selera risiko dan batasan risiko sudah sejalan dengan PT Waskita Karya (Persero) Tbk selaku Pemegang Saham Seri A PT Waskita Beton Precast Tbk, sehingga didapatkan strategi risiko yang komprehensif.
 2. Agar Direksi mereviu *Key Risk Indikator (KRI)* atas Sasaran Kepatuhan terhadap regulasi, prinsip GRC dan keselamatan kerja untuk mendukung keberlanjutan operasional perusahaan dalam kategori risiko hukum, regulasi dan kepatuhan dalam peristiwa risiko permasalahan hukum yaitu % kenaikan total utang > 360 hari dibandingkan bulan sebelumnya, diusulkan dapat diganti dengan kepatuhan terhadap pemenuhan prestasi pembayaran yang telah jatuh tempo sebagaimana tercantum dalam kontrak. *Key Risk Indikator (KRI)* ini agar dipertimbangkan untuk digunakan dalam *Key Risk Indikator (KRI)* tahun 2026.

11. Approval of the Risk Strategy Planning and Corporate Risk Profile (CRP) for the Revised 2025 Work Plan and Budget (RKAP) of PT Waskita Beton Precast Tbk (the “Company”).

During the preparation process, the Board of Commissioners has provided the following notes:

- a. The Board of Commissioners approves the Risk Strategy Planning and Corporate Risk Profile (CRP) for the Revised 2025 Work Plan and Budget (Revised RKAP) of PT Waskita Beton Precast Tbk, as stated in letter No. 729/WBP/DIR/2025 from the President Director of PT Waskita Beton Precast Tbk, dated October 24, 2025, regarding the Request for Approval of the Risk Strategy Planning and Corporate Risk Profile (CRP) for the Revised 2025 Work Plan and Budget (Revised RKAP).
- b. The Board of Commissioners requests the Board of Directors to follow up on this approval with the following notes:
 1. The Board of Directors is to ensure that the risk tolerance, risk appetite, and risk limits are aligned with those of PT Waskita Karya (Persero) Tbk, the Series A Shareholder of PT Waskita Beton Precast Tbk, to achieve a comprehensive risk strategy.
 2. The Board of Directors is to review the Key Risk Indicators (KRIs) for compliance targets with regulations, GRC principles, and occupational safety to support the company's operational sustainability in the legal, regulatory, and compliance risk categories. In the event of legal issues, the percentage increase in total debt exceeding 360 days compared to the previous month is proposed to be replaced with compliance with the fulfillment of payment achievements that have matured as stipulated in the contract. This Key Risk Indicator (KRIs) should be considered for use in the 2026 Key Risk Indicators (KRIs).

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3. Agar Direksi mempertimbangkan pencantuman dalam klausul kontrak yaitu skema pembayaran back to back sebagai strategi risiko atas gagal bayar *owner* sehingga *cash flow* tetap terjaga.
4. Agar Direksi mencantumkan persentase kecelakaan kerja dalam *Key Risk Indikator (KRI)* Tahun 2026, mengingat masih terdapat insiden kecelakaan kerja setiap bulannya.

Agar Direksi menyampaikan tanggapan **Poin b** paling lambat 14 (empat belas) hari kerja sejak tanggal surat ini.

- c. Agar Direksi dalam menindaklanjuti persetujuan ini dengan tetap memperhatikan ketentuan Anggaran Dasar Perseroan, peraturan perundang-undangan yang berlaku, prinsip-prinsip tata kelola perusahaan yang baik (*Good Corporate Governance*), serta selaras dengan Rencana Jangka Panjang (RJPP) PT Waskita Beton Precast Tbk

13. Persetujuan Rencana Kerja dan Anggaran Perusahaan (RKAP) Tahun Buku 2026 PT Waskita Beton Precast Tbk

Pembahasan Permohonan Persetujuan Rencana Kerja dan Anggaran Perusahaan (RKAP) Tahun Buku 2026 PT Waskita Beton Precast Tbk telah disampaikan dalam surat persetujuan Dewan Komisaris nomor 105/WBP/DK/2025. Adapun hal yang menjadi catatan adalah sebagai berikut:

- a. Dewan Komisaris masih memerlukan data-data tambahan sebagaimana tersebut pada **Poin b** di bawah, sehubungan pengambilan keputusan Dewan Komisaris terhadap pengajuan RKAP Tahun 2026 sebagaimana Surat Direktur Utama Perseroan No. 754/WBP/DIR/2025 tanggal 31 Oktober 2025.

3. The Board of Directors is to consider including a back-to-back payment scheme in the contract clause as a risk strategy for owner default to maintain cash flow.
4. The Board of Directors is to include the percentage of workplace accidents in the 2026 Key Risk Indicators (KRI), considering that there are still workplace accident incidents each month.

The Board of Directors is to submit a response to Point b no later than 14 (fourteen) business days from the date of this letter.

- c. In order for the Board of Directors to follow up on this approval, they must continue to pay attention to the provisions of the Company's Articles of Association, applicable laws and regulations, good corporate governance principles, and be in line with the Long Term Plan (RJPP) of PT Waskita Beton Precast Tbk.

13. Approval of the 2026 Work Plan and Budget (RKAP) for PT Waskita Beton Precast Tbk

The discussion of the request for approval of the 2026 Work Plan and Budget (RKAP) for PT Waskita Beton Precast Tbk has been submitted to the approval letter of the Board of Commissioners number 105/WBP/DK/2025. The following points are noted:

- a. The Board of Commissioners still requires additional data, as stated in Point b below, in connection with the Board of Commissioners' decision on the 2026 RKAP submission as stipulated in the Company's Letter of President Director No. 754/WBP/DIR/2025 dated October 31, 2025.

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b. Agar Direksi menyampaikan data-data tambahan sebagai berikut:

- 1) Analisa bahwa Rencana Kerja dan Anggaran Perusahaan (RKAP) Tahun Buku 2026 yang diajukan selaras dengan Rencana Jangka Panjang Perusahaan (RJPP) Tahun 2024–2028, dan dapat disampaikan strategi risiko (kebijakan, program kerja maupun perbaikan tata kelola) agar target RKAP dapat tercapai.
- 2) Asumsi strategis yang akan dilakukan, antara lain namun tidak terbatas pada rincian rencana divestasi, investasi, rencana plant *temporary shutdown*, rasionalisasi pegawai, perubahan struktur organisasi, rencana kerjasama operasi (KSO) dan lain-lain beserta rencana dampak yang akan dicantumkannya.
- 3) Justifikasi peningkatan target NKB dibandingkan prognosis NKB 2025 dan upaya peningkatan gross profit margin (GPM).
- 4) Strategi penetapan pasar atas produk inovasi WSBP, sehingga meningkatkan peluang perolehan Nilai Kontrak Baru (NKB) baik precast, ready mix maupun konstruksi.
- 5) Rincian target pemikiran SNR, NKB, dan NKD yang akan diperoleh di tahun 2026.
- 6) Proyeksi arus kas bulanan Tahun 2026 beserta asumsinya.
- 7) Rencana biaya Tanggung Jawab Sosial dan Lingkungan (TJSL) yang dikorelasikan dengan rencana kinerja perusahaan.
- 8) Rencana transformasi bisnis untuk meningkatkan efisiensi perusahaan sebagai upaya dalam perbaikan ekuitas perusahaan.
- 9) Rencana strategis atas teknologi informasi untuk mendukung tata kelolaperusahaan dalam kegiatan operasional dan pengambilan keputusan.

b. The Board of Directors is to submit the following additional data:

- 1) Analysis that the proposed 2026 Company Work Plan and Budget (RKAP) aligns with the 2024–2028 Long-Term Company Plan (RJPP). Risk strategies (policies, work programs, and governance improvements) can be presented to ensure the RKAP targets are achieved.
- 2) Strategic assumptions to be made, including, but not limited to, details of divestment plans, investments, temporary plant shutdown plans, employee rationalization, organizational structure changes, joint operation (KSO) plans, and other matters, along with the impact plans to be included.
- 3) Justification for the increase in the NKB target compared to the 2025 NKB prognosis and efforts to increase the gross profit margin (GPM).
- 4) Market determination strategy for WSBP's innovative products, thereby increasing the opportunity to obtain New Contract Value (NKB) for precast, readymix, and construction.
- 5) Detailed targets for SNR, NKB, and NKD are to be achieved in 2026.
- 6) Monthly cash flow projections for 2026 and their assumptions.
- 7) Corporate Social Responsibility (CSR) cost plan correlated with the company's performance plan.
- 8) Business transformation plan to increase company efficiency as an effort to improve company equity.
- 9) Strategic plan for information technology to support corporate governance in operational activities and decision-making.

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10) Rencana penggunaan produk dalam negeri sampai dengan akhir tahun. 11) Action plan dalam percepatan pencairan piutang eksternal menjadi 90 hari dan mitigasi risiko atas piutang bermasalah. 12) Asumsi atas perhitungan impairment atas aset tetap dan persediaan yang disimulasikan dalam perhitungan RKAP 2026 dengan terlebih dahulu didiskusikan dengan PT Waskita Karya (Persero) Tbk dan Danantara, karena akan mempengaruhi proyeksi laba bersih perusahaan. 13) Direksi melengkapi kajian aspek hukum (<i>legal opinion</i>) terkait kewenangan persetujuan RKAP Tahun 2026 di level Dewan Komisaris sesuai Anggaran Dasar, dalam kaitannya dengan UU No. 1 Tahun 2025 dan UU No.16 Tahun 2025. c. Agar Direksi menyampaikan tindak lanjut sesuai catatan point b diatas pada kesempatan pertama. Agar dalam prosesnya, Direksi tetap mengedepankan aspek kehati-hatian, mengacu pada Anggaran Dasar Perseroan, peraturan perundang – undangan yang berlaku dan asas <i>Good Corporate Governance (GCG)</i>.	10) Planned use of domestic products until the end of the year. 11) Action plan to accelerate the disbursement of external receivables to 90 days and mitigate the risk of bad debts. 12) Assumptions regarding the impairment calculations for fixed assets and inventory simulated in the 2026 RKAP calculation must first be discussed with PT Waskita Karya (Persero) Tbk and Danantara, as they will impact the company's net profit projection. 13) The Board of Directors completes a legal opinion review regarding the authority to approve the 2026 RKAP at the Board of Commissioners level, in accordance with the Articles of Association, in relation to Law No. 1 of 2025 and Law No. 16 of 2025. c. The Board of Directors submits follow-up actions as noted in point b above at the earliest opportunity. Throughout the process, the Board of Directors must prioritize the aspect of prudence, referring to the Company's Articles of Association, applicable laws and regulations, and Good Corporate Governance (GCG) principles.

Persetujuan atas RKAP 2026 disampaikan dalam surat nomor 105/WBP/DK/2025 tanggal 23 Desember 2025, dengan catatan sebagai berikut:

- a. Dewan Komisaris menyetujui Rencana Kerja Anggaran Perusahaan (RKAP) Tahun 2026 PT Waskita Beton Precast Tbk, sebagaimana tertuang dalam Surat Direktur Utama Perseroan No. 754/WBP/DIR/2025 tanggal 31 Oktober 2025 perihal Permohonan Persetujuan Rencana Kerja dan Anggaran Perusahaan (RKAP) Tahun Buku 2026 PT Waskita Beton Precast Tbk dan pemenuhan atas data tambahan Surat Direktur Utama No. 886/WBP/DIR/2025 tanggal 17 Desember 2025

Approval of the 2026 Work Plan and Budget (RKAP) is conveyed in letter number 105/WBP/DK/2025 dated December 23, 2025, with the following notes:

- a. The Board of Commissioners approves the 2026 Corporate Work and Budget Plan (RKAP) of PT Waskita Beton Precast Tbk, as stated in Letter No. 754/WBP/DIR/2025 from the Company's President Director dated October 31, 2025, concerning the Request for Approval of the 2026 Corporate Work and Budget Plan (RKAP) of PT Waskita Beton Precast Tbk and the fulfillment of additional data in Letter No. 886/WBP/DIR/2025 dated December 17, 2025, concerning the Submission

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perihal Penyampaian Tanggapan Surat dewan Komisaris dan tindak Lanjut Rapat komite PT Waskita Beton Precast Tbk

- b. Dewan Komisaris meminta Direksi untuk menindaklanjuti persetujuan ini dengan catatan sebagai berikut:
- 1) Agar dalam program kerja RKAP tahun 2026, Direksi mengkaji dan menyusun strategi bisnis dan pemasaran yang baru, agresif, dan terukur, termasuk diversifikasi segmen pasar, antara lain: rumah tapak, penanggulangan bencana, proyek strategis nasional (kampung nelayan, jembatan desa terpencil, gerai koperasi merah putih) serta proyek APBD, guna meningkatkan perolehan nilai kontrak baru termasuk skema kerjasama Operasi (KSO/JO).
 - 2) Agar Direksi melakukan penguatan manajemen keuangan dan likuiditas, termasuk pengkajian restrukturisasi keuangan yang meliputi kegiatan renegosiasi perjanjian pinjaman/homologasi, penjadwalan ulang kewajiban kepada vendor, serta pembentukan *task force* percepatan penagihan piutang bermasalah.
 - 3) Agar Direksi melakukan kajian menyeluruh terhadap efisiensi operasional, termasuk evaluasi utilitas produksi yang rendah dan penetapan langkah strategis paling optimal termasuk opsi *temporary shutdown* dan rencana divestasi, dengan tetap memperhatikan prinsip kehati-hatian dan keberlanjutan usaha termasuk rencana strategi perusahaan.
 - 4) Agar Direksi melakukan evaluasi kembali atas program TJSL dan *sustainability*, pengelolaan emisi karbon, optimalisasi media sosial,

of Responses to the Letter of Board of Commissioners and Follow-up to the Committee Meeting of PT Waskita Beton Precast Tbk.

- b. The Board of Commissioners requests the Board of Directors to follow up on this approval with the following notes:
- 1) In the 2026 RKAP work program, the Board of Directors is to review and develop new, aggressive, and measurable business and marketing strategies, including market segment diversification, such as: landed housing, disaster management, national strategic projects (fishing villages, remote village bridges, Red and White cooperative outlets), and regional budget projects, to increase the value of new contracts, including joint operation (KSO/JO) schemes.
 - 2) The Board of Directors is to strengthen financial and liquidity management, including a review of financial restructuring, including renegotiation of loan/homologation agreements, rescheduling of vendor obligations, and the formation of a task force to accelerate the collection of problem receivables.
 - 3) The Board of Directors is to conduct a comprehensive review of operational efficiency, including an evaluation of low production utilization and determining the most optimal strategic steps, including temporary shutdown options and divestment plans, while still adhering to the principles of prudence and business sustainability, including the company's strategic plan.
 - 4) The Board of Directors is to reevaluate the CSR and sustainability programs, carbon emission management, social media

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serta integrasi program-program tersebut ke dalam RKAP 2026. Agar program *sustainability* yang telah dilakukan seperti penanaman 1 pohon setelah pengiriman 1 spun pile kepada owner, dapat menghasilkan *carbon credit* (menggunakan standar global seperti Verra, Gold Standard and Puro Earth) yang kedepannya dapat dijadikan *revenue* untuk Perusahaan. Program *sustainability* diharapkan sesuai dengan program SDG goal secara global dan juga mendukung program *sustainability* Presiden seperti ketahanan pangan, energi berkelanjutan dan transisi energi, serta ekonomi hijau dan industrialisasi berbasis sumber daya alam. Pengukuran program *sustainability* ini diharapkan dapat diukur dan mengikuti standar Pemerintah seperti PROPER KLH, SNI (contohnya SNI ISO 14001 sistem manajemen lingkungan, SNI ISO 14064-1 Perhitungan Jejak *Carbon*, SNI ISO 50001 manajemen energi), dan menggunakan GRI atau TCFD untuk pelaporan ESG *rating/report*.

- 5) Agar Direksi memastikan telah terdapat prosedur internal perihal hapus buku piutang dan tagihan bruto dan prosedur yang dimaksud, telah disusun dan direview bersama konsultan akuntansi, konsultan hukum dan konsultan independen lainnya (apabila ada).
- 6) Agar Direksi dapat menyampaikan data proyeksi perkembangan CKPN piutang usaha pada tahun 2026.

optimization, and the integration of these programs into the 2026 RKAP. Sustainability programs, such as planting one tree after delivering one spun pile to the owner, should generate carbon credits (using global standards such as Verra, Gold Standard, and Puro Earth), which can then be used as revenue for the Company. The sustainability program is expected to align with the global SDG goals and also support the President's sustainability programs, such as food security, sustainable energy and energy transition, as well as a green economy and natural resource-based industrialization. The measurement of this sustainability program is expected to be measurable and comply with government standards such as PROPER KLH, SNI (for example, SNI ISO 14001 environmental management system, SNI ISO 14064-1 Carbon Footprint Calculation, SNI ISO 50001 energy management), and use GRI or TCFD for ESG rating/reporting.

- 5) The Board of Directors is to ensure that internal procedures for writing off receivables and gross receivables are in place, and that these procedures have been developed and reviewed with accounting consultants, legal consultants, and other independent consultants (if any).
- 6) The Board of Directors is to submit projected data on the development of the allowance for impairment losses for accounts receivable in 2026.

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- 7) Agar Direksi memperkuat tatakelola atas strategi bisnis penghapusbukuan piutang dengan memperhatikan ketentuan Anggaran Dasar Perusahaan, PSAK, peraturan perundangan dan Aspek GCG serta prinsip kehati-hatian

Direksi agar menyampaikan tindak lanjut sesuai catatan **point b** diatas pada kesempatan pertama. Agar dalam prosesnya, Direksi tetap mengedepankan aspek kehati-hatian, mengacu pada Anggaran Dasar Perseroan, peraturan perundang – undangan yang berlaku dan asas *Good Corporate Governance (GCG)*.

- 7) The Board of Directors is to strengthen governance of the receivables write-off business strategy by taking into account the provisions of the Company's Articles of Association, PSAK, laws and regulations, GCG aspects, and the principle of prudence.

The Board of Directors is to submit follow-up actions as noted in point b above at the earliest opportunity. Throughout the process, the Board of Directors must prioritize the aspects of prudence, referring to the Company's Articles of Association, applicable laws and regulations, and Good Corporate Governance (GCG) principles.

14. Persetujuan Tunjangan dan Fasilitas Direksi PT Waskita Beton Precast Tbk ("Perseroan") untuk Tahun 2025

Pembahasan Permohonan Usulan Gaji Direksi dan Dewan Komisaris PT Waskita Beton Precast Tbk tahun 2025 telah dilakukan dalam pembahasan rapat komite tanggal 19 Desember 2025. Penyampaian persetujuan Dewan Komisaris atas disampaikan dalam surat nomor 109/WBP/DK/2025 yang didasarkan pada surat nomor 250/RHS/WK/DIR/2025, dengan penetapan Gaji/Honorarium, Tunjangan dan Fasilitas Direksi dan Dewan Komisaris Perseroan untuk Tahun 2025 atas kinerja Tahun Buku 2024, sebagai berikut:

- Gaji Direktur Utama ditetapkan sebesar Rp126.500.000,- (seratus dua puluh enam juta lima ratus ribu rupiah) per-bulan/ **sama seperti tahun sebelumnya**. Gaji Direktur sebesar 85% dari gaji Direktur Utama.
- Honorarium Komisaris Utama ditetapkan sebesar 45% dari gaji Direktur Utama, sedangkan honorarium anggota Dewan Komisaris ditetapkan sebesar 90% dari honorarium Komisaris Utama.

14. Approval of Allowances and Facilities for the Board of Directors of PT Waskita Beton Precast Tbk (the "Company") for 2025

The proposed salary request for the Board of Directors and Board of Commissioners of PT Waskita Beton Precast Tbk for 2025 was discussed during the committee meeting on December 19, 2025. The Board of Commissioners' approval was conveyed in letter number 109/WBP/DK/2025, based on letter number 250/RHS/WK/DIR/2025, with the determination of the Salary/Honorarium, Allowances, and Facilities for the Company's Directors and Board of Commissioners for 2025 based on their performance in the 2024 Financial Year as follows:

- The President Director's salary is set at Rp126,500,000 (one hundred twenty-six million five hundred thousand rupiah) per month, the same as the previous year. The Director's salary is 85% of the President Director's salary.
- The honorarium for the President Commissioner is set at 45% of the President Director's salary, while the honorarium for members of the Board of Commissioners is set at 90% of the honorarium for the President Commissioner.

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- c. Tunjangan dan/ atau fasilitas Direksi dan Dewan Komisaris diberikan dengan mengacu sebagaimana tabel terlampir.
- d. Gaji/ honorarium serta tunjangan dan fasilitas bagi Direksi dan Dewan Komisaris untuk tahun 2025 berlaku efektif sejak tanggal 23 Desember 2025 sebagaimana Surat PT Waskita Karya (Persero) Tbk selaku Pemegang Saham Seri A Perseroan No. 250/RHS/WK/DIR/2025 tanggal 23 Desember 2025 Perihal Penetapan Gaji/ Honorarium, Tunjangan dan Fasilitas Direksi dan Dewan Komisaris PT Waskita Beton Precast Tbk Tahun 2025.

15. Persetujuan Perubahan Key Performance Indicators (KPI) Korporat dan Direktorat Tahun 2025 PT Waskita Beton Precast Tbk

Dewan Komisaris melakukan pembahasan perubahan Key Performance Indicators (KPI) Korporat atas revisi RKAP 2025 pada rapat Komite tanggal 19 desember 2025 dan persetujuan disampaikan dalam surat nomor 107/WBP/DK/2025 tanggal 23 Desember 2025 dengan catatan sebagai berikut:

- a. Dewan Komisaris menyetujui Perubahan KPI Korporat dan Direktorat Tahun 2025 PT Waskita Beton Precast Tbk, sebagaimana tertuang dalam Surat Direktur Utama Perseroan No. 881/WBP/DIR/2025 tanggal 17 Desember 2025 perihal Permohonan Persetujuan Perubahan *Key Performance Indicators (KPI)* Korporat dan Direktorat Tahun 2025 PT Waskita Beton Precast Tbk yang telah dipaparkan dalam rapat Komite tanggal 19 Desember 2025.
- b. Dewan Komisaris meminta Direksi untuk menindaklanjuti persetujuan ini dengan catatan sebagai berikut:

- c. Allowances and/or facilities for the Board of Directors and the Board of Commissioners are provided in accordance with the attached table.
- d. The salary/honorarium, allowances, and facilities for the Board of Directors and the Board of Commissioners for 2025 are effective as of December 23, 2025, as stated in the Letter No. 250/RHS/WK/DIR/2025 dated December 23, 2025, concerning the Determination of Salaries/ Honorarium, Allowances, and Facilities for the Board of Directors and Board of Commissioners of PT Waskita Beton Precast Tbk for 2025.

15. Approval of Changes to Corporate and Directorate Key Performance Indicators (KPIs) for 2025 at PT Waskita Beton Precast Tbk

The Board of Commissioners discussed changes to the Corporate Key Performance Indicators (KPIs) for the revised 2025 Work Plan and Budget (RKAP) at a Committee meeting on December 19, 2025, and approval was conveyed in letter number 107/WBP/DK/2025 dated December 23, 2025, with the following notes:

- a. The Board of Commissioners approves the Changes to Corporate and Directorate KPIs for 2025 at PT Waskita Beton Precast Tbk, as stated in the Company's President Director's Letter No. 881/WBP/DIR/2025 dated December 17, 2025, concerning the Request for Approval of Changes to the Corporate and Directorate Key Performance Indicators (KPIs) for 2025 of PT Waskita Beton Precast Tbk, which was presented at the Committee meeting on December 19, 2025.
- b. The Board of Commissioners requests the Board of Directors to follow up on this approval with the following notes:

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1) Agar Direksi melakukan peninjauan dan memastikan kepatuhan terhadap prosedur perusahaan terkait proses perubahan dan penyesuaian KPI, termasuk kejelasan mekanisme, batas waktu pengajuan perubahan, dasar pertimbangan, dan kewenangan dengan memperhatikan peraturan perundang-undangan yang berlaku, Aspirasi pemegang saham dan asas <i>Good Corporate Governance (GCG)</i>. 2) Agar Direksi memastikan, kedepan penyesuaian KPI Direktorat tidak dilakukan di akhir periode, dan apabila terpaksa dilakukan, perlu dilakukan evaluasi agar tetap berimbang antar direktorat. 3) Agar Direksi menyampaikan informasi komparatif KPI sebelum dan sesudah penyesuaian baik secara bobot dan pencapaiannya sebagai bentuk akuntabilitas dan tata kelola yang baik. 4) Agar Direksi menjadikan pencapaian <i>Total Recordable Incident Rate (TRIR)</i> nol ("0") sebagai target utama KPI Direktorat tahun 2026 dan tahun-tahun berikutnya, sejalan dengan komitmen Perseroan terhadap <i>zero insiden/ accident</i> dan <i>Zero Construction Failure</i>. 5) Agar Direksi menerapkan disiplin keuangan yang ketat, bersikap selektif dalam pemilihan proyek, fokus pada penyelamatan arus kas, serta menjaga kepercayaan investor dan pemangku kepentingan.	1) The Board of Directors is to review and ensure compliance with company procedures related to the KPI change and adjustment process, including clarity of the mechanism, deadline for submitting changes, rationale, and authority, taking into account applicable laws and regulations, shareholder aspirations, and Good Corporate Governance (GCG) principles. 2) The Board of Directors is to ensure that future adjustments to Directorate KPIs are not made at the end of the period, and if necessary, evaluations are necessary to maintain balance across directorates. 3) The Board of Directors is to submit comparative information on KPIs before and after adjustments, both in terms of weighting and achievement, as a form of accountability and good corporate governance. 4) The Board of Directors is to make achieving a Total Recordable Incident Rate (TRIR) of zero ("0") the primary target of the Directorate KPIs in 2026 and subsequent years, in line with the Company's commitment to zero incidents/ accidents and zero construction failures. 5) The Board of Directors is to implement strict financial discipline, be selective in project selection, focus on cash flow preservation, and maintain investor and stakeholder trust.

Agar dalam prosesnya, Direksi tetap mengedepankan aspek kehati-hatian, mengacu pada Anggaran Dasar Perseroan, peraturan perundang – undangan yang berlaku dan asas *Good Corporate Governance (GCG)*.

The Board of Directors is to prioritize prudence throughout its processes, adhering to the Company's Articles of Association, applicable laws and regulations, and the principles of Good Corporate Governance (GCG).

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KUNJUNGAN KERJA DEWAN KOMISARIS

Dalam rangka memantau dan mengawasi jalannya pengelolaan bisnis dan kinerja operasional Perusahaan secara langsung sepanjang tahun 2025, Dewan Komisaris telah melakukan kunjungan kerja lapangan sebanyak 6 (enam) kali selama tahun 2025 antara lain Proyek Terminal Peti Kemas Batu Ampar - Batam, Proyek Pembangunan Tembok Penahan Jembatan Enim 1-Jembatan Enim 2 di Palembang, Plant Gasing di Palembang, Plant Karawang di Karawang Jawa Barat, Plant Gasing di Palembang, Batching Plant Bocimi – Sukabumi dan Proyek UNIPi-Bandung.

Dalam kunjungan kerja tersebut, Dewan Komisaris telah melakukan fungsi pengawasan melalui pemberian nasihat langsung dan disampaikan dalam surat formal kepada manajemen.

PANDANGAN ATAS PENERAPAN TATA KELOLA PERUSAHAAN YANG BAIK

Dewan Komisaris senantiasa merekomendasikan Direksi dan seluruh Insan Perusahaan untuk menerapkan Tata Kelola Perusahaan yang Baik atau *Good Corporate Governance* (GCG) di lingkungan Perusahaan dengan harapan pelaksanaan kegiatan bisnis Perusahaan tetap berada dalam lingkup peraturan perundang-undangan yang berlaku dan menjunjung tinggi budaya dan etika berbisnis Perusahaan.

Dewan Komisaris memandang, penerapan GCG di lingkungan Perusahaan sudah cukup berjalan sesuai dengan ketentuan peraturan perundang-undangan yang berlaku, serta harapan pemegang saham dan pemangku kepentingan (*stakeholders*), namun masih ada ruang untuk perbaikan dan peningkatan. Pengelolaan risiko, sistem pengendalian internal, hingga audit internal, masih dapat ditingkatkan untuk tujuan menciptakan proses bisnis yang lebih akuntabel.

Dalam kegiatan penguatan tata kelola terintegrasi, juga telah dilakukan rapat Komite Pemantau Risiko dan Tata Kelola Terintegrasi di level Dewan Komisaris yang dihadiri oleh Dewan Komisaris Waskita dan Dewan Komisaris Anak Perusahaan.

BOARD OF COMMISSIONERS' WORKING VISITS

To directly monitor and oversee the Company's business management and operational performance throughout 2025, the Board of Commissioners carried out 6 (six) field visits, including Batu Ampar Container Terminal Project – Batam, Enim Bridge Retaining Wall Construction Project 1 – Enim Bridge 2 in Palembang, Gasing Plant in Palembang, Karawang Plant in Karawang, West Java, Gasing Plant in Palembang, Bocimi Batching Plant – Sukabumi, and UNIPi-Bandung Project.

The Board of Commissioners performed its oversight function throughout these visits by providing direct advice and formally communicating this advice to the management through letters.

VIEWS ON THE IMPLEMENTATION OF GOOD CORPORATE GOVERNANCE

The Board of Commissioners consistently advises that the Board of Directors and all Company personnel adopt Good Corporate Governance (GCG) within the Company, ensuring that the Company's business activities comply with applicable laws and regulations while also adhering to the Company's ethical standards and business culture.

The Board of Commissioners is of the opinion that the GCG implementation within the Company is quite effective in accordance with applicable laws and regulations, as well as meeting the expectations of both shareholders and stakeholders. However, there is still room for improvement and enhancement. There is potential to further enhance risk management, internal control systems, and internal audits to create more accountable business practices.

In order to strengthen integrated governance, a meeting of the Risk Monitoring and Integrated Governance Committee at the Board of Commissioners level was also held, attended by the Board of Commissioners of Waskita and the Boards of Commissioners of its subsidiaries.

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PANDANGAN ATAS EFEKTIVITAS SISTEM MANAJEMEN RISIKO

Dewan Komisaris bersama dengan Komite Pemantau Risiko dan Tata Kelola Terintegrasi telah melaksanakan pemantauan dan evaluasi melalui rapat komite atas hal-hal sebagai berikut, antara lain: pembahasan top *risk corporate risk* triwulan/ laporan manajemen risiko, telaah kebijakan manajemen risiko, telaah kebijakan pengelolaan SDM dan suksesi manajemen, telaah kebijakan pengadaan barang dan jasa, telaah kepatuhan Direksi terhadap UU dan peraturan yang berlaku, RKAP dan RJPP, dan per bulan Juni 2025, update atas mitigasi risiko telah disampikan rutin dan ditelaah bersama dalam rapat Dewan Komisaris dan Direksi setiap bulannya dan menjadi pembahasan wajib.

PANDANGAN ATAS EFEKTIVITAS SISTEM PENGENDALIAN INTERNAL

Internal Audit (IA) merupakan mitra strategis bagi Komite Audit di lingkup Dewan Komisaris dalam melakukan fungsi Pengawasan Intern atas Pengelolaan Operasional dan Keuangan Perusahaan. Kepala Internal Audit (IA) diangkat dan diberhentikan oleh Direktur Utama setelah mendapat persetujuan dari Dewan Komisaris.

Dewan Komisaris dibantu oleh Komite Audit telah melakukan rapat komite dengan Internal Audit (IA), antara lain: laporan audit triwulan, pengawasan efektivitas audit internal/ eksternal, rencana audit 2025, realisasi program kerja Internal Audit (IA) triwulan. Selain itu, Internal Audit merupakan *counterpart* dalam pelaksanaan audit eksternal, sehingga diharapkan independensi dan integritas dapat terus terjaga.

Pada tahun 2025, telah dilakukan audit khusus atas permintaan dari Dewan Komisaris sesuai dengan surat nomor 31/WBP/DK/2025 tanggal 7 Mei 2025 perihal Permintaan Audit Khusus Stok bebas dan *Produk Reject* di Plant Subang, Sadang dan Kalijati. Hasil pendalaman audit telah disampaikan Direktur Utama dalam surat nomor 61/RHS/WBP/DIR/2025 tanggal 27 Agustus 2025. Oleh karena itu, berdasarkan pembahasan dalam rapat komite tanggal 11 November 2025, Dewan Komisaris meminta agar Direksi

VIEWS ON THE EFFECTIVENESS OF THE RISK MANAGEMENT SYSTEM

The Board of Commissioners, in conjunction with the Integrated Risk Monitoring and Governance Committee, has conducted oversight and evaluation during committee meetings on various matters, including: discussion of quarterly top corporate risk/risk management reports, review of risk management policies, review of HC management and management succession policies, review of goods and services procurement policies, review of the Board of Directors' compliance with applicable laws and regulations, RKAP and RJPP, and as of June 2025, updates on risk mitigation have been submitted routinely and reviewed together in monthly meetings of the Board of Commissioners and Board of Directors, making these discussions compulsory.

VIEWS ON THE EFFECTIVENESS OF THE INTERNAL CONTROL SYSTEM

Internal Audit (IA) serves as a strategic partner for the Audit Committee within the Board of Commissioners, facilitating its role in overseeing the Company's Operational and Financial Management. The appointment and dismissal of the Head of Internal Audit (IA) is carried out by the President Director following approval from the Board of Commissioners.

The Board of Commissioners, with support from the Audit Committee, has conducted meetings with Internal Audit (IA), addressing various topics, including: quarterly audit reports, monitoring the effectiveness of internal audits, the 2025 audit plan, and the implementation of the quarterly Internal Audit (IA) work program. Furthermore, Internal Audit acts as a counterpart in external audits, ensuring continued independence and integrity.

In 2025, a special audit was conducted at the request of the Board of Commissioners, pursuant to letter number 31/WBP/DK/2025 dated May 7, 2025, concerning the Request for a Special Audit of Free Stock and Rejected Products at the Subang, Sadang, and Kalijati Plants. The President Director has submitted the results of the in-depth audit in letter number 61/RHS/WBP/DIR/2025 dated August 27, 2025. Therefore, based on discussions held during the committee meeting on November 11, 2025, the Board of

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melakukan pendalaman/audit khusus di Plant Bojanegara dan Plant Gasing dan ha tersebut agar dimasukkan dalam RKIA 2026.

PANDANGAN ATAS EFEKTIVITAS SISTEM PELAPORAN PELANGGARAN

Menurut penilaian Dewan Komisaris, pelaksanaan WBS di Perusahaan telah dijalankan cukup efektif. Selama tahun 2025, Laporan WBS yang masuk adalah sebanyak 13 laporan, dengan 2 laporan ditutup, 3 laporan tidak ditindaklanjuti karena domain di PT Waskita Karya (Persero) Tbk, 5 laporan tidak ditindaklanjuti karena bukan domain WBS dan 3 laporan ditindaklanjuti/dalam proses.

PENILAIAN KINERJA ORGAN PENDUKUNG DI BAWAH DEWAN KOMISARIS

Dalam menjalankan tugas, fungsi, dan tanggung jawabnya di bidang pengawasan dan pemberian nasihat kepada Direksi, Dewan Komisaris dibantu oleh organ pendukung Sekretaris Dewan Komisaris dan terdapat 3 (tiga) komite yang berada di bawah pengawasan Dewan Komisaris, yaitu Komite Audit, Komite Pemantau Risiko dan Tata Kelola Terintegrasi, dan Komite Nominasi dan Remunerasi.

Sepanjang tahun 2025, Dewan Komisaris menilai bahwa Sekretaris Dewan Komisaris beserta komite-komite tersebut telah menjalankan tugas dan tanggung jawabnya dengan baik. Sekretaris Dewan Komisaris telah melaksanakan tugas-tugas, antara lain berupa: mempersiapkan rapat, membuat risalah rapat Dewan Komisaris, mengadministrasikan dokumen Dewan Komisaris, Menyusun Rencana Kerja dan Anggaran Dewan Komisaris, menyusun rancangan laporan-laporan Dewan Komisaris, menyusun laporan pengawasan Dewan Komisaris dan melaksanakan tugas lain dari Dewan Komisaris. Sekretaris Dewan Komisaris telah mempersiapkan rapat bagi Dewan Komisaris dalam rapat internal bersama Komite Audit, Komite Pemantau Risiko dan Tata Kelola Terintegrasi, dan Komite Nominasi dan Remunerasi sebanyak 15 (lima belas) kali dan rapat bersama Direksi sebanyak 12 (dua belas) kali, penyelenggaraan kunjungan kerja Dewan Komisaris serta aktif dalam mengikuti rapat yang diadakan oleh Komite Audit, Komite Pemantau Risiko dan Tata Kelola Terintegrasi, dan Komite Nominasi dan Remunerasi.

Commissioners requested that the Board of Directors conduct an in-depth audit (special audit) at Bojanegara and Gasing Plants, and that this be included in the 2026 RKIA.

VIEWS ON THE EFFECTIVENESS OF THE WHISTLEBLOWING SYSTEM

Based on the Board of Commissioners' assessment, the Company's WBS implementation has proven to be quite effective. During 2025, 13 WBS reports were submitted, with 2 reports closed, 3 reports not followed up because they were within the domain of PT Waskita Karya (Persero) Tbk, 5 reports not followed up because they were not within the WBS domain, and 3 reports followed up/in progress.

PERFORMANCE ASSESSMENT OF SUPPORTING ORGANS UNDER THE BOARD OF COMMISSIONERS

In carrying out its duties, functions, and responsibilities in the oversight field and providing advice to the Board of Directors, the Board of Commissioners is assisted by the supporting body, the Secretary of the Board of Commissioners, and 3 (three) committees under the supervision of the Board of Commissioners: the Audit Committee, the Integrated Risk and Governance Monitoring Committee, and the Nomination and Remuneration Committee.

Throughout 2025, the Board of Commissioners assessed that the Secretary of Board of Commissioners and these committees had carried out their duties and responsibilities effectively. The Secretary of Board of Commissioners performed duties, including: preparing meetings, preparing minutes of Board of Commissioners meetings, administering Board of Commissioners documents, preparing the Board of Commissioners' Work Plan and Budget, drafting Board of Commissioners reports, preparing Board of Commissioners' supervisory reports, and carrying out other duties assigned by the Board of Commissioners. The Secretary of Board of Commissioners has prepared 15 (fifteen) internal meetings with the Board of Commissioners, Audit Committee, Integrated Risk and Governance Monitoring Committee, and Nomination and Remuneration Committee, and 12 (twelve) meetings with the Board of Directors 12, organizing work visits of the Board of Commissioners and actively participating in meetings held by the Audit Committee, the Integrated Risk and Governance Monitoring Committee, and the Nomination and Remuneration Committee.

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Selama tahun 2025, Dewan Komisaris juga menilai Komite Audit, Komite Pemantau Risiko dan Tata Kelola Terintegrasi, dan Komite Nominasi dan Remunerasi telah menjalankan tugasnya dengan sangat baik dalam meningkatkan keterbukaan, akuntabilitas, dan kualitas laporan keuangan sesuai standar akuntansi yang berlaku serta laporan kegiatan dan hasil usaha Perusahaan sesuai dengan prinsip GCG. Selain itu, Komite Audit, Komite Pemantau Risiko dan Tata Kelola Terintegrasi, dan Komite Nominasi dan Remunerasi juga telah berupaya maksimal dalam meningkatkan fungsi pengawasan internal dalam rangka mencapai efektivitas dan efisiensi pengelolaan sumber daya Perusahaan untuk memperoleh hasil yang optimal.

PANDANGAN ATAS PROSPEK USAHA PERUSAHAAN

Tantangan yang dihadapi Indonesia pada 2025 diperkirakan akan memengaruhi keuangan negara, antara lain fluktuasi harga komoditas global dan ketidakpastian geopolitik yang dapat memperburuk ketegangan perdagangan internasional. Selain itu, resesi global yang mungkin terjadi, juga dapat memengaruhi aliran investasi dan stabilitas nilai tukar rupiah. Untuk menghadapi tantangan ini, perusahaan perlu menyiapkan strategi pengelolaan bisnis yang adaptif dan berbasis data. Wawasan yang mendalam terkait proyeksi pertumbuhan ekonomi, dinamika sektor keuangan, serta tantangan dan peluang yang mungkin muncul sangat penting agar dapat menyusun langkah-langkah yang tepat guna menjaga stabilitas dan kinerja bisnis di tahun 2025. (Sumber: OJK "Outlook Ekonomi dan Keuangan di Tahun 2025, OJK Institute diakses 31 Juli 2025).

Dewan Komisaris mendukung strategi Perusahaan tahun 2025 melalui *Business Resilience & Growth Program*, antara lain sebagai berikut:

- 1. Efektifitas Operasional & Peningkatan Kapabilitas**
 - a. Efisiensi proses produksi berbasis *lean*.
 - b. Optimalisasi likuiditas dan percepatan *collection turnover*.
 - c. Peningkatan kompetensi melalui *talent booster*.

Throughout 2025, the Board of Commissioners also assessed that the Audit Committee, the Risk Monitoring and Integrated Governance Committee, along with the Nomination and Remuneration Committee, had performed their duties excellently in improving transparency, accountability, and the quality of financial statements in line with relevant accounting regulations and reports related to the Company's operations and business outcomes, adhering to GCG principles. Furthermore, the Audit Committee, the Risk Monitoring and Integrated Governance Committee, and the Nomination and Remuneration Committee have exerted considerable efforts to strengthen internal oversight to ensure effective and efficient management of the Company's resources for achieving the best possible results.

VIEWS ON THE COMPANY'S BUSINESS OUTLOOK

The challenges that Indonesia is anticipated to encounter in 2025 are likely to affect state finances, including fluctuations in global commodity prices and geopolitical uncertainty that may exacerbate international trade tensions. Furthermore, a potential global recession might also influence investment flows and the stability of the rupiah exchange rate. To address these challenges, the company needs to prepare adaptive, data-driven business management strategies. In-depth insight into economic growth projections, financial sector dynamics, and potential challenges and opportunities is crucial for developing appropriate measures to maintain business stability and performance in 2025. (Source: OJK "Economic and Financial Outlook in 2025," OJK Institute, accessed July 31, 2025).

The Board of Commissioners supports the Company's 2025 strategy through the Business Resilience & Growth Program, which includes the following:

- 1. Operational Effectiveness & Capability Improvement**
 - a. Lean-based production process efficiency.
 - b. Liquidity optimization and accelerated collection turnover.
 - c. Competency enhancement through talent boosters.

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2. Peningkatan Penetrasi Pasar dan Daya Saing

- Diversifikasi pasar BUMN, swasta, dan ritel.
- Pengembangan kemitraan strategis untuk optimasi aset.
- Inovasi produk berbasis kebutuhan pasar.

3. Nilai Tambah Kepada Pelanggan

- Penguatan hubungan pelanggan melalui *one-stop solution*.
- Peningkatan loyalitas pelanggan dengan solusi inovatif.
- Pengembangan produk beton dan layanan berbasis kebutuhan pelanggan.

Dengan tetap disertai peningkatan Tata Kelola Perusahaan yang Baik atau *Good Corporate Governance* (GCG), *Governance Risk and Compliance* (GRC) dan Manajemen Risiko.

2. Increased Market Penetration and Competitiveness

- Diversification of SOEs, private, and retail markets.
- Developing strategic partnerships for asset optimization.
- Product innovation based on market needs.

3. Added Value to Customers

- Strengthening customer relationships through one-stop solutions.
- Increasing customer loyalty with innovative solutions.
- Developing concrete products and services based on customer needs.

While still enhancing Good Corporate Governance (GCG), Governance Risk and Compliance (GRC), and Risk Management.

PENEKANAN SUATU HAL

1. Action Plan Penagihan dan Evaluasi Kualitas Piutang

Dewan Komisaris menaruh perhatian terhadap action plan *penagihan* dan evaluasi kualitas piutang sehingga Dewan Komisaris telah memberikan masukan kepada Direksi antara lain:

- Agar Direksi dapat memberikan penjelasan atas nilai piutang sebesar 2.093 Miliar dan usaha yang akan dilakukan untuk merealisasikan Piutang menjadi *Cash* serta menurunkan nilai Cadangan Kerugian Penurunan Nilai (CKPN) Piutang sebesar 1.648 Miliar.
- Agar Direksi dapat membuat uraian umur piutang lain-lain dan menyampaikan piutang lain-lain yang berumur > 1 thn (jika ada). Apabila ada, maka Direksi agar mengidentifikasi penyebab dan membuat action plan tindakan manajemen.
- Agar Direksi menyampaikan daftar piutang eksternal yang bermasalah dan upaya yang sudah dilakukan kepada Komite Audit.
- Agar Direksi memastikan tatakelola *Know your Customer* (KYC) yang sudah terimplementasi dengan baik, sebagai salah satu mitigasi risiko dalam penanggulangan piutang bermasalah kedepannya.

EMPHASIS ON CERTAIN MATTERS

1. Action Plan for Collection and Evaluation of Receivables Quality

The Board of Commissioners is concerned with the action plan for collection and evaluation of receivables quality. Therefore, the Board of Commissioners has provided input to the Board of Directors, including:

- The Board of Directors is to provide an explanation for the Rp2.093 billion receivables value and the efforts to convert the receivables into cash and reduce the Allowance for Impairment Losses (CKPN) for Receivables by Rp1.648 billion.
- The Board of Directors is to provide a breakdown of the aging of other receivables and disclose other receivables older than 1 year (if any). If applicable, the Board of Directors should identify the causes and develop a management action plan.
- The Board of Directors is to submit a list of problematic external receivables and the efforts taken to the Audit Committee.
- The Board of Directors should ensure the proper implementation of Know Your Customer (KYC) governance as a risk mitigation measure for managing problematic receivables going forward.

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- e. Agar Direksi tetap mengoptimalkan peluang dan memitigasi risiko yang ada baik dari segi perolehan NKB (Nilai Kontrak baru), penyerapan NKD (Nilai Kontrak Dikelola), percepatan pencairan piutang dan meminimalisir nilai persediaan agar rasio keuangan menjadi lebih baik, dengan tetap memperhatikan aspek GCG.

Selain itu, Dewan Komisaris telah memberikan saran/masukan kepada Direksi yang disampaikan melalui surat nomor 86/WBP/DK/2025, sebagai berikut:

- a. Agar Direksi menyusun dan memperbarui kebijakan penanganan Piutang Dalam Penanganan Khusus (PDPK) secara komprehensif, termasuk timeline penanganan PDPK yang memuat tahapan proses, pihak yang bertanggung jawab, serta hasil yang diharapkan pada setiap tahap.
- b. Agar Direksi memperjelas keterlibatan Divisi Legal sejak tahap awal keterlambatan pembayaran (misal: sejak 14 hari kerja keterlambatan pembayaran) dan memastikan peran serta tanggung jawab dituangkan secara eksplisit dalam prosedur atau instruksi kerja.
- c. Agar Direksi menetapkan *Key Performance Indicator* (KPI) bagi tim penanganan PDPK untuk memudahkan pengukuran dan evaluasi efektivitas kinerja.
- d. Agar Direksi memastikan seluruh piutang yang dicatat telah didukung dengan kelengkapan dokumen administrasi sesuai ketentuan agar tidak menghambat proses pembayaran.
- e. Agar Direksi menyusun laporan resume piutang bermasalah yang memuat informasi status, kendala, dan tindak lanjut, serta menyiapkan versi cetak (*hard copy*) untuk disampaikan ke Dewan Komisaris.
- f. Agar Direksi melakukan evaluasi realistis dan menyusun kajian terhadap piutang BUJT dan pihak ketiga (semutama), dengan mempertimbangkan kemampuan keuangan dan kemungkinan penyelesaiannya.
- g. Agar Direksi memastikan setiap langkah penanganan piutang bermasalah dilakukan secara terkoordinasi dengan Divisi Legal dan langkah hukum dilakukan sesuai ketentuan yang berlaku.

- e. The Board of Directors is to continue optimizing opportunities and mitigating existing risks, both in terms of acquiring New Contract Value (NKB), absorbing Managed Contract Value (NKD), accelerating receivables disbursement, and minimizing inventory to improve financial ratios, while still maintaining GCG aspects.

Furthermore, the Board of Commissioners has provided the following suggestions/input to the Board of Directors, as conveyed through letter number 86/WBP/DK/2025:

- a. The Board of Directors is to develop and update a comprehensive policy for handling Receivables Under Special Handling (PDPK), including a timeline for PDPK handling, detailing the process stages, responsible parties, and expected outcomes at each stage.
- b. The Board of Directors is to clarify the involvement of the Legal Division from the initial stage of late payments (e.g., from 14 working days late) and ensure that roles and responsibilities are explicitly outlined in procedures or work instructions.
- c. The Board of Directors is to establish Key Performance Indicators (KPIs) for the PDPK handling team to facilitate the measurement and evaluation of performance effectiveness.
- d. The Board of Directors is to ensure that all recorded receivables are supported by complete administrative documentation in accordance with regulations to avoid delays in the payment process.
- e. The Board of Directors is to prepare a summary report on problem receivables containing information on status, obstacles, and follow-up actions, and shall prepare a hard copy for submission to the Board of Commissioners.
- f. The Board of Directors is to conduct a realistic evaluation and prepare a review of BUJT and third-party receivables (Semutama), taking into account financial capacity and the likelihood of resolution.
- g. The Board of Directors is to ensure that every step in handling problem receivables is coordinated with the Legal Division and that legal action is taken in accordance with applicable regulations.

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- h. Direksi memastikan kembali mengenai penggunaan Instruksi Kerja PDPK apakah sudah tepat didalam hirarki peraturan internal Perusahaan.
- i. Agar Direksi menindaklanjuti saran dan masukan dari Dewan Komisaris dan Komite secara konkret dan melaporkan progres tindak lanjutnya dengan tetap memperhatikan aspek *Good Corporate Governance* (GCG)

2. Tidak Tercapainya Target RKAP 2025

Dewan Komisaris memandang bahwa tidak tercapainya target RKAP pada semester I tahun 2025 dikarenakan hal-hal sebagai berikut, antara lain:

- a. Tidak tercapainya target Nilai Kontrak Baru (NKB) karena adanya relaksasi proyek terkait efisiensi pendanaan untuk proyek Infrastruktur, pelaksanaan tender proyek yang mundur, kalah tender dengan kompetitor).
- b. Kurang Optimalnya Aset yang dimiliki karena utilitas produksi yang rendah.
- c. Adanya kendala Penagihan Piutang, yang diindikasikan dengan adanya CKPN piutang yang nilainya bertambah, sehingga memberatkan kegiatan operasional.
- d. Perlunya efisiensi di segala lini baik kegiatan operasional maupun kegiatan kantor pusat.

Dewan Komisaris senantiasa memberikan nasihat-nasihat kepada Direksi terkait hal-hal diatas, sesuai surat nomor 508/WBP/DIR/2024, antara lain sebagai berikut:

- a. Direksi agar memaparkan secara komprehensif realisasi 11 proyek dalam Rencana Kerja dan Anggaran Perusahaan (RKAP) senilai Rp1,1 Triliun, termasuk proyek yang tercapai, tidak tercapai, dan penyebabnya serta menetapkan skala prioritas sehingga memudahkan pemantauan.
- b. Direksi agar menyiapkan proyek pengganti untuk proyek yang gagal diperoleh agar target NKB tetap tercapai dan menyampaikan perolehan kontrak baru di luar target proyek dalam RKAP.

- h. The Board of Directors is to reconfirm the use of the PDPK Work Instructions to ensure they are appropriate within the Company's internal regulatory hierarchy.
- i. The Board of Directors is to concretely follow up on suggestions and input from the Board of Commissioners and Committees, and report on the progress of follow-up actions while still considering aspects of Good Corporate Governance (GCG).

2. Failure to Achieve the 2025 Work Plan and Budget (RKAP) Target

The Board of Commissioners believes that the failure to achieve the RKAP target in the first semester of 2025 was due to the following factors, among others:

- a. Failure to achieve the New Contract Value (NKB) target due to project relaxation related to funding efficiency for infrastructure projects, postponed project tenders, and losing tenders to competitors.
- b. Suboptimal asset utilization due to low production utilization.
- c. Obstacles in collecting receivables, as indicated by the increase in the allowance for impairment losses (CKPN) on receivables, which burden operational activities.
- d. The need for efficiency across all lines of work, both operational and head office activities.

The Board of Commissioners continues to provide advice to the Board of Directors regarding the above matters, as per letter number 508/WBP/DIR/2024, including the following:

- a. The Board of Directors is to comprehensively present the realization of 11 projects in the Company's Work Plan and Budget (RKAP) worth Rp1.1 trillion, including projects that were achieved, those that were not achieved, and the reasons for their achievement. They should also establish a priority scale to facilitate monitoring.
- b. The Board of Directors is to prepare replacement projects for those that failed to secure NKB targets and report on the acquisition of new contracts outside the project targets in the RKAP.

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- c. Direksi agar mengevaluasi kebijakan/prosedur penyedia dana alternatif (*funder*) baru, sehingga prinsip *Good Corporate Governance* (GCG) tetap terjaga.
- d. Direksi agar memastikan penurunan belanja modal (*capital expenditure/ Capex*) tidak mengganggu kelangsungan operasional proyek, dengan pengendalian yang transparan dan sesuai ketentuan peraturan perundang-undangan yang berlaku.
- e. Direksi agar mengevaluasi efektivitas strategi iklan dan pemasaran, serta menjajaki strategi baru yang efisien untuk mendukung penjualan di semua segmen, termasuk pemerintah, Badan Usaha Milik Negara (BUMN), dan sektor swasta.
- f. Direksi agar menyajikan laporan arus kas (*cashflow*) komparatif sebelum dan sesudah efisiensi, untuk memvisualisasikan perubahan dan perkembangan secara jelas.
- g. Direksi agar menyusun tabel anggaran biaya penjualan secara komprehensif, serta memantau efektivitas kegiatan efisiensi di divisi penjualan.
- h. Direksi agar memastikan sistem aplikasi pengembangan sistem SAP terkait persediaan sesuai dengan nilai dan jumlah persediaan, termasuk formula yang digunakan sudah sesuai dengan prinsip penyajian persediaan pada laporan keuangan dan selanjutnya agar menyampaikan hasilnya kepada Komite sebelum implementasi.
- i. Direksi agar menyampaikan kajian pro-cons terkait struktur organisasi, khususnya terkait penempatan Departemen Keuangan di bawah Direktorat Operasional.
- j. Direksi agar menata ulang pencatatan beban *Non-Contributing Plant* (NCP), memastikan setiap akun dicatat pada pos yang seharusnya.
- k. Direksi agar menyusun strategi penjualan yang lebih eksploratif di luar bisnis as usual, misalnya menawarkan produk baru kepada pelanggan eksisting dan menawarkan produk existing kepada pelanggan potensial serta atas setiap strategi yang disusun tersebut agar diidentifikasi tantangan yang ada serta dukungan yang dibutuhkan dari Dewan Komisaris.
- c. The Board of Directors is to evaluate policies/ procedures for new alternative funders to maintain Good Corporate Governance (GCG) principles.
- d. The Board of Directors is to ensure that the reduction in capital expenditure (CapEx) does not disrupt the continuity of project operations, with transparent controls and in accordance with applicable laws and regulations.
- e. The Board of Directors is to evaluate the effectiveness of advertising and marketing strategies and explore new, efficient strategies to support sales across all segments, including government, State-Owned Enterprises (SOEs), and the private sector.
- f. The Board of Directors is to present comparative cash flow reports before and after the efficiency measures to clearly visualize changes and developments.
- g. The Board of Directors is to prepare a comprehensive sales cost budget table and monitor the effectiveness of efficiency activities in the sales division.
- h. The Board of Directors is to ensure that the SAP system development application system related to inventory aligns with the value and quantity of inventory, including the formula used, and complies with the principles of inventory presentation in financial statements.
- i. The Board of Directors is to submit a pro-cons review regarding the organizational structure, particularly regarding the placement of the Finance Department under the Operations Directorate.
- j. The Board of Directors is to reorganize the recording of Non-Contributing Plant (NCP) expenses, ensuring that each account is recorded in the appropriate position.
- k. The Board of Directors is to develop a more exploratory sales strategy beyond business as usual, for example, offering new products to existing customers and offering existing products to potential customers. For each strategy, identify existing challenges and the support needed from the Board of Commissioners.

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- l. Direksi agar meninjau prosedur pengendalian tagihan dan piutang bermasalah, serta membuat laporan khusus dalam satu buku terkait piutang bermasalah yang mencakup informasi customer, saldo, kendala, dan tindak lanjut yang telah dilakukan dan yang akan dilakukan.
- m. Direksi agar mengintegrasikan aplikasi *Customer Relationship Management* (CRM) dengan strategi penjualan untuk meningkatkan efektivitas penjualan.
- n. Direksi agar menyampaikan laporan evaluasi *Employee Engagement Index (EEI)* terkait dengan evaluasi yang dilakukan terhadap program lembur dan program lainnya yang berdampak pada kinerja.

Selain dalam catatan tersebut, dewan komisaris juga menekan pengawasan pencapaian kinerja dan strategi perusahaan dalam rapat Dewan Komisaris dan Direksi yang diselenggarakan setiap bulannya. Pembahasan dalam rapat Dewan Komisaris dan Direksi banyak menyoroti perihal:

- a. Strategi manajemen untuk meningkatkan pencapaian Nilai Kontrak Baru (NKB).
- b. Strategi manajemen untuk penyerapan Nilai Kontrak Dikelola (NKD) untuk meningkatkan Pendapatan Usaha.
- c. Upaya manajemen dalam kegiatan efisiensi baik dalam kegiatan operasional (HPP produksi) maupun kantor pusat, agar laba kotor perusahaan meningkat dan mengurangi kerugian perusahaan.
- d. Upaya majemen dalam pencairan piutang usaha, agar tercipta cashflow positif dan dapat memenuhi keputusan homologasi.
- e. Kendala strategis yang berkaitan dengan kasus hukum dan potensi kasus hukum yang ada.
- f. Penelaahan perihal NCP, CKPN, impairment dan item pembukuan lain yang berdampak pada laporan keuangan sesuai degan ketentuan PSAK.
- g. Pengawasan tatakelola perusahaan agar tercipta *Good Corporate Governance* (GCG).

3. Non Contributing Plan (NCP)

Dewan Komisaris memberikan perhatian terhadap besaran nilai *Non Contributing Plan (NCP)* yang memiliki dampak signifikan terhadap laporan keuangan perusahaan. Hal-hal yang disampaikan dalam beberapa pertemuan antara lain:

- l. The Board of Directors is to review the procedures for controlling bad debts and receivables and prepare a special report in a single ledger regarding bad debts, including customer information, balances, obstacles, and follow-up actions that have been taken and will be taken.
- m. The Board of Directors is to integrate the Customer Relationship Management (CRM) application with the sales strategy to improve sales effectiveness.
- n. The Board of Directors is to submit an Employee Engagement Index (EEI) evaluation report related to the evaluation of the overtime program and other programs that impact performance.

In addition to these notes, the Board of Commissioners also emphasizes monitoring the company's performance and strategy in monthly Board of Commissioners and Board of Directors meetings. Discussions at these meetings primarily focus on:

- a. Management strategy to increase New Contract Value (NKB).
- b. Management strategy for absorbing Managed Contract Value (NKD) to increase Operating Revenue.
- c. Management's efforts to improve efficiency in both operational activities (production COGS) and the head office, to increase gross profit and reduce losses.
- d. Management's efforts to disburse accounts receivable to create positive cash flow and meet homologation decisions.
- e. Strategic constraints related to existing and potential legal cases.
- f. Review of NCP, CKPN, impairment, and other accounting items that impact the financial statements in accordance with PSAK provisions.
- g. Supervision of corporate governance to ensure Good Corporate Governance (GCG).

3. Non-Contributing Plant (NCP)

The Board of Commissioners is concerned about the Non-Contributing Plant (NCP) value, which has a significant impact on the company's financial statements. Issues addressed in several meetings included:

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- a. Agar Direksi perlu memberikan klarifikasi apakah efisiensi biaya umum dan administrasi dan beban *Non Contributing Plan (NCP)* terhadap RKAP serta tahun lalu yang tersaji dalam laporan keuangan sudah sesuai dengan perlakuan akuntansi, artinya tidak terdapat penundaan pencatatan biaya
 - b. Agar Direksi memberikan penjelasan apakah pencatatan nilai beban *Non Contributing Plan (NCP)* sudah mengikuti reklasifikasi yang dilakukan pada laporan keuangan 31 Desember 2024. Selain itu juga Direksi perlu memberikan penjelasan peningkatan mutasi nilai *Non Contributing Plan (NCP)* dan Januari ke Februari dan Maret 2025.
 - c. Agar Direksi dapat menyampaikan rincian Nilai *Non Contributing Plan (NCP)*, dan pencatatan *Non Contributing Plan (NCP)* atas selisih variant upah serta bahan baku yang merupakan *Variable Cost* dapat dicatat menjadi bagian Beban Pokok Pendapatan, sehingga *Profit Margin* lebih menggambarkan nilai yang lebih aktual.
 - d. Agar Direksi dapat melakukan pengkajian kembali atas pos beban *Non Contributing Plan (NCP)*, sehingga dapat menggambarkan kinerja Plant yang sesungguhnya.
- a. The Board of Directors needs to clarify whether the efficiency of general and administrative costs and Non-Contributing Plant (NCP) expenses, relative to the Company's Work Plan and Budget (RKAP) and the previous year, as presented in the financial statements, is in accordance with accounting treatment, meaning there is no delay in recording costs.
 - b. The Board of Directors is to explain whether the recording of Non-Contributing Plant (NCP) expenses follows the reclassification made in the December 31, 2024, financial statements. Furthermore, the Board of Directors needs to explain the increase in the Non-Contributing Plant (NCP) value from January to February and March 2025.
 - c. The Board of Directors is to provide a breakdown of the Non-Contributing Plant (NCP) value, and the recording of Non-Contributing Plant (NCP) variances for wages and raw materials, which are Variable Costs, can be recorded as part of Cost of Revenue, thereby the Profit Margin more accurately reflects the actual value.
 - d. The Board of Directors is to reexamine the Non-Contributing Plant (NCP) expense items, so that they can reflect the actual performance of the Plant.

4. Telaah Risiko atas Perkembangan Hukum Perusahaan

Dalam melakukan pengawasan, Dewan Komisaris menyoroti:

- a. Permasalahan Bank DKI dan temuan atas auditor eksternal, dan tetap mengedepankan asas kehati-hatian serta *Good Corporate Governance (GCG)*, antara lain sebagai berikut:
 - 1) Agar Direksi dapat menyampaikan perkembangan Kasasi Bank DKI, atas keputusan homologasi, serta Direksi agar secara ketat mengawal sesuai koridor hukum yang berlaku dan Direksi senantiasa aktif berdiskusi dengan Bank DKI terkait opsi-opsi penyelesaian diluar hukum yang dapat diterima para pihak dengan tetap memperhatikan ketentuan peraturan perundang-undangan serta perlunya mitigasi risiko atas dampak Kasasi Bank DKI dimaksud.

4. Risk Review of the Company's Legal Developments

In carrying out its oversight, the Board of Commissioners highlights:

- a. Bank DKI's issues and findings from external auditors, while maintaining adherence to the principles of prudence and Good Corporate Governance (GCG), including the following:
 - 1) The Board of Directors is required to report on the progress of Bank DKI's cassation appeal regarding the homologation decision, and to strictly monitor it within applicable legal frameworks. The Board of Directors actively discusses with Bank DKI options for extrajudicial settlements acceptable to the parties, while still adhering to statutory provisions and the need for risk mitigation regarding the impact of the Bank DKI cassation appeal.

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- 2) Agar Direksi menyampaikan rencana dan realisasi atas tindak lanjut temuan KAP dan BPK, serta memastikan target terpenuhi.
- 3) Dewan Komisaris juga aktif meminta Direksi memastikan tersedianya benda jaminan sebagaimana Perjanjian antara Perusahaan dengan Bank DKI guna menghindari potensi gugatan hukum baik secara perdata, kepailitan/PKPU dan Pidana.
- b. Dewan Komisaris menyoroti terkait status legalitas kepemilikan tanah Perusahaan yang belum seluruhnya milik Perusahaan sehingga Direksi perlu segera mengambil langkah-langkah yang diperlukan dalam memastikan seluruh tanah yang dimiliki dan dikuasi Perusahaan sudah menjadi kepemilikan Perusahaan.
- c. Dewan Komisaris juga aktif meminta Perusahaan agar senantiasa mematuhi dan melaksanakan putusan perdamaian/ homologasi yang telah mempunyai kekuatan hukum tetap.
- d. Selain hal tersebut diatas, Dewan Komisaris menyarankan kepada manajemen untuk berkoordinasi dan meminta pendapat konsultan legal / *legal opinion* dari lembaga *independent* (Jamdatun, BPKP, dan *legal adviser independent* lain), sebagai bentuk mitigasi risiko dan asas kehati-hatian, dalam setiap tindakan yang berimplikasi hukum.

5. Divestasi Aset Tetap

Dalam menjalankan proses Divestasi Aset tetap. Dewan Komisaris memberikan meminta Direksi agar:

- a. Berpegang pada peraturan antara lain:
 - 1) Perjanjian Perdamaian yang telah disahkan (homologasi) berdasarkan Putusan Pengadilan Niaga pada Pengadilan Negeri Jakarta Pusat dalam Putusan No. 497/Pdt.Sus-PKPU/2021/PN.Niaga.Jkt.Pst tanggal 17 Juni 2022 yang telah berkekuatan hukum tetap dan berlaku efektif sejak tanggal 20 September 2022 sesuai Putusan Mahkamah Agung RI No. 1455 K/Pdt.Sus-Pailit/2022 ("Perjanjian Perdamaian WSBP").

- 2) The Board of Directors is required to submit plans and implementation of follow-up actions to the Public Accounting Firm and Audit Board findings, and to ensure targets are met.
- 3) The Board of Commissioners also actively requests the Board of Directors to ensure the availability of collateral as stipulated in the agreement between the Company and Bank DKI to avoid potential lawsuits, including civil, bankruptcy/PKPU, and criminal proceedings.
- b. The Board of Commissioners highlights the legal status of the Company's land ownership, which is not yet entirely owned by the Company. Therefore, the Board of Directors needs to immediately take the necessary steps to ensure that all land owned and controlled by the Company is fully owned by the Company.
- c. The Board of Commissioners also actively requests the Company to consistently comply with and implement the legally binding settlement/ homologation agreement.
- d. In addition to the above, the Board of Commissioners recommends that management coordinate with and seek legal opinions from independent institutions (Jamdatun, BPKP, and other independent legal advisors) as a form of risk mitigation and a precautionary principle in any actions with legal implications.

5. Fixed Asset Divestment

In carrying out the fixed asset divestment process, the Board of Commissioners requests the Board of Directors to:

- a. Adhere to regulations, including:
 - 1) The Settlement Agreement that has been ratified (homologated) based on the Decision of the Commercial Court at the Central Jakarta District Court in Decision No. 497/Pdt.Sus-PKPU/2021/PN.Niaga.Jkt.Pst dated June 17, 2022, which has permanent legal force and is effective as of September 20, 2022, in accordance with Supreme Court Decision No. 1455 K/Pdt.Sus-Pailit/2022 ("WSBP Settlement Agreement").

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- 2) Peraturan Menteri Badan Usaha Milik Negara No. PER-2/MBU/03/2023 Tahun 2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara pasal 165 ayat 1 huruf a:

"Penjualan sebagaimana dimaksud dalam Pasal 164 huruf a, dapat dilakukan apabila memenuhi salah satu dari persyaratan berikut:

- 3) *Secara teknis dan/atau ekonomis sudah tidak menguntungkan atau memberi manfaat bagi BUMN yang bersangkutan apabila tetap dipertahankan keberadaannya";*
- 4) Perubahan Terakhir Anggaran Dasar Perseroan sebagaimana dimuat dalam Akta Pernyataan Keputusan Rapat Umum Pemegang Saham Luar Biasa PT Waskita Beton Precast Tbk Nomor 60 tanggal 28 Juli 2023, dibuat dihadapan Yumna Shabrina, S.H., M.Kn., selaku Notaris pengganti dari Ashoya Ratam, S.H., M.Kn., Notaris & PPAT di Jakarta, Pasal 16 ayat 10 huruf o:

"Direksi terlebih dahulu harus mendapatkan persetujuan tertulis dari Dewan Komisaris dengan mengindahkan peraturan perundangan-undangan yang berlaku dan anggaran dasar Perseroan, untuk melakukan tindakan yang belum ditetapkan dalam RKAP";

- 5) Surat Badan Pengelola Investasi Daya Anagata Nusantara No. S-027/DI-BP/V/2025 tanggal 5 Mei 2025 perihal Arahan terkait Pelaksanaan RUPS dan Aksi Korporasi BUMN dan Anak Usaha BUMN, Poin 2 huruf b:

"Seluruh kegiatan aksi korporasi (termasuk namun tidak terbatas pada penggabungan, pengambilalihan, pemisahan, investasi, divestasi) dan kontrak jangka Panjang yang signifikan, wajib terlebih dahulu mendapatkan kajian menyeluruh dari BPI Danantara dan Holding Operasional";

- 2) Regulation of the Minister of State-Owned Enterprises No. PER-2/MBU/03/2023 of 2023 concerning Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises, Article 165 paragraph 1 letter a:

"The sale as referred to in Article 164 letter a may be conducted if one of the following requirements is met:

- 3) Technically and/or economically, the SOE concerned is no longer profitable or beneficial if its existence is maintained;

- 4) The Latest Amendment to the Company's Articles of Association as stipulated in the Deed of Statement of Resolutions of the Extraordinary General Meeting of Shareholders of PT Waskita Beton Precast Tbk Number 60 dated July 28, 2023, drawn up before Yumna Shabrina, S.H., M.Kn., as Notary Public replacing Ashoya Ratam, S.H., M.Kn., Notary & PPAT in Jakarta, Article 16 paragraph 10 letter o:

"The Board of Directors must first obtain written approval from the Board of Commissioners, taking into account applicable laws and regulations and the Company's articles of association, to take actions not stipulated in the Company's Work Plan and Budget;

- 5) Letter from the Daya Anagata Nusantara Investment Management Agency No. S-027/DI-BP/V/2025 dated May 5, 2025, concerning Directions regarding the Implementation of GMS and Corporate Actions of SOEs and Subsidiaries of SOEs, Point 2 letter b:

"All corporate actions (including but not limited to mergers, acquisitions, separations, investments, divestments) and significant long-term contracts must first receive a thorough review from BPI Danantara and the Operational Holding";

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b. Dalam prosesnya:

- 1) Agar Direksi melakukan koordinasi dengan PT Waskita Karya (Persero) Tbk dan memastikan bahwa rencana divestasi telah mendapatkan kajian menyeluruh dari BPI Danantara dan Holding Operasional serta surat persetujuan dari PT Danantara Aset Management.
- 2) Agar Direksi melakukan kajian dari aspek hukum (legal review) untuk memastikan bahwa pelaksanaan divestasi tidak menimbulkan permasalahan hukum di kemudian hari, meskipun kegiatan tersebut belum tercantum dalam Revisi RKAP Tahun 2025.
- 3) Agar dalam prosesnya, tetap mengedepankan aspek kehati-hatian dan *Good Corporate Governance (GCG)*

6. Pengendalian Internal (*Internal Control*)

Dewan Komisaris secara intensif melakukan pengawasan terhadap Direksi agar senantiasa melaksanakan pengendalian internal Perusahaan sehingga dapat memberikan nilai tambah bagi Perusahaan dan sesuai dengan regulasi yang berlaku.

Penelaahan atas Keselarasan Peraturan Internal dengan Peraturan Pemegang Saham Pengendali telah dilaksanakan pada rapat komite tanggal 11 November 2025 yang disampiakan dalam 92/WBP/DK/2025 tanggal 14 November 2025, adapun hal yang menjadi catatan Dewan Komisaris adalah sebagai berikut:

- a. Agar Direksi memastikan pengkajian internal control terhadap Anggaran Dasar, peraturan perundang-undangan yang berlaku, dan turunan dari Aspirasi Pemegang Saham (APS), baik dengan mekanisme *Internal Control Testing* maupun *benchmark* ke PT Waskita Karya (Persero) Tbk dan perusahaan lain yang sejenis.
- b. Agar Direksi memastikan keselarasan konten internal control di WSBP dengan PT Waskita Karya (Persero) Tbk, serta melakukan *mapping internal control* agar tidak ada peraturan yang kontradiktif dalam pengimplementasian sistem manajemen yang terintegrasi.

b. In the process:

- 1) The Board of Directors must coordinate with PT Waskita Karya (Persero) Tbk and ensure that the divestment plan has received a thorough review from BPI Danantara and the Operational Holding, as well as a letter of approval from PT Danantara Aset Management.
- 2) The Board of Directors must conduct a legal review to ensure that the divestment implementation does not give rise to future legal issues, even though the activity is not yet included in the Revised 2025 RKAP.
- 3) The process must continue to prioritize prudence and Good Corporate Governance (GCG).

6. Internal Control

The Board of Commissioners intensively oversees the Board of Directors to ensure that the Company's internal controls are consistently implemented, providing added value to the Company and complying with applicable regulations.

A review of the alignment of internal regulations with the Controlling Shareholder Regulations was conducted at the committee meeting on November 11, 2025, as outlined in Letter No. 92/WBP/DK/2025 dated November 14, 2025. The Board of Commissioners noted the following:

- a. The Board of Directors is to ensure that internal controls are reviewed against the Articles of Association, applicable laws and regulations, and derivatives of the Shareholder Aspirations (APS), both through Internal Control Testing mechanisms and benchmarking against PT Waskita Karya (Persero) Tbk and other similar companies.
- b. The Board of Directors is to ensure that the internal control content at WSBP is aligned with that of PT Waskita Karya (Persero) Tbk and that internal control mapping is conducted to eliminate contradictory regulations in the implementation of the integrated management system.

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- c. Agar Direksi memastikan telah dilakukan *maturity assessment* atas *internal control* yang ada dan dilakukan *benchmark* dengan perusahaan sejenis sebagai *lesson learned*.
- d. Agar Direksi memastikan cara pengukuran efektivitas WBS dan anti-*fraud*, serta mekanisme laporan efektivitas WBS dan anti-*fraud*, diatur secara jelas dalam *internal control* dengan parameter dan batasan waktu yang pasti.
- e. Agar Direksi melakukan penelaahan terhadap UU BP BUMN yang baru dan dampaknya terhadap Anggaran Dasar serta *internal control* perusahaan.

- c. The Board of Directors is to ensure that a maturity assessment of existing internal controls has been conducted and benchmarked against similar companies to provide lessons learned.
- d. The Board of Directors is to ensure that the method for measuring the effectiveness of the WBS and anti-fraud system, as well as the reporting mechanism for the effectiveness of the WBS and anti-fraud system, are clearly regulated in the internal control system, with definite parameters and time limits.
- e. The Board of Directors is to review the new BP BUMN Law and its impact on the company's Articles of Association and internal controls.

7. Sanksi Administratif dari Otoritas Jasa Keuangan (OJK)

Dewan Komisaris menekankan perlu adanya kedisiplinan dari manajemen terhadap pemenuhan pasar modal atas penyampaian terhadap batas waktu yang ditentukan dimana sepanjang tahun 2025 terdapat 2 (dua) keputusan sanksi administratif dari Otoritas Jasa Keuangan (OJK) agar tidak terulang kembali.

7. Administrative Sanctions from the Financial Services Authority (OJK)

The Board of Commissioners emphasized the need for management discipline in complying with capital market requirements, particularly with respect to submission deadlines. In 2025, there were 2 (two) administrative sanction decisions issued by the Financial Services Authority (OJK), which are expected not to recur in the future.

PERUBAHAN KOMPOSISI DEWAN KOMISARIS

Selama semester I tahun 2025, terdapat perubahan anggota Dewan Komisaris PT Waskita Beton Precast Tbk. Komposisi Dewan Komisaris di tahun 2024 dan dasar perubahannya adalah sebagai berikut:

CHANGES IN THE COMPOSITION OF THE BOARD OF COMMISSIONERS

During the first semester of 2025, there were changes to the Board of Commissioners of PT Waskita Beton Precast Tbk. The composition of the Board of Commissioners in 2024 and the basis for the changes are as follows:

Semula:

Originally:

Nama Name	Jabatan Position	Dasar Pengangkatan Basis of Appointment	Dasar Pemberhentian Basis of Dismissal
Agus Budiman Manalu	Komisaris Utama/ Independen President Commissioner/ Independent Commissioner	Keputusan RUPST berdasarkan Akta No. 12 tanggal 4 Mei 2021, dibuat di hadapan Jose Dima Satria, S.H., M.Kn., Jo. Keputusan RUPST berdasarkan Akta No. 54 tanggal 27 Juni 2023, dibuat di hadapan Ashoya Ratam, S.H., M.Kn. The resolution of the AGMS based on Deed No. 12 dated May 4, 2021, was made before Jose Dima Satria, S.H., M.Kn., in conjunction with the resolution of the AGMS based on Deed No. 54 dated June 27, 2023, made before Ashoya Ratam, S.H., M.Kn.	Keputusan RUPST berdasarkan Akta No. 03 tanggal 22 Mei 2025, dibuat di hadapan Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn. The resolution of the AGMS based on Deed No. 03 dated May 22, 2025, which was made before Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn.

Laporan Dewan Komisaris

Laporan Dewan Komisaris

Nama Name	Jabatan Position	Dasar Pengangkatan Basis of Appointment	Dasar Pemberhentian Basis of Dismissal
Abianti Riana	Komisaris Independen Independent Commissioner	Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) 2022 tanggal 27 Juni 2022 yang telah diaktakan melalui Akta Notaris Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn. No. 08 tanggal 12 Juli 2022 Decision of the 2022 Annual General Meeting of Shareholders (AGMS) dated June 27, 2022, which was notarized through Notarial Deed No. 08 dated July 12, 2022, by Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn.	Keputusan RUPST berdasarkan Akta No. 03 tanggal 22 Mei 2025, dibuat di hadapan Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn. The resolution of the AGMS based on Deed No. 03 dated May 22, 2025, which was made before Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn.
Poerwanto	Komisaris Commissioner	Keputusan RUPSLB berdasarkan Akta Notaris Ashoya Ratam, S.H., M.Kn. No. 45 tanggal 20 Desember 2022 The resolution of the EGMS based on Notarial Deed No. 45 of Ashoya Ratam, S.H., M.Kn. dated December 20, 2022	Keputusan RUPST berdasarkan Akta No. 03 tanggal 22 Mei 2025, dibuat di hadapan Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn. The resolution of the AGMS based on Deed No. 03 dated May 22, 2025, which was made before Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn.
Asep Arofah Permana	Komisaris Commissioner	Keputusan RUPSLB berdasarkan Akta Notaris Ashoya Ratam, S.H., M.Kn. No. 45 tanggal 20 Desember 2022 The resolution of the EGMS based on Notarial Deed No. 45 of Ashoya Ratam, S.H., M.Kn. dated December 20, 2022	Keputusan RUPST berdasarkan Akta No. 03 tanggal 22 Mei 2025, dibuat di hadapan Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn. The decision of the AGMS based on Deed No. 03 dated May 22, 2025, which was made before Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn.
Fathur Rokhman	Komisaris Independen Independent Commissioner	Keputusan RUPST berdasarkan Akta No. 54 tanggal 27 Juni 2023 dibuat di hadapan Ashoya Ratam, S.H., M.Kn. The resolution of the AGMS based on Deed No. 54 dated June 27, 2023, which was made before Ashoya Ratam, S.H., M.Kn.	Keputusan RUPST berdasarkan Akta No. 03 tanggal 22 Mei 2025, dibuat di hadapan Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn. The decision of the AGMS based on Deed No. 03 dated May 22, 2025, which was made before Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn.

Perubahan 1:

First Change:

Nama Name	Jabatan Position	Dasar Pengangkatan Basis of Appointment	Dasar Pemberhentian Basis of Dismissal
Santos Gunawan Matondang	Komisaris Utama President Commissioner	Keputusan RUPST berdasarkan Akta No. 03 tanggal 22 Mei 2025, dibuat di hadapan Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn. The resolution of the AGMS based on Deed No. 03 dated May 22, 2025, which was made before Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn.	Rapat Umum pemegang Saham Luar Biasa (RUPSLB) tahun 2025 Akta berita acara notaris nomor 58 tanggal 14 November 2025, yang dibuat oleh Aulia Taufani, S.H, Notaris di Jakarta. Extraordinary General Meeting of Shareholders (EGMS) 2025 Notarial deed of minutes number 58 dated November 14, 2025, which was made by Aulia Taufani, S.H, Notary in Jakarta. Aktif menjabat per 22 Mei 2025 sampai dengan 14 November 2025. Actively served from May 22, 2025 to November 14, 2025.

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Nama Name	Jabatan Position	Dasar Pengangkatan Basis of Appointment	Dasar Pemberhentian Basis of Dismissal
Muhammad Harifur Syafar	Komisaris Independen Independent Commissioner	Keputusan RUPST berdasarkan Akta No. 03 tanggal 22 Mei 2025, dibuat di hadapan Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn. The resolution of the AGMS based on Deed No. 03 dated May 22, 2025, which was made before Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn.	Rapat Umum pemegang Saham Luar Biasa (RUPSLB) tahun 2025 Akta berita acara notaris nomor 58 tanggal 14 November 2025, yang dibuat oleh Aulia Taufani, S.H, Notaris di Jakarta. Extraordinary General Meeting of Shareholders (EGMS) 2025 Notarial deed of minutes number 58 dated November 14, 2025, which was made by Aulia Taufani, S.H, Notary in Jakarta. Aktif menjabat per 22 Mei 2025 sampai dengan 20 Agustus 2025, dan dikukuhkan per tanggal 14 November 2025. Actively served from May 22, 2025, to August 20, 2025, and confirmed on November 14, 2025.
Aqila Rahmani	Komisaris Independen Independent Commissioner	Keputusan RUPST berdasarkan Akta No. 03 tanggal 22 Mei 2025, dibuat di hadapan Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn. The resolution of the AGMS based on Deed No. 03 dated May 22, 2025, which was made before Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn.	Rapat Umum pemegang Saham Luar Biasa (RUPSLB) tahun 2025 Akta berita acara notaris nomor 58 tanggal 14 November 2025, yang dibuat oleh Aulia Taufani, S.H, Notaris di Jakarta. Extraordinary General Meeting of Shareholders (EGMS) 2025 Notarial deed of minutes number 58 dated November 14, 2025, which was made by Aulia Taufani, S.H, Notary in Jakarta. Aktif menjabat per 22 Mei 2025 sampai dengan 20 Agustus 2025, dan dikukuhkan per tanggal 14 November 2025. Actively served from May 22, 2025, to August 20, 2025, and confirmed on November 14, 2025.
Hasby Muhammad Zamri	Komisaris Commissioner	Keputusan RUPST berdasarkan Akta No. 03 tanggal 22 Mei 2025, dibuat di hadapan Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn. The resolution of the AGMS based on Deed No. 03 dated May 22, 2025, was made before Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn.	Rapat Umum pemegang Saham Luar Biasa (RUPSLB) tahun 2025 Akta berita acara notaris nomor 58 tanggal 14 November 2025, yang dibuat oleh Aulia Taufani, S.H, Notaris di Jakarta. Extraordinary General Meeting of Shareholders (EGMS) 2025 Notarial deed of minutes number 58 dated November 14, 2025, which was made by Aulia Taufani, S.H, Notary in Jakarta. Aktif menjabat per 22 Mei 2025 sampai dengan 20 Agustus 2025, dan dikukuhkan per tanggal 14 November 2025. Actively served from May 22, 2025, to August 20, 2025, and confirmed on November 14, 2025.

Perubahan 2:

Second Change:

Nama Name	Jabatan Position	Dasar Pengangkatan Basis of Appointment	Dasar Pemberhentian Basis of Dismissal
R.M. Aris Santosa	Komisaris Utama President Commissioner	Rapat Umum pemegang Saham Luar Biasa (RUPSLB) tahun 2025 Akta berita acara notaris nomor 58 tanggal 14 November 2025, yang dibuat oleh Aulia Taufani, S.H, Notaris di Jakarta. Extraordinary General Meeting of Shareholders (EGMS) 2025 Notarial deed of minutes number 58 dated November 14, 2025, which was made by Aulia Taufani, S.H, Notary in Jakarta.	Aktif menjabat per 14 November 2025 sampai dengan 18 Desember 2025, berdasarkan surat Pengunduran Diri Bp. R.M Aris Santosa karena adanya benturan kepentingan (Menjadi Komisaris di PELNI). Actively served from November 14, 2025, to December 18, 2025, based on the resignation letter of Mr. R.M Aris Santosa due to a conflict of interest (Becoming a Commissioner at PELNI).

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Nama Name	Jabatan Position	Dasar Pengangkatan Basis of Appointment	Dasar Pemberhentian Basis of Dismissal
Ahmad Subagya	Komisaris Independen/Plt. Komisaris Utama Independent Commissioner/ Act. President Commissioner	Rapat Umum pemegang Saham Luar Biasa (RUPSLB) tahun 2025 Akta berita acara notaris nomor 58 tanggal 14 November 2025, yang dibuat oleh Aulia Taufani, S.H, Notaris di Jakarta. Extraordinary General Meeting of Shareholders (EGMS) 2025 Notarial deed of minutes number 58 dated November 14, 2025, which was made by Aulia Taufani, S.H, Notary in Jakarta.	Masih menjabat sampai dengan tanggal 31 Desember 2025. Still served as of December 31, 2025.
Indra Utama	Komisaris Independen Independent Commissioner	Rapat Umum pemegang Saham Luar Biasa (RUPSLB) tahun 2025 Akta berita acara notaris nomor 58 tanggal 14 November 2025, yang dibuat oleh Aulia Taufani, S.H, Notaris di Jakarta. Extraordinary General Meeting of Shareholders (EGMS) 2025 Notarial deed of minutes number 58 dated November 14, 2025, which was made by Aulia Taufani, S.H, Notary in Jakarta.	Masih menjabat sampai dengan tanggal 31 Desember 2025. Still served as of December 31, 2025.

Perubahan 3 (Setelah Periode 31 Desember 2025):

Third Change (After December 31, 2025 Period):

Nama Name	Jabatan Position	Dasar Pengangkatan Basis of Appointment	Masa Jabatan Term of Office
Indra Utama	Komisaris Utama President Commissioner	Rapat Umum pemegang Saham Luar Biasa (RUPSLB) tahun 2026 Akta Risalah notaris nomor 23 tanggal 13 Maret 2026, yang dibuat oleh Ashoya Ratam, S.H., M.Kn., Notaris di Jakarta. Extraordinary General Meeting of Shareholders (EGMS) 2026, as stated in Notarial Deed of Minutes No. 23 dated March 13, 2026, prepared by Ashoya Ratam, S.H., M.Kn., Notary in Jakarta.	13 Maret 2026 - saat ini March 13, 2026 - present
Ahmad Subagya	Komisaris Independen Independent Commissioner	Rapat Umum pemegang Saham Luar Biasa (RUPSLB) tahun 2025 Akta berita acara notaris nomor 58 tanggal 14 November 2025, yang dibuat oleh Aulia Taufani, S.H, Notaris di Jakarta. Extraordinary General Meeting of Shareholders (EGMS) 2025, as recorded in Notarial Deed of Minutes No. 58 dated November 14, 2025, prepared by Aulia Taufani, S.H., Notary in Jakarta.	14 November 2025 - saat ini November 14, 2025 - present
Heri Sebayang	Komisaris Independen Independent Commissioner	Rapat Umum pemegang Saham Luar Biasa (RUPSLB) tahun 2026 Akta Risalah notaris nomor 23 tanggal 13 Maret 2026, yang dibuat oleh Ashoya Ratam, S.H., M.Kn., Notaris di Jakarta. Extraordinary General Meeting of Shareholders (EGMS) 2026, as stated in Notarial Deed of Minutes No. 23 dated March 13, 2026, prepared by Ashoya Ratam, S.H., M.Kn., Notary in Jakarta.	13 Maret 2026 - saat ini March 13, 2026 - present

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PENCAPAIAN KEY PERFORMANCE INDICATORS (KPI) DEWAN KOMISARIS

Pemenuhan KPI Dewan Komisaris di tahun 2025 adalah sebagai berikut:

ACHIEVEMENT OF THE BOARD OF COMMISSIONERS' KEY PERFORMANCE INDICATORS (KPIs)

The fulfillment of the Board of Commissioners' KPIs in 2025 is as follows:

No	Kegiatan Activity	Indikator Indicator	Min/Max	Rencana Plan	Realisasi Realization	Bobot Weight (%)	Skor Score (%)
Aspek Pengawasan dan Nasehat Supervisory and Advisory Aspect						65,00	68,39
1.	Melakukan pembahasan dan/atau memberikan persetujuan/tanggapan atas usulan Direksi yang membutuhkan persetujuan Komisaris, antara lain: • RKAP • Laporan Tahunan • Aksi Korporasi Lainnya Conducting discussions and/or providing approval/responses to proposals from the Board of Directors requiring Commissioners' approval, including: • Company Work Plan and Budget (RKAP) • Annual Report • Other Corporate Actions	Waktu pemberian persetujuan/tanggapan setelah dokumen berikut data pendukung lengkap diterima Timeframe for providing approval/response upon receipt of complete documents and supporting data	Max	14 hari kerja 14 working days	Kurang dari 14 hari kerja (4 hari) Less than 14 working days (4 days)	10,00	11,00
2.	Memberikan pengawasan dan/atau nasehat/saran atas pengelolaan perusahaan, antara lain: • Kebijakan Sistem dan IT • Kebijakan Manajemen Risiko • Kebijakan Mutu dan Pelayanan • Kebijakan Pengadaan Barang dan Jasa Providing oversight and/or advisory guidance on corporate management, including: • IT and Systems Policy • Risk Management Policy • Quality and Service Policy • Procurement of Goods and Services Policy	Jumlah nasehat/saran Number of advices/recommendations issued	Min	4 kali saran 4 advices	5 kali saran 5 advices	5,00	5,50
3.	Melaksanakan rapat internal Dewan Komisaris Conducting internal meetings of the Board of Commissioners	Jumlah rapat Number of meetings	Min	4 kali 4 times	15 kali rapat 15 meetings	5,00	5,50

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No	Kegiatan Activity	Indikator Indicator	Min/Max	Rencana Plan	Realisasi Realization	Bobot Weight (%)	Skor Score (%)
4.	Melaksanakan rapat gabungan Dewan Komisaris dan Direksi Conducting joint meetings of the Board of Commissioners and Board of Directors	Jumlah rapat Number of meetings	Min	12 kali 12 times	12 kali rapat 12 meetings	15,00	15,00
5.	Memberikan tanggapan/saran atas usulan Direksi yang membutuhkan persetujuan RUPS Providing responses/recommendations on proposals from the Board of Directors requiring GMS approval	Waktu pemberian tanggapan/saran setelah dokumen lengkap diterima Timeframe for providing response/recommendation upon receipt of complete documents	Max	21 hari kerja 21 working days	Kurang dari 21 hari kerja Less than 21 working days	5,00	5,50
6.	Reviu terhadap hasil pelaksanaan dan/atau laporan audit eksternal dan/atau internal Review of the results of external and/or internal audit implementation and/or reports	Waktu pemberian reviu tertulis atas laporan setelah dokumen berikut data pendukung lengkap diterima Timeframe for providing written review of the report upon receipt of complete documents and supporting data	Max	14 hari kerja 14 working days	Kurang dari 14 hari kerja (3 hari kerja) Less than 14 working days (3 working days)	10,00	11,00
7.	Reviu atas kinerja KAP Review of the performance of the Public Accounting Firm (KAP)	Waktu pemberian reviu tertulis atas laporan setelah dokumen berikut data pendukung lengkap diterima Timeframe for providing written review of the report upon receipt of complete documents and supporting data	Max	14 hari kerja 14 working days	18 hari kerja (77,8%) 18 working days (77.8%)	5,00	3,89
8.	Kunjungan kerja lapangan Field working visits	Jumlah kunjungan Number of visits	Min	4 kali 4 times	6 kali kunjungan 6 visits	10,00	11,00
Aspek Pelaporan Reporting Aspect						30,00	32,00
9.	Rencana program kerja tahunan, anggaran, dan KPI Annual work program plan, budget, and KPIs	Jumlah dokumen Number of documents	Min	1 dokumen 1 document	Terpenuhi Fulfilled	10,00	10,00
10.	Menyampaikan laporan tentang tugas Submission of reports on duties	Jumlah dokumen Number of documents	Min	1 dokumen 1 document	2 dokumen 2 documents	20,00	22,00
Aspek Dinamis Dynamic Aspect						5,00	5,00
11.	Peningkatan Kompetensi Dewan Komisaris dan Komite Competency development of the Board of Commissioners and Committees	Jumlah pelatihan/seminar atau peserta Number of trainings/seminars or participants	Max	5 pelatihan 5 training sessions	5 pelatihan 5 training sessions	5,00	5,00
Total Skor Total Score						100,00	105,39



Laporan Dewan Komisaris

Laporan Dewan Komisaris

PENUTUP

Kami menyampaikan terima kasih kepada seluruh pemegang saham dan pemangku kepentingan atas dukungan yang diberikan. Kami menyampaikan apresiasi kepada Direksi dan seluruh Insan PT Waskita Beton Precast Tbk atas kerja keras, dedikasi, dan semangat yang telah ditunjukkan. Sinergi dan komitmen yang terjalin selama Tahun 2025 merupakan modal berharga bagi Perusahaan untuk terus melangkah dengan optimisme, membangun kinerja yang berkelanjutan, dan meraih pencapaian yang lebih baik di semester berikutnya.

CLOSING REMARKS

We would like to convey our gratitude to all shareholders and stakeholders for their ongoing support. We extend our appreciation to the Board of Directors and all employees of PT Waskita Beton Precast Tbk for their diligence, dedication, and enthusiasm. The synergy and commitment fostered throughout 2025 serve as crucial advantages for the Company to advance with optimism, enhance sustainable performance, and reach even higher achievements in the upcoming semester.

Jakarta, 30 April 2026

Jakarta, April 30, 2026

Dewan Komisaris PT Waskita Beton Precast Tbk
Board of Commissioners of PT Waskita Beton Precast Tbk

INDRA UTAMA
Komisaris Utama
President Commissioner

Laporan Direktur Utama

Report of the President Director

Direksi menerapkan strategi yang berfokus pada penguatan fundamental bisnis, peningkatan efisiensi operasional, serta penerapan Tata Kelola Perusahaan dan Manajemen Risiko yang terintegrasi di tengah dinamika industri yang menantang untuk menjaga keberlanjutan usaha.

The Board of Directors implements a strategy focused on strengthening business fundamentals, improving operational efficiency, and applying integrated Corporate Governance and Risk Management practices amid the challenging industry dynamics, in order to sustain business continuity.



PARA PEMEGANG SAHAM DAN PEMANGKU KEPENTINGAN YANG TERHORMAT,

Puji syukur kami panjatkan ke hadirat Tuhan Yang Maha Esa, atas limpahan rahmat-Nya sehingga PT Waskita Beton Precast Tbk (WSBP) mampu mencatatkan kinerja solid untuk tahun 2025. Di tengah dinamika bisnis yang penuh ketidakpastian, WSBP mampu menjaga momentum pertumbuhan melalui implementasi inisiatif strategis yang selaras dengan visi, misi, dan transformasi keberlanjutan Perusahaan.

Melalui laporan ini, izinkan Direksi untuk menyampaikan kinerja operasional dan keuangan Perusahaan periode 1 Januari hingga 31 Desember 2025. Dalam laporan ini akan memuat hal-hal mengenai perkembangan bisnis, strategi dan kebijakan strategis, prospek hingga keberlanjutan WSBP di masa mendatang. Kami berharap para pemegang saham dan pemangku kepentingan dapat memperoleh informasi yang fakta dan akurat mengenai perkembangan WSBP di tahun 2025.

VALUED SHAREHOLDERS AND STAKEHOLDERS,

We give praise to God Almighty for His abundant grace and blessings, which have enabled PT Waskita Beton Precast Tbk (WSBP) to record solid performance in 2025. Amid a business environment marked by considerable uncertainty, WSBP maintained its growth momentum through the implementation of strategic initiatives aligned with the Company's vision, mission, and sustainability transformation agenda.

Through this report, the Board of Directors presents the Company's operational and financial performance for the period of January 1 to December 31, 2025. This report covers matters relating to business developments, strategies and strategic policies, as well as the prospects and sustainability of WSBP going forward. We hope that shareholders and stakeholders will be able to obtain factual and accurate information regarding WSBP's progress in 2025.



ANAK AGUNG GEĐE SUMADI

Direktur Utama
President Director

Laporan Direktur Utama

Report of the President Director

Direksi meyakini bahwa, keberlanjutan bisnis tidak hanya diukur dari angka profitabilitas, namun juga dari sejauh mana Perusahaan mampu menyeimbangkan target dan realisasi serta pemenuhan atas tanggung jawab WSBP terhadap pemegang saham dan pemangku kepentingan. WSBP berkomitmen untuk terus bertransformasi menjadi mitra pilihan utama (*preferred partner*) yang kredibel bagi seluruh pemangku kepentingan, sekaligus pionir dalam industri beton pracetak yang berwawasan masa depan.

KONDISI PEREKONOMIAN GLOBAL DAN NASIONAL

International Monetary Fund (IMF) memproyeksikan pertumbuhan perekonomian global sekitar 2,8%-3,3% di tahun 2025. Kondisi ini dipengaruhi oleh tekanan dari ketidakpastian atas kebijakan di beberapa negara maju. Perlambatan terjadi akibat ketegangan perdagangan global hingga geopolitik yang berlangsung di sepanjang tahun 2025. IMF mencatatkan perolehan inflasi perekonomian global sekitar 4,2-4,3%. Inflasi global diproyeksikan akan terus menurun menjadi 3,8% pada tahun 2026 dan 3,4% pada tahun 2027. Perlahan kondisi ini akan membaik jika diikuti dengan kebijakan fiskal dan moneter yang perlahan disesuaikan.

Pertumbuhan ekonomi yang terjadi di beberapa negara maju pada tahun 2025 di antaranya, Amerika Serikat ekonomi tumbuh diangka 2,0%, kondisi ini menunjukkan adanya moderasi dibandingkan tahun sebelumnya, seiring dengan pengetatan kebijakan moneter yang masih berdampak pada konsumsi dan investasi. Di Tiongkok, pertumbuhan ekonomi terjadi di angka 4,8%, kondisi ini didukung oleh kebijakan stimulus fiskal, penguatan konsumsi domestik, serta pengembangan sektor industri dan teknologi strategis.

Sedangkan, pertumbuhan ekonomi di kawasan Asia pada 2025 diperkirakan mencapai sekitar 4,5%. Kawasan Asia Tenggara diperkirakan menyumbang sekitar 60% dari total pertumbuhan ekonomi global. Lebih lanjut, IMF menunjukkan bahwa pertumbuhan ekonomi berdasarkan kelompok utama negara Asia Tenggara dalam ASEAN-5 (Indonesia, Malaysia, Filipina, Singapura, dan Thailand) diperkirakan akan tetap tumbuh kuat meskipun terdampak oleh tekanan global. Pertumbuhan negara ASEAN-5 pada

The Board of Directors believes that business sustainability is measured not solely by profitability figures, but also by the extent to which the Company is able to balance targets and realizations while fulfilling WSBP's responsibilities to its shareholders and stakeholders. WSBP is committed to continuously transforming itself into a credible preferred partner for all stakeholders, as well as a pioneer in the forward-looking precast concrete industry.

GLOBAL AND NATIONAL ECONOMIC CONDITIONS

The International Monetary Fund (IMF) projected global economic growth of approximately 2.8%–3.3% in 2025, influenced by policy uncertainties across several developed economies. This slowdown was driven by global trade tensions and geopolitical developments that persisted throughout the year. The IMF recorded global inflation at approximately 4.2%–4.3%, with projections indicating a continued decline to 3.8% in 2026 and 3.4% in 2027. These conditions are expected to gradually improve in line with incremental adjustments to fiscal and monetary policies.

Among major developed economies in 2025, the United States recorded growth of 2.0%, reflecting a moderation from the prior year as the lingering effects of monetary tightening continued to weigh on consumption and investment. China recorded growth of 4.8%, supported by fiscal stimulus measures, strengthening domestic consumption, and the development of strategic industrial and technology sectors.

In Asia, economic growth in 2025 was estimated at approximately 4.5%. The Southeast Asian region was projected to contribute approximately 60% of total global economic growth. The IMF further indicated that the ASEAN-5 economies (Indonesia, Malaysia, the Philippines, Singapore, and Thailand) were expected to maintain robust growth despite global pressure, with projected growth of approximately 4.6%, above both global and general emerging market averages. This condition was driven by

Laporan Direktur Utama

Report of the President Director

2025 diproyeksikan berada di atas pertumbuhan global dan negara berkembang secara umum, dengan angka yang berada di kisaran sekitar 4,6%. Kondisi ini disebabkan oleh permintaan domestik yang kuat, ekspor manufaktur, serta pemulihan aktivitas sektor jasa, termasuk pariwisata yang kembali menggeliat.

Berdasarkan data Badan Pusat Statistik (BPS), hingga 31 Desember 2025 perekonomian nasional tumbuh solid di angka 5,39% (YoY). Pertumbuhan terjadi hampir di seluruh sektor industri, pertumbuhan terbesar terjadi di sektor industri Transportasi dan Pergudangan sebesar 8,98%, sektor Jasa Lainnya sebesar 8,71%. Sedangkan di sektor konstruksi menunjukkan pertumbuhan sebesar 3,89% dan menjadi salah satu kontributor utama seiring dengan masifnya penyelesaian pembangunan di berbagai wilayah.

Di tahun 2025, Produk Domestik Bruto (PDB) nasional mencapai Rp23.821,1 triliun dan PDB per kapita mencapai Rp83,7 juta. Secara spasial kontribusi pertumbuhan terbesar berasal dari Pulau Jawa mencapai 56,93%, kemudian Pulau Sumatera sebesar 22,22%, Kalimantan sebesar 8,12%, Sulawesi 7,22%, Bali dan Nusa Tenggara 2,82%, serta Maluku dan Papua 2,69%.

Berdasarkan pengeluaran, komponen Ekspor Barang dan Jasa tumbuh sebesar 7,03%, komponen Pengeluaran Konsumsi Lembaga Non-Profit yang Melayani Rumah tangga (PK-LNPRT) sebesar 5,13%, komponen Pembentukan Modal Tetap Bruto (PMTB) sebesar 5,09%, komponen Pengeluaran Konsumsi Rumah Tangga (PK-RT) sebesar 4,98% dan Komponen Pengeluaran Konsumsi Pemerintah (PK-P) sebesar 2,50%.

KONDISI INDUSTRI KONSTRUKSI DAN MANUFAKTUR

Sepanjang tahun 2025, industri konstruksi dan manufaktur nasional menunjukkan kinerja yang tetap resilien di tengah dinamika ekonomi global dan domestik. Meskipun terjadi perlambatan dari tahun sebelumnya, namun sektor ini masih menjadi salah satu pilar utama perekonomian Indonesia dengan kontribusi yang signifikan terhadap Produk Domestik Bruto (PDB) nasional.

strong domestic demand, manufacturing exports, and the recovery of the services sector, including a resurgence in tourism.

Based on data from the Statistics Indonesia (BPS), Indonesia's national economy recorded solid growth of 5.39% (YoY) through December 31, 2025. Growth was observed across virtually all industry sectors, with the highest growth recorded in the Transportation and Warehousing sector at 8.98%, followed by Other Services at 8.71%. The construction sector recorded growth of 3.89%, positioning it as one of the primary contributors amid the large-scale completion of development projects across various regions.

In 2025, national Gross Domestic Product (GDP) reached Rp23,821.1 trillion, with GDP per capita reaching Rp83.7 million. From a spatial perspective, the largest growth contribution came from Java at 56.93%, followed by Sumatra at 22.22%, Kalimantan at 8.12%, Sulawesi at 7.22%, Bali and Nusa Tenggara at 2.82%, and Maluku and Papua at 2.69%.

From an expenditure perspective, the Exports of Goods and Services component grew by 7.03%, the Non-Profit Institutions Serving Households (NPISH) Consumption Expenditure component by 5.13%, the Gross Fixed Capital Formation (GFCF) component by 5.09%, the Household Consumption Expenditure component by 4.98%, and the Government Consumption Expenditure component by 2.50%.

CONDITIONS OF THE CONSTRUCTION AND MANUFACTURING INDUSTRY

Throughout 2025, the national construction and manufacturing industry demonstrated resilient performance amid the dynamics of the global and domestic economy. Despite a moderation from the previous year, the sector remained one of the primary pillars of the Indonesian economy, contributing significantly to national Gross Domestic Product (GDP).

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Berdasarkan data resmi dari Badan Pusat Statistik (BPS), sektor konstruksi pada Triwulan I 2025 mencatat pertumbuhan sebesar sekitar 2,18% secara tahunan (YoY). Secara keseluruhan tahun 2025, berbagai estimasi industri menunjukkan bahwa pertumbuhan sektor konstruksi sebesar 4,1%, yang utamanya diakselerasi oleh keberlanjutan Proyek Strategis Nasional (PSN) dan pembangunan infrastruktur berskala besar serta didorong oleh investasi besar di berbagai proyek transportasi, energi, dan pembangunan perumahan, serta oleh aliran investasi langsung asing.

Industri beton pracetak sebagai bagian dari rantai pasok sektor konstruksi turut memperoleh dampak positif dari pertumbuhan sektor konstruksi nasional yang mencapai kisaran 6,8%–7,0% sepanjang tahun 2025, dengan kontribusi lebih dari 10% terhadap PDB. Peningkatan pembangunan infrastruktur dasar, pengembangan kawasan industri, serta proyek properti dan gedung komersial menjadi faktor utama yang menopang permintaan produk beton pracetak.

Di sepanjang 2025, WSBP berkontribusi dalam penyediaan produk beton pracetak untuk proyek jalan tol, jembatan, pelabuhan, dan infrastruktur transportasi lainnya. Produk seperti Girder, Spun Pile, Box Culvert, dan Slab menjadi komponen utama dalam percepatan pembangunan Proyek Strategis Nasional (PSN).

ANALISIS KINERJA PERUSAHAAN

Hingga 31 Desember 2025, WSBP berhasil mencatat perolehan Nilai Kontrak Baru (NKB) sebesar Rp1,53 triliun, mengalami penurunan sebesar 35,49% dari tahun sebelumnya, nilai tersebut mencapai 68,94% dari target yang ditentukan sejumlah Rp2,22 triliun pada tahun 2025. Capaian ini mencerminkan peningkatan kepercayaan pelanggan terhadap kemampuan WSBP sebagai mitra solusi industri beton terintegrasi yang andal, efisien, dan berkelanjutan.

Berdasarkan pencapaian Nilai Kontrak Baru (NKB) perolehan nilai dari Beton Precast sebesar Rp654,42 miliar, Beton Readymix sebesar Rp390,60 miliar, Jasa Konstruksi sebesar Rp474,69 miliar, dan Sewa Alat sebesar Rp8,43 miliar.

Based on official data from the Statistics Indonesia (BPS), the construction sector recorded year-on-year growth of approximately 2.18% in the First Quarter of 2025. For the full year 2025, various industry estimates indicated construction sector growth of 4.1%, primarily accelerated by the continuation of National Strategic Projects (PSN) and large-scale infrastructure development, driven by substantial investments across transportation, energy, and housing projects, as well as inflows of foreign direct investment.

The precast concrete industry, as part of the construction sector's supply chain, also benefited from the growth of the national construction sector, which reached approximately 6.8%–7.0% throughout 2025, contributing more than 10% to GDP. The acceleration of basic infrastructure development, industrial estate expansion, and property and commercial building projects were the primary factors underpinning demand for precast concrete products.

Throughout 2025, WSBP contributed to the supply of precast concrete products for toll road, bridge, port, and other transportation infrastructure projects. Products such as Girders, Spun Piles, Box Culverts, and Slabs served as key components in accelerating the development of National Strategic Projects (PSN).

ANALYSIS OF COMPANY PERFORMANCE

As of December 31, 2025, WSBP managed to record a New Contract Value (NKB) of Rp1.53 trillion, a decrease of 35.49% from the previous year, representing 68.94% of the set target of Rp2.22 trillion in 2025. This achievement demonstrates heightened trust among customers in WSBP's ability to serve as a reliable, efficient, and sustainable integrated concrete industry solutions partner.

In terms of New Contract Value (NKB) by segment, the value derived from Precast Concrete to Rp654.42 billion, Readymix Concrete to Rp390,60 billion, Construction Services amounted to Rp474.69 billion, and Equipment Rental to Rp8.43 billion.

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Kontribusi terbesar terhadap pencapaian NKB tersebut berasal dari sejumlah proyek strategis, antara lain Pembangunan Sekolah Rakyat Provinsi Sulawesi Selatan, Proyek Tangguh UCC Project, Pembangunan Gedung Kuliah Jurusan Kesehatan Politeknik Negeri Madura, Proyek Jalan Tol Palembang–Betung, Proyek Jalan Tol Ciawi–Sukabumi Seksi 3B, Proyek Peningkatan Jalan Paket C di KIPP 1B–1C, serta Proyek Perbaikan Jalan Tol Kayu Agung–Palembang.

WSBP juga terus memperkuat sinergi dengan berbagai mitra dan meningkatkan kapasitas produksi di seluruh wilayah operasionalnya dan melakukan efisiensi terhadap operasional. Langkah ini menjaga laju pertumbuhan dan memastikan keberlangsungan proyek secara berkelanjutan yang didukung dengan tata kelola perusahaan yang baik.

Berdasarkan hasil audit Laporan Keuangan, di tahun 2025 WSBP berhasil mencatatkan pendapatan usaha sebesar Rp1,57 Triliun atau turun 20,40% dibandingkan periode sebelumnya. Pendapatan segmen Precast menunjukkan kontribusi paling signifikan yaitu 47,17%. Sepanjang tahun 2025, WSBP mengelola 9 Precast Plant WSBP dengan total kapasitas 3,7 juta ton per tahun dalam rangka mendukung produksi produk beton pra-cetak. Adapun 3 produk Beton Precast dengan penjualan terbesar adalah Spun Pile, PCI Girder dan Square Pile yang digunakan pada berbagai proyek infrastruktur prioritas seperti LRT Jakarta Fase 1B (Velodrome–Manggarai), Jalan Tol Palembang–Betung, dan Jalan Tol Serang–Panimbang.

Segmen Readymix juga menunjukkan kontribusi sebesar 32,16% dibandingkan periode sebelumnya yang ditopang oleh suplai produk ke beberapa proyek seperti Jalan Tol Bogor–Ciawi–Sukabumi, Jalan Tol Probolinggo–Banyuwangi, dan Pengembangan Ibu Kota Negara (IKN) Nusantara. Sepanjang tahun 2025, WSBP mengelola 14 Batching Plant WSBP yang tersebar di lokasi pengerjaan proyek untuk memastikan kesiapan dan ketepatan waktu pengiriman produk.

The largest contributions to this NKB achievement came from a number of strategic projects, including Construction of the South Sulawesi Public School, Tangguh UCC Project, Construction of the Health Department Lecture Building at the State Polytechnic of Madura, Palembang–Betung Toll Road Project, Ciawi–Sukabumi Toll Road 3B Section, Road Improvement Package C at KIPP 1B–1C, and Kayu Agung–Palembang Toll Road Repair Project.

WSBP also continued to strengthen its synergies with various partners, expand production capacity across its operational areas, and implement operational efficiencies. These measures sustained the Company's growth trajectory and ensured the continuity of projects, supported by sound corporate governance practices.

Based on the audited Financial Statements, WSBP recorded operating revenue of Rp1.57 trillion in 2025, a decrease of 20.40% compared to the previous period. The Precast segment delivered the most significant contribution at 47.17%. Throughout 2025, WSBP managed 9 Precast Plants with a total capacity of 3.7 million tons per year to support the production of precast concrete products. The 3 best-selling Precast Concrete products were Spun Pile, PCI Girder, and Square Pile, which were utilized in various priority infrastructure projects such as Jakarta LRT Phase 1B (Velodrome–Manggarai), Palembang–Betung Toll Road, and the Serang–Panimbang Toll Road.

The Readymix segment also contributed 32.16% of revenue compared to the prior period, supported by product supply to several projects including Bogor–Ciawi–Sukabumi Toll Road, Probolinggo–Banyuwangi Toll Road, and Nusantara Capital City development. Throughout 2025, WSBP managed 14 Batching Plants distributed across project sites to ensure product readiness and timely delivery.

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WSBP mencatatkan kontribusi pendapatan segmen Jasa Konstruksi sebesar 20,67%. Perolehan ini ditopang oleh kontribusi WSBP dalam pengerjaan proyek infrastruktur seperti pembangunan Container Yard & Infrastruktur Pendukung Terminal Batam, pembangunan Universitas Persatuan Islam (UNUPI) PERSIS Bandung, dan Pembangunan Dinding Penahan Tanah Sungai Enim.

Per 31 Desember 2025, WSBP membukukan total aset sebesar Rp3,06 Triliun, Total Utang Berbunga (*Interest Bearing Debt*) sebesar Rp2,71 Triliun, Total Liabilitas sebesar Rp5,02 Triliun, dan Total Ekuitas (Defisiensi Modal) sebesar minus Rp1,97 Triliun. Manajemen WSBP fokus pada penguatan postur posisi keuangan dan fundamental Perusahaan.

WSBP senantiasa menjalankan komitmen yang telah disepakati dalam skema restrukturisasi yang tertuang dalam Perjanjian Perdamaian (Homologasi).

Sepanjang tahun 2025, WSBP telah sukses menyelesaikan 2 kali pembayaran *Cash Flow Available for Debt Service* (CFADS) kepada Kreditur Perbankan, Pemegang Obligasi, dan Kreditur Dagang sesuai dengan ketentuan Tranche B Perjanjian Perdamaian. Pembayaran CFADS dilakukan pada bulan Maret dan September 2025 dengan total nilai sebesar Rp220,01 Miliar.

Sesuai dengan ketentuan Tranche D Perjanjian Perdamaian, WSBP telah melaksanakan konversi utang menjadi ekuitas melalui Penambahan Modal Tanpa Hak Memesan Efek Terlebih Dahulu (PMTHMETD) pada 26 Maret 2025 dan 9 Juli 2025 Total utang sebesar Rp86,14 Miliar dikonversi menjadi saham C WSBP sebanyak 1.695.429.787 saham yang dibagikan kepada 35 Kreditur.

Keberhasilan dalam menghadapi tantangan di tahun 2025 serta kemampuan dalam memenuhi kewajiban skema restrukturisasi membuat WSBP memperoleh peringkat kredit idB dengan stable outlook dari PT Pemeringkat Efek Indonesia (Pefindo).

WSBP recorded a revenue contribution from the Construction Services segment of 20.67%, supported by its involvement in infrastructure projects such as the Construction of Container Yard & Terminal Supporting Infrastructure Batam, Construction of the PERSIS Islamic Unity University (UNUPI) Bandung, and Construction of the Enim River Retaining Wall.

As of December 31, 2025, WSBP recorded total assets of Rp3.06 trillion, total Interest-Bearing Debt of Rp2.71 trillion, total liabilities of Rp5.02 trillion, and total equity (capital deficiency) of negative Rp1.97 trillion. WSBP's Management remains focused on strengthening the Company's financial position and fundamentals.

WSBP consistently fulfills the commitments agreed upon under the restructuring scheme as set forth in the Composition Plan (Homologation).

Throughout 2025, WSBP successfully completed 2 Cash Flow Available for Debt Service (CFADS) payments to Banking Creditors, Bondholders, and Trade Creditors in accordance with the provisions of Tranche B of the Restructuring Agreement. CFADS payments were made in March and September 2025, with a total value of Rp220.01 billion.

In accordance with the provisions of Tranche D of the Restructuring Agreement, WSBP executed a debt-to-equity conversion through a Non-Pre-emptive Rights Share Issuance (PMTHMETD) on March 26, 2025 and July 9, 2025. A total debt of Rp86.14 billion was converted into 1,695,429,787 WSBP Class C shares, distributed to 35 creditors.

WSBP's success in navigating the challenges of 2025 and its ability to fulfill its restructuring scheme obligations resulted in the Company being assigned a credit rating of idB with a stable outlook by PT Pemeringkat Efek Indonesia (Pefindo).

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PERANAN DIREKSI DALAM PERUMUSAN STRATEGI DAN KEBIJAKAN STRATEGIS PERUSAHAAN

Direksi menerapkan strategi yang berfokus pada penguatan fundamental bisnis, peningkatan efisiensi operasional, serta penerapan Tata Kelola Perusahaan dan Manajemen Risiko yang terintegrasi di tengah dinamika industri yang menantang untuk menjaga keberlanjutan usaha.

Sebagai organ yang bertanggung jawab dalam pengurusan dan pengembangan usaha, Direksi berperan penting dalam penyusunan strategi dan kebijakan strategis. Direksi juga melibatkan seluruh lini dalam proses penyusunan kebijakan tersebut dengan mempertimbangkan bahwa seluruh rencana kerja harus sesuai selaras dengan kondisi industri, kapasitas internal, dan profil risiko Perusahaan.

Pada tahun 2025, Direksi bersama manajemen menyusun dan menetapkan strategi serta kebijakan strategis WSBP yang diselaraskan dengan Rencana Jangka Panjang Perusahaan (RJPP) dan Rencana Kerja dan Anggaran Perusahaan (RKAP). Sebagaimana tertuang dalam RKAP tahun 2025, kebijakan dan inisiatif strategis WSBP dilaksanakan melalui *Business Resilience & Growth Program 2025*, yang meliputi:

- A. Efektivitas Operasional & Peningkatan Kapabilitas
 - a. Efisiensi proses produksi berbasis lean untuk meningkatkan produktivitas, mengurangi pemborosan (*waste*), serta memperkuat konsistensi mutu dan ketepatan waktu pemenuhan pesanan.
 - b. Optimalisasi likuiditas dan percepatan *collection turnover* melalui penguatan manajemen piutang, perbaikan mekanisme penagihan, serta disiplin pengendalian arus kas guna mendukung keberlangsungan operasional.
 - c. Peningkatan kompetensi melalui program *talent booster* dengan fokus pada penguatan kapabilitas teknis, operasional, dan komersial, sehingga Perseroan lebih adaptif terhadap perubahan kebutuhan pasar dan tantangan industri.

THE ROLE OF THE BOARD OF DIRECTORS IN THE FORMULATION OF THE COMPANY'S STRATEGY AND STRATEGIC POLICIES

The Board of Directors implements a strategy focused on strengthening business fundamentals, improving operational efficiency, and applying integrated Corporate Governance and Risk Management practices amid the challenging industry dynamics, in order to sustain business continuity.

As the organ responsible for the management and development of the business, the Board of Directors plays a pivotal role in the formulation of strategy and strategic policies. The Board of Directors also engages all levels of the organization in the policy formulation process, with due consideration that all work plans must be aligned with industry conditions, internal capacity, and the Company's risk profile.

In 2025, the Board of Directors, together with management, formulated and established WSBP's strategies and strategic policies aligned with the Company's Long-Term Plan (RJPP) and the Company Work Plan and Budget (RKAP). As outlined in the 2025 RKAP, WSBP's strategic policies and initiatives are implemented through the **Business Resilience & Growth Program 2025**, which includes:

- A. Operational Effectiveness & Capability Enhancement
 - a. Improving production process efficiency based on lean principles to increase productivity, reduce waste, and strengthen consistency in quality and timeliness of order fulfillment.
 - b. Optimizing liquidity and accelerating collection turnover through strengthening receivables management, improving billing mechanisms, and maintaining disciplined cash flow control to support operational sustainability.
 - c. Enhancing competencies through a talent booster program focused on strengthening technical, operational, and commercial capabilities, enabling the Company to be more adaptive to changing market needs and industry challenges.

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B. Peningkatan Penetrasi Pasar dan Daya Saing

- Diversifikasi pasar pada segmen BUMN, swasta, dan ritel untuk memperluas basis pelanggan dan menjaga ketahanan pendapatan.
- Pengembangan kemitraan strategis untuk optimasi aset melalui sinergi dengan mitra yang relevan guna meningkatkan utilisasi fasilitas dan kapasitas, serta memperkuat akses terhadap peluang proyek.
- Inovasi produk berbasis kebutuhan pasar untuk menjawab tuntutan proyek dengan spesifikasi mutu tinggi, kapasitas tinggi, serta kebutuhan solusi yang lebih efisien dan kompetitif.

C. Nilai Tambah kepada Pelanggan

- Penguatan hubungan pelanggan melalui pendekatan one-stop solution, termasuk dukungan layanan yang lebih terintegrasi dari tahap perencanaan hingga pemenuhan produk dan/atau layanan.
- Peningkatan loyalitas pelanggan melalui solusi inovatif, peningkatan kualitas layanan, responsivitas, serta penguatan pengalaman pelanggan.
- Pengembangan produk beton dan layanan berbasis kebutuhan pelanggan dengan tetap memperhatikan aspek keselamatan, kepatuhan, serta tren pembangunan berkelanjutan.

Langkah-langkah strategis dan kebijakan strategis tersebut ditetapkan dengan mempertimbangkan aspirasi pemegang saham dan pemangku kepentingan, visi dan misi Perseroan, program transformasi Perseroan, serta asumsi perkembangan bisnis dan dinamika industri yang dihadapi WSBP.

Penetapan revisi RKAP tahun buku 2025 disesuaikan dengan Anggaran Dasar dan telah disetujui oleh Dewan Komisaris berdasarkan surat No. 56/WBP/DK/2025 pada tanggal 30 Juli 2025.

PROSES YANG DILAKUKAN DIREKSI UNTUK MEMASTIKAN IMPLEMENTASI STRATEGI PERUSAHAAN

Direksi bersama manajemen senantiasa melakukan koordinasi aktif dalam bentuk pertemuan. Pertemuan tersebut direalisasikan dalam bentuk rapat-rapat antara

B. Market Penetration and Competitiveness Enhancement

- Diversifying markets across state-owned enterprises (SOEs), private, and retail segments to expand the customer base and maintain revenue resilience.
- Developing strategic partnerships to optimize assets through synergies with relevant partners, aiming to increase facility and capacity utilization and strengthen access to project opportunities.
- Innovating products based on market needs to meet project demands for high-quality specifications, large capacity, and more efficient and competitive solutions.

C. Customer Value Enhancement

- Strengthening customer relationships through a one-stop solution approach, including more integrated service support from planning to product and/or service delivery.
- Increasing customer loyalty through innovative solutions, improved service quality, responsiveness, and enhanced customer experience.
- Developing concrete products and services based on customer needs while considering safety, compliance, and sustainable development trends.

These strategic measures and policies are established by taking into account the aspirations of shareholders and stakeholders, the Company's vision and mission, the Company's transformation program, as well as business outlook assumptions and industry dynamics faced by WSBP.

The 2025 RKAP Amendment was aligned with the Articles of Association and approved by the Board of Commissioners pursuant to Decree No. 56/WBP/DK/2025 dated July 30, 2025.

THE PROCESS UNDERTAKEN BY THE BOARD OF DIRECTORS TO ENSURE THE IMPLEMENTATION OF THE COMPANY'S STRATEGY

The Board of Directors and management consistently engage in active coordination through regular meetings among Board of Directors members, the Board of

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anggota Direksi, Dewan Komisaris dan Organ pendukung. Koordinasi ini dilakukan untuk memastikan agar strategi yang telah ditentukan dapat dijalankan dan sesuai dengan yang disepakati dalam RJPP dan RKAP.

Direksi memastikan bahwa setiap strategi yang telah ditetapkan diterjemahkan ke dalam rencana kerja yang terukur melalui penyusunan RKAP serta penetapan *Key Performance Indicators* (KPI) di setiap unit bisnis dan unit kerja. Direksi memastikan bahwa strategi dan kebijakan dilakukan evaluasi berkala, pengukuran capaian kinerja serta pengambilan langkah korektif, serta penyesuaian kebijakan secara responsif apabila terjadi perubahan kondisi eksternal.

Di sepanjang tahun 2025, Direksi telah melaksanakan rapat dengan rincian sebagai berikut:

1. Rapat Koordinasi sebanyak 1 kali.
2. Rapat Direksi Terbatas sebanyak 27 kali.
3. Rapat Direksi sebanyak 10 kali.

Melalui Rapat Korporat yang diselenggarakan berkala, Direksi secara aktif mengevaluasi pelaksanaan strategi dan pencapaian target kinerja. Dalam rapat-rapat yang dimaksud, Direksi mengambil langkah perbaikan (*corrective action*) serta memberi arahan yang diperlukan agar Perusahaan dapat mencapai target yang telah ditetapkan. Direksi juga melakukan *Management Walkthrough* untuk melihat dan mengevaluasi kondisi operasi di lapangan secara langsung.

Lebih lanjut, guna beradaptasi terhadap perubahan dan tantangan lingkungan bisnis tahun 2025, Direksi melakukan hal-hal sebagai berikut:

1. Melakukan Revisi RKAP Tahun Buku 2025;
2. Melanjutkan upaya-upaya efisiensi beban usaha pada berbagai lini perusahaan;
3. Menyesuaikan struktur organisasi untuk meningkatkan efektivitas.

Jajaran Direksi senantiasa melakukan diseminasi informasi mengenai target dan strategi Perusahaan kepada pegawai. Diseminasi dilakukan secara berkala melalui berbagai kanal antara lain Leaders Talk Triwulanan, Sosialisasi RKAP dan RJPP, Rapat Koordinasi Triwulanan, serta WSBP Central (jaringan informasi internal WSBP).

Commissioners, and supporting organs. This coordination is undertaken to ensure that the established strategy is implemented in accordance with the commitments set forth in the RJPP and RKAP.

The Board of Directors ensures that each established strategy is translated into measurable work plans through the preparation of the RKAP and the determination of Key Performance Indicators (KPIs) for each business unit and work unit. The Board of Directors ensures that strategies and policies are subject to periodic evaluation, performance measurement, corrective action, and responsive policy adjustments in the event of changes in external conditions.

Throughout 2025, the Board of Directors held meetings with the following details:

1. Coordination Meeting: 1 time
2. Limited Board of Directors Meeting: 27 times
3. Board of Directors Meeting: 10 times

Through periodically convened Corporate Meetings, the Board of Directors actively evaluated strategy implementation and performance target achievement. In these meetings, the Board of Directors took corrective actions and provided necessary direction to ensure the Company remained on track to achieve its established targets. The Board of Directors also conducted Management Walkthroughs to directly observe and evaluate operational conditions in the field.

Furthermore, in adapting to the changes and challenges of the 2025 business environment, the Board of Directors undertook the following measures:

1. Revision of the 2025 Fiscal Year RKAP;
2. Continuation of operating expenditure efficiency efforts across various lines of the Company;
3. Adjustment of the organizational structure to improve effectiveness.

The Board of Directors consistently disseminates information on the Company's targets and strategies to employees through periodic channels, including Quarterly Leaders Talks, RKAP and RJPP Socialization sessions, Quarterly Coordination Meetings, and WSBP Central (WSBP's internal information network).

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Sesuai dengan ketentuan dalam Anggaran Dasar dan Pedoman Tata Kelola Perusahaan yang Baik (GCG), Direksi menyampaikan Laporan Manajemen Triwulanan, Laporan Keuangan Interim & Tahunan, serta Laporan Tahunan & Laporan Keberlanjutan sebagai bagian dari bentuk pertanggung jawaban kepada para pemangku kepentingan.

Selain itu, Direksi juga menerima nasihat dan masukan dari Dewan Komisaris mengenai pengelolaan operasional Perusahaan. Selain itu, Direksi juga menerima masukan, saran, dan nasehat dari para pemangku kepentingan yang digunakan sebagai pertimbangan dalam langkah-langkah perbaikan.

Lebih lanjut, Direksi mendorong seluruh lini bisnis dapat terlibat dalam proses perbaikan perusahaan yang berfokus pada efisiensi, penguatan daya saing, dan optimalisasi suberdaya dan produktivitas dengan tetap mengedepankan aspek tata kelola dan manajemen risiko yang baik.

REVIU YANG DILAKUKAN DIREKSI TERHADAP IMPLEMENTASI STRATEGI PERUSAHAAN

Berdasarkan RKAP yang telah ditentukan, Direksi melakukan reviu atas pencapaian yang terjadi selama tahun buku 2025. Upaya ini dilakukan untuk memastikan agar strategi yang dijalankan telah sesuai dengan rencana yang telah ditentukan berdasarkan Anggaran Dasar dan visi misi Perusahaan.

Direksi secara proaktif mengevaluasi pelaksanaan strategi dan pencapaian target kinerja dalam Rapat Direksi bersama dengan Kepala Divisi. Pembahasan mencakup capaian kinerja dan perbandingannya dengan target RKAP 2025, serta efektivitas dari strategi yang diterapkan WSBP dan langkah perbaikan yang diperlukan.

Pemantauan terhadap pencapaian atas target dan realisasi WSBP dilakukan untuk memastikan agar sesuai dengan pencapaian *Key Performance Indicators* pada masing-masing Direktorat dan Divisi.

In accordance with the provisions of the Articles of Association and the Good Corporate Governance (GCG) Guidelines, the Board of Directors submits Quarterly Management Reports, Interim and Annual Financial Statements, and the Annual Report and Sustainability Report as part of its accountability to stakeholders.

In addition, the Board of Directors receives advices and input from the Board of Commissioners regarding the management of the Company's operations, as well as feedback, suggestions, and recommendations from stakeholders, which are taken into consideration in formulating improvement measures.

Furthermore, the Board of Directors encourages all business line levels of the organization to actively participate in the Company's improvement process, focusing on efficiency, competitiveness enhancement, and the optimization of resources and productivity, while upholding sound governance and risk management practices.

THE BOARD OF DIRECTORS' REVIEW OF THE IMPLEMENTATION OF THE COMPANY'S STRATEGY

Based on the established Company Budget and Plan (RKAP), the Board of Directors conducted a review of the achievements recorded during the 2025 fiscal year. This effort was undertaken to ensure that the strategy being implemented remained aligned with the plans established pursuant to the Articles of Association and the Company's vision and mission.

The Board of Directors proactively evaluated strategy implementation and performance target achievement in Board of Directors Meetings held together with Division Heads. Discussions covered performance achievements and their comparison against the 2025 RKAP targets, the effectiveness of WSBP's implemented strategies, and the corrective measures required.

WSBP monitored its target achievement and realization to ensure alignment with the Key Performance Indicators of each Directorate and Division.

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(Dalam Rp Juta)

(In Rp Billion)

Uraian Description	Target 2025 2025 Target	Realisasi 2025 2025 Realization	Realisasi/Target (%) Realization/Target (%)
Nilai Kontrak Baru New Contract Value	2.216.573	1.528.149	68,94
Pendapatan Usaha Revenue	1.748.644	1.569.575	89,76
Laba Kotor Gross Profit	341.399	274.466	80,39
Laba (Rugi) Bersih Net Profit (Loss)	(431.786)	(537.370)	124,45
Total Aset Total Assets	3.742.650	3.055.541	81,64
Total Liabilitas Total Liabilities	5.694.068	5.022.676	88,21
Jumlah Defisiensi Ekuitas Total Equity Deficiency	(1.951.417)	(1.967.135)	100,81

Di tahun 2025, WSBP berhasil mencatatkan realisasi Nilai Kontrak Baru sejumlah Rp1,53 triliun, belum mencapai target sebesar 68,94% dari yang telah ditentukan sejumlah Rp2,22 triliun. Realisasi nilai pendapatan sejumlah Rp1,57 triliun, belum mencapai target sebesar 89,76% dari yang telah ditentukan sejumlah Rp1,75 triliun. Realisasi laba kotor sejumlah Rp0,27 triliun, belum mencapai target sebesar 80,39% dari yang telah ditentukan sejumlah Rp0,34 triliun. Realisasi rugi bersih sejumlah Rp0,54 triliun, belum mencapai target sebesar 124,45% dari yang telah ditentukan sejumlah Rp0,43 triliun.

In 2025, WSBP recorded a New Contract Value realization of Rp1.53 trillion, which fell short of the predetermined amount of 68.94% of Rp2.22 trillion. Revenue was realized at Rp1.57 trillion, which has not reached the predetermined target of 89.76% of Rp1.75 trillion. Gross profit realization amounted to Rp0.27 trillion, which has not reached the target of 80.39% of the predetermined amount of Rp0.34 trillion. Net loss was realized at Rp0.54 trillion, which has not reached the target of 124.45% of the predetermined amount of Rp0.43 trillion.

Dengan demikian, posisi keuangan WSBP hingga 31 Desember memperoleh realisasi nilai aset sejumlah Rp3,06 triliun, belum mencapai target sebesar 81,64% dari yang telah ditentukan sejumlah Rp3,74 triliun, realisasi liabilitas sejumlah Rp5,02 triliun, belum mencapai target sebesar 88,21% dari yang telah ditentukan sejumlah Rp5,69 triliun, serta realisasi ekuitas sejumlah Rp1,97 triliun, telah mencapai target sebesar 100,81% dari yang telah ditentukan sejumlah Rp1,95 triliun.

As such, WSBP's financial position as of December 31 recorded an asset value of Rp3,06 trillion, which has not yet reached the target of 81.64% of the predetermined amount of Rp3.74 trillion, a liabilities realization of Rp5.02 trillion, which has not yet reached the target of 88.21% of the predetermined amount of Rp5.69 trillion, and an equity realization of Rp1.97 trillion, achieving 100.81% of the predetermined amount of Rp1.95 trillion.

TANTANGAN & LANGKAH PENYELESAIAN

Tahun 2025 masih menjadi periode pemulihan kinerja bagi WSBP pasca penyelesaian restrukturisasi keuangan. Kemampuan WSBP untuk menghasilkan pendapatan usaha serta menjaga kecukupan likuiditas Perusahaan menjadi faktor yang paling krusial dalam melewati periode ini.

CHALLENGES & THEIR RESOLUTIONS

The year 2025 remained a performance recovery period for WSBP following the completion of its financial restructuring. WSBP's ability to generate operating revenue and maintain adequate liquidity were the most critical factors in navigating this period.

Laporan Direktur Utama

Report of the President Director

Kondisi perekonomian nasional dan industri konstruksi juga mengalami tekanan akibat peralihan kepemimpinan nasional. Pemerintah juga melakukan realokasi pada anggaran belanja modal infrastruktur dalam rangka mendukung program prioritas lain bagi masyarakat.

Ketersediaan bahan baku konstruksi juga terpengaruh dengan kebijakan ekonomi Pemerintah dan situasi politik global. Keterbatasan infrastruktur pendukung, seperti transportasi dan logistik, dan fluktuasi harga material masih menjadi kendala utama bagi industri konstruksi. Terutama di luar daerah perkotaan besar, distribusi bahan bangunan dan peralatan sering terhambat oleh kondisi jalan atau ketidakefisienan sistem transportasi.

WSBP mencanangkan *quick wins strategy* untuk memastikan Perusahaan dapat beradaptasi dengan kondisi dan tantangan yang ada serta menciptakan pertumbuhan yang berkelanjutan.

The national economy and the construction industry also faced pressures stemming from the transition in national leadership. The Government further reallocated its infrastructure capital expenditure budget to support other priority programs for the public.

The availability of construction raw materials was also affected by Government economic policies and the global political situation. Limited supporting infrastructure, including transportation and logistics, as well as fluctuations in material prices, remained key constraints for the construction industry. Particularly outside major urban areas, the distribution of building materials and equipment was frequently hampered by road conditions or inefficiencies within the transportation system.

In response, WSBP has initiated a quick wins strategy to ensure that the Company is able to adapt to prevailing conditions and challenges, while fostering sustainable growth.

Meningkatkan Pangsa Pasar Increasing Market Share	• Meningkatkan nilai kontrak baru dari pelanggan BUMN, Pemerintah, dan swasta • Menjalinkan Kerjasama dengan partner strategis untuk penetrasi pasar • Menambah kemampuan dasar untuk proyek konstruksi dan instalasi
Operasional yang efektif Effective Operations	• Increasing new contract value from state-owned enterprise (BUMN), Government, and private sector clients • Establishing cooperation with strategic partners for market penetration • Expanding core capabilities for construction and installation projects
Rasionalisasi Rationalization	• Klasterisasi plant dan batching plant WSBP untuk menghasilkan aktivitas produksi yang optimal • Meningkatkan manajemen rantai pasok yang efisien • Meningkatkan utilisasi melalui skema penyewaan alat berat konstruksi • Utilisasi teknologi informasi dalam proses produksi dan aktivitas bisnis secara umum
Memperkuat likuiditas Strengthening Liquidity	• Clustering WSBP's plants and batching plants to achieve optimal production activity • Enhancing efficient supply chain management • Increasing utilization through heavy construction equipment leasing schemes • Utilizing information technology in production processes and general business activities
Rasionalisasi Rationalization	• Menyesuaikan organisasi dengan target dan kebutuhan Perusahaan jangka panjang • Penyesuaian beban usaha yang efektif
Memperkuat likuiditas Strengthening Liquidity	• Aligning the organization with the Company's long-term targets and needs • Effective adjustment of operating expenses
Memperkuat likuiditas Strengthening Liquidity	• Akselerasi penagihan piutang usaha • Pengelolaan keuangan yang <i>prudent</i>
Memperkuat likuiditas Strengthening Liquidity	• Accelerating trade receivables collection • Prudent financial management

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ANALISIS PROSPEK USAHA

Di tahun 2026, IMF memproyeksikan kondisi perekonomian global berada dalam fase stabilisasi moderat dengan pertumbuhan sebesar 3,2%. Meskipun inflasi global diperkirakan terus melandai ke angka 4,3%. Kondisi ini masih dipengaruhi oleh ketidakpastian pasar keuangan, fragmentasi perdagangan akibat kebijakan proteksionisme dan eskalasi geopolitik di beberapa kawasan strategis masih menjadi faktor penghambat pertumbuhan ekonomi global.

Di Amerika Serikat, ekonomi diproyeksikan tumbuh sebesar 2,4% pada tahun 2026, didukung oleh kebijakan fiskal dan kebijakan suku bunga yang lebih rendah. Di Tiongkok, pertumbuhan ekonomi di proyeksi pada angka 4,2-5,0% yang disebabkan oleh langkah-langkah stimulus melalui aktivitas ekspor yang kuat, peningkatan pinjaman bank hingga kebijakan terkait investasi. Sedangkan di India, IMF memperkirakan pertumbuhan GDP sekitar 6,4 % di 2025, yang menunjukkan peran penting India sebagai motor pertumbuhan global di tengah perlambatan ekonomi dunia.

Menurut Laporan OECD (Organization for Economic Co-operation and Development) menunjukkan bahwa sektor jasa tetap menjadi motor penggerak utama, sementara sektor manufaktur mulai menunjukkan tanda-tanda pemulihan seiring dengan stabilisasi permintaan global. Di kawasan Asia, India dan Indonesia diperkirakan tetap menjadi titik terang pertumbuhan, didukung oleh kekuatan permintaan domestik dan kebijakan stimulus yang efektif. Di negara-negara G20, inflasi konsumen diperkirakan akan semakin moderat menjadi 2,9% pada tahun 2026, memberikan ruang bagi kebijakan moneter yang lebih akomodatif.

Berbanding terbalik dengan perekonomian global, kondisi ekonomi Indonesia menunjukkan ketahanan (*resilience*) yang solid. Di tengah volatilitas arus modal pada negara berkembang (*Emerging Market Economies*), fundamental ekonomi domestik tetap terjaga solid. Menurut Bank Indonesia ekonomi Indonesia tumbuh pada rentang 4,9 – 5,7% di tahun 2026 yang disebabkan oleh adanya sinergi baik terhadap kebijakan moneter dan fiskal di tengah ketidakpastian global.

BUSINESS OUTLOOK ANALYSIS

In 2026, the IMF projects the global economy to be in a phase of moderate stabilization, with growth of 3.2%. Global inflation is expected to continue easing to 4.3%. These conditions remain influenced by financial market uncertainty, trade fragmentation arising from protectionist policies, and geopolitical escalation in several strategic regions, all of which continue to act as impediments to global economic growth.

In the United States, the economy is projected to grow by 2.4% in 2026, supported by fiscal policy measures and lower policy interest rates. In China, economic growth is projected at 4.2–5.0%, driven by stimulus measures including strong export activity, increased bank lending, and investment-related policies. Meanwhile, in India, the IMF estimates GDP growth of approximately 6.4% in 2025, underscoring India's significant role as a driver of global growth amid a broader global economic slowdown.

According to the OECD (Organization for Economic Co-operation and Development) report, the services sector remains the primary growth driving force, while the manufacturing sector is beginning to show signs of recovery in line with the stabilization of global demand. Across the Asian region, India and Indonesia are expected to remain bright spots for growth, supported by strong domestic demand and effective stimulus policies. In G20 countries, consumer inflation is projected to moderate further to 2.9% in 2026, providing greater room for more accommodative monetary policy.

In contrast to the global economy, Indonesia's economic conditions demonstrate solid resilience. Amid capital flow volatility in Emerging Market Economies, domestic economic fundamentals have remained firmly intact. According to Bank Indonesia, the Indonesian economy is projected to grow within the range of 4.9–5.7% in 2026, driven by effective synergies between monetary and fiscal policies amid global uncertainty.

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Stabilitas makroekonomi nasional yang kokoh saat ini terefleksikan melalui tingkat inflasi yang terjaga secara konsisten dalam rentang sasaran $2,5\% \pm 1\%$. Terkendalinya laju inflasi ini menjadi instrumen penting dalam menjaga daya beli masyarakat serta memberikan kepastian iklim usaha bagi sektor industri. Ketahanan ekonomi tersebut diperkuat oleh konsistensi surplus neraca perdagangan yang didorong secara masif oleh keberhasilan program hilirisasi industri berbasis nilai tambah. Di sisi lain, arus investasi terus menunjukkan tren peningkatan yang signifikan seiring dengan kepercayaan pasar global terhadap percepatan transformasi digital dan implementasi reformasi struktural yang berkelanjutan di Indonesia. Sinergi antara kebijakan moneter yang prudent dan penguatan fundamental ekonomi ini menciptakan landasan yang stabil bagi pertumbuhan sektor infrastruktur dan manufaktur secara nasional.

Bank Indonesia memproyeksikan arah pertumbuhan ekonomi yang semakin optimistis. Dengan dukungan program strategis pemerintah, pertumbuhan ekonomi nasional diperkirakan meningkat dari rentang 4,7–5,5% pada 2025 menjadi 4,8–5,6% pada tahun 2026, dan diproyeksikan terus menanjak hingga mencapai target 6,7–7,5% pada tahun 2030.

Melihat kondisi tersebut, WSBP akan konsisten dalam menerapkan strategi pemasaran yang ekspansif guna mendapatkan pangsa pasar yang lebih besar pada segmen pelanggan BUMN dan Swasta. Belanja modal BUMN dan Swasta yang bergerak sektor infrastruktur, pariwisata, pemukiman, dan energi diperkirakan masih akan terus tumbuh. Pemerintah juga berkomitmen untuk memberikan ruang yang lebih besar bagi *private sector* untuk dapat terlibat dalam Pembangunan infrastruktur.

WSBP melihat potensi Kegiatan Prioritas Nasional terkait proyek infrastruktur air dan pembangunan sekolah rakyat oleh Kementerian Pekerjaan Umum. WSBP memiliki portofolio di bidang pembangunan bangunan pendidikan serta memiliki portofolio produk yang berkaitan dengan proyek infrastruktur air yang dicanangkan Pemerintah.

The nation's robust macroeconomic stability is currently reflected in an inflation rate that has been consistently maintained within the target range of $2.5\% \pm 1\%$. This controlled inflation serves as an important instrument in preserving public purchasing power and providing business climate certainty for the industrial sector. This economic resilience is further reinforced by a consistent trade balance surplus, driven substantially by the success of value-added industrial downstreaming programs. Simultaneously, investment flows continue to exhibit a significant upward trend, reflecting growing confidence from global markets in Indonesia's accelerating digital transformation and the ongoing implementation of structural reforms. The synergy between prudent monetary policy and strengthening economic fundamentals creates a stable foundation for the growth of the infrastructure and manufacturing sectors at the national level.

Bank Indonesia projects an increasingly optimistic economic growth trajectory. With the support of the Government's strategic programs, national economic growth is expected to increase from a range of 4.7–5.5% in 2025 to 4.8–5.6% in 2026, and is projected to continue rising to reach the target of 6.7–7.5% by 2030.

In light of these conditions, WSBP will remain consistent in implementing an expansive marketing strategy to capture a greater market share within the state-owned enterprise (SOE) and private sector client segments. Capital expenditure by state-owned enterprises and private sector players operating in the infrastructure, tourism, residential, and energy sectors is expected to continue growing. The Government has also committed to providing greater space for the private sector to participate in infrastructure development.

WSBP sees potential in National Priority Activities related to water infrastructure projects and the construction of public schools by the Ministry of Public Works. WSBP has a portfolio in the construction of educational facilities, as well as a product portfolio relevant to the water infrastructure projects announced by the Government.

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WSBP juga melihat potensi Program Pembangunan dan Renovasi 3 Juta Rumah dan Penanganan Kawasan Kumuh oleh Kementerian Perumahan & Kawasan Pemukiman. WSBP telah memiliki portofolio produk Rumah Precast yang dapat ditawarkan untuk memenuhi program tersebut.

Dalam rangka memastikan pencapaian target-target di tahun 2026, WSBP telah mempersiapkan strategi tahun 2026 yaitu:

1. Penguatan Fundamental Keuangan dan Profitabilitas.
2. Optimalisasi Kontrak Baru dan Peningkatan Pendapatan.
3. Efisiensi Operasional dan Optimalisasi Aset.
4. Penguatan Kapabilitas Human Capital dan Manajemen Risiko.

KEBIJAKAN PENGEMBANGAN TALENTA DAN TEKNOLOGI INFORMASI

Direksi memastikan bahwa WSBP didukung oleh Human Capital yang unggul dan profesional. Seluruh Human Capital memiliki kemampuan dalam menjalankan tugas dan tanggung jawabnya. Selain itu, Perusahaan telah memberikan program pengembangan kompetensi berupa pelatihan dan pendidikan kepada Human Capital untuk lebih meningkatkan kapasitas dan keahlian masing-masing karyawan.

Di tahun 2025, WSBP memiliki karyawan sebanyak 676 pegawai, jumlah ini mengalami penurunan jika dibandingkan dengan jumlah karyawan di tahun 2024 sebanyak 831 pegawai.

Dalam memperkuat performa Human Capital, WSBP menginisiasi beberapa program unggulan di tahun 2025 sebagai berikut:

1. Promosi Jabatan Non Struktural Non Keahlian.
2. Aplikasi Monitoring Kontrak Pegawai dan E-sign Perjanjian Kerja.
3. Talent Retention Program.
4. Penyusunan Kamus Kompetensi dan Evaluasi Kompetensi.
5. Penggunaan aplikasi WEST untuk mengintegrasikan informasi yang berkaitan dengan data kepegawaian.
6. Sentralisasi *Outsourcing* (OS) untuk pengelolaan tenaga kerja yang lebih terkontrol.
7. Pengembangan Aplikasi HC-Desk sebagai digitalisasi proses *performance management* pada Perencanaan (IPP) dan *Monitoring KPI* (IPT).

WSBP also sees potential in the 3 Million Housing Development and Renovation Program and the Slum Area Improvement Program under the Ministry of Housing and Residential Areas. WSBP already has a Precast House product portfolio that can be offered to support this program.

In order to ensure the achievement of its targets in 2026, WSBP has prepared the following strategies for 2026:

1. Strengthening Financial Fundamentals and Profitability.
2. Optimizing New Contracts and Increasing Revenue.
3. Operational Efficiency and Asset Optimization.
4. Strengthening Human Capital Capabilities and Risk Management.

TALENT DEVELOPMENT AND INFORMATION TECHNOLOGY POLICY

The Board of Directors ensures that WSBP is supported by superior and professional Human Capital. All Human Capital personnel possess the capabilities required to carry out their respective duties and responsibilities. Furthermore, the Company has provided competency development programs in the form of training and education for Human Capital to further enhance the capacity and expertise of each employee.

In 2025, WSBP had a total of 676 employees, representing an decrease compared to the total number of employees in 2024 of 831 employees.

In strengthening Human Capital performance, WSBP initiated several flagship programs in 2025, as follows:

1. Promotion of Non-Structural, Non-Specialist Positions.
2. Employee Contract Monitoring Application and E-signing of Employment Agreements.
3. Talent Retention Program.
4. Development of a Competency Dictionary and Competency Evaluation.
5. Utilization of the WEST application to integrate employee-related information.
6. Centralization of Outsourcing (OS) for more controlled workforce management.
7. Development of the HC-Desk Application as a digitalization of performance management processes in Planning (IPP) and KPI Monitoring (IPT).

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8. Implementasi Program Waskita Raih Sehat (WARAS) 2025.

Tidak hanya keunggulan dalam hal Human Capital, operasional WSBP juga dijalankan dengan pengaplikasian Teknologi Informasi yang andal dan memadai. WSBP mengembangkan teknologi informasi untuk mendorong daya saing dan bertujuan agar proses pengembangan dan penerapan TI berjalan efisien dan dapat memberikan nilai tambah.

Di tahun 2025, WSBP melakukan pengembangan TI di antaranya:

1. Pengembangan Dashboard Korporasi

Integrasi data antar modul semakin luas mencakup produksi, keuangan, dan komersial, dengan fokus pada penyempurnaan analisis. Beberapa *dashboard* baru yang telah selesai dan digunakan oleh WSBP sebagai berikut:

- *Dashboard* Kontrak dan Analisa Kontrak.
- *Dashboard* Monitoring Laba -Rugi Plant- Otomatisasi varians biaya aktual.
- *Dashboard* Persediaan.
- *Dashboard* Piutang.
- *Dashboard* Beban, Utang, Aset masih dalam proses pengembangan.

2. Implementasi Data Loss Prevention (DLP)

Uji coba *Proofpoint* dan *Trellix* telah dilakukan pada Juli–Agustus 2025. Hasil evaluasi menunjukkan efektivitas proteksi data >98% terhadap *unauthorized* transfer. Rencana implementasi penuh DLP dijadwalkan pada TW IV 2025 sebagai bagian program *Cyber Security Enhancement*.

3. Change Request (CR) SAP

WSBP melakukan penyelesaian dan UAT beberapa *Change Request*:

- Modul PS (*Project System*): penambahan pelacakan rekondisi alat.
- Modul PM (*Plant Maintenance*): integrasi biaya aktual per alat.
- Modul SD (*Sales & Distribution*): otomatisasi *approval* kontrak baru. Seluruh CR berjalan dalam kontrak Managed Services SAP Functional, Abap & Basis yang sudah diperpanjang hingga Desember 2025.

8. Implementation of the Waskita Raih Sehat (WARAS) 2025 Program.

Not only in terms of Human Capital excellence, WSBP's operations are also conducted with the application of reliable and adequate Information Technology. WSBP develops information technology to boost competitiveness, with the aim of ensuring that the IT development and implementation process runs efficiently and delivers added value.

In 2025, WSBP carried out the following IT developments:

1. Corporate Dashboard Development

Data integration across modules has been expanded to cover production, finance, and commercial functions, with a focus on enhancing analytics. Several new dashboards have been completed and are currently in use by WSBP, as follows:

- Contract Dashboard and Contract Analysis.
- Plant Profit & Loss Monitoring Dashboard, Automation of actual cost variances.
- Inventory Dashboard.
- Receivables Dashboard.
- Expenses, Payables, and Assets Dashboard, currently under development.

2. Data Loss Prevention (DLP) Implementation

Pilot testing of *Proofpoint* and *Trellix* was conducted in July–August 2025. Evaluation results indicated a data protection effectiveness rate of >98% against unauthorized transfers. Full DLP implementation is scheduled for Q4 2025 as part of the *Cyber Security Enhancement* program.

3. SAP Change Requests (CR)

WSBP completed and conducted User Acceptance Testing (UAT) for several Change Requests:

- PS Module (*Project System*): addition of equipment reconditioning tracking.
- PM Module (*Plant Maintenance*): integration of actual costs per equipment unit.
- SD Module (*Sales & Distribution*): automation of new contract approvals. All CRs are being carried out under the SAP Functional, ABAP & Basis Managed Services contract, which has been extended through December 2025.

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4. Disaster Recovery Plan SAP on Azure

Telah dilaksanakan DR *Drill* tanggal 20 Agustus 2025, dengan hasil:

- RPO: 4 menit.
- RTO: ± 15 menit.
- Proses *failover-failback* berhasil tanpa kehilangan data.

Implementasi DRP ini menjadi bukti efektivitas penerapan PW-DRP dan BIA di lingkungan WSBP.

4. SAP on Azure Disaster Recovery Plan

A DR Drill was conducted on August 20, 2025, with the following results:

- RPO: 4 minutes.
- RTO: ± 15 minutes.
- The *failover-failback* process was completed successfully with no data loss.

The implementation of this DRP serves as evidence of the effective application of PW-DRP and BIA within the WSBP environment.

5. Pengembangan Aplikasi Risk Management

Aplikasi *Risk Management & Key Risk Indicator* (ORM/ERM) telah *Go Live* 15 September 2025, mendukung pelaporan risiko berbasis *dashboard* KRI dan Risk Heatmap. Aplikasi ini menjadi bagian tindak lanjut dari proposal investasi Pengembangan Aplikasi Risiko 2024.

5. Risk Management Application Development

The Risk Management & Key Risk Indicator (ORM/ERM) Application went live on September 15, 2025, supporting risk reporting based on a KRI dashboard and Risk Heatmap. This application forms part of the follow-up to the 2024 Risk Application Development investment proposal.

6. Pengembangan Aplikasi HR (KPI Digital)

Aplikasi KPI Divisi & Individu yang menggantikan *Teamflect* telah *Go Live* 1 Agustus 2025. Integrasi dengan struktur organisasi baru selesai, dan sistem digunakan untuk penilaian kinerja TW III.

6. HR Application Development (Digital KPI)

The Divisional & Individual KPI Application, replacing *Teamflect*, went live on August 1, 2025. Integration with the new organizational structure has been completed, and the system was utilized for Q3 performance assessments.

7. CRM (Customer Relationship Management)

Modul TKMR dan QHSE CRM telah menyelesaikan tahap *User Acceptance Test* (UAT) pada September 2025. *Go Live* ditargetkan pada TW IV 2025, mendukung *pipeline marketing & complaint handling* digital.

7. CRM (Customer Relationship Management)

The TKMR and QHSE CRM modules completed the User Acceptance Test (UAT) stage in September 2025. Go-live is targeted for Q4 2025, supporting the digital marketing pipeline and complaint handling.

8. SOC Development (Wazuh + Elastic Stack)

Integrasi Wazuh Manager dengan Elasticsearch dan Kibana (server 10.10.2.70) telah selesai. *Dashboard* keamanan aktif menampilkan *alert endpoint*, *firewall*, dan log SAP. Rasio insiden *critical* yang berhasil ditangani otomatis mencapai 98%.

8. SOC Development (Wazuh + Elastic Stack)

Integration of Wazuh Manager with Elasticsearch and Kibana (server 10.10.2.70) has been completed. The active security dashboard displays endpoint alerts, firewall notifications, and SAP logs. The ratio of critical incidents successfully handled automatically reached 98%.

Direksi percaya bahwa pengelolaan Human Capital dan pengembangan TI yang semakin optimal, dilakukan untuk meningkatkan kinerja Perusahaan untuk hadirkan masa depan bisnis yang berkelanjutan. Dengan demikian, melalui pengembangan ini WSBP dapat tumbuh lebih tangguh.

The Board of Directors believes that increasingly optimal Human Capital management and IT development are undertaken to enhance the Company's performance and deliver a sustainable business future. Through these developments, WSBP will be able to grow more resiliently.

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PENERAPAN TATA KELOLA PERUSAHAAN YANG BAIK

Direksi senantiasa memastikan bahwa penerapan tata kelola di lingkungan WSBP telah sesuai dengan prinsip utama GCG meliputi transparansi, akuntabilitas, tanggung jawab, independensi, serta kewajaran. WSBP juga mengadopsi ketentuan Peraturan Menteri BUMN No. PER-2/MBU/03/2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara ke dalam Pedoman perusahaan. Penerapan ini selaras dengan cita-cita WSBP untuk mewujudkan penyelenggaraan tata kelola perusahaan yang terintegrasi dengan aspek lainnya.

WSBP juga menetapkan Peta Jalan/*Roadmap* Penerapan Tata Kelola Perusahaan yang Baik tahun 2023-2027 ke dalam 3 (tiga) fase yaitu fase *Governance Establishment* (2023-2024), fase *Governance Nourishment* (2025-2026), dan fase *Governance Excellence* (2027-2028). *Roadmap* GCG 2023-2027 berorientasi pada penguatan tata kelola pada berbagai aspek antara lain pengendalian internal, Human Capital, hingga teknologi informasi. Implementasi dari *roadmap* tersebut akan dievaluasi secara berkala oleh Direksi untuk memastikan bahwa *Key Performance Indicators* tahunan dapat tercapai dengan baik sesuai target. Langkah ini dilakukan untuk mencapai tujuan jangka panjang penerapan tata kelola WSBP yang terintegrasi.

Di tahun 2025 WSBP fokus pada fase *Governance Nourishment* dengan orientasi pada peningkatan kompetensi *corporate governance agent* secara berkelanjutan. Berdasarkan *roadmap* yang telah disusun, di tahun 2025 WSBP telah melaksanakan:

- Penyusunan/Pemutakhiran kebijakan Informasi beserta prosedur keamanan IT.
- Penerapan manajemen Risiko IT.
- Penerapan evaluasi Pedoman Tata Kelola IT.
- Pemetaan kompetensi dengan merujuk pada proses bisnis yang ada.
- Pelaksanaan evaluasi jaminan kualitas Fungsi Audit Internal.
- Pelaksanaan evaluasi atas efektivitas pengendalian intern, manajemen Risiko dan Tata Kelola perusahaan.
- Melaksanakan *assessment* GCG mengacu pada ACGS.

IMPLEMENTATION OF GOOD CORPORATE GOVERNANCE

The Board of Directors consistently ensures that the implementation of governance within WSBP is in accordance with the core principles of Good Corporate Governance (GCG), encompassing transparency, accountability, responsibility, independence, and fairness. WSBP has also adopted the provisions of State-Owned Enterprise Ministerial Regulation No. PER-2/MBU/03/2023 concerning Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises into the Company's guidelines. This implementation is aligned with WSBP's aspiration to achieve integrated corporate governance across all relevant aspects.

WSBP has also established a Good Corporate Governance Implementation Roadmap for 2023–2027, structured into three phases: the Governance Establishment phase (2023–2024), the Governance Nourishment phase (2025–2026), and the Governance Excellence phase (2027–2028). The GCG Roadmap 2023–2027 is oriented toward strengthening governance across various aspects, including internal controls, Human Capital, and information technology. The implementation of this roadmap will be periodically evaluated by the Board of Directors to ensure that annual Key Performance Indicators are achieved in accordance with the set targets. This measure is undertaken to fulfill the long-term objective of integrated GCG implementation at WSBP.

In 2025, WSBP focused on the Governance Nourishment phase, with an orientation toward the continuous enhancement of corporate governance agent competencies. In accordance with the established roadmap, WSBP carried out the following in 2025:

- Formulation/updating of Information policies and IT security procedures.
- Implementation of IT Risk management.
- Implementation of the IT Governance Guidelines evaluation.
- Competency mapping with reference to existing business processes.
- Execution of quality assurance evaluation of the Internal Audit Function.
- Execution of evaluations on the effectiveness of internal controls, Risk management, and corporate Governance.
- Conducting a GCG assessment with reference to the ACGS.

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Selain itu, WSBP telah melakukan penilaian atas penerapan tata kelola Perusahaan. Penilaian dilakukan oleh Pusat Pengembangan Akuntansi dan Keuangan (PPA&K) dengan memperoleh hasil 85,440 atau kategori “Sangat Baik”. Dari hasil evaluasi dan penilaian GCG untuk tahun buku 2024 menghasilkan sebanyak 9 (sembilan) rekomendasi yang dijadikan sebagai AOI. Di tahun 2025, WSBP telah berhasil menyelesaikan tindak lanjut terhadap 7 (tujuh) rekomendasi atau mencakup 77,78% dari total rekomendasi.

Hingga 31 Desember 2025, Perusahaan memperoleh penghargaan yang berkaitan dengan tata kelola di antaranya:

1. ESG Perusahaan Terbaik dari 14th Anugerah BUMN 2025 oleh BUMN Track.
2. 4 Star (Gold) WSO Indonesia Safety Culture Award (WISCA) 2025.
3. TOP GRC Awards 2025, 5 Star dan The Most Committed GRC Leader.
4. SWA Corporate Secretary Champion 2025.

PENILAIAN KINERJA KOMITE DAN ORGAN PENDUKUNG DIREKSI

Direksi bersama perangkat manajemen perusahaan senantiasa proaktif dalam memastikan strategi Perusahaan telah diimplementasikan dengan tepat. WSBP telah membentuk Komite Tata Kelola & Manajemen Risiko Kegiatan Manufaktur, Konstruksi, dan Investasi (“Komite TKMR”) yang memiliki tugas untuk melakukan analisa, menyusun kajian dari berbagai disiplin (teknis, keuangan, hukum, risiko), serta memberikan rekomendasi kepada Manajemen mengenai tender atau proyek yang akan diikuti oleh perusahaan. Komite TKMR yang terdiri dari berbagai fungsi di perusahaan telah memiliki pedoman yang jelas dan komprehensif sebagai acuan melaksanakan pekerjaan

Dalam menjalankan fungsinya, Direksi juga didukung oleh Divisi Corporate Secretary dan Divisi Internal Audit. Organ pendukung ini memberikan kontribusi yang signifikan dalam memperkuat transparansi operasional, memastikan kepatuhan terhadap regulasi yang berlaku, serta mendukung pencapaian kinerja optimal Perusahaan.

Furthermore, WSBP conducted an assessment of the Company's governance implementation. The assessment was carried out by the Indonesian Financial Transaction Reports and Analysis Center (PPA&K) with a score of 85.440 or a “Excellent” category. The GCG evaluation and assessment for fiscal year 2024 produced a total of 9 (nine) recommendations, which were designated as Areas of Improvement (AOI). In 2025, WSBP successfully completed follow-up actions on 7 (seven) of the recommendations, covering 77.78% of the total recommendations.

As of December 31, 2025, the Company received the following governance-related awards:

1. Best ESG Company at the 14th Anugerah BUMN 2025 by BUMN Track.
2. 4 Star (Gold) at the WSO Indonesia Safety Culture Award (WISCA) 2025.
3. 5 Star and The Most Committed GRC Leader at the TOP GRC Awards 2025.
4. SWA Corporate Secretary Champion 2025.

PERFORMANCE ASSESSMENT OF BOARD OF DIRECTORS’ SUPPORTING COMMITTEES AND ORGANS

The Board of Directors, together with the Company's management, remains consistently proactive in ensuring that the Company's strategies are implemented appropriately. WSBP has established the Governance & Risk Management Committee for Manufacturing, Construction, and Investment Activities (“TKMR Committee”), which is tasked with conducting analyses, preparing reviews from various disciplines (technical, financial, legal, and risk), and providing recommendations to Management regarding tenders or projects to be pursued by the Company. The TKMR Committee, comprising representatives from various functions within the Company, operates under clear and comprehensive guidelines as a reference for carrying out its work.

In carrying out its functions, the Board of Directors is also supported by the Corporate Secretary Division and the Internal Audit Division. These supporting organs make a significant contribution to strengthening operational transparency, ensuring compliance with applicable regulations, and supporting the achievement of the

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Di sepanjang tahun 2025, Divisi Corporate Secretary dan Divisi Internal Audit telah menjalankan tugas dan tanggung jawabnya yang baik dan sesuai dengan pedoman kerja. Begitupun dengan organ tata kelola lainnya, seluruh organ berkolaborasi secara harmonis guna memastikan setiap potensi hambatan dapat dikelola dengan tepat demi tercapainya target dan tujuan besar Perusahaan.

Direksi memastikan bahwa fungsi pengawasan, pengendalian, dan pemberian masukan tetap berjalan secara efektif melalui struktur organisasi dan mekanisme kerja yang ada. Setiap fungsi terkait telah dilaksanakan oleh unit kerja sesuai tugas dan tanggung jawabnya, serta dikoordinasikan secara langsung oleh Direksi.

Direksi secara berkala melakukan evaluasi atas pelaksanaan fungsi-fungsi tersebut guna memastikan efektivitas pengendalian internal, kepatuhan terhadap regulasi, serta pencapaian tujuan strategis Perusahaan.

IMPLEMENTASI MANAJEMEN RISIKO

Direksi WSBP menyadari bahwa penerapan manajemen risiko yang terintegrasi dalam setiap aspek operasional Perusahaan merupakan faktor kunci untuk menciptakan nilai jangka panjang. Dalam implementasinya, WSBP telah membangun sistem manajemen risiko yang komprehensif, WSBP tidak hanya dapat mengidentifikasi dan mengelola risiko yang ada, tetapi juga memanfaatkan peluang yang muncul menjadi nilai yang positif. Upaya ini dilakukan untuk menghadirkan kinerja WSBP yang optimal dan menyeluruh.

Mengenai manajemen risiko, manajemen telah menerapkan standar ketentuan berdasarkan Surat Keputusan Direksi No. 231/SK/WBP/PEN/2024, tanggal 20 Desember 2024 dan mengintegrasikan dengan COSO Enterprise Risk Management – Integrated Framework (COSO ERM) yang dikembangkan oleh The Committee of Sponsoring. Selain itu, WSBP juga telah memiliki ISO 31000:2018 dalam pengelolaan risiko di Perusahaan.

Dalam praktiknya, seluruh organ terlibat aktif dalam pengelolaan risiko Perusahaan. Organ pengelola risiko terdiri dari Dewan Komisaris, Direksi, Komite Audit, Komite Pemantau Risiko dan Tata Kelola Terintegrasi, Direktur

Company's optimal performance. Throughout 2025, the Corporate Secretary Division and the Internal Audit Division have carried out their duties and responsibilities effectively and in accordance with their respective work guidelines. Similarly, all other governance organs collaborate harmoniously to ensure that every potential obstacle is managed appropriately, in pursuit of the Company's targets and overarching objectives.

The Board of Directors ensures that the oversight, control, and advisory functions continue to operate effectively through the existing organizational structure and working mechanisms. Each relevant function has been carried out by the respective work units in accordance with their duties and responsibilities, and is coordinated directly by the Board of Directors.

The Board of Directors periodically evaluates the implementation of these functions to ensure the effectiveness of internal controls, compliance with regulations, and the achievement of the Company's strategic objectives.

RISK MANAGEMENT IMPLEMENTATION

The Board of Directors of WSBP recognizes that the implementation of integrated risk management across every aspect of the Company's operations is a key factor in creating long-term value. In its implementation, WSBP has built a comprehensive risk management system through which the Company is not only able to identify and manage existing risks, but also to leverage emerging opportunities into positive value. These efforts are undertaken to deliver optimal and comprehensive performance for WSBP.

With regard to risk management, management has applied standards based on Board of Directors' Decree No. 231/SK/WBP/PEN/2024, dated December 20, 2024, and has integrated these with the COSO Enterprise Risk Management – Integrated Framework (COSO ERM) developed by the Committee of Sponsoring Organizations. In addition, WSBP has also adopted ISO 31000:2018 in the management of risk within the Company.

In practice, all organs are actively involved in the management of the Company's risks. The risk management organs consist of the Board of Commissioners, the Board of Directors, the Audit Committee, the Integrated Risk

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yang membidangi Pengelolaan Risiko, Direktur yang membidangi Pengelolaan Keuangan, Unit Kerja Manajemen Risiko (Lini kedua), Internal Audit (Lini ketiga), dan Pemilik Risiko (Lini Pertama).

Di tahun 2025, WSBP telah menetapkan *Corporate Risk Profile* (CRP) dengan Jumlah Risiko Negatif (*Downside*) sebanyak 9 (sembilan) risiko. WSBP juga telah melakukan evaluasi terhadap Sistem Manajemen Risiko Perusahaan melalui penilaian Indeks Kematangan Risiko (*Risk Maturity Index/RMI*). Hasil penilaian RMI dinyatakan bahwa WSBP dalam Fase Berkembang (*Emerging Phase*). Secara berkala, WSBP juga telah melakukan tindak lanjut rekomendasi RMI berdasarkan Penetapan Peta Jalan (*Roadmap*) Perbaikan Penerapan Manajemen Risiko di tahun 2025.

Sejak Januari hingga Desember 2025, Direksi juga merancang program pelatihan dan sertifikasi di bidang manajemen risiko. Program ini dirancang untuk memastikan bahwa setiap individu yang terlibat memiliki kompetensi yang memadai dalam menghadapi tantangan risiko. Di tahun 2025, terdapat sebanyak 16 program pengembangan dan pelatihan mengenai manajemen risiko yang dilaksanakan oleh internal atau pun pihak eksternal.

Lebih lanjut, Direksi tengah melengkapi pemenuhan kualifikasi terhadap organ pengelola risiko melalui uji sertifikasi. Di tahun 2025, terdapat sebanyak 6 orang yang telah memiliki sertifikasi manajemen risiko yaitu 1 orang Dewan Komisaris dan 1 orang Direksi dengan Certified Risk Governance Professional, serta 1 orang Unit Manajemen Risiko dan 3 orang Internal Audit dengan Certified Risk Management Officer.

Dengan demikian, Direksi menilai bahwa implementasi sistem manajemen risiko WSBP di tahun 2025 telah dijalankan secara efektif dan optimal. Langkah ini dilakukan untuk menjamin bahwa operasional telah dilengkapi dengan sistem manajemen risiko yang berkualitas dan memadai. Sehingga akan menghasilkan kontribusi positif bagi keberlanjutan bisnis WSBP di masa mendatang.

Monitoring and Governance Committee, the Director Overseeing Risk Management, the Director Overseeing Financial Management, the Risk Management Work Unit (Second Line), Internal Audit (Third Line), and Risk Owners (First Line).

In 2025, WSBP established a Corporate Risk Profile (CRP) comprising a total of 9 (nine) Negative Risks (Downside). WSBP also conducted an evaluation of the Company's Risk Management System through a Risk Maturity Index (RMI) assessment. The RMI assessment results indicated that WSBP is in the Emerging Phase. On a periodic basis, WSBP has also followed up on RMI recommendations in accordance with the established Risk Management Implementation Improvement Roadmap for 2025.

From January through December 2025, the Board of Directors also designed training and certification programs in the field of risk management. These programs are designed to ensure that every individual involved possesses adequate competencies to address risk challenges. In 2025, a total of 16 risk management development and training programs were conducted, both internally and by external parties.

Furthermore, the Board of Directors is in the process of fulfilling the qualification requirements for risk management organs through certification examinations. In 2025, a total of 6 (six) individuals hold risk management certifications, namely 1 (one) member of the Board of Commissioners and 1 (one) member of the Board of Directors with the Certified Risk Governance Professional designation, as well as 1 (one) member of the Risk Management Unit and 3 (three) members of Internal Audit with the Certified Risk Management Officer designation.

Accordingly, the Board of Directors is of the view that the implementation of WSBP's risk management system in 2025 has been carried out effectively and optimally. This measure is undertaken to ensure that operations are supported by a quality and adequate risk management system, thereby generating a positive contribution to the sustainability of WSBP's business going forward.

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PENERAPAN WHISTLEBLOWING SYSTEM

Sistem pelaporan pelanggaran/ *Whistle Blowing System* (WBS) di WSBP mengacu pada ketentuan Keputusan Direksi No. 9/SK/WBP/ PEN/2024 tanggal 30 Januari 2024. Di dalamnya memuat hal-hal mengenai lingkup dan tujuan kebijakan, struktur pengelolaan WBS, pelaporan pelanggaran, tindak lanjut bagi terlapor, perlindungan terhadap pelapor, pemantauan tindak lanjut pelaporan pelanggaran, dan revaluasi sistem pelaporan WBS.

Dalam implementasinya, Direksi menugaskan Kepala Divisi Internal Audit sebagai penanggung jawab terkait WBS. Implementasi WBS dilakukan untuk mendeteksi kecurangan secara lebih cepat dan memungkinkan penanganan yang lebih tepat waktu. Sistem ini juga terintegrasi dengan aktivitas mengenai pemberantasan korupsi, suap, penyimpangan perilaku, dan praktik kecurangan lainnya.

Direksi telah menyediakan akses laporan pengaduan melalui wbs@waskitaprecast.co.id dan website khusus di laman <https://waskitaprecast.co.id/whistleblowing-system/> kepada umum. Selain itu, laporan pelanggaran juga bisa disampaikan langsung kepada tim pengelola WBS dengan datang langsung ke kantor pusat WSBP. Akses pelaporan ini bertujuan agar pelapor dapat menyampaikan pengaduan secara mudah diakses dan cepat untuk di tindak.

Laporan dapat disampaikan melalui berbagai saluran, dengan jaminan kerahasiaan dan perlindungan dari tindakan balasan. Setiap pengaduan diverifikasi oleh Tim WBS, yang terdiri dari Divisi Internal Audit, Corporate Secretary, Legal, dan Kepatuhan & Manajemen Risiko, sebelum diteruskan untuk investigasi lebih lanjut. Proses tindak lanjut dilakukan secara independen, dengan hasil yang dilaporkan kepada Dewan Komisaris dan Direksi untuk memastikan tindakan perbaikan yang sesuai.

Direksi juga menjamin adanya perlindungan bagi pelapor, dan memastikan bahwa informasi yang diberikan dapat diproses dengan aman dan ditindaklanjuti secara profesional. Dimana setiap indikasi pelanggaran terhadap pedoman perilaku atau disiplin lainnya akan diteruskan kepada Tim WBS untuk ditindaklanjuti.

WHISTLEBLOWING SYSTEM IMPLEMENTATION

The Whistleblowing System (WBS) at WSBP is governed by the provisions of Board of Directors' Decree No. 9/SK/WBP/PEN/2024, dated January 30, 2024. It covers matters relating to the scope and objectives of the policy, the WBS management structure, violation reporting, follow-up actions for reported parties, whistleblower protection, monitoring of violation report follow-up, and review of the WBS reporting system.

In practice, the Board of Directors has assigned the Vice President of Internal Audit as the person responsible for the WBS. The WBS is implemented to detect fraud more quickly and to enable more timely handling. The system is also integrated with activities relating to the eradication of corruption, bribery, misconduct, and other fraudulent practices.

The Board of Directors has provided public access to submit reports via wbs@waskitaprecast.co.id and a dedicated website at <https://waskitaprecast.co.id/whistleblowing-system/>. In addition, violation reports may also be submitted directly to the WBS management team in person at WSBP's head office. This reporting access is intended to enable whistleblowers to submit complaints in a manner that is easily accessible and can be acted upon promptly.

Reports may be submitted through various channels, with guarantees of confidentiality and protection from retaliatory actions. Each complaint is verified by the WBS Team, comprising the Internal Audit Division, Corporate Secretary, Legal, and Compliance & Risk Management, prior to being forwarded for further investigation. The follow-up process is conducted independently, with results reported to the Board of Commissioners and the Board of Directors to ensure that appropriate corrective actions are taken.

The Board of Directors also guarantees protection for whistleblowers, ensuring that the information provided can be processed securely and followed up professionally. Any indication of a violation of the code of conduct or other disciplinary matters will be forwarded to the WBS Team for follow-up.

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Di tahun 2025, melalui tim pengelola WBS terdapat 13 laporan yang masuk, dimana terdapat 3 (tiga) laporan yang sedang proses tindak lanjut dan 10 (sepuluh) laporan Tidak dapat tindaklanjuti. Terkait laporan yang tidak dapat ditindaklanjuti karena tidak ada kaitannya dengan WBS dan informasi yang diberikan pelapor tidak berlanjut atau tanpa respons. Dalam hal merespons laporan WBS yang diterima, tim pengelolaan WBS telah menindaklanjuti aduan yang masuk dalam kurun waktu tiga (3) bulan sejak aduan pertama dan melakukan rapat koordinasi Tim WBS beserta pembentukan Tim Investigasi.

Secara umum, sistem WBS cukup efektif dalam meningkatkan transparansi dan kepatuhan. Namun, untuk meningkatkan efektivitasnya, Perusahaan dapat memperkuat sosialisasi WBS untuk seluruh *Stakeholder* baik di dalam Internal Perusahaan maupun rekanan Perusahaan, memastikan aksesibilitas sistem pelaporan, serta meningkatkan pemantauan atas penyelesaian kasus. Hal ini akan memastikan bahwa mekanisme WBS berfungsi optimal dalam mendukung tata kelola Perusahaan yang baik (*Good Corporate Governance*).

KOMITMEN TERHADAP PENERAPAN TANGGUNG JAWAB SOSIAL & LINGKUNGAN

Komitmen terhadap keberlanjutan dilakukan Direksi melalui realisasi Tanggung Jawab Sosial dan Lingkungan (TJSL) yang diselaraskan dengan pencapaian Tujuan Pembangunan Berkelanjutan (*Sustainable Development Goals/SDGs*). Langkah nyata dilakukan dengan pemberian nilai manfaat kepada para pemangku kepentingan melalui aktivitas TJSL yang berkelanjutan.

WBSBP senantiasa merumuskan program TJSL dengan penuh keseriusan dan berbobot. Dalam hal ini, Direksi dan manajemen melakukan penelaahan terhadap dampak ekonomi, lingkungan, dan sosial yang ditimbulkan dari aktivitas bisnis perusahaan. Selanjutnya menentukan fokus kegiatan dan agenda untuk realisasi program TJSL.

In 2025, the WBS management team received a total of 13 reports, of which 3 (three) reports are currently in the process of being followed up, and 10 (ten) reports were deemed not actionable. The reports that could not be followed up were either unrelated to the WBS or the information provided by the whistleblower was not continued or received no response. In responding to WBS reports received, the WBS management team has followed up on submitted complaints within three (3) months from the initial complaint and has conducted WBS Team coordination meetings along with the formation of an Investigation Team.

In general, the WBS has been sufficiently effective in enhancing transparency and compliance. However, to further improve its effectiveness, the Company may strengthen WBS awareness for all Stakeholders, both within the Company and among its business partners, ensure the accessibility of the reporting system, and enhance monitoring of case resolution. This will ensure that the WBS mechanism functions optimally in supporting Good Corporate Governance.

COMMITMENT TO THE IMPLEMENTATION OF SOCIAL AND ENVIRONMENTAL RESPONSIBILITY

The Board of Directors' commitment to sustainability is realized through the implementation of Social and Environmental Responsibility (CSR), aligned with the achievement of the Sustainable Development Goals (SDGs). Concrete steps are taken by delivering value and benefits to stakeholders through sustainable CSR activities.

WBSBP consistently formulates its CSR programs with a high degree of seriousness and substance. In this regard, the Board of Directors and management conduct a review of the economic, environmental, and social impacts arising from the Company's business activities, and subsequently determine the focus of activities and agenda for the realization of CSR programs.

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Aktivitas realisasi program TJSL yang dilakukan WSBP di sepanjang tahun 2025 meliputi:

CSR program activities carried out by WSBP throughout 2025 include:

No	Program Kerja 2025 2025 Work Program	Realisasi Realization
1	Kegiatan TJSL CSR Activities	WSBP telah menyalurkan dana sebesar Rp1.056.805.820,- dalam kegiatan TJSL Perusahaan, di antaranya: • WSBP Inspiring Kindness: Donor Darah. • Mudik Gratis Bersama BUMN 2025. • WSBP Inspiring Kindness: TJSL Perayaan Hari Raya Keagamaan. • WSBP Inspiring Kindness: TJSL Santunan. • WSBP Inspiring Kindness: Belajar Beton Goes to School. • WSBP Inspiring Kindness: Girls on Site. • WSBP Inspiring Kindness: Piles of Sustainability. • WSBP Inspiring Kindness: TJSL Perbaikan Sarana dan Prasarana Area Unit Operasional. WSBP has disbursed a total of Rp1,056,805,820 in Company CSR activities, including: • WSBP Inspiring Kindness: Blood Donation. • Free 2025 Homecoming Trip with BUMN. • WSBP Inspiring Kindness: CSR for Religious Holiday Celebrations. • WSBP Inspiring Kindness: CSR Charitable Assistance. • WSBP Inspiring Kindness: Belajar Beton Goes to School. • WSBP Inspiring Kindness: Girls on Site. • WSBP Inspiring Kindness: Piles of Sustainability. • WSBP Inspiring Kindness: CSR for Improvement of Facilities and Infrastructure in Operational Unit Areas.
2	Kegiatan Srikandi WSBP Srikandi WSBP Activities	Inspirational Sharing Session dalam rangka memperingati Hari Kartini 2025 Inspirational Sharing Session in commemoration of Kartini Day 2025
3	Kegiatan Komunitas Internal WSBP WSBP Internal Community Activities	• Komunitas Running di BTN Jakarta International Marathon 2025. • Lomba Badminton HUT 11 WSBP. • Lomba Tennis Meja HUT 11 WSBP. • Lomba e-Sport HUT 11 WSBP. • Lomba Badminton HUT 65 PT Waskita Karya (Persero) Tbk. • Lomba Tennis Meja HUT 65 PT Waskita Karya (Persero) Tbk. • Lomba Mini Soccer HUT 65 PT Waskita Karya (Persero) Tbk • Running Community at the BTN Jakarta International Marathon 2025. • Badminton Competition for WSBP's 11th Anniversary. • Table Tennis Competition for WSBP's 11th Anniversary. • E-Sports Competition for WSBP's 11th Anniversary. • Badminton Competition for PT Waskita Karya (Persero) Tbk's 65th Anniversary. • Table Tennis Competition for PT Waskita Karya (Persero) Tbk's 65th Anniversary. • Mini Soccer Competition for PT Waskita Karya (Persero) Tbk's 65th Anniversary.
4	Kegiatan Sponsorship Sponsorship Activities	Telah menyalurkan dana Sponsorship sebesar Rp459.000.000 ke berbagai acara eksternal A total of Rp459,000,000 in sponsorship funds has been disbursed across various external events.

Di tahun 2025, WSBP memperkuat komitmen keberlanjutan melalui peningkatan kesadaran akan lingkungan hidup. WSBP melalui unit-unit pendukung pengelolaan terhadap lingkungan meliputi pengukuran lingkungan hidup, revisi dokumen ukl-upl, pengelolaan limbah B3, pemenuhan legislasi lingkungan, pengelolaan limbah cair produksi, pengelolaan limbah domestik, penghijauan. WSBP telah merealisasikan anggaran sebesar Rp2,30 miliar untuk biaya lingkungan hidup.

WSBP juga telah menerapkan kebijakan yang berfokus pada optimalisasi proses produksi dengan pendekatan berkelanjutan. Perwujudan komitmen tersebut tercermin dari kampanye WSBP melalui inovasi dan pengembangan produk dalam kategori hijau seperti Spun Pile, Rumah Precast, SPRigWP, Mortar Foam, yang bertujuan untuk mengurangi emisi karbon serta limbah produksi.

In 2025, WSBP strengthened its sustainability commitment through enhanced environmental awareness. Through its environmental management supporting units, WSBP carried out activities covering environmental measurement, revision of UKL-UPL documents, hazardous waste (B3) management, environmental legislation compliance, production wastewater management, domestic waste management, and greening initiatives. WSBP has realized a budget of Rp2.30 billion for environmental costs.

WSBP has also implemented policies focused on optimizing the production process through a sustainable approach. This commitment is reflected in WSBP's campaign through innovation and the development of products in the green category, such as Spun Pile, Precast House, SPRigWP, and Mortar Foam, aimed at reducing carbon emissions and production waste.

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Direksi berkomitmen untuk terus menjalankan program-program TJSL sejalan dengan ketentuan Kementerian Badan Usaha Milik Negara melalui PER-02/MBU/03/2023 tentang Program TJSL BUMN yang diselaraskan dengan tujuan pembangunan berkelanjutan atau *Sustainable Development Goals* (SDGs), khususnya dalam mendukung aksi menjaga ekosistem darat dan hubungannya terhadap perubahan iklim, infrastruktur, industri, dan inovasi yang menciptakan kota dan komunitas yang berkelanjutan, serta kesetaraan gender, pendidikan bermutu, dan lainnya dengan program-program TJSL unggulan WSBP Inspiring Kindness seperti Piles of Sustainability, Belajar Beton Goes to School, Girls on Site, dan program-program TJSL WSBP lainnya. Penyelarasan ini menjadi wujud kontribusi Perseroan terhadap agenda pembangunan nasional dan global secara berkelanjutan, dengan memperkuat pengelolaan TJSL dengan pendekatan yang sistematis dan berbasis dampak, yang mencakup perencanaan, pelaksanaan, monitoring, evaluasi, hingga pelaporan yang transparan dan akuntabel.

Dengan fokus pelaksanaan TJSL yang akan tetap mengacu pada empat pilar utama, yaitu Pilar Sosial, Lingkungan, Ekonomi, serta pilar Hukum dan Tata Kelola dengan memastikan pelaksanaan TJSL selaras dengan prinsip *Good Corporate Governance* (GCG), menjunjung tinggi kepatuhan regulasi, serta memperkuat transparansi dan akuntabilitas dalam setiap tahapan implementasinya.

Ke depan, Direksi akan memastikan bahwa pengelolaan TJSL semakin terintegrasi dengan strategi bisnis Perusahaan, berbasis kebutuhan pemangku kepentingan, serta memiliki indikator keberhasilan yang terukur guna menghasilkan dampak jangka panjang. Sinergi dengan pemangku kepentingan, pemerintah daerah, dan komunitas akan terus diperkuat untuk menciptakan nilai bersama (*shared value*) yang berkelanjutan.

Dengan pendekatan ini, WSBP berkomitmen untuk terus menghadirkan kontribusi yang lebih luas, tidak hanya sebagai entitas bisnis, tetapi sebagai bagian dari pembangunan berkelanjutan Indonesia.

The Board of Directors is committed to continuing the implementation of CSR programs in accordance with the provisions of the Ministry of State-Owned Enterprises through PER-02/MBU/03/2023 concerning the BUMN CSR Program, aligned with the Sustainable Development Goals (SDGs), particularly in supporting actions to protect terrestrial ecosystems and their relationship to climate change, infrastructure, industry, and innovation that create sustainable cities and communities, as well as gender equality, quality education, and others, through WSBP's flagship WSBP Inspiring Kindness CSR programs such as Piles of Sustainability, Belajar Beton Goes to School, Girls on Site, and other WSBP CSR programs. This alignment represents the Company's contribution to the national and global development agenda on a sustainable basis, by strengthening CSR management through a systematic and impact-based approach encompassing planning, implementation, monitoring, evaluation, and transparent and accountable reporting.

The focus of CSR implementation will continue to be guided by four main pillars, namely the Social, Environmental, Economic, and Legal and Governance Pillars, ensuring that CSR implementation is aligned with the principles of Good Corporate Governance (GCG), upholds regulatory compliance, and strengthens transparency and accountability at every stage of its implementation.

Going forward, the Board of Directors will ensure that CSR management becomes increasingly integrated with the Company's business strategy, grounded in stakeholder needs, and equipped with measurable success indicators to generate long-term impact. Synergies with stakeholders, local governments, and communities will continue to be strengthened to create sustainable shared value.

Through this approach, WSBP is committed to continuing to deliver broader contributions, not only as a business entity, but as part of Indonesia's sustainable development.

Laporan Direktur Utama

Report of the President Director

PERUBAHAN KOMPOSISI DIREKSI

Hingga 31 Desember 2025, terdapat perubahan komposisi keanggotaan Direksi Perusahaan. Komposisi Direksi Perusahaan di tahun 2025 adalah sebagai berikut:

Tabel Komposisi Keanggotaan Direksi Tahun 2025

Nama Name	Jabatan Position	Dasar Pengangkatan Basis of Appointment	Dasar Pemberhentian Basis of Dismissal	Masa Akhir Jabatan End of Term	Periode Jabatan Term of Office
Berstatus Aktif Menjabat per 31 Desember 2025 Active as of December 31, 2025					
Anak Agung Gede Sumadi	Direktur Utama President Director	Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) tanggal 22 Mei 2025 The Annual General Meeting of Shareholders (AGMS) Resolution dated May 22, 2025	-	-	Ke-1 (2021-2026) 1st (2021–2026)
Fathul Anwar	Direktur Keuangan, Manajemen Risiko & Legal Director of Finance, Risk Management & Legal	Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) tanggal 22 Mei 2025 The Annual General Meeting of Shareholders (AGMS) Resolution dated May 22, 2025	-	-	Ke-1 (2021-2026) 1st (2021–2026)
Itung Prasaja	Direktur Operasi Director of Operations	Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) tanggal 22 Mei 2025 The Annual General Meeting of Shareholders (AGMS) Resolution dated May 22, 2025	-	-	Ke-1 (2021 – 2026) 1st (2021–2026)
Berstatus Tidak Aktif Menjabat per 31 Desember 2025 No Longer Active as of December 31, 2025					
FX Purbayu Ratsunu	Direktur Utama President Directo	Keputusan Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) tanggal 17 Desember 2021 The Extraordinary General Meeting of Shareholders (EGMS) Resolution dated December 17, 2021	Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) tanggal 22 Mei 2025 The Annual General Meeting of Shareholders (AGMS) Resolution dated May 22, 2025	2025	Ke-1 (2021-2025) 1st (2021–2025)

Perubahan 2 (Setelah Periode 31 Desember 2025):

Second Change (After December 31, 2025 Period):

Nama Name	Jabatan Position	Dasar Pengangkatan Basis of Appointment	Masa Jabatan Term of Office
Anak Agung Gede Sumadi	Direktur Utama President Director	Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) tanggal 22 Mei 2025 The Annual General Meeting of Shareholders (AGMS) Resolution dated May 22, 2025	22 Mei 2025 - saat ini May 22, 2025 - present
Koento Wahyudiat	Direktur Keuangan, HCM, dan Manajemen Risiko Director of Finance, HCM, and Risk Management	Keputusan Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) tahun 2026 tanggal 13 Maret 2026. Extraordinary General Meeting of Shareholders (EGMS) 2026 dated March 13, 2026.	13 Maret 2026 - saat ini March 13, 2026 - present

APRESIASI KEPADA SELURUH

Melalui laporan ini, Direksi menyampaikan apresiasi kepada seluruh Insan WSBP atas kontribusi dan kinerja baik yang diberikan kepada Perusahaan. Atas dedikasi tersebut, di tahun 2025 WSBP dapat menjaga laju pertumbuhan dan terus berupaya menghadirkan nilai lebih nilai tambah bagi

APPRECIATION

Through this report, the Board of Directors extends its appreciation to all Insan WSBP for their contributions and commendable performance rendered to the Company. Through such dedication, WSBP was able to maintain its growth trajectory in 2025 and continues to strive to

Laporan Direktur Utama

Report of the President Director

Perusahaan. Direksi berharap kinerja baik ini dapat terus dijaga dan tingkatkan untuk tahun mendatang.

Selain itu, Direksi mengucapkan terima kasih kepada seluruh pemegang saham dan pemangku kepentingan. Melalui kepercayaan dan dukungannya, Direksi dan manajemen mampu menghadirkan nilai tambah dan menjaga keberlanjutan bisnis WSBP di tahun 2025. Kami berharap, di tahun mendatang dapat terus meningkatkan kontribusi dan nilai manfaat kepada para pemegang saham dan pemangku kepentingan. Koordinasi dan komunikasi yang terjalin diharapkan dapat terus dijaga dan senantiasa ditingkatkan.

Direksi juga mengucapkan terima kasih kepada Dewan Komisaris, atas nasihat dan rekomendasinya dalam menjalankan fungsi pengawasan, mampu menjadi api semangat bagi kami. Direksi melihat segala nasihat dan rekomendasi yang diberikan mampu membawa laju pertumbuhan bagi WSBP. Kami berharap, koordinasi yang baik ini dapat terus di tingkatkan untuk periode tahun berikutnya.

Direksi melihat, segala aktivitas dan pencapaian yang terjadi sejak Januari hingga Desember 2025 merupakan kontribusi positif yang perlu untuk di tingkatkan. Dengan strategi dan kebijakan strategis yang telah ditetapkan, mampu menghadapi kendala dan tantangan dalam menjalani operasional Perusahaan. Kami percaya, bahwa WSBP dapat terus tumbuh positif dan semakin menguatkan langkah keberlanjutan di masa depan.

deliver greater added value for the Company. The Board of Directors hopes that this strong performance can be sustained and further improved in the years ahead.

Furthermore, the Board of Directors extends its gratitude to all shareholders and stakeholders. Through their trust and support, the Board of Directors and management have been able to deliver added value and sustain the continuity of WSBP's business in 2025. We hope that in the coming years, we will continue to enhance our contributions and the value of benefits delivered to shareholders and stakeholders. The coordination and communication that has been established is hoped to be consistently maintained and continually improved.

The Board of Directors also extends its gratitude to the Board of Commissioners for their advice and recommendations in carrying out their supervisory function, which has served as a source of inspiration and motivation for us. The Board of Directors regards all advice and recommendations provided as instrumental in driving WSBP's growth trajectory. We hope that this productive coordination can continue to be strengthened in the periods ahead.

The Board of Directors views all activities and achievements that have taken place from January through December 2025 as positive contributions that warrant further enhancement. With the strategies and strategic policies that have been established, the Company has been able to navigate the obstacles and challenges encountered in the course of its operations. We are confident that WSBP will continue to grow positively and further strengthen its sustainability journey in the future.

Jakarta, 30 April 2026

Jakarta, April 30, 2026

Direktur Utama PT Waskita Beton Precast Tbk
President Director of PT Waskita Beton Precast Tbk

ANAK AGUNG GEĐE SUMADI
Direktur Utama
President Director

Surat Pernyataan Anggota Direksi dan Anggota Dewan Komisaris Tentang Tanggung Jawab Atas Laporan Tahunan 2025 PT Waskita Beton Precast Tbk

Kami yang bertanda tangan di bawah ini menyatakan bahwa semua informasi dalam Laporan Tahunan PT Waskita Beton Precast Tbk tahun 2025 telah dimuat secara lengkap dan bertanggung jawab penuh atas kebenaran isi Laporan Tahunan Perusahaan. Demikian pernyataan ini dibuat dengan sebenarnya.

Jakarta, 30 April 2026

DEWAN KOMISARIS BOARD OF COMMISSIONERS



INDRA UTAMA
Komisaris Utama
President Commissioner



AHMAD SUBAGYA
Komisaris Independen
Independent Commissioner



HERI SEBAYANG
Komisaris Independen
Independent Commissioner



Statement of Board of Directors and Board of Commissioners on Accountability for the 2025 Annual Report of PT Waskita Beton Precast Tbk

We, the undersigned, hereby declare that the entire information in the 2025 Annual Report of PT Waskita Beton Precast Tbk has been presented in full and are solely accountable for the accuracy of the contents of the Company's Annual Report. This statement is made truthfully.

Jakarta, April 30, 2026

DIREKSI **BOARD OF DIRECTORS**

ANAK AGUNG GEDE SUMADI
Direktur Utama
President Director

KOENTO WAHYUDIAT
Direktur Keuangan, HCM, dan Manajemen Risiko
Director of Finance, HCM, and Risk Management





03

Profil Perusahaan Company Profile

PT Waskita Beton Precast Tbk (WSBP) merupakan Perusahaan yang bergerak dalam industri manufaktur Beton Precast dan Beton Readymix.

PT Waskita Beton Precast Tbk (WSBP) is a company engaged in the precast and readymix concrete manufacturing industry.



Informasi Perusahaan

Company Information

	Nama Perusahaan Company Name	PT Waskita Beton Precast Tbk
	Nama Singkat Nickname	WSBP
	Bidang Usaha Line of Business	Industri manufaktur Beton Precast, Beton Readymix, Jasa Konstruksi dan Post-Tension. Manufacturing industry of Precast Concrete, Readymix Concrete, Construction Services and Post-Tension.
	Dasar Hukum Pendirian Legal Basis for Establishment	Akta Pendirian No. 10 tanggal 7 Oktober 2014, dibuat di hadapan Notaris Fathiah Helmi, S.H. yang berdomisili di Jakarta dan telah mendapatkan pengesahan dari Menteri Hukum dan Hak Asasi Manusia dengan Surat Keputusan No. AHU-29347.40.10.2014. Tahun 2014 tanggal 14 Oktober 2014. Deed of Establishment No. 10 dated October 7, 2014, drawn up before Notary Fathiah Helmi, S.H., domiciled in Jakarta, and has obtained approval from the Minister of Law and Human Rights through Decree No. AHU-29347.40.10.2014 of 2014, dated October 14, 2014.
	Surat Izin Usaha Business license	Nomor Induk Berusaha (NIB) 8120019072461, diterbitkan oleh Menteri Investasi dan Hilirisasi / Kepala Badan Koordinasi Penanaman Modal tanggal 26 Oktober 2018. Business Identification Number (NIB) 8120019072461, issued by the Minister of Investment and Downstreaming / Head of the Investment Coordinating Board on October 26, 2018.
	Tanggal Pendirian Date of Establishment	7 Oktober 2014 October 7, 2014
	Informasi Perubahan Nama Information on Name Changes	Sejak berdiri hingga saat ini, WSBP mengalami perubahan nama 1 (satu) kali. Perubahan ini terkait dengan langkah IPO yang dilakukan WSBP. Since its establishment until now, WSBP has changed its name 1 (one) time. This change was related to WSBP IPO.
	Produk dan Jasa Products and Services	Beton Precast, Beton Readymix, Quarry, Jasa Konstruksi, Post-Tension dan Sewa Alat Berat. Precast Concrete, Readymix Concrete, Quarry, Construction Services, Post-Tension, and Heavy Equipment Rental.
	Nama Bursa Exchange Name	Bursa Efek Indonesia (BEI) Indonesia Stock Exchange (IDX)
	Tanggal Pencatatan Saham di Bursa Saham Stock Listing Date on the Stock Exchange	20 September 2016 September 20, 2016
	Kode Saham Ticker Code	WSBP
	Modal Dasar Authorized Capital	Rp10.526.677.813.600 Terbagi atas Rp147.266.778.136 saham dengan nilai nominal saham seri A & B sebesar Rp100 per lembar saham dan nilai nominal saham seri C sebesar Rp50 per lembar saham Divided into 147,266,778,136 shares with nominal value of series A & B shares of Rp100 per share and nominal value of series C shares of Rp50 per share.
	Modal Ditempatkan dan Disetor Penuh Subscribed and Fully Paid	Rp4.157.081.801.000 Terbagi atas 56.780.478.486 lembar saham Divided into 56,780,478,486 shares

Informasi Perusahaan

Company Information

	Total Aset Total Assets	Rp3.055.541.012.048	
	Kepemilikan Saham Share Ownership	- PT Waskita Karya (Persero) Tbk : 28,21% - PT Intiniaga Sukses Abadi : 6,90% - Saham Treasuri : 3,25% - Koperasi Waskita : 0,00% - Masyarakat : 61,64%	
	Jumlah Pegawai Number of Employees	676 Pegawai 676 Employees	
	Kantor Pusat Head Office	Gedung Vasaka, Lt. 5 Jl. MT. Haryono Kav. No. 10A, RT 11, RW 11 Kelurahan Cipinang Cempedak, Kecamatan Jatinegara Jakarta Timur 13340, Indonesia	Vasaka Building, 5 th Floor Jl. MT. Haryono Kav.No. 10A RT 11 RW 11 Cipinang Cempedak Sub-District, Jatinegara District East Jakarta 13340, Indonesia
	Telepon Phone	(021) 22892999	
	Faksimile Fax	(021) 29838025	
	Surel E-mail	info@waskitaprecast.co.id	
	Situs Web Website	www.waskitaprecast.co.id	
	Kontak Perusahaan Company Contact	Kepala Divisi Corporate Secretary Fandy Dewanto Telp : (021) 22892999 Faksimile: (021) 29838020 Surel : sekper@waskitaprecast.co.id	Vice President of Corporate Secretary Fandy Dewanto Phone : (021) 22892999 Fax : (021) 29838020 E-mail : sekper@waskitaprecast.co.id
	Pengaduan Gratifikasi Gratification Reporting	wbs@waskitaprecast.co.id	
	Whistleblowing System	wbs@waskitaprecast.co.id	
	Media Sosial Social Media	@waskita_precast @waskita_precast @waskita_precast PT Waskita Beton Precast Tbk PT Waskita Beton Precast Tbk @WSBP	



PT Waskita Beton Precast Tbk (WSBP) merupakan Perusahaan yang bergerak dalam industri manufaktur Beton Precast dan Beton Readymix. Kepemilikan saham WSBP terbesar dipegang oleh PT Waskita Karya (Persero) Tbk (selanjutnya disebut “WASKITA”), salah satu Perusahaan konstruksi Badan Usaha Milik Negara (BUMN). Sebelum menjadi sebuah entitas usaha yang mandiri, WSBP merupakan salah satu unit bisnis WASKITA bernama Divisi Precast. Unit bisnis ini mulai beroperasi pada 31 Januari 2013 dan berfokus pada produksi Beton Precast dan Beton Readymix.

Pada tahun 2014, WASKITA mengambil kebijakan *spin-off* atas Divisi Precast, yaitu menjadikannya sebagai entitas usaha yang mandiri dan resmi melalui Akta Pendirian No. 10 tanggal 7 Oktober 2014, dibuat di hadapan Notaris Fathiah Helmi, S.H. yang berdomisili di Jakarta dan telah mendapatkan pengesahan dari Menteri Hukum dan Hak Asasi Manusia dengan Surat Keputusan No. AHU-29347.40.10.2014. Tahun 2014 tanggal 14 Oktober 2014.

Pada tahun 2016, WSBP memperoleh Surat Izin Usaha Perdagangan (SIUP) dengan No. 138/24.1PB.7/31.75/-1.824.27/e/2016 tanggal 24 Juni 2016 dari Kepala Kantor Pelayanan Terpadu Satu Pintu Kota Administrasi Jakarta Timur. Dengan terbitnya surat SIUP tersebut, WSBP

PT Waskita Beton Precast Tbk (WSBP) is a Company engaged in the Precast Concrete and Readymix Concrete manufacturing industry. The largest shareholding of WSBP is held by PT Waskita Karya (Persero) Tbk (hereinafter referred to as “WASKITA”), a State-Owned Enterprise (SOE) construction Company. Before becoming an independent business entity, WSBP was one of WASKITA’s business units called the Precast Division. This business unit commenced its operations on January 31, 2013, and focuses on the production of Precast Concrete and Readymix Concrete.

In 2014, WASKITA exercised a spin-off policy of the Precast Division to become an independent and legal business entity by virtue of the Deed of Establishment No. 10 dated October 7, 2014, drawn up before Notary Fathiah Helmi, S.H., domiciled in Jakarta, and has obtained approval from the Minister of Law and Human Rights through Decree No. AHU-29347.40.10.2014 of 2014, dated October 14, 2014.

In 2016, WSBP obtained a Trading Business License (SIUP) with No. 138/24.1PB.7/31.75/1.824.27/e/2016 dated June 24, 2016, from the Head of One Stop Integrated Service Office of East Jakarta Administration City. With the issuance of the SIUP letter, WSBP has the obligation to



memiliki kewajiban untuk menyampaikan Laporan Kegiatan usahanya setiap 6 (enam) bulan kepada Pejabat Penerbit SIUP dan berlaku sampai dengan tanggal 29 Oktober 2019. Di tahun ini pula, WSBP memutuskan melakukan Penawaran Umum Saham Perdana atau *Initial Public Offering* (IPO) dan mencatatkan saham melalui Bursa Efek Indonesia (BEI), Jakarta, pada tanggal 20 September 2016. Pelaksanaan IPO tersebut tidak hanya dalam rangka penguatan modal kerja, namun juga ditujukan guna membangun pengelolaan usaha yang lebih *prudent* sehingga WSBP dapat bertransformasi secara baik di masa mendatang dan menjadi Perusahaan publik yang besar dan terpercaya di sektor manufaktur Beton Precast dan Beton Readymix.

Pada tahun 2017, SIUP tersebut mengalami perubahan sesuai dengan peraturan mengenai SIUP melalui Peraturan Menteri Perdagangan Republik Indonesia No. 07/M-Dag/Per/2/2017 Tahun 2017 Tentang Perubahan Ketiga Atas Peraturan Menteri Perdagangan No. 36/M-Dag/Per/9/2007 Tentang Penerbitan Surat Izin Usaha Perdagangan ("Permendag 07 2017") pada pasal 7 yang berbunyi "SIUP berlaku selama Perusahaan Perdagangan menjalankan kegiatan usaha", sehingga tanggal berlaku atas SIUP Perusahaan yang semula berakhir pada tanggal 29 Oktober 2019 menjadi tidak terbatas sepanjang WSBP masih melakukan kegiatan usaha.

submit its business activity report every 6 (six) months to the SIUP Issuing Official and is valid until October 29, 2019. Also, in this year, WSBP decided to conduct an Initial Public Offering (IPO) and listed its shares on the Indonesia Stock Exchange (IDX), Jakarta, on September 20, 2016. The IPO was not only to strengthen working capital, but also to build more prudent business management; thus, WSBP can transform well in the future and become a large and trusted public company in the Precast Concrete and Readymix Concrete manufacturing sector.

In 2017, the SIUP underwent changes in accordance with the regulations regarding SIUP through Regulation of Minister of Trade of the Republic of Indonesia No. 07/M-Dag/Per/2/2017 of 2017 concerning Third Amendment to the Regulation of the Minister of Trade No. 36/M-Dag/Per/9/2007 concerning the Issuance of Trading Business License ("Permendag 07 2017") in article 7 which reads "SIUP is valid as long as the Trading Company carries out business activities", hence the validity date of the Company's SIUP which originally ended on October 29, 2019 becomes unlimited as long as WSBP is still conducting business activities.

Riwayat Singkat

Brief History of the Company

Pada tahun 2018, terbit Peraturan Pemerintah No. 24 Tahun 2018 tentang Perizinan Berusaha terintegrasi secara elektronik (*Online Single Submission/OSS*) yang mengintegrasikan seluruh pengurusan perizinan berusaha sehingga SIUP Perusahaan diterbitkan oleh Sistem OSS dengan Nomor Induk Berusaha 8120019072461.

Pada tahun 2024, WSBP telah berkontribusi dalam proyek infrastruktur strategis seperti LRT Jakarta Fase 1B: Velodrome-Manggarai, Pembangunan Container Yard (CY) dan Infrastruktur Pendukung Terminal Peti Kemas (TPK) Batu Ampar Batam, Tol Serang-Panimbang, Tol Kamal-Teluk Naga-Balaraja, dan proyek lain yang tersebar di berbagai wilayah di Indonesia. Selain itu, dalam rangka mendukung komitmen Perusahaan terhadap implementasi Perjanjian Perdamaian, WSBP telah melaksanakan Aksi Korporasi melalui pembayaran Cash Flow Available for Debt Services (CFADS) serta Penambahan Modal Tanpa Hak Memesan Efek Terlebih Dahulu Tahap II dan Tahap III pada tanggal 3 September dan 20 November 2024.

In 2018, the Government Regulation No. 24 of 2018 concerning Electronically Integrated Business Licensing (“Online Single Submission”) that integrates all business licensing arrangements was issued, hence the Company's SIUP is issued by the OSS System with Business Identification Number 8120019072461.

In 2024, WSBP contributed to strategic infrastructure projects such as the Jakarta LRT Project Phase 1B: Velodrome – Manggarai, Container Yard (CY), and Supporting Infrastructure for Batu Ampar Batam Container Terminal (TPK), Serang – Panimbang Toll Road, Kamal – Teluk Naga – Balaraja Toll Road, and other projects spread across various regions in Indonesia. In addition, to support the Company's commitment to the Composition Plan implementation, WSBP has carried out Corporate Actions through the payment of Cash Flow Available for Debt Services (CFADS) and Capital Increase Without Pre-emptive Rights Phase II and Phase III on September 3 and November 20, 2024.



Riwayat Singkat

Brief History of the Company

Hingga tahun 2025, WSBP mengelola 9 Precast Plant yang di antaranya berlokasi di Gasing, Bojonegara, Cibitung, Karawang, Sadang, Kalijati, Subang, Klaten, dan Prambon dengan kapasitas produksi sebesar 3,7 juta ton per tahun. WSBP juga memiliki Batching Plant dengan kapasitas sebesar 1.204.896 m³ per tahun dan Quarry dengan kapasitas 607.501 m³ per tahun. Seluruh Precast Plant, Batching Plant, Quarry, Workshop, dan Lab & Admixture dioperasikan secara langsung oleh WSBP.

Dalam periode tahun 2025, WSBP dipercaya untuk memasok produk Beton Precast & Beton Readymix ke sejumlah proyek unggulan seperti Proyek Jalan Tol Palembang-Betung, Tol Probolinggo-Banyuwangi, LRT Jakarta Fase 1B (Velodrome-Manggarai), UCC LNG Tangguh Papua, Gereja Basilika IKN, dan Sekolah Tzu Chi PIK. Selain itu, WSBP juga mendapat kepercayaan untuk mengelola pembangunan Gedung Kuliah di Politeknik Negeri Madura, Proyek Pembangunan Universitas Persatuan Islam (UNUPI) PERSIS Bandung, Jawa Barat, dan Sekolah Rakyat Sulawesi Selatan.

Through 2025, WSBP operates 9 Precast Plants, located in Gasing, Bojonegara, Cibitung, Karawang, Sadang, Kalijati, Subang, Klaten, and Prambon, with the production capacity of 3.7 million tons per year. WSBP also has Batching Plants with the capacity of 1,204,896 m³ per year and Quarries with the capacity of 607,501 m³ per year. All Precast Plants, Batching Plants, Quarries, Workshops, and Labs & Admixtures are directly operated by WSBP.

In 2025, WSBP was entrusted to supply Precast Concrete and Readymix Concrete products to a number of flagship projects, such as the Palembang-Betung Toll Road Project, Probolinggo-Banyuwangi Toll Road, Jakarta LRT Phase 1B (Velodrome-Manggarai), Tangguh LNG UCC in Papua, IKN Basilica, and Tzu Chi School in PIK. In addition, WSBP has also been entrusted to manage the construction of the Lecture Hall at the Madura State Polytechnic, Construction of Islamic Unity University (UNUPI) PERSIS Project in Bandung, West Java, and South Sulawesi Public School.

Informasi Perubahan Nama

Information on Name Changes

Sejak awal WSBP berdiri pada 7 Oktober 2014, hingga laporan tahunan ini diterbitkan, WSBP melakukan 1 (satu) kali pergantian nama. Di tahun 2016, WSBP resmi melakukan penawaran umum terhadap sahamnya atau *Initial Public Offering* (IPO) dan mengubah status badan hukumnya menjadi Perusahaan Terbuka dengan perdagangan saham yang tercatat di Bursa Efek Indonesia.

Since its establishment on October 7, 2014, until this annual report is published, WSBP has changed its name once. In 2016, WSBP officially conducted a public offering of its shares, or Initial Public Offering (IPO), and changed its legal status to a Public Company with trading shares listed on the Indonesia Stock Exchange.

Tabel Informasi Perubahan Nama

Table of Information on Name Changes

Nama Awal First Name	Perubahan Name Change	Alasan Perubahan Nama Reason for Name Change	Tanggal Efektif Perubahan Nama Effective Date of Name Change
PT Waskita Beton Precast	PT Waskita Beton Precast Tbk.	Penambahan nama "Tbk" atau "Terbuka" terkait dengan status Perusahaan sebagai Perusahaan Terbuka setelah Perusahaan resmi melakukan IPO dan mengubah status badan hukumnya menjadi Perusahaan Terbuka (Tbk) dengan perdagangan saham yang tercatat di Bursa Efek Indonesia. The addition of "Tbk" or "Public" is related to the Company's status as a Public Company after the Company officially conducted an IPO and changed its legal entity status to Public Company (Tbk) with trading shares listed on the Indonesia Stock Exchange.	20 September 2016 September 20, 2016

Jejak Langkah

Milestones

2013	Waskita Karya mendirikan Divisi Precast dengan total kapasitas produksi sebesar 616.000 ton per tahun. Proyek yang dikerjakan, yaitu Jalan Tol Bali Mandara. Waskita Karya established the Precast Division with a total production capacity of 616,000 tons per year. The project being carried out is Bali Mandara Toll Road.
2014	- Pendirian WSBP sebagai anak perusahaan Waskita Karya pada tanggal 7 Oktober 2014. - Memiliki 4 Precast Plant dengan total kapasitas produksi sebesar 800.000 ton per tahun. - Memiliki 5 Batching Plant dengan total kapasitas produksi sebesar 825.000 m³ per tahun.
2015	- Establishment of WSBP as a subsidiary of Waskita Karya on October 7, 2014. - Owned 4 Precast Plant with a total production capacity of 800,000 tons per year. - Owned 5 Batching Plant with a total production capacity of 825,000 m³/year.
2016	- Memiliki 6 Precast Plant dengan total kapasitas produksi sebesar 1.800.000 ton per tahun. - Memiliki 12 Batching Plant dengan total kapasitas produksi sebesar 1.824.000 m³ per tahun.
2017	- Owned 6 Precast Plant with a total production capacity of 1,800,000 tons per year. - Owned 12 Batching Plant with a total production capacity of 1,824,000 m³/year.
2018	- Melaksanakan IPO dan tercatat di BEI pada 20 September 2016. - Memiliki 10 Precast Plant dengan total kapasitas produksi sebesar 2.650.000 ton per tahun. - Memiliki 41 Batching Plant dengan total kapasitas produksi sebesar 3.380.910 m³ per tahun. - Proyek yang disuplai, yaitu pembangunan Jalan Tol Cimanggis–Cibitung, Jalan Tol Krian–Legundi–Bunder–Manyar.
2019	- Performed IPO & listed on IDX on September 20, 2016. - Owned 10 Precast Plant with a total production capacity of 2,650,000 tons per year. - Owned 41 Batching Plant with a total production capacity of 3,380,910 m³/year. - The projects supplied are Cimanggis–Cibitung Toll Road Project, Krian–Legundi–Bunder–Manyar Toll Road Project.
2020	- Buyback 7% saham pada Juli-Desember 2017. - Memiliki 11 Precast Plant dengan total kapasitas produksi sebesar 3.250.000 ton per tahun. - Memiliki 68 Batching Plant dengan total kapasitas produksi sebesar 5.089.000 m³ per tahun. - Proyek yang disuplai, yaitu pembangunan Jalan Tol Cimanggis–Cibitung, Jalan Tol Krian–Legundi–Bunder–Manyar, Jalan Tol Bekasi–Cawang–Kampung Melayu (Becakayu), dan proyek lainnya. - Masuk dalam Index Pasar Modal Morgan Stanley Capital International (MSCI).
2021	- Buyback of 7% shares in July-December 2017. - Owned 11 Precast Plant with a total production capacity of 3,250,000 tons per year. - Owned 68 Batching Plant with a total production capacity of 5,089,000 m³/year. - The projects supplied are Cimanggis–Cibitung Toll Road Project, Krian–Legundi–Bunder–Manyar Toll Road Project, Bekasi–Cawang–Kampung Melayu (Becakayu) Toll Road Project, and other projects. - Entered in the Morgan Stanley Capital International (MSCI) Capital Market index.
2022	- Peningkatan kapasitas produksi Precast Plant menjadi 3.500.000 ton per tahun. - Memiliki 7 Batching Plant dengan total kapasitas produksi sebesar 8.406.100 m³ per tahun. - Meresmikan Learning Center dan laboratorium pusat di Precast Plant WSBP Karawang. - Meraih Indeks LQ45, 7th Anugerah BUMN 2018, Corporate Image Award, dan lainnya. - Proyek yang disuplai, yaitu pembangunan National Capital Integrated Coastal Development (NCICD) DKI Jakarta, Jalan Tol Becakayu, Jalan Tol KLBM, Jalan Tol Pejagan–Pemalang, Jalan Tol Cimanggis–Cibitung, Jalan Tol Jakarta–Cikampek II (Elevated), dan proyek jalan tol trans Jawa lainnya.
2023	- Increased the production capacity of Precast Plant to 3,500,000 tons per year. - Owned 7 Batching Plant with a total production capacity of 8,406,100 m³/year. - Inaugurated a Learning Center and a central laboratory at Precast Plant WSBP Karawang. - Won the LQ45 Index, 7th SOE Award 2018, Corporate Image Award, etc. - The projects supplied were DKI Jakarta National Capital Integrated Coastal Development, Becakayu Toll Road, KLBM Toll Road, Pejagan–Pemalang Toll Road, Cimanggis–Cibitung Toll Road, Jakarta–Cikampek II (Elevated) Toll Road, and other Trans Java toll road projects.

Jejak Langkah

Milestones

2019

- Peningkatan kapasitas produksi Precast Plant menjadi 3.700.000 ton per tahun.
- Proyek yang disuplai, yaitu pembangunan Jalan Tol Jakarta–Cikampek II (Elevated), Jalan Tol Cibitung–Cilincing, Jalan Tol KLBM, Jalan Tol Kayu Agung–Palembang–Betung, Dermaga Patimban, dan proyek lainnya.
- Meluncurkan inovasi produk baru, yaitu Spun Pile berdiameter 1,2 meter dan panjang 5 meter (merupakan produk Spun Pile pertama di Indonesia dan Asia Tenggara), Tiang Listrik Beton, dan Bantalan Rel Kereta Api.
- Meraih kontrak proyek eksternal di luar negeri, yaitu Tetrapod untuk pengamanan pantai di Singapura.
- Meraih penghargaan CSR Award 2019, 8th Anugerah BUMN 2019.

- Increased production capacity of Precast Plant to 3,700,000 tons per year.
- The projects supplied are Jakarta–Cikampek II (Elevated) Toll Road, Cibitung–Cilincing Toll Road, KLBM Toll Road, Kayu Agung–Palembang–Betung Toll Road, Patimban Pier, and other projects.
- New product innovations are Spun Pile with a diameter of 1.2 meters and a length of 50 meters (first in Indonesia and Southeast Asia), Concrete Electric Poles, and Concrete Sleeper for Railways.
- Obtained external project contract overseas, namely the Tetrapod for coastal protection in Singapore.
- Won the 2019 CSR Award, the 8th BUMN Award 2019.

2020

- Kapasitas produksi 3.700.000 ton per tahun.
- Proyek yang disuplai, yaitu Jalan Tol Pekanbaru–Dumai, Jalan Tol Padang–Sicincin, Jalan Tol Semarang–Demak, Jalan Tol Penajam–Balikpapan, Addendum Proyek Jalan Tol Krian–Legundi–Bunder–Manyar (KLBM), Bandara Kediri, Jalan tol Probolinggo–Banyuwangi, Apron Bandara Sultan Hassanudin, dan proyek lainnya.
- Meraih 7 (tujuh) kategori dari K3 Awards, TOP GRC Award Stars #3, PR Indonesia Awards, 9th Anugerah BUMN 2020, Waskita Award (1st Business Excellence Award, 1st Inovasi Produk, dan 3rd Inovasi Produk Spun Pile 1,2 meter).

- Production capacity of 3,700,000 tons per year.
- The projects supplied by Pekanbaru–Dumai, Padang–Sicincin Toll Road, Semarang–Demak Toll Road Project, Penajam–Balikpapan Toll Road, Addendum to Krian–Legundi–Bunder–Manyar (KLBM) Toll Road Project, Kediri Airport, Probolinggo–Banyuwangi Toll Road, Sultan Hassanudin Airport Apron, and other projects.
- Won 7 (seven) categories from OSH Awards, TOP GRC Award Stars #3, PR Indonesia Awards, 9th BUMN Anugerah 2020, Waskita Award (1st Business Excellence Award, 1st Product Innovation, and 3rd Spunpile Product Innovation 1.2m).

2021

- Melakukan transformasi bisnis.
- Ekspansi bisnis ke luar negeri dengan melakukan pengiriman produk Beton Precast ke Myanmar.
- Sertifikasi produk SPRigWP dan produk Bantalan Jalan Rel tipe 1067 dan 1435.
- Menyuplai produk ke proyek Jalan Tol Binjai–Pangkalan Brandan, Twin Tower Makassar, Jalan Tol Becakayu 2B.
- Menyuplai produk ke Trans Sumatra.
- Pengadaan Spun Pile di proyek wilayah Sumatra Selatan.

- Carried out business transformation.
- Expansion of business overseas by sending precast products to Myanmar.
- SPRigWP product certification and type 1067 and 1435 Concrete Sleeper for Railways Products.
- Supplied products to Binjai–Pangkalan Brandan Toll Road project, Makassar Twin Tower project, Becakayu 2B Toll Road project.
- Supplied products to Trans Sumatra.
- Procurement of Spun Pile in the project area of South Sumatra.

2022

- Penundaan Kewajiban Pembayaran Utang (PKPU) WSBP mencapai homologasi pada 28 Juni 2022 dan berkekuatan hukum tetap (*inkracht*) pada tanggal 20 September 2022.
- Pembangunan Perumahan Savasa menggunakan produk Modular.
- Penyelesaian perumahan di Kupang dengan menggunakan produk RISHA.
- Melakukan *All New Transformation* dan perubahan Visi-Misi WSBP.
- Peresmian penggunaan fasilitas Dermaga di Precast Plant WSBP Gasing.
- Meluncurkan sistem pengadaan barang dan jasa berbasis elektronik atau E-Procurement.

- The WSBP's Suspension of Debt Payment Obligations (PKPU) reached homologation on June 28, 2022, and became enforceable (*inkracht*) on September 20, 2022.
- Savasa Housing Development using Modular products.
- Completion of housing in Kupang using RISHA products.
- Performed All New Transformation and changes to WSBP Vision and Mission.
- Inauguration of the use of Jetty facilities at Precast Plant WSBP Gasing.
- Launched an electronic-based goods and services procurement system or E-Procurement.

Jejak Langkah

Milestones

2023

- Berpartisipasi dalam pembangunan proyek Ibukota Negara Nusantara, di antaranya pembangunan Gedung Sekretariat Presiden, Gedung Kementerian Koordinator, dan Jalan Tol IKN Tempadung–Pulau Balang, selain itu WSBP juga berhasil merampungkan beberapa proyek besar di 2023 antara lain: Jembatan Penyeberangan Multiguna (JPM) Dukuh Atas di DKI Jakarta; Jalan Tol Kayu Agung–Palembang–Betung Seksi 3 dan Paket II Seksi 2, Jalan Tol Cimanggis–Cibitung Seksi 2, serta Proyek Jaringan Irigasi Kamojing Telar Barugbug.
- Implementasi Perjanjian Perdamaian melalui pembayaran Cash Flow Available for Debt Services (CFADS) pada tanggal 27 Maret dan 25 September 2023.
- Pelaksanaan Penambahan Modal Tanpa Hak Memesan Efek Terlebih Dahulu Tahap I pada tanggal 4 Agustus 2023.
- Penerbitan Obligasi Wajib Konversi (OWK) senilai Rp1,85 Triliun pada tanggal 12 Desember 2023.

- Participated in the construction of Nusantara Capital City, including the construction of Presidential Secretariat Building, Coordinating Ministry Building, and IKN Tempadung–Balang Island Toll Road. Apart from that, WSBP also succeeded in completing several big projects in 2023, including: Dukuh Atas Multipurpose Pedestrian Bridge (JPM) in DKI Jakarta; Kayu Agung Palembang–Betung Toll Road Section 3 and Package II Section 2, Cimanggis–Cibitung Toll Road Section 2, and Kamojing Telar Barugbug Irrigation Network Project.
- Implementation of the Composition Plan through Cash Flow Available for Debt Services (CFADS) payments on March 27 and September 25, 2023.
- Implementation of Capital Increase Without Pre-emptive Rights Phase I on August 4, 2023.
- Issuance of Mandatory Convertible Bonds (MCB) worth Rp1.85 Trillion on December 12, 2023.

- WSBP berhasil mencapai target kinerja dengan mencatatkan Nilai Kontrak Baru sebesar Rp2,37 triliun. Hal ini didorong dengan proyek-proyek strategis yang dijalankan WSBP sepanjang tahun seperti:
 - a. Pembangunan Container Yard dan Infrastruktur Pendukung Terminal Peti Kemas (TPK), Batam.
 - b. Proyek Pembangunan Universitas Persatuan Islam (UNUPI) PERSIS Bandung, Jawa Barat
 - c. Pembangunan Dinding Penahan Tanah Jembatan Muara Enim 1–Jembatan Muara Enim 2.
 - d. Jalan Tol Bocimi Seksi 3A dan 3B.
 - e. Jalan Tol Probolinggo–Banyuwangi.
- Mendukung penerapan ESG pada perusahaan, WSBP meluncurkan program WSBP Inspiring Kindness: Piles of Sustainability di mana WSBP menanam 1 pohon Trembesi untuk 10 Spun Pile yang dikirimkan.
- Memperoleh penghargaan Anugerah Utama pada sektor bahan baku dalam kategori Komitmen Menjalankan Strategi ESG Terintegrasi oleh IDX ESG Awards.
- Implementasi Perjanjian Perdamaian melalui pembayaran Cash Flow Available for Debt Services (CFADS) pada tanggal 25 Maret dan 25 September 2024.
- Pelaksanaan Penambahan Modal Tanpa Hak Memesan Efek Terlebih Dahulu Tahap II dan Tahap III pada tanggal 3 September dan 20 November 2024.

2024

- WSBP successfully achieved its performance target by recording New Contract Value of Rp2.37 trillion. This was driven by strategic projects carried out by WSBP throughout the year, such as:
 - a. Construction of Container Yard and Supporting Infrastructure for the Container Terminal (TPK), Batam.
 - b. Construction of Islamic Unity University (UNUPI) PERSIS Project in Bandung, West Java.
 - c. Construction of Retaining Walls for Muara Enim 1 Bridge–Muara Enim 2 Bridge.
 - d. Bocimi Toll Road Sections 3A and 3B.
 - e. Probolinggo–Banyuwangi Toll Road.
- Supported the implementation of ESG in the Company, WSBP launched the WSBP Inspiring Kindness: Piles of Sustainability program, where WSBP plant 1 Trembesi tree for every 10 Spun Piles delivered.
- Received the Anugerah Utama award in the raw materials sector under category of Commitment to Implementing an Integrated ESG Strategy from IDX ESG Awards.
- Implementation of the Composition Plan through payments using Cash Flow Available for Debt Services (CFADS) on March 25 and September 25, 2024.
- Execution of Capital Increase Without Pre-emptive Rights (Private Placement) Phase II and Phase III on September 3 and November 20, 2024.

- WSBP berhasil mendapatkan Five Stars dalam GRC Awards yang dilaksanakan oleh Top GRC.
- Memperoleh penghargaan ESG Perusahaan Terbaik dari Anugerah BUMN 2025 ke 14 oleh BUMN Track.
- Memperoleh Sertifikasi Green Label Indonesia (GLI) 2025 Gold dari Green Product Council Indonesia untuk Batching Plant WSBP Pegangsaan Jakarta.
- Berkontribusi dalam pembangunan fasilitas pendidikan di Indonesia seperti Gedung Kuliah Jurusan Kesehatan Politeknik Negeri Madura, Sekolah Tzu Chi dan Proyek Pembangunan Universitas Persatuan Islam (UNUPI) PERSIS Bandung, Jawa Barat.
- Implementasi Perjanjian Perdamaian melalui pembayaran Cash Flow Available for Debt Services (CFADS) pada tanggal 25 Maret dan 25 September 2025.
- Pelaksanaan Penambahan Modal Tanpa Hak Memesan Efek Terlebih Dahulu Tahap IV dan V pada tanggal 26 Maret dan 9 Juli 2025.

2025

- WSBP successfully achieved Five Stars in the GRC Awards organized by Top GRC.
- Received the Best ESG Company award at the 14th BUMN Awards 2025 by BUMN Track.
- Obtained the 2025 Gold Green Label Indonesia (GLI) Certification from the Green Product Council Indonesia for the Batching Plant WSBP Pegangsaan Jakarta.
- Contributed to the construction of educational facilities in Indonesia, such as the Health Department Lecture Building at Madura State Polytechnic, the Tzu Chi School, and Construction of Islamic Unity University (UNUPI) PERSIS Project in Bandung, West Java.
- Implemented the Composition Plan through the payment of Cash Flow Available for Debt Services (CFADS) on March 25 and September 25, 2025.
- Implemented Capital Increase Without Pre-emptive Rights Phases IV and V on March 26 and July 9, 2025.

Identitas Perusahaan

Company Identity



LOGO PERUSAHAAN · COMPANY LOGO



Huruf “W” Biru Tua

Menggambarkan pelayanan terpadu dengan menghasilkan produk yang berkualitas tinggi dengan biaya yang efisien dan pengiriman tepat waktu.

The Letter “W” in Dark Blue color

Describing integrated services by producing high quality products at an efficient cost and timely delivery.



Warna Oranye Melingkar

Melambangkan optimisme dan semangat profesionalisme untuk bersama.

The Circular Orange Color

Symbolizing optimism and a spirit of professionalism to be together.

WASKITA

Kata “WASKITA”

Melambangkan bahwa WSBP merupakan bagian dari grup WASKITA yang berkomitmen untuk berkontribusi terhadap pembangunan infrastruktur.

The Word “WASKITA”

Symbolizes that WSBP is part of Waskita group which is committed to contributing to infrastructure development.

precast

Kata “PRECAST”

Menunjukkan bahwa WSBP merupakan perusahaan yang bergerak di bidang Precast.

The Word “PRECAST”

Shows that WSBP is a company engaged in the Precast sector.

Visi dan Misi

Vision and Mission



Visi

Menjadi Partner Terpercaya dalam Industri Beton Terintegrasi, Konstruksi dan Modular di Indonesia.

Become a Trusted Partner in the Integrated Concrete, Construction, and Modular Industry in Indonesia.



Misi



Menjadi *One Stop Solution* di industri Beton Terintegrasi, Konstruksi dan Modular serta Peralatan Pendukung sesuai kebutuhan pelanggan.

Being a One Stop Solution in the Integrated Concrete, Construction, Modular industry and Supporting Equipment according to customer needs.



Membangun tata kelola yang baik dengan menerapkan etika dan kepatuhan terhadap seluruh peraturan yang berlaku dalam setiap proses bisnis perusahaan. Building good governance by applying ethics and compliance with all applicable regulations in every business process of the Company.



Menumbuhkan kompetensi pegawai secara cerdas berbasis industri untuk peningkatan kinerja dan kesejahteraan pegawai.

Growing employee competency in an intelligent, industry-based manner to improve employee performance and welfare.



Menciptakan *healthy profit, growth* dan *business sustainability* yang dilakukan bersama-sama dengan mitra kerja.

Creating health profit, growth, and business sustainability collaboratively with partners.



Menjalankan sistem manajemen terintegrasi, teknologi tepat guna untuk menumbuhkan inovasi, efektivitas & efisiensi, serta unggul dalam kualitas, keselamatan, keamanan, kesehatan dan lingkungan menuju industri hijau.

Implementing an integrated management system, appropriate technology to foster innovation, effectiveness & efficiency, as well as excellence in quality, safety, security, health, and environment towards a green industry.



Visi dan Misi

Vision and Mission

PENJELASAN VISI

WSBP sebagai Perusahaan manufaktur pemimpin di industri untuk terus mendukung pembangunan infrastruktur di Indonesia yang didukung dengan kemitraan strategis dengan seluruh pemangku kepentingan terkait.

PENJELASAN MISI

WSBP berkomitmen berkontribusi terhadap pembangunan infrastruktur di Indonesia. WSBP memiliki potensi dan peluang besar dalam industri dan mendukung pengembangan usaha *holding* serta program percepatan infrastruktur di Indonesia. WSBP tidak hanya menghasilkan produk beton terbaik, melainkan senantiasa berinovasi untuk menghasilkan produk baru yang lebih unggul dari kompetitor. Berbagai inovasi produk yang dihasilkan oleh Perusahaan yaitu SPRigWP, Hunian Modular Beton (*Instant Home*), dan penggunaan Mortar Foam untuk mendukung berbagai pembangunan infrastruktur di Indonesia.

WSBP didukung oleh Human Capital yang unggul. Dalam implementasinya, WSBP telah mengembangkan Learning Center sebagai tempat *sharing knowledge* dan pembelajaran, serta Laboratorium Pusat untuk menghasilkan inovasi produk yang berkualitas. WSBP menyadari bahwa Human Capital yang unggul dan berkualitas adalah aset penting bagi keberlanjutan bisnis Perusahaan.

Dalam operasional, WSBP telah memiliki sistem tata kelola terintegritas yang dilengkapi dengan sertifikasi meliputi:

1. ISO 9001:2015 terkait Sistem Manajemen Mutu.
2. ISO 14001:2015 terkait Sistem Manajemen Lingkungan.
3. ISO 45001:2018 terkait Sistem Manajemen K3 (Keselamatan dan Kesehatan Kerja).
4. ISO 37001:2016 terkait Sistem Manajemen Anti Penyuapan.
5. ISO 19650-2:2018 terkait *Building Information Modeling* (BIM).
6. ISO 27001:2022 Sistem Manajemen Keamanan Informasi.
7. ISO 55001:2014 terkait Sistem Manajemen Aset.
8. Penerapan Sistem Manajemen K3 (SMK3) di Kantor Pusat.
9. Penerapan Sistem Manajemen K3 (SMK3) di Plant Karawang.
10. Penerapan Sistem Manajemen K3 (SMK3) di Plant Prambon.
11. Penerapan Sistem Manajemen K3 (SMK3) di Kantor Subang.

EXPLANATION OF VISION

WSBP, as a leading manufacturing Company in the industry, continues to support infrastructure development in Indonesia, supported by strategic partnerships with all relevant stakeholders.

EXPLANATION OF MISSION

WSBP is committed to contributing to the infrastructure development in Indonesia. This is driven by great potential and opportunities owned by WSBP. Besides that, WSBP will continue to support the business development of its holding Company and infrastructure acceleration programs in Indonesia. Not only produce the best products, WSBP also continuously innovates to produce new products that are superior to competitors. Some product innovations of the Company are SPRigWP, Concrete Modular Housing (*Instant Home*), and the use of Mortar Foam to support various infrastructure developments in Indonesia.

WSBP is supported by excellent Human Capital. In its implementation, WSBP has developed the Learning Center as a place for knowledge sharing and learning, as well as a central laboratory to produce product innovations with high quality. WSBP realizes that excellent and qualified Human Capital is an important asset for the Company's business sustainability.

In its operations, WSBP has an integrated governance system equipped with certifications, including:

1. ISO 9001:2015 regarding Quality Management System.
2. ISO 14001:2015 regarding the Environment Management System.
3. ISO 45001:2018 regarding Occupational Health and Safety Management System.
4. ISO 37001: 2016 regarding Anti-Bribery Management System.
5. ISO 19650:2018-02 regarding Building Information Modeling (BIM).
6. ISO 27001:2002 regarding Information Security Management System.
7. ISO 55001:2014 regarding Asset Management Systems.
8. Implementation of HSE Management System at Head Office.
9. Implementation of HSE Management System at Karawang Plant.
10. Implementation of HSE Management System at Prambon Plant.
11. Implementation of HSE Management System at Subang Office.

Visi dan Misi

Vision and Mission

REVIU VISI DAN MISI OLEH MANAJEMEN

Visi dan misi telah disetujui dan ditandatangani oleh Dewan Komisaris dan Direksi berdasarkan Surat Keputusan No.115/SK/WBP/PEN/2022 tanggal 07 Oktober 2022. Hingga akhir tahun 2025, secara berkala Dewan Komisaris dan Direksi telah meninjau dan menetapkan atas relevansi terhadap visi dan misi Perusahaan dengan dinamika bisnis. Visi dan misi Perusahaan masih relevan dengan perkembangan lingkungan bisnis serta tantangan yang dihadapi oleh WSBP.

STRATEGI PENCAPAIAN VISI DAN MISI

Implementasi transformasi bisnis dilakukan untuk mencapai visi dan misi Perusahaan berdasarkan pilar utama sebagai berikut:

VISION AND MISSION REVIEW BY MANAGEMENT

The Vision and Mission have been approved and signed by the Board of Commissioners and Board of Directors as stated in Decree No. 115/SK/WBP/PEN/2022 dated October 07, 2022. Until the end of 2025, the Board of Commissioners and Board of Directors have periodically reviewed and determined the relevance of the Company's vision and mission to business dynamics. The Company's vision and mission remain relevant to the evolving business environment and the challenges faced by WSBP.

VISION AND MISSION ACHIEVEMENT STRATEGY

The implementation of business transformation is carried out to achieve the Company's vision & missions based on the following main pillars:

Operational Agility

Fleksibilitas operasional untuk merespons perubahan pasar dan tantangan eksternal secara efektif.

- EBITDA positif
- Optimalisasi aset perusahaan
- Menjaga arus kas sehat
- Program kepemimpinan untuk pengembangan Insan WSBP
- Pengamanan aset fisik dan digital

Operational flexibility to effectively respond to market changes and external challenges.

- Positive EBITDA
- Optimizing company assets
- Maintaining healthy cash flow
- Leadership programs for Insan WSBP development
- Securing physical and digital assets

Business Nourishment

Mengoptimalkan pertumbuhan pasar melalui diversifikasi, kemitraan strategis, dan penguatan daya saing.

- Diversifikasi pelanggan
- Diversifikasi lini usaha melalui optimalisasi aset
- Menjalinkan kerja sama strategis dengan mitra di industri

Optimizing market growth through diversification, strategic partnerships, and strengthening competitiveness.

- Customer diversification
- Business line diversification through asset optimization
- Establishing strategic collaborations with industry partners

Customer-Centric Growth

Memberikan solusi inovatif *one-stop solution* berbasis kebutuhan pelanggan.

- Inovasi produk berkelanjutan sesuai kebutuhan pasar
- Menyediakan solusi layanan secara komperhensif bagi pelanggan di bidang konstruksi
- Prudent dalam keikutsertaan project dan tender

Providing innovative, one-stop solutions based on customer needs.

- Continuous product innovation according to market needs
- Providing comprehensive service solutions for customers in the construction sector
- Prudent in project and tender participation

Budaya Perusahaan

Corporate Culture

Budaya Perusahaan merupakan sebuah nilai, kepercayaan, dan norma bersama yang menjadi ciri Perusahaan agar dapat dijunjung tinggi oleh seluruh Insan WSBP. WSBP menyadari pentingnya penerapan budaya Perusahaan karena dapat mendorong kinerja Perusahaan secara signifikan. Oleh sebab itu, WSBP senantiasa memastikan bahwa budaya kerja Perusahaan tetap relevan dengan lingkungan eksternal dan ekosistem bisnis yang dinamis dan berubah-ubah seiring dengan perkembangan zaman dan teknologi. WSBP menetapkan dan memberlakukan “AKHLAK” yang terdiri dari Amanah, Kompeten, Harmonis, Loyal, Adaptif, Kolaboratif sebagai nilai-nilai utama yang harus diimplementasikan oleh segenap Insan WSBP dalam menjalankan/melaksanakan tugas sehari-hari.

Corporate Culture is a set of shared values, beliefs, and norms that characterize the company and are upheld by Insan WSBP. WSBP recognizes the importance of implementing corporate culture as it can significantly boost the Company's performance. WSBP consistently ensures that the corporate culture remains relevant to the external environment and business ecosystem that is dynamic and keeps on changing along with the times and technology. WSBP establishes and enforces “AKHLAK” which consists of Trustworthy (Amanah), Competent (Kompeten), Harmonious (Harmonis), Loyal (Loyal), Adaptive (Adaptif), and Collaborative (Kolaboratif) as the main values that must be implemented by all Insan WSBP in carrying out/performing daily tasks.



Budaya Perusahaan Berdasarkan AKHLAK

Corporate Culture Based on AKHLAK

Core Value	Kalimat Afirmatif Affirmative Sentence	Kata Kunci Key Words	Panduan Perilaku Behavioral Guidance
Amanah Trustworthy	Kami memegang teguh kepercayaan yang diberikan We uphold the trust given	- Integritas - Tulus - Konsisten - Dapat dipercaya - Integrity - Sincere - Consistent - Trusted	- Berperilaku dan bertindak selaras dengan perkataan - Menjadi seseorang yang dapat dipercaya dan bertanggung jawab - Bertindak jujur dan berpegang teguh kepada nilai moral dan etika secara konsisten - Behave and act true to the words - Be someone who is trustworthy and responsible - Act honestly and adhere to moral and ethical values consistently
Kompeten Competent	Kami terus belajar dan mengembangkan kapabilitas We continue to learn and develop capabilities	- Kinerja terbaik - Sukses - Keberhasilan - Learning agility - Ahli di bidangnya - Best performance - Success - Achievement - Learning agility - Expert in own field	- Terus-menerus meningkatkan kemampuan/kompetensi agar selalu mutakhir - Selalu dapat diandalkan dengan memberikan kinerja terbaik - Menghasilkan kinerja dan prestasi yang memuaskan - Continuously improve skills/competencies to stay up-to-date - Always be reliable by delivering the best performance - Produce satisfactory performance and achievements
Harmonis Harmonious	Kami saling peduli dan menghargai perbedaan We show mutual care and respect for differences	- Peduli - Perbedaan - Caring - Diversity	- Berperilaku saling membantu dan mendukung sesama insan organisasi maupun masyarakat - Selalu menghargai pendapat, ide, atau gagasan orang lain. - Menghargai kontribusi setiap orang dari berbagai latar belakang - Behave in a way that helps and supports fellow members of the organization and the community. - Always respect the opinions, ideas, and thoughts of others. - Appreciate the contributions of everyone from various backgrounds.
Loyal	Kami berdedikasi dan mengutamakan kepentingan bangsa negara We are dedicated and prioritizing the interests of the Nation and the State	- Komitmen - Dedikasi (rela berkorban) - Kontribusi - Commitment - Dedication (willing to sacrifice) - Contribution	- Menjaga nama baik sesama Insan WSBP, pimpinan, BUMN, dan Negara - Rela berkorban untuk mencapai tujuan yang lebih besar - Patuh kepada pimpinan sepanjang tidak bertentangan dengan hukum dan etika - Maintain the good name of Insan WSBP, leaders, SOE, and the state - Be willing to make sacrifices to achieve greater goals - Obey leaders as long as they do not conflict with laws and ethics

Budaya Perusahaan

Corporate Culture

Core Value	Kalimat Afirmatif Affirmative Sentence	Kata Kunci Key Words	Panduan Perilaku Behavioral Guidance
Adaptif Adaptive	Kami terus berinovasi dan antusias dalam menggerakkan ataupun menghadapi perubahan We continue to innovate and are enthusiastic in driving or facing change	- Inovasi - Antusias terhadap perubahan - Proaktif - Innovation - Enthusiasm for change - Proactive	- Cepat menyesuaikan diri untuk menjadi lebih baik - Terus-menerus melakukan perbaikan mengikuti perkembangan teknologi - Bertindak proaktif - Adapt quickly to improve - Continuously improve following technological developments - Act proactively
Kolaboratif Collaborative	Kami membangun kerja sama yang sinergis We build synergistic collaboration	- Kesediaan bekerja sama - Sinergi untuk hasil yang lebih baik - Willingness to cooperate - Synergy for better results	- Memberi kesempatan kepada berbagai pihak untuk berkontribusi - Terbuka dalam bekerja sama untuk menghasilkan nilai tambah - Menggerakkan pemanfaatan berbagai sumber daya untuk tujuan bersama - Provide opportunities for various parties to contribute - Be open to collaborating to generate added value - Mobilize the use of various resources for common goals

TAGLINE PERUSAHAAN · COMPANY TAGLINE

Dedication for Movement

“Dedication for Movement” sebagai dasar budaya etika perusahaan menjadi identitas, di mana WSBP terus bergerak untuk kemajuan infrastruktur. WSBP percaya dengan lini usaha di bidang manufaktur Beton Precast, Beton Readymix, Jasa Konstruksi, dan Post-Tension, serta dengan berbagai inovasi produk yang diciptakan, WSBP dapat terus berkontribusi nyata untuk Indonesia.

Melalui “Dedication for Movement”, WSBP berharap dapat meningkatkan *brand image*, *added value*, dan menghasilkan *trademark* bagi perusahaan. Identitas ini menjadi aset yang penting dan menjadi cerminan karakter WSBP. Bukan hanya identitas merek, tetapi mewakili nilai-nilai inti, visi, dan misi WSBP.

Nilai Dasar Budaya Etika Perusahaan ditetapkan berdasarkan pada Surat Keputusan Direksi PT Waskita Beton Precast Tbk No. 202/SK/WBP/PEN/2025 tanggal 30 Desember 2025 tentang Pedoman Etika dan Perilaku (*Code of Conduct*). Sedangkan informasi mengenai identitas WSBP ditetapkan dalam Surat Keputusan Direksi

“Dedication for Movement” serves as a basis for a culture of corporate ethics, becoming an identity where WSBP continues to advance infrastructure development. WSBP believes that with its business lines in the manufacturing of Precast Concrete, Readymix Concrete, Quarry, Construction Services, and Post-Tension, as well as various product innovations, WSBP can continue to make a real contribution to Indonesia.

Through “Dedication for Movement”, WSBP hopes to enhance brand image, added value, and generate a trademark for the Company. This identity is an important asset and a reflection of the Company's character. Not only as a brand identity, but represents WSBP's core values, vision, and mission.

The Basis for Corporate Ethics Culture is based on the Decree of the Board of Directors of PT Waskita Beton Precast Tbk No. 202/SK/WBP/PEN/2025 dated December 30, 2025, concerning the Code of Conduct. Meanwhile, information on WSBP's identity is stipulated in the Decree of the Board of Directors of PT Waskita Beton Precast

Budaya Perusahaan

Corporate Culture

PT Waskita Beton Precast Tbk No. 153/SK/WBP/PEN/2024 tanggal 15 Agustus 2024, tentang Panduan Dasar Jenama *Brand Guideline* dan Penggunaan Logo ISO 37001, ISO 45001, ISO 14001, ISO 9001, ISO 27001 PT Waskita Beton Precast Tbk.

Tbk No. 153/SK/WBP/PEN/2024 dated August 15, 2024, concerning Basic Brand Guidelines and Use of ISO 37001, ISO 45001, ISO 12001, ISO 9001, ISO 27001 Logos of PT Waskita Beton Precast Tbk.

SOSIALISASI DAN INTERNALISASI NILAI DAN BUDAYA PERUSAHAAN

Proses sosialisasi dan internalisasi dilakukan dengan tujuan untuk menyatukan nilai dan budaya Perusahaan dengan perilaku Insan WSBP dalam operasional. Secara berkala, Dewan Komisaris dan Direksi melakukan sosialisasi terkait penerapan budaya AKHLAK dalam *Leaders Talks* yang dilaksanakan setiap triwulan.

Di sepanjang tahun 2025, WSBP telah melaksanakan sosialisasi dan internalisasi nilai budaya melalui pelaksanaan *Sharing Wawasan dan Inspirasi (SINAR)* sebanyak 29 kali, *Inovasi dan Sharing Produktif* sebanyak 13 kali, *campaign* budaya rutin melalui email *blast*, penguatan penerapan budaya *Respectful Workplace Policy (RWP)* melalui penerbitan Surat Keputusan Direksi, pelaksanaan *campaign* secara berkala serta pengintegrasian dalam *Learning Management System* internal Perusahaan.

DISSEMINATION AND INTERNALIZATION OF CORPORATE CULTURE

The dissemination and internalization process is carried out to align the Company's values and culture with the operational behavior of Insan WSBP. The Board of Commissioners and Board of Directors periodically conduct outreach on the implementation of the AKHLAK culture through *Leaders Talks*, which are conducted quarterly.

Throughout 2025, WSBP has conducted the dissemination and internalization of corporate culture through the implementation of *Sharing Knowledge and Inspiration (SINAR)* sessions held 29 times, *Productive Innovation and Sharing (INSPIRASI)* sessions held 13 times, culture campaigns conducted via email blasts, the strengthening of the *Respectful Workplace Policy (RWP)* through the issuance of a Board of Directors Decree, regular campaign implementations, and integration into the Company's internal *Learning Management System (LMS)*.

Tabel Aktivitas Sosialisasi dan Internalisasi Nilai dan Budaya Perusahaan Tahun 2025

Nama Kegiatan Activity Name	Peserta Participants	Tujuan Kegiatan Activity Goal	Sasaran Nilai "AKHLAK" "AKHLAK" Value Targets
Sharing Wawasan dan Inspirasi (SINAR) Sharing Knowledge and Innovation (SINAR)	Seluruh Insan WSBP All Insan WSBP	Penguatan budaya perusahaan, kolaborasi pembelajaran tingkat Divisi/Unit, dan meningkatkan semangat inovasi Strengthening corporate culture, collaborative learning at the Division/Unit level, and increasing the spirit of innovation	Kompeten, Loyal, dan Adaptif Competent, Loyal, and Adaptive
Inovasi dan Sharing Produktif WSBP (INSPIRASI) WSBP Productive Innovation and Sharing (INSPIRASI)	Seluruh Insan WSBP All Insan WSBP	Mendorong budaya perbaikan berkelanjutan, meningkatkan partisipasi pegawai dalam inovasi, serta memperkuat kolaborasi dan berbagi praktik terbaik antar unit guna mendukung peningkatan kinerja organisasi. Fostering a culture of continuous improvement, enhancing employee participation in innovation, as well as strengthening collaboration and the sharing of best practices across units to support improved organizational performance.	Loyal

Budaya Perusahaan

Corporate Culture

Nama Kegiatan Activity Name	Peserta Participants	Tujuan Kegiatan Activity Goal	Sasaran Nilai "AKHLAK" "AKHLAK" Value Targets
Campaign Budaya Melalui Email Culture Campaign through Email	Seluruh Insan WSBP All Insan WSBP	Meningkatkan pemahaman dan konsistensi penerapan nilai-nilai budaya perusahaan di kalangan Insan WSBP melalui komunikasi internal yang rutin dan terarah. Enhance understanding and consistency in the application of corporate cultural values among Insan WSBP through regular and targeted internal communication.	Amanah, Kompeten, Harmonis, Loyal, Adaptif, Kolaboratif Trustworthy, Competent, Harmonious, Loyal, Adaptive, Collaborative
Respectful Workplace Policy (RWP)	Seluruh Insan WSBP All Insan WSBP	Bertujuan untuk menciptakan lingkungan kerja yang aman, inklusif, dan menghormati semua individu tanpa memandang perbedaan jenis kelamin, ras, agama, atau latar belakang lainnya Aiming to create a safe, inclusive and respectful work environment for all individuals regardless of gender, race, religion or other background	Harmonis Harmonious

Bidang Usaha

Line of Business

KEGIATAN USAHA BERDASARKAN ANGGARAN DASAR TERAKHIR

Berdasarkan perubahan Anggaran Dasar Perusahaan terakhir dalam Akta Pernyataan Keputusan Rapat Umum Pemegang Saham Luar Biasa "PT Waskita Beton Precast Tbk" No. 60 tertanggal 28 Juli 2023, yang dibuat di hadapan Yumna Shabrina, S.H., M.Kn., Notaris Pengganti dari Ashoya Ratam S.H., M.Kn., Notaris di Jakarta, pemberitahuan atas Perubahan Anggaran Dasar telah diterima dan dicatat oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia sesuai surat No. AHU-AH.01.03-0103121 tanggal 09 Agustus 2023, kegiatan usaha WSBP di bidang industri pabrikan, industri konstruksi, jasa, pekerjaan terintegrasi (*Engineering, Procurement and Construction/EPC*), perdagangan, agro industri, jasa penyewaan, transportasi, investasi, pengelolaan kawasan, jasa keagenan, pembangunan, layanan jasa peningkatan kemampuan di bidang konstruksi, teknologi informasi serta kepariwisataan dan pengembangan untuk menghasilkan barang dan/atau jasa yang bermutu tinggi dan berdaya saing kuat, serta mengejar keuntungan guna meningkatkan nilai WSBP dengan menerapkan prinsip-prinsip Perseroan Terbatas.

BUSINESS ACTIVITIES ACCORDING TO THE LATEST ARTICLES OF ASSOCIATION

According to the Company's Articles of Association, which were last amended as stated in the Deed of Resolution of Extraordinary General Meeting of Shareholders of "PT Waskita Beton Precast Tbk" No. 60 dated July 28, 2023, made before Yumna Shabrina, S.H., M.Kn., substitute Notary of Ashoya Ratam, S.H., M.Kn., Notary in Jakarta, notification of Amendment to the Articles of Association has been received and recorded by the Minister of Law and Human Rights of the Republic of Indonesia in accordance with letter No. AHU-AH.01.03-0103121 dated August 9, 2023, the business activities of WSBP in the manufacturing industry, construction industry, services, integrated work (*Engineering, Procurement and Construction/EPC*), trading, agro industry, rental services, transportation, investment, area management, agency services, development, capacity building services in the fields of construction, information technology and tourism and development to produce goods and/or services of high quality and strong competitiveness, and pursue profits to increase the value of WSBP by applying the principles of Limited Liability Companies.

Bidang Usaha

Line of Business

KEGIATAN USAHA BERDASARKAN ANGGARAN DASAR DAN YANG DIJALANKAN

Kegiatan usaha yang dijalankan WSBP hingga saat ini adalah sebagai berikut:

BUSINESS ACTIVITIES BASED ON ARTICLES OF ASSOCIATION AND EXECUTED

The business activities carried out by WSBP to date are as follows:

Tabel Kegiatan Usaha WSBP

Table of WSBP Business Activities

Kegiatan Usaha Berdasarkan Anggaran Dasar Business Activities Based on Articles of Association		Sudah/Belum Dijalankan Has/has not been done
Kegiatan Usaha Utama Main Business Activities		
A	Industri Pabrikasi Barang dan Bahan Bangunan untuk Konstruksi Manufacturing Industry of Building Goods and Materials for Construction	
1	Industri Barang dari Semen dan Kapur untuk Konstruksi Manufacturing of Cement and Lime Goods for Construction	✓
2	Industri Mortar atau Beton Siap Pakai Mortar or Ready-to-Use Concrete Industry	✓
3	Instalasi/Pemasangan Mesin dan Peralatan Industri Installation of Industrial Machinery and Equipment	✗
4	Industri Mesin Pertanian dan Kehutanan Agriculture and Forestry Machinery Industry	✗
5	Industri Barang Bangunan dari Kayu Wood Building Goods Industry	✗
6	Industri Bangunan Prefabrikasi dari Kayu Wood Prefabricated Building Industry	✗
7	Industri Batu Bata dari Tanah Liat/Keramik Clay/Ceramic Bricks Industry	✗
8	Industri Genteng dari Tanah Liat/Keramik Clay/Ceramic tile industry	✗
9	Industri Bahan Bangunan Dari Tanah Liat/Keramik Bukan Batu Bata dan Genteng Building Materials Made of Clay/Ceramics Instead of Bricks and Tiles industry	✗
10	Industri Semen Cement Industry	✗
11	Industri Kapur Lime Industry	✗
12	Industri Gips Gypsum Industry	✗
13	Industri Barang dari Gips Untuk Konstruksi Gypsum for Construction Industry	✗
14	Industri Barang dari Asbes untuk Keperluan Bahan Bangunan Asbestos for Building Materials Industry	✗
15	Industri Barang dari Marmer dan Granit untuk Keperluan Bahan Bangunan Marble and Granite Products for Building Materials Industry	✗
16	Industri Barang dari Logam Bukan Aluminium Siap Pasang untuk Bangunan Ready-to-Install Non-Aluminum Metal Products for Buildings Industry	✗
17	Industri Barang dari Logam Aluminium Siap Pasang untuk Bangunan Ready-to-Install Aluminum Metal Goods for Buildings	✗
18	Industri Konstruksi Berat Siap Pasang dari Baja untuk Bangunan Steel Ready-to-install Heavy Construction Industry for Buildings	✗
19	Industri Barang dari Logam Siap Pasang untuk Konstruksi Lainnya Ready-to-install Metal goods for Other Construction	✗

Bidang Usaha

Line of Business

Kegiatan Usaha Berdasarkan Anggaran Dasar Business Activities Based on Articles of Association		Sudah/Belum Dijalankan Has/has not been done
20	Industri Mesin Penambangan, Penggalian dan Konstruksi Mining Machinery, Quarrying and Construction Industry	×
21	Industri Barang dari Karet untuk Keperluan Industri Industry of Rubber Products for Industrial Purposes	×
22	Industri Barang dari Karet untuk Keperluan Infrastruktur Rubber Goods for Infrastructure Purposes Industry	×
23	Industri Barang dan Peralatan Teknik/Industri dari Plastik Goods and Technical/Industrial Equipment Made of Plastic	×
24	Industri Barang dari Plastik untuk Bangunan Industry of Plastic Products for Buildings	×
25	Industri Pipa Plastik dan Perlengkapannya Plastic Pipe and Fittings Industry	×
26	Industri Barang Plastik Lembaran Sheet Plastic Goods Industry	×
27	Industri Besi dan Baja Dasar Iron and Steel Making Industry	×
28	Industri Penggilingan Baja Steel Rolling Industry	×
29	Industri Pipa dan Sambungan Pipa dari Baja dan Besi Steel and Iron Pipe and Pipe Connection Industry	×
30	Industri Pipa dan Sambungan Pipa dari Logam Bukan Besi dan Baja Industry of Pipe and Pipe Connection of Non-Iron and Steel Metals	×
31	Industri Tangki, Tandon Air dan Wadah dari Logam Industry of Tanks, Water Reservoirs and Metal Containers	×
32	Industri Generator Uap, Bukan Ketel Pemanas Steam Generators, Not Heating Boilers Industry	×
33	Industri Peralatan Umum General Equipment Industry	×
34	Industri Barang dari Kawat Wire Goods Industry	×
35	Industri Paku, Mur dan Baut Nail, Nut And Bolt Industry	×
B Industri Konstruksi Construction Industry		
1 Konstruksi Bangunan Sipil Civil Building Construction		
a.	Konstruksi Bangunan Sipil Jembatan, Jalan Layang, Fly Over, dan Underpass Construction of Civil Building of Bridges, Flyovers, Fly Overs, and Underpasses	✓
b.	Konstruksi Bangunan Sipil Jalan Road Civil Building Construction	✓
c.	Konstruksi Jalan Rel Rail Road Construction	✓
d.	Jasa Pekerjaan Konstruksi Pra-pabrikasi Bangunan Sipil Civil Building Prefabricated Construction Work Services	✓
e.	Konstruksi Jaringan Irigasi dan Drainase Irrigation and Drainage Network Construction	✓
f.	Konstruksi Bangunan Sipil Pengolahan Air Bersih Clean Water Treatment Civil Building Construction	✓
g.	Konstruksi Bangunan Sipil Prasarana dan Sarana Sistem Pengolahan Limbah Padat, Cair, dan Gas Construction of Civil Building Infrastructure and Facilities for Solid, Liquid and Gas Waste Treatment Systems	✓



Bidang Usaha

Line of Business

Kegiatan Usaha Berdasarkan Anggaran Dasar Business Activities Based on Articles of Association		Sudah/Belum Dijalankan Has/has not been done
h. Pengerukan Dredging		✗
i. Jasa Pekerjaan Konstruksi Pelindung Pantai Coast Guard Construction Services		✓
j. Konstruksi Terowongan Tunnel Construction		✗
k. Konstruksi Bangunan Sipil Elektrikal Electrical Civil Building Construction		✗
l. Konstruksi Reservoir Pembangkit Listrik Tenaga Air Hydropower Reservoir Construction		✗
m. Konstruksi Bangunan Sipil Minyak dan Gas Bumi Oil and Gas Civil Building Construction		✗
n. Konstruksi Bangunan Sipil Fasilitas Olah Raga Sports Facility Civil Building Construction		✗
o. Konstruksi Bangunan Sipil Fasilitas Pengolahan Produk Kimia, Petrokimia, Farmasi, dan Industri Lainnya Construction of Civil Building for Chemical, Petrochemical, Pharmaceutical, and Other Industrial Product Processing Facilities		✗
p. Konstruksi Bangunan Sipil Fasilitas Militer dan Peluncuran Satelit Construction of Civil Building of Military Facilities and Satellite Launching		✗
q. Konstruksi Bangunan Sipil Telekomunikasi untuk Prasarana Transportasi Construction of Telecommunication Civil Building for Transportation Infrastructure		✗
r. Konstruksi Khusus Bangunan Sipil Lainnya Yang Tidak Dapat Diklasifikasikan di Tempat Lain Special Construction of Other Civil Buildings Those That Cannot Be Classified Elsewhere		✗
s. Konstruksi Jaringan Irigasi, Komunikasi, dan Limbah Lainnya Construction of Irrigation, Communication and Other Waste Networks		✗
t. Konstruksi Bangunan Prasarana Sumber Daya Air Water Resources Infrastructure Building Construction		✓
u. Konstruksi Bangunan Pelabuhan Bukan Perikanan Non-fishery Port Building Construction		✓
v. Konstruksi Bangunan Pelabuhan Perikanan Fishery Port Building Construction		✓
w. Konstruksi Sentral Telekomunikasi Telecommunications Central Construction		✗
x. Pembuatan/Pengeboran Sumur Air Tanah Construction/Drilling of Ground Water Wells		✓
y. Konstruksi Bangunan Sipil Pertambangan Mining Civil Building Construction		✗
z. Konstruksi Bangunan Sipil Panas Bumi Geothermal Civil Building Construction		✗
aa. Pemasangan Kerangka Baja Installation of Steel Framework		✗
2 Konstruksi Gedung Building Construction		
a. Konstruksi Gedung Industri Industrial Building Construction		✓
b. Jasa Pekerjaan Konstruksi Prapabrikasi Bangunan Gedung Prefabricated Building Construction Work Services		✓
c. Konstruksi Gedung Hunian Residential Building Construction		✓

Bidang Usaha

Line of Business

Kegiatan Usaha Berdasarkan Anggaran Dasar Business Activities Based on Articles of Association		Sudah/Belum Dijalankan Has/has not been done
d.	Konstruksi Gedung Perkantoran Office Building Construction	✓
e.	Konstruksi Gedung Perbelanjaan Shopping Building Construction	✓
f.	Konstruksi Gedung Kesehatan Health Building Construction	✓
g.	Konstruksi Gedung Pendidikan Educational Building Construction	✓
h.	Konstruksi Gedung Penginapan Lodging Building Construction	✗
i.	Konstruksi Gedung Tempat Hiburan dan Olahraga Entertainment and Sports Place Building Construction	✗
j.	Konstruksi Gedung Lainnya Other Building Construction	✓
3 Penyelesaian Konstruksi Construction Completion		
a.	Pengerjaan Pemasangan Kaca dan Alumunium Glass and Aluminum Installation Work	✓
b.	Pengerjaan Lantai, Dinding, Peralatan Saniter dan Plafon Floor, Wall, Sanitary Equipment and Ceiling Work	✗
c.	Dekorasi Interior Interior Decoration	✗
d.	Penyelesaian Konstruksi Bangunan Lainnya Other Building Construction Completion	✗
4 Penyelesaian Konstruksi Bangunan Lainnya Special Construction and Other Special Construction		
a.	Penyiapan Lahan Land Preparation	✓
b.	Pemasangan Pondasi dan Tiang Pancang Installation of Foundations and Piles	✓
c.	Pemasangan Perancah (<i>Steiger</i>) Installation of Scaffolding (<i>Steiger</i>)	✓
d.	Pemasangan Rangka dan Atap/ <i>Roof Covering</i> Installation of Frame and Roof Covering	✗
e.	Konstruksi Khusus Lainnya Yang Tidak Dapat Diklasifikasikan di Tempat Lain Other Special Construction Those That Cannot Be Classified Elsewhere	✓
f.	Pembongkaran Demolition	✗
g.	Instalasi Sinyal dan Rambu-rambu Jalan Raya Installation of Highway Signals and Signs	✗
C Pekerjaan Terintegrasi (EPC) Integrated Work (EPC)		
1	Pembangkit Tenaga Listrik Power Plants	✗
2	Pembangkit, Transmisi, Distribusi, dan Penjualan Tenaga Listrik dalam Satu Kesatuan Usaha Generation, Transmission, Distribution and Sales of Electricity in One Business Unit	✗
3	Pembangkit, Transmisi, dan Penjualan Tenaga Listrik dalam Satu Kesatuan Usaha Generation, Transmission, and Sales of Electricity in One Business Unit	✗
4	Pembangkit, Distribusi, dan Penjualan Tenaga Listrik dalam Satu Kesatuan Usaha Generation, Distribution, and Sales of Electricity in One Business Unit	✗
5	Pengoperasian Instalasi Penyediaan Tenaga Listrik Operation of Electric Power Supply Installations	✗

Bidang Usaha

Line of Business

Kegiatan Usaha Berdasarkan Anggaran Dasar Business Activities Based on Articles of Association		Sudah/Belum Dijalankan Has/has not been done
6	Transmisi Tenaga Listrik Electric Power Transmission	×
7	Distribusi, Penjualan Tenaga Listrik dalam Satu Kesatuan Usaha Distribution, Sales of Electricity in One Business Unit	×
8	Distribusi Tenaga Listrik Electric Power Distribution	×
9	Pengadaan Gas Alam dan Buatan Procurement of Natural and Artificial Gas	×
10	Distribusi Gas Alam dan Buatan Natural and Artificial Gas Distribution	×
11	Pengadaan Gas Bio Procurement of Bio Gas	×
D Pertambangan dan Penggalian Mining and Quarrying		
1	Penggalian Batu Hias dan Batu Bangunan Quarrying of Decorative Stones and Building Stones	✓
2	Penggalian Batu Kapur/Gamping Quarrying of Limestone	×
3	Penggalian Kerikil/Sirtu Excavation of Gravel/Sirtu	✓
4	Penggalian Pasir Quarrying of Sand	×
5	Penggalian Tanah dan Tanah Liat Excavation of Soil and Clay	×
6	Penggalian Gips Quarrying of Gypsum	×
7	Penggalian Tras Quarrying of Tras	×
8	Penggalian Batu Apung Quarrying of Pumice	×
9	Penggalian Batu, Pasir, dan Tanah Liat Lainnya Quarrying of Stone, Sand and Other Clay	×
10	Aktivitas Penunjang Pertambangan Minyak Bumi dan Gas Alam Oil and Natural Gas Mining Support Activities	×
11	Aktivitas Penunjang Pertambangan dan Penggalian Lainnya Mining and Other Quarrying Support Activities	×
E Aktivitas Penyewaan Peralatan Konstruksi Construction Equipment Rental Activities		
1	Aktivitas Penyewaan dan Sewa Guna Usaha Tanpa Hak Opsi Mesin, dan Peralatan Konstruksi dan Teknik Sipil Leasing and Leasing Activities without Option Rights for Machinery, and Construction Equipment and Civil Engineering	✓
2	Penyewaan Alat Konstruksi Dengan Operator Rental of Construction Equipment with Operators	×
3	Aktivitas Perawatan dan Pemeliharaan Taman Garden Care and Maintenance Activities	×
F Pekerjaan Mekanikal Elektrikal termasuk Jaringan dan Instalasi Mechanical Electrical Work including Network and Installation		
1	Instalasi Listrik Electrical installation	×
2	Instalasi Mekanikal Mechanical Installation	✓

Bidang Usaha

Line of Business

Kegiatan Usaha Berdasarkan Anggaran Dasar Business Activities Based on Articles of Association		Sudah/Belum Dijalankan Has/has not been done
3	Instalasi Saluran Air (<i>Plumbing</i>) Water Channels (Plumbing) Installation	×
4	Instalasi Pendingin dan Ventilasi Udara Air Conditioning and Ventilation Installation	×
5	Instalasi Pemanas dan Geothermal Heating and Geothermal Installation	×
6	Instalasi Minyak dan Gas Oil and Gas Installation	×
7	Instalasi Meteorologi, Klimatologi, dan Geofisika Meteorology, Climatology and Geophysics Installation	×
8	Instalasi Elektronika Electronics Installation	×
9	Instalasi Fasilitas Sumber Radiasi Pengion Ionizing Radiation Source Facilities Installation	×
10	Instalasi Nuklir Nuclear Installation	×
11	Instalasi Sinyal dan Telekomunikasi Kereta Api Railway Signal and Telecommunications Installation	✓
12	Instalasi Telekomunikasi Telecommunications Installation	×
13	Jasa Instalasi Konstruksi Navigasi Laut, Sungai, dan Udara Sea, River and Air Navigation Construction Installation Services	×
G Perdagangan Besar Wholesale Trading		
1	Perdagangan Besar Semen, Kapur, Pasir, dan Batu Wholesale Trading of Cement, Lime, Sand, and Stone	✓
2	Perdagangan Besar Barang Logam untuk Bahan Konstruksi Wholesale Trading of Metal Goods for Construction Materials	✓
3	Perdagangan Besar Logam dan Bijih Logam Wholesale trading of Metals and Metal Ore	×
4	Perdagangan Besar Alat Transportasi Darat (Bukan Mobil, Sepeda Motor, dan Sejenisnya), Suku Cadang dan Perlengkapannya Wholesale trading of Land Transportation Equipment (Not Cars, Motorcycles, and the Like), Spare Parts and Accessories thereof	×
5	Perdagangan Besar Bahan Konstruksi dari Porselen Wholesale trading of Construction Materials from Porcelain	×
6	Perdagangan Besar Mesin Kantor dan Industri Pengolahan, Suku Cadang dan Perlengkapannya Wholesale trading of Office Machinery and Processing Industry, Spare Parts and Equipment	✓
7	Perdagangan Besar Berbagai Macam Material Bangunan Wholesale Trading of Various Kinds of Building Materials	×
8	Perdagangan Besar Mesin, Peralatan dan Perlengkapannya Lainnya Wholesale trading of Machinery, Equipment and Other Equipment	×
9	Perdagangan Besar Genteng, Batu Bata, Ubin dan Sejenisnya dari Tanah Liat, Kapur, Semen atau Kaca Wholesale Trading of Roof Tiles, Bricks, Tiles and the Like Made of Clay, Lime, Cement or Glass	×
10	Perdagangan Besar Bahan Konstruksi Lainnya Wholesale trading of Other Construction Materials	✓
11	Perdagangan Besar Berbagai Macam Barang Wholesale trading of Various Kinds of Goods	×

Bidang Usaha

Line of Business

Kegiatan Usaha Berdasarkan Anggaran Dasar Business Activities Based on Articles of Association		Sudah/Belum Dijalankan Has/has not been done
H Real Estate		
1	Real Estat yang Dimiliki Sendiri atau Disewa Owned or Rented Real Estate	×
2	Penyewaan Venue Penyelenggaraan Aktivitas MICE dan Event Khusus Rental Venues for Organizing MICE Activities and Special Events	×
3	Kawasan Industri Industrial Area	×
I Aktivitas Profesional, Ilmiah, dan Teknis Professional, Scientific and Technical Activities		
1	Aktivitas Arsitektur Architectural Activity	×
2	Aktivitas Keinsinyuran dan Konsultasi Teknis YBDI YBDI Engineering and Technical Consulting Activities	×
J Informasi dan Komunikasi Information and Communication		
1	Penerbitan Piranti Lunak (<i>Software</i>) Publishing Software	×
K Pengangkutan dan Pergudangan Transportation and Warehousing		
1	Angkutan Bermotor untuk Barang Umum Motorized Transportation for General Goods	✓
2	Angkutan Bermotor untuk Barang Khusus Motorized Transportation for Special Goods	✓
3	Angkutan Laut Dalam Negeri untuk Barang Umum Domestic Sea Transportation for General Goods	×
4	Angkutan Laut Dalam Negeri untuk Barang Khusus Domestic Sea Transportation for Special Goods	×
5	Angkutan Laut Dalam Negeri Perintis untuk Barang Pioneering Domestic Sea Transportation for Goods	×
6	Angkutan Laut Luar Negeri untuk Barang Umum Overseas Sea Transportation for General Goods	×
7	Angkutan Laut Luar Negeri untuk Barang Khusus Overseas Sea Transportation for Special Goods	×
8	Angkutan Sungai dan Danau untuk Barang Umum dan/atau Hewan River and Lake Transportation for General Goods and/or Animals	×
9	Angkutan Sungai dan Danau untuk Barang Khusus River and Lake Transportation for Special Goods	×
10	Angkutan Sungai dan Danau untuk Barang Berbahaya River and Lake Transportation for Dangerous Goods	×
11	Angkutan Penyeberangan Umum Antar Provinsi untuk Barang Interprovincial Public Ferry Transportation for Goods	×
12	Angkutan Penyeberangan Perintis Antar Provinsi untuk Barang Interprovincial Pioneering Transportation for Goods	×
13	Angkutan Penyeberangan Umum Antar Kabupaten/Kota untuk Barang Inter-regent/city Public Ferry Transportation for Goods	×
14	Angkutan Penyeberangan Perintis Antar Kabupaten/Kota untuk Barang Inter-regency/city Pioneering Transportation for Goods	×
15	Angkutan Penyeberangan Umum dalam Kabupaten/Kota untuk Barang Public Ferry Transportation within Regencies/Cities for Goods	×
16	Angkutan Penyeberangan Lainnya untuk Barang Termasuk Penyeberangan Antarnegara Other Ferry Transportation for Goods Including Interstate Crossing	×

Bidang Usaha

Line of Business

Kegiatan Usaha Berdasarkan Anggaran Dasar Business Activities Based on Articles of Association		Sudah/Belum Dijalankan Has/has not been done
L Investasi dan/atau pengelolaan usaha di bidang yang terkait dengan kegiatan usaha utama Perseroan Investment and/or business management in fields related to the Company's main business activities		
Kegiatan Usaha Penunjang Supporting Business Activities		
A Layanan Jasa Konsultasi (Konsultan) Manajemen Management Consultant Services		
1	Aktivitas Kantor Pusat Head Office Activities	×
2	Aktivitas Konsultasi Manajemen Lainnya Other Management Consulting Activities	×
B Agro Industri Agro Industry		
1	Industri Minyak Mentah Kelapa Sawit Crude Palm Oil Industry	×
2	Industri Minyak Mentah Inti Kelapa Sawit Crude Palm Kernel Oil Industry	×
3	Industri Pemisahan/Fraksinasi Minyak Mentah Kelapa Sawit dan Minyak Mentah Inti Kelapa Sawit Crude Palm Oil Oil and Crude Palm Kernel Oil Separation/Fraction Industry	×
4	Industri Pemurnian Minyak Mentah Kelapa Sawit Dan Minyak Mentah Inti Kelapa Sawit Crude Palm Oil And Crude Palm Kernel Oil Refining Industry	×
5	Industri Pemisahan/Fraksinasi Minyak Murni Kelapa Sawit Pure Palm Oil Separation/Fractionation Industry	×
6	Industri Pemisahan/Fraksinasi Minyak Murni Inti Kelapa Sawit Pure Core Palm Oil Separation/Fractionation Industry	×
7	Pergudangan dan Penyimpanan Warehousing and Storage	✓
C Layanan Jasa Bidang Teknologi Informasi dan Kepariwisata Information Technology and Tourism Services		
1	Aktivitas Pengembangan Aplikasi Perdagangan Melalui Internet (E-commerce) Internet Trading Application Development Activity (E-commerce)	×
2	Aktivitas Pemrograman Komputer Lainnya Other Computer Programming Activities	×
3	Aktivitas Konsultasi Keamanan Informasi Information Security Consulting Activities	×
4	Aktivitas Konsultasi Komputer dan Manajemen Fasilitas Komputer Lainnya Computer Consulting Activities and Management of Other Computer Facilities	×
5	Aktivitas Teknologi Informasi dan Jasa Komputer Lainnya Information Technology Activities and Other Computer Services	×
6	Kawasan Pariwisata Tourism Area	×
7	Aktivitas Konsultansi Pariwisata Tourism Consulting Activities	×
D Pengelolaan Limbah B3 Hazardous Waste Management		
1	Pengumpulan Air Limbah Berbahaya Collection of Hazardous Wastewater	×
2	Treatment dan Pembuangan Air Limbah Berbahaya Treatment and disposal of Hazardous Wastewater	×
3	Pengumpulan Limbah Berbahaya Hazardous Waste Collection	×
4	Treatment Dan Pembuangan Limbah Berbahaya Treatment And Disposal Of Hazardous Waste	✓

Bidang Usaha

Line of Business

Kegiatan Usaha Berdasarkan Anggaran Dasar Business Activities Based on Articles of Association	Sudah/Belum Dijalankan Has/has not been done

Keterangan

Remarks:

- ✓ = telah dijalankan
has been conducted
- ✗ = belum dijalankan
not yet conducted

PRODUK DAN JASA

Produk dan jasa WSBP terdiri dari:

Beton Precast Precast Concrete Mencakup kegiatan manufaktur produk Beton Precast. Includes Precast Concrete manufacturing activities.	Beton Readymix & Quarry Readymix Concrete & Quarry Mencakup kegiatan manufaktur Beton Readymix & Quarry. Includes Readymix Concrete & Quarry manufacturing activities.	Jasa Konstruksi Construction Service Mencakup kegiatan jasa pendukung yang terdiri dari jasa proyek konstruksi, jasa instalasi produk, jasa pemancangan dan jasa stressing produk Beton Precast (Post-Tensioning). Includes support services consisting of construction project services, product installation services, piling services, and Post-Tensioning services for Precast Concrete products.	Sewa Alat Berat Heavy Equipment Rental Mendukung penyediaan sewa alat berat untuk kebutuhan proyek, seperti Truk Mixer, Truk Trailer, Wheel Loader, Excavator, dan Batching Plant. Support heavy equipment rental for project needs, such as Mixer Truck, Trailer Truck, Wheel Loader, Excavator, & Batching Plant

PRODUCT AND SERVICES

WSBP products and services include:

BETON PRECAST

Produk Beton Precast WSBP yang digunakan sebagai material konstruksi di antaranya:

- Girder (Box, PC-T, PC-I, PC-U, Semi-T, PRB (Precast Rectangular Beam)).
- Spun Pile, Spun Pile Diameter 1200 mm dengan sambungan CT Connector, dan Square Pile.
- MCB (Moveable Concrete Barrier).
- U-Gutter, U-Ditch, Box Culvert, L-Gutter, Cover U-Ditch, dan I-Gutter.

PRECAST CONCRETE

WSBP Precast Concrete products used as construction materials include:

- Girder (Box, PC-T, PC-I, PC-U, Semi-T, PRB (Precast Rectangular Beam)).
- Spun Pile, Spun Pile with a diameter of 1200 mm and a CT Connector, and Square Pile.
- MCB (Moveable Concrete Barrier).
- U-Gutter, U-Ditch, Box Culvert, L-Gutter, U-Ditch Cover and I-Gutter.

Bidang Usaha

Line of Business

5. Diaphragm Wall.
6. Pondasi jaring laba-laba.
7. CCSP (Corrugated Concrete Sheet Pile) dan FCSP (Flat Concrete Sheet Pile).
8. Pier Head Precast.
9. Full Slab, Half Slab, Deck Slab & Voided Slab, Pile Cap.
10. Tiang Listrik Beton tipe SUTR 9/100 (157mm), SUTR 9/200 (157mm), dan SUTR 11/200.
11. Bantalan Jalan Rel (BJR) tipe 1067 & tipe 1435.
12. SPRigWP.
13. RC Pipe.
14. Tetrapod.
15. Facade.
16. Balok Kolom Precast.
17. Lining.
18. Sloof.
19. PC Plank.
20. PC Beam.
21. Rumah Precast (RISHA).
22. Abutment Precast.
23. Parapet.
24. Plat Deck.
25. PC Lantai dan Dinding.
26. PC Sikuan.

Produk Beton Precast dihasilkan oleh Precast Plant WSBP. Hingga akhir tahun 2025, WSBP mengoperasikan Precast Plant WSBP dengan kapasitas produksi sebesar 3,7 juta ton, meliputi:

1. Precast Plant WSBP Gasing.
2. Precast Plant WSBP Bojonegara
3. Precast Plant WSBP Cibitung.
4. Precast Plant WSBP Karawang.
5. Precast Plant WSBP Sadang.
6. Precast Plant WSBP Kalijati.
7. Precast Plant WSBP Subang
8. Precast Plant WSBP Klaten.
9. Precast Plant WSBP Prambon.

5. Diaphragm Wall.
6. Spider Web Foundation.
7. CCSP (Corrugated Concrete Sheet Pile) dan FCSP (Flat Concrete Sheet Pile).
8. Pier Head Precast.
9. Full Slab, Half Slab, Deck Slab & Voided Slab, Pile Cap.
10. Concrete Electric Pole types SUTR 9/100 (157 mm), SUTR 9/200 (157 mm), and SUTR 11/200.
11. Concrete Sleeper for Railway Type 1067 & Type 1435.
12. SPRigWP.
13. RC Pipe.
14. Tetrapod.
15. Facade.
16. Precast Column Beam.
17. Lining.
18. Sloof.
19. PC Plank.
20. PC Beam.
21. Precast House (RISHA).
22. Abutment Precast.
23. Parapet.
24. Plat Deck.
25. Floor and Wall Precast Concrete.
26. L-Shaped Precast Concrete.

Precast Concrete products are produced by the WSBP Precast Plant. By the end of 2025, WSBP operated the Precast Plant WSBP with a production capacity of 3.7 million tons, including:

1. Precast Plant WSBP Gasing.
2. Precast Plant WSBP Bojonegara
3. Precast Plant WSBP Cibitung.
4. Precast Plant WSBP Karawang.
5. Precast Plant WSBP Sadang.
6. Precast Plant WSBP Kalijati.
7. Precast Plant WSBP Subang
8. Precast Plant WSBP Klaten.
9. Precast Plant WSBP Prambon.

Bidang Usaha

Line of Business

Penggunaan Produk Beton Precast dalam Proyek

Use of Precast Concrete Products in WSBP Projects

WSBP

Kategori Produksi Precast Precast Production Category	Tahun Pertama Kali Dibuat Year of First Made	Proyek yang Menggunakan Produk Precast WSBP Projects Using WSBP Precast Products
Jalan, Jembatan, dan Gedung Roads, Bridges, and Buildings		
PC- I Girder	2012	- Proyek Cibitung Cilincing Seksi 1-3 - Proyek Pembangunan Jalan Tol Jakarta Cikampek - Proyek Jembatan Mlowo Penganjing Nguter - Proyek Pembangunan Jembatan Ploso Jombang - Proyek Jalan Tol Prabumulih–Muara Enim - Proyek Simpang Susun Kawasan Industri Batang - Proyek Pembangunan Jalan Tol Becakayu 2A Ujung - Proyek Pembangunan Jalan Tol KLBM - Proyek Cimanggis Cibitung Seksi 2 - Proyek Jalan Tol Paspro Seksi 4 - Proyek Pembangunan Bendungan Jlantah Karanganyar Solo - Proyek Tebing Tinggi–Parapat - Proyek Becakayu Koneksi Wiyoto Wiyono - Proyek Becakayu 2A - Proyek Bogor–Ciawi–Sukabumi - Proyek Cisumdawu - Proyek Cibitung–Cilincing FO KAI - Proyek Crossing Taman Mekar Sadang - Proyek Tol IKN Segment Simpang Tempadung - Proyek Pembangunan Jalan Tol Bayung Lencir–Tempino - Proyek Jalan Tol Kataraja Tahap I - Proyek Pembangunan Jalan Tol Jakarta–Cikampek - Proyek LRT Velodrome - Proyek Jalan Tol Probolinggo–Banyuwangi - Proyek JTTS Ruas Palembang–Betung - Proyek Pembangunan Bendungan Mbay - Proyek Akses Toll Bandara Kediri STA 0-8 Kediri - Proyek Jalan Tol Yogyakarta Bawen Seksi 6
		- Cibitung Cilincing Project Section 1-3 - Jakarta Cikampek Toll Road Development Project - Mlowo Penganjing Nguter Bridge Project - Ploso Jombang Bridge Development Project - Prabumulih–Muara Enim Toll Road Project - Batang Industrial Area Interchange Project - Becakayu 2A Ujung Toll Road Development Project - KLBM Toll Road Development Project - Cimanggis Cibitung Project Section 2 - Paspro Toll Road Project Section 4 - Karanganyar Street Dam Development Project in Solo - Tebing Tinggi–Parapat Project - Wiyoto Wiyono Connection Becakayu Project - Becakayu 2A Project - Bogor–Ciawi–Sukabumi Project - Cisumdawu Project - Cibitung Project–Cilincing FO KAI - Mekar Sadang Park Crossing Project - IKN Toll Road Project Tempadung Junction Segment - Bayung Lencir–Tempino Toll Road Construction Project - Kataraja Toll Road Stage I Project - Jakarta–Cikampek Toll Road Construction Project - LRT Velodrome Project - Probolinggo–Banyuwangi Toll Road Project - Palembang–Betung Section JTTS Project - Mbay Dam Construction Project - Kediri Airport STA 0-8 Kediri Toll Access Project - Yogyakarta Bawen Section 6 Toll Road Project

Bidang Usaha

Line of Business

Kategori Produksi Precast Production Category	Tahun Pertama Kali Dibuat Year of First Made	Proyek yang Menggunakan Produk Precast WSBP Projects Using WSBP Precast Products
Full Slab	2012	- Proyek Cibitung–Cilincing - Proyek COO Lokasi RK 2020 - Proyek Kayu Agung–Palembang–Betung - Proyek Tol Indrapura–Kuala Tanjung - Proyek JTTS Ruas Palembang–Betung - Proyek JTTS Ruas Palembang–Betung - Proyek Bogor–Ciawi–Sukabumi - Cibitung–Cilincing Project - COO Location RK 2020 Project - Kayu Agung–Palembang–Betung Project - Indrapura–Kuala Tanjung Toll Road Project - Palembang–Betung Section JTTS Project - Palembang–Betung Section JTTS Project - Bogor–Ciawi–Sukabumi Project
Voided Slab	2013	- Proyek Jalan Tol Jakarta Cikampek Selatan (Jembatan) - Proyek Rentang Irigasi Modernisasi–Paket LMS 03 - Proyek Pembangunan Junction Palembang - Proyek JTTS Ruas Palembang–Betung - Peningkatan Jalan Batas Lingkar Pati–Batas Barat Kota Pati - Proyek Perbaikan Jalan Tol Kayu Agung–Palembang - South Jakarta Cikampek Toll Road Project (Bridge) - Modernization of Irrigation Range Project–LMS Package 03 - Palembang Junction Construction Project - Palembang–Betung Section JTTS Project - Improvement of the Pati Ring Road–West Boundary of Pati City - Kayu Agung–Palembang Toll Road Improvement Project
Square Pile	2013	- Proyek Pembangunan Plant Gremeng - Pembangunan Gedung Kuliah I Lahan Kampus Baru Politeknik Negeri Sriwijaya - Proyek Pembangunan Gedung OJK Regional 7 Sumatra - Proyek Dermaga Bongkar Muat Jukung - Proyek Stasiun Pengumpul Gas Beringin - Proyek Kayan LNG Nusantara - Proyek Stasiun Pandu Jungkat Pontianak - Proyek Pengadaan Air Baku Cikarang - Proyek Juno Frisian Flag - Proyek Karyatama Saviera - Proyek Mako Kodim - Proyek Pembangunan Jalan Tol Bayung Lencir–Tempino - Proyek Pembangunan Stadion Kediri - Proyek Jalan Tol Probolinggo–Banyuwangi - Proyek JTTS Ruas Betung–Jambi - Proyek Evo Manufacturing Indonesia - Proyek Sekolah DKI Jakarta Paket 3 - Proyek RSUD Akhmad Berahim - Gremeng Plant Development Project - Construction of Lecture Building I, Land of New Campus of Sriwijaya State Polytechnic - Sumatra Regional 7 OJK Building Development Project - Jukung Loading and Unloading Wharf Project - Banyan Gas Collection Station Project - Nusantara LNG Kayan Project - Pontianak Jungkat Guided Station Project - Cikarang Raw Water Supply Project - Juno Frisian Flag project - Karyatama Savera Project - Mako Kodim Project - Bayung Lencir–Tempino Toll Road Construction Project - Kediri Stadium Construction Project - Probolinggo–Banyuwangi Toll Road Project - Betung–Jambi Section JTTS Project - Evo manufacturing Indonesia Project - DKI Jakarta School Package 3 Project - Akhmad Berahim Regional Hospital Project
PC-U Girder	2014	- Proyek Pembangunan Jalan Tol Cimanggis–Cibitung - Proyek Pembangunan Fly Over Sekip Ujung–Palembang - Proyek LRT Velodrome - Proyek Pattimban Access Toll Road - Cimanggis–Cibitung Toll Road Construction Project - Sekip Ujung–Palembang Fly Over Construction Project - LRT Velodrome Project - Pattimban Access Toll Road Project

Bidang Usaha

Line of Business

Kategori Produksi Precast Production Category	Tahun Pertama Kali Dibuat Year of First Made	Proyek yang Menggunakan Produk Precast WSBP Projects Using WSBP Precast Products
PC-T Girder	2014	- Proyek Tol Cikampek–Palimanan - Proyek Tol Kayu Agung–Palembang–Betung - Cikampek–Palimanan Toll Road Project - Kayu Agung–Palembang–Betung Toll Road Project
Spun Pile Ø 0,6 - 1,0 M	2014	- Pembangunan Pabrik Garuda Malang - Tokyo Riverside Apartment–PIK 2 - Proyek Rumah Miami PIK 2 - Proyek Pembangunan Jembatan Ploso Jombang - RDMP RU–V Balikpapan Project - Proyek Jalan Tol Prabumulih–Muara Enim - Proyek Ruko Boston PIK 2 - Proyek Jembatan Mlowo Penganjing Nguter - Proyek Pembangunan Gate Semarang Tawang - Proyek Rukan Manhattan - Proyek Golf Island Pantai Indah Kapuk - Proyek PLTU Nagan Raya 3-4 - Proyek JPO San Antonio Golf Island PIK - Proyek Pacific Bike @Riverwalk Island PIK - Proyek PLTU Cirebon 2 WWTP Area - Proyek United Bike Warehouse @ Riverwalk PIK - Proyek Taman Industri Nanshan Bintan Indonesia - Proyek Theme Park Makro Drain - Proyek North Kimandan Indonesia - Proyek Ruko Ebony PIK 2 - Pembangunan Gedung Garuda Bululawang - Proyek Pembangunan Elevated Nakau–Air Sebakul - Proyek Jembatan Gedung Bank Indonesia - Pengendalian Banjir Kali Lamong - Proyek Central Market Golf Island PIK - Proyek Rukan Osaka PIK - Penataan Kota Kupang - Proyek Biomass Power - Proyek Jalan Tol Semarang Demak - Pembangunan Terminal Baru Tahap II Waingapu Sumba - Proyek RSUD Cibirong - Proyek MFI Generator di Cilegon - Proyek SOHO Orchard Boulevard C PIK 2 - Proyek Pembangunan Jembatan Gantung Durian Sebata - Proyek Gedung UPBJJ–UT Surabaya - Proyek KAPB II Seksi 2 - Proyek KAPB II Seksi 3 - Proyek KAPB IV Seksi 2A - Proyek Gereja Kemah Tabernakel PIK - Proyek Pengadaan Spun Pile PT Indonesia Fibreboa - Proyek Gardu Hubung Gardu Distribusi–STP - Proyek Gardu G Soho Ebony Boulevard–Rukan - Proyek Tebing Tinggi–Parapat - Proyek Indralaya–Prabumulih - Proyek Integrated Building Bandara Soetta - Proyek Cibitung–Cilincing - Proyek Power House Reservoir PIK - Proyek Urban Farming PIK - Proyek Kampung Kopi PIK - Proyek Sentosa Seafood PIK - Proyek Power House Reservoir dan WTP PIK - Proyek Club House Golf Island PIK - Proyek Rukan Shibuya Sedayu Indo City PIK - Proyek Ruko Food Street 3A PIK - Proyek Pondasi Rukan La Rivera PIK - Proyek Rumah Type Lily Cluster Riverside PIK - Proyek Rumah Type Lily Cluster Springville PIK - Proyek Krian–Legundi–Bunder–Manyar - Proyek Bengkulu Taba Penanjung - Proyek PT Linggar Bhakti Teknika - Proyek Jembatan Ruas Sanggau Ledo–BTS. Serawak, Kalimantan Barat - Proyek Retail Spunpile PT. Bakti Nusa Abadi - Proyek Workshop PT. Indotama Ferro Alloys - Proyek Thilawa Shipyard, Myanmar - Proyek Cluster Sonata PIK - Proyek Penanganan Longsor Area IPA Samarinda - Proyek JIPE Manyar Gresik - Proyek Bao Rui Karawang

Bidang Usaha

Line of Business

Kategori Produksi Precast Precast Production Category	Tahun Pertama Kali Dibuat Year of First Made	Proyek yang Menggunakan Produk Precast WSBP Projects Using WSBP Precast Products
		• Proyek Jembatan HKSN 01 Kalsel • Proyek Jembatan Musi • Proyek Pembangunan Jalan Tol Bayung Lencir–Tempino • Proyek Jalan Tol Kataraja Tahap I • Proyek Bali International Hospital • Proyek Pembangunan Stadion Kediri • Proyek JTTS Ruas Betung Jambi • Proyek Patimban Access Toll Road • Proyek Serang Panimbang Seksi 3 • Proyek PLTSA Palembang • Proyek Pabrik Sepatu Indramayu • Proyek NICE PIK 2 • Proyek Microsoft Data Center • Proyek Kawasan Industri Terpadu Wilmar • Proyek JTTS Ruas Palembang–Betung • Proyek EPC ABG Indramayu • Proyek Pindodeli Karawang • Proyek Sorong Modern City Mal • Proyek Bogor–Ciawi–Sukabumi • Proyek Gereja Katolik Maria Bunda Kita PIK 2 • Proyek Godrej Borobudur • CCO Plant Building PT Green Power Indonesia • Indonesia Hongseng International Materials Indone • Proyek Pembangunan Hotel Patra Surabaya • Proyek House of Adullam • Proyek Jorag Bridge Construction • Proyek Perbaikan Jalan Tol Kayuagung–Palembang • Proyek KCN Marunda • Proyek Tzu Chi School Extension–PIK 2 • Proyek Vinfast Factory Phase 2 • Proyek Tangguh UCC Onshore
		• Construction of Garuda Malang Factory • Tokyo Riverside Apartment–PIK 2 • Miami PIK 2 Housing Project • Ploso Jombang Bridge Development Project • RDMP RU–V Balikpapan Project • Prabumulih–Muara Enim Toll Road Project • Boston PIK 2 Shophouse Project • Mlowo Penganjing Nguter Bridge Project • Semarang Tawang Gate Development Project • Manhattan Home Office Project • Pantai Indah Kapuk Golf Island Project • Nagan Raya PLTU Project 3-4 • JPO San Antonio Golf Island PIK Project • Pacific Bike Project @Riverwalk Island PIK • PLTU Cirebon 2 WWTP Area Project • United Bike Warehouse Project @ Riverwalk PIK • Nanshan Bintan Indonesia Industrial Park Project • Makro Drain Theme Park Project • North Kimandan Indonesia Project • PIK 2 Ebony Shophouse Project • Construction of Garuda Bululawang Building • Elevated Nakau–Air Sebakul Development Project • Bank Indonesia Building Bridge Project • Lamong River Flood Control • Central Market Golf Island PIK Project • Osaka PIK Office Building Project • Management of Kupang City • Biomass Power Project • Semarang Demak Toll Road Project • Construction of New Terminal Phase II Waingapu Sumba • Cibinong Hospital Project • MFI Generator project in Cilegon • SOHO Orchard Boulevard C PIK 2 • Durian Sebata Suspension Bridge Construction Project • UPBJJ–UT Surabaya Building Project • KAPB II Section 3 Project • KAPB II Section 2 Project • KAPB IV Section 2A Project • Kemah Tabernacle Church PIK Project • Pile Procurement Project for PT Indonesia Fibreboa • Distribution Substation–STP Project • G Soho Ebony Boulevard Substation–Rukan Project

Bidang Usaha

Line of Business

Kategori Produksi Precast Precast Production Category	Tahun Pertama Kali Dibuat Year of First Made	Proyek yang Menggunakan Produk Precast WSBP Projects Using WSBP Precast Products
		• Tebing Tinggi–Parapat Project • Indralaya–Prabumulih Project • Integrated Building at Soetta Airport Project • Cibitung–Cilincing Project • Power House Reservoir PIK Project • Urban Farming PIK Project • Kampung Kopi PIK Project • Sentosa Seafood PIK Project • Power House Reservoir and WTP PIK Project • Club House Golf Island PIK Project • Rukan Shibuya Sedayu Indo City PIK Project • Ruko Food Street 3A PIK Project • La Rivera PIK Shophouse Foundation Project • Type Lily House, Riverside Cluster PIK Project • Type Lily House, Springville Cluster PIK Project • Krian–Legundi–Bunder–Manyar Project • Bengkulu Taba Penanjung Project • PT Linggar Bhakti Teknika Project • Sanggau Ledo–BTS, Sarawak, West Kalimantan Bridge Project • Retail Spunpile Project for PT. Bakti Nusa Abadi • Workshop Project for PT. Indotama Ferro Alloys • Thilawa Shipyard Project, Myanmar • Sonata Cluster PIK Project • Landslide Management in IPA Samarinda Area Project • JIPE Manyar Gresik Project • Bao Rui Karawang Project • HKSN 01 Bridge Project, South Kalimantan • Musi Bridge Project • Bayung Lencir–Tempino Toll Road Construction Project • Kataraja Toll Road Phase I Project • Bali International Hospital Project • Kediri Stadium Construction Project • JTTS Betung Jambi Section Project • Patimban Access Toll Road Project • Serang Panimbang Section 3 Project • PLTSA Palembang Project • Indramayu Shoe Factory Project • NICE PIK 2 Project • Microsoft Data Center Project • Wilmar Integrated Industrial Estate Project • JTTS Palembang–Betung Section Project • EPC ABG Indramayu Project • Pindodeli Karawang Project • Sorong Modern City Mall Project • Bogor–Ciawi–Sukabumi Project • Maria Bunda Kita Catholic Church PIK 2 Project • Godrej Borobudur Project • Patra Hotel Development Project in Surabaya • House of Adullam Project • Jorang Bridge Construction Project • Kayuagung–Palembang Toll Road Improvement Project • KCN Marunda Project • Tzu Chi School Extension–PIK 2 Project • Vinfast Factory Phase 2 Project • Tangguh UCC Onshore Project
Half Slab	2014	• Proyek Pembangunan Jalan Tol Cimanggis–Cibitung • Proyek Pembangunan Jalan Tol Bayung Lencir–Tempino • Proyek Kantor Gubernur Papua Selatan • Pembangunan Jalan Tol Serang–Panimbang • Cimanggis–Cibitung Toll Road Construction Project • Bayung Lencir–Tempino Toll Road Development Project • South Papua Governor's Office Project • Serang–Panimbang Toll Road Construction
Box Girder	2015	Proyek Jl Layang Kapten Tendean–Blok M–Ciledug, Paket Adam Malik Kapten Tendean–Blok M–Ciledug Flyover Project, Adam Malik Package
Moveable Concrete Barrier	2015	Proyek Perbaikan & Pemeliharaan Jalan Lajur Busway Prov. DKI Jaya Tahap 3 Busway Lane Road Improvement & Maintenance Project of DKI Jaya Province Stage 3
Pier Head	2016	Proyek Jalan Tol Japek Elevated II (Pier Head Segmented) Japek Elevated II (Pier Head Segmented) Toll Road Project

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Line of Business

Kategori Produksi Precast Production Category	Tahun Pertama Kali Dibuat Year of First Made	Proyek yang Menggunakan Produk Precast WSBP Projects Using WSBP Precast Products
SpunPile Ø 1,2M	2016	- Proyek Pembangunan Pengaman Pantai di Jakarta Tahap 2 paket 1 - Proyek Pengaman Pantai NCICD Fase A L1 P2 - Coast Guard Development Project in Jakarta Phase 2 package 1 - NCICD Coastal Protection Project Phase A L1 P2
CCSP	2013	- Proyek Pengadaan Material CCSP Proyek Pengendalian - Pengadaan Material CCSP Proyek PT. Inti Agro Mandiri - Proyek Banjir Sungai Beringin–Semarang - Proyek BM Land Development - Proyek Saluran Irigasi Indramayu - Proyek Pengendalian Banjir Kali Blorong - Proyek Pembangunan Embung PUPR Semarang - Proyek Pembangunan Embung Politeknik PUPR Semarang - Proyek Pembangunan Dermaga di PPP Tasik Agung - Proyek Pembangunan Plant Gremeng (Pengetesan CCSP WKE ITS) - Proyek Perusahaan PT. Indonesia Fibreboard TBK - Proyek Phoenix CCL Tata Metal Lestari - Proyek Pengadaan Sheet Pile Di Proyek PT. Inti Agro - Proyek Cibitung–Cilincing - Proyek Retail Teddy Artha Suheri - Proyek Pengadaan Air Baku Cikarang - Proyek Masjid Rahmatan Indramayu - Proyek Jembatan Ploso - Proyek Pool Sinar Jaya Kalimalang - Proyek Pembangunan Masjid Baiturrahman Semarang - Proyek Pembangunan Jalan Tol Cimanggis–Cibitung - Proyek Jalan Tol KAPB - Proyek Jl Kamojing Telar Barugbug - Proyek Pengaman Pantai Jakarta - Proyek Hari-Hari Supermarket - Proyek Pembangunan Dermaga Marunda - Proyek Pembangunan Embung di Kabupaten Banyumas 2 - Proyek Peningkatan Jalan Gedangan–Betro - CCSP Material Procurement Control Project - CCSP Material Procurement for PT. Inti Agro Mandiri Project - Banyan River Flood Project–Semarang - BM Land Development Project - Indramayu Irrigation Channel Project - Blorong River Flood Control Project - Semarang PUPR Reservoir Development Project - Semarang PUPR Polytechnic Reservoir Development Project - Pier Development Project at PPP Tasik Agung - Gremeng Plant Development Project (ITS CCSP WKE Test) - PT. Indonesia Fiberboard TBK Project - Tata Metal Lestari Phoenix CCL Project - Sheet Pile Procurement Project at PT. Agro Core - Cibitung–Cilincing Project - Teddy Artha Suheri Retail Project - Cikarang Raw Water Supply Project - Rahmatan Indramayu Mosque Project - Ploso Bridge Project - Sinar Jaya Kalimalang Pool Project - Baiturrahman Mosque Development Project in Semarang - Cimanggis–Cibitung Toll Road Construction Project - KAPB Toll Road Project - Jl Kamojing Telar Project - Jakarta Coastal Protection Project - Hari-Hari Supermarket Project - Marunda Pier Development Project - Reservoir Development Project in Banyumas Regency 2 - Gedangan–Betro Road Improvement Project



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Kategori Produksi Precast Precast Production Category	Tahun Pertama Kali Dibuat Year of First Made	Proyek yang Menggunakan Produk Precast WSBP Projects Using WSBP Precast Products
FCSP	2013	• Normalisasi Kali Ciliwung Paket 2 • Normalisasi Kali Pesanggrahan • Proyek Hotel Amaris Pluit • Bendung Gerak Sembayat • Normalisasi Kali Cisadane • Normalisasi Kali Krukut di Jakarta • Renovasi Masjid Baiturrahman Banda Aceh • Normalization of Ciliwung River Package 2 • Normalization of Pesanggrahan River • Amaris Pluit Hotel Project • Sembayat Movement Dam • Normalization of Cisadane River • Normalization of Krukut River in Jakarta • Renovation of Baiturrahman Mosque in Banda Aceh
Diaphragm Wall	2013	-
U-Ditch	2014	• Proyek Jalan Akses Perumahan Avasta • Avasta Residential Access Road Project
U-Gutter	2014	• Proyek Normalisasi Kali Pesanggrahan • Proyek Irigasi di Bangil Pasuruan • Pesanggrahan River Normalization Project • Irrigation Project in Bangil Pasuruan
Cover U-Ditch	2014	-
L-Gutter	2014	-
Box Culvert	2015	• Proyek Pembangunan Jalan Toll Becakayu Seksi 2A • Proyek Becakayu Koneksi Wiyoto Wiyono • Section 2A Becakayu Toll Road Development Project • Wiyoto Wiyono Connection Becakayu Project
Bantalan Jalan Rel (BJR) Tipe 1067mm Concrete Sleeper for Railways Type 1067mm	2018	• Proyek Pembangunan Fasilitas Perkeretaapian • Railway Facility Construction Project
Concrete Electric Pole I	2018	-
SpunPile Ø 1,2M Panjang 50 m SpunPile Ø 1,2M Length 50 m	2019	-
SPRigWP	2019	• Proyek Pembangunan Sarana dan Prasarana Pelatihan • Proyek Jalan Tol Pasuruan–Probolinggo • Proyek Jalan Kudus–Purwodadi • Development of Training Facilities and Infrastructure Project • Pasuruan–Probolinggo Toll Road Project • Kudus–Purwodadi Road Project
Bantalan Jalan Rel (BJR) Tipe 1435mm Concrete Sleeper for Railways Type 1435mm	2019	-
RC Pipe	2019	-
Building Structural Components (Precast Beams and Columns)	2019	-

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Kategori Produksi Precast Production Category	Tahun Pertama Kali Dibuat Year of First Made	Proyek yang Menggunakan Produk Precast WSBP Projects Using WSBP Precast Products
Rumah Precast Precast House	2019	- Rumah RISHA Lombok - Proyek Pembangunan Infrastruktur Relokasi Hunian Tetap Kupang - Pengadaan RISHA Dalam Rangka Mendukung Pembangunan Huntap Pasca Bencana Gempa Bumi Di Kabupaten Cianjur 2 - Pengadaan Struktur Panel RISHA P1, P2, P3 Proyek Perbaikan Prasarana Pasca Gempa Cianjur - Mess Kadet Unhan S1 dan S3 UNHAN RI & Gedung Laboratorium Terpadu S1 UNHAN RI - Proyek Perumahan Savasa Cikarang - Proyek Pembangunan Rumah Khusus Kupang, NTT - RISHA Lombok House - Kupang Permanent Residential Relocation Infrastructure Development Project - Procurement of RISHA to support the construction of shelters after the earthquake disaster in Cianjur 2 Regency - Procurement of RISHA P1, P2, P3 Panel Structures for Cianjur Post-Earthquake Infrastructure Repair Project - UNHAN RI Undergraduate and Doctoral University Cadet Mess & UNHAN RI Undergraduate Integrated Laboratory Building - Savasa Cikarang Housing Project - Kupang, NTT Special House Construction Project
Lining	2020	- Proyek Rentang Irigasi Modernisasi–Paket LMS 03 - Rehabilitasi Saluran Induk Sidorejo - Proyek Rehabilitasi Cibaliung JOI 49% - Proyek Irigasi Kandanghaur - Proyek Jl Kamojing Telar Barugbug - Proyek Rehabilitasi Jaringan Irigasi Anjatan - Proyek Rehabilitasi Jl Salamdarma - Proyek Rehabilitasi DI Cibaliung - Irrigation Modernization Project–LMS Package 03 - Rehabilitation of Sidorejo Main Canal - Cibaliung Rehabilitation Project JOI 49% - Kandanghaur Irrigation Project - Jl Kamojing Telar Barugbug Project - Anjatan Irrigation Network Rehabilitation Project - Jl Salamdarma Rehabilitation Project - Cibaliung District Rehabilitation Project
Spun Pile (PHC)	2020	- Proyek PLTU Aceh - Proyek Pelabuhan Thilawa Ship Yard, Myanmar - PLTU Aceh Project - Thilawa Ship Yard Port Project, Myanmar
Sloof	2022	- Proyek Jl. Kamojing Telar Barugbug JOP - Proyek Rehabilitasi, peningkatan dan Modernisasi Jaringan Irigasi SS Salamdarma - Jl. Kamojing Telar Barugbug JOP Project - Rehabilitation, upgrading and Modernization of SS Salamdarma Irrigation Network Project
PC Plank	2023	Jetty Lotte LINE Project
PC Beam	2023	Jetty Lotte LINE Project
Abutment Precast	2024	Proyek LSI Soekarno Hatta–Probolinggo Soekarno Hatta–Probolinggo LSI Project
PRB Girder	2024	Proyek LRT Velodrome Velodrome LRT Project
Parapet	2025	Proyek LRT Velodrome Velodrome LRT Project
Plat Deck	2025	Proyek Pembangunan Jembatan Operasional dan Pemeliharaan Sungai Bango Kota Malang Bango River Operational and Maintenance Bridge Construction Project, Malang City
PC Lantai & Dinding Floor and Wall Precast Concrete	2025	Proyek Rehabilitasi DI Cibaliung Irrigation Area Cibaliung Rehabilitation Project
PC Sikuan L-Shaped Precast Concrete	2025	Proyek Rehabilitasi DI Cibaliung Irrigation Area Cibaliung Rehabilitation Project

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INOVASI PRODUK BETON RAMAH LINGKUNGAN

Secara berkala, WSBP komitmen wujudkan produk konstruksi yang berkelanjutan. WSBP sampai dengan saat ini sudah mengimplementasikan beton ramah lingkungan dengan memanfaatkan Fly Ash sebagai substitusi sebagian semen dalam campuran beton. Penggunaan Fly Ash tidak hanya akan membantu mengurangi emisi karbon dari produksi semen, tetapi juga memanfaatkan limbah industri secara lebih berkelanjutan.

WSBP telah melakukan pengembangan terhadap produk Mortar Foam sebagai solusi beton ramah lingkungan yang inovatif. Mortar Foam dirancang untuk menghasilkan material ringan untuk timbunan yang efisien dan ramah lingkungan.

Implementasi pengembangan produk inovasi dilakukan untuk mewujudkan masa depan produk beton konstruksi yang berkelanjutan. Hingga akhir tahun 2025, WSBP telah bekerjasama dengan pihak ketiga dalam melakukan pengembangan produk/inovasi dengan total realisasi biaya penelitian dan pengembangan produk sejumlah Rp757.650.151.

Produk inovasi yang dikembangkan oleh WSBP di sepanjang tahun 2025 adalah sebagai berikut:

ENVIRONMENTALLY FRIENDLY CONCRETE PRODUCT INNOVATION

WSBP is regularly committed to creating sustainable construction products. WSBP is regularly committed to creating sustainable construction products. WSBP has implemented environmentally friendly concrete by utilizing Fly Ash as a partial cement substitute in the concrete mix. The use of Fly Ash not only helps reduce carbon emissions from cement production, but it also promotes more sustainable use of industrial waste.

WSBP has developed Mortar Foam as an innovative, environmentally friendly concrete solution. Mortar Foam is designed to produce a lightweight material for efficient and environmentally friendly embankments.

The implementation of innovative product development is carried out to realize the future of sustainable construction concrete products. As of the end of 2025, WSBP has budgeted Rp757,650,151 for research and product development.

The innovative products being developed by WSBP throughout 2025 are as follows:

Produk Inovasi WSBP

WSBP Innovation Products

No	Jenis Produk Types of Product	Deskripsi Description
1	Beton Fastcrete Fastcrete Concrete	Fastcrete (Fast Concrete) adalah beton cepat kering dengan cara mempercepat proses hidrasi semen pada beton agar mutu beton dapat tercapai dalam waktu singkat yaitu dalam waktu 8 jam tercapai kuat lentur FS 45. Fastcrete menggunakan Mix Design beton SCC (Self Compacting Concrete) dengan Faktor Air Semen (FAS) rendah. Fastcrete menggunakan Admixture HRWR (tipe F) untuk mendapatkan strength yang tinggi dan accelerator (tipe C) untuk menjaga workability (slump) sampai ke lapangan tetap bagus. Pengembangan produk Fastcrete saat ini berfokus pada pencapaian kuat lentur FS 45 dengan menyesuaikan kebutuhan dari proyek, yaitu Beton Fastcrete mutu FS 45 umur 3 Hari 100%, 24 Jam 100%, & 8 Jam 100%. Fastcrete (Fast Concrete) is fast-drying concrete by accelerating the cement hydration process in concrete to achieve its required strength in a short time, such as reaching a flexural strength (FS) of 45 within 8 hours. Fastcrete uses an SCC (Self Compacting Concrete) mix design with a low Water-Cement Ratio (WCR). Fastcrete uses HRWR Admixture (Type F) for high strength and accelerators (Type C) to maintain good workability (slump) until it is applied in the field. Current Fastcrete product development focuses on achieving flexural strength of FS 45 by adjusting the needs of the project, namely Fastcrete Concrete quality FS 45 at 3 Days 100%, 24 Hours 100%, & 8 Hours 100%.

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No	Jenis Produk Types of Product	Deskripsi Description
2	Mortar Foam	Material ringan Mortar Foam adalah material menyerupai beton yang terdiri dari campuran material pasir, semen, air, dan cairan busa (foam agent), yang berfungsi sebagai bahan pengganti timbunan tanah dengan densitas kering direncanakan maksimum 8 kN/m³. Material ini dapat digunakan sebagai timbunan untuk konstruksi jalan yang dimaksudkan untuk mengurangi beban timbunan dan sesuai untuk diaplikasikan pada timbunan di atas tanah lunak maupun aplikasi lainnya. Pengembangan saat ini berfokus pada Mortar Foam dengan <i>density</i> rendah, yaitu Mortar Foam dengan target density 300 kg/m³. Mortar foam dengan densitas ±300 kg/m³ digunakan sebagai material pengisi untuk pekerjaan peninggian lantai gedung karena memiliki bobot yang sangat ringan, sehingga tidak menambah beban signifikan pada struktur eksisting. The lightweight Mortar Foam material is a concrete-like material made from a mixture of sand, cement, water, and foam agent, which functions as a replacement for soil embankment with maximum planned dry density of 8 kN/m³. This material can be used as an embankment for road construction intended to reduce the embankment load and is suitable for application on embankments over soft soil or other applications. Current development focuses on Mortar Foam with low density, specifically Mortar Foam with a target density of 300 kg/m³. Foam mortar with a density of ±300 kg/m³ is used as a filler material for building floor elevation work because it is very light in weight, so it does not add significant load to the existing structure.
3	Beton dengan Fly Ash Concrete with Fly Ash	Fly Ash adalah material berbentuk serbuk halus yang merupakan hasil sampingan dari pembakaran batu bara di pembangkit listrik tenaga uap. Dalam industri konstruksi, Fly Ash digunakan sebagai bahan tambahan (admixture) dalam campuran beton karena memiliki sifat pozzolanik. Sifat ini memungkinkan Fly Ash bereaksi dengan kalsium hidroksida (Ca(OH)₂) yang terbentuk dari hidrasi semen, menghasilkan senyawa kalsium silikat hidrat (C-S-H) yang meningkatkan kekuatan dan durabilitas beton. Pengembangan saat ini diterapkan penggunaan Fly Ash sebesar 40% sebagai bahan substitusi parsial semen pada beton dengan mutu rencana <i>fc'</i> 30 MPa dan slump 12 ± 2 cm. Penerapan Fly Ash 40% ini diharapkan dapat mengoptimalkan kinerja teknis beton sekaligus mendukung efisiensi sumber daya dan praktik konstruksi berkelanjutan. Fly Ash is a fine powder material that is a byproduct of coal combustion in steam power plants. In construction industry, Fly Ash is used as an admixture in concrete mixtures because it has pozzolanic properties. This property allows Fly Ash to react with calcium hydroxide (Ca (OH)₂) formed from cement hydration, producing calcium silicate hydrate (C-S-H) compounds that enhance the strength and durability of concrete. The current development involves the use of 40% Fly Ash as a partial cement substitute in concrete with a design quality of <i>fc'</i> 30 MPa and a slump of 12 ± 2 cm. The application of 40% Fly Ash is expected to optimize the technical performance of concrete while supporting resource efficiency and sustainable construction practices.
4	Beton Anti Washout Anti-Washout Concrete	Beton Anti Washout dibuat dengan menambahkan admixture <i>anti-washout</i> (Anti Washout Admixture/AWA) ke dalam campuran beton. Bahan ini berfungsi meningkatkan kohesi dan viskositas beton sehingga agregat dan pasta semen tetap menyatu meskipun terkena aliran air. Secara visual, Beton Anti Washout memiliki karakteristik lebih lengket dan kental dibanding beton konvensional, namun tetap dapat mengalir (flowable) sehingga mudah diaplikasikan menggunakan <i>tremie pipe</i> atau metode pengecoran bawah air lainnya. Anti-Washout Concrete is made by adding an anti-washout admixture (AWA) to the concrete mix, which increases the cohesion and viscosity of the concrete and allows the aggregate and cement paste to remain united even when exposed to water flow. Visually, Anti-Washout Concrete is characterized by being stickier and thicker than conventional concrete, yet still flowable, making it easy to apply using a tremie pipe or other underwater casting methods.
5	Sumur Resapan dengan Beton Porous Infiltration Well with Porous Concrete	Sumur resapan beton porous adalah struktur drainase berkelanjutan yang terbuat dari campuran semen dan agregat kasar (sedikit/tanpa pasir), menghasilkan material berpori tinggi yang memungkinkan air meresap langsung ke tanah. Berfungsi utama mengurangi banjir dan mengisi ulang air tanah, beton ini memiliki rongga 15-20% untuk resapan air cepat. A porous concrete infiltration well is a sustainable drainage structure made from a mixture of cement and coarse aggregate (little to no sand), resulting in a highly porous material that allows water to seep directly into the ground. Its primary function is to mitigate flooding and recharge groundwater. This concrete has a 15-20% void ratio for rapid water infiltration.
6	Box Pengaman Pantai Coastal Protection Concrete Box	Box Pengaman Pantai merupakan produk beton pracetak yang dirancang untuk perlindungan area pesisir dari pengaruh gelombang dan abrasi. Produk ini memiliki dimensi dan berat sebagai berikut: - Dimensi : 2000 × 2000 × 3000 mm - Berat : ± 11 ton Detail bentuk, dimensi, dan struktur produk ditunjukkan pada gambar 3D dan Potongan A. The Coastal Protection Concrete Box is a precast concrete product designed to protect coastal areas from waves and abrasion. This product has the following dimensions and weight: - Dimensions : 2000 × 2000 × 3000 mm - Weight : ± 11 tons The detailed shape, dimensions, and structure of the product are shown in the 3D drawing and Section A.

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No	Jenis Produk Types of Product	Deskripsi Description
7	PC-U Wide Flange Girder	Inovasi peningkatan desain PC-U Girder Standar menjadi PC-U Wide Flange merupakan terobosan strategis dalam peningkatan efisiensi material, biaya, dan performa struktural pada konstruksi jembatan precast. Inovasi ini meredesain penampang PC-U Girder bentang 45,00 m (H = 1,95 m) menjadi PC-U Wide Flange (lebar flange atas 2,50 m) dengan prinsip: tidak mengubah ketinggian girder, mengoptimalkan geometri flange dan memanfaatkan baja tulangan BJTS 520 MPa. Implementasi menghasilkan pengurangan material signifikan, peningkatan kekakuan lateral, efisiensi produksi dan pengurangan beban struktur bawah. The innovation of upgrading the standard PC-U Girder design to a PC-U Wide Flange is a strategic breakthrough in improving material efficiency, cost, and structural performance in precast bridge construction. This innovation redesigns the 45.00 m span PC-U Girder cross-section (H = 1.95 m) into a PC-U Wide Flange (top flange width 2.50 m) with the following principles: maintaining the girder height, optimizing the flange geometry, and utilizing 520 MPa BJTS reinforcing steel. The implementation results in significant material reductions, increased lateral stiffness, production efficiency, and reduced substructure loads.
8	Cross Level Concrete/CLC	Concrete Level Crossing (CLC) adalah inovasi perkerasan kaku berbentuk blok beton precast yang dirancang khusus sebagai pengganti aspal pada area perlintasan sebidang kereta api untuk meningkatkan keselamatan dan kelancaran lalu lintas. Metode ini menawarkan efisiensi tinggi dengan waktu pengerjaan dan perawatan yang lebih cepat, serta memberikan daya tahan yang lebih baik dibandingkan perkerasan konvensional, sehingga mampu menahan beban kendaraan berat dan mengurangi risiko kerusakan permukaan jalan di area rel. Dengan pemasangan yang lebih stabil, CLC memberikan kenyamanan berkendara yang lebih tinggi dan biaya jangka panjang yang lebih ekonomis bagi infrastruktur perlintasan. Cross Level Concrete (CLC) is a rigid pavement innovation in the form of precast concrete blocks specifically designed as a replacement for asphalt at railway level crossings to improve safety and smooth traffic flow. This method offers high efficiency with faster construction and maintenance times, as well as provides better durability than conventional pavements, enabling it to withstand heavy vehicle loads and reducing the risk of surface damage in rail areas. With a more stable installation, CLC provides higher driving comfort and more economical long-term costs for the crossing infrastructure.
9	Modular Wall Panel Precast	Modular Wall Panel Precast adalah elemen dinding beton precast yang diproduksi di pabrik dengan kontrol kualitas tinggi, berbentuk panel standar (modul) yang siap rakit di lokasi proyek. Sistem ini menawarkan kecepatan pemasangan tinggi, struktur kokoh, tahan cuaca, serta efisiensi biaya dan waktu dibandingkan metode konvensional. Modular Wall Panel Precast is precast concrete wall elements manufactured in a factory under high quality control, in the form of standard panels (modules) ready to be assembled on-site. This system offers fast installation, a sturdy structure, weather resistance, and cost and time efficiencies compared to conventional methods.

BETON READYMIX

Beton Readymix merupakan beton yang sudah siap untuk digunakan tanpa perlu lagi pengolahan di lapangan. Penggunaan Beton Readymix dapat mempercepat pekerjaan menghemat waktu dengan kualitas beton yang tetap terjaga. WSBP memproduksi beton curah kualitas K100-K1.000.

Hingga tahun 2025, WSBP telah mengoperasikan sebanyak 14 Batching Plant WSBP, yang tersebar di Sumatera Selatan, Jabodetabek, Jawa Barat, Jawa Tengah, Jawa Timur, dan Kalimantan Timur, dan dengan total kapasitas terpasang mencapai 1.204.896 m³ per tahun. Proyek-proyek yang menggunakan Beton Readymix di tahun 2025 meliputi sebagai berikut:

READYMIX CONCRETE

Readymix Concrete is concrete that is ready for use without the need for further processing in the field. The use of Readymix Concrete can speed up work, save time, and maintain the concrete quality. WSBP produces K100-K1.000 quality bulk concrete.

As of 2025, WSBP has operated 14 WSBP Batching Plants, which spread across South Sumatra, Jabodetabek, West Java, Central Java, East Java, and East Kalimantan, with a total installed capacity of 1,204,896 m³ per year. The use of Readymix Concrete in the WSBP projects in 2025 includes:

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1. Proyek Jembatan Musi	1. Musi Bridge Project
2. Proyek Jalan Tol Kayu Agung-Palembang-Betung (KAPB)	2. Kayu Agung-Palembang-Betung (KAPB) Toll Road Project
3. Proyek Rekonstruksi Jalan Tol KAPB Interchange Jejawiudah	3. KAPB Interchange Jejawiudah Toll Road Reconstruction Project
4. Proyek LRT Jakarta Fase 1B (Velodrome-Manggarai)	4. Jakarta LRT Phase 1B (Velodrome-Manggarai) Project
5. Proyek Jalan Tol Bogor-Ciawi-Sukabumi (BOCIMI)	5. Bogor-Ciawi-Sukabumi Toll Road Project
6. Proyek Jalan Tol Jakarta- Cikampek II	6. Jakarta-Cikampek II Toll Road Project
7. Proyek Pembangunan Bendungan Bener	7. Bener Dam Construction Project
8. Proyek Jalan Tol Probolinggo-Banyuwangi	8. Probolinggo-Banyuwangi Toll Road Project
9. Proyek Pembangunan IPAL KIPP IKN	9. KIPP IKN Wastewater Treatment Plant Construction Project
10. Proyek Pembangunan Bangunan Gedung dan Kawasan Basilika dan Gereja Nusantara	10. Construction Project for the Building, Basilica Complex, and Nusantara Church
11. Proyek Jalan Kawasan Inti Pusat Pemerintahan IKN	11. IKN Central Government Core Area Road Project
12. Proyek Rumah Susun Masyarakat Berpenghasilan Rendah IKN	12. IKN Low-Income Housing Project
13. Proyek Jalan Tol Kariangau-Tempadung Seksi 3B-2 IKN	13. Kariangau-Tempadung Section 3B-2, IKN Toll Road Project

JASA KONSTRUKSI

Jasa Konstruksi Pendukung WSBP terdiri dari *engineering*, instalasi, jasa pemancang, konstruksi, dan jasa Post-Tension. Jasa konstruksi WSBP meliputi:

1. Engineering

Kegiatan memberikan rekomendasi teknis dan pemilihan struktur yang tepat serta efisien guna membantu para pelanggan. Dalam menunjang kecepatan dan ketepatan perhitungan teknis, WSBP menggunakan berbagai teknologi terkini sesuai dengan fungsi yang dibutuhkan.

2. Instalasi

Kegiatan instalasi pada produk beton, seperti pada jembatan layang dan jembatan di atas sungai. Dengan layanan ini, diharapkan pelanggan memperoleh solusi terintegrasi dalam penyediaan produk beton.

CONSTRUCTION SERVICE

WSBP Supporting Construction Services include engineering, installation, staking services, construction, and Post-Tension services. WSBP's construction services include:

1. Engineering

An activity that provides technical recommendations and the selection of appropriate and efficient structures to help customers. In supporting the speed and accuracy of technical calculations, WSBP uses a variety of the latest technologies in accordance with the functions required.

2. Installation

Installation activities for concrete products, such as on flyovers and bridges over rivers. With this service, it is hoped that customers will obtain an integrated solution for providing concrete products.

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3. Jasa Pemancangan

Kegiatan jasa pemancangan dengan menggunakan alat pancang yang menggunakan metode *Inner Bore System* dan *Pre Bore System*.

4. Konstruksi

Jasa konstruksi untuk menyelesaikan berbagai tahapan pekerjaan hingga tahapan konstruksi.

5. Jasa Post-Tension

Merupakan jasa *stressing* untuk beberapa komponen, di antaranya balok jembatan, bangunan gedung *ground anchor*, dan jembatan *cable stayed*.

3. Piling Service

Piling activities carried out using piling equipment applying the Inner Bore System and Pre-Bore System methods.

4. Construction

A construction service to complete the work up to the construction stage.

5. Post-Tension Services

Provides stressing service for several components, including bridge beams, ground anchor buildings, and cable-stayed bridges.

Penggunaan Jasa Konstruksi dalam proyek WSBP di tahun 2025 adalah sebagai berikut:

1. Pekerjaan Pembangunan Tol Cimanggis-Cibitung Seksi 2.
2. Pekerjaan Konstruksi Flyover Bridge Shangri-La Hotel.
3. Pekerjaan Pembangunan Tembok Penahan Tanah Jembatan Enim 1-Enim 2.
4. Pekerjaan Pembangunan Container Yard dan Infrastruktur Terminal Peti Kemas Batu Ampar.
5. Proyek Pembangunan Universitas Persatuan Islam (UNUPI) PERSIS Bandung, Jawa Barat.
6. Pekerjaan Perkuatan Dermaga Utara Terminal Peti Kemas Batu Ampar.
7. Pekerjaan Pembangunan Gedung Kuliah Jurusan Kesehatan Politeknik Negeri Madura.
8. Pekerjaan Tambahan Konstruksi Container Yard Terminal Peti Kemas Batu Ampar.
9. Pekerjaan Pondasi Tiang Pancang Hotel Marriot Courtyard Samarinda.
10. Pekerjaan Konstruksi Pembangunan Sekolah Rakyat Sulawesi Selatan 1

The use of Construction Services in the WSBP projects in 2025 is as follows:

1. Construction of the Cimanggis-Cibitung Toll Road Section 2.
2. Construction of the Shangri-La Hotel Flyover Bridge.
3. Construction of the retaining wall for the Enim 1-Enim 2 Bridge.
4. Construction of the Container Yard and Infrastructure for the Batu Ampar Container Terminal.
5. Construction of Islamic Unity University (UNUPI) PERSIS Project in Bandung, West Java.
6. Reinforcement of the North Pier of the Batu Ampar Container Terminal.
7. Construction of the Health Department Lecture Building at the Madura State Polytechnic.
8. Additional Construction of the Container Yard for the Batu Ampar Container Terminal.
9. Pile Foundation Construction for the Marriott Courtyard Hotel Samarinda.
10. Construction for Public's School South Sulawesi 1 Building.

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Di sepanjang tahun 2025, WSBP tengah melakukan inovasi dan pengembangan Jasa Konstruksi meliputi:

Throughout 2025, WSBP has been innovating and developing Construction Services, including:

Tabel Inovasi dan Pengembangan Jasa Konstruksi Tahun 2025

Table of Construction Services Innovation and Development in 2025

No	Inovasi/Pengembangan Jasa Konstruksi Innovation/Development of Construction Services	Maksud Purpose	Tujuan Objective
1	Inovasi Batching Plong sebagai Alternatif Pemenuhan Kebutuhan Beton pada Proyek Pembangunan Tembok Penahan Jembatan Enim 1 - Enim 2. Batching Plong Innovation as an Alternative to Meet Concrete Needs for the Enim 1 – Enim 2 Bridge Retaining Wall Construction Project.	Kebutuhan beton pada proyek konstruksi memerlukan kontinuitas pasokan agar jadwal pelaksanaan tetap terjaga. Selain itu kondisi lapangan tertentu juga menuntut fleksibilitas produksi beton sesuai kebutuhan volume dan waktu pengecoran. Batching Plong hadir sebagai alternatif solusi produksi beton di lokasi proyek (<i>on-site</i>) untuk mendukung kelancaran pekerjaan. Concrete requirements for construction projects require a continuous supply to maintain schedules. Furthermore, certain field conditions also require flexible concrete production according to volume requirements and casting times. Batching offers an alternative solution for on-site concrete production to support smooth work.	Menghindari ketergantungan pada batching plant komersial yang sering terkendala jarak, antrian produksi, serta biaya material beton segar yang relatif tinggi. Selain itu <i>batching</i> plong juga memberikan efisiensi biaya logistik dan pengendalian mutu yang lebih terkontrol. Dengan tetap memperhatikan mutu dan spesifikasi teknis, Batching Plong dapat menjadi solusi ekonomis dan efektif bagi proyek. Avoiding dependence on commercial batching plants, which are often hampered by distance, production queues, and the relatively high cost of fresh concrete, batching also provides logistical cost efficiencies and improved quality control. By maintaining quality and technical specifications, batching can be an economical and effective solution for projects.
2	Inovasi Metode Pemasangan Perlintasan Sebidang Kereta Api, <i>Concrete Level Crossing</i> (CLC). Innovative Method for Installing Concrete Level Crossings (CLC) for Railway Level Crossings.	Pekerjaan <i>Concrete Level Crossing</i> (CLC) precast adalah untuk menyediakan perlintasan sebidang kereta api yang aman, kuat, andal, serta memiliki waktu pemasangan yang cepat. Precast Concrete Level Crossing (CLC) projects aim to provide safe, strong, and reliable railway crossings with fast installation times.	Pekerjaan <i>Concrete Level Crossing</i> (CLC) precast bertujuan untuk meningkatkan keselamatan dan kelancaran lalu lintas dengan solusi perlintasan yang tahan lama, minim perawatan, dan mengurangi gangguan operasional kereta api. Precast Concrete Level Crossing (CLC) projects aim to improve traffic safety and smooth flow with a durable crossing solution that requires minimal maintenance and reduces disruption to train operations.

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PRECAST PLANT, BATCHING PLANT, DAN QUARRY WSBP

PRECAST PLANT, BATCHING PLANT, AND QUARRY WSBP

PRECAST PLANT WSBP GASING



Palembang,
Sumatera Selatan
Palembang, South
Sumatera



Precast Plant WSBP Gasing didirikan pada tahun 2014. Sebagai Precast Plant terbesar milik WSBP, dengan luas lahan sebesar 20,0 ha saat ini Precast Plant WSBP Gasing memiliki kapasitas produksi sebesar 725.000 ton/tahun. Plant ini menyuplai proyek Jalan Tol Kayu Agung-Palembang-Betung, Jalan Tol Bayung Lencir-Tempino, Jalan Tol Betung-Jambi, dan proyek lainnya. Plant ini memiliki dermaga yang digunakan untuk memenuhi kebutuhan Beton Precast di luar Pulau Sumatra melalui jalur perairan.

Precast Plant WSBP Gasing was established in 2014. As the largest Precast Plant owned by WSBP, with a land area of 20.0 ha currently, Precast Plant WSBP Gasing has a production capacity of 725,000 tons/year. This plant supplies the Kayu Agung-Palembang-Betung toll road, Bayung Lencir-Tempino Toll Road, Betung-Jambi Toll Road, and other projects. This plant has a dock used for the demand for Precast Concrete outside Sumatra Island through waterways.

Informasi Precast Plant

Precast Plant Information

Lokasi Location	Jl. Raya Palembang – Tanjung Api-Api KM 14, Palembang, Sumatra Selatan Jl. Raya Palembang – Tanjung Api-Api KM 14, Palembang, South Sumatra	
Kontak Contact	-	
Produk yang Dihasilkan Products Produced	• PC-I Girder • Spun Pile • Full Slab • Half Slab • Square Pile • Voided Slab • CCSP • PC-T Girder • SPRigWP • Concrete Sleeper for Railway	

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Line of Business

PRECAST PLANT WSBP BOJONEGARA



Kab. Serang, Banten
Serang Regency, Banten



Pada awal tahun 2016, WSBP mengakuisisi Precast Plant di Bojonegara - Salira. Tercatat mulai bulan Mei 2016, Precast Plant WSBP Bojonegara memiliki kapasitas produksi 475.000 ton/tahun. Produk yang dihasilkan Precast Plant WSBP Bojonegara di antaranya adalah Spun Pile diameter hingga 1.200mm dan produk Girder lainnya.

Precast Plant WSBP Bojonegara telah memiliki dermaga yang diperuntukkan mengirim produk melalui jalur laut. Salah satu proyek besar yang disuplai ialah ekspor perdana produk WSBP yaitu Spun Pile untuk Thilawa Shipyard di Myanmar. Selain itu, Precast Plant WSBP Bojonegara menyuplai beton pracetak di antaranya Proyek Jalur KA Bandara Soekarno Hatta (Stasiun Sudirman-Stasiun Batu Ceper, Daan Mogot), Proyek Tol Pejagan-Pemalang Seksi III, Proyek Tol Kayu Agung-Palembang-Betung, Proyek Tol Pematang Panggang-Kayu Agung Seksi II, Proyek Golf Islands oleh PT Kapuk Naga Indah, Jalan Tol Kamal-Teluk Naga-Balaraja, dan proyek lainnya.

In early 2016, WSBP acquired this Precast Plant in Bojonegara - Salira. Starting from May 2016, Bojonegara Plant has had a production capacity of 475,000 tons/year. The products produced by Precast Plant WSBP Bojonegara include Spun Pile diameter up to 1.200mm and other Girder products.

Precast Plant WSBP Bojonegara already has a dock dedicated to sending products by sea. One of the major projects supplied was the first export of WSBP products, namely Spun Pile for Thilawa Shipyard in Myanmar. In addition, the Precast Plant WSBP Bojonegara supplies precast concrete for the Soekarno Hatta Airport Railway Project (Sudirman Station–Batu Ceper Station, Daan Mogot), Pejagan–Pemalang Toll Road Project Section III, Kayu Agung–Palembang–Betung Toll Road Project, Pematang Panggang–Kayu Agung Toll Road Project Section II, Golf Islands Project by PT Kapuk Naga Indah, Kamal–Teluk Naga–Balaraja Toll Road, and other projects.

Informasi Precast Plant

Lokasi <i>Location</i>	Jl. Raya Bojonegara Salira, Kp. Solor Lor, Desa Margagiri, Kec. Bojonegara, Kab. Serang, Banten Jl. Raya Bojonegara Salira, Solor Lor Village, Margagiri Village, Bojonegara District, Serang Regency, Banten			
Kontak <i>Contact</i>	(0254) 7850050			
Produk yang Dihasilkan <i>Products Produced</i>	• PC-I Girder • PC-U Girder • Spun Pile • Full Slab • Tetrapod	• Lining • Deck Slab • Diafragma • PC Beam • PC Plank	• PRB Girder • Half Slab • Square Pile	• PC Lantai & Dinding Floor & Wall Precast Concrete • PC Siku L-shaped Precast Concrete



Bidang Usaha

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PRECAST PLANT WSBP CIBITUNG



Bekasi, Jawa Barat
Bekasi, West Java



Sejak 2012, Precast Plant WSBP Cibitung dibangun untuk menopang kebutuhan WSBP kala itu. Precast Plant WSBP ini memiliki kapasitas produksi sebesar 325.000 ton/tahun yang menyuplai kebutuhan beton pracetak untuk proyek-proyek seperti Jalan Tol Bogor-Ciawi-Sukabumi, Jalan Tol Batang-Semarang, Jalan Tol Bekasi-Cawang-Kampung Melayu, Jalan Tol Cibitung-Cilincing, Jalan Tol Cimanggis-Cibitung, dan proyek lainnya.

Since 2012, Precast Plant WSBP Cibitung has been built to support the needs of WSBP at that time. This Precast Plant has a production capacity of 325,000 tons/year and supplies the needs of precast concrete for projects such as Bogor-Ciawi-Sukabumi Toll Road, Batang-Semarang Toll Road, Bekasi-Cawang-Kampung Melayu Toll Road, Cibitung-Cilincing Toll Road, Cimanggis-Cibitung Toll Road, and other projects.

Informasi Precast Plant

Precast Plant Information

Lokasi Location	Jl. Imam Bonjol No. 52, Desa. Kalijaya, Kec. Cikarang Barat, Bekasi, Jawa Barat Jl. Imam Bonjol No. 52, Kalijaya Village, Cikarang Barat District, Bekasi, West Java	
Kontak Contact	(021) 89100585/ 89100586	
Produk yang Dihasilkan Products Produced	• PC-I Girder • Full Slab • Tetrapod • RC Plank • Square Pile • Voided Slab • CCSP • FCSP • Box Culvert • Cover U-Ditch • U-Ditch	

Bidang Usaha

Line of Business

PRECAST PLANT WSBP KARAWANG



Karawang, Jawa Barat
Karawang, West Java



Precast Plant WSBP Karawang berdiri sejak 2015 dengan kapasitas produksi sebesar 575.000 ton/tahun. Precast Plant WSBP Karawang menyediakan beton pracetak terbesar untuk WSBP.

Precast Plant WSBP Karawang has been established since 2015, with a production capacity of 575,000 tons/year. Precast Plant WSBP Karawang provides the largest precast concrete for WSBP.

Precast Plant WSBP yang berdiri di lahan seluas 13,5 Ha ini juga menyuplai kebutuhan beton pracetak untuk proyek-proyek yang tersebar di pulau Jawa dan Pulau Kalimantan seperti Tol IKN Segmen Simpang Tempadung-Jembatan Pulau Balang, Jalan Tol Serang-Panimbang, Jalan Tol Ciawi-Sukabumi, Jalan Tol Cibitung-Cilincing, Saluran Irigasi Indramayu, LRT Jakarta, dan proyek-proyek lainnya.

Precast Plant WSBP stands on an area of 13.5 hectares, and also supplies precast concrete for projects on Java Island and Kalimantan Island, such as Simpang Tempadung–Pulau Balang Bridge IKN Segment Toll Road, Serang–Panimbang toll road, Cibitung–Cilincing toll road, Indramayu Irrigation Channel, LRT Jakarta, and other projects.

Precast Plant WSBP Karawang dilengkapi dengan fasilitas pendukung bisnis antara lain:

1. Learning Center yang difungsikan sebagai pusat kegiatan Pendidikan dan Pengembangan SDM WSBP yang dilengkapi dengan fasilitas *dormitory*.
2. Laboratorium Uji Beton yang dimanfaatkan untuk kepentingan Perusahaan dan dibuka kepada umum.

Precast Plant WSBP Karawang is equipped with business support facilities, including:

1. Learning Center, which functions as a center for WSBP Education and Human Resource Development activities which is equipped with dormitory facilities.
2. Concrete Testing Laboratory, which is used for the Company's purposes and is open to the public

Informasi Precast Plant

Lokasi <i>Location</i>	Jl. Raya Kosambi Krajan II, Desa Curug, Kec. Klari, Kab. Karawang, Jawa Barat Jl. Raya Kosambi Kraja II, Curug Village, Klari District, Karawang Regency, West Java			
Kontak <i>Contact</i>	(0267) 40046/ 407916			
Produk yang Dihasilkan <i>Products Produced</i>	• PC-I Girder • Spun Pile • Full Slab • Tetrapod • Lining	• Diafragma • CCSP • Barrier • Box Girder • Pier Head	• Sloof • Precast Column Beam • Concrete Sleeper for Railway • PC-U Girder • Half Slab	• Box Culvert • Parapet • Square Pile

Precast Plant Information

Bidang Usaha

Line of Business

PRECAST PLANT WSBP SADANG



Purwakarta, Jawa Barat
Purwakarta, West Java



Precast Plant WSBP Sadang merupakan Precast Plant pertama yang memproduksi Spun Pile serta memiliki line putar. Plant yang di bangun setelah berdirinya Precast Plant WSBP Cibitung ini memiliki kapasitas produksi sebesar 350.000 ton/tahun dengan wilayah seluas 8,7 Ha.

Precast Plant WSBP Sadang berkontribusi mendukung proyek-proyek yang berada di pulau Jawa seperti Jalan Tol Ciawi-Sukabumi, Jalan Tol Cibitung-Cilincing, Jalan Tol Cimanggis-Cibitung, Saluran Irigasi Indramayu, dan proyek-proyek lainnya.

Precast Plant WSBP Sadang is the first Precast Plant to produce Spun Pile and also has a rotary line. The plant, which was built after the establishment of Cibitung Plant, has a production capacity of 350,000 tons/year with an area of 8.7 Ha.

In addition, Precast Plant WSBP Sadang contributes to supporting projects on Java Island, such as the Ciawi–Sukabumi Toll Road, Cibitung–Cilincing Toll Road, Cimanggis–Cibitung Toll Road, Indramayu Irrigation Channel, and other projects.

Informasi Precast Plant

Precast Plant Information

Lokasi Location	Jl. Sadang, Kp. Mekarsari RT 05 RW 02, Ds. Cibatu, Kec. Purwakarta, Purwakarta, Jawa Barat Jl. Sadang Kp. Mekarsari RT 05 RW 02 Cibatu Village, Purwakarta District, Purwakarta, West Java	
Kontak Contact	(0264) 3462570	
Produk yang Dihasilkan Products Produced	• Spun Pile • PC-I Girder • Full Slab • Tetrapod • Lining • Deck Plat • Square Pile • Voided Slab • CCSP • Sloof • Precast Column Beam • Box Culvert • SPRigWP	

Bidang Usaha

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PRECAST PLANT WSBP KALIJATI



Subang, Jawa Barat
Subang, West Java



Pada 28 Agustus 2015, Precast Plant WSBP Kalijati diakuisisi oleh WSBP. Precast Plant WSBP Kalijati mempunyai kapasitas produksi 250.000 ton/tahun. Precast Plant WSBP Kalijati menyuplai proyek-proyek prestisius yang tersebar di Pulau Jawa dan Pulau Sumatera di antaranya LRT (*Light Railway Transit*) Palembang, Jalan Tol Pejagan-Pemalang, Jalan Tol Batang-Semarang, Jalur Busway DKI Jakarta, Proyek Agung Sedayu Group yang berada di Pantai Indah Kapuk, dan proyek lainnya.

On August 28, 2015, Precast Plant WSBP Kalijati was acquired by WSBP. Precast Plant WSBP Kalijati has a production capacity of 250,000 tons/year and supplies prestigious projects spread across Java Island and Sumatra Island, including Palembang LRT (*Light Railway Transit*), Pejagan–Pemalang Toll Road, Batang–Semarang Toll Road, DKI Jakarta Busway Line, Agung Sedayu Group Project in Pantai Indah Kapuk, and other projects.

Informasi Precast Plant

Precast Plant Information

Lokasi Location	Jl. Raya Sadang - Subang KM. 127, Ds. Lengkong, Kec. Cipeundeuy, Subang, Jawa Barat Jl. Raya Sadang Subang KM. 127, Lengkong Village, Cipeundeuy, Subang, West Java	
Kontak Contact	(0260) 463170	
Produk yang Dihasilkan Products Produced	• PC-I Girder • Spun Pile • Full Slab • Tetrapod • Lining	

Bidang Usaha

Line of Business

PRECAST PLANT WSBP SUBANG



Subang, Jawa Barat
Subang, West Java



Sejak 2015, Precast Plant WSBP Subang diakuisisi oleh WSBP. Precast Plant WSBP Subang berdiri di atas lahan dengan luas sekitar 8,0 Ha dengan kapasitas produksi sebesar 350.000 ton/tahun. Precast Plant WSBP Subang turut mendukung proyek-proyek seperti Jalan Tol Patimban, Jalan Tol Kataraja, Jalan Tol Ciawi–Sukabumi, Jalan Tol Cibitung–Cilincing, Saluran Irigasi Indramayu, dan proyek lainnya.

Since 2015, Precast Plant WSBP Subang has been acquired by WSBP. Precast Plant WSBP Subang is established on an area of around 8.0 Ha, with a production capacity of 350,000 tons/year. Precast Plant WSBP Subang also supports projects such as Patimban Access Toll Road, Kataraja Toll Road, Ciawi–Sukabumi Toll Road, Cibitung–Cilincing Toll Road, Indramayu Irrigation Channel, and other projects.

Informasi Precast Plant

Precast Plant Information

Lokasi Location	Jl. Raya Suka Mulya, Purwadadi, Subang Jawa Barat Jl. Raya Suka Mulya, Purwadadi, Subang, West Java	
Kontak Contact	(0260) 7495050	
Produk yang Dihasilkan Products Produced	• PC-I Girder • Spun Pile • Full Slab • Tetrapod • Lining • Square Pile • Precast Column Beam • Sloof • Panel • CCSP • FCSP • Concrete Sleeper for Railway	

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Precast Plant WSBP Klaten didirikan untuk memenuhi kebutuhan beton cetak dan pracetak akan proyek-proyek WSBP yang berada di Pulau Jawa seperti Jalan Tol Pemalang-Batang, Jalan Tol Semarang-Batang, Jalan Tol Salatiga-Boyolali, dan proyek lainnya.

Memulai produksi sejak Februari 2017, Precast Plant WSBP Klaten memiliki kapasitas produksi sebesar 225.000 ton/ tahun dengan memproduksi produk unggulan WSBP.

Plant Precast WSBP Klaten was established to meet the demand for cast and precast concrete for WSBP projects in Java, such as Pemalang–Batang Toll Road, Semarang–Batang Toll Road, Salatiga–Boyolali Toll Road, and other projects.

Starting production since February 2017, Precast Plant WSBP Klaten has a production capacity of 225,000 tons/ year with WSBP's leading products.

Informasi Precast Plant

Lokasi <i>Location</i>	Jl. Desa Suren RT 02 RW 03, Kel. Dimas, Kab. Klaten, Jawa Tengah Jl. Desa Suren RT 02 RW 03, Dimas District, Klaten Regency, Central Java	
Kontak <i>Contact</i>	(0272) 5533044/ (0272) 553043	
Produk yang Dihasilkan <i>Products Produced</i>	• PC-I Girder • Full Slab • Deck Slab • Diafragma • Square Pile • CCSP	

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PRECAST PLANT WSBP PRAMBON



Kab. Sidoarjo, Jawa Timur
Sidoarjo Regency, East
Java



Precast Plant WSBP Prambon dibangun pada Januari 2015 di atas lahan seluas 6,0 Ha. Precast Plant WSBP Prambon beroperasi dengan kapasitas produksi 425.000 ton/tahun. Precast Plant WSBP Prambon mendistribusikan produknya ke proyek-proyek prestisius di antaranya Saluran Jalan Western Ring Road Denpasar, Saluran Drainase Gunung Sari, Proyek Tol Solo–Ngawi–Kertosono, Proyek Manado–Bitung, Jalan Tol Pasuruan–Probolinggo, Proyek Saluran Induk Sidorejo di Grobogan–Jawa Tengah, Jalan Tol IKN Segmen Simpang Tempadung–Jembatan Pulau Balang, dan proyek lainnya.

Precast Plant WSBP Prambon was built in January 2015 on a land area of 6.0 Ha. Precast Plant WSBP Prambon operates with a production capacity of 425,000 tons/year. Precast Plant WSBP Prambon distributes its products to prestigious projects, including Denpasar Western Ringroad Road Canal, Gunung Sari Drainage Channel, Solo–Ngawi–Kertosono Toll Project, Manado–Bitung Project, Pasuruan–Probolinggo Toll Road, Sidorejo Main Canal Project in Grobogan–Central Java, Simpang Tempadung–Pulau Batang Bridge Segment IKN Toll Road, and other projects.

Informasi Precast Plant

Precast Plant Information

Lokasi Location	Jl. Raya Prambon KM 35, Desa Kedung Wonokerto, Kec. Prambon, Kab. Sidoarjo, Jawa Timur Jl. Raya Prambon KM 35, Kedung Wonokerto Village, Prambon District, Sidoarjo Regency, East Java	
Kontak Contact	(031) 8970118	
Produk yang Dihasilkan Products Produced	• PC-I Girder • Spun Pile • Full Slab • Lining • Deck Slab • Diafragma • Plat Deck • Square Pile • SPRigWP • CCSP • Concrete Slab • Precast Column Beam • U-Ditch • Box Culvert • Abutment Precast	

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Batching Plant memiliki fungsi sebagai tempat untuk membuat produk Readymix. Hingga tahun 2025, WSBP telah memiliki sebanyak 14 (empat belas) Batching Plant WSBP sebagai berikut:

- Cluster Sumatera Selatan
 - a. Batching Plant WSBP Palembang
 - b. Batching Plant WSBP KAPB STA 60
 - c. Batching Plant WSBP KAPB STA 89
 - d. Batching Plant WSBP Pangkalan Balai Betung
- Cluster Jakarta
 - a. Batching Plant WSBP Pegangsaan
 - b. Batching Plant WSBP Japeksel
 - c. Batching Plant WSBP Japeksel 2
- Cluster Jawa Barat
 - a. Batching Plant WSBP Cibadak
 - b. Batching Plant WSBP Karang Tengah
- Cluster Jawa Tengah
 - a. Batching Plant WSBP Solo
 - b. Batching Plant WSBP Bendungan Bener
- Cluster Jawa Timur
 - a. Batching Plant WSBP Proban
- Cluster IKN Sepaku
 - a. Batching Plant WSBP Sepaku 1
 - b. Batching Plant WSBP Sepaku 2

A Batching Plants function as a place to produce Readymix products. As of 2025, WSBP had 14 (fourteen) WSBP Batching Plants, as follows:

- South Sumatra Cluster
 - a. Batching Plant WSBP Palembang
 - b. Batching Plant WSBP KAPB STA 60
 - c. Batching Plant WSBP KAPB STA 89.
 - d. Batching Plant WSBP Pangkalan Balai Betung.
- Jakarta Cluster
 - a. Batching Plant WSBP Pegangsaan
 - b. Batching Plant WSBP Japeksel
 - c. Batching Plant WSBP Japeksel 2
- West Java Cluster
 - a. Batching Plant WSBP Cibadak
 - b. Batching Plant WSBP Karang Tengah
- Central Java Cluster
 - a. Batching Plant WSBP Solo
 - b. Batching Plant WSBP Bendungan Bener
- East Java Cluster
 - a. Batching Plant WSBP Proban
- IKN Sepaku Cluster
 - a. Batching Plant WSBP Sepaku 1
 - b. Batching Plant WSBP Sepaku 2

Bidang Usaha Line of Business



QUARRY

Quarry merupakan salah satu lini bisnis strategis milik WSBP yang berperan sebagai sumber utama penyediaan material agregat untuk mendukung kegiatan produksi Beton Precast, Beton Readymix, serta kebutuhan proyek konstruksi infrastruktur di seluruh Indonesia. Sebagai bagian dari sistem bisnis yang terintegrasi, Quarry WSBP menjalankan aktivitas penambangan dan pengolahan material alam seperti batu andesit, kerikil, pasir batu, dan material pondasi yang digunakan sebagai bahan baku utama konstruksi.

Aktivitas ini meliputi proses ekstraksi, ekskavasi, pemecahan batu menggunakan Stone Crusher, hingga pengelompokan material berdasarkan ukuran dan spesifikasi teknis yang dibutuhkan proyek. Hingga akhir tahun 2025, WSBP memiliki 2 (dua) lokasi quarry, yaitu Quarry WSBP Bojonegara (Banten), Quarry WSBP Lumbang (Jawa Timur), serta didukung oleh 4 (empat) unit Stone Crusher yang tersebar di kedua lokasi tersebut.

Stone Crusher pada Quarry berfungsi untuk mengolah batuan hasil tambang menjadi ukuran agregat tertentu secara presisi, sehingga menghasilkan material seperti Abu Batu, Screening, dan berbagai ukuran Split yang siap digunakan sesuai kebutuhan konstruksi.

Quarry is one of WSBP's strategic business lines, serving as the primary source of aggregate materials to support the production of Precast Concrete, Readymix Concrete, as well as to meet the needs of infrastructure construction projects throughout Indonesia. As part of an integrated business system, WSBP's Quarry conducts mining and processing activities for natural materials such as Andesite, Gravel, Crushed Stone, and foundation materials, which are used as primary raw materials for construction.

These activities include extraction, excavation, rock crushing using Stone Crushers, and sorting materials based on the size and technical specifications required by the project. By the end of 2025, WSBP operated 2 (two) quarry sites, namely WSBP Bojonegara Quarry (Banten) and WSBP Lumbang Quarry (East Java), supported by 4 (four) Stone Crushers distributed across these two locations.

The Stone Crushers at the Quarries are used to process mined rock into specific aggregate sizes with precision, producing materials such as Crushed Stone, Screening, and various sizes of Split Stone ready for use according to construction needs.

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Material yang dihasilkan dari Quarry WSBP terdiri dari berbagai jenis agregat, seperti Abu Batu, Screening, Split 1/2, Split 2/3, Split 3/5, hingga Split 5/7, yang digunakan untuk pekerjaan beton struktural, lapisan pondasi jalan, timbunan, dan berbagai kebutuhan infrastruktur lainnya. Seluruh produk tersebut diolah dari batu andesit berkualitas tinggi yang memiliki kekuatan tekan serta daya tahan yang baik terhadap beban konstruksi.

Materials produced at WSBP Quarries consist of various types of aggregates, such as Crushed Stone, Screenings, 1/2-inch Split, 2/3-inch Split, 3/5-inch Split, and 5/7-inch Split, which are used for structural concrete work, road base layers, backfill, and various other infrastructure needs. All these products are processed from high-quality andesite rock, which possesses excellent compressive strength and durability against construction loads.

PROSES BISNIS PERUSAHAAN

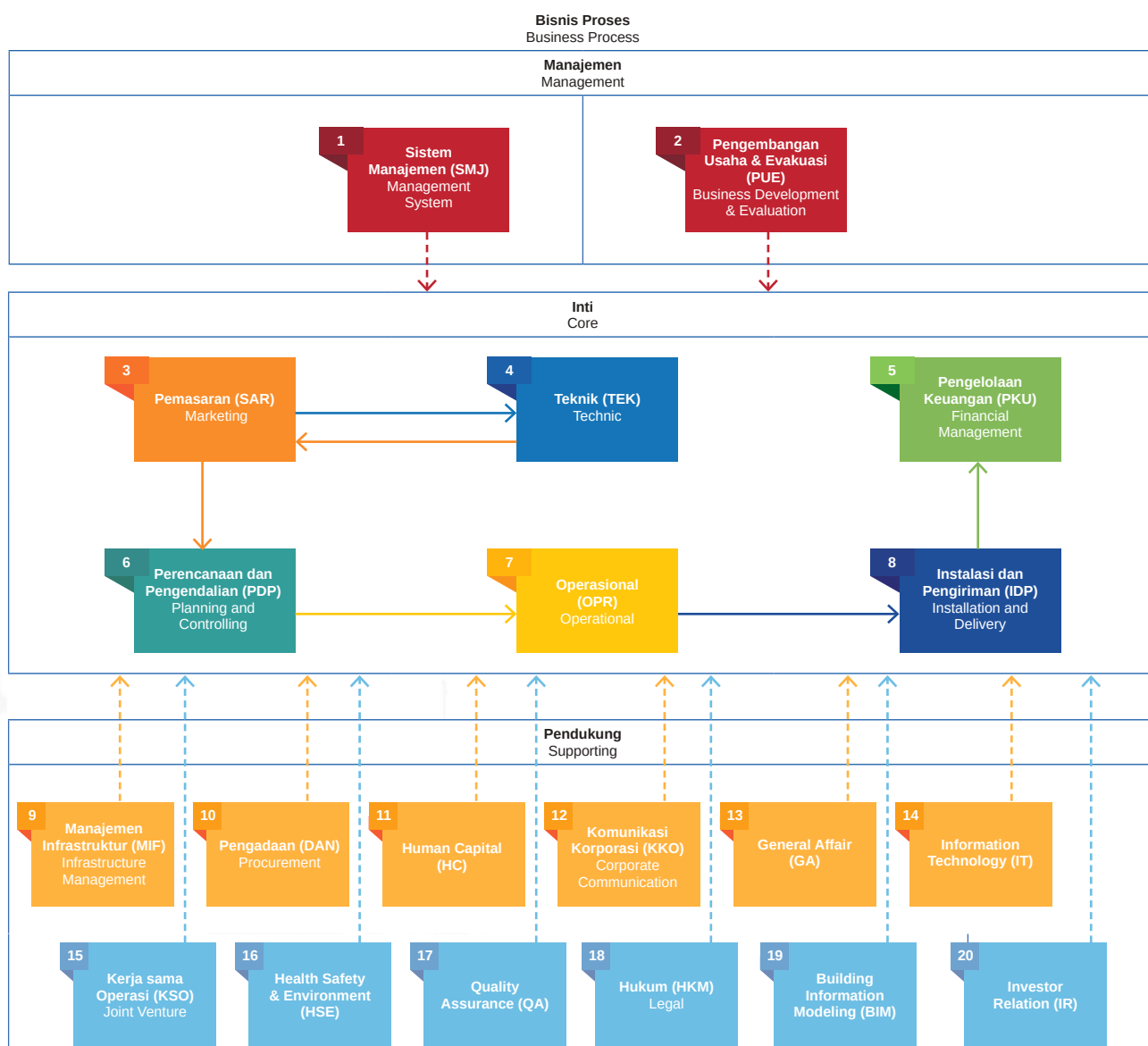
Proses bisnis WSBP berjalan secara terintegrasi dengan tujuan untuk menciptakan nilai tambah bagi para pemangku kepentingan. Skema bisnis WSBP adalah sebagai berikut:

BUSINESS PROCESSES OF THE COMPANY

WSBP's business processes are integrated with the goal of creating added value for stakeholders. The WSBP business model is as follows:

Value Chain Diagram WSBP

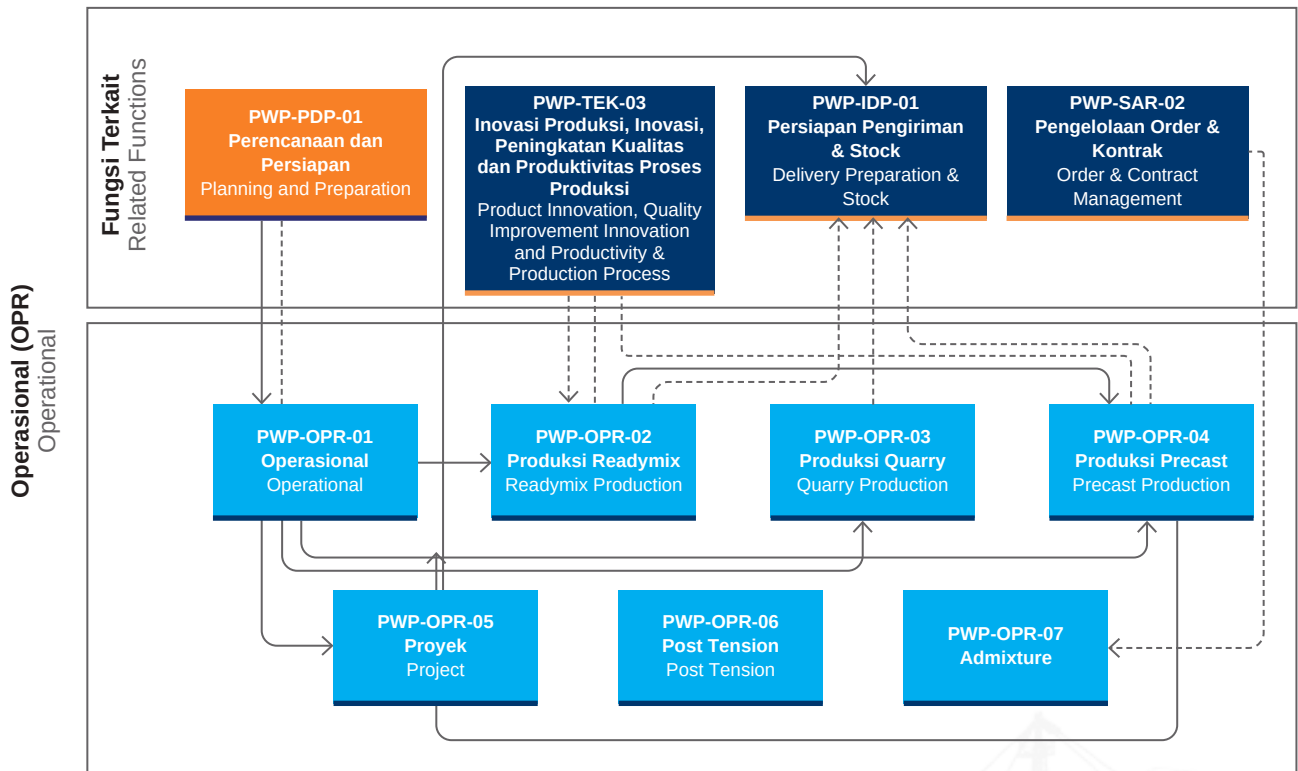
Value Chain Diagram WSBP



Bidang Usaha Line of Business

Dalam operasional, WSBP dilengkapi oleh *soft structure* yang menjadi standar pedoman operasi, mulai dari tahapan persiapan hingga proses distribusi produk. *Soft structure* WSBP terdiri dari:

In its operations, WSBP is equipped with a soft structure that serves as the standard operating guideline, starting from the preparation stage to the product distribution process. The WSBP soft structure consists of:



Wilayah Operasional Operational Areas

Sebagai perusahaan manufaktur manufaktur Beton Precast, Beton Readymix, Quarry, Jasa Konstruksi, dan Post-Tension dengan kapasitas produksi Beton Precast mencapai 3,7 juta ton/tahun dengan 9 Precast Precast Plant WSBP, di antaranya terletak di Gasing, Bojonegara, Cibitung, Karawang, Sadang, Kalijati, Subang, Klaten, dan Prambon, serta 14 Batching Plant WSBP dan 2 Quarry WSBP dengan total sebanyak 4 Stone Crusher, serta 5 Area Penjualan WSBP yang tersebar di seluruh wilayah Indonesia, WSBP mampu menjangkau pasar internal dan eksternal dari berbagai proyek infrastruktur di Indonesia. Selain itu, WSBP juga memiliki 1 Workshop Alat Berat yang terletak di Cikopo dan 1 Lab & Admixture yang terletak di Karawang.

As a manufacturer of Precast Concrete, Readymix Concrete, Quarry, Construction Services, and Post-Tension with a Precast Concrete production capacity of 3.7 million tons/year with 9 WSBP Precast Plants, a Precast Concrete production capacity of 3.7 million tons/year with 9 Precast Plants WSBP, located at Gasing, Bojonegara, Cibitung, Karawang, Sadang, Kalijati, Subang, Klaten, and Prambon, as well as 14 Batching Plants WSBP and 2 Quarries WSBP with total of 4 Stone Crushers and 5 Sales Areas WSBP spread throughout Indonesia, WSBP is able to target internal and external markets from various infrastructure projects in Indonesia. In addition, WSBP also has 1 Heavy Equipment Workshop located in Cikopo and 1 Lab & Admixture located in Karawang.

Jumlah Unit Operasional WSBP · Total WSBP Operational Unit



Precast Plant
WSBP



Quarry
WSBP



Batching Plant
WSBP



Workshop
WSBP



Kantor Pusat
Head Office



Lab &
Admixture

BATCHING PLANT WSBP KLASTER SUMATRA

Batching Plants WSBP Sumatra Cluster

- Soetta (Palembang)
- KAPB STA 60
- KAPB STA 89
- Pangkalan Balai Betung

BATCHING PLANT WSBP KLASTER JAKARTA

Batching Plants WSBP Jakarta Cluster

- Pegangsaan
- Japeksel 1
- Japeksel 2

BATCHING PLANT WSBP KLASTER JAWA BARAT

Batching Plants WSBP West Java Cluster

- Cibadak
- Karang Tengah

PRECAST PLANT WSBP JAWA BARAT

Precast Plant WSBP West Java

- Cibitung (325.000 ton)
- Karawang (575.000 ton)
- Sadang (350.000 ton)
- Kalijati (250.000 ton)
- Subang (350.000 ton)

BATCHING PLANT WSBP KLASTER KALIMANTAN

Batching Plants WSBP Kalimantan Cluster

- Sepaku 1
- Sepaku 2

PRECAST PLANT WSBP SUMATRA

- Gasing (725.000 ton)

KANTOR PUSAT

Head Office

PT Waskita Beton Precast Tbk
Gedung Vasaka, Lt. 5

Jl. MT. Haryono Kav. No. 10A, RT 11, RW 11 Kelurahan Cipinang Cempedak, Kecamatan Jatinegara Jakarta Timur 13340, Indonesia

PRECAST PLANT WSBP BANTEN

- Bojonegara (475.000 ton)

QUARRY WSBP BOJONEGARA

LAB & ADMIXTURE WSBP

WORKSHOP WSBP CIKOPO

BATCHING PLANT WSBP KLASTER JAWA TENGAH

Batching Plants WSBP Central Java Cluster

- Solo
- Bendungan Bener

PRECAST PLANT WSBP JAWA TIMUR

Precast Plant WSBP East Java

- Prambon (425.000 ton)

BATCHING PLANT WSBP KLASTER JAWA TIMUR

Batching Plants WSBP East Java Cluster

- Proban

PRECAST PLANT WSBP JAWA TENGAH

Precast Plants WSBP Central Java

- Klaten (225.000 ton)

QUARRY WSBP LUMBANG



Wilayah Pemasaran

Marketing Areas



Area Penjualan I Sales Area I

Pulau Sumatra

Cakupan: Aceh, Riau, Kepulauan Riau, Sumatra Barat, Sumatra Selatan, Bangka Belitung, Jambi, Bengkulu, dan Lampung.

Jl. Radial, Komplek Ruko Transmart No. 5A 24 Ilir, Bukit Kecil Palembang-30134

- Email: area1@waskitaprecast.co.id
- Jam Operasional: Senin-Jumat [08:00 - 17:00 WIB]

Area Penjualan II Sales Area II

DKI Jakarta, Jawa Barat, Banten, Area Representatif Luar Negeri

Jl. Cawang Baru RT 08 RW 09 No. 17 Cipinang Cimpedak, Jatinegara Jakarta Timur-13340

- Email: area2@waskitaprecast.co.id
- Jam Operasional: Senin-Jumat [08:00 - 17:00 WIB]

Area Penjualan III Sales Area III

Jawa Tengah, DI Yogyakarta, Jawa Timur, Nusa Tenggara Barat, Nusa Tenggara Timur, Bali

Jl. Jemursari Selatan II No. 2A-2B, Jemur Wonosari, Surabaya

- Email: area3@waskitaprecast.co.id
- Jam Operasional: Senin-Jumat [08:00 - 17:00 WIB]

Area Penjualan IV Sales Area IV

Pulau Kalimantan

Komplek Balikpapan Baru RT 19 Blok F3, Mandiri Ontario No. 21, Kel. Gn. Balikpapan Baru, Kec. Balikpapan Utara, Kota Balikpapan, Kalimantan Timur-76125

- Email: area4@waskitaprecast.co.id
- Jam Operasional: Senin-Jumat [08:00 - 17:00 WITA]

Area Penjualan V Sales Area V

Pulau Sulawesi, Maluku, Papua

Jl. Pendidikan 7, Komplek UNM Blok E2 No. 4A, Kecamatan Rappocini, Kota Makassar, Sulawesi Selatan

- Email: area5@waskitaprecast.co.id
- Jam Operasional: Senin-Jumat [08:00 - 17:00 WITA]

Sumatra Island

Coverage: Aceh, Riau, Riau Islands, West Sumatra, South Sumatra, Bangka Belitung, Jambi, Bengkulu, and Lampung.

Jl. Radial, Komplek Ruko Transmart No. 5A 24 Ilir, Bukit Kecil Palembang-30134

- Email: area1@waskitaprecast.co.id
- Operational Hours: Monday-Friday [08:00 - 17:00 WIB]

DKI Jakarta, West Java, Banten, Overseas Representative Office

Jl. Cawang Baru RT 08 RW 09 No. 17 Cipinang Cimpedak, Jatinegara Jakarta Timur-13340

- Email: area2@waskitaprecast.co.id
- Operational Hours: Monday-Friday [08:00 - 17:00 WIB]

Central Java, Yogyakarta Special Region, East Java, West Nusa Tenggara, East Nusa Tenggara, Bali

Jl. Jemursari Selatan II No. 2A-2B, Jemur Wonosari, Surabaya

- Email: area3@waskitaprecast.co.id
- Operational Hours: Monday-Friday [08:00 - 17:00 WIB]

Kalimantan Island

Komplek Balikpapan Baru RT 19 Blok F3, Mandiri Ontario No. 21, Gn. Balikpapan Baru Subdistrict, North Balikpapan District, Balikpapan City, East Kalimantan-76125

- Email: area4@waskitaprecast.co.id
- Operational Hours: Monday-Friday [08:00 - 17:00 WITA]

Sulawesi Island, Maluku, Papua

Jl. Pendidikan 7, Komplek UNM Blok E2 No. 4A, Rappocini District, Makassar City, South Sulawesi

- Email: area5@waskitaprecast.co.id
- Operational Hours: Monday-Friday [08:00 - 17:00 WITA]

Struktur Organisasi

Organizational Structure

Berdasarkan Surat Keputusan Direksi No. 78/SK/WBP/PEN/2025 tanggal 23 Juni 2025 tentang Perubahan Struktur Organisasi Unit Kerja dan Unit Bisnis di Lingkungan PT Waskita Beton Precast Tbk, struktur organisasi Perusahaan adalah sebagai berikut:

According to the Decree of the Board of Directors No. 78/SK/WBP/PEN/2025 dated June 23, 2025, concerning Changes to the Organizational Structure of Work Units and Business Units within PT Waskita Beton Precast Tbk, the Company's organizational structure is as follows:





Struktur Organisasi

Organizational Structure



Keanggotaan Asosiasi

Association Membership

Keanggotaan asosiasi WSBP hingga akhir tahun 2025 adalah sebagai berikut:

The WSBP association membership as of the end of 2025 is as follows:

Tabel Keanggotaan Asosiasi WSBP

Table of WSBP Association Membership

Asosiasi Association	Posisi Keanggotaan Membership Position	Periode Period
Asosiasi Kontraktor Indonesia (AKI) Indonesian Contractors Association	Anggota Member	2016 – saat ini 2016 – present
Asosiasi Perusahaan Pracetak dan Prategang Indonesia (AP3I) Association of Indonesian Precast and Prestressed Companies	Anggota Member	2016 – saat ini 2016 – present
Asosiasi Produsen Tiang Beton Pratekan Indonesia (APTI) Association of Indonesian Prestressed Concrete Pole Manufacturers	Anggota Member	2018 – saat ini 2018 – present
Kamar Dagang Indonesia (KADIN) Indonesian Chamber of Commerce	Anggota Member	2016 – saat ini 2016 – present
Asosiasi Emiten Indonesia (AEI) Association of Indonesian Issuers	Anggota Member	2016 – saat ini 2016 – present
Asosiasi Perusahaan Beton Readymix Indonesia (APBRI) Association of Indonesian Readymix Concrete Companies)	Anggota Member	2020 – saat ini 2020 – present
The Institutue of Internal Auditors Indonesia	Anggota Member	2022 – saat ini 2022 – present
Asosiasi Kontraktor Nasional (ASKONAS) Association of National Contractors)	Anggota Member	2022 – saat ini 2022 – present
Perhimpunan Auditor Internal Indonesia (PAII) Association of Indonesian Internal Auditors	Anggota Member	2022 – saat ini 2022 – present
Association of Certified Fraud Examiners	Anggota Member	2023 – saat ini 2023 – present



Profil Direksi

Board of Directors Profile

- Direksi saat ini
Current Board of Directors



ANAK AGUNG GEDE SUMADI

Direktur Utama
President Director
2025 – Saat ini (Periode Pertama)
2025 – Present (First Period)

Masa Jabatan Term of Office	22 Mei 2025 – Saat ini [Periode Pertama] May 22, 2025 – Present [First Period]
Dasar Hukum Pengangkatan Legal Basis for Appointment	Direktur Utama Keputusan Rapat Umum Pemegang Saham Tahunan tanggal 22 Mei 2025 sebagaimana tertuang dalam akta Pernyataan Keputusan Rapat Umum Pemegang Saham Tahunan No. 31 tanggal 12 Juni 2025 yang dibuat dihadapan Notaris Ashoya Ratam, S.H., M.Kn. Direktur Pengembangan Bisnis & HCM Keputusan Rapat Umum Pemegang Saham Tahunan Kedua tanggal 3 Juli 2024 sebagaimana tertuang dalam akta Pernyataan Keputusan Rapat Umum Pemegang Saham Tahunan Kedua No. 24 tanggal 11 Juli 2024 yang dibuat dihadapan Notaris Ashoya Ratam, S.H., M.Kn. President Director Resolution of the Annual General Meeting of Shareholders dated May 22, 2025, as set forth in the Deed of Statement of Resolutions of the Annual General Meeting of Shareholders No. 31 dated June 12, 2025, drawn up before Notary Ashoya Ratam, S.H., M.Kn. Director of Business Development & HCM Resolution of the Second Annual General Meeting of Shareholders dated July 3, 2024, as set forth in the Deed of Statement of Resolutions of the Second Annual General Meeting of Shareholders No. 24 dated July 11, 2024, drawn up before Notary Ashoya Ratam, S.H., M.Kn.
Kewarganegaraan Citizenship	Indonesia
Domisili Domicile	Denpasar Selatan, Bali, Indonesia South Denpasar, Bali, Indonesia
Usia Age	56 tahun 56 years old
Riwayat Pendidikan Educational Background	• Program Profesi Insinyur Universitas Gadjah Mada (2025) • S1 Teknik Sipil, Universitas Atma Jaya Yogyakarta (1993) • Gadjah Mada University Engineering Professional Program (2025) • Bachelor of Civil Engineering, Atma Jaya University, Yogyakarta (1993)
Riwayat Pekerjaan Employment History	• Direktur Pengembangan Bisnis & HCM (2024-2025) • Komisaris Utama PT Waskita Sriwijaya Toll (2023 – 2024) • Senior Vice President Building Division PT Waskita Karya (Persero) Tbk (2021 – 2023) • Vice President Building Division PT Waskita Karya (Persero) Tbk (2019 – 2021) • Vice President Division 1 PT Waskita Karya (Persero) Tbk (2018 – 2019) • Director of Business Development & HCM (2024-2025) • President Commissioner of PT Waskita Sriwijaya Toll (2023 – 2024) • Senior Vice President of Building Division of PT Waskita Karya (Persero) Tbk (2021 – 2023) • Vice President of Building Division of PT Waskita Karya (Persero) Tbk (2019 – 2021) • Vice President of Division 1 of PT Waskita Karya (Persero) Tbk (2018 – 2019)
Informasi Rangkap Jabatan Concurrent Position	Tidak memiliki rangkap jabatan baik di WSBP maupun di perusahaan/lembaga lain No concurrent positions either at WSBP or at other companies/institutions
Kepemilikan Saham Perusahaan Company Share Ownership	Memiliki saham di WSBP sebesar 0,0002695% atau setara 153.000 lembar saham Owns shares in WSBP of 0.0002695 or equivalent of 153,000 shares
Sertifikasi Certification	Certified Risk Governance Professional (CRGP)

Profil Direksi

Board of Directors Profile



ITUNG PRASAJA

Direktur Operasi
Director of Operations

Masa Jabatan Term of Office	3 Juli 2024 – Saat ini [Periode Pertama] July 3, 2024 – Present [First Period]
Dasar Hukum Pengangkatan Legal Basis for Appointment	Keputusan Rapat Umum Pemegang Saham Tahunan Kedua tanggal 3 Juli 2024 sebagaimana tertuang dalam akta Pernyataan Keputusan Rapat Umum Pemegang Saham Tahunan Kedua No. 24 tanggal 11 Juli 2024 yang dibuat dihadapan Notaris Ashoya Ratam, S.H., M.Kn. Resolution of the Second Annual General Meeting of Shareholders dated July 3, 2024, as set forth in the Deed of Statement of Resolutions of the Second Annual General Meeting of Shareholders No. 24 dated July 11, 2024, drawn up before Notary Ashoya Ratam, S.H., M.Kn.
Kewarganegaraan Citizenship	Indonesia
Domisili Domicile	Malang, Jawa Timur, Indonesia Malang, East Java, Indonesia
Usia Age	56 tahun 56 years old
Riwayat Pendidikan Educational Background	- Program Profesi Insinyur Universitas Gadjah Mada (2025) - S1 Teknik Sipil di Institut Sains dan Teknologi Nasional (2004) - Gadjah Mada University Engineering Professional Program (2025) - Bachelor of Civil Engineering, National Institute of Science and Technology (2004)
Riwayat Pekerjaan Employment History	- Vice President Building Division PT Waskita Karya (Persero) Tbk (2023 – 2024) - Quantity Surveyor Manager PT Waskita Karya (Persero) Tbk (2019 – 2023) - Engineering Manager Division VII PT Waskita Karya (Persero) Tbk (2018 – 2019) - Branch Manager Cabang Bali PT Waskita Karya (Persero) Tbk (2012 – 2018) - Vice President of Building Division of PT Waskita Karya (Persero) Tbk (2023 – 2024) - Quantity Surveyor Manager of PT Waskita Karya (Persero) Tbk (2019 – 2023) - Engineering Manager Division VII of PT Waskita Karya (Persero) Tbk (2018 – 2019) - Bali Branch Manager of PT Waskita Karya (Persero) Tbk
Informasi Rangkap Jabatan Concurrent Position	Tidak memiliki rangkap jabatan baik di WSBP maupun di perusahaan/lembaga lain No concurrent positions either at WSBP or at other companies/institutions
Kepemilikan Saham Perusahaan Company Share Ownership	Memiliki saham di WSBP sebesar 0,0013093% atau setara 743.400 lembar saham Owns shares in WSBP of 0.0013093% or equivalent of 743,400 shares
Sertifikasi Certification	- Certified Risk Governance Professionel (CRGP) - Capacity Bulding Training Program, John Robert Powers

Profil Direksi

Board of Directors Profile


FATHUL ANWAR

Direktur Keuangan, Manajemen Risiko & Legal
Director of Finance, Risk Management & Legal

Masa Jabatan Term of Office	3 Juli 2024 – Saat ini [Periode Pertama] July 3, 2024 – Present [First Period]
Dasar Hukum Pengangkatan Legal Basis for Appointment	Keputusan Rapat Umum Pemegang Saham Tahunan Kedua tanggal 3 Juli 2024 sebagaimana tertuang dalam akta Pernyataan Keputusan Rapat Umum Pemegang Saham Tahunan Kedua No. 24 tanggal 11 Juli 2024 yang dibuat dihadapan Notaris Ashoya Ratam, S.H., M.Kn. Resolution of the Second Annual General Meeting of Shareholders dated July 3, 2024, as set forth in the Deed of Statement of Resolutions of the Second Annual General Meeting of Shareholders No. 24 dated July 11, 2024, drawn up before Notary Ashoya Ratam, S.H., M.Kn.
Kewarganegaraan Citizenship	Indonesia
Domisili Domicile	Semarang, Jawa Tengah, Indonesia Semarang, Central Java, Indonesia
Usia Age	47 tahun 47 years old
Riwayat Pendidikan Educational Background	• Program Profesi Insinyur Universitas Gadjah Mada (2025) • S1 Teknik Sipil di Institut Teknologi Bandung (2022) • Gadjah Mada University Engineering Professional Program (2025) • Bachelor of Civil Engineering, Bandung Institute of Technology (2022)
Riwayat Pekerjaan Employment History	• Vice President Portfolio Management PT Waskita Toll Road (2023 – 2024) • Direktur PT Pemalang Batang Toll Road (2016 – 2023) • Vice President of Portfolio Management of PT Waskita Toll Road (2023 – 2024) • Director of PT Pemalang Batang Toll Road (2016 – 2023)
Informasi Rangkap Jabatan Concurrent Position	Tidak memiliki rangkap jabatan baik di WSBP maupun di perusahaan/lembaga lain No concurrent positions either at WSBP or at other companies/institutions
Kepemilikan Saham Perusahaan Company Share Ownership	Tidak memiliki saham di WSBP Does not own shares in WSBP
Sertifikasi Certification	• Certified Risk Governance Professional (CRGP) • Customer Satisfaction Management • Advanced Leadership Program • Sertifikasi Manajemen Risiko Perbankan Tingkat 2 • Sertifikasi Manajemen Risiko Tingkat 1 • Certified Risk Governance Professional (CRGP) • Customer Satisfaction Management • Advanced Leadership Program • Certification in Banking Risk Management Level 2 • Certification in Risk Management Level 1

Profil Direksi

Board of Directors Profile

- Direksi sebelumnya
Previous Board of Directors



FX PURBAYU RATSUNU

Direktur Utama
President Director

Masa Jabatan Term of Office	17 Desember 2021 – 22 Mei 2025 [Periode Pertama] December 17, 2021 – May 22, 2025 [First Period]
Dasar Hukum Pengangkatan Legal Basis for Appointment	Keputusan Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) tanggal 17 Desember 2021 sebagaimana tertuang dalam akta Pernyataan Keputusan Rapat No. 28 tanggal 17 Desember 2021 yang dibuat dihadapan Notaris Aulia Taufani, S.H. Resolution of the Extraordinary General Meeting of Shareholders (EGMS) dated December 17, 2021, as set forth in the Deed of Statement of Meeting Resolutions No. 28 dated December 17, 2021, drawn up before Notary Aulia Taufani, S.H.
Kewarganegaraan Citizenship	Indonesia
Domisili Domicile	Jakarta Selatan, DKI Jakarta, Indonesia South Jakarta, DKI Jakarta, Indonesia
Usia Age	57 tahun 57 years old
Riwayat Pendidikan Educational Background	• Program Profesi Insinyur Universitas Gadjah Mada (2025) • Magister Manajemen, Universitas Sumatera Utara (2007) • S1 Teknik Sipil, Universitas Atmajaya, Yogyakarta (1997) • Gadjah Mada University Engineering Professional Program (2025) • Master of Management, University of Sumatera Utara (2007) • Bachelor of Civil Engineering, Atma Jaya University, Yogyakarta (1997)
Riwayat Pekerjaan Employment History	• Direktur Pemasaran PT Waskita Beton Precast Tbk (2020-2021) • General Manager Divisi Luar Negeri PT Wijaya Karya (Persero) Tbk (2019-2020) • Manajer Departemen Operasi Area 2 Divisi Luar Negeri PT Wijaya Karya (Persero) Tbk (2017-2019) • Country Manager Myanmar Area 2 di Divisi Luar Negeri PT Wijaya Karya (Persero) Tbk (2017-2019) • Manajer Departemen Quantity Surveyor Divisi Luar Negeri PT Wijaya Karya (Persero) Tbk (2016-2017) • Director of Marketing of PT Waskita Beton Precast Tbk (2020-2021) • General Manager at Overseas Division of PT Wijaya Karya (Persero) Tbk (2019-2020) • Manager of Operations Area 2 Department in Overseas Division of PT Wijaya Karya (Persero) Tbk (2017-2019) • Myanmar Area 2 Country Manager in Overseas Division of PT Wijaya Karya (Persero) Tbk (2017-2019) • Manager of Quantity Surveyor Department in Overseas Division of PT Wijaya Karya (Persero) Tbk (2016-2017)
Informasi Rangkap Jabatan Concurrent Position	Tidak memiliki rangkap jabatan baik di WSBP maupun di perusahaan/lembaga lain No concurrent positions either at WSBP or at other companies/institutions
Kepemilikan Saham Perusahaan Company Share Ownership	Memiliki saham di WSBP sebesar 0,0005284% atau setara 300.000 lembar saham Owns shares in WSBP of 0.0005284% or equivalent of 300,000 shares
Sertifikasi Certification	Certified Risk Governance Professional (CRGP)

Hubungan Afiliasi Anggota Direksi

Affiliation of Board of Directors Members

Nama Name	Jabatan Position	Hubungan Keuangan Financial Relationship						Hubungan Keluarga Familial Relationship						Hubungan Kepengurusan Managerial Relationship	
		Dewan Komisaris Board of Commissioners		Direksi Board of Directors		Pemegang Saham Utama dan Pengendali Major and Controlling Shareholders		Dewan Komisaris Board of Commissioners		Direksi Board of Directors		Pemegang Saham Utama dan Pengendali Major and Controlling Shareholders			
		Ya Yes	Tidak No	Ya Yes	Tidak No	Ya Yes	Tidak No	Ya Yes	Tidak No	Ya Yes	Tidak No	Ya Yes	Tidak No	Ya Yes	Tidak No
Direksi Saat ini Current Board of Directors															
Anak Agung Gede Sumadi	Direktur Utama President Director	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓
Fathul Anwar	Direktur Keuangan, Manajemen Risiko & Legal Director of Finance, Risk Management & Legal	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓
Itung Prasaja	Direktur Operasi Director of Operations	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓
Direksi Sebelumnya Previous Board of Directors															
FX Purbayu Ratsunu*	Direktur Utama President Director	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓

*) Sudah tidak menjabat sebagai Direktur Utama berdasarkan Keputusan RUPS Tahunan tanggal 22 Mei 2025.

*) No longer served as President Director based on Resolution of Annual GMS dated May 22, 2025.

PERUBAHAN KOMPOSISI ANGGOTA DIREKSI DAN ALASAN PERUBAHANNYA

Di tahun 2025, terdapat perubahan komposisi anggota Direksi Perusahaan. Perubahan komposisi Direksi telah ditetapkan berdasarkan RUPS Tahunan Tahun buku 2024 tanggal 22 Mei 2025.

CHANGES IN BOARD OF DIRECTORS COMPOSITION AND REASONS FOR THE CHANGES

In 2025, there were changes in the Company's Board of Directors composition. The change in the Board of Directors composition was determined based on the 2024 Fiscal Year Annual GMS dated May 22, 2025.

KOMPOSISI DAN DASAR PENGANGKATAN DIREKSI SEBELUM RUPS TAHUNAN 2025

Komposisi Direksi sebelum RUPS Tahunan tahun 2025, terdiri dari:

COMPOSITION AND BASIS OF APPOINTMENT OF BOARD OF DIRECTORS PRIOR TO 2025 ANNUAL GMS

The Board of Directors composition prior to the 2025 Annual GMS consists of:

Hubungan Afiliasi Anggota Direksi

Affiliation of Board of Directors Members

**Tabel Komposisi dan Dasar Pengangkatan Direksi
Sebelum RUPS Tahunan 2025**

Nama Name	Jabatan Position	Dasar Pengangkatan Basis of Appointment	Tanggal Efektif Effective Date
FX Purbayu Ratsunu	Direktur Utama President Director	Keputusan Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) tanggal 17 Desember 2021 sebagaimana tertuang dalam akta Pernyataan Keputusan Rapat No. 28 tanggal 17 Desember 2021 yang dibuat dihadapan Notaris Aulia Taufani, S.H. Resolution of the Extraordinary General Meeting of Shareholders (EGMS) dated December 17, 2021, as set forth in the Deed of Statement of Meeting Resolutions No. 28 dated December 17, 2021, drawn up before Notary Aulia Taufani, S.H.	17 Desember 2021 December 17, 2021
Itung Prasaja	Direktur Operasi Director of Operations	Keputusan Rapat Umum Pemegang Saham Tahunan Kedua tanggal 3 Juli 2024 sebagaimana tertuang dalam akta Pernyataan Keputusan Rapat Umum Pemegang Saham Tahunan Kedua No. 24 tanggal 11 Juli 2024 yang dibuat dihadapan Notaris Ashoya Ratam, S.H., M.Kn.	3 Juli 2024 July 3, 2024
Fathul Anwar	Direktur Keuangan, Manajemen Risiko & Legal Director of Finance, Risk Management & Legal	Resolution of the Second Annual General Meeting of Shareholders dated July 3, 2024, as set forth in the Deed of Statement of Resolutions of the Second Annual General Meeting of Shareholders No. 24 dated July 11, 2024, drawn up before Notary Ashoya Ratam, S.H., M.Kn.	3 Juli 2024 July 3, 2024
Anak Agung Gede Sumadi	Direktur Pengembangan Bisnis & HCM Director of Business Development & HCM		

**Table of Composition and Basis of Appointment of
Board of Directors Prior to 2025 Annual GMS**

KOMPOSISI DAN DASAR PENGANGKATAN DIREKSI SETELAH RUPS TAHUNAN 2025

Komposisi Direksi setelah RUPS Tahunan tahun 2025, terdiri dari:

COMPOSITION AND BASIS OF APPOINTMENT OF BOARD OF DIRECTORS AFTER THE 2024 AGMS

The Board of Directors composition after the 2025 Annual GMS consists of:

**Tabel Komposisi dan Dasar Pengangkatan Direksi
Sebelum RUPS Tahunan 2025**

Nama Name	Jabatan Position	Dasar Pengangkatan Basis of Appointment	Tanggal Efektif Effective Date
Anak Agung Gede Sumadi	Direktur Utama President Director	Keputusan Rapat Umum Pemegang Saham Tahunan tanggal 22 Mei 2025 sebagaimana tertuang dalam akta Pernyataan Keputusan Rapat Umum Pemegang Saham Tahunan No. 31 tanggal 12 Juni 2025 yang dibuat dihadapan Notaris Ashoya Ratam, S.H., M.Kn. Resolution of the Annual General Meeting of Shareholders dated May 22, 2025, as set forth in the Deed of Statement of Resolutions of the Annual General Meeting of Shareholders No. 31 dated June 12, 2025, drawn up before Notary Ashoya Ratam, S.H., M.Kn.	22 Mei 2025 May 22, 2025
Fathul Anwar	Direktur Keuangan, Manajemen Risiko & Legal Director of Finance, Risk Management & Legal	Keputusan Rapat Umum Pemegang Saham Tahunan Kedua tanggal 3 Juli 2024 sebagaimana tertuang dalam akta Pernyataan Keputusan Rapat Umum Pemegang Saham Tahunan Kedua No. 24 tanggal 11 Juli 2024 yang dibuat dihadapan Notaris Ashoya Ratam, S.H., M.Kn.	3 Juli 2024 July 3, 2024
Itung Prasaja	Direktur Operasi Director of Operations	Resolution of the Second Annual General Meeting of Shareholders dated July 3, 2024, as set forth in the Deed of Statement of Resolutions of the Second Annual General Meeting of Shareholders No. 24 dated July 11, 2024, drawn up before Notary Ashoya Ratam, S.H., M.Kn.	3 Juli 2024 July 3, 2024

**Table of Composition and Basis for Appointment of
Board of Directors Before the 2025 Annual GMS**



Profil Dewan Komisaris

Board of Commissioners Profile

- Dewan Komisaris saat ini
Current Board of Commissioners

**RADEN MAS ARIS SANTOSA****Komisaris Utama**
President Commissioner

Masa Jabatan Term of Office	14 November 2025 – 18 Desember 2025 November 14, 2025 – December 18, 2025
Dasar Hukum Pengangkatan Legal Basis for Appointment	Keputusan Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) tanggal 14 November 2025 sebagaimana tertuang dalam akta Berita Acara Rapat Umum Pemegang Saham Luar Biasa No. 58 tanggal 14 November 2025 yang dibuat oleh Notaris Aulia Taufani, S.H. Resolution of the Extraordinary General Meeting of Shareholders (EGMS) dated November 14, 2025, as set forth in the Deed of Minutes of the Extraordinary General Meeting of Shareholders No. 58 dated November 14, 2025, drawn up by Notary Aulia Taufani, S.H.
Keterangan Jabatan Position Description	Mengundurkan diri sebagai Komisaris Utama pada tanggal 18 Desember 2025 Resigned as President Commissioner on December 18, 2025
Kewarganegaraan Citizenship	Indonesia
Domisili Domicile	Kabupaten Bogor, Jawa Barat Bogor Regency, West Java
Usia Age	58 tahun 58 years old
Riwayat Pendidikan Educational Background	• S2 Manajemen Universitas Negeri Jakarta, 2019 • S1 Ekonomi Manajemen Sekolah Tinggi Ilmu Ekonomi Tri Dharma Widya, 2003 • Master of Management from State University of Jakarta, 2019 • Bachelor of Economics in Management from Tri Dharma Widya College of Economics, 2003
Riwayat Pekerjaan Employment History	• Komisaris Utama PT Waskita Beton Precast Tbk, 2025 • Sekretaris Utama Badan Pengawasan Keuangan dan Pembangunan, 2025 • Kepala Biro Sumber Daya Manusia Badan Pengawasan Keuangan dan Pembangunan, 2023 • Kepala Biro Umum dan Pengadaan Barang/Jasa Badan Pengawasan Keuangan dan Pembangunan, 2022 • Analis SDM Aparatur Madya selaku Koordinator Mutasi dan Pemberhentian Badan Pengawasan Keuangan dan Pembangunan, 2020 • Kepala Bagian Mutasi dan Pemberhentian Badan Pengawasan Keuangan dan Pembangunan, 2019 • President Commissioner of PT Waskita Beton Precast Tbk, 2025 • Principal Secretary of the Financial and Development Supervisory Agency, 2025 • Head of the Human Resources Bureau of the Financial and Development Supervisory Agency, 2023 • Head of the General Affairs and Procurement Bureau of Goods/Services, Financial and Development Supervisory Agency, 2022 • Middle Apparatus Human Resources Analyst as Coordinator of Transfers and Dismissals at the Financial and Development Supervisory Agency, 2020 • Head of the Transfers and Dismissals Division of the Financial and Development Supervisory Agency, 2019
Informasi Rangkap Jabatan Concurrent Position	Sekretaris Utama Badan Pengawasan Keuangan dan Pembangunan, 2025 Principal Secretary of the Financial and Development Supervisory Agency, 2025
Kepemilikan Saham Perusahaan Company Share Ownership	Tidak memiliki saham di WSBP Does not own shares in WSBP
Sertifikasi Certification	• Certified Government Risk Executive (CGRE) • Fraud Risk Management Professional (FRMP) • Pengadaan Barang dan Jasa Tingkat Pertama/Dasar (PBJ.Tk.I/Dasar) Procurement of Goods and Services at the First/Basic Level (PBJ.Tk.I/Dasar) • Certified Human Resources Management Professional (CHRMP) • Mediator • Project Management Japan International Cooperation Center (Project Management JICC)

Profil Dewan Komisaris

Board of Commissioners Profile



INDRA UTAMA

Komisaris Independen
Independent Commissioner

Masa Jabatan Term of Office	14 November 2025 – saat ini November 14, 2025 – present
Dasar Hukum Pengangkatan Legal Basis for Appointment	Keputusan Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) tanggal 14 November 2025 sebagaimana tertuang dalam akta Berita Acara Rapat Umum Pemegang Saham Luar Biasa No. 58 tanggal 14 November 2025 yang dibuat oleh Notaris Aulia Taufani, S.H. Resolution of the Extraordinary General Meeting of Shareholders (EGMS) dated November 14, 2025, as set forth in the Deed of Minutes of the Extraordinary General Meeting of Shareholders No. 58 dated November 14, 2025, drawn up by Notary Aulia Taufani, S.H.
Keterangan Jabatan Position Description	Masih aktif menjabat per 31 Desember 2025 Still in office as of December 31, 2025
Independensi Independence	Belum menjabat lebih dari 2 (dua) periode sebagai Komisaris Independen Has not served more than 2 (two) terms as Independent Commissioner
Kewarganegaraan Citizenship	Indonesia
Domisili Domicile	Jakarta Timur, DKI Jakarta East Jakarta, DKI Jakarta
Usia Age	59 tahun 59 years old
Riwayat Pendidikan Educational Background	- S2 Perencanaan Wilayah Kota Universitas Tarumanegara, 2021 - S1 Teknik Sipil Universitas Pancasila, 1984 - Master of Urban and Regional Planning, Tarumanegara University, 2021 - Bachelor of Civil Engineering, Pancasila University, 1984
Riwayat Pekerjaan Employment History	- Komisaris Independen PT Waskita Beton Precast Tbk, 2025 - CEO Journalist Media Network, 2023 - Direktur Utama PT Jurnalis Adimedia, 2020 - Direktur Utama PT Jurnalis Media Properti, 2005 - Independent Commissioner of PT Waskita Beton Precast Tbk, 2025 - CEO of Journalist Media Network, 2023 - President Director of PT Jurnalis Adimedia, 2020 - President Director of PT Jurnalis Media Properti, 2005
Informasi Rangkap Jabatan Concurrent Position	Di WSBP: - Ketua Komite Audit dengan masa jabatan mengikuti masa jabatan sebagai Dewan Komisaris - Anggota Komite Nominasi dan Remunerasi dengan masa jabatan mengikuti masa jabatan sebagai Dewan Komisaris Di Perusahaan/lembaga lain: - CEO Journalist Media Network In WSBP: - Head of Audit Committee with term of office following the term of office as Board of Commissioners - Member of Nomination and Remuneration Committee with term of office following the term of office as Board of Commissioners In Other Companies/Institutions: - CEO of Journalist Media Network
Kepemilikan Saham Perusahaan Company Share Ownership	Tidak memiliki saham di WSBP Does not own shares in WSBP
Sertifikasi Certification	-

Profil Dewan Komisaris

Board of Commissioners Profile



AHMAD SUBAGYA

**Komisaris Independen/
Plt. Komisaris Utama**
Independent Commissioner/
Act. President Commissioner

Masa Jabatan Term of Office	14 November 2025 – saat ini November 14, 2025 – present
Dasar Hukum Pengangkatan Legal Basis for Appointment	Keputusan Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) tanggal 14 November 2025 sebagaimana tertuang dalam akta Berita Acara Rapat Umum Pemegang Saham Luar Biasa No. 58 tanggal 14 November 2025 yang dibuat oleh Notaris Aulia Taufani, S.H. Resolution of the Extraordinary General Meeting of Shareholders (EGMS) dated November 14, 2025, as set forth in the Deed of Minutes of the Extraordinary General Meeting of Shareholders No. 58 dated November 14, 2025, drawn up by Notary Aulia Taufani, S.H.
Keterangan Jabatan Position Description	- Masih aktif menjabat per 31 Desember 2025 - Belum menjabat lebih dari 2 (dua) periode sebagai Komisaris Independen
Independensi Independence	Belum menjabat lebih dari 2 (dua) periode sebagai Komisaris Independen Has not served more than 2 (two) terms as Independent Commissioner
Kewarganegaraan Citizenship	Indonesia
Domisili Domicile	Kabupaten Bantul, Daerah Istimewa Yogyakarta Bantul Regency, Special Region of Yogyakarta
Usia Age	61 tahun 61 years old
Riwayat Pendidikan Educational Background	- S2 Kebijakan Kesejahteraan Sosial Universitas Gadjah Mada, 2007 - S1 Kebijakan Pendidikan Universitas Negeri Yogyakarta, 1991 - Master of Social Welfare Policy, Gadjah Mada University, 2007 - Bachelor of Education Policy, State University of Yogyakarta, 1991
Riwayat Pekerjaan Employment History	- Komisaris Independen PT Waskita Beton Precast Tbk, 2025 - Senior Advisor PT Citra Kartika Konstruksi, 2024 - Direktur Utama Prajatama Paraduta, 2022 - Staf Ahli DPR RI, 2009 - Staf Ahli Pemerintahan Bupati Bantul, 2000 - Sekretaris Panitia Pemungutan Daerah Kabupaten Bantul (Pemilu), 1999 - Sekretaris FPP DPRD Provinsi DI Yogyakarta, 1999 - Wakil Ketua FPP DPRD Kabupaten Bantul, 1997 - Independent Commissioner of PT Waskita Beton Precast Tbk, 2025 - Senior Advisor of PT Citra Kartika Konstruksi, 2024 - President Director of Prajatama Paraduta, 2022 - Expert Staff to the House of Representatives of the Republic of Indonesia, 2009 - Expert Staff to the Bantul Regent's Government, 2000 - Secretary of the Bantul Regency Regional Election Committee, 1999 - Secretary for Budgeting Facilitation and Oversight of the Yogyakarta Special Region Regional Representative Council, 1999 - Deputy Chair for Budgeting Facilitation and Oversight of the Bantul Regency Regional Representative Council, 1997
Informasi Rangkap Jabatan Concurrent Position	Di WSBP: - Ketua Komite Pemantau Risiko dan Tata Kelola Terintegrasi dengan masa jabatan mengikuti masa jabatan sebagai Dewan Komisaris - Anggota Komite Nominasi dan Remunerasi dengan masa jabatan mengikuti masa jabatan sebagai Dewan Komisaris Di Perusahaan/Lembaga Lain: - In WSBP: - Head of Risk Monitoring and Integrated Governance Committee with term of office following the term of office as Board of Commissioners - Member of Nomination and Remuneration Committee with term of office following the term of office as Board of Commissioners In Other Companies/Institutions: -
Kepemilikan Saham Perusahaan Company Share Ownership	Tidak memiliki saham di WSBP Does not own shares in WSBP
Sertifikasi Certification	-

Profil Dewan Komisaris

Board of Commissioners Profile

- Dewan Komisaris sebelumnya
Previous Board of Commissioners



AGUS BUDIMAN MANALU

Komisaris Utama/Independen
President Commissioner/Independent

Masa Jabatan Term of Office	23 April 2021 – 22 Mei 2025 [Periode Pertama] April 23, 2021 – May 22, 2025 [First Period]
Dasar Hukum Pengangkatan Legal Basis for Appointment	Komisaris Utama/Independen Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) 2022 tanggal 21 Juni 2023 sebagaimana tertuang dalam akta Pernyataan Keputusan Rapat Umum Pemegang Saham Tahunan No. 54 tanggal 27 Juni 2023 yang dibuat dihadapan Notaris Ashoya Ratam, S.H., M.Kn. Komisaris Independen Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) 2020 tanggal 23 April 2021 sebagaimana tertuang dalam akta Pernyataan Keputusan Rapat No. 12 tanggal 4 Mei 2021 yang dibuat dihadapan Notaris Jose Dima Satria, S.H., M.Kn. President Commissioner/Independent Appointed based on the resolution of the Annual General Meeting of Shareholders (AGMS) 2022 dated 21 June 2023, as set forth in the Deed of Statement of Resolutions of the Annual General Meeting of Shareholders Number 54 dated 27 June 2023, drawn up before Notary Ashoya Ratam, S.H., M.Kn. Independent Commissioner Appointed based on the resolution of the Annual General Meeting of Shareholders (AGMS) 2020 dated 23 April 2021, as set forth in the Deed of Statement of Meeting Resolutions Number 12 dated 4 May 2021, drawn up before Notary Jose Dima Satria, S.H., M.Kn.
Independensi Independence	Belum menjabat lebih dari 2 (dua) periode sebagai Komisaris Independen Has not served more than 2 (two) terms as Independent Commissioner
Kewarganegaraan Citizenship	Indonesia
Domisili Domicile	Jakarta Selatan, DKI Jakarta, Indonesia South Jakarta, DKI Jakarta, Indonesia
Usia Age	66 tahun 66 years old
Riwayat Pendidikan Educational Background	- S1 Hukum, Universitas Sjahyakti, Palembang (2001) - S1 Ilmu Kepolisian dari Perguruan Tinggi Ilmu Kepolisian, Jakarta (1993) - Bachelor of Law, Universitas Sjahyakti, Palembang (2001) - Bachelor Degree from Police Science College, Jakarta (1993)
Riwayat Pekerjaan Employment History	- Pati Mabes Polri Dalam Jabatan Analis Kebijakan Pada Bareskrim (2017) - Kepala BNN Sulawesi Selatan (2015 – 2017) - Kepala BNN (Badan Narkotika Nasional) Kalimantan Selatan (2011 – 2015) - DIK Lembaga Ketahanan Nasional Republik Indonesia, Mabes Polri (2011) - DIR Narkoba Polda Kalimantan Selatan (2009) - Analis Utama Roanalis Bareskrim Polri, Mabes Polri (2008) - Pati Indonesian Police Headquarters as Policy Analyst at Criminal Investigation Agency (2017) - Head of South Sulawesi National Narcotics Agency (2015 – 2017) - Head of South Kalimantan National Narcotics Agency (2011 – 2015) - DIK of National Defense Institute of the Republic of Indonesia, National Police Headquarters (2011) - DIR of Drug at South Kalimantan Police (2009) - Principal Analyst Roanalis Bareskrim Polri, Police Headquarters (2008)
Informasi Rangkap Jabatan Concurrent Position	Di WSBP: - Anggota Komite Nominasi dan Remunerasi dengan masa jabatan mengikuti masa jabatan sebagai Dewan Komisaris Di Perusahaan/Lembaga Lain - Tidak memiliki rangkap jabatan di perusahaan/lembaga lain In WSBP: - Member of Nomination and Remuneration Committee with term of office following the term of office as Board of Commissioners In Other Companies/Institutions: - No concurrent positions at other companies/institutions
Kepemilikan Saham Perusahaan Company Share Ownership	Tidak memiliki saham di WSBP Does not own shares in WSBP
Sertifikasi Certification	Certified Risk Governance Professional (CRGP)



Profil Dewan Komisaris

Board of Commissioners Profile



ABIANTI RIANA

Komisaris Independen
Independent Commissioner

Masa Jabatan Term of Office	27 Juni 2022 – 22 Mei 2025 [Periode Pertama] June 27, 2022 – May 22, 2025 [First Period]
Dasar Hukum Pengangkatan Legal Basis for Appointment	Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) 2021 tanggal 27 Juni 2022 sebagaimana tertuang dalam akta Pernyataan Keputusan Rapat Umum Pemegang Saham Tahunan No. 08 tanggal 12 Juli 2022 yang dibuat dihadapan Notaris Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn. Resolution of the 2021 Annual General Meeting of Shareholders (AGMS) dated June 27, 2022, as set forth in the Deed of Statement of Resolutions of the Annual General Meeting of Shareholders No. 08 dated July 12, 2022, drawn up before Notary Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn.
Independensi Independence	Belum menjabat lebih dari 2 (dua) periode sebagai Komisaris Independen Has not served more than 2 (two) terms as Independent Commissioner
Kewarganegaraan Citizenship	Indonesia
Domisili Domicile	Jakarta Selatan, DKI Jakarta, Indonesia South Jakarta, DKI Jakarta, Indonesia
Usia Age	60 tahun 60 years old
Riwayat Pendidikan Educational Background	Sarjana Teknik Pertanian, Institut Pertanian Bogor (2008) Bachelor of Agricultural Engineering, Bogor Agricultural Institute (2008)
Riwayat Pekerjaan Employment History	- Komisaris Utama merangkap Komisaris Independen PT Permodalan Nasional Madani Ventura Syariah (Agustus 2024 – sekarang) - Direktur Utama PT DayaLima Rekrutmen (Januari 2023 – November 2023) - Advisor PT Sarana Multigriya Finansial (Persero) (2022 – Juni 2023) - Komisaris Independen PT Waskita Karya Realty (Januari 2022 – Juni 2022) - Komisaris Mitra Dagang Madani, PT Permodalan Nasional Madani (2019 – Agustus 2024) - President Commissioner and Independent Commissioner of PT Permodalan Nasional Madani Ventura Syariah (August 2024 – present) - President Director of PT DayaLima Rekrutmen (January 2023 – November 2023) - Advisor of PT Sarana Multigriya Finansial (Persero) (2022 – June 2023) - Independent Commissioner of PT Waskita Karya Realty (January 2022 – June 2022) - Commissioner of Mitra Dagang Madani, PT Permodalan Nasional Madani (2019 – August 2024)
Informasi Rangkap Jabatan Concurrent Position	Di WSBP: - Ketua Komite Audit dengan masa jabatan mengikuti masa jabatan sebagai Dewan Komisaris Di Perusahaan/Lembaga Lain - Komisaris Utama merangkap Komisaris Independen PT Permodalan Nasional Madani Ventura Syariah (Agustus 2024 – sekarang) In WSBP: - Head of Audit Committee with term of office following the term of office as Board of Commissioners In Other Companies/Institutions: - President Commissioner and Independent Commissioner of PT Permodalan Nasional Madani Ventura Syariah (August 2024 – Present)
Kepemilikan Saham Perusahaan Company Share Ownership	Tidak memiliki saham di WSBP Does not own shares in WSBP
Sertifikasi Certification	- Certification in Audit Committee Practices Ikatan Komite Audit Indonesia Batch XLII - Certified Risk Governance Professional (CRGP) - Certification in Audit Committee Practices, Indonesian Audit Committee Association Batch XLII - Certified Risk Governance Professional (CRGP)

Profil Dewan Komisaris

Board of Commissioners Profile


FATHUR ROKHMAN
Komisaris Independen
Independent Commissioner

Masa Jabatan Term of Office	21 Juni 2023 – 22 Mei 2025 [Periode Pertama] June 21, 2023 – May 22, 2025 [First Period]
Dasar Hukum Pengangkatan Legal Basis for Appointment	Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) 2022 tanggal 21 Juni 2023 sebagaimana tertuang dalam akta Pernyataan Keputusan Rapat Umum Pemegang Saham Tahunan No. 54 tanggal 27 Juni 2023 yang dibuat dihadapan Notaris Ashoya Ratam, S.H., M.Kn. Appointed based on the resolution of the Annual General Meeting of Shareholders (AGMS) 2022 dated 21 June 2023, as set forth in the Deed of Statement of Resolutions of the Annual General Meeting of Shareholders Number 54 dated 27 June 2023, drawn up before Notary Ashoya Ratam, S.H., M.Kn.
Independensi Independence	Belum menjabat lebih dari 2 (dua) periode sebagai Komisaris Independen Has not served more than 2 (two) terms as Independent Commissioner
Kewarganegaraan Citizenship	Indonesia
Domisili Domicile	Semarang, Jawa Tengah, Indonesia Semarang, Central Java, Indonesia
Usia Age	59 tahun 59 years old
Riwayat Pendidikan Educational Background	- S3 Doktor Linguistik, Universitas Gadjah Mada, Yogyakarta (2003) - S2 Magister Linguistik, Universitas Indonesia, Jakarta (1996) - S1 Pendidikan Bahasa Indonesia di IKIP Bandung (sekarang UPI Bandung) (1990) - Doctor of Linguistics, Gadjah Mada University, Yogyakarta (2003) - Master of Linguistics, University of Indonesia, Jakarta (1996) - Bachelor of Indonesian Language Education from IKIP Bandung (now UPI Bandung) (1990)
Riwayat Pekerjaan Employment History	- Direktur Sekolah Pascasarjana Universitas Negeri Semarang (2023 – sekarang) - Rektor Universitas Negeri Semarang (2014 – 2022) - Pembantu Rektor Bidang Pengembangan dan Kerja sama (2010 – 2013) - Ketua Lembaga Penelitian Universitas Negeri Semarang (2004 – 2007) - Anggota Badan Akreditasi Nasional (BAN) Sekolah/ Madrasah (S/M) (2006 – 2013) - Director of the Graduate School of Universitas Negeri Semarang (2023 – present) - Rector of Universitas Negeri Semarang (2014 – 2022) - Vice Rector of Development and Cooperation (2010 – 2013) - Head of the Research Institute at Universitas Negeri Semarang (2004–2007) - Member of the National Accreditation Board (BAN) for Schools/Madrasahs (S/M) (2006 – 2013)
Informasi Rangkap Jabatan Concurrent Position	Di WSBP: - Ketua Komite Nominasi dan Remunerasi dengan masa jabatan mengikuti masa jabatan sebagai Dewan Komisaris Di Perusahaan/Lembaga Lain - Direktur Sekolah Pasca Sarjana Universitas Negeri Semarang (2023 – sekarang) - Dosen Universitas Negeri Semarang (1991 – sekarang) In WSBP: - Head of Nomination and Remuneration Committee with a term of office following the term of office as Board of Commissioners In Other Companies/Institutions: - Director of the Postgraduate School of Universitas Negeri Semarang (2023 – present) - Lecturer at Universitas Negeri Semarang (1991 – present)
Kepemilikan Saham Perusahaan Company Share Ownership	Tidak memiliki saham di WSBP Does not own shares in WSBP
Sertifikasi Certification	Certified Risk Governance Professional (CRGP)

Profil Dewan Komisaris

Board of Commissioners Profile


ASEP AROFAH PERMANA
Komisaris
Commissioner

Masa Jabatan Term of Office	14 Desember 2022 – 22 Mei 2025 [Periode Pertama] December 14, 2022 – May 22, 2025 [First Period]
Dasar Hukum Pengangkatan Legal Basis for Appointment	Keputusan Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) 2022 tanggal 14 Desember 2022 sebagaimana tertuang dalam akta Pernyataan Keputusan Rapat Umum Pemegang Saham Luar Biasa No. 45 tanggal 20 Desember 2022 yang dibuat dihadapan Notaris Ashoya Ratam, S.H., M.Kn. Resolution of the 2022 Extraordinary General Meeting of Shareholders (EGMS) dated December 14, 2022, as set forth in the Deed of Statement of Resolutions of the Extraordinary General Meeting of Shareholders No. 45 dated December 20, 2022, drawn up before Notary Ashoya Ratam, S.H., M.Kn.
Kewarganegaraan Citizenship	Indonesia
Domisili Domicile	Kabupaten Bogor, Jawa Barat, Indonesia Bogor Regency, West Java, Indonesia
Usia Age	62 tahun 62 years old
Riwayat Pendidikan Educational Background	- S2 Magister Manajemen Pemasaran, Sekolah Tinggi Ilmu Ekonomi IPWI, Jakarta (2009) - S2 Magister Perencanaan Wilayah, Kota dari Universitas Diponegoro, Semarang (2003) - S1 Teknik Sipil, Universitas Islam Indonesia, Yogyakarta (1988) - Master of Marketing Management, IPWI College of Economics, Jakarta (2009) - Master of Urban and Regional Planning from Universitas Diponegoro, Semarang (2003) - Bachelor of Civil Engineering, Universitas Islam Indonesia, Yogyakarta (1988)
Riwayat Pekerjaan Employment History	- Assessor SDM Aparatur Ahli Utama, Kementerian Pekerjaan Umum dan Perumahan Rakyat (2023 – sekarang) - Staf Ahli Menteri Bidang Hubungan Antar Lembaga Tatalaksana Kementerian Pekerjaan Umum dan Perumahan Rakyat (2020 – 2023) - Kepala Biro Kepegawaian, Organisasi, dan Tatalaksana Kementerian Pekerjaan Umum dan Perumahan Rakyat (2017 – 2020) - Kepala Pusat Pendidikan dan Pelatihan Manajemen dan Pengembangan Jabatan Fungsional Kementerian Pekerjaan Umum dan Perumahan Rakyat (2015 – 2017) - Senior Expert HC Assessor, Ministry of Public Works and Housing (2023 – present) - Expert Staff to the Minister for Inter-Agency Relations and Governance, Ministry of Public Works and Housing (2020 – 2023) - Head of the Bureau of Personnel, Organization, and Governance, Ministry of Public Works and Housing (2017 – 2020) - Head of the Center for Management Training and Development of Functional Positions, Ministry of Public Works and Housing (2015 – 2017)
Informasi Rangkap Jabatan Concurrent Position	Di WSBP: - Anggota Komite Pemantau Risiko dan Tata Kelola Terintegrasi dengan masa jabatan mengikuti masa jabatan sebagai Dewan Komisaris Di Perusahaan/Lembaga Lain - Assessor SDM Aparatur Ahli Utama, Kementerian Pekerjaan Umum dan Perumahan Rakyat (2023 – sekarang) In WSBP: - Member of Risk Monitoring and Integrated Governance Committee with a term of office following the tenure as a member of Board of Commissioners In Other Companies/Institutions: - Senior Expert HC Assessor, Ministry of Public Works and Housing (2023 – present)
Kepemilikan Saham Perusahaan Company Share Ownership	Tidak memiliki saham di WSBP Does not own shares in WSBP
Sertifikasi Certification	Certified Risk Governance Professional (CRGP)

Profil Dewan Komisaris

Board of Commissioners Profile



POERWANTO

Komisaris
Commissioner

Masa Jabatan Term of Office	14 Desember 2022 – 22 Mei 2025 [Periode Pertama] December 14, 2022 – May 22, 2025 [First Period]
Dasar Hukum Pengangkatan Legal Basis for Appointment	Komisaris Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) 2022 tanggal 21 Juni 2023 sebagaimana tertuang dalam akta Pernyataan Keputusan Rapat Umum Pemegang Saham Tahunan No. 54 tanggal 27 Juni 2023 yang dibuat dihadapan Notaris Ashoya Ratama, S.H., M.Kn. Plt. Komisaris Utama/Komisaris Keputusan Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) 2022 tanggal 14 Desember 2022 sebagaimana tertuang dalam akta Pernyataan Keputusan Rapat Umum Pemegang Saham Luar Biasa No. 45 tanggal 20 Desember 2022 yang dibuat dihadapan Notaris Ashoya Ratam, S.H., M.Kn. Commissioner Appointed based on the resolution of the Annual General Meeting of Shareholders (AGMS) 2022 dated 21 June 2023, as set forth in the Deed of Statement of Resolutions of the Annual General Meeting of Shareholders Number 54 dated 27 June 2023, drawn up before Notary Ashoya Ratama, S.H., M.Kn. Act. President Commissioner/Commissioner Appointed based on the resolution of the Extraordinary General Meeting of Shareholders (EGMS) 2022 dated 14 December 2022, as set forth in the Deed of Statement of Resolutions of the Extraordinary General Meeting of Shareholders Number 45 dated 20 December 2022, drawn up before Notary Ashoya Ratam, S.H., M.Kn.
Kewarganegaraan Citizenship	Indonesia
Domisili Domicile	Kabupaten Sleman, Daerah Istimewa Yogyakarta, Indonesia Sleman Regency, Special Region of Yogyakarta, Indonesia
Usia Age	57 tahun 57 years old
Riwayat Pendidikan Educational Background	- S2 Magister Manajemen Universitas Gadjah Mada (2025) - Insinyur Profesi, Universitas Brawijaya, Malang (2021) - S1 Teknik Sipil, Universitas Achmad Yani, Banjarmasin (2019) - Master of Management, Gadjah Mada University (2025) - Professional Engineer, Brawijaya University, Malang (2021) - Bachelor of Civil Engineering, Universitas Achmad Yani, Banjarmasin (2019)
Riwayat Pekerjaan Employment History	- Ketua Tim Taskforce Operasional Ekselen PT Waskita Karya (Persero) Tbk (2025-sekarang) - Senior Executive Vice President Operasional Ekselen merangkap Kepala Divisi Produksi & Operasional Ekselen PT Waskita Karya (Persero) Tbk (2024 – sekarang) - Vice President Production Control Division PT Waskita Karya (Persero) Tbk (2023 – 2024) - Senior Vice President Supply Chain Management Division, PT Waskita Karya (Persero) Tbk (2022 – 2023) - Vice President QHSES Division PT Waskita Karya (Persero) Tbk (2022) - Production, Equipment, and Risk Manager PT Waskita Karya (Persero) Tbk (2019 – 2021) - Head of the Excellent Operational Taskforce Team of PT Waskita Karya (Persero) Tbk (2025-present) - Senior Executive Vice President of Operational Excellence concurrently Head of Production & Operational Excellence Division at PT Waskita Karya (Perseros) Tbk (2024 – present) - Vice President of Production Control Division at PT Waskita Karya (Persero) Tbk (2023 – 2024) - Senior Vice President of Supply Chain Management Division at PT Waskita Karya (Persero) Tbk (2022 – 2023) - Vice President of QHSES Division at PT Waskita Karya (Persero) Tbk (2022) - Production, Equipment, and Risk Manager at PT Waskita Karya (Persero) Tbk (2019–2021)
Informasi Rangkap Jabatan Concurrent Position	Di WSBP: - Ketua Komite Pemantau Risiko dan Tata Kelola Terintegrasi dengan masa jabatan mengikuti masa jabatan sebagai Dewan Komisaris Di Perusahaan/Lembaga Lain - Ketua Tim Taskforce Operasional Ekselen PT Waskita Karya (Persero) Tbk (2025-sekarang) In WSBP: - Head of Risk Monitoring and Integrated Governance Committee, with a term of office following the term of Board of Commissioners In Other Companies/Institutions: - Ketua Tim Taskforce Operasional Ekselen PT Waskita Karya (Persero) Tbk (2025-sekarang)
Kepemilikan Saham Perusahaan Company Share Ownership	Memiliki saham di WSBP sebesar 0,0017735% atau setara 1.007.000 lembar saham Owns shares in WSBP of 0.0017735% or equivalent of 1,007,000 shares
Sertifikasi Certification	Certified Risk Governance Professional (CRGP)



Profil Dewan Komisaris

Board of Commissioners Profile



SANTOS GUNAWAN MATONDANG

Komisaris Utama
President Commissioner

Masa Jabatan Term of Office	22 Mei 2025 – 14 November 2025 [Periode Pertama] May 22, 2025 – November 14, 2025 [First Period]
Dasar Hukum Pengangkatan Legal Basis for Appointment	Keputusan Rapat Umum Pemegang Saham Tahunan tanggal 22 Mei 2025 sebagaimana tertuang dalam akta Pernyataan Keputusan Rapat Umum Pemegang Saham Tahunan No. 31 tanggal 12 Juni 2025 yang dibuat dihadapan Notaris Ashoya Ratam, S.H., M.Kn. Resolution of the Annual General Meeting of Shareholders dated May 22, 2025, as set forth in the Deed of Statement of Resolutions of the Annual General Meeting of Shareholders No. 31 dated June 12, 2025, drawn up before Notary Ashoya Ratam, S.H., M.Kn.
Kewarganegaraan Citizenship	Indonesia
Domisili Domicile	Jakarta Timur, DKI Jakarta East Jakarta, DKI Jakarta
Usia Age	62 tahun 62 years old
Riwayat Pendidikan Educational Background	- S2 Magister Terapan Pertahanan, Universitas Pertahanan, Jakarta (2014) - S2 Magister Manajemen, Universitas Pertahanan, Jakarta (2012) - S1 Sarjana Sosial Politik, Universitas Terbuka, Jakarta (1997) - Master of Applied Defense Studies, Indonesia Defense University, Jakarta (2014) - Master of Management, Indonesia Defense University, Jakarta (2012) - Bachelor of Social and Political Sciences, Indonesia Open University, Jakarta (1997)
Riwayat Pekerjaan Employment History	- Komisaris Utama PT Waskita Beton Precast Tbk, 2025 - Pangdam XIII/Merdeka Tentara Nasional Indonesia (TNI), 2019 - Aspam Kasad Tentara Nasional Indonesia (TNI), 2019 - Wadan Sesko Tentara Nasional Indonesia (TNI), 2019 - Wadanjen Sesko Tentara Nasional Indonesia (TNI), 2018 - Kapuspen Tentara Nasional Indonesia (TNI), 2018 - President Commissioner of PT Waskita Beton Precast Tbk, 2025 - Commander of XIII/Merdeka Military Regional Command of Indonesian National Armed Forces (TNI), 2019 - Assistant for Security to the Chief of Staff of Indonesian National Armed Forces (TNI), 2019 - Deputy Commander of Indonesian National Armed Forces (TNI) Command and Staff College, 2019 - Deputy Commander General of Indonesian National Armed Forces (TNI) Command and Staff College, 2018 - Head of Indonesian National Armed Forces (TNI) Information Center, 2018
Informasi Rangkap Jabatan Concurrent Position	Di WSBP: Anggota Komite Nominasi dan Remunerasi dengan masa jabatan mengikuti masa jabatan sebagai Dewan Komisaris Di Perusahaan/Lembaga Lain: - In WSBP: Member of Nomination and Remuneration Committee with term of office following the term of office as Board of Commissioners In Other Companies/Institutions: -
Kepemilikan Saham Perusahaan Company Share Ownership	Tidak memiliki saham di WSBP Does not own shares in WSBP
Sertifikasi Certification	Certified Risk Governance Professional (CRGP)

Profil Dewan Komisaris

Board of Commissioners Profile



HASBY MUHAMMAD ZAMRI

Komisaris
Commissioner

Masa Jabatan Term of Office	22 Mei 2025 – 20 Agustus 2025 [Periode Pertama] May 22, 2025 – August 20, 2025 [First Period]
Dasar Hukum Pengangkatan Legal Basis for Appointment	Keputusan Rapat Umum Pemegang Saham Tahunan tanggal 22 Mei 2025 sebagaimana tertuang dalam akta Pernyataan Keputusan Rapat Umum Pemegang Saham Tahunan No. 31 tanggal 12 Juni 2025 yang dibuat dihadapan Notaris Ashoya Ratam, S.H., M.Kn. Resolution of the Annual General Meeting of Shareholders dated May 22, 2025, as set forth in the Deed of Statement of Resolutions of the Annual General Meeting of Shareholders No. 31 dated June 12, 2025, drawn up before Notary Ashoya Ratam, S.H., M.Kn.
Kewarganegaraan Citizenship	Indonesia
Domisili Domicile	Tangerang Selatan, Banten South Tangerang, Banten
Usia Age	37 tahun 37 years old
Riwayat Pendidikan Educational Background	S1 Sarjana Ilmu Politik, Universitas Jenderal Soedirman, Purwokerto (2011) Bachelor of Political Science, Jenderal Soedirman University, Purwokerto (2011)
Riwayat Pekerjaan Employment History	- Komisaris PT Waskita Beton Precast Tbk, 2025 - Staf Khusus Menteri Kementerian Koperasi dan Usaha Mikro, Kecil, dan Menengah Republik Indonesia, 2024-Saat ini - Staf Ahli Ketua Majelis Permusyawaratan Rakyat Republik Indonesia, 2024-2019 - Penasihat Risiko Politik Xin Yi Development Company, Bangkok, Thailand, 2019-2024 - Staf Ahli Ketua Dewan Perwakilan Rakyat Republik Indonesia, 2019-2017 - Commissioner of PT Waskita Beton Precast Tbk, 2025 - Special Staff to the Minister of Cooperatives and Micro, Small, and Medium Enterprises of the Republic of Indonesia, 2024-Present - Expert Staff to the Speaker of the People's Consultative Assembly of the Republic of Indonesia, 2024-2019 - Political Risk Advisor to Xin Yi Development Company, Bangkok, Thailand, 2019-2024 - Expert Staff to the Speaker of the People's Representative Council of the Republic of Indonesia, 2019-2017
Informasi Rangkap Jabatan Concurrent Position	Di WSBP: Ketua Komite Pemantau Risiko dan Tata Kelola Terintegrasi dengan masa jabatan mengikuti masa jabatan sebagai Dewan Komisaris Di Perusahaan/Lembaga Lain: Staf Khusus Menteri Kementerian Koperasi dan Usaha Mikro, Kecil, dan Menengah Republik Indonesia, 2024 - Saat ini In WSBP: Head of Risk Monitoring and Integrated Governance Committee with term of office following the term of office as Board of Commissioners In Other Companies/Institutions: Special Staff to Minister of Cooperatives and Micro, Small, and Medium Enterprises of Republic of Indonesia (2024-Present)
Kepemilikan Saham Perusahaan Company Share Ownership	Tidak memiliki saham di WSBP Does not own shares in WSBP
Sertifikasi Certification	Certified Risk Governance Professional (CRGP)



Profil Dewan Komisaris

Board of Commissioners Profile



AQILA RAHMANI

Komisaris Independen
Independent Commissioner

Masa Jabatan Term of Office	22 Mei 2025 – 20 Agustus 2025 [Periode Pertama] May 22, 2025 – August 20, 2025 [First Period]
Dasar Hukum Pengangkatan Legal Basis for Appointment	Keputusan Rapat Umum Pemegang Saham Tahunan tanggal 22 Mei 2025 sebagaimana tertuang dalam akta Pernyataan Keputusan Rapat Umum Pemegang Saham Tahunan No. 31 tanggal 12 Juni 2025 yang dibuat dihadapan Notaris Ashoya Ratam, S.H., M.Kn. Resolution of the Annual General Meeting of Shareholders dated May 22, 2025, as set forth in the Deed of Statement of Resolutions of the Annual General Meeting of Shareholders No. 31 dated June 12, 2025, drawn up before Notary Ashoya Ratam, S.H., M.Kn.
Kewarganegaraan Citizenship	Indonesia
Domisili Domicile	Tangerang Selatan, Banten South Tangerang, Banten
Usia Age	35 tahun 35 years old
Riwayat Pendidikan Educational Background	- S2 Magister Hukum, Universitas Pelita Harapan, Tangerang (2015) - S1 Sarjana Hukum, Universitas Pelita Harapan, Tangerang (2012) - Master of Laws, Pelita Harapan University, Tangerang (2015) - Bachelor of Laws, Pelita Harapan University, Tangerang (2012)
Riwayat Pekerjaan Employment History	- Komisaris Independen PT Waskita Beton Precast Tbk, 2025 - Direktur Marketing PT Alton Yogantara Perkasa, 2024-saat ini - Staf Khusus Kepala BNPT Badan Nasional Penanggulangan Terorisme, 2021-2023 - Funding Director Koperasi Nusantara (KOPNUS), 2017-2020 - Direktur MyTour, 2014-2017 - Independent Commissioner of PT Waskita Beton Precast Tbk, 2025 - Marketing Director of PT Alton Yogantara Perkasa, 2024-present - Special Staff to the Head of the National Counterterrorism Agency (BNPT), 2021-2023 - Funding Director of the Nusantara Cooperative (KOPNUS), 2017-2020 - Director of MyTour, 2014-2017
Informasi Rangkap Jabatan Concurrent Position	Di WSBP: Ketua Komite Nominasi dan Remunerasi dengan masa jabatan mengikuti masa jabatan sebagai Dewan Komisaris Di Perusahaan/Lembaga Lain Direktur Marketing PT Alton Yogantara Perkasa, 2024-saat ini In WSBP: Head of Nomination and Remuneration Committee with a term of office following the term of office as Board of Commissioners In Other Companies/Institutions: Marketing Director of PT Alton Yogantara Perkasa, 2024-present
Kepemilikan Saham Perusahaan Company Share Ownership	Tidak memiliki saham di WSBP Does not own shares in WSBP
Sertifikasi Certification	Certified Risk Governance Professional (CRGP)

Profil Dewan Komisaris

Board of Commissioners Profile



MUHAMMAD HARRIFAR SYAFAR

Komisaris Independen
Independent Commissioner

Masa Jabatan Term of Office	22 Mei 2025 – 20 Agustus 2025 [Periode Pertama] May 22, 2025 – August 20, 2025 [First Period]
Dasar Hukum Pengangkatan Legal Basis for Appointment	Keputusan Rapat Umum Pemegang Saham Tahunan tanggal 22 Mei 2025 sebagaimana tertuang dalam akta Pernyataan Keputusan Rapat Umum Pemegang Saham Tahunan No. 31 tanggal 12 Juni 2025 yang dibuat dihadapan Notaris Ashoya Ratam, S.H., M.Kn. Resolution of the Annual General Meeting of Shareholders dated May 22, 2025, as set forth in the Deed of Statement of Resolutions of the Annual General Meeting of Shareholders No. 31 dated June 12, 2025, drawn up before Notary Ashoya Ratam, S.H., M.Kn.
Kewarganegaraan Citizenship	Indonesia
Domisili Domicile	Jakarta Timur, DKI Jakarta East Jakarta, DKI Jakarta
Usia Age	41 tahun 41 years old
Riwayat Pendidikan Educational Background	- S2 Magister Manajemen Sumber Daya Manusia, Universitas Prof. Dr. Moestopo (Beragama), Jakarta (2014) - S1 Sarjana Ekonomi, Universitas Prof. Dr. Moestopo (Beragama), Jakarta (2010) - Master of Human Resource Management, Prof. Dr. Moestopo University (Beragama), Jakarta (2014) - Bachelor of Economics, Prof. Dr. Moestopo University (Beragama), Jakarta (2010)
Riwayat Pekerjaan Employment History	- Komisaris Independen PT Waskita Beton Precast Tbk, 2025 - Direktur Keuangan PT Tusam Hutani Lestari, 2015-saat ini - ADC Menteri Pertahanan, 2019-2024 - ADC CEO PT Kiani Kertas, 2005-2015 - Independent Commissioner of PT Waskita Beton Precast Tbk, 2025 - Finance Director of PT Tusam Hutani Lestari, 2015-present - Assistant to the Minister of Defense, 2019-2024 - Assistant to the CEO of PT Kiani Kertas, 2005-2015
Informasi Rangkap Jabatan Concurrent Position	Di WSBP: Ketua Komite Audit dengan masa jabatan mengikuti masa jabatan sebagai Dewan Komisaris Di Perusahaan/Lembaga Lain Direktur Keuangan PT Tusam Hutani Lestari, 2015-saat ini In WSBP: Head of Audit Committee with a term of office following the term of office as Board of Commissioners In Other Companies/Institutions: Finance Director of PT Tusam Hutani Lestari, 2015-present
Kepemilikan Saham Perusahaan Company Share Ownership	Tidak memiliki saham di WSBP Does not own shares in WSBP
Sertifikasi Certification	Certified Risk Governance Professional (CRGP)

Hubungan Afiliasi Anggota Dewan Komisaris

Affiliation of Board of Commissioners Members

Nama Name	Jabatan Position	Hubungan Keuangan Financial Relationship						Hubungan Keluarga Familial Relationship						Hubungan Kepengurusan Managerial Relationship	
		Dewan Komisaris Board of Commissioners		Direksi Board of Directors		Pemegang Saham Utama dan Pengendali Major and Controlling Shareholders		Dewan Komisaris Board of Commissioners		Direksi Board of Directors		Pemegang Saham Utama dan Pengendali Major and Controlling Shareholders			
		Ya Yes	Tidak No	Ya Yes	Tidak No	Ya Yes	Tidak No	Ya Yes	Tidak No	Ya Yes	Tidak No	Ya Yes	Tidak No	Ya Yes	Tidak No
Dewan Komisaris Saat ini Current Board of Commissioners															
Raden Mas Aris Santosa	Komisaris Utama President Commissioner	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓
Indra Utama	Komisaris Independen Independent Commissioner	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓
Ahmad Subagya	Komisaris Independen/Plt. Komisaris Utama Independent Commissioner/ Act. President Commissioner	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓
Dewan Komisaris Sebelumnya Previous Board of Commissioners															
Agus Budiman Manalu	Komisaris Utama/ Independen President Commissioner/ Independent	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓
Abianti Riana	Komisaris Independen Independent Commissioner	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓
Fathur Rokhman	Komisaris Independen Independent Commissioner	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓
Asep Arofah Permana	Komisaris Commissioner	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓
Poerwanto	Komisaris Commissioner	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓	✓	-
Santos Gunawan Matondang	Komisaris Utama President Commissioner	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓
Aqila Rahmani	Komisaris Independen Independent Commissioner	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓
Muhammad Harrifar Syafar	Komisaris Commissioner	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓
Hasby Muhammad Zamri	Komisaris Commissioner	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓

Hubungan Afiliasi Anggota Dewan Komisaris

Affiliation of Board of Commissioners Members

PERUBAHAN KOMPOSISI ANGGOTA DEWAN KOMISARIS DAN ALASAN PERUBAHANNYA

Di tahun 2025, terdapat perubahan komposisi anggota Dewan Komisaris Perusahaan. Perubahan komposisi Dewan Komisaris telah ditetapkan berdasarkan Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) 2024 tanggal 22 Mei 2025 yang telah diaktakan melalui Akta Notaris Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn. No. 3 tanggal 22 Mei 2025 dan Keputusan Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) tanggal 14 November 2025 dan telah diaktakan melalui Akta Notaris Aulia Taufani, S.H. Nomor 58 tanggal 14 November 2025.

CHANGES IN BOARD OF COMMISSIONERS COMPOSITION AND REASONS FOR THE CHANGES

In 2025, there was a change in the Company's Board of Commissioners composition. The change in the Board of Commissioners' composition was determined based on the Resolution of the 2024 Annual General Meeting of Shareholders (AGM) dated May 22, 2025, which has been notarized through Notarial Deed No. 3 of Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn. dated May 22, 2025, and the Resolution of the Extraordinary General Meeting of Shareholders (EGMS) dated November 14, 2025, which has been notarized through Notarial Deed No. 58 of Aulia Taufani, S.H., dated November 14, 2025.

KOMPOSISI DAN DASAR PENGANGKATAN DEWAN KOMISARIS SEBELUM RUPS TAHUNAN 2025

Komposisi Dewan Komisaris sebelum RUPS Tahunan tahun 2025, terdiri dari:

COMPOSITION AND BASIS OF APPOINTMENT OF BOARD OF DIRECTORS PRIOR TO 2025 ANNUAL GMS

The composition of the Board of Commissioners prior to the 2025 Annual GMS consists of:

Tabel Komposisi dan Dasar Pengangkatan Dewan Komisaris Sebelum RUPS Tahunan 2025

Table of Composition and Basis of Appointment of Board of Commissioners Prior to 2025 Annual GMS

Nama Name	Jabatan Position	Dasar Pengangkatan Basis of Appointment	Tanggal Efektif Effective Date
Agus Budiman Manalu	Komisaris Utama/ Independen President Commissioner/ Independent	Komisaris Utama/Independen Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) 2022 tanggal 21 Juni 2023 sebagaimana tertuang dalam akta Pernyataan Keputusan Rapat Umum Pemegang Saham Tahunan No. 54 tanggal 27 Juni 2023 yang dibuat dihadapan Notaris Ashoya Ratam, S.H., M.Kn. Komisaris Independen Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) 2020 tanggal 23 April 2021 sebagaimana tertuang dalam akta Pernyataan Keputusan Rapat No. 12 tanggal 4 Mei 2021 yang dibuat dihadapan Notaris Jose Dima Satria, S.H., M.Kn. President Commissioner/Independent Appointed based on the resolution of the Annual General Meeting of Shareholders (AGMS) 2022 dated 21 June 2023, as set forth in the Deed of Statement of Resolutions of the Annual General Meeting of Shareholders Number 54 dated 27 June 2023, drawn up before Notary Ashoya Ratam, S.H., M.Kn. Independent Commissioner Appointed based on the resolution of the Annual General Meeting of Shareholders (AGMS) 2020 dated 23 April 2021, as set forth in the Deed of Statement of Meeting Resolutions Number 12 dated 4 May 2021, drawn up before Notary Jose Dima Satria, S.H., M.Kn.	23 April 2021 April 23, 2021
Abianti Riana	Komisaris Independen Independent Commissioner	Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) 2021 tanggal 27 Juni 2022 sebagaimana tertuang dalam akta Pernyataan Keputusan Rapat Umum Pemegang Saham Tahunan No. 08 tanggal 12 Juli 2022 yang dibuat dihadapan Notaris Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn. Resolution of the 2021 Annual General Meeting of Shareholders (AGMS) dated June 27, 2022, as set forth in the Deed of Statement of Resolutions of the Annual General Meeting of Shareholders No. 08 dated July 12, 2022, drawn up before Notary Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn.	27 Juni 2022 June 27, 2022

Hubungan Afiliasi Anggota Dewan Komisaris

Affiliation of Board of Commissioners Members

Nama Name	Jabatan Position	Dasar Pengangkatan Basis of Appointment	Tanggal Efektif Effective Date
Fathur Rokhman	Komisaris Independen Independent Commissioner	Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) 2022 tanggal 21 Juni 2023 sebagaimana tertuang dalam akta Pernyataan Keputusan Rapat Umum Pemegang Saham Tahunan No. 54 tanggal 27 Juni 2023 yang dibuat dihadapan Notaris Ashoya Ratam, S.H., M.Kn. Appointed based on the resolution of the Annual General Meeting of Shareholders (AGMS) 2022 dated 21 June 2023, as set forth in the Deed of Statement of Resolutions of the Annual General Meeting of Shareholders Number 54 dated 27 June 2023, drawn up before Notary Ashoya Ratam, S.H., M.Kn.	21 Juni 2023 June 21, 2023
Asep Arofah Permana	Komisaris Commissioner	Keputusan Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) 2022 tanggal 14 Desember 2022 sebagaimana tertuang dalam akta Pernyataan Keputusan Rapat Umum Pemegang Saham Luar Biasa No. 45 tanggal 20 Desember 2022 yang dibuat dihadapan Notaris Ashoya Ratam, S.H., M.Kn. Resolution of the 2022 Extraordinary General Meeting of Shareholders (EGMS) dated December 14, 2022, as set forth in the Deed of Statement of Resolutions of the Extraordinary General Meeting of Shareholders No. 45 dated December 20, 2022, drawn up before Notary Ashoya Ratam, S.H., M.Kn.	14 Desember 2022 December 14, 2022
Poerwanto	Komisaris Commissioner	Komisaris Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) 2022 tanggal 21 Juni 2023 sebagaimana tertuang dalam akta Pernyataan Keputusan Rapat Umum Pemegang Saham Tahunan No. 54 tanggal 27 Juni 2023 yang dibuat dihadapan Notaris Ashoya Ratama, S.H., M.Kn. Plt. Komisaris Utama/Komisaris Keputusan Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) 2022 tanggal 14 Desember 2022 sebagaimana tertuang dalam akta Pernyataan Keputusan Rapat Umum Pemegang Saham Luar Biasa No. 45 tanggal 20 Desember 2022 yang dibuat dihadapan Notaris Ashoya Ratam, S.H., M.Kn. Commissioner Appointed based on the resolution of the Annual General Meeting of Shareholders (AGMS) 2022 dated 21 June 2023, as set forth in the Deed of Statement of Resolutions of the Annual General Meeting of Shareholders Number 54 dated 27 June 2023, drawn up before Notary Ashoya Ratama, S.H., M.Kn. Act. President Commissioner/Commissioner Appointed based on the resolution of the Extraordinary General Meeting of Shareholders (EGMS) 2022 dated 14 December 2022, as set forth in the Deed of Statement of Resolutions of the Extraordinary General Meeting of Shareholders Number 45 dated 20 December 2022, drawn up before Notary Ashoya Ratam, S.H., M.Kn.	14 Desember 2022 December 14, 2022

KOMPOSISI DAN DASAR PENGANGKATAN DEWAN KOMISARIS SETELAH RUPS TAHUNAN 2025

Komposisi Dewan Komisaris setelah RUPS Tahunan tahun 2025, terdiri dari:

Tabel Komposisi dan Dasar Pengangkatan Dewan Komisaris Setelah RUPS Tahunan 2025

Nama Name	Jabatan Position	Dasar Pengangkatan Basis of Appointment	Tanggal Efektif Effective Date
Santos Gunawan Matondang	Komisaris Utama President Commissioner	Keputusan Rapat Umum Pemegang Saham Tahunan tanggal 22 Mei 2025 sebagaimana tertuang dalam akta Pernyataan Keputusan Rapat Umum Pemegang Saham Tahunan No. 31 tanggal 12 Juni 2025 yang dibuat dihadapan Notaris Ashoya Ratam, S.H., M.Kn. Resolution of the Annual General Meeting of Shareholders dated May 22, 2025, as set forth in the Deed of Statement Resolutions of the Annual General Meeting of Shareholders No. 31 dated June 12, 2025, drawn up before Notary Ashoya Ratam, S.H., M.Kn.	22 Mei 2025 May 22, 2025

COMPOSITION AND BASIS OF APPOINTMENT OF BOARD OF COMMISSIONERS PRIOR TO 2025 ANNUAL GMS

The composition of the Board of Commissioners prior to the 2025 Annual GMS consists of:

Table of Composition and Basis of Appointment of Board of Commissioners After to 2025 Annual GMS

Hubungan Afiliasi Anggota Dewan Komisaris

Affiliation of Board of Commissioners Members

Nama Name	Jabatan Position	Dasar Pengangkatan Basis of Appointment	Tanggal Efektif Effective Date
Aqila Rahmani	Komisaris Independen Independent Commissioner	Keputusan Rapat Umum Pemegang Saham Tahunan tanggal 22 Mei 2025 sebagaimana tertuang dalam akta Pernyataan Keputusan Rapat Umum Pemegang Saham Tahunan No. 31 tanggal 12 Juni 2025 yang dibuat dihadapan Notaris Ashoya Ratam, S.H., M.Kn. Resolution of the Annual General Meeting of Shareholders dated May 22, 2025, as set forth in the Deed of Statement Resolutions of the Annual General Meeting of Shareholders No. 31 dated June 12, 2025, drawn up before Notary Ashoya Ratam, S.H., M.Kn.	22 Mei 2025 (mengundurkan diri 20 Agustus 2025) May 22, 2025 (resigned August 20, 2025)
Muhammad Harrifar Syafar	Komisaris Independen Independent Commissioner	Keputusan Rapat Umum Pemegang Saham Tahunan tanggal 22 Mei 2025 sebagaimana tertuang dalam akta Pernyataan Keputusan Rapat Umum Pemegang Saham Tahunan No. 31 tanggal 12 Juni 2025 yang dibuat dihadapan Notaris Ashoya Ratam, S.H., M.Kn. Resolution of the Annual General Meeting of Shareholders dated May 22, 2025, as set forth in the Deed of Statement Resolutions of the Annual General Meeting of Shareholders No. 31 dated June 12, 2025, drawn up before Notary Ashoya Ratam, S.H., M.Kn.	22 Mei 2025 (mengundurkan diri 20 Agustus 2025) May 22, 2025 (resigned August 20, 2025)
Hasby Muhammad Zamri	Komisaris Commissioner	Keputusan Rapat Umum Pemegang Saham Tahunan tanggal 22 Mei 2025 sebagaimana tertuang dalam akta Pernyataan Keputusan Rapat Umum Pemegang Saham Tahunan No. 31 tanggal 12 Juni 2025 yang dibuat dihadapan Notaris Ashoya Ratam, S.H., M.Kn. Resolution of the Annual General Meeting of Shareholders dated May 22, 2025, as set forth in the Deed of Statement Resolutions of the Annual General Meeting of Shareholders No. 31 dated June 12, 2025, drawn up before Notary Ashoya Ratam, S.H., M.Kn.	22 Mei 2025 (mengundurkan diri 20 Agustus 2025) May 22, 2025 (resigned August 20, 2025)

KOMPOSISI DAN DASAR PENGANGKATAN DEWAN KOMISARIS SEBELUM RUPS LUAR BIASA 2025

Komposisi Dewan Komisaris sebelum RUPS Luar Biasa tahun 2025, terdiri dari:

**Tabel Komposisi dan Dasar Pengangkatan Dewan
Komisaris Sebelum RUPS Luar Biasa 2025**

Nama Name	Jabatan Position	Dasar Pengangkatan Basis of Appointment	Tanggal Efektif Effective Date
Santos Gunawan Matondang	Komisaris Utama President Commissioner	Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) 2024 tanggal 22 Mei 2025 yang telah diaktakan melalui Akta Notaris Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn. No. 3 tanggal 22 Mei 2025 2024 Resolution of Annual General Meeting of Shareholders (AGMS) dated May 22, 2025, which has been notarized through the Deed of Notary Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn. No. 3 dated May 22, 2025	22 Mei 2025 May 22, 2025
Aqila Rahmani	Komisaris Independen Independent Commissioner	Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) 2024 tanggal 22 Mei 2025 yang telah diaktakan melalui Akta Notaris Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn. No. 3 tanggal 22 Mei 2025 2024 Resolution of Annual General Meeting of Shareholders (AGMS) dated May 22, 2025, which has been notarized through the Deed of Notary Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn. No. 3 dated May 22, 2025	22 Mei 2025 May 22, 2025
Muhammad Harrifar Syafar	Komisaris Independen Independent Commissioner	Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) 2024 tanggal 22 Mei 2025 yang telah diaktakan melalui Akta Notaris Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn. No. 3 tanggal 22 Mei 2025 2024 Resolution of Annual General Meeting of Shareholders (AGMS) dated May 22, 2025, which has been notarized through the Deed of Notary Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn. No. 3 dated May 22, 2025	22 Mei 2025 May 22, 2025
Hasby Muhammad Zamri	Komisaris Commissioner	Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) 2024 tanggal 22 Mei 2025 yang telah diaktakan melalui Akta Notaris Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn. No. 3 tanggal 22 Mei 2025 2024 Resolution of Annual General Meeting of Shareholders (AGMS) dated May 22, 2025, which has been notarized through the Deed of Notary Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn. No. 3 dated May 22, 2025	22 Mei 2025 May 22, 2025

COMPOSITION AND BASIS FOR APPOINTMENT OF BOARD OF COMMISSIONERS PRIOR TO 2025 EXTRAORDINARY GMS*

The composition of the Board of Commissioners prior to the 2025 Extraordinary GMS consists of:

**Table of Composition and Basis for Appointment of
Board of Commissioners Prior to 2025 Extraordinary
GMS**

Hubungan Afiliasi Anggota Dewan Komisaris

Affiliation of Board of Commissioners Members

KOMPOSISI DAN DASAR PENGANGKATAN DEWAN KOMISARIS SETELAH RUPS LUAR BIASA 2025

Komposisi Dewan Komisaris setelah RUPS Luar Biasa tahun 2025, terdiri dari:

Tabel Komposisi dan Dasar Pengangkatan Dewan Komisaris Setelah RUPS Luar Biasa 2025

COMPOSITION AND BASIS FOR APPOINTMENT OF BOARD OF COMMISSIONERS AFTER 2025 EXTRAORDINARY GMS

The composition of the Board of Commissioners after the 2025 Extraordinary GMS consists of:

Table of Composition and Basis for Appointment of Board of Commissioners After 2025 Extraordinary GMS

Nama Name	Jabatan Position	Dasar Pengangkatan Basis of Appointment	Tanggal Efektif Effective Date
Raden Mas Aris Santosa	Komisaris Utama President Commissioner	Keputusan Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) tanggal 14 November 2025 sebagaimana tertuang dalam akta Berita Acara Rapat Umum Pemegang Saham Luar Biasa No. 58 tanggal 14 November 2025 yang dibuat oleh Notaris Aulia Taufani, S.H. Resolution of the Extraordinary General Meeting of Shareholders (EGMS) dated November 14, 2025, as set forth in the Deed of Minutes of the Extraordinary General Meeting of Shareholders No. 58 dated November 14, 2025, drawn up by Notary Aulia Taufani, S.H.	14 November 2025 (mengundurkan diri 18 Desember 2025) November 14, 2025 (resigned December 18, 2025)
Ahmad Subagya	Komisaris Independen/Plt. Komisaris Utama Independent Commissioner/ Act. President Commissioner	Keputusan Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) tanggal 14 November 2025 sebagaimana tertuang dalam akta Berita Acara Rapat Umum Pemegang Saham Luar Biasa No. 58 tanggal 14 November 2025 yang dibuat oleh Notaris Aulia Taufani, S.H. Resolution of the Extraordinary General Meeting of Shareholders (EGMS) dated November 14, 2025, as set forth in the Deed of Minutes of the Extraordinary General Meeting of Shareholders No. 58 dated November 14, 2025, drawn up by Notary Aulia Taufani, S.H.	14 November 2025 November 14, 2025
Indra Utama	Komisaris Commissioner	Keputusan Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) tanggal 14 November 2025 sebagaimana tertuang dalam akta Berita Acara Rapat Umum Pemegang Saham Luar Biasa No. 58 tanggal 14 November 2025 yang dibuat oleh Notaris Aulia Taufani, S.H. Resolution of the Extraordinary General Meeting of Shareholders (EGMS) dated November 14, 2025, as set forth in the Deed of Minutes of the Extraordinary General Meeting of Shareholders No. 58 dated November 14, 2025, drawn up by Notary Aulia Taufani, S.H.	14 November 2025 November 14, 2025

Hubungan Afiliasi Anggota Dewan Komisaris

Affiliation of Board of Commissioners Members

PERUBAHAN SUSUNAN ANGGOTA DIREKSI DAN/ATAU ANGGOTA DEWAN KOMISARIS YANG TERJADI SETELAH TAHUN BUKU BERAKHIR

Hingga Laporan Tahunan ini diterbitkan, terdapat perubahan komposisi anggota Direksi dan/atau anggota Dewan Komisaris Perusahaan yang terjadi setelah tahun buku terakhir berdasarkan Akta Risalah Rapat Umum Pemegang Saham Luar Biasa melalui Notaris Ashoya Ratam S.H., M.Kn. Nomor 23 tanggal 13 Maret 2026. Hal ini menyebabkan adanya perubahan pada susunan Direksi dan Dewan Komisaris sebagai berikut:

CHANGES IN COMPOSITION OF BOARD OF DIRECTORS AND/OR BOARD OF COMMISSIONERS THAT OCCUR AFTER END OF FISCAL YEAR

As of the issuance of this Annual Report, there have been changes in the composition of the Company's Board of Directors and/or Board of Commissioners that occurred after the end of the latest fiscal year, based on the Deed of Resolution of the Extraordinary General Meeting of Shareholders before Notary Ashoya Ratam S.H., M.Kn. Number 23 dated March 13, 2026. This has resulted in changes to the composition of the Board of Directors and Board of Commissioners as follows:

Nama Name	Jabatan Position
Dewan Komisaris Board of Commissioners	
Indra Utama	Komisaris Utama President Commissioner
Ahmad Subagya	Komisaris Independen Independent Commissioner
Heri Sebayang	Komisaris Independen Independent Commissioner
Direksi Board of Directors	
Anak Agung Gede Sumadi	Direktur Utama President Director
Koento Wahyudiat	Direktur Keuangan, HCM, dan Manajemen Risiko Director of Finance, HCM, and Risk Management

Profil Pejabat Eksekutif

Executive Officials Profile

● Direktorat Utama Main Directorate

Masa Jabatan Term of Office	15 September 2021 – saat ini September 15, 2021 – present
Dasar Hukum Pengangkatan Legal Basis for Appointment	Surat Keputusan Direksi No. 114.1/SK/WBP/PEN/2021 tanggal 15 September 2021 Board of Directors Decree No. 114.1/SK/WBP/PEN/2021 dated September 15, 2021
Tanggal Bergabung Joining Date	15 September 2021 September 15, 2021
Kewarganegaraan Citizenship	Indonesia
Domisili Domicile	Jakarta Timur, DKI Jakarta, Indonesia East Jakarta, DKI Jakarta, Indonesia
Usia Age	32 tahun 32 years old
Riwayat Pendidikan Educational Background	Sarjana Akuntansi, Universitas Padjajaran Bachelor of Accounting, Padjajaran University
Riwayat Pekerjaan Employment History	• Kepala Divisi Corporate Secretary (2021 – Saat ini) • Investor Relations Manager PT Waskita Karya (Persero) Tbk (2019 – 2021) • Sekretaris Dewan Komisaris PT Waskita Karya Realty (2019) • Investor Relations Officer PT Waskita Karya (Persero) Tbk (2017 – 2019) • Vice President of Corporate Secretary (2021 – Present) • Investor Relations Manager of PT Waskita Karya (Persero) Tbk (2019 – 2021) • Secretary to the Board of Commissioners of PT Waskita Karya Realty (2019) • Investor Relations Officer of PT Waskita Karya (Persero) Tbk (2017 – 2019)



FANDY DEWANTO

Kepala Divisi Corporate Secretary
Vice President of Corporate Secretary

Masa Jabatan Term of Office	16 Agustus 2022 – saat ini August 16, 2022 – present
Dasar Hukum Pengangkatan Legal Basis for Appointment	Surat Keputusan Direksi No. 76/SK/WBP/PEN/2022 tanggal 16 Agustus 2022 Board of Directors Decree No. 76/SK/WBP/PEN/2022 dated August 16, 2022
Tanggal Bergabung Joining Date	15 April 2020 April 15, 2020
Kewarganegaraan Citizenship	Indonesia
Domisili Domicile	Jakarta, DKI Jakarta, Indonesia Jakarta, DKI Jakarta, Indonesia
Usia Age	35 tahun 35 years old
Riwayat Pendidikan Educational Background	Sarjana Ekonomi, Program Studi Akuntansi, Universitas Indonesia Bachelor of Economics, Accounting Study Program, Universitas Indonesia
Riwayat Pekerjaan Employment History	• Kepala Divisi Internal Audit (Agustus 2022 – saat ini) • Treasury & Asset Management Manager (2022) • Collection Manager (2021 – 2022) • Accounting Manager (2020 – 2021) • Internal Auditor (2020) • Auditor RSM Indonesia (2017 – 2020) • Vice President of Internal Audit (August 2022 – present) • Treasury & Asset Management Manager (2022) • Collection Manager (2021 – 2022) • Accounting Manager (2020 – 2021) • Internal Auditor (2020) • RSM Indonesia Auditor (2017 – 2020)



MOHAMMAD ABI YUDHA PRAWIRA

Kepala Divisi Internal Audit
Vice President of Internal Audit

Profil Pejabat Eksekutif

Executive Officials Profile



FERIE SUDARMINTO

Kepala Divisi Supply Chain Management
Vice President of Supply Chain Management

Masa Jabatan Term of Office	15 September 2022 – saat ini September 15, 2022 – present
Dasar Hukum Pengangkatan Legal Basis for Appointment	Surat Keputusan Direksi No. 96/SK/WBP/PEN/2022 tanggal 15 September 2022 Board of Directors Decree No. 96/SK/WBP/PEN/2022 dated September 15, 2022
Tanggal Bergabung Joining Date	30 Juni 2017 June 30, 2017
Kewarganegaraan Citizenship	Indonesia
Domisili Domicile	Bojonegoro, Jawa Timur, Indonesia Bojonegoro, East Java, Indonesia
Usia Age	42 tahun 42 years old
Riwayat Pendidikan Educational Background	Sarjana Teknik Sipil, Universitas Atma Jaya Yogyakarta Bachelor of Civil Engineering, Atma Jaya University, Yogyakarta
Riwayat Pekerjaan Employment History	- Kepala Divisi Supply Chain Management (2022 – saat ini) - Manager Unit Produksi I Plant Bojonegoro (2016 – 2022) - Kasie Teknik dan Mutu PT Nindya Beton (2015 – 2016) - Vice President of Supply Chain Management (2022 – present) - Manager of Production Unit I Bojonegoro Plant (2016 – 2022) - Head of Engineering and Quality Section of PT Nindya Beton (2015 – 2016)



IRVAN PANDJAITAN

Kepala Divisi QSHE
Vice President of QSHE

Masa Jabatan Term of Office	27 Oktober 2022 – saat ini October 27, 2022 – present
Dasar Hukum Pengangkatan Legal Basis for Appointment	Surat Keputusan Direksi No. 129/SK/WBP/PEN/2022 tanggal 27 Oktober 2022 Board of Directors Decree No. 129/SK/WBP/PEN/2022 dated October 27, 2022
Tanggal Bergabung Joining Date	30 Juni 2017 June 30, 2017
Kewarganegaraan Citizenship	Indonesia
Domisili Domicile	Jakarta, DKI Jakarta, Indonesia Jakarta, DKI Jakarta, Indonesia
Usia Age	52 tahun 52 years old
Riwayat Pendidikan Educational Background	- Sarjana Teknik Manajemen Industri, Universitas Sumatera Utara - Sarjana Manajemen Keuangan, Universitas HKBP Nommensen Medan - Bachelor of Industrial Management Engineering, University of Sumatera Utara - Bachelor of Financial Management, HKBP Nommensen University, Medan
Riwayat Pekerjaan Employment History	- Kepala Divisi QSHE (2022 – saat ini) - General Manager Internal Audit (2021 – 2022) - General Manager QHSE (2020 – 2021) - Vice President of QHSE (2022 – present) - General Manager of Internal Audit (2021 – 2022) - General Manager of QHSE (2020 – 2021)



Profil Pejabat Eksekutif

Executive Officials Profile

● Direktorat Keuangan, Manajemen Risiko & Legal Directorate of Finance, Risk Management & Legal

Masa Jabatan Term of Office	9 September 2024 – saat ini September 9, 2024 – present
Dasar Hukum Pengangkatan Legal Basis for Appointment	Surat Keputusan Direksi No. 177/SK/WBP/PEN/2024 tanggal 9 September 2024 Board of Directors Decree No. 177/SK/WBP/PEN/2024 dated September 9, 2024
Tanggal Bergabung Joining Date	9 September 2024 September 9, 2024
Kewarganegaraan Citizenship	Indonesia
Domisili Domicile	Jakarta, DKI Jakarta, Indonesia Jakarta, DKI Jakarta, Indonesia
Usia Age	48 tahun 48 years old
Riwayat Pendidikan Educational Background	• Magister Manajemen Keuangan, Kwik Kian Gie School of Business • Sarjana Akuntansi, Kwik Kian Gie School of Business • Master of Finance Management, Kwik Kian Gie School of Business • Bachelor of Accounting, Kwik Kian Gie School of Business
Riwayat Pekerjaan Employment History	• Kepala Divisi Keuangan & Akuntansi (2024 – saat ini) • Wakil Kepala Divisi Keuangan, PT Waskita Karya (Persero) Tbk (2024) • Vice President of Finance & Accounting, PT Waskita Karya (Persero) Tbk (2023 – 2024) • Tax Department Manager, PT Waskita Karya (Persero) Tbk (2018 – 2022) • Vice President of Finance & Accounting (2024 – present) • Deputy Vice President of Finance, PT Waskita Karya (Persero) Tbk (2024) • Vice President of Finance & Accounting, PT Waskita Karya (Persero) Tbk (2023 – 2024) • Tax Department Manager, PT Waskita Karya (Persero) Tbk (2018 – 2022)



KOENTO WAHYUDIAT

Kepala Divisi Keuangan & Akuntansi
Vice President of Finance & Accounting

Masa Jabatan Term of Office	16 Agustus 2022 – saat ini August 16, 2022 – present
Dasar Hukum Pengangkatan Legal Basis for Appointment	Surat Keputusan Direksi No. 76/SK/WBP/ PEN/2022 tanggal 16 Agustus 2022 Board of Directors Decree No. 76/SK/WBP/PEN/2022 dated August 16, 2022
Tanggal Bergabung Joining Date	4 Juli 2022 July 4, 2022
Kewarganegaraan Citizenship	Indonesia
Domisili Domicile	Semarang, Jawa Tengah, Indonesia Semarang, Central Java, Indonesia
Usia Age	41 tahun 41 years old
Riwayat Pendidikan Educational Background	Sarjana Teknik, Universitas Katolik Soegijapranata Bachelor of Engineering, Soegijapranata Catholic University
Riwayat Pekerjaan Employment History	• Kepala Divisi Strategi & Pengendalian Perusahaan (2024 – Sekarang) • Kepala Divisi Strategi Perusahaan & Manajemen Risiko (2024) • Vice President of Internal Control (2023 – 2024) • Vice President of Risk Management & Control (2022 – 2023) • Manajer Pengendalian PT Wijaya Karya (2021 – 2022) • Vice President of Strategy & Corporate Control (2024 – Present) • Vice President of Corporate Strategy & Risk Management (2024) • Vice President of Internal Control (2023 – 2024) • Vice President of Risk Management & Control (2022 – 2023) • Control Manager of PT Wijaya Karya (2021 – 2022)



DENNY EKA BUDHIARTO

Kepala Divisi Strategi & Pengendalian Perusahaan
Vice President of Strategy & Corporate Control

Profil Pejabat Eksekutif

Executive Officials Profile



TEDY HERMAWAN

Kepala Divisi Kepatuhan & Manajemen Risiko
Vice President of Compliance & Risk Management

Masa Jabatan Term of Office	9 September 2024 – saat ini September 9, 2024 – present
Dasar Hukum Pengangkatan Legal Basis for Appointment	Surat Keputusan Direksi No. 177/SK/WBP/PEN/2024 tanggal 9 September 2024 Board of Directors Decree No. 177/SK/WBP/PEN/2024 dated September 9, 2024
Tanggal Bergabung Joining Date	3 Mei 2021 May 3, 2021
Kewarganegaraan Citizenship	Indonesia
Domisili Domicile	Depok, Jawa Barat, Indonesia Depok, West Java, Indonesia
Usia Age	44 tahun 44 years old
Riwayat Pendidikan Educational Background	Sarjana Ekonomi Pembangunan, Universitas Padjajaran Bachelor of Development Economics, Padjajaran University
Riwayat Pekerjaan Employment History	• Kepala Divisi Kepatuhan & Manajemen Risiko (2024 – sekarang) • Corporate Planning Manager (2024) • Risk Management Manager (2022 –2024) • Vice President of Compliance & Risk Management (2024 – present) • Corporate Planning Manager (2024) • Risk Management Manager (2022 –2024)



NITA MOTARINA

Kepala Divisi Human Capital Management
Vice President of Human Capital Management

Masa Jabatan Term of Office	12 Januari 2023 – saat ini January 12, 2023 – present
Dasar Hukum Pengangkatan Legal Basis for Appointment	Surat Keputusan Direksi No. 08/SK/WBP/PEN/2023 tanggal 12 Januari 2023 Board of Directors Decree No. 08/SK/WBP/PEN/2023 dated January 12, 2023
Tanggal Bergabung Joining Date	12 Januari 2023 January 12, 2023
Kewarganegaraan Citizenship	Indonesia
Domisili Domicile	Jakarta, DKI Jakarta, Indonesia Jakarta, DKI Jakarta, Indonesia
Usia Age	54 tahun 54 years old
Riwayat Pendidikan Educational Background	Sarjana Manajemen, Institut Bisnis Nusantara Bachelor of Management, Nusantara Business Institute
Riwayat Pekerjaan Employment History	• Kepala Divisi Human Capital Management (2023 – saat ini) • HC Service Manager, PT Waskita Karya (Persero) Tbk (2018 – 2020) • Vice President of Human Capital Management (2023 – present) • HC Service Manager, PT Waskita Karya (Persero) Tbk (2018 – 2020)

Profil Pejabat Eksekutif

Executive Officials Profile

Masa Jabatan Term of Office	18 Mei 2021 – saat ini May 18, 2021 – present
Dasar Hukum Pengangkatan Legal Basis for Appointment	Surat Keputusan Direksi No. 67/SK/WBP/PEN/2021 tanggal 18 Mei 2021 Board of Directors Decree No. 67/SK/WBP/PEN/2021 dated May 18, 2021
Tanggal Bergabung Joining Date	18 Mei 2021 May 18, 2021
Kewarganegaraan Citizenship	Indonesia
Domisili Domicile	Jakarta, DKI Jakarta, Indonesia Jakarta, DKI Jakarta, Indonesia
Usia Age	42 tahun 42 years old
Riwayat Pendidikan Educational Background	• Master of Science, Universitas Pertahanan Indonesia • Sarjana Hukum, Universitas Trisakti • Master of Science, Indonesia Defense University • Bachelor of Law, Trisakti University
Riwayat Pekerjaan Employment History	• Kepala Divisi Legal (2021 – saat ini) • Assistant Vice President Corporate Legal, PT Net Mediatama Televisi (2017 – 2021) • Vice President of Legal (2021 – present) • Assistant Vice President Corporate Legal, PT Net Mediatama Televisi (2017 – 2021)



ROSIVA PRIMA

Kepala Divisi Legal
Vice President of Legal

● **Direktorat Operasi**
Directorate of Operations

Masa Jabatan Term of Office	4 Maret 2024 – saat ini March 4, 2024 – present
Dasar Hukum Pengangkatan Legal Basis for Appointment	Surat Keputusan Direksi No. 44/SK/WBP/PEN/2024 tanggal 4 Maret 2024 Board of Directors Decree No. 44/SK/WBP/PEN/2024 dated March 4, 2024
Tanggal Bergabung Joining Date	7 Desember 2020 December 7, 2020
Kewarganegaraan Citizenship	Indonesia
Domisili Domicile	Cibubur, Jawa Barat, Indonesia Cibubur, West Java, Indonesia
Usia Age	52 tahun 52 years old
Riwayat Pendidikan Educational Background	Sarjana Teknik Sipil, Universitas Atma Jaya Yogyakarta Bachelor of Civil Engineering, Atma Jaya University, Yogyakarta
Riwayat Pekerjaan Employment History	• Kepala Divisi Pengembangan Bisnis & Pemasaran (2024 – saat ini) • Strategic Marketing Manager (2022 – 2024) • Manager Area 2 (2020 – 2022) • Vice President of Business Development & Marketing (2024 – Present) • Strategic Marketing Manager (2022 – 2024) • Manager of Area 2 (2020 – 2022)



J. BAYU DONDIT PURBOJATI

Kepala Divisi Pengembangan Bisnis & Pemasaran
Vice President of Business Development & Marketing

Profil Pejabat Eksekutif

Executive Officials Profile



SUBEKHI

Kepala Divisi Peralatan
Vice President of Equipment

Masa Jabatan Term of Office	16 Agustus 2022 – saat ini August 16, 2022 – present
Dasar Hukum Pengangkatan Legal Basis for Appointment	Surat Keputusan Direksi No. 76/SK/WBP/PEN/2022 tanggal 16 Agustus 2022 Board of Directors Decree No. 76/SK/WBP/PEN/2022 dated August 16, 2022
Tanggal Bergabung Joining Date	17 Mei 2021 May 17, 2021
Kewarganegaraan Citizenship	Indonesia
Domisili Domicile	Jakarta, DKI Jakarta, Indonesia Jakarta, DKI Jakarta, Indonesia
Usia Age	45 tahun 45 years old
Riwayat Pendidikan Educational Background	- Magister Manajemen Universitas Muhammadiyah Jakarta - Sarjana Teknik Mesin, Universitas Jayabaya - Master of Management, Muhammadiyah University of Jakarta - Bachelor of Mechanical Engineering, University of Jayabaya
Riwayat Pekerjaan Employment History	- Kepala Divisi Peralatan (2022 – saat ini) - General Manager Peralatan & Post Tension (2021 – 2022) - Manager Aset dan Peralatan PT Adhi Persada Beton (2019 – 2021) - Vice President of Equipment (2022 – present) - General Manager of Equipment and Post Tension (2021 – 2022) - Asset and Equipment Manager of PT Adhi Persada Beton (2019 – 2021)



SENA EKA HANAFI

Kepala Divisi Penjualan
Vice President of Sales

Masa Jabatan Term of Office	16 Agustus 2022 – saat ini August 16, 2022 – present
Dasar Hukum Pengangkatan Legal Basis for Appointment	Surat Keputusan Direksi No. 76/SK/WBP/PEN/2022 tanggal 16 Agustus 2022 Board of Directors Decree No. 76/SK/WBP/PEN/2022 dated August 16, 2022
Tanggal Bergabung Joining Date	2 Juni 2014 June 2, 2014
Kewarganegaraan Citizenship	Indonesia
Domisili Domicile	Yogyakarta, DI Yogyakarta, Indonesia Yogyakarta, DI Yogyakarta, Indonesia
Usia Age	34 tahun 34 years old
Riwayat Pendidikan Educational Background	- Sarjana Teknik Perencanaan Wilayah & Kota, Universitas Gadjah Mada - Bachelor of Engineering in Urban & Regional Planning, University of Gadjah Mada
Riwayat Pekerjaan Employment History	- Kepala Divisi Penjualan (2022 – saat ini) - Project Marketing Manager (2022) - Vice President of Sales (2022 – present) - Project Marketing Manager (2022)

Profil Pejabat Eksekutif

Executive Officials Profile

Masa Jabatan Term of Office	16 Agustus 2022 – saat ini August 16, 2022 – present
Dasar Hukum Pengangkatan Legal Basis for Appointment	Surat Keputusan Direksi No. 76/SK/WBP/PEN/2022 tanggal 16 Agustus 2022 Board of Directors Decree No. 76/SK/WBP/PEN/2022 dated August 16, 2022
Tanggal Bergabung Joining Date	6 April 2016 April 6, 2016
Kewarganegaraan Citizenship	Indonesia
Domisili Domicile	Jakarta, DKI Jakarta, Indonesia Jakarta, DKI Jakarta, Indonesia
Usia Age	39 tahun 39 years old
Riwayat Pendidikan Educational Background	Sarjana Teknik Sipil, Universitas Negeri Semarang Bachelor of Civil Engineering, State University of Semarang
Riwayat Pekerjaan Employment History	• Kepala Divisi Precast & Post Tension (2023 – saat ini) • General Manager Peralatan & Post Tension (2022 – 2023) • General Manager Penjualan (2021 – 2022) • Kepala Teknik, PT Adhimix Precast Indonesia (2008 – 2015) • Vice President of Precast and Post Tension (2023 – present) • General Manager of Equipment & Post Tension (2022 – 2023) • General Manager Sales (2021 – 2022) • Head of Engineering, PT Adhimix Precast Indonesia (2008 – 2015)



AZIZUL FAJRI

Kepala Divisi Precast & Post Tension
Vice President of Precast & Post Tension

Masa Jabatan Term of Office	20 Januari 2023 – saat ini January 20, 2023 – present
Dasar Hukum Pengangkatan Legal Basis for Appointment	Surat Keputusan Direksi No. 20/SK/WBP/PEN/2023 tanggal 20 Januari 2023 Board of Directors Decree No. 20/SK/WBP/PEN/2023 dated January 20, 2023
Tanggal Bergabung Joining Date	21 Juni 2022 June 21, 2022
Kewarganegaraan Citizenship	Indonesia
Domisili Domicile	Bogor, Jawa Barat, Indonesia Bogor, West Java, Indonesia
Usia Age	44 tahun 44 years old
Riwayat Pendidikan Educational Background	Sarjana Teknik, Universitas Pancasila Bachelor of Engineering, Pancasila University
Riwayat Pekerjaan Employment History	• Kepala Divisi Konstruksi & Instalasi (2023 – saat ini) • Construction & Installation Senior Expert (2023) • Construction & Installation Expert (2022) • Vice President of Construction & Installation (2023 – present) • Construction & Installation Senior Expert (2023) • Construction & Installation Expert (2022)



ADEN SUKANDA

Kepala Divisi Konstruksi & Instalasi
Vice President of Construction & Installation

Profil Pejabat Eksekutif

Executive Officials Profile



HANDOKO BUDI NUGROHO

Kepala Divisi Readymix & Quarry
Vice President of Readymix & Quarry

Masa Jabatan Term of Office	17 November 2020 – saat ini November 17, 2020 – present
Dasar Hukum Pengangkatan Legal Basis for Appointment	Surat Keputusan Direksi No. 61/SK/WBP/PEN/2020 tanggal 17 November 2020 Board of Directors Decree No. 61SK/WBP/PEN/2020 dated November 17, 2020
Tanggal Bergabung Joining Date	30 Juni 2017 June 30, 2017
Kewarganegaraan Citizenship	Indonesia
Domisili Domicile	Batu Bara, Sumatra Utara, Indonesia Batu Bara, North Sumatra, Indonesia
Usia Age (2025)	44 tahun 44 years old
Riwayat Pendidikan Educational Background	• Magister Teknik, Universitas Pelita Harapan • Sarjana Teknik, Universitas Negeri Sebelas Maret Surakarta • Master of Engineering, Pelita Harapan University • Bachelor of Engineering, State University of Sebelas Maret, Surakarta
Riwayat Pekerjaan Employment History	• Kepala Divisi Readymix & Quarry (2020 – saat ini) • Manager Peralatan, Divisi Readymix (2020) • Manager Perencanaan & Pengendalian, Divisi Readymix (2018 – 2020) • Vice President of Readymix & Quarry (2020 – present) • Manager of Equipment of Readymix Division (2020) • Manager of Planning and Control of Readymix Division (2018 – 2020)



Demografi Pegawai

Employee Demography

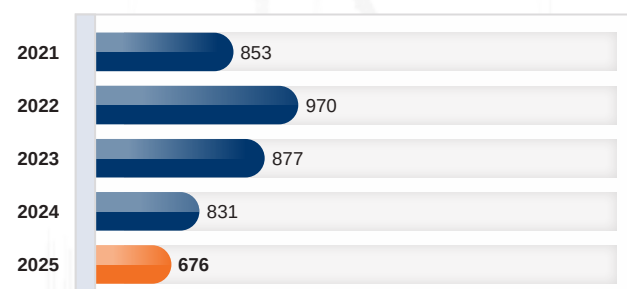
Hingga 31 Desember 2025, WSBP memiliki pegawai sebanyak 676 orang, jumlah ini mengalami penurunan sebesar 18,65% jika dibandingkan dengan jumlah pegawai di tahun 2024 sebanyak 831 orang. Perubahan jumlah pegawai disebabkan oleh adanya program rasionalisasi pegawai menyesuaikan dengan kebutuhan Perusahaan.

Informasi jumlah pegawai berdasarkan level organisasi, jenjang pendidikan, status kepegawaian, rentang usia, dan jenis kelamin adalah sebagai berikut:

As of December 31, 2025, WSBP had 676 employees, which decreased by 18.65% compared to the number of employees in 2024, which was 831 employees. The change in the number of employees is due to a workforce rationalization program designed to align with the Company's needs.

Information on the number of employees by organizational level, education level, employment status, age range, and gender is as follows:

Pergerakan Jumlah Pegawai 2021-2025
Number of Employees 2021 – 2025
(orang / employees)



Demografi Pegawai

Employee Demography

DEMOGRAFI PEGAWAI BERDASARKAN LEVEL ORGANISASI

Tabel Demografi Pegawai Berdasarkan Level Organisasi

Level Organisasi Organization Level	2025				2024				2023			
	L M	P F	Jumlah Amount	(%)	L M	P F	Jumlah Amount	(%)	L M	P F	Jumlah Amount	(%)
Struktural Structural												
Kepala Divisi Vice President	13	2	15	2,24	14	2	16	1,93	14	2	16	1,82
Manajer Unit Kerja + Unit Bisnis Work Unit Manager + BusinessUnit	41	9	50	7,47	40	10	50	6,02	44	7	51	5,82
Manajer Unit Produksi (Unit Operasional) Production Unit Manager (Operational Unit)	17	1	18	2,69	19	2	21	2,53	15	2	17	1,94
Manajer Area Penjualan Sales Area Manager	5	-	5	0,74	6	-	6	0,72	6	-	6	0,68
Fungsional Functional												
Ahli Muda/Ahli Madya/Ahli Utama Junior Expert/Expert/Senior Expert	71	20	91	13,46	82	18	100	12,03	56	17	73	8,32
Operasional Operational												
Kepala Proyek Project Manager	5	-	5	0,74	8	-	8	0,96	12	-	12	1,37
Kepala Seksi Proyek Project Section Head	96	10	106	15,84	111	11	122	14,68	131	10	141	16,08
Staf Officer	312	74	386	57,10	421	87	508	61,13	468	93	561	63,97
Jumlah Total	560	116	676	100,00	701	130	831	100,00	746	131	877	100,00

L = Laki-laki / P = Perempuan

M = Male / F = Female

DEMOGRAFI PEGAWAI BERDASARKAN JENJANG PENDIDIKAN

Tabel Demografi Pegawai Berdasarkan Jenjang Pendidikan

Jenjang Pendidikan Education Level	2025				2024				2023			
	L M	P F	Jumlah Amount	(%)	L M	P F	Jumlah Amount	(%)	L M	P F	Jumlah Amount	(%)
Strata 2 Master's Degree	30	11	41	6,06	35	12	47	5,66	29	11	40	4,56
Strata 1 Bachelor's Degree	293	88	381	56,95	338	96	434	52,23	358	95	453	51,66
Diploma 3 Diploma	60	11	71	10,61	74	15	89	10,71	74	16	90	10,26
SMA dan Sederajat High School and Equivalent	177	6	177	27,07	254	7	261	31,41	285	9	294	33,52
Jumlah Total	560	116	676	100,00	701	130	831	100,00	746	131	877	100,00

L = Laki-laki / P = Perempuan

M = Male / F = Female



Demografi Pegawai

Employee Demography

DEMOGRAFI PEGAWAI BERDASARKAN STATUS KEPEGAWAIAAN

Tabel Demografi Pegawai Berdasarkan Status Kepegawaian

Status Kepegawaian Employment Status	2025				2024				2023			
	L M	P F	Jumlah Amount	(%)	L M	P F	Jumlah Amount	(%)	L M	P F	Jumlah Amount	(%)
Pegawai Tetap Permanent Employees	265	45	310	46,33	284	48	332	39,95	286	46	332	37,86
Pegawai Tidak Tetap Temporary Employees	246	62	308	45,56	347	74	421	50,66	382	82	464	52,91
<i>Outsourcing</i>	49	9	58	8,57	70	8	78	9,39	78	3	81	9,23
Jumlah Total	560	116	676	100,00	701	130	831	100,00	746	131	877	100,00

L = Laki-laki / P = Perempuan

EMPLOYEE DEMOGRAPHICS BY EMPLOYMENT STATUS

Table of Employee Demographics by Employment Status

Status Kepegawaian Employment Status	2025				2024				2023			
	L M	P F	Jumlah Amount	(%)	L M	P F	Jumlah Amount	(%)	L M	P F	Jumlah Amount	(%)
Pegawai Tetap Permanent Employees	265	45	310	46,33	284	48	332	39,95	286	46	332	37,86
Pegawai Tidak Tetap Temporary Employees	246	62	308	45,56	347	74	421	50,66	382	82	464	52,91
<i>Outsourcing</i>	49	9	58	8,57	70	8	78	9,39	78	3	81	9,23
Jumlah Total	560	116	676	100,00	701	130	831	100,00	746	131	877	100,00

M = Male / F = Female

DEMOGRAFI PEGAWAI BERDASARKAN RENTANG USIA

Tabel Demografi Pegawai Berdasarkan Rentang Usia

Rentang Usia Age Range	2025				2024				2023			
	L M	P F	Jumlah Amount	(%)	L M	P F	Jumlah Amount	(%)	L M	P F	Jumlah Amount	(%)
> 55 tahun > 55 years old	5	-	5	0,73	9	1	10	1,20	9	0	9	1,03
46-55 tahun 46-55 years old	52	5	57	8,43	62	6	68	8,18	57	6	63	7,18
36-45 tahun 36-45 years old	143	27	170	25,14	172	26	198	23,83	139	16	155	17,67
26-35 tahun 26-35 years old	346	73	419	61,98	434	86	520	62,58	490	84	574	65,45
18-25 tahun 18-25 years old	14	11	25	3,69	24	11	35	4,21	51	25	76	8,67
Jumlah Total	560	116	676	100,00	701	130	831	100,00	746	131	877	100,00

L = Laki-laki / P = Perempuan

EMPLOYEE DEMOGRAPHICS BY AGE RANGE

Table of Employee Demographics by Age Range

Rentang Usia Age Range	2025				2024				2023			
	L M	P F	Jumlah Amount	(%)	L M	P F	Jumlah Amount	(%)	L M	P F	Jumlah Amount	(%)
> 55 tahun > 55 years old	5	-	5	0,73	9	1	10	1,20	9	0	9	1,03
46-55 tahun 46-55 years old	52	5	57	8,43	62	6	68	8,18	57	6	63	7,18
36-45 tahun 36-45 years old	143	27	170	25,14	172	26	198	23,83	139	16	155	17,67
26-35 tahun 26-35 years old	346	73	419	61,98	434	86	520	62,58	490	84	574	65,45
18-25 tahun 18-25 years old	14	11	25	3,69	24	11	35	4,21	51	25	76	8,67
Jumlah Total	560	116	676	100,00	701	130	831	100,00	746	131	877	100,00

M = Male / F = Female

DEMOGRAFI PEGAWAI BERDASARKAN JENIS KELAMIN

Tabel Demografi Pegawai Berdasarkan Jenis Kelamin

Jenis Kelamin Gender	2025		2024		2024	
	Jumlah Amount	Komposisi Composition (%)	Jumlah Amount	Komposisi Composition (%)	Jumlah Amount	Komposisi Composition (%)
Laki-laki Male	560	82,66	701	84,36	746	85,06
Perempuan Female	116	16,59	130	15,64	131	14,94
Jumlah Total	676	100,00	831	100,00	877	100,00

EMPLOYEE DEMOGRAPHICS BY GENDER

Table of Employee Demographics by Gender

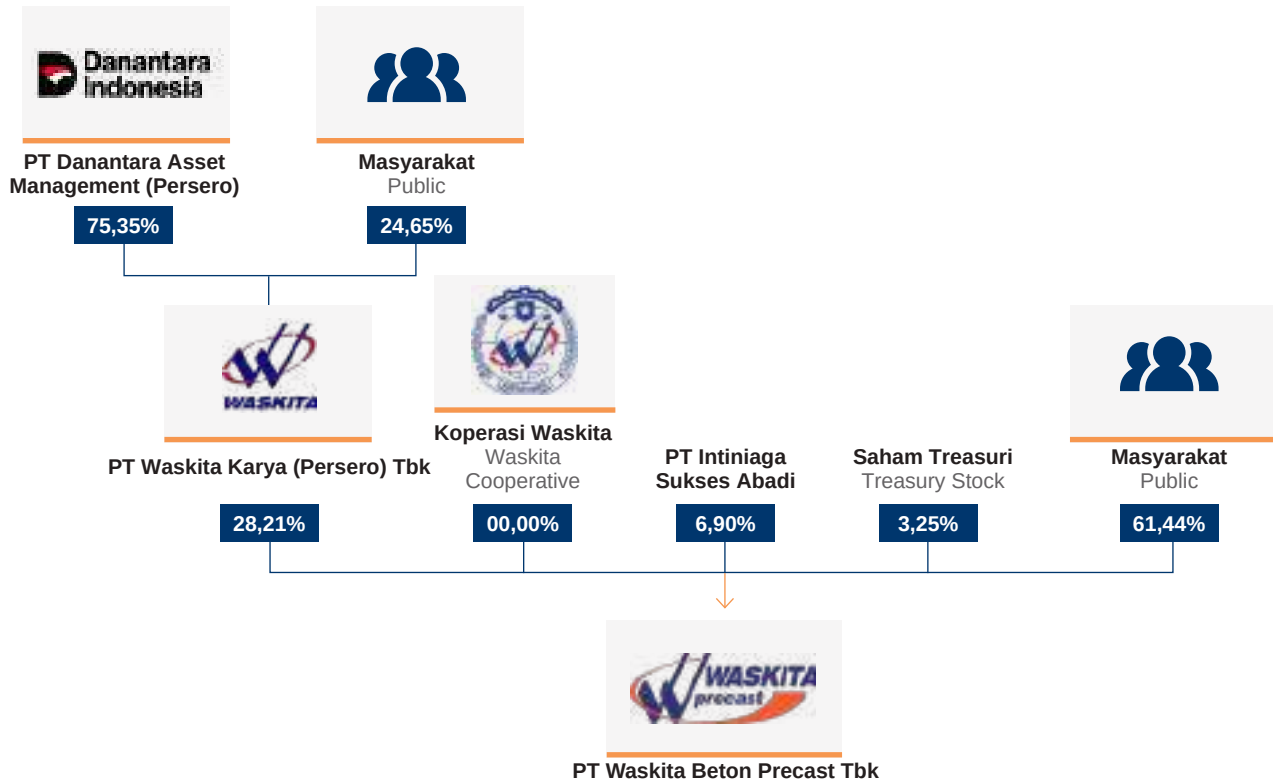
Jenis Kelamin Gender	2025		2024		2024	
	Jumlah Amount	Komposisi Composition (%)	Jumlah Amount	Komposisi Composition (%)	Jumlah Amount	Komposisi Composition (%)
Laki-laki Male	560	82,66	701	84,36	746	85,06
Perempuan Female	116	16,59	130	15,64	131	14,94
Jumlah Total	676	100,00	831	100,00	877	100,00

Informasi Pemegang Saham

Information on Shareholders

STRUKTUR DAN KOMPOSISI PEMEGANG SAHAM

SHAREHOLDER STRUCTURE AND COMPOSITION



KOMPOSISI PEMEGANG SAHAM >5%

Tabel Komposisi Kelompok Pemegang Saham Dengan Kepemilikan >5%

Pemegang Saham Shareholders	1 Januari 2025 January 1, 2025		31 Desember 2025 December 31, 2025	
	Jumlah Saham (Lembar) Number of Shares (Shares)	Persentase Kepemilikan Percentage Ownership	Jumlah Saham (Lembar) Number of Shares (Shares)	Persentase Kepemilikan Percentage Ownership
PT Waskita Karya (Persero) Tbk	16.017.557.697	29,08	16.017.557.697	28,21
PT Intiniaga Sukses Abadi	3.926.646.978	7,13	3.918.646.978	6,90

SHAREHOLDER COMPOSITION WITH >5% OWNERSHIP

Table of Shareholder Group Composition with >5% Ownership

Informasi Pemegang Saham

Information on Shareholders

KOMPOSISI PEMEGANG SAHAM <5%

SHAREHOLDER COMPOSITION WITH <5% OWNERSHIP

Tabel Komposisi Kelompok Pemegang Saham Dengan Kepemilikan <5%

Table of Shareholder Group Composition with <5% Ownership

Pemegang Saham Shareholders	1 Januari 2025 January 1, 2025		31 Desember 2025 December 31, 2025	
	Jumlah Saham (Lembar) Number of Shares (Shares)	Persentase Kepemilikan Percentage Ownership	Jumlah Saham (Lembar) Number of Shares (Shares)	Persentase Kepemilikan Percentage Ownership
Koperasi Waskita Waskita Cooperative	13.935	0,00	13.935	0,00
Saham Treasuri WSBP Treasury Shares of WSBP	1.845.281.000	3,35	1.845.281.000	3,25
Masyarakat (kepemilikan saham <5%) Public (share ownership <5%)	33.293.345.689	60,44	34.998.978.876	61,64

KEPEMILIKAN LANGSUNG DAN TIDAK LANGSUNG ATAS SAHAM PERUSAHAAN OLEH DEWAN KOMISARIS DAN DIREKSI

DIRECT AND INDIRECT OWNERSHIP OF COMPANY SHARES BY BOARD OF COMMISSIONERS AND BOARD OF DIRECTORS

Informasi kepemilikan saham langsung maupun tidak langsung atas saham Perusahaan oleh Dewan Komisaris dan Direksi di tahun 2025 adalah sebagai berikut:

Information on direct and indirect ownership of the Company's shares by the Board of Commissioners and Board of Directors in 2025 is as follows:

Tabel Kepemilikan Saham oleh Dewan Komisaris dan Direksi Tahun 2025

Table of Direct and Indirect Ownership of Company Shares by Board of Commissioners and Board of Directors in 2025

Nama Name	Jabatan Position	1 Januari 2025 January 1, 2025				31 Desember 2025 December 31, 2025			
		Kepemilikan Langsung Direct Ownership		Kepemilikan Tidak Langsung Indirect Ownership		Kepemilikan Langsung Direct Ownership		Kepemilikan Tidak Langsung Indirect Ownership	
		Jumlah Saham (Lembar) Number of Stocks (Shares)	Persentase Kepemilikan Percentage Ownership (%)	Jumlah Saham (Lembar) Number of Stocks (Shares)	Persentase Kepemilikan Percentage Ownership (%)	Jumlah Saham (Lembar) Number of Stocks (Shares)	Persentase Kepemilikan Percentage Ownership (%)	Jumlah Saham (Lembar) Number of Stocks (Shares)	Persentase Kepemilikan Percentage Ownership (%)
Direksi Board of Directors									
FX Purbayu Ratsunu*	Direktur Utama President Director	300.000	0,0005	-	-	300.000	0,0005	-	-
Itung Prasaja	Direktur Operasi Director of Operations	743.400	0,0014	-	-	743.400	0,0013	-	-
Fathul Anwar	Direktur Keuangan, Manajemen Risiko & Legal Director of Finance, Risk Management & Legal	-	-	-	-	-	-	-	-
Anak Agung Gede Sumadi	Direktur Utama President Director	153.000	0,0003	-	-	153.000	0,0003	-	-

Informasi Pemegang Saham

Information on Shareholders

Nama Name	Jabatan Position	1 Januari 2025 January 1, 2025				31 Desember 2025 December 31, 2025			
		Kepemilikan Langsung Direct Ownership		Kepemilikan Tidak Langsung Indirect Ownership		Kepemilikan Langsung Direct Ownership		Kepemilikan Tidak Langsung Indirect Ownership	
		Jumlah Saham (Lembar) Number of Stocks (Shares)	Persentase Kepemilikan Percentage Ownership (%)	Jumlah Saham (Lembar) Number of Stocks (Shares)	Persentase Kepemilikan Percentage Ownership (%)	Jumlah Saham (Lembar) Number of Stocks (Shares)	Persentase Kepemilikan Percentage Ownership (%)	Jumlah Saham (Lembar) Number of Stocks (Shares)	Persentase Kepemilikan Percentage Ownership (%)
Dewan Komisaris Board of Commissioners									
Raden Mas Aris Santosa**	Komisaris Utama President Commissioner	-	-	-	-	-	-	-	-
Indra Utama	Komisaris Independen Independent Commissioner	-	-	-	-	-	-	-	-
Ahmad Subagya	Komisaris Independen Independent Commissioner	-	-	-	-	-	-	-	-
Agus Budiman Manalu***	Komisaris Utama/ Independen President Commissioner/ Independent Commissioner	-	-	-	-	-	-	-	-
Abianti Riana***	Komisaris Independen Independent Commissioner	-	-	-	-	-	-	-	-
Fathur Rokhman***	Komisaris Independen Independent Commissioner	-	-	-	-	-	-	-	-
Asep Arofah Permana***	Komisaris Commissioner	-	-	-	-	-	-	-	-
Poerwanto***	Komisaris Commissioner	1.007.000	0,0018	-	-	1.007.000	0,0018	-	-
Santos Gunawan Matondang****	Komisaris Utama President Commissioner	-	-	-	-	-	-	-	-
Aqila Rahmani****	Komisaris Independen Independent Commissioner	-	-	-	-	-	-	-	-
Muhammad Harrifar Syafar****	Komisaris Independen Independent Commissioner	-	-	-	-	-	-	-	-
Hasby Muhammad Zamri****	Komisaris Commissioner	-	-	-	-	-	-	-	-

*) Sudah tidak menjabat sebagai Direktur Utama berdasarkan Keputusan Rapat Umum Pemegang Saham Tahunan tanggal 22 Mei 2025

**) Sudah mengundurkan diri sejak 18 Desember 2025

***) Sudah tidak menjabat sebagai Anggota Dewan Komisaris berdasarkan Keputusan Rapat Umum Pemegang Saham Tahunan tanggal 22 Mei 2025

****) Sudah tidak menjabat sebagai Anggota Dewan Komisaris berdasarkan Keputusan Rapat Umum Pemegang Saham Luar Biasa tanggal 14 November 2025

*) No longer served as President Director based on Resolution of Annual General Meeting of Shareholders dated May 22, 2025

**) Has resigned effective December 18, 2025.

***) No longer served as a member of the Board of Commissioners based on Resolution of Annual General Meeting of Shareholders dated May 22, 2025

****) No longer served as a member of the Board of Commissioners based on Resolution of Extraordinary General Meeting of Shareholders dated November 14, 2025



Informasi Pemegang Saham

Information on Shareholders

KOMPOSISI PEMEGANG SAHAM DAN PERSENTASE KEPEMILIKAN BERDASARKAN KLASIFIKASI

Tabel Pemegang Saham Berdasarkan Klasifikasi
1 Januari 2025

SHAREHOLDER COMPOSITION AND OWNERSHIP PERCENTAGE BY CLASSIFICATION

Table of Shareholders by Classification as of
January 1, 2025

Pemegang Saham Shareholders	Jumlah Pemegang Saham Number of Shareholders	Jumlah Saham (Lembar) Number of Stocks (Shares)	Persentase Kepemilikan Percentage Ownership (%)
Pemodal Nasional National Investors			
Perorangan Indonesia Indonesian Individual	53.764	7.045.418.497	12,79
Koperasi Cooperative	6	8.998.475	0,02
Yayasan Foundation	8	870.700	0,00
Dana Pensiun Pension Funds	43	1.534.958.100	2,79
Asuransi Insurance	26	271.629.120	0,49
Bank	1	21.000.000	0,04
Perseroan Terbatas Limited Liability Company	464	45.913.186.358	83,35
Lembaga Pemerintah Government Institutions	-	-	-
Reksadana Mutual Funds	5	19.893.800	0,04
Jumlah Total	54.317	54.815.955.050	99,51
Pemodal Asing Foreign Investors			
Perorangan Asing Foreign Individual	42	23.979.800	0,04
Badan Usaha Asing Foreign Corporation	46	245.113.849	0,45
Jumlah Total	88	269.093.649	0,49
Total	54.405	55.085.048.699	100,00

Tabel Pemegang Saham Berdasarkan Klasifikasi
31 Desember 2025

Table of Shareholders by Classification as of
December 31, 2025

Pemegang Saham Shareholders	Jumlah Pemegang Saham Number of Shareholders	Jumlah Saham (Lembar) Number of Stocks (Shares)	Persentase Kepemilikan Percentage Ownership (%)
Pemodal Nasional National Investors			
Perorangan Indonesia Indonesian Individual	57.833	11.110.174.819	19,57
Koperasi Cooperative	6	13.846.316	0,02
Yayasan Foundation	7	818.208	0,00
Dana Pensiun Pension Funds	38	1.533.283.100	2,70

Informasi Pemegang Saham

Information on Shareholders

Pemegang Saham Shareholders	Jumlah Pemegang Saham Number of Shareholders	Jumlah Saham (Lembar) Number of Stocks (Shares)	Persentase Kepemilikan Percentage Ownership (%)
Asuransi Insurance	18	225.927.067	0,40
Bank	1	21.000.000	0,04
Perseroan Terbatas Limited Liability Company	466	43.666.927.822	76,90
Lembaga Pemerintah Government Institutions	-	-	-
Reksadana Mutual Funds	4	9.101.505	0,02
Jumlah Total	58.373	56.581.078.837	99,65
Pemodal Asing Foreign Investors			
Perorangan Asing	43	50.177.100	0,09
Badan Usaha Asing	27	149.222.549	0,26
Jumlah Total	70	199.399.649	0,35
Total	58.443	56.780.478.486	100,00

KOMPOSISI 20 PEMEGANG SAHAM

Tabel Daftar 20 Pemegang Saham WSBP Terbesar 01
Januari 2025

COMPOSITION OF 20 TOP SHAREHOLDERS

Table of WSBP 20 Top Shareholders as of January 1,
2025

No	Pemegang Saham Shareholders	Status	Jumlah Saham (Lembar) Number of Stocks (Shares)	Persentase Kepemilikan Percentage Ownership (%)
1	PT. Waskita Karya (Persero) Tbk	Perseroan Terbatas Limited Liability Company	16.017.557.697	29,08
2	PT. Intiniaga Sukses Abadi	Perseroan Terbatas Limited Liability Company	3.926.646.978	7,13
3	PT. Waskita Beton Precast Tbk	Perseroan Terbatas Limited Liability Company	1.845.281.000	3,35
4	PT. Wiryia Krenindo Perkasa	Perseroan Terbatas Limited Liability Company	1.690.392.740	3,07
5	PT. Sinar Indahjaya Kencana	Perseroan Terbatas Limited Liability Company	1.476.851.029	2,68
6	PT. Sumiden Serasi Wire Products	Perseroan Terbatas Limited Liability Company	1.421.827.013	2,58
7	PT. Intiroda Makmur	Perseroan Terbatas Limited Liability Company	1.063.001.215	1,93
8	PT. Kingdom Indah	Perseroan Terbatas Limited Liability Company	882.082.898	1,60
9	PT. Janti Sarana Material Beton	Perseroan Terbatas Limited Liability Company	804.611.373	1,46
10	CV. Djasa Autotruck	Perseroan Terbatas Limited Liability Company	656.266.836	1,19
11	PT. Multi Welindo	Perseroan Terbatas Limited Liability Company	635.633.387	1,15
12	CV. Putra Utama	Perseroan Terbatas Limited Liability Company	502.037.880	0,91
13	PT. Kimia Konstruksi Indonesia	Perseroan Terbatas Limited Liability Company	469.278.331	0,85

Informasi Pemegang Saham

Information on Shareholders

No	Pemegang Saham Shareholders	Status	Jumlah Saham (Lembar) Number of Stocks (Shares)	Persentase Kepemilikan Percentage Ownership (%)
14	PT. Bangun Djaja Mandiri	Perseroan Terbatas Limited Liability Company	445.981.667	0,81
15	DJS Ketenagakerjaan Program JHT	Dana Pensiun Pension Funds	439.988.900	0,80
16	PT. Sino Persada Indonesia	Perseroan Terbatas Limited Liability Company	413.578.316	0,75
17	PT. Batu Alam Sei Wampu	Perseroan Terbatas Limited Liability Company	398.367.383	0,72
18	DJS Ketenagakerjaan Program JP	Dana Pensiun Pension Funds	353.990.500	0,64
19	PT. Solusi Bangun Beton	Perseroan Terbatas Limited Liability Company	336.047.794	0,61
20	PT. United Tractors Tbk	Perseroan Terbatas Limited Liability Company	334.304.270	0,61
Total			34.113.727.207	61,93

**Tabel Daftar 20 Pemegang Saham WSBP Terbesar
31 Desember 2025**

**Table of WSBP 20 Top Shareholders as of December
31, 2025**

No	Pemegang Saham Shareholders	Status	Jumlah Saham (Lembar) Number of Stocks (Shares)	Persentase Kepemilikan Percentage Ownership (%)
1	PT. Waskita Karya (Persero) Tbk	Perseroan Terbatas Limited Liability Company	16.017.557.697	28,21
2	PT. Intiniaga Sukses Abadi	Perseroan Terbatas Limited Liability Company	3.918.646.978	6,90
3	PT. Waskita Beton Precast Tbk	Perseroan Terbatas Limited Liability Company	1.845.281.000	3,25
4	PT. Sinar Indahjaya Kencana	Perseroan Terbatas Limited Liability Company	1.476.851.029	2,60
5	PT. Wiryia Krenindo Perkasa	Perseroan Terbatas Limited Liability Company	1.233.003.206	2,17
6	PT. Multi Welindo	Perseroan Terbatas Limited Liability Company	987.948.658	1,74
7	PT. Sumiden Serasi Wire Products	Perseroan Terbatas Limited Liability Company	828.049.713	1,46
8	PT. Kingdom Indah	Perseroan Terbatas Limited Liability Company	764.582.898	1,35
9	PT Tiga Sekawan Serasi	Perseroan Terbatas Limited Liability Company	729.371.069	1,28
10	CV. Djasa Autotruck	Persekutuan Komanditer Limited Partnership	656.266.836	1,19
11	PT. Intiroda Makmur	Perseroan Terbatas Limited Liability Company	595.567.515	1,05
12	CV. Putra Utama	Persekutuan Komanditer Limited Partnership	502.037.880	0,88
13	PT. Kimia Konstruksi Indonesia	Perseroan Terbatas Limited Liability Company	469.278.331	0,83
14	PT. Bangun Djaja Mandiri	Perseroan Terbatas Limited Liability Company	445.981.667	0,79

Informasi Pemegang Saham

Information on Shareholders

No	Pemegang Saham Shareholders	Status	Jumlah Saham (Lembar) Number of Stocks (Shares)	Persentase Kepemilikan Percentage Ownership (%)
15	DJS Ketenagakerjaan Program JHT	Dana Pensiun Pension Funds	439.988.900	0,77
16	PT. Sino Persada Indonesia	Perseroan Terbatas Limited Liability Company	413.578.316	0,73
17	PT. Batu Alam Sei Wampu	Perseroan Terbatas Limited Liability Company	398.367.383	0,70
18	PT. Solusi Bangun Beton	Perseroan Terbatas Limited Liability Company	359.554.132	0,63
19	DJS Ketenagakerjaan Program JP	Dana Pensiun Pension Funds	353.990.500	0,62
20	PT. United Tractors Tbk	Perseroan Terbatas Limited Liability Company	334.304.270	0,59
Total			32.770.207.978	57,71

PEMEGANG SAHAM UTAMA DAN PENGENDALI PERUSAHAAN BAIK LANGSUNG MAUPUN TIDAK LANGSUNG SAMPAI KEPADA PEMILIK INDIVIDU

Tabel Kepemilikan Saham WSBP 31 Desember 2025

DIRECT AND INDIRECT MAJOR AND CONTROLLING SHAREHOLDERS OF THE COMPANY UP TO INDIVIDUAL OWNERS

Table of WSBP Share Ownership as of December 31,
2025

Pemegang Saham Shareholders	Jumlah Saham (Lembar) Number of Stocks (Shares)	Persentase Kepemilikan Percentage Ownership (%)	Nilai Nominal Nominal Value (Rp)
PT Waskita Karya (Persero) Tbk	16.017.557.697	28,21	1.591.711.914.800
PT Intiniaga Sukses Abadi	3.918.646.978	6,90	195.932.348.900
Koperasi Waskita Waskita Cooperative	13.935	0,00	1.393.500
Saham Treasuri Treasury Shares	1.845.281.000	3,25	184.528.100.000
Masyarakat (kepemilikan saham <5%) Public (share ownership <5%)	34.998.978.876	61,64	2.184.908.043.800
Jumlah Total	56.780.478.486	100,00	4.157.081.801.000

Informasi Pemegang Saham

Information on Shareholders

PEMEGANG SAHAM UTAMA

MAJOR SHAREHOLDERS



Pemegang Saham Shareholder	PT Waskita Karya (Persero) Tbk
Alamat Address	Jalan MT Haryono Kav. 10, Jakarta-13340
Persentase Kepemilikan Saham Percentage of Share Ownership	16.017.557.697 lembar saham atau 28,21%
Bidang Usaha Line of Business	Jasa Konstruksi, Pengembang di Bidang Jalan Tol, Beton Pracetak, Property/Realty, dan Energi Construction Services, Developer in Toll Road, Precast Concrete, Property/Realty, and Energy
Aset Assets	Rp70.733.597.710.023
Status	Beroperasi Operating

Pemegang Saham Utama WSBP adalah PT Waskita Karya (Persero) Tbk, atau "WASKITA" yang merupakan entitas induk WSBP. WASKITA resmi didirikan pada tanggal 1 Januari 1961 sebagai bagian dari kebijakan pembentukan Badan Usaha Milik Negara (BUMN) oleh Pemerintah Indonesia, sekaligus program nasionalisasi terhadap badan usaha milik Belanda. Berasal dari sebuah Perusahaan Belanda bernama "Volker Aannemings Maatschappij N.V.", yang diambil alih berdasarkan Keputusan Pemerintah No. 62 Tahun 1961, WASKITA pada awalnya berpartisipasi dalam pengembangan terkait air termasuk reklamasi, pengerukan, pelabuhan dan irigasi.

Sejak 1973, status hukum WASKITA telah berubah menjadi "Persero", yang kemudian mulai mengembangkan bisnisnya sebagai kontraktor umum yang terlibat dalam berbagai kegiatan konstruksi yang lebih luas termasuk jalan raya, jembatan, pelabuhan, bandara, bangunan, pabrik limbah, pabrik semen, pabrik dan fasilitas industri lainnya. Pada tahun 1980, WASKITA mulai melakukan berbagai proyek yang melibatkan teknologi maju. Pengalihan teknologi dilakukan melalui aliansi bisnis berupa *joint operation* dan

The major shareholder of WSBP is PT Waskita Karya (Persero) Tbk, or "WASKITA", which is the parent entity of WSBP. WASKITA was officially established on January 1, 1961, as part of the Indonesian Government's policy of forming State-Owned Enterprises (SOE), as well as the nationalization program for Dutch-owned enterprises. Derived from a Dutch Company called "Volker Aannemings Maatschappij N.V.", which was taken over by Government Decree No. 62 of 1961, WASKITA initially participated in water-related developments, including reclamation, dredging, ports, and irrigation.

Since 1973, WASKITA's legal status has changed to "Limited Liability Company", which then began to develop its business as a general contractor involved in a wider range of construction activities, including highways, bridges, ports, airports, buildings, sewage plants, cement factories, factories, and other industrial facilities. In 1980, WASKITA began to undertake various projects involving advanced technology. Technology transfer is carried out through business alliances in the form of joint operations and joint

Informasi Pemegang Saham

Information on Shareholders

joint venture dengan Perusahaan asing terkemuka. Prestasi signifikan dan menonjol yang menjadi kebanggaan nasional adalah Bandara Soekarno-Hatta, Reaktor Serbaguna Siwabessy, dan PLTU Muara Karang di Jakarta. Hingga kini, WASKITA telah menangani berbagai proyek baik dari pemerintah maupun swasta.

PEMEGANG SAHAM PENGENDALI/ ENTITAS PEMILIK AKHIR

Pemerintah Republik Indonesia memiliki 75,35% saham PT Waskita Karya (Persero) Tbk dan menjadi pemegang saham utama dan pengendali PT Waskita Karya (Persero) Tbk yang merupakan Induk Perusahaan. Dengan demikian, entitas pemilik akhir/pemegang saham pengendali Perusahaan adalah Pemerintah Republik Indonesia.

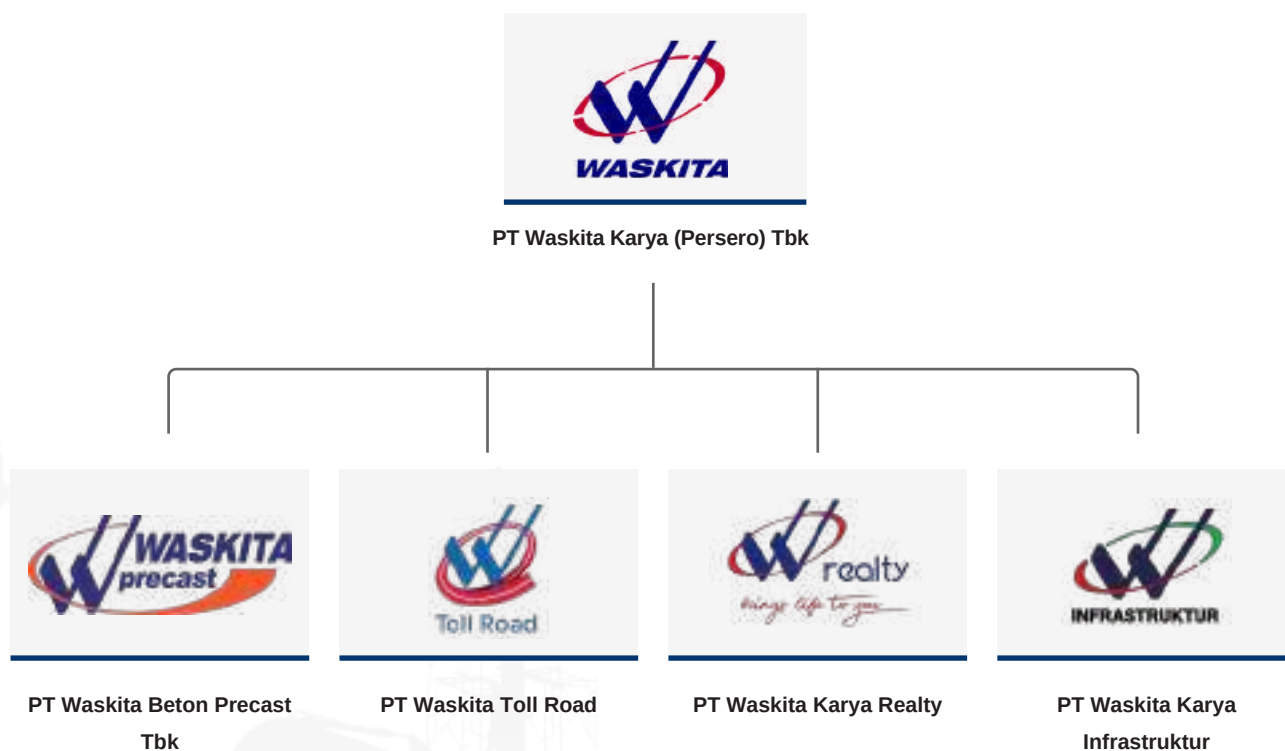
ventures with leading foreign companies. Significant and prominent achievements that have become national pride are Soekarno-Hatta Airport, Siwabessy Multipurpose Reactor, and Muara Karang PLTU in Jakarta. Until now, WASKITA has handled various projects from both the government and the private sector.

CONTROLLING SHAREHOLDERS/ ULTIMATE-END OWNER ENTITY

The Government of the Republic of Indonesia owns 75.35% of WASKITA shares and is the major and controlling shareholder of WASKITA as the parent entity. Accordingly, the ultimate end owner/controlling shareholder of the Company is the Government of the Republic of Indonesia.

Struktur Grup Perusahaan

Company Group Structure



Kronologis Penerbitan dan/atau Pencatatan Saham

Chronology of Share Issuance and/or Listing

Tabel Kronologis Penerbitan dan/atau Pencatatan Saham

Table of Chronology of Share Issuance and/or Listing

Uraian Description	Pra Penawaran Umum Perdana Saham Pre Initial Public Offering of Shares	Pasca Penawaran Umum Perdana Saham Post Initial Public Offering of Shares	Penambahan Modal Tanpa Hak Memesan Efek Terlebih Dahulu Capital Increase Without Pre-emptive Rights/ Private Placement	Penambahan Modal Tanpa Hak Memesan Efek Terlebih Dahulu Tahap II Capital Increase Without Pre-emptive Rights/ Private Placement Phase II	Penambahan Modal Tanpa Hak Memesan Efek Terlebih Dahulu Tahap III Capital Increase Without Pre-emptive Rights/ Private Placement Phase III
Aksi Korporasi Corporate Action		Penawaran Umum Perdana Initial Public Offering	PMTHMETD Konversi Utang menjadi Ekuitas Private Placement	PMTHMETD Konversi Utang menjadi Ekuitas Private Placement	PMTHMETD Konversi Utang menjadi Ekuitas Private Placement
Tanggal Pencatatan Listing Date		20 September 2016 September 20, 2016	4 Agustus 2023 August 4, 2023	3 September 2024 September 3, 2024	20 November 2024 November 20, 2024
Bursa Tempat Penerbitan Dan Pencatatan Saham Exchange of Issuance and Listing of Shares		Bursa Efek Indonesia Indonesia Stock Exchange	Bursa Efek Indonesia Indonesia Stock Exchange	Bursa Efek Indonesia Indonesia Stock Exchange	Bursa Efek Indonesia Indonesia Stock Exchange
Kode Saham Ticker Code		WSBP	WSBP	WSBP	WSBP
Harga Penawaran Saham (Rp/Lembar Saham) Share Offering Price (Rp/Share)		490	50,81	50,81	50,81
Jumlah Penambahan Saham (Lembar) Number of Additional Shares (Shares)		10.544.463.000	28.194.563.791	350.781.751	178.545.623
Akumulasi Saham (Lembar) Accumulation of Shares (Shares)	15.816.694.534	26.361.157.534	54.555.721.325	54.906.503.076	55.085.048.699
Nilai Nominal Saham (Rp/Lembar Saham) Share Nominal Value (Rp/Share)	100	100	50	50	50
Modal Ditempatkan Dan Disetorkan Penuh Subscribed and Fully Paid (Rp)	1.581.669.453.400	2.636.115.753.400	4.045.843.942.950	4.063.383.030.500	4.072.310.311.650

Pada tahun 2016, WSBP melakukan aksi korporasi berupa Penawaran Umum Perdana Saham atau *Initial Public Offering* (IPO) kepada masyarakat melalui Bursa Efek Indonesia (BEI). WSBP memperoleh penetapan efek berupa efek Syariah dari Dewan Komisiner Otoritas Jasa Keuangan (OJK) berdasarkan surat keputusan No. KEP-56/D.04/2016 untuk melakukan IPO kepada masyarakat atas 10.544.463.000 saham dengan nilai nominal Rp100 per saham dengan harga penawaran Rp490 per saham.

In 2016, WSBP performed a corporate action in the form of an Initial Public Offering (IPO) to the public through the Indonesia Stock Exchange (IDX). WSBP obtained the determination of securities in the form of Sharia securities from the Board of Commissioners of the Financial Services Authority (OJK) based on Decree No. KEP-56/D.04/2016 to carry out an IPO to the public for 10,544,463,000 shares with a nominal value of Rp100 per share at an offering price of Rp490 per share.

Kronologis Penerbitan dan/atau Pencatatan Saham

Chronology of Share Issuance and/or Listing

Pada tanggal 8 September 2016, WSBP memperoleh pemberitahuan pernyataan efektif dan menerima persetujuan dari OJK berdasarkan Surat No. S-495/D.06/2016. Pada tanggal 20 September 2016, WSBP telah mencatatkan 40% atau sebanyak 10.544.463.000 saham baru pada BEI. Seluruh saham yang diterbitkan oleh WSBP telah disetor penuh.

Pada tahun 2017, WSBP melakukan aksi korporasi berupa Pembelian Kembali Saham atau *Buyback* Saham. Aksi korporasi ini sesuai dengan hasil keputusan RUPSLB yang tercatat dalam Akta No. 59 tanggal 26 Juli 2017 terkait Rencana Pelaksanaan *Buyback* yang dilakukan pada tanggal 27 Juli 2017 sampai 27 Januari 2019 periode 18 bulan. Realisasi pelaksanaan *Buyback* tersebut dilakukan pada tanggal 27 Juli sampai 29 Desember 2017. *Buyback* dilakukan dengan pertimbangan kondisi pasar modal dan penurunan harga saham di BEI sepanjang tahun 2017, khususnya pada Perusahaan-Perusahaan di sektor konstruksi. Harga saham WSBP pada penutupan perdagangan tanggal 28 Oktober 2016 sebesar Rp630, jika dibandingkan dengan harga saham pada tanggal 16 Juni 2017 sebesar Rp482 telah mengalami penurunan sebesar 23,5%. Manajemen meyakini potensi pertumbuhan Perusahaan di kemudian hari, yang mendasari kebijakan aksi korporasi *Buyback* tersebut.

Dalam rangka implementasi atas Perjanjian Perdamaian yang telah disahkan (homologasi) oleh Majelis Hakim pada Pengadilan Niaga pada Pengadilan Negeri Jakarta Pusat dengan register perkara No. 497/Pdt. Sus-PKPU/2021/PN.Niaga.Jkt.Pst tertanggal 28 Juni 2022 dan telah berkekuatan hukum tetap berdasarkan Putusan Mahkamah Agung Republik Indonesia No. 1455 K/Pdt.Sus-Pailit/2022 tanggal 20 September 2022 dan sebagaimana telah disetujui oleh Rapat Umum Pemegang Saham Luar Biasa WSBP pada tanggal 30 Juni 2023, WSBP melaksanakan Penambahan Modal Tanpa Hak Memesan Efek Terlebih Dahulu ("PMTHMETD") atau *Private Placement* untuk mengubah utang usaha senilai Rp1.432.565.796.001,81 menjadi 28.194.563.791 saham seri C yang seluruhnya dibagikan sebagai penyelesaian kewajiban kepada 394 kreditur dagang yang termasuk dalam golongan Tranche D Perjanjian Perdamaian.

On September 8, 2016, WSBP received notification of the effective statement and received approval from OJK based on Letter No. S-495/D.06/2016. On September 20, 2016, WSBP registered 40% or 10,544,463,000 new shares on the IDX. All shares issued by WSBP have been fully paid.

In 2017, WSBP performed a corporate action in the form of Share Buyback. This corporate action is in accordance with the EGMS resolution recorded in Deed No. 59 dated July 26, 2017, related to the Buyback Implementation Plan which was carried out on July 27, 2017 to January 27, 2019, for a period of 18 months. The Buyback was realized from July 27 to December 29, 2017. The buyback was carried out taking into account the conditions of capital market and the decline in share prices on the IDX throughout 2017, especially for companies in the construction sector. The Company's share price at the close of trading on October 28, 2016, was Rp630, when compared to the share price on June 16, 2017, of Rp482, the figure has decreased by 23.5%. The management believes in the Company's growth potential in the future, which underlies the Buyback corporate action policy.

In order to implement the Composition Plan as has been ratified (homologation) by the Panel of Judges at the Commercial Court of Central Jakarta District Court, with case register No. 497/Pdt.Sus PKPU/2021/PN.Niaga.Jkt.Pst dated June 28, 2022, and has permanent legal force based on the Decision of the Supreme Court of the Republic of Indonesia No. 1455 K/Pdt.Sus-Pailit/2022 dated September 20, 2022, and as approved by WSBP Extraordinary General Meeting of Shareholders on June 20, 2023, WSBP carried out the Capital Increase without Pre-emptive Rights ("PMTHMETD") or Private Placement to change business debts worth Rp1,432,565,796,001.81 into 28,194,563,791 series C shares, all of which were distributed as settlement of obligations to 394 trade creditors included in the Tranche D group of the Composition Plan.

Kronologis Penerbitan dan/atau Pencatatan Saham

Chronology of Share Issuance and/or Listing

Pada tahun 2024, Perseroan kembali melakukan PMTHMETD atau Private Placement. PMTHMETD Tahap II dilakukan pada tanggal 3 September 2024 dengan menerbitkan saham baru sebanyak 350.781.751 lembar saham seri C atau setara dengan Rp17.823.221.636 yang seluruhnya dibagikan kepada 34 kreditur dagang golongan Tranche D Perjanjian Perdamaian.

In 2024, the Company once again conducted a PMTHMETD or Private Placement. Phase II of PMTHMETD was carried out on September 3, 2024, by issuing 350,781,751 series C shares equivalent to Rp17,823,221,636, all of which were allocated to 34 trade creditors of Tranche D under the Composition Plan.

PMTHMETD Tahap III dilakukan pada tanggal 20 November 2024 dengan menerbitkan 178.545.623 lembar saham seri C atau setara dengan Rp9.071.903.333 yang seluruhnya dibagikan kepada 9 kreditur dagang golongan Tranche D Perjanjian Perdamaian.

Phase III of PMTHMETD was subsequently conducted on November 20, 2024, by issuing 178,545,623 series C shares equivalent to Rp9,071,903,333, all of which were allocated to 9 trade creditors of Tranche D under the Composition Plan.

Pada tahun 2025, PMTHMETD Tahap IV dilakukan pada tanggal 26 Maret 2025 dengan menerbitkan 751.468.422 lembar saham seri C atau setara dengan Rp38.182.110.868 yang seluruhnya dibagikan kepada 14 kreditur dagang golongan Tranche D Perjanjian Perdamaian.

In 2025, Phase IV of PMTHMETD was conducted on March 26, 2025, with the issuance of 751,468,422 Series C shares, equivalent to Rp38,182,110,868, all of which were distributed to 14 Tranche D trade creditors under the Settlement Agreement.

PMTHMETD Tahap V dilakukan pada tanggal 9 Juli 2025 dengan menerbitkan 943.961.365 lembar saham seri C atau setara dengan Rp47.962.677.477 yang seluruhnya dibagikan kepada 21 kreditur dagang golongan Tranche D Perjanjian Perdamaian.

Phase V of PMTHMETD was conducted on July 9, 2025, with the issuance of 943,961,365 Series C shares, equivalent to Rp47,962,677,477, all of which were distributed to 21 Tranche D trade creditors under the Settlement Agreement.

Saham seri C yang diterbitkan melalui PMTHMETD memiliki nilai nominal Rp50 per saham dengan harga konversi adalah Rp50,81 sesuai dengan hasil perhitungan *Volume Weighted Average Price 45 Hari* ("VWAP 45 Hari") yang dilakukan pada tanggal 11 April hingga 23 Juni 2023. Setiap saham seri C WSBP mempunyai hak dan kedudukan yang sama dengan pemegang saham seri B.

Series C shares issued through PMTHMETD have a nominal value of Rp50 per share with a conversion price of Rp50.81 according to the results of the 45 Day Volume Weighted Average Price ("45-Day VWAP") calculation carried out on April 11 to June 23, 2023. Each share of WSBP series C shares has the same rights and positions as a series B shareholder.

Kronologis Penerbitan dan/atau Pencatatan Saham

Kronologis Penerbitan dan/atau Pencatatan Saham

Pemegang Saham Shareholder	Pra Penawaran Umum Saham Perdana Pre Initial Public Offering of Shares			Pasca Penawaran Umum Saham Perdana (31 Desember 2016) Post Initial Public Offering of Shares (as of December 31, 2016)		
	Jumlah Saham (Lembar) Number of Stocks (Shares)	Modal Ditempatkan dan Disetor Penuh Subscribed and Fully Paid (Rp)	Persentase Kepemilikan Ownership Percentage (%)	Jumlah Saham (Lembar) Number of Stocks (Shares)	Modal Ditempatkan dan Disetor Penuh Subscribed and Fully Paid (Rp)	Persentase Kepemilikan Ownership Percentage (%)
PT Waskita Karya (Persero) Tbk	15.816.680.599	1.581.668.059.900	99,99	15.816.680.599	1.581.668.059.900	59,99
Koperasi Waskita Waskita Cooperative	13.935	1.393.500	0,00	13.935	1.393.500	0,00
PT Intiniaga Sukses Abadi	0	0	0,00	0	0	0,00
Publik (masing- masing kepemilikan di bawah 5%) Public (ownership below 5% each)	0	0	0,00	10.544.463.000	1.054.446.300.000	40,00
Jumlah Total	15.816.694.534	1.581.669.453.400	100,00	26.361.157.534	2.636.115.753.400	100,00
Saham Dibeli Kembali Treasury Stock	0	0	0,00	0	0	0,00
Total	15.816.694.534	1.581.669.453.400	100,00	26.361.157.534	2.636.115.753.400	100,00

Kronologis Penerbitan dan/atau Pencatatan Saham

Kronologis Penerbitan dan/atau Pencatatan Saham

	Pasca Pembelian Kembali Saham (31 Desember 2019) Post Buyback (as of December 31, 2019)			Pasca Penambahan Modal Tanpa Hak Memesan Efek Terlebih Dahulu (31 Desember 2025) Post Capital Increase Without Pre-emptive Rights (December 31, 2025)		
	Jumlah Saham (Lembar) Number of Stocks (Shares)	Modal Ditempatkan dan Disetor Penuh Subscribed and Fully Paid (Rp)	Persentase Kepemilikan Ownership Percentage (%)	Jumlah Saham (Lembar) Number of Stocks (Shares)	Modal Ditempatkan dan Disetor Penuh Subscribed and Fully Paid (Rp)	Persentase Kepemilikan Ownership Percentage (%)
	15.816.680.599	1.581.668.059.900	59,99	16.017.557.697	1.591.711.914.800	28,21
	13.935	1.393.500	0,00	13.935	1.393.500	0,00
	0	0	0,00	3.918.646.978	195.932.348.900	6,90
	8.699.182.000	869.918.200.000	33,00	34.998.992.811	2.184.909.437.300	61,64
	24.515.876.534	2.451.587.653.400	93,00	54.935.197.486	3.972.553.701.000	96,75
	1.845.281.000	184.528.100.000	7,00	1.845.281.000	184.528.100.000	3,25
	26.361.157.534	2.636.115.753.400	100,00	56.780.478.486	4.157.081.801.000	100,00

Kronologis Penerbitan dan/ atau Pencatatan Efek Lainnya

Chronology of Other Securities Issuance and/or Listing

OBLIGASI

Pada tahun 2019, WSBP menerbitkan efek selain saham berupa Surat Utang Obligasi sebanyak 2 (dua) kali di Bursa Efek Indonesia (BEI). Obligasi pertama yang diterbitkan adalah Obligasi Berkelanjutan I Waskita Beton Precast Tahap I Tahun 2019 yang dilembagakan dalam Akta Perjanjian Perwaliamanatan No. 37 tanggal 15 April 2019 yang dibuat di hadapan Notaris Fathiah Helmi, S.H.

Obligasi kedua yang diterbitkan adalah Obligasi Berkelanjutan I Waskita Beton Precast Tahap II yang dilembagakan dalam Akta Perjanjian Perwaliamanatan No. 47 tanggal 8 Oktober 2019 yang dibuat di hadapan Notaris Jose Dima Satria, S.H.

Informasi Surat Utang Obligasi yang diterbitkan oleh WSBP adalah sebagai berikut:

Tabel Obligasi WSBP

Tahun Year	Obligasi Bond	Total Emisi (Rp Juta) Total Emissions (Rp Million)	Nilai Kupon Coupon Value	Tanggal Jatuh Tempo Due Date	Hasil Pemeringkatan Tahun 2022 2022 Rating Results	Peringkat Rating	Tanggal Pemeringkatan Rating Date
2019	Obligasi Berkelanjutan I Waskita Beton Precast Tahap I Waskita Beton Precast Sustainable Bonds I Phase I	500.000	9,95	5 Juli 2022	Id D	PT Pemeringkat Efek Indonesia	31 Januari 2022 January 31, 2022
2019	Obligasi Berkelanjutan I Waskita Beton Precast Tahap II Waskita Beton Precast Sustainable Bonds I Phase II	1.500.000	9,75	30 Oktober 2022	Id D	PT Pemeringkat Efek Indonesia	31 Januari 2022 January 31, 2022

Seluruh surat utang Obligasi Berkelanjutan I Tahap I dan II Tahun 2019 telah dikonversi berdasarkan Putusan Homologasi menjadi instrumen sebagai berikut:

Tahun Year	Obligasi Bond	Total Emisi (Rp Juta) Total Emissions (Rp Million)	Nilai Kupon Coupon Value	Tanggal Jatuh Tempo Due Date	Hasil Pemeringkatan Tahun 2022 2022 Rating Results	Peringkat Rating	Tanggal Pemeringkatan Rating Date
2022	Obligasi Waskita Beton Precast I Tahun 2022 Waskita Beton Precast Bonds I 2022	80.755,54	2,00	25 September 2028 September 25, 2028	Id B	PT Pemeringkat Efek Indonesia	10 September 2025 September 10, 2025

BONDS

In 2019, WSBP issued securities other than shares in the form of Bonds 2 (two) times on the Indonesia Stock Exchange (IDX). The first bonds issued was Waskita Beton Precast Sustainable Bonds Phase I 2019, which was institutionalized in Deed of Trusteeship Agreement No. 37 dated April 15, 2019, made before Notary Fathiah Helmi, S.H.

The second bonds issued was Waskita Beton Precast Sustainable Bonds I Phase II, which was institutionalized in the Deed of Trusteeship Agreement No. 47 dated October 8, 2019, made before Notary Jose Dima Satria, S.H.

Information on Bonds issued by WSBP is as follows:

Table of WSBP Bonds

All Sustainable Bonds I Phase I and II debt securities from 2019 has been converted Based on the Homologation Decision into the instruments as follows:

Kronologis Penerbitan dan/ atau Pencatatan Efek Lainnya

Chronology of Other Securities Issuance and/or Listing

Tahun Year	Obligasi Bond	Total Emisi (Rp Juta) Total Emissions (Rp Million)	Nilai Kupon Coupon Value	Tanggal Jatuh Tempo Due Date	Hasil Pemeriksaan Tahun 2022 2022 Rating Results	Peringkat Rating	Tanggal Pemeriksaan Rating Date
2022	Obligasi Waskita Beton Precast II Tahun 2022 Waskita Beton Precast Bonds II 2022	245.850,92	2,00	25 September 2028 September 25, 2028	Id B	PT Pemerikngkat Efek Indonesia	10 September 2025 September 10, 2025
2023	Obligasi Waskita Beton Precast I Tahun 2023 Waskita Beton Precast Mandatory Convertible Bonds I 2023	457.614,73	-	12 Desember 2033 December 12, 2033	Id B	PT Pemerikngkat Efek Indonesia	10 September 2025 September 10, 2025
2023	Obligasi Waskita Beton Precast II Tahun 2023 Waskita Beton Precast Mandatory Convertible Bonds II 2023	1.393.155,19	-	12 Desember 2033 December 12, 2033	Id B	PT Pemerikngkat Efek Indonesia	10 September 2025 September 10, 2025

Timeline Pencatatan Obligasi Waskita Beton Precast I dan II Tahun 2022

Timeline for Listing of Waskita Beton Precast Bonds I and II 2022

Keterangan Information	Tanggal Date
Putusan Homologasi Perjanjian Perdamaian Composition Plan Homologation Decision	28 Juni 2022 June 28, 2022
Putusan Kasasi Perjanjian Perdamaian Composition Plan Cassation Decision	20 September 2022 September 20, 2022
Rapat Umum Pemegang Obligasi (RUPO) Berkelanjutan I Waskita Beton Precast Tahap I dan II Sustainable General Meeting of Bondholders (RUPO) I Waskita Beton Precast Phase I and I	15 Februari 2022 February 15, 2022
Penyampaian Hasil RUPO Berkelanjutan I Waskita Beton Precast Tahap I dan II Submission of the results of Sustainable RUPO I Waskita Beton Precast Phase I and II	17 Februari 2023 February 17, 2023
Penandatanganan Adendum Perjanjian Perwaliamanatan Obligasi Waskita Beton Precast I dan II Tahun 2022 Signing of Addendum to Waskita Beton Precast Bond I and II 2022 Trustee Agreement	9 Maret 2023 March 9, 2023
Penerbitan Hasil Pemerikngkatan Obligasi Waskita Beton Precast I dan II Tahun 2022 Publication of rating results for Waskita Beton Precast Bonds I and II 2022	21 Maret 2023 March 21, 2023
Penerbitan Informasi Tambahan dalam rangka Penerbitan Obligasi Waskita Beton Precast I dan II Tahun 2022 Issuance of Additional Information in the context of the issuance of Waskita Beton Precast Bonds I and II 2022	23 Maret 2023 March 23, 2023
Perubahan Pencatatan efek Obligasi Changes in Recording of Bond Securities	24 Maret 2023 March 24, 2023
Pengumuman Bursa Pencatatan Awal Obligasi Waskita Beton Precast I dan II Tahun 2022 Exchange announcement of initial listing of Waskita Beton Precast Bonds I and II 2022	24 Maret 2023 March 24, 2023
Pencatatan Obligasi Waskita Beton Precast I dan II Tahun 2022 Listing of Waskita Beton Precast Bonds I and II 2022	27 Maret 2023 March 27, 2023

Kronologis Penerbitan dan/ atau Pencatatan Efek Lainnya

Chronology of Other Securities Issuance and/or Listing

Timeline Pencatatan Obligasi Wajib Konversi Waskita Beton Precast I dan II Tahun 2023

Timeline for Listing of Waskita Beton Precast Bonds I and II 2024

Keterangan Information	Tanggal Date
Putusan Homologasi Perjanjian Perdamaian Composition Plan Homologation Decision	28 Juni 2022 June 28, 2022
Putusan Kasasi Perjanjian Perdamaian Composition Plan Cassation Decision	20 September 2022 September 20, 2022
Rapat Umum Pemegang Obligasi (RUPO) Berkelanjutan I Waskita Beton Precast Tahap I dan II Sustainable General Meeting of Bondholders (RUPO) I Waskita Precast Beton Phases I and II	15 Februari 2023 February 15, 2023
Penyampaian Hasil RUPO Berkelanjutan I Waskita Beton Precast Tahap I dan II Submission of the results of Waskita Precast Concrete Phase I and II Sustainable RUPO I	17 Februari 2023 February 17, 2023
Perhitungan Volume Weighted Average Price 45 Hari 45-Day Volume Weighted Average Price Calculation	11 April – 23 Juni 2023 April 11 – June 23, 2023
Keterbukaan Informasi Rencana Penambahan Modal Tanpa Hak Memesan Efek Terlebih Dahulu Disclosure of Information on Capital Increase Plan Without Pre-emptive Right	26 Juni 2023 June 26, 2023
Rapat Umum Pemegang Saham Luar Biasa Extraordinary General Meeting of Shareholders	30 Juni 2023 June 30, 2023
Penerbitan Hasil Pemeringkatan Obligasi Wajib Konversi Waskita Beton Precast I dan II Tahun 2023 Publication of rating results for Waskita Beton Precast Mandatory Convertible Bonds I 2023	7 September 2023 September 7, 2023
Penandatanganan Adendum Perjanjian Perwaliamanatan Obligasi Wajib Konversi Waskita Beton Precast I dan II Tahun 2023 Signing of addendum to Trustee Agreement of Waskita Beton Precast Mandatory Convertible Bonds I 2023	29 November 2023 November 29, 2023
Penerbitan Informasi Tambahan dalam rangka Penerbitan Obligasi Wajib Konversi Waskita Beton Precast I dan II Tahun 2023 Issuance of Additional Information in the context of the issuance of Waskita Beton Precast Mandatory Convertible Bonds I in 2023	4 Desember 2023 December 4, 2023
Pengumuman Bursa Pencatatan Awal Obligasi Wajib Konversi Waskita Beton Precast I dan II Tahun 2023 Announcement of Exchange of initial listing of Waskita Beton Precast Mandatory Convertible Bonds I in 2023	12 Desember 2023 December 12, 2023
Pencatatan Obligasi Wajib Konversi Waskita Beton Precast I dan II Tahun 2023 Listing of Waskita Beton Precast Mandatory Convertible Bonds I in 2023	13 Desember 2023 December 13, 2023

Informasi Entitas Anak, Entitas Asosiasi, Perusahaan *Joint Venture* (JV), dan/atau *Special Purpose Vehicle* (SPV)

Information On Subsidiaries, Associates, Joint Ventures (JVS), and/or Special Purpose Vehicles (SPVS)

Hingga 31 Desember 2025, WSBP tidak memiliki entitas anak, entitas asosiasi, Perusahaan *Joint Venture* (JV), maupun *Special Purpose Vehicle* (SPV).

As of December 31, 2025, WSBP did not have subsidiaries, associates, Joint Ventures (JVs), or Special Purpose Vehicles (SPVs).

Akuntan Publik dan Kantor Akuntan Publik

Public Accounting and Public Accounting Firm

Nama Lembaga/Profesi Name of Institution/Profession	Heliantono & Rekan
Alamat Address	Menara Palma Lt. 10, Unit 2 Jl. HR. Rasuna Said Blok X-2 Kav. 10 Jakarta Selatan 12950 Palma Tower, 10 th Floor, Unit 2 Jl. HR. Rasuna Said Blok X-2 Kav. 10 South Jakarta 12950
Periode Penugasan Assignment Period	2025
Jasa Audit yang Diberikan Audit Services Provided	Jasa Audit atas Laporan Keuangan 31 Desember 2025 Audit Services on the Financial Statements as of December 31, 2025
Biaya Jasa Audit Audit Service Fee	Rp656.880.000
Jasa Non-Audit yang Diberikan Non-Audit Services Provided	-
Biaya Jasa Non-Audit Non-Audit Service Fee	Rp-

Informasi terperinci terkait auditor eksternal telah disampaikan dalam bab Tata Kelola Perusahaan pada pembahasan Auditor Eksternal.

Detailed information on the external auditor has been presented in the Corporate Governance chapter in the discussion of External Auditors.

Lembaga dan/atau Profesi Penunjang Pasar Modal

Capital Market Supporting Institutions and/or Professionals

NOTARIS

NOTARY

Nama Lembaga/Profesi Name of Institution/Profession	Notaris Ashoya Ratam, S.H., M.Kn. Notary Ashoya Ratam, S.H., M.Kn.
Alamat Address	Jl. Suryo No. 54, Kebayoran Baru, Jakarta 12180
Periode Penugasan Assignment Period	10 April 2025 - selesai April 10, 2025 - completed
Jasa yang Diberikan Services Provided	Jasa Notaris Dalam Rangka Rapat Umum Pemegang Saham Tahunan Tahun Buku 2024 PT Waskita Beton Precast Tbk Notary Services for the 2024 Annual General Meeting of Shareholders of PT Waskita Beton Precast Tbk

Nama Lembaga/Profesi Name of Institution/Profession	Notaris Aulia Taufani, S.H. Notary Aulia Taufani, S.H.
Alamat Address	Menara Sudirman, Lt. 18 ABD, Jl. Jend. Sudirman Kav. 60, Jakarta Selatan 12190 Sudirman Tower, 18th Floor, ABD, Jl. Jend. Sudirman Kav. 60, South Jakarta 12190
Periode Penugasan Assignment Period	7 Oktober 2025 - selesai October 7, 2025 - completed
Jasa yang Diberikan Services Provided	Jasa Notaris Dalam Rangka Rapat Umum Pemegang Saham Luar Biasa Tahun 2025 PT Waskita Beton Precast Tbk Notary Services for the 2025 Extraordinary General Meeting of Shareholders of PT Waskita Beton Precast Tbk

Nama Lembaga/Profesi Name of Institution/Profession	Notaris Humberg Lie, S.H., S.E., M.Kn. Notary Public Humberg Lie, S.H., S.E., M.Kn.
Alamat Address	Raya Pluit Selatan 103, Jakarta 14450 South Raya Pluit 103, Jakarta 14450
Periode Penugasan Assignment Period	November 2025 - selesai November 2025 - Completed
Jasa yang Diberikan Services Provided	Jasa Notaris Dalam Rangka Rapat Umum Pemegang Obligasi Tahun 2025 PT Waskita Beton Precast Tbk Notary Services for the 2025 General Meeting of Bondholders of PT Waskita Beton Precast Tbk

KONSULTAN HUKUM

LEGAL CONSULTANT

Nama Lembaga/Profesi Name of Institution/Profession	UMBRA Partnership
Alamat Address	Telkom Landmark Tower, Tower 2 Lt. 49, Jl. Gatot Subroto Kav. 52, Jakarta 12710 Telkom Landmark Tower, Tower 2, 49th Floor, Jl. Gatot Subroto Kav. 52, Jakarta 12710
Periode Penugasan Assignment Period	31 Juli 2025 – 30 Juli 2026 July 31, 2025 – July 30, 2026
Jasa yang Diberikan Services Provided	Jasa Hukum Retainer Retainer Legal Services

BURSA EFEK INDONESIA DAN BIRO ADMINISTRASI EFEK

INDONESIA STOCK EXCHANGE AND SHARE REGISTRAR

Nama Lembaga/Profesi Name of Institution/Profession	PT Bursa Efek Indonesia
Alamat Address	Gedung Bursa Efek Indonesia Tower I, Jl. Jend. Sudirman Kav 52-53, Jakarta Selatan Indonesia Stock Exchange Building Tower I, Jl. Jend Sudirman Kav 52- 53, South Jakarta
Periode Penugasan Assignment Period	2025
Jasa yang Diberikan Services Provided	Biaya Pencatatan Tahunan Saham dan/atau Efek Bersifat Utang dan Sukuk Tahun 2025 Annual Listing Fees for Shares and/or Debt Securities and Sukuk in 2025

Lembaga dan/atau Profesi Penunjang Pasar Modal

Capital Market Supporting Institutions and/or Professionals

Nama Lembaga/Profesi Name of Institution/Profession	PT Bursa Efek Indonesia
Alamat Address	Gedung Bursa Efek Indonesia Tower I, Jl. Jend. Sudirman Kav 52-53, Jakarta Selatan Indonesia Stock Exchange Building Tower I, Jl. Jend Sudirman Kav 52- 53, South Jakarta
Periode Penugasan Assignment Period	2025
Jasa yang Diberikan Services Provided	Biaya Pencatatan Saham Tambahan WSBP dalam rangka PMTHMETD Tahap IV WSBP Additional Share Registration Fees for Phase IV of PMTHMETD

Nama Lembaga/Profesi Name of Institution/Profession	PT Bursa Efek Indonesia
Alamat Address	Gedung Bursa Efek Indonesia Tower I, Jl. Jend. Sudirman Kav 52-53, Jakarta Selatan Indonesia Stock Exchange Building Tower I, Jl. Jend Sudirman Kav 52- 53, South Jakarta
Periode Penugasan Assignment Period	2025
Jasa yang Diberikan Services Provided	Biaya Pencatatan Saham Tambahan WSBP dalam rangka PMTHMETD Tahap V WSBP Additional Share Registration Fees for Phase V of PMTHMETD

Nama Lembaga/Profesi Name of Institution/Profession	PT Datindo Entrycom
Alamat Address	Jl. Hayam Wuruk No. 28, Jakarta Pusat Jl. Hayam Wuruk No. 28, Central Jakarta
Periode Penugasan Assignment Period	September 2025 – Agustus 2026 September 2025 – August 2026
Jasa yang Diberikan Services Provided	Biaya Jasa Administrasi Saham Pasar Sekunder WSBP WSBP Secondary Market Stock Administration Service Fee

Nama Lembaga/Profesi Name of Institution/Profession	PT Datindo Entrycom
Alamat Address	Jl. Hayam Wuruk No. 28, Jakarta Pusat Jl. Hayam Wuruk No. 28, Central Jakarta
Periode Penugasan Assignment Period	April 2025
Jasa yang Diberikan Services Provided	Biaya Penerbitan Saham Baru Hasil Pelaksanaan PMTHMETD Tahap IV Cost of Issuing New Shares from the Implementation of Phase IV of PMTHMETD

Nama Lembaga/Profesi Name of Institution/Profession	PT Datindo Entrycom
Alamat Address	Jl. Hayam Wuruk No. 28, Jakarta Pusat Jl. Hayam Wuruk No. 28, Central Jakarta
Periode Penugasan Assignment Period	Agustus 2025 August 2025
Jasa yang Diberikan Services Provided	Biaya Penerbitan Saham Baru Hasil Pelaksanaan PMTHMETD Tahap V Cost of Issuing New Shares from the Implementation of Phase V of PMTHMETD

Lembaga dan/atau Profesi Penunjang Pasar Modal

Capital Market Supporting Institutions and/or Professionals

Nama Lembaga/Profesi Name of Institution/Profession	PT Datindo Entrycom
Alamat Address	Jl. Hayam Wuruk No. 28, Jakarta Pusat Jl. Hayam Wuruk No. 28, Central Jakarta
Periode Penugasan Assignment Period	Juni 2025 June 2025
Jasa yang Diberikan Services Provided	Biaya Penyelenggaraan RUPS Tahun Buku 2024 Cost of Holding the 2024 GMS

Nama Lembaga/Profesi Name of Institution/Profession	PT Datindo Entrycom
Alamat Address	Jl. Hayam Wuruk No. 28, Jakarta Pusat Jl. Hayam Wuruk No. 28, Central Jakarta
Periode Penugasan Assignment Period	November 2025
Jasa yang Diberikan Services Provided	Biaya Penyelenggaraan RUPS Luar Biasa Tahun 2025 Cost of Holding the 2025 Extraordinary GMS

KUSTODIAN

CUSTODIAN

Nama Lembaga/Profesi Name of Institution/Profession	PT Kustodian Sentral Efek Indonesia
Alamat Address	Gedung Bursa Efek Indonesia Tower I, Jl. Jend. Sudirman Kav 52-53, Jakarta Selatan Indonesia Stock Exchange Building Tower I, Jl. Jend Sudirman Kav 52- 53, South Jakarta
Periode Penugasan Assignment Period	2025
Jasa yang Diberikan Services Provided	Jasa Penyimpanan Efek Obligasi WSBP Tahunan, yaitu: 1. Obligasi Waskita Beton Precast I Tahun 2022; 2. Obligasi Waskita Beton Precast II Tahun 2022; 3. Obligasi Wajib Konversi Waskita Beton Precast I Tahun 2023; 4. Obligasi Wajib Konversi Waskita Beton Precast II Tahun 2023. Annual WSBP Bond Securities Depository Services, namely: 1. Waskita Beton Precast Bond I, 2022; 2. Waskita Beton Precast Bond II, 2022; 3. Waskita Beton Precast Mandatory Convertible Bond I, 2023; 4. Waskita Beton Precast Mandatory Convertible Bond II, 2023.

Lembaga dan/atau Profesi Penunjang Pasar Modal

Capital Market Supporting Institutions and/or Professionals

Nama Lembaga/Profesi Name of Institution/Profession	PT Kustodian Sentral Efek Indonesia
Alamat Address	Gedung Bursa Efek Indonesia Tower I, Jl. Jend. Sudirman Kav 52-53, Jakarta Selatan Indonesia Stock Exchange Building Tower I, Jl. Jend Sudirman Kav 52- 53, South Jakarta
Periode Penugasan Assignment Period	2025
Jasa yang Diberikan Services Provided	Jasa Layanan Website eASY.KSEI dalam rangka Rapat Umum Pemegang Saham Tahun Buku 2024 eASY.KSEI Website Services for the 2024 General Meeting of Shareholders

Nama Lembaga/Profesi Name of Institution/Profession	PT Kustodian Sentral Efek Indonesia
Alamat Address	Gedung Bursa Efek Indonesia Tower I, Jl. Jend. Sudirman Kav 52-53, Jakarta Selatan Indonesia Stock Exchange Building Tower I, Jl. Jend Sudirman Kav 52- 53, South Jakarta
Periode Penugasan Assignment Period	2025
Jasa yang Diberikan Services Provided	Jasa Layanan Website eASY.KSEI dalam rangka Rapat Umum Pemegang Saham Luar Biasa Tahun 2025 / eASY.KSEI Website Services for the 2025 Extraordinary General Meeting of Shareholders

LEMBAGA PEMERINGKAT

RATING AGENCY

Nama Lembaga/Profesi Name of Institution/Profession	PT Pemeringkat Efek Indonesia (PEFINDO)
Alamat Address	Panin Tower Senayan City Lantai 17, Jl. Asia Afrika Lot.19, Jakarta 10270 Panin Tower Senayan City 17th Floor Jl. Asia Afrika Lot.19, Jakarta, 10270
Periode Penugasan Assignment Period	2025
Jasa yang Diberikan Services Provided	Pemeringkatan Rating

Penghargaan dan Sertifikasi

Awards and Certification

PENGHARGAAN 2025

AWARD 2025

Nama Penghargaan Award Name	Penyelenggara Organizer	Tanggal Perolehan Acquisition Date
Penghargaan Program Keselamatan dan Kesehatan Kerja (K3) Periode 1 November 2020 s/d 13 Desember 2024 Precast Plant WSBP Prambon Occupational Safety and Health (OSH) Program Award for the Period of November 1, 2020 to December 13, 2024, WSBP Precast Plant Prambon, Governor of East Java, January 13, 2025	Gubernur Jawa Timur Governor of East Java	13 Januari 2025 January 13, 2025
Penghargaan Kecelakaan Nihil 1 Januari 2021 s.d. 30 November 2024 Precast Plant WSBP Karawang Zero Accident Award from January 1, 2021, to November 30, 2024, WSBP Karawang Precast Plant	Gubernur Jawa Barat Governor of West Java	24 Januari 2025 January 24, 2025
Penghargaan Panitia Pembina Keselamatan dan Kesehatan Kerja (P2K3) Tingkat Provinsi Jawa Barat Tahun 2024 pada Kategori Platinum Precast Plant WSBP Karawang Occupational Safety and Health (OSH) Committee Award at West Java Province Level in Platinum Category for WSBP Karawang Precast Plant	Gubernur Jawa Barat Governor of West Java	24 Januari 2025 January 24, 2025
Penghargaan P2K3 Tahun 2024 Plant Subang OHS Committee Award for 2024 Subang Plant	Gubernur Jawa Barat Governor of West Java	24 Januari 2025 January 24, 2025
Social Responsibility Communications of the Year 2025	PR Indonesia Awards (PRIA) 2025	27 Februari 2025 February 27, 2025
Gold Winner pada kategori Program Komunikasi Social Responsibility Gold Winner in Social Responsibility Communication Program Category	PR Indonesia Awards (PRIA) 2025	27 Februari 2025 February 27, 2025
Silver Winner pada kategori Departemen PR di tingkat Anak Usaha BUMN Silver Winner in Public Relations Department Category at the State-Owned Enterprise Subsidiary Level	PR Indonesia Awards (PRIA) 2025	27 Februari 2025 February 27, 2025
Juara 3 Kategori Transformasi Digital Perusahaan Terbaik Third Place in the Best Corporate Digital Transformation Category	14 th Anugerah BUMN 2025 oleh BUMN Track 14 th Anugerah BUMN 2025 by BUMN Track	23 Maret 2025 March 23, 2025
Juara 3 Kategori ESG Perusahaan Terbaik Third Place in the Best ESG Company Category	14 th Anugerah BUMN 2025 oleh BUMN Track 14 th Anugerah BUMN 2025 by BUMN Track	23 Maret 2025 March 23, 2025
Penghargaan Panitia Pembina Keselamatan dan Kesehatan Kerja (P2K3) Precast Plant WSBP Bojonegara Occupational Health and Safety (OHS) Program Award for WSBP Bojonegara Precast Plant	Gubernur Banten Governor of Banten	23 April 2025 April 23, 2025
Penghargaan Nihil Kecelakaan Kerja (Zero Accident) Precast Plant WSBP Bojonegara Zero Accident Award for WSBP Bojonegara Precast Plant	Gubernur Banten Governor of Banten	23 April 2025 April 23, 2025
The Best Corporate Emission Reduction Transparency Awards 2025 Kategori Public Company with Diamond Achievement in Emission Transparency The Best Corporate Emission Reduction Transparency Awards 2025 Category Public Company with Green Achievement in Emission Reduction	Investor Trust The Best Corporate Emission Reduction Transparency Awards 2025	30 April 2025 April 30, 2025
The Best Corporate Emission Reduction Transparency Awards 2025 Kategori Public Company with Green Achievement in Emission Reduction The Best Corporate Emission Reduction Transparency Awards 2025 Category Public Company with Green Achievement in Emission Reduction	Investor Trust The Best Corporate Emission Reduction Transparency Awards 2025	30 April 2025 April 30, 2025
Penghargaan WSO Indonesia Safety Culture Award (WISCA) 2025 - 4 Star (Gold) WSO Indonesia Safety Culture Award (WISCA) 2025 – 4 Star (Gold)	World Safety Organization (WSO) Indonesia	9 Mei 2025 May 9, 2025
Penghargaan Parade Kebaya Nusantara Juara Terserasi Dalam Rangka Hari Kebaya Nasional Nusantara Kebaya Parade Award: Most Harmonious Champion In Commemoration of National Kebaya Day	Perempuan Indonesia Maju Sumsel (PIM Sumsel)	20 Juli 2025 July 20, 2025

Penghargaan dan Sertifikasi

Awards and Certification

Nama Penghargaan Award Name	Penyelenggara Organizer	Tanggal Perolehan Acquisition Date
Penghargaan Parade Kebaya Nusantara Juara Tervariasi Dalam Rangka Hari Kebaya Nasional Nusantara Kebaya Parade Award: Most Varied Champion in Commemoration of National Kebaya Day	Perempuan Indonesia Maju Sumsel (PIM Sumsel)	20 Juli 2025 July 20, 2025
Piagam Penghargaan Industri Hijau Tahun 2025 - Upaya Transformasi Industri Hijau Precast Plant WSBP Karawang Green Industry Award Charter 2025 – Green Industry Transformation Effort – WSBP Karawang Precast Plant	Kementerian Perindustrian Republik Indonesia Ministry of Industry of Republic of Indonesia	19 Agustus 2025 August 19, 2025
Piagam Penghargaan Industri Hijau Tahun 2025 - Upaya Transformasi Industri Hijau Precast Plant WSBP Subang Green Industry Award Charter 2025 – Green Industry Transformation Effort – WSBP Subang Precast Plant	Kementerian Perindustrian Republik Indonesia Ministry of Industry of Republic of Indonesia	19 Agustus 2025 August 19, 2025
Piagam Penghargaan Industri Hijau Tahun 2025 - Upaya Transformasi Industri Hijau Precast Plant WSBP Prambon Green Industry Award Charter 2025 – Green Industry Transformation Effort – WSBP Prambon Precast Plant	Kementerian Perindustrian Republik Indonesia Ministry of Industry of Republic of Indonesia	19 Agustus 2025 August 19, 2025
Piagam Penghargaan Industri Hijau Tahun 2025 - Upaya Transformasi Industri Hijau Precast Plant WSBP Gasing Green Industry Award Charter 2025 – Green Industry Transformation Effort – WSBP Gasing Precast Plant	Kementerian Perindustrian Republik Indonesia Ministry of Industry of Republic of Indonesia	19 Agustus 2025 August 19, 2025
TOP GRC Awards 2025 #Star 5	Top Business	10 September 2025 September 10, 2025
The Most Committed GRC Leader 2025	Top Business	10 September 2025 September 10, 2025
Indonesia Safety Excellence Award (ISEA) 2025 Bintang 4 Kategori The Best Safety Management, The Best Safety Solution, dan Excellence Company for Safety Management Fast Learning Indonesia Safety Excellence Award (ISEA) 2025: 4 Stars in the Categories: The Best Safety Management, The Best Safety Solution, and Excellence Company for Safety Management Fast Learning	First Indonesia Magazine - OSH Asia's Summit 2025	15 September 2025 September 15, 2025
Indonesia Safety Excellence Award (ISEA) 2025 kategori The Best Leadership on OSH Culture Indonesia Safety Excellence Award (ISEA) 2025 – Category: The Best Leadership in OSH Culture	First Indonesia Magazine - OSH Asia's Summit 2025	15 September 2025 September 15, 2025
SWA Corporate Secretary Champion 2025	Majalah SWA SWA Magazine	19 September 2025 September 19, 2025
Impactful Public Relations Awards (IMPRA) Sub Category Best Creative PR Campaign	IABC Indonesia Awards 2025	15 November 2025 November 15, 2025
Impactful Public Relations Awards (IMPRA) Sub Category Best Internal Communications Program	IABC Indonesia Awards 2025	15 November 2025 November 15, 2025
Impactful Communications Awards (ICOMMA) Sub Category Best Sustainability Communication	IABC Indonesia Awards 2025	15 November 2025 November 15, 2025
Impactful Communications Awards (ICOMMA) Sub Category Best Diversity, Equity, and Inclusion	IABC Indonesia Awards 2025	15 November 2025 November 15, 2025
Penghargaan kategori Program Pencegahan dan Penanggulangan HIV & AIDS di Tempat Kerja (PLATINUM) Batching Plant WSBP IKN Sepaku Award in the Category of Workplace HIV & AIDS Prevention and Mitigation Program (PLATINUM) Batching Plant WSBP IKN Sepaku	Gubernur Kalimantan Timur Dan Dirjen Pembinaan Pengawasan Ketenagakerjaan Governor of East Kalimantan and Director General of Manpower Supervision	17 November 2025 November 17, 2025

Penghargaan dan Sertifikasi

Awards and Certification

Nama Penghargaan Award Name	Penyelenggara Organizer	Tanggal Perolehan Acquisition Date
Penghargaan Kategori Kecelakaan Nihil (Zero Accident) Tahun 2024 Batching Plant WSBP IKN Sepaku Award in the Zero Accident Category 2024 Batching Plant WSBP IKN Sepaku	Gubernur Kalimantan Timur Dan Dirjen Pembinaan Pengawasan Ketenagakerjaan Governor of East Kalimantan and Director General of Manpower Supervision	17 November 2025 November 17, 2025
SUTAMI AWARDS sebagai Penyedia Jasa Terbaik dalam kategori Peningkatan Penggunaan Produk Dalam Negeri SUTAMI AWARDS for Best Service Provider in the category of Increasing the Use of Domestic Products	Kementerian Pekerjaan Umum RI Ministry of Public Works of Republic of Indonesia	2 Desember 2025 December 2, 2025
Piagam Platinum kategori Transformation Brand and Marketing in Digital Era Best Crisis & Reputation Management Platinum Award for Transformation Brand and Marketing in the Digital Era, Best Crisis & Reputation Management	BUMN Branding & Marketing Award 2025	6 Desember 2025 December 6, 2025
SIG Partner Excellence Award 2025 - Rising Stars Award (Best Growth) SIG Partner Excellence Award 2025 - Rising Stars Award (Best Growth)	SIG Awards	15 Desember 2025 December 15, 2025

SERTIFIKASI YANG BERLAKU

VALID CERTIFICATION

Sertifikasi Certification	Tanggal Perolehan Acquisition Date	Penyelenggara Organizer	Masa Berlaku Validity Period
Sistem Manajemen Kesehatan dan Keselamatan Kerja Precast Plant WSBP Sadang Occupational Health and Safety Management System of Precast Plant WSBP Sadang	13 Mei 2022 May 13, 2022	Kementerian Ketenagakerjaan RI Ministry of Manpower of the Republic of Indonesia	13 Mei 2025 May 13, 2025
ISO 19650:2018-01 & ISO 19650:2018-02 terkait Sistem Manajemen Building Information Modelling (BIM) ISO 19650:2018-01 & ISO 19650:2018-02 regarding Building Information Modelling (BIM) Management System	1 Desember 2025* December 1, 2025*	PT CBQA Global Indonesia	9 Januari 2026 January 9, 2026
ISO 27001:2022 terkait Sistem Manajemen Keamanan Informasi (SMKI) ISO 27001:2022 regarding Information Security Management System (ISMS)	1 Desember 2025* December 1, 2025*	PT CBQA Global Indonesia	3 Februari 2026 February 3, 2026
ISO 37001:2016 Sistem Manajemen Anti Penyuapan (SMAP) ISO 37001:2016 regarding Anti Bribery Management System (ABMS)	25 September 2023 September 25, 2023	Sucofindo	24 September 2026 September 24, 2026
ISO 14001:2015 terkait Sistem Manajemen Lingkungan (EMS) UKAS ISO 14001:2015 regarding UKAS Environmental Management System (EMS)	11 Maret 2024 March 11, 2024	PT SGS Indonesia	24 Januari 2027 January 24, 2027
ISO 45001:2018 terkait Sistem Manajemen Kesehatan dan Keselamatan Kerja (SMK3) UKAS ISO 45001:2018 regarding UKAS Occupational Health and Safety Management System (OH&SHS)	31 Desember 2025 December 31, 2025	PT SGS Indonesia	18 Januari 2027 January 18, 2027
ISO 9001:2015 terkait Sistem Manajemen Mutu (SMM) UKAS ISO 9001:2015 regarding UKAS Quality Management System (QMS)	14 Maret 2024 March 14, 2024	PT SGS Indonesia	8 Maret 2027 March 8, 2027
ISO 9001:2015 terkait Sistem Manajemen Mutu (SMM) KAN ISO 9001:2015 regarding KAN Quality Management System (QMS)	15 Maret 2024 March 15, 2024	PT SGS Indonesia	8 Maret 2027 March 8, 2027
Sistem Manajemen Kesehatan dan Keselamatan Kerja PT Waskita Beton Precast Tbk (Kantor Pusat) PT Waskita Beton Precast Tbk Head Office Occupational Health and Safety Management System	6 Agustus 2024 August 6, 2024	Kementerian Ketenagakerjaan RI Ministry of Manpower of the Republic of Indonesia	6 Agustus 2027 August 6, 2027

Penghargaan dan Sertifikasi

Awards and Certification

Sertifikasi Certification	Tanggal Perolehan Acquisition Date	Penyelenggara Organizer	Masa Berlaku Validity Period
Sistem Manajemen Kesehatan dan Keselamatan Kerja Precast Plant WSBP Prambon Occupational Health and Safety Management System of Precast Plant WSBP Prambon	6 Agustus 2024 August 6, 2024	Kementerian Ketenagakerjaan RI Ministry of Manpower of the Republic of Indonesia	6 Agustus 2027 August 6, 2027
Sistem Manajemen Kesehatan dan Keselamatan Kerja Precast Plant WSBP Karawang Occupational Health and Safety Management System of Precast Plant WSBP Karawang	6 Agustus 2024 August 6, 2024	Kementerian Ketenagakerjaan RI Ministry of Manpower of the Republic of Indonesia	6 Agustus 2027 August 6, 2027
Sistem Manajemen Kesehatan dan Keselamatan Kerja Precast Plant WSBP Subang Occupational Health and Safety Management System of Precast Plant WSBP Subang	6 Agustus 2024 August 6, 2024	Kementerian Ketenagakerjaan RI Ministry of Manpower of the Republic of Indonesia	6 Agustus 2027 August 6, 2027
Sertifikasi Bantalan Beton (Ballasted) Lebar Jalan Rel 1067MM Beban Gandar 18 Ton Produksi PT Waskita Beton Precast Tbk Menggunakan Sistem Penambat Produksi PT Pindad (Persero) Certification of Ballasted Concrete Bearing 1067MM Railway Width 18 Ton Axle Load Production of PT Waskita Beton Precast Tbk Using PT Pindad (Persero) Production Fastening System	28 Desember 2021 December 28, 2021	Kementerian Perhubungan Direktorat Jenderal Perkeretaapian Ministry of Transportation Directorate General of Railways	28 Desember 2026 December 28, 2026
Sertifikasi Bantalan Beton (Ballasted) Lebar Jalan Rel 1435MM Beban Gandar 25 Ton Produksi PT Waskita Beton Precast Tbk Menggunakan Sistem Penambat Produksi PT Pindad (Persero) Certification of Ballasted Concrete Bearing 1435MM Railway Width 25 Ton Axle Load Production of PT Waskita Beton Precast Tbk Using PT Pindad (Persero) Production Fastening System	28 Desember 2021 December 28, 2021	Kementerian Perhubungan Direktorat Jenderal Perkeretaapian Ministry of Transportation Directorate General of Railways	28 Desember 2026 December 28, 2026
Sertifikasi Hak Paten Sistem Perkerasan Kaku Panel Beton Bertulang Menerus Pracetak Praktekan Tanpa Lekatan dengan Sambungan Pasak Kunci Berlilitan Kawat Spiral untuk Konstruksi Jalan (Sistem SPRigWP) Patent Certification of Rigid Pavement System of Precast Practically Seamless Continuous Reinforced Concrete Panels with Spiral Wire Enwrapped Lock Peg Joints for Road Construction (SPRigWP System)	23 Desember 2021 December 23, 2021	Kementerian Hukum dan Hak Asasi Manusia Ministry of Law and Human Rights	11 April 2039 April 11, 2039
Sertifikasi Hak Paten Sistem Peningkatan Kekakuan Balok Beton Girder Patent Certification for Stiffness Increasing System of Concrete Girder Beam	25 Agustus 2022 August 25, 2022	Kementerian Hukum dan Hak Asasi Manusia Ministry of Law and Human Rights	25 Agustus 2022 August 25, 2022
Green Label Indonesia for Waskita Beton Precast Readymix Concrete	24 Juni 2025 June 24, 2025	Green Product Council Indonesia	24 Juni 2026 June 24, 2026

* Sertifikat diterbitkan pada saat Laporan Tahunan disusun (2026)

*The certificate was issued at the time the Annual Report was prepared (2026)

Informasi Situs Web Perusahaan

Information on Company Website



WSBP memiliki situs web resmi yang menyajikan informasi secara komunikatif dan ter-*update* mengenai WSBP dengan alamat www.waskitaprecast.co.id. Situs web ini merupakan portal resmi WSBP yang dapat diakses secara terbuka, kapan saja, dan di mana saja, dengan mudah dan sederhana, dengan tujuan memberikan informasi yang komprehensif, akurat dan aktual tentang WSBP kepada khalayak luas. Situs web resmi WSBP yang disajikan dengan dua bahasa, yaitu bahasa Indonesia dan bahasa Inggris.

Berdasarkan Peraturan Otoritas Jasa Keuangan (POJK) No. 8/POJK.4/2015 tentang Situs Web Emiten atau Perusahaan Publik yang telah ditetapkan pada tanggal 25 Juni 2015, memuat informasi mengenai:

1. Informasi Umum Emiten atau Perusahaan Publik.
2. Informasi bagi Pemodal atau Investor.
3. Informasi Tata Kelola Perusahaan.
4. Informasi Tanggung Jawab Sosial Perusahaan.

WSBP has an official website that provides communicative and updated information about WSBP at www.waskitaprecast.co.id. This website is WSBP official portal, which can be accessed openly, anytime and anywhere, easily and simply, to provide comprehensive, accurate and up-to-date information about WSBP to a wider audience. WSBP official website, which is presented in two languages, Bahasa Indonesia and English.

According to Financial Services Authority Regulation (POJK) No. 8/POJK.4/2015 concerning Issuer or Public Company Websites, stipulated on June 25, 2015, it contains information such as:

1. General Information of Issuers or Public Companies.
2. Information for Capital Owners or Investors.
3. Corporate Governance Information.
4. Corporate Social Responsibility Information.

Informasi Website Perusahaan

Information on Company Website

Tabel Informasi Situs Web WSBP

Table of Information on WSBP Website

Uraian Description	Ketersediaan Availability	Keterangan Information
Informasi pemegang saham sampai dengan pemilik akhir individu Information on Shareholders up to individual ultimate owners	✓	https://investor.waskitaprecast.co.id/shareholders.html
Isi Kode Etik Contents of Code of Conduct	✓	https://waskitaprecast.co.id/wp-content/uploads/2024/11/WSBP-Pedoman-Etika-dan-Perilaku-COC-2024.pdf
Informasi Rapat Umum Pemegang Saham (RUPS) paling kurang meliputi bahan mata acara yang dibahas dalam RUPS, ringkasan risalah RUPS, dan informasi tanggal penting yaitu tanggal pengumuman RUPS, tanggal pemanggilan RUPS, tanggal RUPS, tanggal ringkasan risalah RUPS diumumkan Information on General Meeting of Shareholders (GMS) at least includes agenda items discussed at the GMS, summary of the minutes of GMS, and information on important dates, namely the date of GMS announcement, the date of GMS summons, the date of GMS, the date of GMS summary of minutes was announced	✓	https://investor.waskitaprecast.co.id/gms.html
Laporan Keuangan Tahunan (5 tahun terakhir) Annual Financial Statements (last 5 years)	✓	https://investor.waskitaprecast.co.id/financial_reports.html
Profil Dewan Komisaris dan Direksi Profiles of Board of Commissioners and Board of Directors	✓	https://waskitaprecast.co.id/manajemen/
Piagam/Charter Dewan Komisaris, Direksi, Komite-komite, dan Unit Audit Internal Charter of Board of Commissioners, Board of Directors, Committees, and Internal Audit Unit	✓	https://waskitaprecast.co.id/praktik-tatakelola/

✓ = tersedia pada situs web Perusahaan

✗ = belum tersedia pada situs web Perusahaan

✓ = available on the Company's website

✗ = not yet available on the Company's website

Secara berkala, WSBP senantiasa memperbarui informasi pada situs web. Langkah ini dilakukan sebagai upaya untuk memberikan informasi *ter-update* bagi segenap pemangku kepentingan maupun masyarakat umum. Selain situs web, WSBP juga menyediakan akses informasi melalui media sosial seperti:

WSBP regularly updates information presented on its website to provide the most up-to-date information to all stakeholders and the general public. In addition to the website, WSBP also provides access to information through social media platforms such as:



-  @waskita_precast
-  @waskita_precast
-  @waskita_precast
-  PT Waskita Beton Precast Tbk
-  PT Waskita Beton Precast Tbk
-  @WSBP





04

Tinjauan Unit Pendukung Bisnis

Overview on Business Supports

Perusahaan berkomitmen melakukan upaya regenerasi SDM untuk mendapatkan Human Capital yang berpotensi dan unggul dalam rangka menjaga keberlangsungan usaha.

The Company is committed to Human Capital regeneration efforts to secure high-potential and exceptional talent for maintaining business continuity.





Sumber Daya Manusia

Human Capital

PENGELOLAAN HUMAN CAPITAL

FILOSOFI PENGELOLAAN DAN PENGEMBANGAN HUMAN CAPITAL

WSBP percaya bahwa Human Capital (HC) merupakan aspek penting yang berperan strategis dalam mewujudkan visi dan misi Perusahaan. Dengan keyakinan kuat, WSBP melakukan pengelolaan dan pengembangan terhadap Human Capital (HC) secara tepat, sistematis, dan berkesinambungan. Dalam implementasinya, WSBP melakukan inovasi dalam mengembangkan kapabilitas dan kompetensi pegawai melalui program pengembangan diri. WSBP berharap melalui tata kelola HC yang baik akan menciptakan kualitas terhadap Human Capital dan mewujudkan keberlanjutan Perusahaan.

HUMAN CAPITAL MANAGEMENT

HUMAN CAPITAL MANAGEMENT AND DEVELOPMENT PHILOSOPHY

WSBP believes that Human Capital (HC) is a crucial aspect that plays a strategic role in realizing the Company's vision and mission. With this strong belief, WSBP manages and develops Human Capital (HC) appropriately, systematically, and sustainably. In practice, WSBP innovates in developing employee capabilities and competencies through self-development programs. WSBP hopes that through good HC (Human Capital) governance, it will create quality in Human Capital and realize the sustainability of the Company.

Sumber Daya Manusia Human Capital

WSBP telah menetapkan perkiraan perkembangan bisnis dalam jangka pendek, menengah, dan panjang yang dituangkan dalam pertumbuhan WSBP sebesar 15-20%. Selanjutnya dapat ditentukan mengenai pemenuhan kebutuhan tenaga kerja pada Unit Kerja, Unit Bisnis, Unit Operasional hingga Unit Area Penjualan. Langkah ini dilakukan untuk menghadirkan Human Capital yang unggul, andal, loyal dan kompeten.

DIVISI HUMAN CAPITAL MANAGEMENT

Tata kelola Human Capital dilakukan oleh Divisi Human Capital Management. Divisi Human Capital Management memiliki peran strategis dalam membentuk, mengembangkan dan mempertahankan talenta unggul yang menjadi kekuatan utama WSBP.

Divisi Human Capital Management mempunyai fungsi utama dalam pengembangan dan pengkajian konsep manajemen mutakhir, budaya Perusahaan, pengelolaan sistem remunerasi dan hubungan industrial, perencanaan strategis dan kebutuhan Human Capital, pengembangan pegawai, serta mengelola sistem informasi Human Capital.

WSBP telah menyusun rencana untuk mengoptimalkan kinerja Human Capital melalui program sebagai berikut:

1. Promosi Jabatan Non Struktural Non Keahlian.
2. Aplikasi *Monitoring* Kontrak Pegawai dan *E-sign* Perjanjian Kerja.
3. *Talent Retention Program*.
4. Penyusunan Kamus Kompetensi dan Evaluasi Kompetensi.
5. Penggunaan aplikasi WEST untuk mengintegrasikan informasi yang berkaitan dengan data kepegawaian.
6. Sentralisasi *Outsourcing* (OS) untuk pengelolaan tenaga kerja yang lebih terkontrol.
7. Aplikasi HC-Desk sebagai digitalisasi proses performance management pada Perencanaan (IPP) dan Monitoring KPI (IPT).
8. Program Waskita Raih Sehat (WARAS) 2025.

WSBP has established short-, medium-, and long-term business development estimates, which are reflected in WSBP's growth of 15-20%. Furthermore, workforce needs at the Work Unit, Business Unit, Operational Unit, and Sales Area Unit can be determined. This initiative is taken to create superior, reliable, loyal, and competent Human Capital.

HUMAN CAPITAL MANAGEMENT DIVISION

Human Capital governance is carried out by Human Capital Management Division. The Human Capital Management Division plays a strategic role in shaping, developing, and retaining superior talent, which is WSBP's core strength.

The Human Capital Management Division has a primary function in the development and assessment of advanced management concepts, corporate culture, manage remuneration systems and industrial relations, strategic planning and Human Capital needs, employee development, and manage the Human Capital information system.

WSBP has developed a plan to optimize Human Capital performance through the following programs:

1. Promotion of Non-Structural and Non-Skilled Positions.
2. Employee Contract Monitoring Application and E-signing of Employment Agreements.
3. Talent Retention Program.
4. Competency Dictionary Development and Competency Evaluation.
5. Use of the WEST application to integrate information related to employee data.
6. Outsourcing Centralization (OS) for more controlled workforce management.
7. The HC-Desk application digitizes the performance management process for Planning (IPP) and KPI Monitoring (IPT).
8. 2025 Waskita Raih Sehat (WARAS) Program.

Sumber Daya Manusia

Human Capital

TARGET DAN RENCANA DIVISI HUMAN CAPITAL MANAGEMENT

Berdasarkan Rencana Kerja dan Anggaran Perusahaan (RKAP) tahun 2025, Divisi Human Capital Management telah menyusun target dan rencana pengelolaan Human Capital WSBP meliputi:

Tabel Target dan Rencana Divisi Human Capital Management Tahun 2025

Uraian Description	Target 2025 2025 Target	Realisasi Realization	Pencapaian Target Achievement
Pengembangan aplikasi WEST bagi seluruh Pegawai Outsourcing (OS) WEST application development for all Outsourcing Employees (OS)	Pendaftaran pada aplikasi WEST bagi pegawai outsourcing di seluruh unit. Registration on the WEST application for outsourcing employees in all units.	Telah terdaftar seluruh pegawai outsourcing di seluruh unit sebanyak 516 pegawai. All 516 outsourced employees in all units have been registered.	100%
Dashboard Individual Report Individual Report Dashboard	Memberikan laporan terkait kinerja dan pengembangan individual setiap pegawai WSBP di tahun 2025. Provide reports on the performance and individual development of each WSBP employee in 2025.	Telah dilaksanakan pelaporan <i>individual report</i> pegawai terkait kinerja dan pengembangan individual setiap pegawai WSBP ke email masing-masing pegawai. Individual employee reports regarding the performance and individual development of each WSBP employee have been sent to each employee's email.	100%
Program Waskita Raih Sehat (WARAS) 2025 2025 Waskita Raih Sehat (WARAS) Program 2025	- Memberikan penghargaan kepada Pegawai yang telah menunjukkan komitmen tinggi dalam menerapkan gaya hidup sehat secara konsisten. Reward employees who have demonstrated a strong commitment to consistently implementing a healthy lifestyle. - Meningkatkan motivasi Pegawai untuk menjaga kesehatan fisik dan mental sebagai bagian dari budaya kerja WSBP. Increase employee motivation to maintain physical and mental health as part of the WSBP's work culture. - Mendorong terciptanya lingkungan kerja yang sehat, positif, dan saling mendukung. Promote a healthy, positive, and supportive work environment.	- Terpilihnya pegawai terbaik sebagai Pemenang Program WARAS WSBP 2025. Selection of the best employee as the winner of the 2025 WSBP WARAS Program. - Tersampainya penghargaan resmi dari Manajemen WSBP kepada pemenang Program WARAS WSBP 2025. Delivery of the official award from WSBP's Management to the winner of the 2025 WSBP WARAS Program. - Meningkatkan motivasi Pegawai terhadap pentingnya penerapan gaya hidup sehat di lingkungan kerja. Increased employee motivation regarding the importance of adopting a healthy lifestyle in the workplace.	100%

HUMAN CAPITAL MANAGEMENT DIVISION TARGETS AND PLANS

Based on the 2025 Company Work Plan and Budget (RKAP), the Human Capital Management Division has prepared targets and plans for WSBP's Human Capital (HC) Management including:

Table of Targets and Plans of the Human Capital Management Division for 2025

Sumber Daya Manusia

Human Capital

Uraian Description	Target 2025 2025 Target	Realisasi Realization	Pencapaian Target Target Achievement
Aplikasi HC-Desk HC-Desk application	1. Tersedianya aplikasi monitoring kinerja (IPT). Availability of a performance monitoring application (IPT). 2. Digitalisasi form <i>Individual Performance Planning</i> (IPP). Digitization of the Individual Performance Planning (IPP) form.	Aplikasi HC-Desk untuk digitalisasi proses IPP dan IPT sudah berjalan sesuai surat Direksi WSBP No. 406/WBP/DIR/2025 tanggal 15 Juli 2025 perihal Sosialisasi Penggunaan Aplikasi HC-Desk. The HC-Desk application for digitizing the IPP and IPT processes is now operational in accordance with the WSBP's Board of Directors Letter No. 406/WBP/DIR/2025 dated July 15, 2025, concerning the Dissemination of the Use of the HC-Desk Application.	100%

PROGRAM STRATEGIS HUMAN CAPITAL 2025

Divisi Human Capital Management telah menyusun program strategis tahun 2025 berdasarkan rencana jangka pendek dan panjang WSBP. Program strategis yang dilakukan di tahun 2025 adalah sebagai berikut:

1. Penyempurnaan Struktur Organisasi.
2. *Talent Competency Mapping*.

HUMAN CAPITAL MANAGEMENT

Pengelolaan Human Capital WSBP mencakup tahapan/proses perencanaan pegawai, penerapan, perekrutan, pelatihan, pengembangan karier pegawai hingga pelaksanaan program pensiun. Dalam pelaksanaannya dijalankan oleh Divisi Human Capital Management berperan dalam memastikan kesiapan, kesediaan, dan kemampuan Human Capital WSBP terhadap perkembangan bisnis di masa mendatang.

Tahapan tersebut dilakukan sesuai dengan peraturan yang berlaku. Upaya peningkatan juga dilakukan WSBP untuk mengoptimalkan fungsi dan efektivitas tata kelola HC. Upaya ini dilakukan untuk meningkatkan kualitas pelaksanaan tahapan pengelolaan guna mencapai tujuan dan target Perusahaan.

• **Manpower Planning**

Perusahaan melakukan proses penyusunan program *Manpower Planning* mengarahkan kepada kebijakan strategis Perusahaan yang dikaitkan dengan kebutuhan operasional Unit Kerja, Unit Bisnis, Unit Operasional hingga Unit Area Penjualan di setiap tahunnya. *Manpower Planning* dilakukan sebagai proses perencanaan

HUMAN CAPITAL STRATEGIC PROGRAM IN 2025

The Human Capital Management Division developed a strategic program in 2025, based on WSBP's short- and long-term plans. The strategic programs implemented in 2025 are as follows:

1. Organizational Structure Improvement.
2. *Talent Competency Mapping*.

HUMAN CAPITAL MANAGEMENT

WSBP's Human Capital management encompasses the stages/processes of employee planning, implementation, recruitment, training, employee career development, and retirement program implementation. In practice, the Human Capital Management Division plays a role in ensuring the readiness, willingness, and capability of WSBP's Human Capital for future business developments.

These stages are carried out in accordance with applicable regulations. WSBP also put in efforts to optimize the function and effectiveness of HC governance. These efforts aim to improve the quality of management implementation to achieve the Company's goals and targets.

• **Manpower Planning**

The company carries out the process of developing a *Manpower Planning* program directed toward the Company's strategic policies, linked to the operational needs of each Work Unit, Business Unit, Operational Unit, and Sales Area Unit every year. *Manpower Planning* is conducted as a process for planning Human

Sumber Daya Manusia

Human Capital

kebutuhan Human Capital dalam jangka pendek, jangka menengah, dan jangka panjang terkait visi, misi, dan Rencana Jangka Panjang Perusahaan (RJPP).

• Rekrutmen

Perusahaan berkomitmen dalam melakukan upaya regenerasi SDM untuk mendapatkan Human Capital yang berpotensi dan unggul. WSBP senantiasa memastikan agar calon pegawai memiliki kesesuaian dengan nilai-nilai Perusahaan, baik dari kompetensi maupun *attitude*.

Proses rekrutmen dilakukan dengan menjunjung asas keterbukaan, kewajaran, dan kesetaraan untuk memperoleh talenta yang kompeten dan berintegritas. WSBP melakukan pencarian calon pegawai yang memiliki kemampuan serta karakteristik yang sesuai dengan spesifikasi pekerjaan dengan menitikberatkan pada kompetensi melalui kualifikasi dan keahlian tertentu. Kualifikasi tersebut sesuai dengan kebutuhan Unit Kerja, Unit Bisnis, Unit Operasional hingga Unit Area Penjualan serta *Manpower Planning* yang sudah ditetapkan.

Dalam implementasinya, WSBP memiliki 2 (dua) jenis program rekrutmen di antaranya:

1. Rekrutmen Pegawai Tidak Tetap (PTT)

Program rekrutmen Insan WSBP baru yang bertujuan untuk memenuhi kebutuhan pegawai jangka panjang dengan menyeleksi lulusan baru dari universitas/institusi pendidikan lainnya yang memiliki reputasi dan rekam jejak baik di dalam negeri atau di luar negeri, maupun calon kandidat yang sudah memiliki pengalaman bekerja. Proses ini diselenggarakan secara terpusat dan dikoordinasikan oleh Divisi Human Capital Management. Proses rekrutmen melalui Program PTT dilakukan melalui tahap seleksi administrasi, tes psikologis, tes kesehatan, dan wawancara.

2. Outsourcing

Program penerimaan pegawai melewati pihak ketiga untuk memenuhi posisi-posisi pendukung di Unit Kerja, Unit Bisnis, Unit Operasional hingga Unit Area Penjualan Perusahaan.

Capital needs in the short-, medium-, and long-term, in line with the Company's vision, mission, and Long-Term Company Plan.

• Recruitment

The Company is committed to human capital regeneration efforts to attract potential and superior Human Capital. WSBP consistently ensures that prospective employees align with the Company's values, both in terms of competency and attitude.

The recruitment process is conducted by upholding the principles of openness, fairness, and equality to obtain competent and integrated talents. WSBP seeks prospective employees with the skills and characteristics that align with job specifications, emphasizing competency through specific qualifications and expertise. These qualifications align with the needs of the Work Unit, Business Unit, Operational Unit, and Sales Area Unit and the established Manpower Planning.

In practice, WSBP has 2 (two) types of recruitment programs, such as:

1. Non-Permanent Employee Recruitment (PTT)

This new Insan WSBP recruitment program aims to meet long-term employee needs by selecting recent graduates from universities/other educational institutions with good reputations and track records, both domestically and internationally, as well as candidates with existing work experience. This process is centrally organized and coordinated by the Human Capital Management Division. The recruitment process through the PTT Program involves administrative selection, psychological testing, medical tests, and interviews.

2. Outsourcing

This employee recruitment program involves third parties to fill support positions in the Company's Work Unit, Business Unit, Operational Unit, and Sales Area Unit.

Sumber Daya Manusia Human Capital

Di tahun 2025, dalam proses rekrutmen WSBP berhasil mendapatkan sebanyak 4 (empat) pegawai baru. Jumlah tersebut telah disesuaikan dengan kebutuhan dan perkembangan bisnis Perusahaan.

In 2025, WSBP recruited 4 (four) new employees. This number has been adjusted to reflect the Company's needs and business development.

Tabel Program Rekrutmen Pegawai Tahun 2025

Table of Employee Recruitment Program in 2025

Uraian Description	2025			2024		
	Program MT MT Program	PTT/ Outsourcing NPE/ Outsourcing	Jumlah Total	Program MT MT Program	PTT/ Outsourcing NPE/ Outsourcing	Jumlah Total
Berdasarkan Jenis Kelamin By Gender						
Laki-laki Male	-	1	1	-	3	3
Wanita Female	-	3	3	-	3	3
Jumlah Total	-	4	4	-	6	6
Berdasarkan Usia By Age						
<18 tahun <18 years old	-	-	-	-	-	-
18-25 tahun 18-25 years old	-	3	3	-	3	3
26-35 tahun 26-35 years old	-	1	1	-	3	3
>35 tahun >35 years old	-	-	-	-	-	-
Jumlah Total	-	4	4	-	6	6

• Penilaian Kinerja

WSBP mengimplementasikan *Key Performance Indicators* (KPI) pada awal tahun yang telah disepakati antara Insan WSBP dan atasannya. KPI merupakan turunan (*cascading*) yang dimulai dari KPI Perusahaan, KPI Direksi, KPI Kepala Divisi, KPI Departemen dan KPI Pegawai. Hasil penilaian kinerja tersebut akan dijadikan sebagai salah satu aspek dasar dalam menentukan besaran remunerasi yang akan diterima oleh Insan WSBP di tahun berikutnya, jenis pelatihan serta pengembangan yang akan diterima, serta jenjang karier yang akan dilaluinya.

Secara berkala, WSBP melakukan 2 (dua) kali penilaian pada awal dan akhir tahun yang dilengkapi dengan evaluasi secara menyeluruh. Hal ini dilakukan seiring dengan dinamika bisnis yang semakin berkembang dan

• Performance Assessment

WSBP implements Key Performance Indicators (KPIs) at the beginning of the year, agreed upon between Insan WSBP and their superiors. These KPIs are cascaded, starting with the Company's KPIs, the Board of Directors' KPIs, the Vice President's KPIs, the Department's KPIs and the Employee's KPIs. The results of these performance assessments serve as a basis for determining the amount of remuneration Insan WSBP will receive in the following year, the type of training and development they will receive, and their career path.

WSBP conducts 2 (two) periodic assessments, at the beginning and end of the year, complemented by a comprehensive evaluation. This is carried out in line with the increasingly evolving and challenging business

Sumber Daya Manusia

Human Capital

menantang, sehingga WSBP juga harus menyelaraskan kinerjanya dengan perkembangan industri saat ini dalam rangka mempertahankan pertumbuhan yang berkelanjutan.

• Manajemen Karier

Komitmen keberlanjutan tata kelola Human Capital dilakukan melalui sistem manajemen karier yang baik. Langkah ini dilakukan untuk mendukung pengembangan karier setiap Insan WSBP. WSBP melakukan pembinaan sebagai bagian dari evaluasi kinerja dan penilaian kompetensi.

Selain itu, dalam rangka meningkatkan *competitive advantage* Perusahaan, dan seiring perkembangan kondisi ekonomi, bisnis, serta kinerja WSBP secara keseluruhan, Perusahaan melakukan evaluasi terkait manajemen karier yang berlaku di Perusahaan sesuai dengan matriks *Job Grade* yang terlampir pada Surat Keputusan No. 90/SK/WBP/PEN/2025 tanggal 25 Juli 2025 sebagai berikut:

dynamics, requiring WSBP to align its performance with current industry developments to maintain sustainable growth.

• Career Management

The commitment to sustainable Human Capital resource governance is carried out through a well-structured career management system. This initiative is taken to support the career development of every Insan WSBP. WSBP conducts coaching as part of its performance evaluation and competency assessment.

Furthermore, to enhance the Company's competitive advantage and in line with developments in the economy, business conditions, and WSBP's overall performance, the Company conducts an evaluation of its career management practices in accordance with the Job Grade matrix attached to Decree No. 90/SK/WBP/PEN/2025 dated July 25, 2025, as follows:

Tabel Matriks Job Grade

Job Grade Matrix Table

GRADE	JABATAN STRUKTURAL STRUCTURAL POSITION	JABATAN OPERASIONAL OPERATIONAL POSITION		JABATAN FUNGSIONAL FUNCTIONAL POSITION
	KANTOR PUSAT HEAD OFFICE	UNIT AREA PENJUALAN / UNIT OPERASIONAL SALES AREA UNIT/OPERATIONAL UNIT		
22				
21	KEPALA DIVISI VICE PRESIDENT			
20				AUDITOR UTAMA / AHLI UTAMA SENIOR AUDITOR/ SENIOR EXPERT
19	MANAJER MANAGER			
18		MANAJER UNIT AREA PENJUALAN / UNIT OPERASIONAL SALES AREA UNIT/ OPERATIONAL UNIT MANAGER	KEPALA SEKSI / PELAKSANA UTAMA SECTION HEAD / PRIMARY EXECUTOR	AUDITOR MADYA / AHLI MADYA INTERMEDIATE AUDITOR/ INTERMEDIATE EXPERT
17				
16				
15				AUDITOR MUDA / AHLI MUDA JUNIOR AUDITOR/ JUNIOR EXPERT
14			KOORDINATOR / PELAKSANA COORDINATOR/ SUPERINTENDENT/ FOREMAN	
13		STAF UTAMA SENIOR STAFF		
12		STAF MADYA INTERMEDIATE STAFF		
11				
10		STAF MUDA JUNIOR STAFF		
9				

Sumber Daya Manusia Human Capital

• Hubungan Industrial

WSBP senantiasa menciptakan sistem hubungan kerja yang sehat, harmonis, dan konstruktif antara Insan WSBP dan Perusahaan melalui hubungan industrial. Hubungan industrial ini disesuaikan dengan asas saling menghormati guna menciptakan keseimbangan antara pemenuhan hak dan pelaksanaan kewajiban. Dalam hal ini, WSBP memposisikan Insan WSBP sebagai mitra strategis dalam rangka membangun dan memelihara hubungan kerja yang harmonis melalui komunikasi yang teratur dan berkelanjutan. Hubungan harmonis yang telah terjalin selama ini antara WSBP dan Insan WSBP, tercermin dengan tidak pernah terjadinya demonstrasi yang dilakukan oleh para Insan WSBP selama Perusahaan berdiri hingga saat ini.

• Program Pensiun

WSBP memiliki program pensiun bagi pegawai yang telah habis ataupun selesai dari masa kerja. Program ini bertujuan untuk menciptakan kesejahteraan bagi pegawai yang sudah tidak bekerja di WSBP. Program pensiun yang diberikan meliputi:

- Program BPJS Ketenagakerjaan:
 - a. Program Jaminan Hari Tua (JHT).
 - b. Program Jaminan Pensiun (JP).

PROGRAM PENDIDIKAN DAN PENGEMBANGAN KOMPETENSI

WSBP memiliki kebijakan berupa program pendidikan dan pengembangan kompetensi kepada pegawai. Program tersebut bertujuan untuk menciptakan Human Capital yang berkompeten dan unggul guna mewujudkan visi dan misi Perusahaan di masa mendatang. Secara berkala, program pendidikan dan pengembangan kompetensi yang telah diselenggarakan WSBP di sepanjang tahun 2025 adalah sebagai berikut:

• Industrial Relations

WSBP consistently strives to create a healthy, harmonious, and constructive working relationship between Insan WSBP and the Company through industrial relations. This industrial relationship is based on the principle of mutual respect to create a balance between the fulfillment of rights and the fulfillment of obligations. In this regard, WSBP positions Insan WSBP as strategic partners in building and maintaining harmonious working relationships through regular and ongoing communication. The harmonious relationship that has existed between WSBP and Insan WSBP is reflected in the absence of any demonstrations by Insan WSBP since the Company's establishment.

• Pension Program

WSBP has a pension program for employees who have retired or completed their service. This program aims to ensure the welfare of employees who no longer work at WSBP. The pension programs provided include:

- BPJS Ketenagakerjaan (Social Security Administrator for Employment) Program:
 - a. Old Age Security Program (JHT).
 - b. Pension Security Program (JP).

EDUCATION AND COMPETENCY DEVELOPMENT PROGRAM

WSBP has a policy of providing education and competency development programs for employees. This program aims to develop competent and superior Human Capital to achieve the Company's vision and mission in the future. The education and competency development programs WSBP periodically implemented throughout 2025 are as follows:

Sumber Daya Manusia

Human Capital

Tabel Pengembangan Kompetensi Berdasarkan Level Organisasi/Jabatan dan Kesetaraan Periode Tahun 2024-2025

Table of Competency Development By Organizational/ Position Level and Equivalency in 2025

Level Jabatan Position Level	Jenis Pendidikan Type of Education	2025				2024				Persentase Kenaikan/ Penurunan Percentage Increase/ Decrease
		Nama Pendidikan atau Pelatihan Name of Education or Training	Jumlah Peserta Total Participants	Komposisi Peserta Participant Composition		Nama Pendidikan atau Pelatihan Name of Education or Training	Jumlah Peserta Total Participants	Komposisi Peserta Participant Composition		
				Berdasarkan Level Organisasi By Organizational Level	Berdasarkan Jenis Pelatihan By Type of Training			Berdasarkan Level Organisasi By Organizational Level	Berdasarkan Jenis Pelatihan By Type of Training	
Kepala Divisi Vice President	Pelatihan, Sertifikasi Training, Certification	Strategic Leadership Program, Risk Management	15	79%	72%	ELP, Sertifikasi Ahli ELP, Expert Certification	11	60%	70%	136%
Manajer Unit Kerja Work Unit Manager	Pelatihan Training	Emerging Leadership Program, Leader as coach, Talent Digital, Risk Management	40	65%	80%	Leader as Coach, ELP	12	70%	72%	333%
Manajer Unit Produksi Production Unit Manager	Pelatihan Training	Emerging Leadership Program, Leader as coach	10	75%	89%	Leader as Coach, ELP	10	60%	80%	100%
Manajer Area Area Manager	Pelatihan Training	Emerging Leadership Program, Leader as coach, Strategi Marketing, Maintenance Management Emerging Leadership Program, Leader as coach, Marketing Strategy, Maintenance Management	7	80%	87%	Strategi Marketing, ELP	5	100%	80%	140%
Ahli Muda/ Madya/Utama Junior/ Intermediate/ Senior Expert	Pelatihan Training	Emerging Leadership Program, Leader as coach, Talent Digital	80	82%	76%	Leader as Coach	15	60%	50%	533%
Manajer Proyek Project Manager	Pelatihan Training	Emerging Leadership Program, Project Management, Sertifikasi Bidang Konstruksi Emerging Leadership Program, Project Management, Construction Certification	10	68%	64%	Project Management	5	100%	100%	200%
Kepala Seksi Proyek Head of Project Section	Pelatihan Training	Emerging Leadership Program, Project Management, Sertifikasi Bidang Konstruksi Emerging Leadership Program, Project Management, Construction Certification	15	84%	70%	Project Management	5	40%	50%	300%

INVESTASI PENGEMBANGAN HUMAN CAPITAL

Di tahun 2025, WSBP telah merealisasikan anggaran sebesar Rp1,41 miliar yang digunakan untuk pengembangan kompetensi pegawai. Nilai tersebut mengalami penurunan sebesar 45% jika dibandingkan dengan realisasi nilai di tahun 2024 sebesar Rp3,12 miliar. Rincian nilai investasi untuk pengembangan Human Capital Perusahaan di sepanjang tahun 2025 adalah sebagai berikut:

HUMAN CAPITAL DEVELOPMENT INVESTMENT

In 2025, WSBP allocated a budget of Rp1.41 billion for employee competency development. Its decreased by 45% compared to the realized amount in 2024, which was Rp3.12 billion. The details of the Company's Human Capital development investment throughout 2025 are as follows:

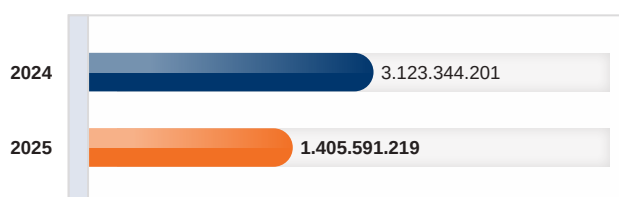
Sumber Daya Manusia

Human Capital

Tabel Investasi Pengembangan Human Capital Tahun 2025

Table of Human Capital Development Investment in 2025

Uraian Description	2025	2024	Perbandingan Realisasi Comparison of Realization	
			Selisih Difference	Persentase (%) Percentage (%)
Pengembangan Kompetensi Competency Development	1.405.591.219	3.123.344.201	(1.717.752.982)	(45%)



RENCANA PENGEMBANGAN HUMAN CAPITAL 2026

Berdasarkan Rencana Jangka Panjang Human Capital, pengembangan Human Capital yang akan di lakukan di tahun 2026 adalah sebagai berikut:

HUMAN CAPITAL DEVELOPMENT PLAN FOR 2026

Based on the Long-Term Human Capital Plan, the Human Capital development initiatives to be implemented in 2026 are as follows:

Tabel Rencana Pengembangan Human Capital Tahun 2026

Table of Human Capital Development Plan for 2026

No	Uraian Description	Rencana Pengembangan Development Plan	Agenda Pelaksanaan Implementation Agenda
1	Leadership Program	Emerging Leadership Program, Leader As Coach, Operation Leadership Program	TW II, IV Q2, Q4
2	Soft Skill Training	Problem Solving & Decision Making, Negotiation Skill, Public Speaking, Time Management, Communication Skill, dll. Problem Solving & Decision Making, Negotiation Skill, Public Speaking, Time Management, Communication Skill, etc.	TW I, II, III & IV Q1, Q2, Q3 & Q4
3	Technical training	SAP Modul, Financial for Non-Financial, Revit Mechanical, Electrical, Plumbing (MEP), Inventory Control, Kontrak Management dll. SAP Module, Financial for Non-Financial, Revit Mechanical, Electrical, Plumbing (MEP), Inventory Control, Contract Management, etc.	TW II, III & IV Q2, Q3 & Q4
4	Learning Management System (LMS) Program	Sosialisasi Internal Internal Dissemination	TW II, IV Q2, Q4
5	Sertifikasi Operasional Operational Certification	SKK bidang konstruksi, CRMO, CRGP, POPA, POPU, PTP, Genset, Damkar kelas D, dll. SKK for construction, CRMO, CRGP, POPA, POPU, PTP, Generator Set, Class D Fire Department, etc.	TW I, II, III & IV Q1, Q2, Q3 & Q4

DEMOGRAFI PEGAWAI

Informasi jumlah pegawai berdasarkan level organisasi, jenjang pendidikan, status kepegawaian, rentang usia, dan jenis kelamin telah disajikan pada bab Profil Perusahaan dengan pembahasan mengenai demografi karyawan dalam Laporan Tahunan ini.

EMPLOYEE DEMOGRAPHICS

Information on the number of employees by organizational level, educational level, employment status, age range, and gender is presented in the Company Profile chapter, along with a discussion of employee demographics in this Annual Report.

Teknologi Informasi (TI)

Information Technology (IT)

PEDOMAN KEBIJAKAN TEKNOLOGI INFORMASI

Perusahaan telah memiliki kebijakan pengelolaan dan pengembangan teknologi informasi untuk dalam mendukung efisiensi operasional dan daya saing. Penerapan kebijakan ini difokuskan untuk meningkatkan kualitas pelayanan, mempercepat proses bisnis serta memastikan keandalan dan keamanan data. WSBP juga telah memiliki *roadmap* tata kelola TI tahun 2022 - 2026 yang diselaraskan dengan tujuan dan perkembangan bisnis Perusahaan.

Pedoman tata kelola TI mengacu pada ketentuan dalam Pedoman Tata Kelola Teknologi Informasi yang disahkan melalui Surat Keputusan Direksi No. 142/SK/WBP/PEN/2025. Pedoman lainnya yang digunakan WSBP dalam implementasi tata kelola TI adalah sebagai berikut:

1. Undang – Undang Nomor 19 Tahun 2016 Tentang Perubahan atas Undang-Undang Nomor 11 Tahun 2008 Tentang Informasi dan Transaksi Elektronik (ITE).
2. Peraturan Kementerian Badan Usaha Milik Negara Nomor PER- 02/MBU/02/2018 Tentang Prinsip Tata Kelola Teknologi Informasi.
3. Peraturan Menteri (Permen) KOMINFO Nomor 20 Tahun 2016 tentang Perlindungan Data Pribadi (PDP).
4. Surat Keputusan Menteri Badan Usaha Milik Negara No. SK-275/MBU/11/2024 tentang Prioritas Penerapan Keamanan Siber di Lingkungan Badan Usaha Milik Negara.
5. Peraturan Presiden Nomor 71 Tahun 2019 tentang Perubahan atas Peraturan Presiden Nomor 82 Tahun 2012 tentang Penyelenggaraan Sistem dan Transaksi Elektronik (PSTE).
6. POJK Nomor 4 Tahun 2021 tentang Penerapan Manajemen Risiko dalam Pengelolaan TI.
7. Referensi utama yang digunakan pada kebijakan Tata Kelola TI ini adalah sebagai berikut:
 - a. COBIT 2019 (ITGOV).
 - b. ITIL V4 (ITSM).
 - c. ISO 27001:2022 (ISMS).
 - d. ISO 20000:2018 (ITSMS).

INFORMATION TECHNOLOGY POLICY GUIDELINES

The Company has a policy for managing and developing information technology to support operational efficiency and competitiveness. The implementation of this policy is focused on improving service quality, accelerating business processes, and ensuring data reliability and security. WSBP has also developed an IT governance roadmap for 2022 - 2026, tailored to the Company's business objectives and development.

The IT governance guidelines refer to the provisions of the Information Technology Governance Guidelines, ratified through Decree of the Board of Directors No. 142/SK/WBP/PEN/2025. Other guidelines used by WSBP in implementing IT governance are as follows:

1. Law No. 19 of 2016 concerning Amendments to Law No. 11 of 2008 concerning Information and Electronic Transactions (ITE).
2. Regulation of the Ministry of State-Owned Enterprises No. PER-02/MBU/02/2018 concerning Information Technology Governance Principles.
3. Regulation of the Minister of Communication and Information Technology (KOMINFO) No. 20 of 2016 concerning Personal Data Protection (PDP).
4. Decree of the Minister of State-Owned Enterprises No. SK-275/MBU/11/2024 concerning Priority Implementation of Cybersecurity in State-Owned Enterprises.
5. Presidential Regulation No. 71 of 2019 concerning Amendments to Presidential Regulation No. 82 of 2012 concerning the Implementation of Electronic Systems and Transactions (PSTE).
6. POJK No. 4 of 2021 concerning the Implementation of Risk Management in IT Management.
7. The primary references used in this IT Governance policy are as follows:
 - a. COBIT 2019 (ITGOV).
 - b. ITIL V4 (ITSM).
 - c. ISO 27001:2022 (ISMS).
 - d. ISO 20000:2018 (ITSMS).

Teknologi Informasi (TI)

Information Technology (IT)

Regulasi dan standar tersebut di atas diadopsi dan diterjemahkan ke dalam Pedoman dan Prosedur sebagai berikut:

1. Pedoman Tata Kelola Perusahaan yang disahkan melalui Surat Keputusan Direksi No. 136.1/SK/WBP/PEN/2024.
2. Pedoman Tata Kelola Teknologi Informasi yang disahkan melalui Surat Keputusan Direksi No. 142/SK/WBP/PEN/2025.
3. Pedoman Business Impact Analysis (BIA) yang disahkan melalui Surat Keputusan Direksi No. 48/SK/WBP/PEN/2025.
4. Pedoman *Disaster Recovery Plan* (DRP) yang disahkan melalui Surat Keputusan Direksi No. 47/SK/WBP/PEN/2025.
5. Prosedur Pengelolaan Operasional TI.
6. Prosedur Pengelolaan Data TI.
7. Prosedur Pengelolaan Strategi TI.
8. Prosedur Pemantauan & Evaluasi TI.
9. Prosedur Pengelolaan Pengembangan Teknologi Informasi.

TATA KELOLA TEKNOLOGI INFORMASI

Tata Kelola Teknologi Informasi (TI) WSBP mencakup penyusunan dan pengawasan manajemen, perencanaan, pengembangan hingga operasional dan keamanan sistem teknologi informasi yang bertujuan untuk:

1. Meningkatkan peran TI terhadap kinerja perusahaan dalam mencapai tujuan dan sasarannya.
2. Menyelaraskan investasi TI dan prioritas bisnis dengan teliti.
3. Mengelola, mengevaluasi, membuat prioritas, mengukur, dan mengamati permintaan penggunaan serta hasil kerja dan memenuhinya, dengan konsisten dan berulang sesuai dengan perilaku yang dapat mengoptimalkan keberhasilan sasaran Perusahaan.
4. Mengelola utilisasi pertanggung jawaban sumber daya dan aset TI.
5. Menjamin penyediaan dan penyelesaian terkait TI sesuai dengan perencanaan, investasi, dan tanggung jawab.
6. Membuat dan menetapkan peraturan berupa pedoman, standar, dan prosedur pelaksanaan TI secara jelas.

The above mentioned regulations and standards have been adopted and translated into the following Guidelines and Procedures, such as:

1. Corporate Governance Guidelines, ratified through the Decree of the Board of Directors No. 136.1/SK/WBP/PEN/2024.
2. Information Technology Governance Guidelines, ratified through the Decree of the Board of Directors No. 142/SK/WBP/PEN/2025.
3. Business Impact Analysis (BIA) Guidelines, ratified through the Decree of the Board of Directors No. 48/SK/WBP/PEN/2025.
4. Disaster Recovery Plan (DRP) Guidelines, ratified through the Decree of the Board of Directors No. 47/SK/WBP/PEN/2025.
5. IT Operational Management Procedures.
6. IT Data Management Procedures.
7. IT Strategy Management Procedures.
8. IT Monitoring & Evaluation Procedures.
9. Information Technology Development Management Procedures.

INFORMATION TECHNOLOGY GOVERNANCE

WSBP's Information Technology Governance (IT) covers the preparation and supervision of management, planning, development, operations, and security of information technology systems, aiming to:

1. Enhance the role of IT in improving the Company's performance in achieving its goals and objectives.
2. Align IT investments and business priorities carefully.
3. Manage, evaluate, prioritize, measure, and monitor IT usage requests and outputs, and fulfill them consistently and repeatedly according to practices that optimize the Company's target success.
4. Manage the utilization, accountability, and assets of IT resources.
5. Ensure IT provision and completion in accordance with planning, investment, and responsibilities.
6. Develop and establish regulations in the form of guidelines, standards, and clear IT implementation procedures.

Teknologi Informasi (TI)

Information Technology (IT)

7. Mengelola risiko dan tantangan yang terkait dengan penggunaan TI secara proaktif.
8. Mengelola dan meningkatkan kinerja unit penanggungjawab TI, memenuhi permohonan, dan mengembangkan kompetensi personil TI.
9. Mengelola dan meningkatkan layanan TI agar sesuai dengan kebutuhan pengguna dan tujuan Perusahaan.

7. Proactively manage risks and challenges related to IT use.
8. Manage and improve the performance of IT-responsible units, fulfill requests, and develop IT personnel competencies.
9. Manage and enhance IT services to meet user needs and the Company's objectives.

Adapun pelaksanaan Tata Kelola Teknologi Informasi dilakukan selaras dengan Rencana Strategis Teknologi Informasi (RSTI) dan juga strategi bisnis yang ditetapkan dalam rencana Perusahaan, dengan fokus utama sebagai berikut:

The implementation of Information Technology Governance is carried out in alignment with the Information Technology Strategic Plan (RSTI) and the business strategies outlined in the Company's plan, with the following primary focuses:

Fokus Utama Pengembangan Teknologi Informasi

Main Focus of Information Technology Development



Strategic Alignment	Tata Kelola Teknologi Informasi dilaksanakan untuk menciptakan keselarasan solusi TI dengan kebutuhan dan tujuan bisnis Perusahaan Information Technology Governance is implemented to ensure that IT solutions align with the Company's business needs and objectives
Value Delivery	Pemanfaatan TI Perusahaan harus menghasilkan nilai (kontribusi) yang optimal dan memenuhi kebutuhan bisnis, serta bersifat fleksibel agar dapat memenuhi kebutuhan bisnis saat ini dan di masa yang akan datang. The Company's use of IT must generate optimal value (contribution) and meet business needs, while also being flexible enough to address both current and future business requirements.
Risk Management	Upaya perlindungan pada aset TI yang mendukung pencapaian tujuan Perusahaan dilakukan melalui penerapan yang transparan dan dikomunikasikan dalam rangka meningkatkan keunggulan kompetitif. Measures to protect IT assets that support the achievement of the Company's objectives are implemented in a transparent and well-communicated manner in order to enhance competitive advantage.
Resource Management	Manajemen sumber daya TI dengan optimalisasi investasi TI, optimalisasi alokasi dan penggunaan sumber daya TI yang mencakup antara lain sumber daya manusia, aplikasi, teknologi, fasilitas dan data. IT resource management through the optimization of IT investments, as well as the optimization of the allocation and use of IT resources, including human resources, applications, technology, facilities, and data.

Teknologi Informasi (TI)

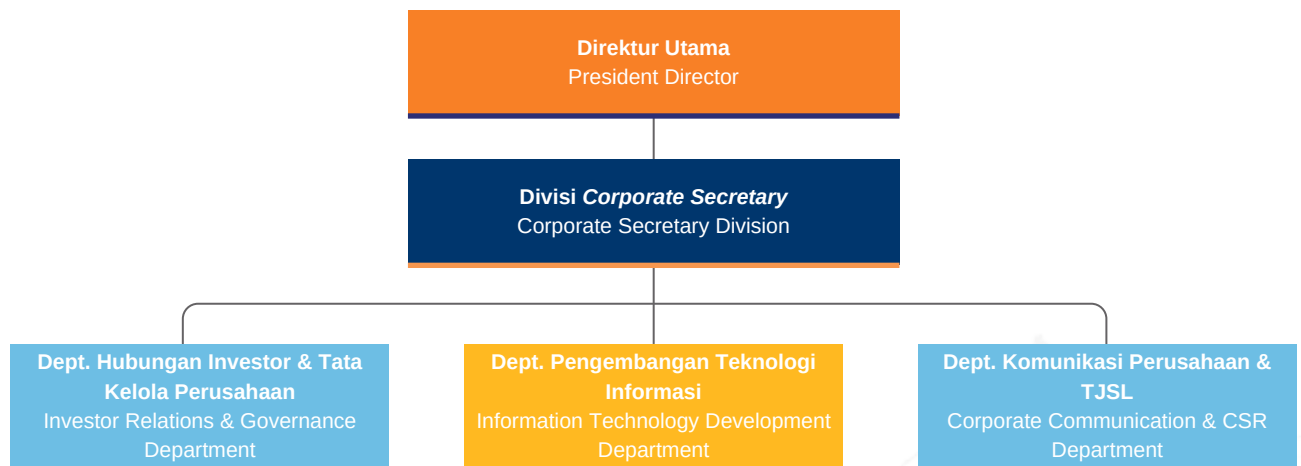
Information Technology (IT)

Performance Measurement	Pengukuran kinerja dengan cara melakukan pengukuran, pemantauan, dan pengendalian atas proyek-proyek TI dan penyelenggaraan layanan TI. Performance measurement through the measurement, monitoring, and control of IT projects and the delivery of IT services.

PIHAK PENGELOLA UNIT TEKNOLOGI INFORMASI

Sistem tata kelola TI WSBP dikelola oleh Divisi Corporate Secretary yang bertugas di bawah wewenang Direktorat Utama. Divisi Corporate Secretary melaksanakan fungsi dan tanggung jawabnya dalam pengembangan dan pengelolaan TI Perusahaan. Struktur tata kelola TI WSBP adalah sebagai berikut:

Struktur Tata Kelola TI



INFORMATION TECHNOLOGY MANAGEMENT UNIT

WSBP's IT governance system is managed by the Corporate Secretary Division, which serves under the authority of the Main Directorate. The Corporate Secretary Division carries out its functions and responsibilities in the development and management of the Company's IT. WSBP's IT governance structure is as follows:

IT Management Structure

KEANGGOTAAN DIVISI CORPORATE SECRETARY

Di tahun 2025, pelaksanaan tata kelola TI dilakukan oleh Insan WSBP yang memiliki kapabilitas di bidang teknologi informasi. Komposisi keanggotaan Divisi Corporate Secretary WSBP adalah sebagai berikut:

Tabel Komposisi Keanggotaan Divisi Teknologi Informasi

No	Jabatan Position	Jumlah Number
1	Kepala Divisi Corporate Secretary Vice President of Corporate Secretary	1
2	Manajer Departemen Pengembangan TI IT Development Department Manager	1
3	Staf Departemen Pengembangan TI IT Development Department Staff	5
Total		7

CORPORATE SECRETARY DIVISION MEMBERSHIP

In 2025, IT governance was carried out by Insan WSBP with expertise in information technology. The membership composition of the WSBP Corporate Secretary Division is as follows:

Table of Information Technology Division Membership Composition

No	Jabatan Position	Jumlah Number
1	Kepala Divisi Corporate Secretary Vice President of Corporate Secretary	1
2	Manajer Departemen Pengembangan TI IT Development Department Manager	1
3	Staf Departemen Pengembangan TI IT Development Department Staff	5
Total		7

Teknologi Informasi (TI)

Information Technology (IT)

RENCANA STRATEGIS TEKNOLOGI INFORMASI

Dalam rangka mendukung terwujudnya Tata Kelola TI yang selaras dengan sasaran perusahaan, WSBP telah menetapkan Rencana Strategis Teknologi Informasi (RSTI) tahun 2022 – 2026 dengan tujuan utama:

1. Menyusun perencanaan strategis IT yang dapat menjadi pedoman dalam pengembangan dan implementasi IT di lingkungan Waskita Beton Precast untuk 5 (lima) tahun ke depan secara berkesinambungan.
2. Menyusun formulasi strategi IT yang berperan sebagai enabler dalam menjalankan bisnis dan meningkatkan keunggulan kompetitif Perusahaan.
3. Menerapkan suatu *framework* dan metodologi yang tepat dan memenuhi kebutuhan Perusahaan.
4. Memberikan arah dan dorongan yang menciptakan keselarasan (*alignment*) antara strategi IT dengan strategi bisnis Perusahaan;
5. Pembuatan perencanaan layanan dan pembangunan infrastruktur IT ke depan.
6. Memberikan pedoman tata kelola IT yang baik dan tepat sesuai kebutuhan bisnis Perusahaan.

Adapun RSTI WSBP tahun 2022 – 2026 mengatur arah tujuan pengembangan dan penerapan TI di perusahaan sebagai berikut:

1. Arsitektur Sistem Informasi yang mencakup prinsip, lanskap sistem informasi, dan fungsi per sistem informasi.
2. Sistem Informasi yang mencakup *shared service* sistem informasi dan matriksnya.
3. Arsitektur Data yang mencakup prinsip, arsitektur data domain & entitas, serta pengaturan *enterprise data warehouse & business intelligence*.
4. Arsitektur Teknologi yang mencakup prinsip, lanskap, strategi pengembangan, target implementasi & pengembangan komponen infrastruktur, serta arsitektur keamanan target.
5. Pengembangan Human Capital TI yang mencakup rencana pengembangan struktur organisasi TI, IT Steering Committee, dan pengembangan kompetensi HC di bidang TI.

INFORMATION TECHNOLOGY STRATEGIC PLAN

To support the implementation of IT governance aligned with the company's objectives, WSBP has established the Information Technology Strategic Plan (ITSP) for 2022–2026 with the following primary objectives:

1. To develop an IT strategic plan that can serve as a guideline for the development and implementation of IT within Waskita Beton Precast for the next 5 (five) years on a sustainable basis.
2. To formulate an IT strategy that acts as an enabler in conducting business and enhancing the Company's competitive advantage.
3. To implement an appropriate framework and methodology that meets the Company's needs.
4. To provide direction and impetus that creates alignment between IT strategy and the Company's business strategy.
5. To develop service planning and future IT infrastructure development.
6. To provide guidelines for good and appropriate IT governance in accordance with the Company's business needs.

The WSBP IT Strategy (RSTI) for 2022–2026 sets the direction and objectives for IT development and implementation within the company as follows:

1. Information System Architecture, which includes principles, the information system landscape, and functions per information system.
2. Information Systems, which include information system shared services and their matrix.
3. Data Architecture, which includes principles, domain & entity data architecture, as well as enterprise data warehouse & business intelligence configurations.
4. Technology Architecture, which covers principles, landscape, development strategies, implementation targets, infrastructure component development, and target security architecture.
5. IT Human Capital Development, which covers plans for developing the IT organizational structure, the IT Steering Committee, and the development of HC competencies in the IT field.

Teknologi Informasi (TI) Information Technology (IT)

SISTEM TEKNOLOGI INFORMASI PERUSAHAAN

WSBP mendorong penerapan sistem teknologi informasi perusahaan yang terintegrasi dengan SAP S/4 Hana sebagai *core system* perusahaan. Sejak tahun 2020, WSBP telah menggunakan SAP sebagai *tools* perencanaan, pemantauan, dan pelaporan seluruh aktifitas bisnis inti perusahaan. Seluruh pos yang tersaji dalam Laporan Keuangan WSBP berasal dari data transaksi yang diolah dalam SAP.

Dalam mendukung penerapan SAP, WSBP juga mengintegrasikan aplikasi pendukung seperti Finance Management Enhancement (manajemen *working capital*), aplikasi e-procurement, asset management, aplikasi pengelolaan peralatan berbasis AMTISS, aplikasi Quality Management dalam operasional. Sistem tersebut berfungsi untuk meningkatkan efisiensi dan akurasi dalam proses audit, administrasi kantor, manajemen keuangan dan pengendalian kualitas produk atau layanan.

WSBP juga telah menerapkan integrasi sistem seperti Web Portal Internal (*Knowledge Management, Document Management System*) dan integrasi *Core Application* dengan *Management System* yang memungkinkan WSBP untuk mengelola informasi secara lebih terpadu dan efisien.

Secara berkala, untuk mengoptimalkan fungsinya sistem tata kelola TI juga ditingkatkan. Melalui penggunaan *Technical & Design Tools* untuk mendukung kemampuan dalam merancang dan mengembangkan produk atau layanan baru. WSBP juga menggunakan *Descriptive Analytic Dashboard* (*Dashboard BIBO* tahap 2) dan *Enterprise Architecture* (Sparx) untuk membantu Perusahaan dalam mengambil keputusan yang lebih tepat melalui analisis data yang bersifat menyeluruh dan visualisasi yang informatif.

Dalam rangka memperkuat hubungan dengan pelanggan melalui penerapan *Customer Relationship Management* (CRM) yang juga berfungsi untuk mengidentifikasi peluang penjualan baru. WSBP memanfaatkan berbagai sistem informasi tersebut untuk meningkatkan produktivitas, efisiensi dan daya saing secara umum.

THE COMPANY'S INFORMATION TECHNOLOGY SYSTEM

WSBP encourages the implementation of an integrated enterprise information technology system with SAP S/4HANA as the Company's core system. Since 2020, WSBP has been using SAP as a tool for planning, monitoring, and reporting on all of the Company's core business activities. All items presented in WSBP's Financial Statements are derived from transaction data processed in SAP.

To support the implementation of SAP, WSBP has also integrated supporting applications such as Finance Management Enhancement (working capital management), e-procurement, asset management, AMTISS-based equipment management, and Quality Management applications into its operations. These systems serve to improve efficiency and accuracy in audit processes, office administration, financial management, and product or service quality control.

WSBP has also implemented system integrations such as an Internal Web Portal (*Knowledge Management, Document Management System*) and *Core Application* integration with the *Management System*, enabling WSBP to manage information in a more integrated and efficient manner.

To optimize its function, the IT governance system is also periodically enhanced. This is achieved through the use of *Technical & Design Tools* to support the ability to design and develop new products and services. WSBP also utilizes *Descriptive Analytic Dashboards* (*BIBO Dashboard* phase 2) and *Enterprise Architecture* (Sparx) to assist the Company in making more informed decisions through comprehensive data analysis and informative visualizations.

To strengthen customer relationships, the implementation of *Customer Relationship Management* (CRM) also functions to identify new sales opportunities. WSBP utilizes these various information systems to improve productivity, efficiency, and overall competitiveness.

Teknologi Informasi (TI)

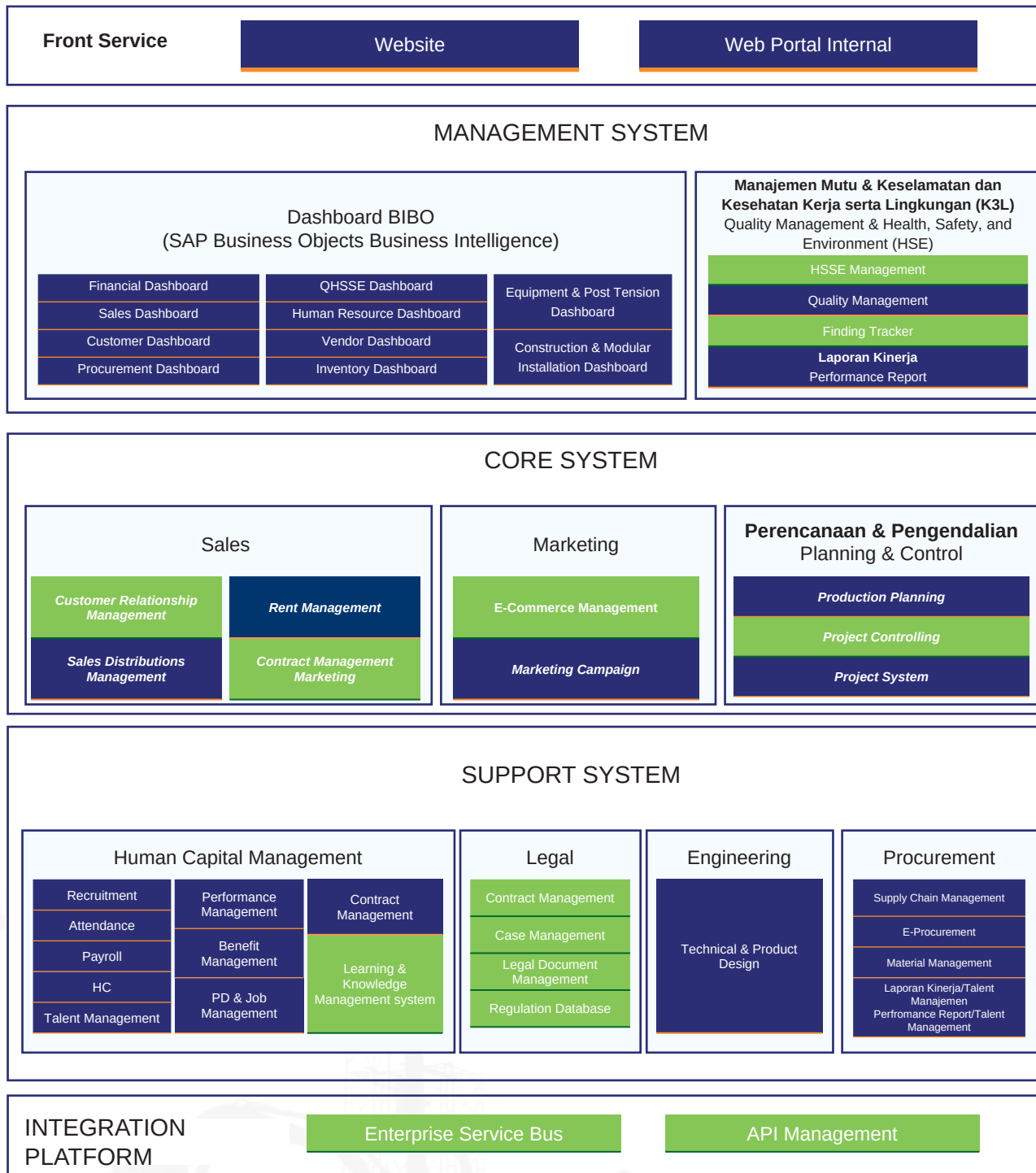
Information Technology (IT)

Informasi arsitektur sistem tata kelola TI terintegrasi WSBP di sepanjang tahun 2025 adalah sebagai berikut:

The architecture of WSBP's integrated IT governance system throughout 2025 is as follows:

Penerapan Sistem Teknologi Informasi yang Terintegrasi

Implementation of an Integrated Information Technology System





Teknologi Informasi (TI)

Information Technology (IT)

Mobile HSSE, QC, e-Office

Whistleblowing (SIMPI)

API/Web Services

MANAGEMENT SYSTEM

Audit Management

Audit Management

Laporan Kinerja Hasil Audit
Performance Report Based on Audit Results

Compliance Management

Risk Management

Risk Management (WARM)

Dashboard Early Warning
System

Issue Management

Key Risk Indicator

Business Planning

Inovasi Manajemen
Management Innovation

Inquiry Management

CORE SYSTEM

Operational Management

Quarry Management

Fleet Management

Precast Management

Building Information Modelling (BIM)

Inventory Management

Plant Maintenance

Preventive & Prescriptive Maintenance

Smart Manufacturing IoT

Job Mix Formula

Project Management

Quality Control

Inventory/Equipment IoT

SUPPORT SYSTEM

Finance Management

Budget

Cash Management

AR

Fix Asset

AP

Tax

General Ledger

Expense

Accounting

Fund Management

General Affair

Facility Management

Corporate
Communication
Management

E-Office

Task Management

Digital Signature

Document Management

E-Filing

CSR Management

Infrastructure Management

App. Performance Management

IT Infrastructure Management

IT Security Management

IT Service Management

Command Center

Enterprise Architecture Tools

ANALYTIC

Enterprise Data Warehouse – Business Intelligence

Teknologi Informasi (TI)

Information Technology (IT)

MANAJEMEN RISIKO TEKNOLOGI INFORMASI

WSBP telah melakukan identifikasi, evaluasi, mitigasi serta pelaporan risiko kelangsungan usaha untuk menjaga tanggung jawab keuangan dan layanan kepada pemangku kepentingan. Langkah ini dilakukan untuk menjaga operasional dalam kondisi yang baik dan terjaga dari berbagai ancaman.

Pelaksanaan manajemen risiko TI dilakukan oleh Divisi Corporate Secretary. Secara berkala Divisi Corporate Secretary melakukan pengawasan terhadap keberlangsungan layanan TI sebagai pilar penting dari manajemen keberlangsungan bisnis (*Business Continuity Management/BCM*) Perusahaan.

Sebagai anak usaha BUMN, WSBP telah mengadopsi 15 Kontrol Prioritas keamanan TI sesuai Surat Keputusan Menteri BUMN No. SK-275/MBU/11/2024 yaitu:

1. Memelihara inventaris aset perusahaan
2. Memelihara inventaris seluruh akun
3. Memelihara inventaris seluruh akun layanan
4. Pembatasan hak akun
5. Implementasi anti malware software
6. Mengelola aset yang terhubung jarak jauh
7. Pengumpulan log audit
8. Sentralisasi log audit
9. Meninjau log audit
10. Anti malware otomatis untuk removable media
11. Menonaktifkan Akun Tidak Aktif
12. PIC Penanganan Insiden
13. Mengelola Respon Insiden
14. Melakukan Backup Otomatis
15. Uji Pemulihan Cadangan

Selain itu, manajemen risiko melalui pengelolaan IT *Disaster Recovery Plan* (IT *DRP*) dilakukan mencakup:

1. Tugas & Tanggung Jawab Tim *Disaster Recovery*.
2. Hierarki Panggilan *Disaster Recovery*.
3. Fasilitas *Recovery*.
4. Komunikasi Ketika Terjadi Bencana.
5. Menghadapi Bencana.
6. Mengembalikan Fungsi TI.

INFORMATION TECHNOLOGY RISK MANAGEMENT

WSBP has identified, evaluated, mitigated, and reported business continuity risks to maintain financial and service responsibilities to stakeholders. This measure is taken to maintain operational integrity and safeguard against various threats.

IT risk management is implemented by the Corporate Secretary Division. The Corporate Secretary Division periodically monitors the continuity of IT services as a critical pillar of the Company's Business Continuity Management (BCM).

As a subsidiary of a state-owned enterprise, WSBP has adopted 15 Priority IT Security Controls in accordance with the Decree of the Minister of State-Owned Enterprises No. SK-275/MBU/11/2024, namely:

1. Maintain an inventory of Company assets
2. Maintain an inventory of all accounts
3. Maintain an inventory of all service accounts
4. Restrict account privileges
5. Implement anti-malware software
6. Manage remotely connected assets
7. Collect audit logs
8. Centralize audit logs
9. Review audit logs
10. Automated anti-malware for removable media
11. Deactivate inactive accounts
12. Incident Handling Point of Contact
13. Managing Incident Response
14. Performing Automatic Backups
15. Backup Recovery Testing

Besides, risk management through the management of an IT Disaster Recovery Plan (IT *DRP*) includes:

1. Duties & Responsibilities of the Disaster Recovery Team.
2. Disaster Recovery Call Hierarchy.
3. Recovery Facilities.
4. Communication in the Event of a Disaster.
5. Disaster Response.
6. Restoring IT Functions.

Teknologi Informasi (TI) Information Technology (IT)

7. Arsitektur Sistem *Eksisting*.
8. Rencana Pengujian dan Pemeliharaan.

Lebih lanjut, WSBP memastikan keberlangsungan layanan TI melalui penyusunan dokumen DRP dan penyediaan fasilitas *Disaster Recovery Center* (DRC). Dokumen DRP yang dimaksud merupakan susunan rencana untuk mengelola risiko bencana/gangguan yang berdampak signifikan bagi operasional WSBP. Secara berkala, Divisi Corporate Secretary memastikan keberlangsungan layanan TI melalui penyusunan dokumen DRP dan penyediaan fasilitas *Disaster Recovery Center* (DRC). Dokumen DRP yang dimaksud merupakan susunan rencana untuk mengelola risiko bencana/gangguan yang berdampak signifikan bagi operasional WSBP.

Pengujian DRP dilakukan oleh Divisi Corporate Secretary dengan melibatkan unit-unit bisnis yang bersangkutan atau juga melibatkan tenaga ahli TI independen di luar Perusahaan dengan tetap memperhatikan keamanan informasi dan operasional WSBP. Pengujian dilakukan terhadap seluruh aplikasi dan infrastruktur yang dimiliki WSBP, terutama yang memiliki pengaruh besar terhadap kegiatan operasional, sesuai dengan hasil dari analisis dampak bisnis (*Business Impact Analysis*) dengan melibatkan pengguna layanan TI WSBP.

MANAJEMEN KEAMANAN INFORMASI

Berdasarkan Pedoman Tata Kelola Teknologi Informasi, Sistem Manajemen Pengamanan Informasi (SMPI) meliputi:

1. Organisasi Keamanan Informasi.
2. Keamanan Sumber Daya Manusia.
3. Pengelolaan Aset.
4. Kendali Aset.
5. Kriptografi.
6. Keamanan Fisik & Lingkungan.
7. Manajemen Operasional.
8. Keamanan Komunikasi.
9. Pemeliharaan Keamanan Sistem Aplikasi.
10. Pengelolaan Pihak Eksternal.
11. Manajemen Insiden.
12. Keberlangsungan Bisnis.
13. Kepatuhan (*Compliance*).

7. Existing System Architecture.
8. Testing and Maintenance Plan.

Furthermore, WSBP ensures the continuity of IT services by developing a Disaster Recovery Plan (DRP) document and providing a Disaster Recovery Center (DRC) facility. The DRP document constitutes a plan for managing disaster/disruption risks that significantly impact WSBP's operations. Periodically, the Corporate Secretary Division ensures the continuity of IT services by developing a DRP document and providing a Disaster Recovery Center (DRC) facility. The DRP document constitutes a plan for managing disaster/disruption risks that significantly impact WSBP's operations.

DRP testing is conducted by the Corporate Secretary Division, involving relevant business units or independent IT experts outside the Company, while maintaining WSBP's information security and operational responsibilities. Testing is conducted on all WSBP applications and infrastructure, particularly those that significantly impact operational activities, in accordance with the results of the Business Impact Analysis (BIA) involving WSBP's IT service users.

INFORMATION SECURITY MANAGEMENT

Based on the Information Technology Governance Guidelines, the Information Security Management System (ISMS) includes:

1. Information Security Organization.
2. Human Resource Security.
3. Asset Management.
4. Asset Control.
5. Cryptography.
6. Physical & Environmental Security.
7. Operational Management.
8. Communications Security.
9. Application System Security Maintenance.
10. External Party Management.
11. Incident Management.
12. Business Continuity.
13. Compliance.

Teknologi Informasi (TI)

Information Technology (IT)

WSBP memiliki kebijakan pengamanan informasi untuk melindungi data dan informasi dari pihak yang tidak berhak (prinsip kerahasiaan), melindungi integritas data, memastikan ketersediaan informasi saat dibutuhkan, memastikan keaslian data, memenuhi prinsip tidak dapat diingkari, mengendalikan otorisasi dalam sistem, memastikan prinsip pemisahan tugas dan tanggung jawab dan memelihara jejak audit, dengan memperhatikan pemenuhan terhadap regulasi yang berlaku. Pengamanan informasi dilakukan berdasarkan hasil penilaian terhadap risiko (*risk assessment*) pada informasi yang dimiliki WSBP. Selain itu, WSBP juga melakukan pengujian secara berkala terhadap keamanan jaringan komunikasi dengan melaksanakan *vulnerability assessment* dan/atau *penetration testing* setidaknya 1 (satu) kali dalam 1 (satu) tahun.

Pengamanan informasi WSBP juga telah diperkuat oleh prosedur manajemen insiden yang memadai, serta tersedianya *Incident Response Team* (IRT) yang terlatih. Pengamanan data dan informasi tersebut dilakukan melalui serangkaian proses, yang meliputi penetapan ruang lingkup, penetapan penanggung jawab, perencanaan, dukungan pengoperasian, evaluasi kinerja dan perbaikan berkelanjutan terhadap keamanan informasi dalam manajemen TI. Aktivitas pengamanan informasi yang dilakukan meliputi:

1. Penyusunan dan implementasi sistem manajemen keamanan informasi/SMKI (*Information Security Management Systems*).
2. Manajemen layanan keamanan informasi yang mencakup, pengelolaan risiko privasi, perlindungan atas *malicious software*, manajemen keamanan jaringan, perangkat pengguna, identitas pengguna dan hak akses, pengamanan akses secara fisik pada aset TI, pengamanan dokumen yang bersifat sensitif/rahasia dan perangkat keluarannya, manajemen kerentanan (*vulnerabilitas*) dan pemantauan insiden keamanan informasi.

IT MATURITY LEVEL ASSESSMENT

Berdasarkan kerangka kerja COBIT 2019, hasil *IT Maturity Level Assessment* WSBP di tahun 2025 memperoleh skor kematangan sebesar 3,5. Nilai tersebut menunjukkan bahwa implementasi TI telah dikelola dengan baik dan diimplementasikan secara konsisten di seluruh organisasi.

WSBP has an information security policy to protect data and information from unauthorized parties (the principle of confidentiality), protect data integrity, ensure the availability of information when needed, ensure data authenticity, comply with the principle of non-repudiation, control authorization within the system, ensure the principle of segregation of duties and responsibilities, and maintain an audit trail, while ensuring compliance with applicable regulations. Information security is based on the results of a risk assessment of the information held by WSBP. Furthermore, WSBP conducts regular testing of communications network security by conducting vulnerability assessments and/or penetration testing at least once a year.

WSBP's information security is also strengthened by adequate incident management procedures and the availability of a trained Incident Response Team (IRT). Data and information security is implemented through a series of processes, including defining the scope, assigning responsible parties, planning, operational support, performance evaluation, and continuous improvement of information security within IT management. Information security activities include:

1. Development and implementation of an Information Security Management System (ISMS).
2. Information security service management, including privacy risk management, protection against malicious software, network security management, user device management, user identity and access rights, physical access security to IT assets, security of sensitive/confidential documents and output devices, vulnerability management, and monitoring of information security incidents.

IT MATURITY LEVEL ASSESSMENT

Based on the COBIT 2019 framework, the WSBP IT Maturity Level Assessment for 2025 obtained a maturity score of 3.5. This score indicates that IT implementation has been well-managed and consistently implemented throughout the organization.

Teknologi Informasi (TI) Information Technology (IT)

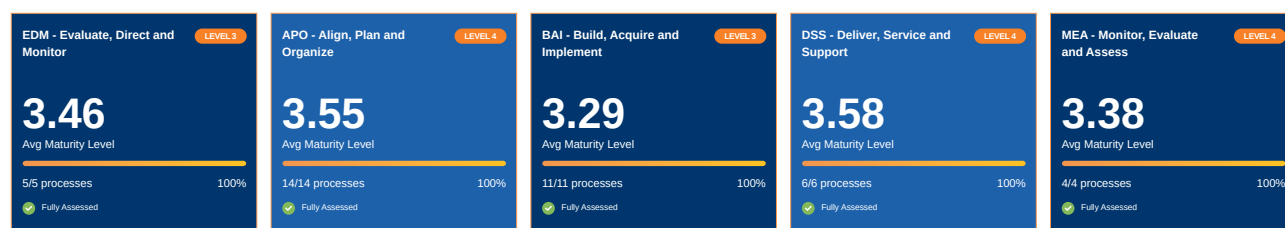
Informasi visualisasi tingkat kapabilitas dari seluruh area proses tergambar pada grafik *IT Maturity Level Assessment* sebagai berikut:

Visualization of the capability level for all process areas is depicted in the IT Maturity Level Assessment graph as follows:

Aspek COBIT 2019 2019 COBIT Aspects	Tingkat Kematangan 2025 2025 Maturity Level	Tingkat Kematangan 2024 2024 Maturity Level	Kenaikan / Penurunan Increase / Decrease
<i>Evaluate, Direct, & Monitor</i>	3,46	3.00	0.46
<i>Align, Plan, & Organize</i>	3,55	3.57	-0.02
<i>Build, Acquire, & Implement</i>	3,29	3.45	-0.16
<i>Deliver, Service, & Support</i>	3,58	3.83	-0.25
<i>Monitor, Evaluate, & Assess</i>	3,83	3.50	0.33

Grafik IT Maturity Level Assessment Tahun 2025

IT Maturity Level Assessment Chart for 2025



Tabel COBIT 2019 Maturity Assessment

Table of 2019 COBIT Maturity Assessment

No	Domain	Avg Maturity	Assessed	Status
1	EDM – Evaluate, Direct and Monitor	3.46	5/5	Cukup Adequate (Defined Process)
2	APO – Align, Plan and Organized	3.55	14/14	Baik Good (Managed & Measureable)
3	BAI – Build, Acquire and Implement	3.29	11/11	Cukup Adequate (Defined Process)
4	DSS – Deliver, Services and Support	3.58	6/6	Baik Good (Managed & Measureable)
5	MEA – Monitor, Evaluate and Assess	3.83	4/4	Baik Good (Managed & Measureable)

PROGRAM KERJA STRATEGIS TEKNOLOGI INFORMASI

Berdasarkan Rencana Strategis TI dan program kerja yang telah disusun dalam Revisi Rencana Kerja dan Anggaran Perusahaan tahun 2025, WSBP telah melaksanakan program kerja mengenai pengelolaan dan pengembangan aspek TI di tahun 2025, di antaranya:

STRATEGIC INFORMATION TECHNOLOGY WORK PROGRAM

Based on the IT Strategic Plan and the work program outlined in the Revised 2025 Corporate Work Plan and Budget, WSBP has implemented a work program focused on the management and development of IT aspects in 2025, including:

Teknologi Informasi (TI)

Information Technology (IT)

**Tabel Rencana dan Realisasi Program Kerja Strategis
TI Tahun 2025**

**Table of IT Planned and Actual Strategic Work
Programs for 2025**

No	Program Kerja Work Program	Grup Group	Realisasi (%) Realization (%)
1	Peremajaan Perangkat Network Network Device Upgrade	Network	100%
2	Implementasi NAC (Network Access Control) Network Access Control (NAC) Implementation	Security	100%
3	Implementasi Aplikasi MDM (Mobile Device Management) Mobile Device Management (MDM) Application Implementation	Security	100%
4	Integrasi Aplikasi DK dan Aplikasi BUA + Piutang (Finance Management) DK Application Integration and BUA Application + Receivables (Finance Management)	Aplikasi Application	100%
5	Integrasi App dengan SAP App Integration with SAP	Aplikasi Application	100%
6	Aplikasi BUA (<i>Virtual Account</i>) BUA Application (Virtual Account)	Aplikasi Application	100%
7	Gamification dalam Central Gamification in Central	Aplikasi Application	100%
8	Risk Management (Governance risk and Compliance) Tahap 1 Risk Management (Governance, Risk, and Compliance) Phase 1	Aplikasi Application	100%
9	HR Management	Aplikasi Application	100%
10	Migrasi Corporate Website Corporate Website Migration	Aplikasi Application	100%
11	CRM (Marketing, Sales, CI & QHSE)	Aplikasi Application	90%
12	Perubahan Framework Aplikasi DK DK Application Framework Changes	Aplikasi Application	100%
13	Printout SAP SAP Printout	Aplikasi Application	100%
14	ITMP Evaluasi & Update ITMP Evaluation & Update	Tata kelola Governance	100%
15	Assessment Perlindungan Data Peribadi Personal Data Protection Assessment	Tata Kelola Governance	80%
16	Peremajaan Perangkat Network Network Device Upgrade	Network	100%

PENGEMBANGAN KOMPETENSI HUMAN CAPITAL IT

Komitmen keberlanjutan senantiasa di tingkatkan pada aspek Human Capital. WSBP memiliki komitmen dalam menciptakan Human Capital yang unggul dan berkualitas. Komitmen ini diwujudkan melalui penyelenggaraan program kompetensi bagi seluruh insan WSBP. Secara berkala, WSBP melakukan program pengembangan kompetensi melalui pendidikan dan pelatihan. Program pengembangan kompetensi Human Capital IT di tahun 2025 adalah sebagai berikut:

IT HUMAN CAPITAL COMPETENCY DEVELOPMENT

Sustainability commitments are continuously enhanced in the Human Capital aspect. WSBP is committed to creating superior and high-quality Human Capital. This commitment is realized through the implementation of competency programs for all Insan WSBP. WSBP periodically conducts competency development programs through education and training. The IT Human Capital competency development program for 2025 is as follows:

Teknologi Informasi (TI) Information Technology (IT)

Tabel Program Pengembangan Kompetensi *Human Capital* IT Tahun 2025

Table of IT Human Capital Competency Development Program in 2025

No	Program Pelatihan Training Program	Jenis Pelatihan Training Type	Penyelenggara Organizer
1	Problem Solving Using PDCA	Pelatihan Training	Kaweroo Institute
2	SAP	Seminar	KPMG Indonesia
3	Control Over Financial Reporting	Pelatihan Training	Kementerian BUMN Ministry of State-Owned Enterprises
4	System Application and Product in Data Processing (SAP)	Seminar	KPMG
5	Pelatihan dan Sertifikasi Internal Manajemen Risiko (Certified Management/"CIRMO") Batch 2 Internal Risk Management Training and Certification (Certified Management/"CIRMO") Batch 2	Sertifikasi Certification	PT Waskita Beton Precast Tbk
6	Monitoring dan Konfigurasi Perangkat Network dan ClearPass Network Device Monitoring and Configuration and ClearPass	Pelatihan Training	PT Mitra Solusi Infokom
7	ABAP Program SAP SAP ABAP Program	Pelatihan Training	Internal WSBP WSBP Internal
8	Scale Up (Spirit Change Agent for Learning & Unlock Potential)	Pelatihan Training	PT Waskita Karya (Persero) TBK
9	Sertifikasi SAP modul FICO SAP FICO Module Certification	Pelatihan Training	Binus Center

ROADMAP PENGEMBANGAN TEKNOLOGI INFORMASI

WSBP telah menyusun *roadmap* pengembangan TI untuk tahun 2022-2026. Langkah ini dilakukan untuk menjaga dan meningkatkan kualitas serta keselarasan sistem TI terhadap perkembangan bisnis Perusahaan di masa mendatang. Berdasarkan *roadmap* yang disusun, pengembangan TI yang dilakukan di tahun 2025 adalah sebagai berikut:

INFORMATION TECHNOLOGY DEVELOPMENT ROADMAP

WSBP has prepared an IT development roadmap for 2022-2026. This step is taken to maintain and improve the quality and alignment of IT systems with the Company's future business development. Based on the prepared roadmap, the IT development plans for 2025 are as follows:

Tabel *Roadmap* Pengembangan Teknologi 2022-2026

Table of Technology Development Roadmap in 2022-2026

Uraian Description	2022	2023	2024	2025	2026
Core System		Fleet Management System			
		Precast Management System			
	SAP Adjustment (Cost Center menjadi Profit Center)				
	Post Implementation Review SAP				
		Job Mix Formula			
		Project Management			
		Project Controlling			
		Production Planning Plotter			

Teknologi Informasi (TI)

Information Technology (IT)



Uraian Description	2022	2023	2024	2025	2026
Support System			Inventory/Equipment IoT		
			WEST		
	Human Capital Management SAP		Document Management System		
	Technical & Design Tools				
	Enterprise Architecture Tools & Business Process Modelling Notation				
	E-Procurement		Legal Management System		CSR Management
	E-Office & Digital Signature				
	Finance Management (SAP)		Corporate Communication Management		
	Integration Platform	Integration Core Application with Management System		Integration Core Application with Management System	
Analytic	Website BIBO Analytic		Enhancement BIBO and Predictive/Prescriptive Analytic		



Teknologi Informasi (TI) Information Technology (IT)



Uraian Description	2022	2023	2024	2025	2026
Infrastructure		Installation Infrastructure Network Infrastructure in New Building			
		First Phase Bandwidth Capacity Planning and Enhancement	Implementation of Tools Application Performance Management	Second Phase Bandwidth Capacity Planning and Enhancement	
		Increased storage capacity			
		Implementation of Infrastructure Monitoring Tools			
		Migration Non SAP Application to Platform Cloud		Migration of Non SAP Applications to Cloud Platform	
		Device Addition and Rejuvenation Network			
		Implementation Smart Manufacturing			
		Implementation ITSM Tools			
		Network Maintenance & Renewal Licences			

Teknologi Informasi (TI)

Information Technology (IT)

Uraian Description	2022	2023	2024	2025	2026
IT Security		Provision of Centralized Update Server for endusers	Cloud Security Scanner		
		Implementation Network Access Control			
		DLP (Data Loss Prevention)	Implementation ITSM Tools		
		Development of integrated Access Management	Implementation SIEM Tools		
	VA/Routine Pentest				
Reinforcement Component Governance IT/ Data	Establishment IT Steering Committee				
	Policy and IT Procedures				
		IT Governance Implementation			
			Data Governance Assessment	Implementation Data Governance	
	kompetensi Update competency dictionary	Implementation of routine competency development programs (training, certification)			
		Preparation of Business Impact Analysis (BIA) and Disaster Recovery Plan (DRP)			
Evaluation and Certification	Assessment IT Maturity		Assessment IT Maturity	Assessment IT Maturity	Assessment IT Maturity
	Implementation and certification ISO 27001			Implementation and certification ISO 20000	

INVESTASI TEKNOLOGI INFORMASI

Secara berkala, sistem TI Perusahaan senantiasa di tingkatkan dan dioptimalkan. Langkah ini dilakukan untuk menjamin adanya ketangguhan dan keandalan terhadap sistem TI dalam operasional.

Di sepanjang tahun 2025, WSBP melakukan investasi terhadap sistem TI sejumlah Rp1,85 miliar, nilai tersebut digunakan untuk melakukan pengembangan peremajaan dan implementasi perangkat *network*.

INFORMATION TECHNOLOGY INVESTMENT

The Company's IT systems are periodically improved and optimized. This is carried out to ensure the resilience and reliability of its operational IT systems.

Throughout 2025, WSBP invested Rp1.85 billion in its IT systems, used to develop, rejuvenate, and implement network devices.

Teknologi Informasi (TI)

Information Technology (IT)

RENCANA PENGEMBANGAN TEKNOLOGI INFORMASI 2026

Divisi Corporate Secretary bersama manajemen telah menyusun langkah strategis untuk melakukan pengembangan terhadap kualitas sistem TI Perusahaan. Upaya ini dilakukan agar terwujudnya keberlanjutan dan ketangguhan sistem TI dalam operasional. Dengan demikian, rencana pengembangan TI yang telah disusun oleh WSBP untuk tahun mendatang adalah sebagai berikut:

INFORMATION TECHNOLOGY DEVELOPMENT PLAN FOR 2026

The Corporate Secretary Division, in collaboration with management, has developed strategic measures to improve the quality of the Company's IT systems. These efforts are being undertaken to ensure the sustainability and resilience of IT systems in operations. Therefore, the IT development plan prepared by WSBP for the coming year is as follows:

Tabel Rencana Pengembangan TI Tahun 2026

Table of IT Development Plan for 2026

No	Portofolio & Program Kerja Portfolio & Work Program	Periode Pelaksanaan Implementation Period	Anggaran Budget
1	Peremajaan Perangkat Firewall Aplikasi SAP SAP Application Firewall Upgrade	TW 1 Q1	Rp900.000.000
2	Operation Technology - Digitalisasi Jembatan Timbang Operation Technology - Weighbridge Digitalization	TW 2 Q2	Rp6.000.000
3	Implementasi arsitektur Enterprise Data Warehouse Business Intelligence (EDWBI) Enterprise Data Warehouse Business Intelligence (EDWBI) Architecture Implementation	TW 3 Q3	Rp18.000.000





05

Analisis dan Pembahasan Manajemen

Management
Discussion and
Analysis

WSBP senantiasa menjaga keberlanjutan usaha serta menangkap peluang pertumbuhan di industri konstruksi nasional.

WSBP reliably upholds business sustainability and seizes growth opportunities within the national construction industry.



Analisis dan Pembahasan Manajemen

Management Discussion and Analysis



TINJAUAN PEREKONOMIAN DAN INDUSTRI PEREKONOMIAN GLOBAL DAN NASIONAL

Di tengah ketidakpastian global akibat konflik geopolitik dan disrupsi perdagangan internasional, peran sentral APBN menjadi sangat strategis guna meredam tekanan eksternal sekaligus tetap mendorong agenda pembangunan nasional. Pada tahun 2026, perekonomian global diproyeksikan masih bergejolak dengan tingkat ketidakpastian tinggi. Eskalasi perang tarif dan meluasnya konflik geopolitik menimbulkan ketidakstabilan yang berpotensi menghambat prospek pertumbuhan ekonomi dunia. Meningkatnya ketegangan, fragmentasi, serta kecenderungan proteksionisme akan mendorong ekonomi biaya tinggi, mengganggu kelancaran rantai pasok global, dan memperlambat kinerja perdagangan internasional, khususnya ekspor dan impor. Meskipun demikian, tensi ketidakpastian global diharapkan

ECONOMIC AND INDUSTRY REVIEW GLOBAL AND NATIONAL ECONOMY

Amidst global uncertainty due to geopolitical tensions and disruptions in international trade, the State Budget (APBN) plays a key role in mitigating external pressures while continuing to advance the national development agenda. In 2026, the world economy is projected to remain volatile and full of uncertainties. Escalating tariff wars and growing political conflicts are causing instability that may obstruct global economic growth prospects. Increasing tensions, fragmentation, and a focus on protecting domestic industries will drive a high-cost economy, disrupt the smooth flow of global supply chains, and slow international trade, especially in exports and imports. Nevertheless, the tensions of global uncertainty are expected to ease, which should help the global economy improve. The International

Analisis dan Pembahasan Manajemen Management Discussion and Analysis



Efisiensi biaya operasional dilakukan melalui *strategic sourcing* dengan konsolidasi pemasok bahan baku untuk menekan biaya produksi.

Operational cost efficiency is achieved through strategic sourcing by consolidating raw material suppliers to reduce production costs.

mereda sehingga akan berdampak positif terhadap perekonomian global. Berdasarkan kondisi tersebut, International Monetary Fund memproyeksikan ekonomi global pada tahun 2026 tumbuh 3,3%.

Di tengah tinggi risiko global, Indonesia memiliki fundamental ekonomi yang kuat. Pertumbuhan ekonomi Indonesia pada tahun 2025 tumbuh sebesar 5,11%, dibandingkan capaian tahun 2024 yang mengalami pertumbuhan sebesar 5,03%. Sektor konstruksi tetap menjadi salah satu kontribusi terbesar dengan kontribusi sebesar 11,56% namun mengalami pertumbuhan moderat sebesar 3,89% dibandingkan pertumbuhan pada sektor lainnya. Pencapaian ini mencerminkan daya tahan ekonomi Indonesia dengan adanya peningkatan aktivitas produksi meskipun adanya perubahan alokasi anggaran.

Monetary Fund expects the world economy to grow by 3.3% in 2026, based on these conditions.

Indonesia boasts strong economic fundamentals amidst high global risks, projecting a growth of 5.11% in 2025, which exceeds the 5.03% growth seen in 2024. The construction sector is still one of the largest contributors, accounting for 11.56%, but experienced relatively steady growth of 3.89% compared to other sectors. This achievement reflects the resilience of the Indonesian economy, as production has gone up despite changes in budget allocations.

Secara Nasional, perekonomian menunjukkan tanda-tanda stabilitas meskipun ada tantangan global yang masih dihadapi. Inflasi tahunan Indonesia pada Desember 2025 tercatat sebesar 1,57%, inflasi ini terkendali di berbagai provinsi, meskipun ada variasi yang cukup besar antar daerah. Papua Pegunungan tercatat sebagai provinsi dengan inflasi tertinggi yakni sebesar 5,33%, sementara Papua Tengah mengalami deflasi sebesar 6,44%.

Di sektor perdagangan internasional, Indonesia mencatat surplus neraca perdagangan tahun 2025 sebesar USD41,05 miliar, meningkat USD9,82 miliar dibandingkan tahun sebelumnya. Dari sisi ekspor Indonesia pada tahun 2025 tercatat sebesar USD282,91 miliar, meningkat 6,15% dibandingkan tahun sebelumnya. Ekspor sektor industri pengolahan mendorong kenaikan ekspor dengan mengalami kenaikan nilai ekspor mencapai USD227,10 miliar. Sementara itu, impor Indonesia juga mengalami kenaikan pada tahun 2025, mencapai USD241,86 miliar, meningkat 2,83% dibandingkan tahun sebelumnya. Peningkatan nilai impor tertinggi berasal dari impor barang modal mencapai USD50,13 miliar, meningkat signifikan 20,06% dibandingkan tahun sebelumnya. Kondisi di atas mencerminkan, strategi hilirisasi mulai memberikan dampak didukung dengan peningkatan impor untuk memenuhi kebutuhan bahan baku dan barang modal yang mendukung pertumbuhan sektor produksi domestik.

Secara keseluruhan, stabilitas ekonomi domestik, capaian pembangunan nasional, serta strategi ekonomi dan fiskal tahun 2026, maka pertumbuhan ekonomi Indonesia pada tahun 2026 diperkirakan meningkat 4,9-5,7%. Akselerasi pertumbuhan ekonomi didukung oleh peningkatan permintaan domestik sejalan dengan berbagai bauran sasaran dan target indikator pembangunan untuk terus mendorong pertumbuhan ekonomi. Namun, tantangan dari dinamika geopolitik global dan potensi perubahan kebijakan negara maju tetap perlu diwaspadai sebagai faktor risiko bagi investor.

ANALISIS INDUSTRI DAN POSISI PERUSAHAAN DALAM INDUSTRI

Pada tahun 2025, industri konstruksi nasional masih menunjukkan prospek yang positif, namun di saat yang sama menghadapi tantangan yang semakin kompleks akibat perubahan dinamika pasar, penyesuaian prioritas belanja pemerintah, serta meningkatnya persaingan antar pelaku usaha. Kondisi tersebut memengaruhi

Nationally, the economy appears to be more stable despite ongoing global challenges. In December 2025, Indonesia's annual inflation rate stood at 1.57%, which was managed across all provinces, although there was considerable variation between regions. Mountainous Papua recorded the highest inflation rate at 5.33%, while Central Papua experienced deflation of 6.44%.

In 2025, Indonesia's international trade sector saw a surplus of USD41.05 billion, an increase of USD9.82 billion compared to the previous year. Indonesian exports in 2025 amounted to USD282.91 billion, 6.15% increase compared to the previous year. Exports from the manufacturing sector were the main reason for the growth, as the value of exports reached USD227.10 billion. Meanwhile, Indonesian imports went up in 2025, totaling USD241.86 billion, which increased by 2.83% compared to the previous year. The highest increase in import value was from capital goods, which reached USD50.13 billion, showing a significant 20.06% increase compared to the previous year. This reflects the impact of the downstreaming strategy, supported by increased imports to supply the necessary raw materials and capital goods, which in turn helps the local production sector grow.

Overall, considering domestic economic stability, national development achievements, and the 2026 economic and fiscal strategy, Indonesia's economic growth in 2026 is projected to increase by 4.9-5.7%. The acceleration in economic growth is being driven by rising domestic demand, in line with various development goals and indicator targets, to keep pushing economic growth forward. However, challenges from global geopolitical dynamics and potential policy changes in developed countries still pose a risk for investors.

ANALYSIS OF THE INDUSTRY AND COMPANY POSITION IN THE INDUSTRY

In 2025, the national construction industry is expected to continue showing positive prospects, but it will also face increasingly complex challenges due to shifting market dynamics, adjustments in how the government allocates its funds, and growing competition among business actors. These conditions will affect the construction sector growth

ritme pertumbuhan sektor konstruksi, termasuk industri pendukungnya seperti Beton Precast, Beton Readymix, Quarry, dan Jasa Konstruksi. Selain itu, penyesuaian realisasi sejumlah proyek strategis nasional, termasuk proyek di Ibu Kota Nusantara (IKN), serta perubahan waktu pengadaan dan pelaksanaan sebagian proyek pemerintah seiring kebijakan efisiensi anggaran pada kementerian/ lembaga, turut memengaruhi ritme pelelangan, eksekusi proyek, dan pembentukan permintaan di sektor konstruksi.

Di tengah kondisi tersebut, Perusahaan memandang bahwa peluang usaha tetap terbuka seiring masih berlanjutnya kebutuhan pembangunan infrastruktur konektivitas, sumber daya air, gedung, perumahan, kawasan industri, serta proyek *Engineering, Procurement, and Construction* (EPC). Perusahaan juga melihat bahwa analisis industri tidak hanya mencakup proyek yang sedang berjalan, tetapi juga mencakup rencana investasi, potensi kebutuhan pasar, arah kebijakan pembangunan, serta kemampuan Perusahaan dalam menangkap peluang dan mengeksekusi proyek secara efektif, efisien, dan terukur.

Dalam merespons perkembangan industri tersebut, Perusahaan menempatkan diri sebagai penyedia solusi beton terintegrasi yang menjalankan strategi *Business Resilience & Growth Program 2025*. Melalui strategi ini, Perusahaan berfokus pada peningkatan efektivitas operasional, penetrasi pasar, penguatan daya saing, pengelolaan likuiditas secara hati-hati, serta penciptaan nilai tambah yang berkelanjutan bagi pelanggan dan pemangku kepentingan. Perusahaan juga menjalankan berbagai inisiatif strategis melalui optimalisasi proses produksi, efisiensi berbasis lean, penguatan manajemen arus kas, diversifikasi pasar, pengembangan kemitraan strategis, serta peningkatan kompetensi sumber daya manusia.

Posisi Perusahaan dalam industri didukung oleh model bisnis yang terintegrasi pada segmen Beton Precast, Beton Readymix, Quarry, dan Jasa Konstruksi, sehingga memungkinkan Perusahaan untuk memberikan layanan yang lebih komprehensif kepada pelanggan. Dengan dukungan jaringan operasional yang tersebar di berbagai wilayah Indonesia, Perusahaan memiliki kapabilitas untuk melayani kebutuhan proyek dengan standar mutu, kapasitas produksi, keandalan pasok, dan ketepatan waktu yang kompetitif. Keunggulan ini memberikan dasar yang kuat bagi Perusahaan untuk tetap relevan dan kompetitif di tengah perubahan kondisi industri.

rate, including supporting industries such as Precast Concrete, Readymix Concrete, Quarry, and Construction Services. Furthermore, changes to how certain national strategic projects, such as those in the Nusantara Capital City (IKN), are carried out, along with updates to the timing of procurement and project execution for some government projects to align with budget efficiency policies at ministries/ agencies, will also impact the timing of tenders, project execution, and demand generation in the construction sector.

The Company believes that business opportunities remain available despite these conditions, as the need for infrastructure development in connectivity, water resources, buildings, housing, industrial zones, as well as Engineering, Procurement, and Construction (EPC) projects is continuously growing. The Company also understands that industry analysis encompasses more than just ongoing projects, but also covers investment plans, potential market demand, development policy direction, and the Company's capability to seize opportunities and execute projects effectively, efficiently, and measurably.

In response to recent developments in the industry, the Company has positioned itself as an integrated concrete solutions provider, implementing its Business Resilience & Growth Program 2025 strategy. The Company uses this strategy to improve its operational effectiveness, market penetration, strengthen competitiveness, prudent liquidity management, and create sustainable added value for customers and stakeholders. The Company also carries out several strategic initiatives by optimizing production processes, lean-based efficiency, better managing cash flow, market diversification, developing strategic partnerships, and enhancing the competency of human capital.

The Company's standing in the industry is supported by an integrated business model that includes Precast Concrete, Readymix Concrete, Quarry, and Construction Services, allowing it to offer a more comprehensive range of services to customers. Supported by an operational network throughout Indonesia, the Company may serve project needs with competitive quality standards, sufficient production capacity, supply reliability, and timeliness. These advantages give the Company a solid base to remain relevant and keep up with the competition as the industry conditions change.

Perusahaan juga menerapkan strategi pasar yang selektif dan *prudent* dengan memprioritaskan proyek-proyek yang memiliki pendanaan yang jelas, tingkat risiko yang terukur, serta potensi margin yang sehat. Selain itu, Perusahaan terus memperluas basis pelanggan pada segmen BUMN, swasta, dan ritel, serta mengembangkan sinergi dan kemitraan strategis untuk memperkuat *pipeline* proyek dan meningkatkan utilisasi aset. Di sisi operasional, Perusahaan terus menjaga daya saing melalui optimalisasi rantai pasok, pemanfaatan sumber material yang efisien, pengendalian biaya produksi, serta peningkatan kualitas pelaksanaan proyek.

Dengan strategi tersebut, Perusahaan menempatkan dirinya tidak hanya sebagai produsen beton pracetak, tetapi sebagai perusahaan yang mampu menyediakan solusi terintegrasi bagi kebutuhan konstruksi nasional. Di tengah dinamika industri sepanjang tahun 2025, Perusahaan tetap berupaya mempertahankan posisi kompetitifnya melalui kombinasi antara efisiensi, disiplin risiko, kualitas layanan, dan kemampuan adaptasi terhadap perubahan pasar. Pendekatan ini menjadi landasan penting bagi Perusahaan untuk menjaga keberlanjutan usaha serta menangkap peluang pertumbuhan di industri konstruksi nasional.

RENCANA KERJA DAN KEBIJAKAN STRATEGIS PERUSAHAAN

RENCANA STRATEGIS PERUSAHAAN

Rencana Jangka Panjang

WSBP memiliki visi “Menjadi Partner Terpercaya dalam Industri Beton Terintegrasi, Konstruksi, dan Modular di Indonesia.” Untuk mewujudkan visi tersebut, WSBP telah merumuskan strategi utama yang akan dijalankan dalam jangka menengah dan panjang dengan berfokus pada tiga aspek utama yaitu:

1. **Cost Reduction: Efisiensi Biaya**

Dalam rangka mencapai pertumbuhan kinerja yang berkelanjutan, WSBP menerapkan strategi optimalisasi biaya yang meliputi: Peningkatan proses bisnis dilakukan melalui analisis menyeluruh terhadap lingkungan usaha, penguatan seleksi dan pendekatan vendor (*vendor canvassing*), penyusunan kebijakan SLA untuk memastikan keandalan pengiriman produk, serta evaluasi kelayakan pelanggan guna mengurangi risiko finansial. Selain itu, WSBP menerapkan berbagai strategi untuk mengoptimalkan penagihan piutang usaha guna kepatuhan pembayaran pelanggan.

The Company also utilizes a selective and prudent approach to the market, focusing on projects that have clear funding, measurable risk levels, and healthy margin potential. In addition, the Company is still expanding its customer base across state-owned enterprises (SOEs), the private sectors, and retail segments, while developing synergies and strategic partnerships to strengthen its project pipeline and increase asset utilization. To remain competitive, the Company focuses on improving its supply chain, using material sources efficiently, keeping production costs in check, and enhancing the quality of its project execution.

Using this approach, the Company sets itself up as more than just a precast concrete manufacturer, but it also presents itself as a company capable of offering complete solutions to meet national construction needs. Amidst industry dynamics throughout 2025, the Company always strives to maintain its competitive position through a combination of efficiency, risk discipline, service quality, and adaptability to market changes. This approach is essential for the Company to keep its business running smoothly and take advantage of new opportunities for growth in the national construction industry.

THE COMPANY'S WORK PLAN AND STRATEGIC POLICY

THE COMPANY'S STRATEGIC PLAN

Long-Term Plan

WSBP has a vision of “Becoming a Trusted Partner in the Integrated Concrete, Construction, and Modular Industry in Indonesia.” To achieve this vision, WSBP has formulated key strategies to be implemented in the medium and long term, focusing on three main aspects:

1. **Cost Reduction: Cost Reduction and Efficiency**

To achieve sustainable performance growth, WSBP implements a cost optimization strategy that includes enhancing business processes through comprehensive analysis of the business environment, strengthening vendor selection and approach (*vendor canvassing*), developing SLA policies to ensure reliable product delivery, and evaluating customer feasibility to mitigate financial risk. Additionally, WSBP adopts various strategies to optimize trade receivables collection and ensure customer payment compliance.

Penguatan proses bisnis komersial dengan menerapkan *customer-centered sales strategy* yang berfokus pada optimalisasi segmentasi pelanggan, solusi nilai tambah (*value proposition*), serta strategi *route-to-market* yang lebih efektif guna meningkatkan daya saing. Selain itu, WSBP mengadopsi *stagegate process* sebagai kerangka inovasi produk yang sistematis, memastikan keselarasan dengan strategi utama perusahaan melalui tahapan validasi dari *ideation* hingga *product launch*. Strategi ini bertujuan untuk memperkuat integrasi antara pertumbuhan pendapatan dan pengembangan kapasitas produksi secara berkelanjutan.

Efisiensi biaya operasional dilakukan melalui *strategic sourcing* dengan konsolidasi pemasok bahan baku untuk menekan biaya produksi. Penerapan *zerobased budgeting* (ZBB) memastikan *baseline* biaya lebih akurat dengan analisis harga pasar yang lebih transparan. Selain itu, optimalisasi utilisasi aset dan armada non produktif, konsolidasi pemasok alat produksi dan suku cadang, serta penerapan *integrated maintenance* diharapkan dapat meningkatkan efisiensi operasional dan mengurangi potensi pemborosan. WSBP juga melakukan penyesuaian jumlah Human Capital sesuai target produksi guna meningkatkan produktivitas tenaga kerja.

Untuk meningkatkan likuiditas dan memperkuat kredibilitas terhadap pemasok, WSBP berupaya memperoleh akses *working capital* melalui berbagai strategi, termasuk disposal aset-aset tidak produktif, pengelolaan pembayaran kepada pemasok prioritas, serta optimalisasi pengelolaan utang usaha. Langkah ini bertujuan untuk meningkatkan efisiensi biaya operasional serta memastikan keberlanjutan bisnis dalam jangka panjang.

2. Disposal Aset Non Produktif

Guna meningkatkan optimalisasi atas seluruh aktiva perusahaan dalam menghasilkan pendapatan, WSBP fokus melakukan disposal terhadap aset produksi dengan Tingkat utilisasi rendah. Disposal ini mencakup aset dengan berbagai nilai yang direncanakan untuk dilepas dalam beberapa tahun ke depan, seperti precast *plant* dan peralatan yang memiliki tingkat utilisasi rendah. Selain itu, WSBP juga akan mengidentifikasi aset dengan fungsi ganda sebagai target disposal guna memastikan efisiensi pengelolaan aset. Langkah

The Company strengthens commercial business processes by implementing a customer-centered sales strategy focused on optimizing customer segmentation, value-added solutions (*value proposition*), and a more effective *route-to-market* strategy to enhance competitiveness. Furthermore, WSBP adopts the stage-gate process as a systematic product innovation framework, ensuring alignment with the Company's main strategy through validation stages from *ideation* to *product launch*. This strategy aims to reinforce the integration between revenue growth and sustainable production capacity development.

Operational cost efficiency is achieved through strategic sourcing by consolidating raw material suppliers to reduce production costs. The implementation of zero-based budgeting (ZBB) ensures a more accurate cost baseline with greater transparency in market price analysis. Other initiatives include optimizing the use of idle assets and fleets, consolidating suppliers of production equipment and spare parts, and implementing integrated maintenance to improve operational efficiency and reduce potential waste. WSBP also adjusts the number of Human Capital in line with production targets to improve workforce productivity.

To improve liquidity and strengthen supplier credibility, WSBP seeks working capital access through various strategies, including disposing of unproductive assets, managing payments to priority suppliers, and optimizing trade payables management. These steps aim to enhance operational cost efficiency and ensure long-term business sustainability.

2. Assets Disposal

To optimize the Company's assets in generating revenue, WSBP is focused on disposing of production assets with low utilization rates. This disposal includes assets of various values planned for release over the coming years, such as the Precast Plant WSBP and Equipment with low utilization levels. On the other hand, WSBP will identify dual-function assets as disposal targets to ensure efficient asset management. This initiative aligns with the Company's cost structure optimization strategy, includes reducing non-essential expenses at the office

ini selaras dengan strategi optimalisasi struktur biaya, termasuk menekan biaya non-esensial di kantor dan unit produksi, serta meminimalkan beban produksi yang tidak teralokasi.

3. Revenue Uplift

Sesuai dengan cita-cita mencapai pertumbuhan kinerja secara berkelanjutan, WSBP menerapkan strategi yang disesuaikan dengan karakteristik pelanggan yang beragam, yaitu Kontraktor BUMN, Kontraktor Swasta, Pelanggan Ritel, serta pelanggan penyewaan alat dan pengembangan produk inovatif.

a. Kontraktor BUMN

WSBP berfokus pada optimalisasi penjualan produk Beton Precast, Beton Readymix, serta Jasa Konstruksi & Instalasi melalui peningkatan partisipasi tender. WSBP juga memperkuat strategi *customer acquisition* dan *pricing* melalui *market intelligence* yang lebih terarah, memungkinkan identifikasi peluang tender potensial di berbagai sektor.

b. Kontraktor Swasta

Segmen Kontraktor Swasta menjadi target utama dalam upaya diversifikasi pasar WSBP. Pendekatan multisegmentasi diterapkan guna memastikan bahwa produk dan layanan WSBP dapat menjangkau lebih banyak proyek swasta berskala besar.

c. Pelanggan Ritel

WSBP mendorong penetrasi pasar Readymix melalui segmentasi ritel. Langkah ini memungkinkan perusahaan untuk menangkap peluang pertumbuhan di sektor pembangunan skala kecil dan menengah, yang memiliki kebutuhan material konstruksi dalam jumlah sedang tetapi secara agregat memberikan kontribusi signifikan terhadap pendapatan.

d. Pelanggan Penyewaan Alat

WSBP mengoptimalkan monetisasi aset melalui penyewaan berbagai alat berat seperti Truck Mixer dan Batching Plant. Penyewaan Alat dikelola secara *end-to-end* oleh Workshop WSBP Cikopo.

and production units, and minimizing unallocated production overheads.

3. Revenue Uplift

In line with its vision to achieve sustainable performance growth, WSBP implements strategies tailored to the diverse characteristics of its customers, which include State-Owned Enterprise (SOE) Contractors, Private Contractors, Retail Customers, as well as Equipment Rental Customers, and innovative product development.

a. SOE Contractors

WSBP focuses on optimizing the sales of Precast Concrete, Readymix Concrete products, and Construction & Installation Services by increasing participation in tenders. The Company also strengthens its customer acquisition and pricing strategies through more targeted market intelligence, enabling the identification of potential tender opportunities across various sectors.

b. Private Contractors

The Private Contractor segment is a key target in WSBP's market diversification efforts. A multi segmentation approach is applied to ensure that WSBP's products and services can reach a wider range of large-scale private projects.

c. Retail Customers

WSBP promotes the market penetration of its Readymix products through the retail segment. This initiative allows the Company to capture growth opportunities in small- to medium-scale construction projects, which, although moderate in individual demand, contribute significantly to overall revenue in aggregate.

d. Equipment Rental Customers

WSBP maximizes asset monetization through the rental of heavy equipment, such as Truck Mixers and Batching Plants. The equipment rental operations are managed end-to-end by Workshop WSBP Cikopo.

e. Produk & Layanan Inovatif

Sebagai perusahaan yang menjunjung inovasi, WSBP mengembangkan berbagai produk baru seperti precast modular dan *tunnel segment*. Produk-produk tersebut dirancang untuk memenuhi kebutuhan pasar yang terus berkembang, termasuk proyek pembangunan perumahan modular (seperti RISHA) serta infrastruktur transportasi (seperti MRT dan *tunnel segment*).

e. Innovative Products & Services

As a Company committed to innovation, WSBP continues and tunnel segments. These products are designed to meet the evolving needs of the market, including Modular housing projects (e.g., RISHA) and transportation infrastructure projects (e.g., MRT and tunnel segments).

FOKUS STRATEGI 2025

WSBP telah menetapkan fokus strategi tahun 2025 melalui pelaksanaan *Business Resilience & Growth Program 2025* yang diarahkan untuk menjaga kesinambungan usaha, memperkuat fundamental operasional, serta mendorong pertumbuhan yang lebih sehat, selektif, dan berkelanjutan. Fokus strategi tersebut dijalankan melalui langkah-langkah utama sebagai berikut:

1. Meningkatkan Efektivitas Operasional dan Produktivitas Perusahaan

WSBP berfokus pada peningkatan efektivitas operasional melalui efisiensi proses produksi berbasis lean, pengurangan pemborosan (*waste*), penguatan konsistensi mutu, serta peningkatan ketepatan waktu pemenuhan pesanan. Langkah ini juga didukung oleh optimalisasi proses bisnis, pengendalian biaya operasional, dan peningkatan produktivitas guna menjaga daya saing WSBP di tengah dinamika industri yang semakin kompetitif.

2. Memperkuat Pengelolaan Likuiditas dan Arus Kas Secara *Prudent*

WSBP menempatkan penguatan likuiditas sebagai salah satu prioritas utama tahun 2025 melalui percepatan *collection turnover*, penguatan manajemen piutang, perbaikan mekanisme penagihan, serta disiplin pengendalian arus kas. Selain itu, WSBP juga menerapkan pengelolaan *working capital* secara hati-hati, termasuk pengaturan persediaan, termin, retensi, dan pembayaran kepada pemasok prioritas guna menjaga kelancaran operasional dan kesinambungan usaha.

3. Mendorong Penetrasi Pasar dan Perolehan Kontrak Baru Secara Selektif

Dalam rangka meningkatkan pertumbuhan pendapatan yang berkualitas, WSBP menerapkan strategi penetrasi pasar yang lebih terarah melalui diversifikasi pelanggan pada segmen BUMN, swasta, dan ritel. Perolehan kontrak baru dilakukan secara selektif dan *prudent*

STRATEGY FOCUS FOR 2025

WSBP has established a strategic focus for 2025 through the implementation of the 2025 Business Resilience & Growth Program, which aims to maintain business continuity, reinforce operational fundamentals, and promote healthier, selective, and sustainable growth. The strategic focus is implemented in the following main steps:

1. Increase Operational Effectiveness and Company Productivity

The Company focuses on improving operational effectiveness by using lean manufacturing processes, decreasing waste, strengthening quality consistency, and increasing order fulfillment timeliness. This step is further supported by streamlining business processes, managing operating expenses, and enhancing productivity to maintain the Company's competitiveness amidst increasingly competitive industrial dynamics.

2. Strengthen Prudent Liquidity and Cash Flow Management

The Company places strengthening liquidity as one of its main priorities in 2025 by increasing collection turnover, enhancing receivables management, upgrading collection techniques, and maintaining disciplined cash flow control. Aside from that, the Company carefully manages working capital, including inventory, terms, retention, and payments to priority suppliers, to ensure smooth operations and business continuity.

3. Encourage Market Penetration and Selective Obtaining of New Contracts

To improve quality revenue growth, the Company is implementing a more targeted market penetration strategy that includes customer diversification in the state-owned, private, and retail categories. Obtaining new contracts is a selective and responsible process

dengan mempertimbangkan aspek margin, risiko, syarat pembayaran, serta kejelasan pendanaan proyek. Melalui pendekatan tersebut, WSBP berupaya menjaga kualitas *order book* sekaligus memperluas basis pelanggan secara berkelanjutan.

4. Mengembangkan Kemitraan Strategis dan Optimalisasi Aset Perusahaan

WSBP terus mengembangkan kemitraan strategis dengan berbagai mitra untuk memperkuat kapasitas, meningkatkan daya saing, dan memperluas akses terhadap peluang proyek. Strategi ini dijalankan melalui kerja sama dengan *strategic partner* dalam tender, sinergi dengan Waskita Grup dan BUMN, serta optimalisasi pemanfaatan fasilitas produksi, quarry, logistik, dan aset lainnya. Langkah ini dilakukan untuk meningkatkan utilisasi kapasitas, efisiensi operasi, dan penguatan *pipeline* proyek WSBP.

5. Meningkatkan Kompetensi Human Capital, Inovasi Produk, dan Nilai Tambah kepada Pelanggan

WSBP memperkuat kapabilitas sumber daya manusia melalui program *talent booster* yang berfokus pada peningkatan kompetensi teknis, operasional, dan komersial agar organisasi lebih adaptif terhadap perubahan kebutuhan pasar dan tantangan industri. Pada saat yang sama, WSBP juga mendorong inovasi produk dan layanan berbasis kebutuhan pasar, memperkuat pendekatan *one-stop solution*, serta meningkatkan kualitas layanan dan pengalaman pelanggan guna menciptakan nilai tambah yang berkelanjutan bagi seluruh pemangku kepentingan.

that takes into account margin, risk, payment terms, and project finance transparency. Through this approach, the Company aims to preserve the quality of its order book while sustainably expanding its customer base.

4. Developing Strategic Partnerships and Optimizing Company Assets

The Company is continuing to form strategic alliances with a variety of partners to boost capacity, increase competitiveness, and broaden project opportunities. This approach is carried out through collaboration with strategic partners in tenders, synergy with the Waskita Group and BUMN, and maximizing the use of production facilities, quarries, logistics, and other assets. This measure was taken to improve capacity utilization, operational efficiency, and the Company's project pipeline.

5. Increase HR Competency, Product Innovation, and Added Value to Customers

The Company strengthens the capabilities of human capital through a talent booster program focusing on strengthening technical, operational, and commercial competencies, allowing the organization to better react to changing market needs and industry difficulties. Simultaneously, the Company promotes product and service innovation in response to market demands, reinforces the one-stop solution approach, and improves service quality and customer experience to provide sustainable added value for all stakeholders.

ASPEK PEMASARAN

STRATEGI PEMASARAN

Secara berkala, WSBP melakukan evaluasi dan peningkatan terhadap langkah strategis yang telah disusun. Upaya ini dilakukan untuk meningkatkan kinerja operasional WSBP di tahun mendatang. Oleh karena itu, WSBP telah menetapkan langkah strategis untuk meningkatkan pemasaran di tahun 2025. Strategi tersebut telah diselaraskan dengan nilai-nilai dalam implementasi strategi pemasaran WSBP meliputi:

1. Key Account Management

WSBP memperkuat *market intelligence* untuk memperluas info pasar dengan melakukan pembentukan *Key Account* berdasarkan Segmentasi Owner, yaitu dari *Key Account* Pemerintah & BUMN/ BUMD, *Key Account* Swasta, dan *Key Account* Konsultan.

MARKETING ASPECT

MARKETING STRATEGY

WSBP periodically evaluates and improves its established strategic steps, which aim to enhance its operational performance in the coming year. Therefore, WSBP has established strategic steps to enhance marketing in 2025. This strategy is aligned with the values outlined in WSBP's marketing strategy implementation, including:

1. Key Account Management

WSBP strengthens market intelligence to expand market information by establishing Key Accounts based on Owner Segmentation, namely Key Account for Government & State-Owned Enterprises (SOE/ ROE), Key Account for Private Sector, and Key Account for Consultants.

2. Menjaga Kualitas & Konsistensi Produk serta Meningkatkan Keandalan Delivery

WSBP menggunakan sistem untuk mempertahankan konsistensi kualitas produk termasuk penerapan sistem *monitoring* kualitas yang terpercaya dan responsif, serta mengembangkan sistem *monitoring* dan *troubleshooting* keandalan *delivery* yang dapat mendeteksi dan mempercepat *issue* yang masih terjadi di lapangan.

3. Penggunaan Jaringan Korporasi untuk Kembangkan Kapabilitas Market di High-Rise dan Commercial

WSBP menggunakan jaringan korporasi sebagai kunci utama berkompetisi melawan berbagai jenis kompetitor. Jaringan korporasi membantu pengembangan kapabilitas pasar.

4. Price Competitiveness

WSBP melakukan inovasi dalam *cost management*, sehingga harga jual semakin bersaing di pasaran. *Cost innovation* ini mencakup *supply*, *process* dan *logistics management*. Selain itu WSBP juga melakukan evaluasi atas setiap tender yang dilaksanakan, dalam rangka mengetahui kekurangan dan membuat strategi berdasarkan hasil evaluasi yang dilaksanakan.

5. Market Analysis Capability

WSBP meningkatkan kapabilitas dalam melakukan *market analysis* dan *competitive mapping* sehingga dapat proaktif menyusun strategi pemasaran yang konsisten secara korporat, sekaligus dapat adaptif terhadap kondisi nyata pasar. Termasuk dalam menghadapi adanya kemungkinan perubahan arah kebijakan yang dilakukan oleh Presiden terpilih yang baru.

6. Pengembangan Pasar Retail

WSBP membangun kapabilitas pasar retail dimulai dari *business landscape mapping*, penyusunan strategi *positioning & differentiation* dan pengembangan rencana pemasaran yang taktis (spesifik di masing-masing area penjualan). Selain itu WSBP menjalankan peran fokus terhadap *customer service* untuk retail, dimulai dari *strategic service blueprint*, hingga *standard service scripts* yang disertai pengembangan *service mindset* untuk seluruh *frontliner*.

7. Pengembangan Inovasi Digital dalam Menunjang Kegiatan

WSBP melakukan inovasi pengembangan aplikasi *Customer Relationship Management* dalam rangka menunjang Kegiatan *Marketing*, selain itu WSBP juga aktif dalam memaksimalkan kanal E-Katalog untuk memasarkan produk-produk Perusahaan di Kementerian PUPR.

2. Maintain Product Quality & Consistency and Increase Delivery Reliability

WSBP uses a system to maintain consistent product quality, including implementing a reliable and responsive quality monitoring system, as well as developing a delivery reliability monitoring and troubleshooting system that can detect and speed up issues that are still occurring in the field.

3. Use of Corporate Networks to Develop Market Capabilities in High-Rise and Commercial

WSBP uses corporate networks as the main key to competing against various types of competitors. The Corporate networks assist the expansion of market capabilities.

4. Price Competitiveness

WSBP innovates in cost management, so that selling prices become more competitive in the market. This cost innovation includes: supply, process, and logistics management. In addition, WSBP also carries out evaluations of each tender carried out, in order to identify deficiencies and create strategies based on the results of the evaluations carried out.

5. Market Analysis Capability

WSBP is increasing its capabilities in conducting market analysis and competitive mapping to proactively develop corporately consistent marketing strategies, while at the same time being adaptive to real market conditions. This includes facing the possibility of changes in policy direction carried out by the newly elected President.

6. Develop Retail Market

WSBP builds retail market capabilities starting from business landscape mapping, developing positioning & differentiation strategies, and developing tactical marketing plans (specific to each sales area). Apart from that, WSBP carries out a focused role on customer service for retail, starting from strategic service blueprints, to standard service scripts, accompanied by developing a service mindset for all frontliners.

7. Development of Digital Innovation in Supporting Activities

WSBP innovates the development of Customer Relationship Management applications to support Marketing Activities. In addition, WSBP is also active in maximizing the E-Catalog channel to market WSBP products at the Ministry of Public Works and Housing.

PANGSA PASAR

WSBP telah melakukan riset pasar untuk memahami dinamika industri, mengidentifikasi peluang baru, dan mengukur kekuatan pesaing. Informasi tentang pangsa pasar Konstruksi, Beton Precast dan Beton Readymix dapat membantu perusahaan membuat strategi yang tepat untuk pertumbuhan dan kesuksesan jangka panjang. Selain itu, evaluasi terus dilakukan agar WSBP mampu mengidentifikasi dan mampu melakukan perbaikan dan inovasi untuk mendapatkan target yang telah disasar. Proyek pembangunan yang masuk dalam target WSBP saat ini di antaranya proyek-proyek seperti Infrastruktur konektivitas (jalan tol, jembatan, *flyover*, *underpass*), infrastruktur Sumber Daya Air, dan Konstruksi Gedung (pendidikan, industri, rumah hunian, bangunan gedung lainnya).

Analisis pangsa pasar Konstruksi, Beton Precast dan Beton Readymix melibatkan pemahaman tentang proyek-proyek konstruksi yang sedang berjalan, rencana investasi, dan proyek-proyek yang direncanakan di masa depan. Selain itu juga melibatkan penilaian terhadap kemampuan perusahaan untuk memenangkan dan mengeksekusi proyek-proyek tersebut.

Di tahun 2025, WSBP menargetkan *win rate* sebesar 20,00% dan berhasil mencapai *win rate* sebesar 24,38% pada akhir periode berjalan.

TINJAUAN OPERASI PER SEGMENT USAHA

Dalam menjalankan operasional bisnisnya, WSBP telah mengimplementasikan PSAK 108 tentang Segmen Operasi dalam Laporan Keuangan. Di dalamnya, WSBP melaporkan segmen-segmen tersebut berdasarkan divisi-divisi operasi berikut:

1. Precast.
2. Readymix dan Quarry.
3. Jasa Konstruksi

Penjelasan terkait masing-masing Segmen Operasi terdapat pada bab Profil Laporan Tahunan ini.

MARKET SHARE

WSBP has carried out market research to gain insight into industry dynamics, identify new opportunities, and gauge the strengths of competitors. Information on the Construction, Precast Concrete, and Readymix Concrete market share can assist the Company in developing an effective plan for sustained growth and success. Furthermore, ongoing assessments are performed so that WSBP can spot areas for improvement and innovation to reach its goals. Development projects currently focused on by WSBP include Connectivity Infrastructure (toll roads, bridges, flyovers, underpasses), Water Resources Infrastructure, and Building Construction (education, industry, residential housing, other buildings).

The analysis on Construction, Precast Concrete, and Readymix Concrete market share involves understanding ongoing construction projects, investment plans, and future planned projects, as well as assessing the company's ability to win and execute those projects.

In 2025, WSBP has targeted a 20.00% win rate and succeeded in achieving a 24.38% win rate at the end of the current period.

OPERATIONAL OVERVIEW PER BUSINESS SEGMENT

In carrying out its business operations, WSBP has applied PSAK 108 concerning Operating Segments in Financial Statements. In it, WSBP reports these segments based on the following operational divisions:

1. Precast
2. Readymix and Quarry
3. Construction Services

The explanation of each Operating Segment is contained in the Profile chapter of this Annual Report.

STRATEGI PENGEMBANGAN SEGMENT USAHA 2025

WSBP memiliki segmen usaha utama pada produksi Beton Precast dan Beton Readymix serta Jasa Konstruksi. WSBP memproduksi beton precast dengan spesifikasi yang telah ditentukan atau disesuaikan dengan kebutuhan, yang membantu menghemat biaya dan efisiensi waktu. Produk Beton Readymix merupakan cor beton segar siap pakai yang diproduksi di pabrik olahan/batching plant. WSBP juga menyediakan jasa konstruksi meliputi *engineering*, instalasi, jasa pemancangan, konstruksi, dan post-tensioning, yang mendukung kegiatan produksi dan penjualan. Layanan WSBP juga dibagi berdasarkan faktor geografis di 5 (lima) area penjualan di berbagai wilayah Indonesia.

Beton Precast menjadi solusi unggul untuk proyek konstruksi berskala menengah hingga besar karena kecepatan proses produksi, adaptabilitas spesifikasi produk, kemudahan instalasi, dan minimnya limbah (*waste*) di lokasi. Beton Readymix banyak digunakan dalam proyek menengah hingga besar karena campuran yang tepat dan waktu pengaplikasian yang lebih efisien dibandingkan pengecoran manual.

WSBP memiliki Plant sebagai fasilitas manufaktur atau produksi produk precast (beton pracetak) seperti tiang pancang, balok jembatan, yang kemudian didistribusikan kepada pelanggan. Pada umumnya, lokasi Plant bersifat permanen atau tetap, dikarenakan kebutuhan area yang luas (minimal 3 hektar) dan kompleksitas proses instalasi peralatan dan mesin produksi.

Sedangkan, Batching Plant adalah fasilitas untuk memproduksi dan mendistribusikan Beton Readymix kepada pelanggan. Lokasi Batching Plant bersifat temporer mendekati lokasi proyek-proyek yang dikerjakan oleh WSBP.

Di tahun 2025, WSBP telah mengoperasikan sebanyak 9 Precast Plant, 14 Batching Plant, dan 2 Quarry yang strategis berlokasi di dekat proyek-proyek yang sedang dikerjakan.

Dalam hal ini, WSBP berkomitmen untuk terus melakukan pengembangan bisnis dalam rangka memenuhi potensi pasar Beton Precast, Beton Readymix, dan Jasa Konstruksi di Indonesia. Dengan rencana jangka panjang yang terarah dan didukung oleh portfolio proyek strategis, WSBP memiliki potensi yang besar untuk menjadi pemimpin Industri beton di Indonesia.

2025 BUSINESS SEGMENT DEVELOPMENT STRATEGY

WSBP has primary business segments in the production of Precast Concrete And Readymix Concrete, as well as Construction Services. WSBP produces precast concrete in predetermined specifications or tailored to particular needs, contributing to cost savings and time efficiency. Readymix Concrete products are ready-to-use bulk concrete produced in processing plants/batching plants. WSBP also provides construction services, including engineering, installation, piling services, construction, and post-tensioning services, supporting the production and sales activities. WSBP services are also divided based on geographical factors into 5 (five) sales areas in various regions of Indonesia.

Precast Concrete is a superior solution for medium to large-scale construction projects because of the speed of the production process, adaptability of product specifications, ease of installation, and minimal waste on site. Readymix is widely used in medium to large projects due to the mix accuracy and more efficient application time compared to manual casting.

WSBP has a Plant as a manufacturing or production facility for precast concrete products, such as piles and bridge beams, which are then distributed to customers. In general, plant locations are permanent or fixed, due to the need for a large area (minimum 3 hectares) and the complexity of production equipment and the machinery installation process.

Meanwhile, the Batching Plant is a facility for producing and distributing Readymix Concrete to customers. Batching Plant locations are temporary, close to the locations of projects undertaken by WSBP.

In 2025, WSBP has operated 9 Precast Plants, 14 Batching Plants, and 2 Quarries, which are strategically located near the projects being worked on.

In this case, WSBP is committed to continuing to develop its business in order to meet the market potential for Precast Concrete, Readymix Concrete, and Construction Services in Indonesia. Armed with a directed long-term plan and supported by a portfolio of strategic projects, WSBP has great potential to become a leader in the Indonesian concrete industry.

Alur Proses Produksi Beton Precast Putar (*Spun Pile Concrete*) Production Process Flow of Spun Pile Concrete



1

Persiapan Cetakan
Mold Preparation



2

Perakitan/ Pemasangan Tulangan & Aksesoris
Assembly/ Installation of
Reinforcement & Accessories



3

Pengecoran Beton & Penutupan Cetakan
Concrete Casting &
Mold Closure



6

Perawatan Beton dengan Uap
Steam Treatment of Concrete



5

Pemadatan Beton dengan Mesin Spinning
Concrete Compaction with
Spinning Machine



4

Penarikan Besi Prategang
Prestressing Iron Withdrawal



7

Pengeluaran Produk Beton
Production of Concrete Product



8

Penumpukan Produk
Product Stacking



Alur Proses Produksi Beton Precast Non-Putar (PC-I Girder) Production Process Flow of PC-I Girder



1

Set up dan Pembersihan Cetakan
Mold Set up and Cleaning



2

Perakitan Tulangan atau Selongsong
Assembly of Reinforcement
or Sleeves



3

Pemasangan Tulangan atau Selongsong
Installation of Reinforcement
or Sleeves



6

Perawatan Produk Beton
Treatment of Concrete Products



5

Pengecoran dan Pemadatan Beton
Casting and Compaction of
Concrete



4

Pemasangan Dinding Cetakan
Prefab Wall Mounting



7

Pembukaan Cetakan
Mold Opening



8

Penandaan Produk
Product Marking



9

Pemasangan Produk Jadi
Finished Product Handling

Alur Proses Produksi Beton Readymix Production Process Flow of Readymix Concrete



1

Menyiapkan Material (Semen + Air, Bahan Aditif, Pasir, Agregat Kasar/ Split)

Preparing Materials (Cement + Water, Additive, Sand, Coarse Aggregate/ Split)



2

Melakukan Tes Kadar Air Material (Pasir + Split)

Conducting a Coarse Test of Material Water (Sand + Split)



3

Memasukkan Material ke dalam Colbin

Put the Material into the Colbin



6

Melakukan Penuangan Material ke dalam Truck Mixer

Pouring the Material into the Mixer Truck



5

Melakukan Pencampuran Material di dalam Panmixer

Mixing Material in the Panmixer



4

Melakukan Penimbangan Material

Carry out Material Weighing



7

Pengetesan Slump

Slump Testing



8

Pembuatan Benda Uji

Making Test Objects



9

Melakukan Pengiriman ke Proyek

Delivering to Projects

WSBP mengelola Quarry terbuka yang digunakan untuk penambangan bahan galian industri, seperti batuan, pasir. Quarry menghasilkan batuan jenis andesit. Proses penambangan andesit melibatkan beberapa langkah, seperti membersihkan lahan dari vegetasi (*land clearing*), menggali dan mengupas lapisan tanah penutup (*overburden*), dan kemudian memecah batuan menggunakan Excavator Hydraulic Breaker. Selain itu, dalam beberapa situasi, dilakukan peledakan terkendali (*blasting*) untuk memisahkan formasi batuan menjadi ukuran yang lebih kecil.

Setelah batuan terpecah, kemudian diangkut dengan Dump Truck ke Stone Crusher, sebuah alat pemecah batuan. Stone Crusher ini mengubah batuan mentah menjadi agregat dengan berbagai ukuran, sesuai dengan kebutuhan.

Hasil dari Stone Crusher dapat berupa *Split* (10-30 mm), *Screening* (5-10 mm), atau Abu Batu (0-5 mm). Agregat ini adalah bahan baku utama dalam pembuatan beton, baik beton segar (Beton Readymix) maupun beton pracetak (Beton Precast), yang digunakan dalam berbagai proyek konstruksi seperti jalan raya, jembatan, gedung, dan lainnya.

WSBP berkomitmen untuk menghasilkan produk berkualitas sesuai dengan standar yang telah disepakati dengan pelanggan. Oleh karena itu, tidak ada toleransi terhadap produk yang tidak memenuhi kendali mutu. Produk yang tidak memenuhi standar akan diidentifikasi, ditempatkan, dan kemudian dimusnahkan sesuai prosedur.

PENANGANAN REKLAMASI LAHAN TAMBANG

WSBP berkomitmen menjalankan operasional bisnis yang berkelanjutan dan berwawasan lingkungan. Langkah dan aksi nyata dilakukan WSBP melalui upaya penanganan dengan reklamasi terhadap lahan tambang yang telah digunakan. Penanganan lingkungan pasca tambang yang dilakukan WSBP, antara lain:

1. Lahan yang direklamasi

Kegiatan reklamasi pada lokasi dan luas lahan terganggu yang telah direklamasi, meliputi:

- Lahan bekas tambang.
- Timbunan batuan samping atau tanah batuan penutupan di luar tambang.
- Jalan tambang atau jalan angkut yang tidak digunakan lagi.

WSBP manages an open-pit Quarry which is used for mining industrial minerals, such as rock and sand. This Quarry produces andesite-type rock. The andesite mining process involves several steps, such as clearing land from vegetation (*land clearing*), digging and stripping the overburden, and rock breaking using an Excavator Hydraulic Breaker. In addition, in some situations, controlled blasting is carried out to separate rock formations into smaller sizes.

Once the rocks are broken up, they are then transported by Dump Truck to the Stone Crusher, a rock crushing tool. This Stone Crusher converts raw rock into aggregates of various sizes, according to need.

The results from a Stone Crusher can be Split (10-30 mm), Screening (5-10 mm), or Stone Ash (0-5 mm). This aggregate is the main raw material for making concrete, both Readymix Concrete and Precast Concrete, which can be used in various construction projects such as roads, bridges, buildings, and others.

WSBP is committed to producing high-quality products in accordance with the standards agreed with customers. For this reason, there is no tolerance for products that do not meet quality controls. Products that do not meet standards will be identified, placed, and then destroyed according to procedures.

HANDLING MINE LAND RECLAMATION

WSBP strives to operate sustainably and environmentally consciously. WSBP has implemented concrete steps and actions through the reclamation of previously used mining areas. WSBP's post-mining environmental management efforts include:

1. Reclaimed Land

Reclamation activities at the location and area of disturbed land that has been reclaimed, including:

- Ex-mining land.
- Side rock piles or cover rock soil outside the mine.
- Mining roads or haul roads that are no longer in use.

- d. Bekas kolam sedimen.
- e. Fasilitas penunjang lainnya.

2. Teknik dan peralatan yang digunakan dalam reklamasi

Rencana kerja, teknik, metode dan peralatan yang digunakan dalam kegiatan reklamasi adalah sebagai berikut:

- a. Pengelolaan tanah pucuk dilakukan pada satu area tertentu dan nantinya akan dipakai sebagai penutup lapisan atas sebagai sumber hara utama dalam proses revegetasi.
- b. Penambangan dengan sistem *back filling* yang dilengkapi dengan sistem drainase dan perencanaan lereng yang sesuai dengan sifat teknis dan mekanis tanah. Seperti telah diketahui bahwa penambangan andesit ini adalah berupa *open cut* dimana penambangan andesit dilakukan di daerah perbukitan dan diambil andesitnya sampai batas level yang direncanakan. Setelah ditambang akan terbentuk morfologi dimana pada level tersebut akan terbentuk dataran. Pada proses *back filling* daerah di level tersebut akan ditimbun dengan material timbunan (*Overburden*). Penimbunan *overburden* ini diatur sedemikian rupa sehingga menutup lubang pada level batas akhir tambang tersebut, dan selanjutnya dilakukan penebaran *top soil*.
- c. Melakukan pekerjaan reklamasi pada daerah-daerah bekas galian tambang. Kegiatan ini meliputi pekerjaan penataan tanah pada bekas galian tambang dan disposal.

3. Penataan Lahan

Penataan lahan dilakukan dengan metode *backfilling*, kegiatan *backfilling* dimulai menggunakan sumber material *overburden* hasil kegiatan penambangan yang telah disiapkan pada disposal area.

4. Revegetasi

Kegiatan revegetasi Perusahaan, pada dokumen yang sudah disetujui oleh dinas terkait yaitu Dinas Energi dan Sumber Daya Mineral (DESDM).

5. Pekerjaan Sipil Sesuai Peruntukan Lahan Pasca Tambang

Pada kegiatan reklamasi lahan Perusahaan, ada kegiatan penataan lahan yang peruntukannya bukan untuk lahan revegetasi sehingga tidak ada pekerjaan sipil berkaitan dengan reklamasi.

- d. Former sediment pond.
- e. Other supporting facilities.

2. Techniques and Equipment Used in Reclamation

The work plan, techniques, methods, and equipment used in reclamation activities are as follows:

- a. Topsoil Management is conducted in a designated area and later used as a top-layer cover, serving as the primary nutrient source for the revegetation process.
- b. Mining with a Backfilling System Equipped with Drainage and Slope Planning According to Soil Technical and Mechanical Properties. As is known, andesite mining is in the form of open cut system, where andesite mining is carried out in hilly areas and extracting andesite up to the planned level. Once mining is completed, the area will have a modified morphology, forming a flat surface at that level. During the backfilling process, this area is refilled with overburden material. This overburden filling is arranged in such a way as to close the hole at the final limit of the mine, and then topsoil is spread.
- c. Reclamation work is carried out in former mining excavation areas, including land grading on ex mining sites and disposal areas.

3. Land Grading

Land grading is carried out using the backfilling method, where the backfilling process begins by utilizing overburden material from mining activities that has been prepared in the disposal area.

4. Revegetation

The Company's revegetation activities, in documents that have been approved by the relevant agency, namely the Energy and Mineral Resources Agency (DESDM).

5. Civil Work According to Post-Mining Land Use

In the Company's land reclamation activities, there is land grading designated for purposes other than revegetation, so no civil works are involved in the reclamation process.

6. Pemanfaatan Lubang Bekas Tambang (Void)

Di lokasi eks penambangan Quarry Perusahaan, dibuatkan kolam pengendapan sebagai pengendalian drainase dan pengendalian endapan tanah (koloid) yang menutupi aliran air pasca kegiatan reklamasi di area bekas tambang yang bertujuan mengendalikan air dari lokasi tambang agar tidak mengalir langsung ke jalur drainase jalan utama. Selain itu kolam pengendapan diperlukan untuk melakukan pengujian kualitas air pasca reklamasi/penambangan.

7. Pemeliharaan

Pemeliharaan lahan reklamasi dilakukan dengan beberapa upaya pengendalian antara lain:

- Hama dan penyakit: Ulat daun, tidak mematikan tetapi mengurangi laju pertumbuhan pohon karena daun dimakan (batang mudah patah waktu kecil, daun dapat dimakan ternak); waspadai uret memakan akar dan mematikan bibit yang baru ditanam.
- Gangguan binatang ternak.
- Penyiangan: 3-4 x setahun dengan membersihkan jalur.
- Pemangkasan: Jabon memiliki kemampuan melakukan pemangkasan alami.
- Penjarangan: Dilakukan jika tajuk sudah bersentuhan secara rapat; atau untuk memperoleh pendapatan awal.

MANAJEMEN BAHAN BAKU

WSBP menjalankan pendekatan yang cermat dan ketat guna memastikan kualitas produk dengan memilih dan menyediakan bahan baku yang berkualitas. Hal ini mencakup penetapan standar kualitas untuk bahan baku utama seperti semen, air, pasir, batu *split* dan bahan lainnya.

Dalam menghindari ketergantungan pada satu pemasok tunggal, WSBP telah mengambil langkah-langkah proaktif dengan melakukan diversifikasi pemasok bahan baku utama seperti besi, semen, dan material alam. Dengan demikian, WSBP dapat memitigasi risiko pasokan bahan baku dan memastikan kelangsungan produksi.

Selain itu, WSBP telah mengimplementasikan kebijakan jumlah bahan baku minimum di setiap unit produksi sesuai dengan proyeksi produksi dan penjualan. Hal ini

6. Utilization of Ex-Mining Holes (Voids)

At the Company's former quarry mining site, a sedimentation pond is constructed for drainage control and sediment (colloid) management that covers water flow from the reclaimed mining area, preventing direct discharge into the main road drainage system. Additionally, the sedimentation pond is necessary for testing water quality after the reclamation/mining activities.

7. Maintenance

Maintenance of reclaimed land is carried out through several control measures, including:

- Pests and diseases: leaf caterpillars, which are not fatal but reduce tree growth by consuming leaves (young stems are fragile, and leaves can be eaten by livestock); beware of grubs eating roots and killing newly planted seedlings.
- Disturbance from livestock
- Weeding: conducted 3-4 times a year by clearing growth along designated pathways.
- Pruning: Jabon trees have the ability to self-prune naturally.
- Thinning: performed when tree canopies become too dense or to generate early proceeds.

RAW MATERIAL MANAGEMENT

WSBP conducts a careful and stringent approach to ensure product quality by selecting and providing high-quality raw materials. This includes setting quality standards for key materials such as cement, water, sand, crushed stone, and other components.

To avoid dependency on a single supplier, WSBP has taken proactive steps by diversifying its sources for essential raw materials such as steel, cement, and natural materials. This enables WSBP to mitigate supply risks and ensure the continuity of production.

Additionally, WSBP has implemented a minimum raw material stock policy at each production unit based on production and sales forecasts. This aims to eliminate

bertujuan untuk mengeliminasi risiko potensial terkait biaya penyimpanan, pemeliharaan, dan perbaikan yang dapat timbul.

Pasokan bahan baku material alam seperti pasir dan batu *split* dapat mengalami fluktuasi musiman. WSBP telah mempertimbangkan karakteristik musiman ini dan menetapkan standar kualitas yang ketat untuk memastikan pasokan yang baik, terlepas dari perubahan musim.

Dalam hal memastikan ketersediaan bahan baku, Perusahaan kini tengah mengelola Quarry yang berlokasi di Pulau Jawa yang mana berdekatan dengan lokasi unit produksi WSBP. Quarry menghasilkan produk batu *split* yang merupakan salah satu bahan baku utama produksi Beton Precast dan Beton Readymix..

SEGMENT OPERASI

BETON PRECAST

WSBP senantiasa menjaga konsistensi produk utama dan unggulan perusahaan, yakni Beton Precast. Segmen Beton Precast yang dilayani WSBP kemudian dibagi menjadi 2 (dua) tipe produk, yaitu Precast Putar dan Precast Non-Putar.

1. Produk Beton Precast Putar

Produk Beton Precast Putar yang diproduksi WSBP adalah Spun Pile mulai dari diameter 300 mm hingga diameter 1.200 mm yang merupakan Spun Pile dengan diameter terbesar yang dihasilkan oleh produsen beton pracetak dalam negeri. Adapun alur proses produksi Beton Precast Putar, yaitu:

- Persiapan Cetakan.
- Proses *Cutting & Heading*.
- Proses *Wire Caging*.
- Setting* Pembesian (*joint plate, end plate, joint rim, dan sepatu pancang*).
- Pembersihan Cetakan & Pemberian Minyak Cetak.
- Pemasangan Rakitan dan Aksesoris Pada Cetakan Bawah.
- Mixing* Beton di *Batching Plant*.
- Proses Pengecoran.
- Penutupan Cetakan Atas.
- Proses *Stressing*.
- Proses *Spinning*.
- Proses *Curing* Dalam Bak.

potential risks related to storage costs, maintenance, and repairs that could arise.

The supply of natural materials like sand and crushed stone can be subject to seasonal fluctuations. WSBP has taken these seasonal characteristics into account and established strict quality standards to ensure a reliable supply regardless of seasonal changes.

To further ensure raw material availability, the Company is currently managing quarries located on Java Island, which is close to WSBP's production units. Quarries WSBP produces crushed stone, one of the Company's key materials for the production of Precast Concrete and Readymix Concrete.

OPERATION SEGMENT

PRECAST CONCRETE

WSBP consistently maintains the quality and consistency of its core and flagship product: Precast Concrete. The Precast Concrete segment served by WSBP is divided into 2 (two) product types, such as Spun Precast and Non-Spun Precast.

1. Precast Spun Pile Concrete Products

WSBP's precast Spun Pile concrete product is Spun Pile with a diameter of 300 mm to 1,200 mm in diameter, which is the Spun Pile with the largest diameter produced by a domestic precast concrete producer. The production process flow for PC Spun Pile Concrete is:

- Mold Preparation
- Cutting & Heading Process
- Wire Caging Process
- Ironing Setting (*joint plate, end plate, joint rim, and pile shoes*)
- Mold Cleaning & Mold Oiling
- Assembled Installation on Bottom Mold
- Concrete Mixing in Batching Plant
- Casting Process
- Top Mold Closing
- Stressing Process
- Spinning Process
- Curing Process in a Tub

m. Demoulding.

n. Labeling & Finishing Produk.

o. Penyimpanan Produk

2. Produk Beton Precast Non-Putar

Produk Beton Precast Non-Putar yang diproduksi oleh WSBP adalah Balok Girder, Voided Slab, Square Pile, Full Slab, Half Slab, Deck Slab, Box Girder, U-Ditch, U-Gutter, L-Gutter, Box Culvert, CCSP, dan FCSP. Adapun alur produksi Beton Precast Non-Putar (sebagai contoh PC-I Girder) adalah sebagai berikut:

- Proses Pemotongan dan *Bending* Besi.
- Perakitan Besi Tulangan.
- Pembersihan dan Pelumasan Bed Cetakan.
- Setting* Pembesian, Pemasangan *Ducting*, dan *Casting*.
- Pembersihan dan Pelumasan Dinding Cetakan.
- Pemasangan Dinding Cetakan.
- Proses Pengecoran dan *curing*.
- Proses Pembukaan Dinding Cetakan.
- Proses *Labeling* Produk.
- Proses *Demoulding* Produk.
- Finishing*.
- Proses Penyimpanan Produk

Produktivitas Segmen Beton Precast

WSBP memiliki 9 (sembilan) precast plant yang terletak di Gasing, Bojonegara, Cibitung, Karawang, Sadang, Kalijati, Subang, Klaten dan Prambon. Di tahun 2025, WSBP mengoperasikan 5 Precast Plant dari total keseluruhan 9 Precast Plant yang mampu menjangkau berbagai area pemasaran perusahaan untuk memenuhi kebutuhan pelanggan.

Produktivitas segmen Beton Precast yang dihasilkan dari masing-masing Precast Plant WSBP di tahun 2025 adalah sebagai berikut:

Tabel Produktivitas Segmen Precast Tahun 2025

(Dalam Ton)

Plant Precast Precast Plant	Kapasitas Produksi Production Capacity		Perubahan Change	
	2025	2024	Selisih Difference	Persentase Percentage (%)
Plant Gasing Gasing Plant	725.000	725.000	-	-
Plant Sidoarjo Sidoarjo Plant	425.000	425.000	-	-
Plant Bojonegoro Bojonegoro Plant	475.000	475.000	-	-

m. Demoulding

n. Product Labeling & Finishing

o. Product Storage

2. Non-Spun Precast Concrete Products

WSBP's Non-Spun Precast Concrete Products are Girder Beam, Voided Slab, Square Pile, Full Slab, Half Slab, Deck Slab, Box Girder, U-Ditch, U-Gutter, L-Gutter, Box Culvert, CCSP, and FCSP. The production flow of Non-Spun Precast Concrete Products (such as PC-I Girder) are follows:

- Iron Cutting and Forming Process
- Reinforcement Iron Assembly
- Cleaning and Lubricating the Mold Bed
- Concreting Setting, Ducting, and Casting Installation
- Mold Wall Cleaning and Lubrication
- Mold Wall Installation
- Casting and Curing Process
- Mold Wall Opening Process
- Product Labelling Process
- Product Demoulding Process
- Finishing
- Product Storage Process

Precast Concrete Segment Productivity

WSBP has nine (9) Precast Plants, located in Gasing, Bojonegara, Cibitung, Karawang, Sadang, Kalijati, Subang, Klaten, and Prambon. In 2025, WSBP has operated 5 out of the 9 total Precast Plants, strategically selected to cover various marketing areas and effectively meet customer demands.

The productivity of the Precast Concrete segment produced by each Precast Plant WSBP in 2025 is as follows:

Table of Precast Segment Productivity 2025

(In Tonnes)

Plant Precast Precast Plant	Kapasitas Produksi Production Capacity		Perubahan Change	
	2025	2024	Selisih Difference	Persentase Percentage (%)
Plant Gasing Gasing Plant	725.000	725.000	-	-
Plant Sidoarjo Sidoarjo Plant	425.000	425.000	-	-
Plant Bojonegoro Bojonegoro Plant	475.000	475.000	-	-

Plant Precast Precast Plant	Kapasitas Produksi Production Capacity		Perubahan Change	
	2025	2024	Selisih Difference	Persentase Percentage (%)
Plant Karawang Karawang Plant	575.000	575.000	-	-
Plant Sadang Sadang Plant	350.000	350.000	-	-
Plant Subang Subang Plant	350.000	350.000	-	-
Plant Kalijati Kalijati Plant	250.000	250.000	-	-
Plant Cibitung Cibitung Plant	325.000	325.000	-	-
Plant Klaten Klaten Plant	225.000	225.000	-	-
Jumlah Total	3.700.000	3.700.000	-	-

Kapasitas Produksi WSBP di Tahun 2025 adalah sebesar 3,7 juta ton/tahun. Kapasitas ini telah memenuhi permintaan produk beton dari pelanggan. Jumlah kapasitas ini tidak mengalami perubahan dari tahun sebelumnya.

WSBP's production capacity in 2025 reached 3.7 million tons/year, which has met customer demand for concrete products and remained unchanged from the previous year.

PENDAPATAN DAN PROFITABILITAS SEGMENT BETON PRECAST

Tabel Pendapatan dan Profitabilitas Segmen Beton Precast Tahun 2025

(Dalam Rp Juta)

Uraian Description	2025		2024		Perubahan Change	
	Jumlah Amount	Kontribusi Contribution (%)	Jumlah Amount	Kontribusi Contribution (%)	Selisih Difference	Persentase Percentage (%)
Pendapatan Revenues	740.431	47,17	866.209	43,93	(125.778)	(14,52)
Beban Pokok Pendapatan Cost of Revenues	(559.491)	43,20	(605.393)	37,78	(45.902)	7,58
Laba Kotor Gross Profit	180.940	65,92	260.816	70,55	(79.876)	(30,63)

Hingga 31 Desember 2025, Pendapatan Usaha mengalami penurunan 14,52% atau Rp125,78 miliar dibanding periode Desember 2024, disebabkan oleh penurunan signifikan dari segmen Precast atas Proyek yang sudah selesai pekerjaannya seperti proyek Tol Bayunglencir Tempino, Proyek Nusantara International Convention Centre, Proyek Bendungan Mbay, Proyek Pindodeli Proyek Junction Palembang, Proyek Kamojing, Proyek Salamdarma, Proyek Proyek Sekpres IKN, dan segmen Konstruksi atas proyek Cibitung – Cilincing Tollways Seksi 2.

As of December 31, 2025, operating revenues decreased by 14.52% or Rp125.78 billion compared to the December 2024 period, which was due to a significant decrease in the Precast segment for completed projects, such as the Bayunglencir Tempino Toll Road project, the Nusantara International Convention Center Project, the Mbay Dam Project, the Pindodeli Project, the Palembang Junction Project, the Kamojing Project, the Salamdarma Project, the IKN Presidential Secretariat Project, and the Construction segment for the Cibitung – Cilincing Tollways Section 2 project.

BETON READYMIX & QUARRY

Beton Readymix

Beton Readymix merupakan campuran beton cair terdiri dari semen, air, pasir, batu pecah, dan bahan tambahan (*admixture*). Beton Readymix diproduksi di Batching Plant WSBP dan disalurkan ke konsumen melalui *truck mixer*.

Beton Readymix umumnya digunakan dalam proyek-proyek berukuran menengah hingga besar karena dapat memastikan keakuratan campuran dan efisiensi waktu aplikasi yang lebih tinggi dibandingkan pengecoran manual. Kualitas Beton Readymix tersedia dalam berbagai jenis, di mana untuk konstruksi non-struktural seperti B-0, K-100, K-125, K-150, K-175, dan K-200 digunakan untuk aplikasi seperti saluran air dan lapisan awal jalan. Sementara itu, Beton dengan mutu K-225, K-300, K-350, K-400, K-450, dan K-500 hingga K-1.000 digunakan untuk proyek konstruksi struktural dan Beton Precast, termasuk Balok Precast, Girder, dan Tiang Pancang.

1. Proses Produksi Beton Readymix

Alur proses produksi Beton Readymix adalah sebagai berikut:

- Menyiapkan material.
- Melakukan tes kadar air material.
- Memasukkan material ke dalam *cold bin*.
- Penimbangan material.
- Pencampuran material dalam pan mixer.
- Penuangan material ke dalam Truk Mixer.
- Pengetesan *slump*.
- Pembuatan benda uji.
- Pengiriman ke proyek

2. Proses Penambangan & Crushing

Alur proses penambangan dan *crushing* adalah sebagai berikut:

- Land Clearing & Stripping*.
- Pengupasan *Overburden*.
- Penambangan dan/atau *Blasting*.
- Loading*.
- Hauling*.
- Crushing*.
- Penataan *Stock*.
- Pengiriman Produk

READYMIX CONCRETE & QUARRY

Readymix Concrete

Readymix Concrete is a liquid concrete mixture consisting of cement, water, sand, crushed stone, and admixture. Readymix Concrete is produced at Batching Plant WSBP and sent directly to consumers using truck mixers.

Readymix Concrete is generally utilized in medium to large-scale projects because of the accuracy of the mix and the more efficient application time compared to manual casting. Readymix Concrete Quality consists of several types, of which, for non-structural construction, such as B-0, K-100, K-125, K-150, K-175, and K-200, are used for waterways and initial layer of road construction. Meanwhile, the quality of concrete for construction consists of K-225, K-300, K-350, K-400, K-450 and K-500, up to K-1,000 are used for structural concrete and precast concrete such as Precast Beams, Girders and Pile.

1. Readymix Concrete Production Process

The flow of the Readymix Concrete production process is as follows:

- Preparing materials
- Conducting moisture content testing of the material
- Loading material into the cold bin
- Weighing material
- Mixing material in the pan mixer
- Pouring material into the Mixer Truck
- Slump testing
- Creating test objects
- Delivering to the project site

2. Mining & Crushing Process

The mining and crushing process flow is as follows:

- Land Clearing & Stripping
- Overburden Removal
- Mining and/or Blasting
- Loading
- Hauling
- Crushing
- Stockpiling
- Product Delivery

Quarry

Quarry merupakan lokasi kegiatan penambangan yang mencakup ekstraksi, ekskavasi, atau penambangan bebatuan, tanah liat, pasir, kerikil, dan mineral. Stone Crusher merupakan alat pemecah batuan yang mengubah batuan mentah menjadi produk seperti batu pecah / agregat dengan berbagai ukuran sesuai dengan kebutuhan yang dikehendaki. Material atau bahan galian yang dihasilkan Quarry telah melalui beberapa tahap agar dapat memenuhi kebutuhan *Particle Size Distribution* (PSD). Material mentah yang dihasilkan saat penambangan akan disesuaikan ukurannya melalui *crushing and screening*. Hasil dari *stone crusher* ini dapat berupa *Split* (10-30 mm), *Screening* (5-10 mm), maupun abu batu (0-5 mm).

Agregat menjadi salah satu bahan baku pada pembuatan beton baik beton segar (Beton Readymix) maupun beton pracetak (Beton Precast) yang nantinya digunakan untuk berbagai kegiatan konstruksi seperti pembangunan jalan raya, jalan tol, jembatan, gedung dan kanal.

Produktivitas Beton Readymix

Beton Readymix di produksi menggunakan alat-alat produksi berupa alat Batching Plant, Truk Mixer, dan Wheel Loader. Hingga 31 Desember 2025, WSBP telah mengoperasikan 14 (empat belas) Batching Plant aktif terdiri dari 3 (tiga) batching plant di Jabodetabek, 2 (dua) Batching Plant di Jawa Barat, 2 (dua) Batching Plant di Jawa Tengah, 1 (satu) Batching Plant di Jawa Timur, 4 (empat) Batching Plant di Sumatra dan 2 (dua) Batching Plant di Kalimantan dengan total kapasitas produksi sebesar 1,20 juta m³ per tahun.

Quarry

Quarry is a mining site where activities such as extraction, excavation, or mining of rocks, clay, sand, gravel, and minerals are conducted. A Stone Crusher is a machine used to break down raw rocks into products like crushed stone or aggregate of various sizes according to specific requirements. The materials or mined resources produced by the Quarry go through several stages to meet Particle Size Distribution (PSD) standards. Raw materials obtained during the mining process are resized through crushing and screening. The output from the stone crusher such as Split (10–30 mm), Screening (5–10 mm), and stone dust or fines (0–5 mm).

Aggregates are one of the key raw materials used in the production of concrete, both Readymix Concrete and Precast Concrete, which are then used in various construction activities such as roads, highways, bridges, buildings, and canals.

Readymix Concrete Productivity

Readymix Concrete is produced using production equipment in the form of Batching Plants, Truck Mixers, and Wheel Loaders. As of December 31, 2025, WSBP has operated 14 (fourteen) active Batching Plants consisting of 3 (three) Batching Plants in Jabodetabek, 2 (two) Batching Plants in West Java, 2 (two) batching plants in Central Java, 1 (one) Batching Plant in East Java, 4 (four) Batching Plants in Sumatra, and 2 (two) batching plants in Kalimantan, with a total production capacity of 1.20 million m³ per year.

Tabel Batching Plant WSBP Tahun 2025

WSBP Batching Plant in 2025

No	Batching Plant	Lokasi Location	Wilayah Area
1	Palembang	Jl. Gubernur H. Ahmad Bastari, Kec. Seberang Ulu I, Kota Palembang. Jl. Governor H. Ahmad Bastari, Seberang Ulu I District, Palembang City.	Sumatera Selatan South Sumatra
2	KAPB STA 60	Desa Talang Kemang Kec. Ilir Barat 1 Kab Banyuasin Sumatera Selatan, 30131. Talang Kemang Village, Ilir Barat 1 District, Banyuasin Regency, South Sumatra, 30131.	Sumatera Selatan South Sumatra
3	KAPB STA 89	Suka Mulya, Kec. Banyuasin III, Kab. Banyuasin, Sumatera Selatan 30911. Suka Mulya, Banyuasin III District, Banyuasin Regency, South Sumatra 30911.	Sumatera Selatan South Sumatra
4	Pangkalan Balai Betung	Jalan Lintas Sumatra, Senawar Jaya, Musi, Kab. Banyuasin, Sumatera Selatan Trans-Sumatra Highway, Senawar Jaya, Musi, Banyuasin Regency, South Sumatra	Sumatera Selatan South Sumatra

No	Batching Plant	Lokasi Location	Wilayah Area
5	Pegangsaan	Pegangsaan Dua RT.13/RW.3, Kec. Kelapa Gading, Jakarta Utara, Daerah Khusus Ibukota Jakarta. Pegangsaan Dua RT.13/RW.3, Kelapa Gading District, North Jakarta, Special Capital Region of Jakarta.	Jakarta
6	Japeksel	Jl. Alternatif Curug – Purwakarta, Desa Cilangkap, Kec. Babakan Cikao, Kab. Purwakarta. Curug Alternative Road – Purwakarta, Cilangkap Village, Babakan Cikao District, Purwakarta Regency.	Jakarta
7	Japeksel 2	Kampung Pakapuran RT/W 003/01 Desa Tamansari, Kecamatan Pangkalan, Kabupaten Karawang. Pakapuran Village RT/W 003/01 Tamansari Village, Pangkalan District, Karawang Regency.	Jakarta
8	Cibadak	Jl. Raya Sukaraja – Sukabumi, UPKB Perumnas, Pamuruyan, Kec. Cibadak, Sukabumi Regency, Jawa Barat. / Jl. Raya Sukaraja – Sukabumi, UPKB Perumnas, Pamuruyan, Cibadak District, Sukabumi Regency, West Java.	Jawa Barat West Java
9	Karang Tengah	Ciheulang Tonggoh, Cibadak, Sukabumi Regency, West Java	Jawa Barat West Java
10	Solo	Jl. Adi Sumarmo No. 195, Tohudan, Colomadu, Karanganyar.	Jawa Tengah Central Java
11	Bendungan Bener	Jl. Akses Trase Proyek Bendungan Bener, Desa Guntur, Kec. Bener, Kab, Purworejo, Jawa Tengah. Jl. Akses Trase Proyek Bendungan Bener, Guntur Village, Bener District, Purworejo Regency, Central Java.	Jawa Tengah Central Java
12	Proban	Kampung Tempora Rt 002/001, Kelurahan Kalianget, Kecamatan Banyuglugur, Kabupaten Situbondo, Jawa Timur. Tempora Village Rt 002/001, Kalianget Subdistrict, Banyuglugur District, Situbondo Regency, East Java.	Jawa Timur East Java
13	Ibu Kota Negara (IKN) – Sepaku 1	Jalan Provinsi Sepaku, Kab. Penajam Paser Utara, Kalimantan Timur. Sepaku Provincial Road, North Penajam Paser Regency, East Kalimantan.	Kalimantan Timur East Kalimantan
14	Ibu Kota Negara (IKN) – Sepaku 2	Jalan Provinsi Sepaku, Kab. Penajam Paser Utara, Kalimantan Timur. Sepaku Provincial Road, North Penajam Paser Regency, East Kalimantan.	Kalimantan Timur East Kalimantan

Tabel Perkembangan Kapasitas Produksi Beton Readymix WSBP Tahun 2021-2025

WSBP Readymix Concrete Production Capacity Development for 2021-2025

Tahun Year	Kapasitas Produksi (Juta m ³) Production Capacity (Million m ³)
2025	1,20
2024	1,48
2023	2,09
2022	2,71
2021	2,79

Hingga 31 Desember 2025, WSBP mencatatkan kapasitas produksi Beton Readymix sebesar 1,20 juta m³ per tahun. Nilai tersebut mengalami penurunan sebesar 18,92% jika dibandingkan dengan kapasitas produksi tahun 2024 sebesar 1,48 juta m³ per tahun. Perubahan nilai ini disebabkan oleh selesainya kontrak atas *supply* Beton Readymix dan juga dominasi kontrak baru di tahun 2025 adalah segmen Beton Precast.

As of December 31, 2025, WSBP's Readymix Concrete production capacity was recorded at 1.20 million m³, which decreased by 18.92% compared to the 2024 production capacity of 1.48 million m³. The change in value was due to the contracts for the supply of Readymix Concrete being completed, as well as the dominance of new contracts in 2025 in the Precast Concrete segment.

Produktivitas Quarry

WSBP mengelola 2 (dua) Quarry yang terletak di Pulau Jawa.

Quarry Productivity

WSBP manages 2 (two) quarries, both of which are located in Java Island.

Tabel Quarry WSBP Tahun 2025

No	Quarry	Lokasi Location
1	Bojonegara	Kampung Kejuruan, Desa Ukirsari, Kecamatan Bojonegara, Kabupaten Serang, Banten 42454 Vocational Village, Ukirsari Village, Bojonegara District, Serang Regency, Banten 42454
2	Lumbang	Jl. Raya Lumbang, Desa Bulukandang, Kec. Lumbang, Kab Pasuruan, Jawa Timur Jl. Raya Lumbang, Bulukandang Village, Lumbang District, Pasuruan Regency, East Java.

WSBP Quarry in 2025

Tabel Perkembangan Kapasitas Produksi Quarry
WSBP Tahun 2021-2025

Tahun Year	Kapasitas Produksi (Juta m ³) Production Capacity (Million m ³)
2025	607.501
2024	872.136
2023	665.244
2022	291.085
2021	288.775

Development of WSBP Quarry Production Capacity in
2021-2025

Hingga 31 Desember 2025, WSBP mencatatkan kapasitas produksi Quarry sebesar 607.501 m³. Nilai tersebut mengalami penurunan sebesar 30,34% jika dibandingkan dengan kapasitas produksi tahun 2024 sebesar 872.136 m³. Penurunan ini disebabkan karena WSBP tidak lagi mengelola Quarry Palu di tahun 2025.

As of December 31, 2025, WSBP recorded a Quarry production capacity of 607,501 m³, representing a 30.34% decrease compared to the 2024 production capacity of 872,136 m³. This decrease was due to WSBP no longer managing Quarry Palu in 2025.

PENDAPATAN DAN PROFITABILITAS SEGMENT READYMIX & QUARRY

Tabel Pendapatan dan Profitabilitas Segmen Readymix
& Quarry Tahun 2025

(Dalam Rp Juta)

Uraian	2025		2024		Perubahan Change	
	Jumlah Amount	Kontribusi Contribution (%)	Jumlah Amount	Kontribusi Contribution (%)	Selisih Difference	Persentase Percentage (%)
Pendapatan Revenues	504.647	32,15	681.507	34,56	(176.860)	(25,95)
Beban Pokok Pendapatan Cost of Revenues	(433.489)	33,47	(586.257)	35,69	(138.334)	(24,19)
Laba Kotor Gross Profit	71.158	25,93	95.250	29,67	(38.525)	(35,12)

READYMIX BUSINESS SEGMENT REVENUE AND PROFITABILITY

Readymix & Quarry Segment Revenue and Profitability
in 2025

(In Rp Million)

Hingga 31 Desember 2025, pendapatan usaha mengalami penurunan 25,95% atau Rp176,86 miliar dibanding periode Desember 2024, disebabkan oleh telah selesainya proyek-proyek segmen readymix di antaranya proyek Tol Bayunglencir Tempino, Proyek Nusantara International Convention Centre, Proyek Bendungan Mbay, Proyek Pindodeli Proyek Junction Palembang, Proyek Kamojing, Proyek Salamdarma, Proyek Proyek Sekpres IKN.

JASA KONSTRUKSI

WSBP menawarkan berbagai jasa pendukung yang melibatkan Engineering, Instalasi, Jasa Pemancang, Konstruksi, dan Jasa Post-Tensioning untuk mendukung kegiatan produksi dan penjualan. Segmen jasa konstruksi WSBP mencakup:

1. Engineering merupakan kegiatan yang memberikan rekomendasi teknis dan pemilihan struktur yang tepat serta efisien guna membantu para pelanggan. Dalam menunjang kecepatan dan ketepatan perhitungan teknis, WSBP menggunakan berbagai teknologi terkini sesuai dengan fungsi yang dibutuhkan.
2. Instalasi merupakan kegiatan instalasi produk beton, seperti pada jembatan layang, jembatan di atas sungai. Dengan layanan ini, diharapkan pelanggan memperoleh solusi terintegrasi dalam penyediaan produk beton.
3. Jasa Pemancang Jasa ini merupakan kegiatan pemancangan dengan menggunakan alat pancang yang menggunakan metode *Inner Bore System* dan *Pre Bore System*.
4. Konstruksi merupakan jasa kontraktor untuk menyelesaikan berbagai tahapan pekerjaan konstruksi.
5. Jasa Post-Tensioning merupakan jasa *stressing* untuk beberapa komponen, di antaranya balok jembatan, bangunan gedung *ground anchor*, dan jembatan *cable stayed*.

As of December 31, 2025, operating revenues decreased by 25.95% or Rp176.86 billion compared to the December 2024 period, which was due to the completion of readymix segment projects, such as the Bayunglencir Tempino Toll Road Project, the Nusantara International Convention Center Project, the Mbay Dam Project, the Pindodeli Project, the Palembang Junction Project, the Kamojing Project, the Salamdarma Project, and the IKN Presidential Secretariat Project.

CONSTRUCTION SERVICES

WSBP offers various supporting services involving Engineering, Installation, Piling Services, Construction, and Post-Tensioning Services to support production and sales activities. WSBP's construction services segment includes:

1. Engineering it is an activity that provides technical recommendations and the selection of appropriate and efficient structures to assist customers. In supporting the speed and accuracy of technical calculations, WSBP uses a variety of the latest technologies according to the required functions.
2. Installation it is a product installation activity, such as on flyovers, bridges over rivers. With this service, it is hoped that customers will get more benefits than just getting the product.
3. Piling Services this service is a piling activity using piling tools with Inner Bore System and Pre-Bore System methods.
4. Construction it is a contractor service to complete work until the construction stage.
5. Post-Tensioning Services it is a stressing service for several components, including bridge beams, building structures, ground anchors, and cable-stayed bridges.

Produktivitas Jasa Konstruksi

Construction Services Productivity

Tabel Produktivitas Jasa Konstruksi WSBP Tahun 2024-2025

WSBP Construction Services Productivity in 2024-2025

(Dalam Rp Juta)

(In Rp Million)

No	Uraian Description	Total Nilai Kontrak Dikelola Total Order Book Value	Nilai Kontrak Dikelola 2025 Order Book Value in 2025			Nilai Kontrak Dikelola 2024 Order Book Value in 2024			Perubahan Change	
			Sisa Nilai Kontrak Remaining Contract Value	Nilai Kontrak Baru New Contract Value	Jumlah Total	Sisa Nilai Kontrak Remaining Contract Value	Nilai Kontrak Baru New Contract Value	Jumlah Total	Selisih Difference	Persentase (%) Percentage (%)
EKSTERNAL		1.922,67	322,72	475,41	798,14	172,00	574,50	746,50	51,64	203,88
1	Jembatan Penyebrangan Multiguna Dukuh Atas Dukuh Atas Multi-Purpose Pedestrian Bridge	75,91	2,26	1,31	3,57	2,26	-	2,26	1,32	58,26
2	Pembangunan Jalan Tol Cimanggis-Cibitung (CCTW) Seksi 2 Construction of the Cimanggis–Cibitung Toll Road (CCTW), Section 2	777,66	0,86	-	0,86	149,24	-	149,24	(148,38)	(99,42)
3	Konstruksi Jembatan Flyover Shangri-La Residences Jakarta dan Shangri-La Hotel Construction of the Flyover Bridge at Shangri-La Residences Jakarta and Shangri-La Hotel	20,62	0,79	0,12	0,91	20,50	-	20,50	(19,60)	(95,60)
4	Pembangunan Tembok Penahan Jembatan Enim 1-Jembatan Enim 2 Construction of Enim Bridge 1-Enim Bridge 2 Retaining Wall	92,74	10,17	20,94	31,11	-	71,80	71,80	(40,69)	(56,67)
5	Proyek Pembangunan Container Yard & Infrastruktur Pendukung Terminal Batam Construction of Container Yard & Terminal Supporting Infrastructure Batam Project	404,06	213,81	12,34	226,15	-	391,71	391,71	(165,56)	(42,27)
6	Proyek Pembangunan Universitas Persatuan Islam (UNIP) PERSIS Bandung Construction of Islamic Unity University (UNIP) PERSIS Project in Bandung	109,06	89,37	3,55	92,92	-	105,52	105,52	(12,60)	(11,94)
7	Pekerjaan Perkuatan Dermaga Utara Terminal Peti Kemas Batu Ampar Reinforcement Works for the North Pier of Batu Ampar Container Terminal	8,29	5,47	2,82	8,29	-	5,47	5,47	2,82	51,52
8	Pembangunan Gedung Kuliah Jurusan Kesehatan Politeknik Negeri Madura Construction of the Health Department Lecture Building at Madura State Polytechnic	59,07	-	59,07	59,07	-	-	-	59,07	100,0
9	Pekerjaan Tambahan Proyek Pembangunan Container Yard & Infrastruktur Pendukung Terminal Batam Additional Construction Works of Project of the Container Yard & Supporting Infrastructure of the Batam Terminal	9,27	-	9,27	9,27	-	-	-	9,27	100,0
10	Proyek Hotel Marriot Courtyard Samarinda Courtyard by Marriott Hotel Project Samarinda	16,91	-	16,91	16,91	-	-	-	16,91	100,0
11	Pembangunan Sekolah Rakyat Provinsi Sulawesi Selatan 1 Construction of the Public's School of South Sulawesi Province 1	349,07	-	349,07	349,07	-	-	-	349,07	100,0
Total		1.922,67	322,72	475,41	798,14	172,00	574,50	746,50	51,64	203,88

Hingga 31 Desember 2025, WSBP mencatatkan nilai jasa konstruksi sejumlah Rp798,14 miliar, mengalami kenaikan sebesar 6,92% jika dibandingkan perolehan tahun 2024 sejumlah Rp746,50 miliar. Perubahan ini disebabkan oleh meningkatnya kepercayaan publik terhadap WSBP, seiring perolehan beberapa kontrak proyek baru yaitu Politeknik Kesehatan Madura, Peningkatan Dermaga Batam BACT, Pondasi Hotel Marriot Samarinda serta perolehan kontrak Pembangunan Sekolah Rakyat Provinsi Sulawesi Selatan 1.

As of December 31, 2025, WSBP recorded construction services of Rp798.14 billion, an increase of 6.92% compared to 2024 of Rp746.50 billion. This is due to the increasing public trust in WSBP, along with the acquisition of several new project contracts, namely the Health Polytechnic Madura project, the Batam BACT Pier Improvement, the foundation work for the Marriott Hotel in Samarinda, and the contract for the construction of the Public's School in South Sulawesi Province 1.

Pendapatan dan Profitabilitas Segmen Jasa Konstruksi

Construction Services Segment Revenue and Profitability

Tabel Pendapatan dan Profitabilitas Segmen Jasa Konstruksi Tahun 2025
(Dalam Rp Juta)

Construction Services Segment Revenue and Profitability in 2025
(In Rp Million)

Uraian Description	2025		2024		Perubahan Change	
	Jumlah Amount	Kontribusi Contribution (%)	Jumlah Amount	Kontribusi Contribution (%)	Selisih Difference	Persentase Percentage (%)
Pendapatan Revenues	324.497	20,67	424.181	21,51	(99.684)	(23,50)
Beban Pokok Pendapatan Cost of Revenues	(302.128)	23,33	(396.138)	23,82	(79.577)	20,85
Laba Kotor Gross Profit	22.369	8,15	28.042	11,49	(20.107)	(47,34)

Hingga 31 Desember 2025, pendapatan usaha mengalami penurunan 23,50% atau Rp99,68 miliar dibanding periode Desember 2024, disebabkan oleh dibandingkan dengan periode 31 Desember 2024. Penurunan tersebut terutama disebabkan oleh belum terselesaikannya klaim atas keterlambatan pembayaran pada Proyek CCTW Seksi 2 yang ditargetkan dapat diselesaikan pada tahun 2025. Selain itu, pengakuan pendapatan usaha atas Proyek Terminal Kontainer Batu Ampar, Batam yang progres pekerjaannya telah mencapai 100% belum dapat diakui secara penuh pada tahun 2025, sehubungan dengan adanya perbedaan penafsiran terkait jenis kontrak, serta Nilai Kontrak Baru (NKB) yang baru diperoleh pada Triwulan IV 2025. Oleh karena itu, sebagian pendapatan usaha dari proyek tersebut diperkirakan baru akan terealisasi pada tahun 2026

As of December 31, 2025, revenue from the Construction Services segment decreased by 23.50% or Rp99.68 billion compared to the period ending December 31, 2024. The decline was mainly due to the unresolved claim related to delayed payments on the CCTW Section 2 Project, which is targeted to be settled in 2025. In addition, revenue recognition from the Batu Ampar Container Terminal Project, Batam, whose work progress has reached 100%, could not be fully recognized in 2025 due to differences in interpretation regarding the contract type, as well as the New Contract Value (NKB) obtained in the fourth quarter of 2025. Therefore, a portion of the revenue from this project is expected to be realized in 2026.

SEGMENT GEOGRAFIS

WSBP memiliki cakupan usaha yang luas dan tersebar di berbagai wilayah sehingga terdapat pengelompokan segmen berdasarkan geografis yang dilayani. Informasi wilayah penjualan WSBP hingga 31 Desember 2025 adalah sebagai berikut:

GEOGRAPHIC SEGMENT

WSBP has a broad business scope and is spread across various regions, resulting in segment grouping based on the geographic areas served. Information on WSBP's sales areas as of December 31, 2025, is as follows:

Tabel Segmen Geografis WSBP Tahun 2025

WSBP Geographic Segment in 2025

No	Wilayah Penjualan Sales Area	Kedudukan Kantor Office Location	Wilayah Operasi Operational Area
1	Area Penjualan I Sales Area I	Jl. Radial, Komplek Ruko Transmart No. 5A 24 Ilir, Bukit Kecil Palembang 30134 Jl. Radial, Transmart Shophouse Complex No. 5A 24 Ilir, Bukit Kecil Palembang 30134	Pulau Sumatera Sumatra Island

No	Wilayah Penjualan Sales Area	Kedudukan Kantor Office Location	Wilayah Operasi Operational Area
2	Area Penjualan II Sales Area II	Jl. Cawang Baru RT 08 RW 09 No. 17 Cipinang Cempedak, Jatinegara Jakarta Timur 13340 Jl. Cawang Baru RT 08 RW 09 No. 17 Cipinang Cempedak, Jatinegara, East Jakarta 13340	DKI Jakarta, Jawa Barat, Banten Special Capital Region of Jakarta, West Java, Banten
3	Area Penjualan III Sales Area III	Jl. Jemursari Selatan II No. 2A-2B, Jemur Wonosari, Surabaya Jl. Jemursari Selatan II No. 2A-2B, Jemur Wonosari, Surabaya	Jawa Tengah, DI Yogyakarta, Jawa Timur, Bali, Nusa Tenggara Timur, Nusa Tenggara Barat Central Java, Special Region of Yogyakarta, East Java, Bali, East Nusa Tenggara, West Nusa Tenggara
4	Area Penjualan IV Sales Area IV	Komplek Balikpapan Baru RT 19 Blok F3 Mandiri Ontario No. 21, Kel. Gn. Balikpapan Baru, Kec. Balikpapan Utara Kota Balikpapan, Kalimantan Timur 76125 Balikpapan Baru Complex RT 19 Block F3 Mandiri Ontario No. 21, Gn. Balikpapan Baru Subdistrict, North Balikpapan District, Balikpapan City, East Kalimantan 76125	Pulau Kalimantan Kalimantan Island
5	Area Penjualan V Sales Area V	Jl. Pendidikan 7, Komplek UNM Blok E2 No. 4A, Kecamatan Rappocini Kota Makassar, Sulawesi Selatan Jl. Pendidikan 7, UNM Complex Block E2 No. 4A, Rappocini District, Makassar City, South Sulawesi	Sulawesi, Kep. Maluku, Papua Sulawesi, Maluku Islands, Papua

PRODUKTIVITAS SEGMENT GEOGRAFIS

Tabel Produktivitas Segmen Geografis Tahun 2025

GEOGRAPHIC SEGMENT PRODUCTIVITY

Geographic Segment Productivity in 2025

No	Unit Bisnis Business Unit	NKB 2025 (Rp Juta) NKB 2025 (Rp Million)
1	Area Penjualan I Sales Area I	473.269
2	Area Penjualan II Sales Area II	235.243
3	Area Penjualan III Sales Area III	129.306
4	Area Penjualan IV Sales Area IV	119.531
5	Area Penjualan V Sales Area V	87.672
6	Konstruksi & Instalasi Construction & Installation	474.694
7	Peralatan Equipment	8.433
Jumlah Total		1.528.149

Tabel Proyek WSBP Tahun 2025

WSBP Projects in 2025

No	Pekerjaan Proyek Project Name	Pemberi Kerja Project Owner	Nilai Kontrak yang Dikelola (Rp Juta) Order Book Value (Rp Million)
1	Proyek Pembangunan Jalan Tol Ciawi - Sukabumi Seksi 3B Ciawi-Sukabumi Toll Road Construction Project Section 3B	PT WASKITA KARYA (Persero) INFRA II	136.888
2	Proyek Jalan Tol Palembang-Betung Seksi 2 Palembang-Betung Toll Road Project Section 2	PT WASKITA KARYA (Persero) EPC	114.868
3	Proyek Jalan Tol Palembang-Betung Seksi 1 Palembang-Betung Toll Road Project Section 1	PT WASKITA KARYA (Persero) EPC	104.058

No	Pekerjaan Proyek Project Name	Pemberi Kerja Project Owner	Nilai Kontrak yang Dikelola (Rp Juta) Order Book Value (Rp Million)
4	Proyek Pembangunan Jalan Tol Serang-Panimbang (Cileles–Panimbang) Fase 2 Paket 3 Serang–Panimbang Toll Road Construction Project (Cileles–Panimbang) Phase 2 Package 3	PP-AK-WSKT-MWT, KSO	103.215
5	Proyek Pembangunan Terminal Batubara dan Pembangunan di Area Gasing Coal Terminal Construction Project and Development in the Gasing Area	PT MULTI WELINDO	83.437
6	Proyek Tangguh UCC on Shore Tangguh UCC Onshore Project	PT JGC INDONESIA	78.545
7	Proyek Jalan Tol Palembang-Betung Seksi 3 Palembang-Betung Toll Road Project Section 3	PT HUTAMA KARYA INFRASTRUKTUR	77.297
8	Proyek Pembangunan Jalan Tol Probolinggo-Banyuwangi Paket 3 Probolinggo-Banyuwangi Toll Road Construction Project Package 3	PP - WASKITA - WIKA, KSO	76.103
9	Proyek Pembangunan Jalan Tol Ciawi-Sukabumi Seksi 3A Ciawi-Sukabumi Toll Road Construction Project Section 3A	PT WASKITA KARYA (Persero) INFRA II	70.880
10	Proyek Perbaikan Jalan Tol Kayu Agung-Palembang Kayu Agung-Palembang Toll Road Improvement Project	WASKITA INFRASTRUKTUR KSO	67.610
11	Proyek LRT Jakarta Fase 1B (Velodrome–Manggarai) Jakarta LRT Project Phase 1B (Velodrome–Manggarai)	WASKITA - NINDYA - LRS, KSO	60.873

Pendapatan dan Profitabilitas Segmen Geografis

Tabel Pendapatan dan Profitabilitas Segmen Geografis Tahun 2025

(Dalam Rp Juta)

Geographic Segment Revenue and Profitability

Geographic Segment Revenue and Profitability in 2025

(In Rp Million)

Uraian Description	2025		2024		Perubahan Change	
	Jumlah Amount	Kontribusi Contribution (%)	Jumlah Amount	Kontribusi Contribution (%)	Selisih Difference	Persentase Percentage (%)
Pulau Jawa Java Island	860.194	54,80	850.368	43,12	9.826	1,16
Luar Pulau Jawa Outer Java Island	709.381	45,20	1.121.528	56,88	(412.148)	(36,75)
Jumlah Total	1.569.575	100,00	1.971.896	100,00	(402.322)	(20,40)

Hingga 31 Desember 2025, WSBP mencatatkan pendapatan usaha berdasarkan segmen geografis sejumlah Rp1,57 triliun, mengalami penurunan sebesar 20,40% dari perolehan tahun 2024 sejumlah Rp1,97 triliun. Kontribusi

As of December 31, 2025, WSBP recorded operating revenues based on geographic segments of Rp1.57 trillion, a decrease of 20.40% compared to 2024 of Rp1.97 trillion. Revenue contribution based on geography from Java

pendapatan berdasarkan geografi dari Pulau Jawa sejumlah Rp860,19 miliar, mengalami kenaikan sebesar 1,16% dari perolehan tahun 2024 sejumlah Rp850,37 miliar dan kontribusi dari Luar Pulau Jawa sejumlah Rp0,71 triliun, mengalami penurunan sebesar 36,75% dari perolehan tahun 2024 sejumlah Rp1,12 triliun. Perubahan pendapatan berdasarkan segmen geografis disebabkan oleh mayoritas kontrak yang dikelola dan diselesaikan pada wilayah Pulau Jawa.

Islands was Rp860.19 billion, an increase of 1.16% from the 2024 acquisition of Rp850.37 billion, and contribution from Outside Java Islands was Rp0.71 trillion, a decrease of 36.75% from the 2024 acquisition of Rp1.12 trillion. Changes in revenue based on geographic segments were due to the majority of contracts being managed and completed within Java Island.

Aset Segmen dan Kontribusinya bagi WSBP

(Dalam Rp Juta)

Uraian Description	2025		2024		Perubahan Change	
	Jumlah Amount	Kontribusi Contribution (%)	Jumlah Amount	Kontribusi Contribution (%)	Selisih Difference	Persentase Percentage (%)
Pulau Jawa Java Island	2.186.170	71,55	2.579.413	71,28	(393.243)	(15,25)
Luar Pulau Jawa Outer Java Island	869.371	28,45	1.039.218	28,72	(169.847)	(16,34)
Jumlah Total	3.055.541	100,00	3.618.631	100,00	(563.090)	(15,56)

Segment Assets and Contribution to WSBP

(In Rp Million)

Di tahun 2025, WSBP mencatatkan nilai aset berdasarkan segmen geografis sejumlah Rp3,06 triliun, mengalami penurunan sebesar 15,56% dari perolehan tahun 2024 sejumlah Rp3,62 triliun. Aset segmen geografis berdasarkan kontribusi dari Pulau Jawa sebesar 71,55% atau Rp2,19 triliun dan dari Luar Pulau Jawa sebesar 28,45% atau Rp0,87 triliun

In 2025, WSBP recorded the asset value based on geographic segments of Rp3.06 trillion, a decrease of 15.56% compared to 2024 of Rp3.62 trillion. Geographic segment assets based on contribution from both Java Islands and outside Java Islands were 71.55% or Rp2.19 trillion, and from Outer Java Islands of 28.45% or Rp0.87 trillion.

Distribusi

Dalam mendistribusikan produknya ke pelanggan, WSBP menggunakan armada trailer di jalur darat dan kapal tongkang untuk jalur laut. WSBP juga bekerja sama dengan pihak ketiga (*transporter*) untuk keperluan distribusi produk ke konsumen dalam suatu periode sesuai dengan kontrak WSBP dan perusahaan *transporter*. Kontrak ekspedisi tersebut berdasarkan pada volume pengiriman yang telah disetujui. Informasi kontrak pengiriman produk dengan pihak ketiga di tahun 2025 adalah sebagai berikut:

Distribution

In distributing its products to customers, WSBP uses trailers on the land route and barges for the sea route. In addition, WSBP also works with third parties (transporters) for distributing products to consumers within a certain period according to the contract between WSBP and the transporter company. The expedition contract is based on the agreed shipping volume. Information on product delivery contracts with third parties in 2025 is as follows:

Tabel Distribusi Produk WSBP Tahun 2025

WSBP Product Distribution in 2025

No	Uraian Description	Kuantitas (Ton) Quantity (Tonnes)	Nilai Kontrak (Rp Juta) Contract Value (Rp Million)
1	Darat Land	334.316	60.358
2	Laut Sea	4.651	3.794
Jumlah Total		338.966	64.153

TINJAUAN KEUANGAN

STANDAR PENYAJIAN INFORMASI DAN KESESUAIAN TERHADAP PSAK

Laporan Keuangan WSBP yang berakhir pada 31 Desember 2025 telah diaudit oleh Kantor Akuntan Publik Heliantono & Rekan (Parker Russell International) dengan opini Laporan Keuangan menyajikan secara wajar dalam semua hal yang material.

Laporan Keuangan WSBP telah disusun sesuai dengan prinsip-prinsip akuntansi yang berlaku umum di Indonesia, yang mencakup Pernyataan Standar Akuntansi Keuangan (PSAK) dan Interpretasi Standar Akuntansi Keuangan (ISAK) yang dikeluarkan oleh Dewan Standar Akuntansi Keuangan - Ikatan Akuntan Indonesia (DSAK - IAI).

FINANCIAL OVERVIEW

INFORMATION ON PRESENTATION STANDARDS AND CONFORMITY TO PSAK

WSBP's Financial Statements ending December 31, 2025, have been audited by Heliantono & Partners Public Accounting Firm (Parker Russell International) with the opinion that the Financial Statements present fairly in all material respects.

WSBP's Financial Statements have been prepared in accordance with generally accepted accounting principles in Indonesia, which include Statements of Financial Accounting Standards (PSAK) and Interpretations of Financial Accounting Standards (ISAK) issued by the Financial Accounting Standards Board – Indonesian Institute of Accountants (DSAK – IAI).

LAPORAN POSISI KEUANGAN

(Rp juta)

STATEMENT OF FINANCIAL POSITION

(Rp Million)

Uraian Description	2025	2024	Perubahan Change	
			Selisih Difference	Persentase Percentage (%)
Aset Assets				
Aset Lancar Current Assets	901.817	1.328.834	(427.017)	(32,13)
Aset Tidak Lancar Non-Current Assets	2.153.724	2.289.797	(136.073)	(5,94)
Jumlah Aset Total Assets	3.055.541	3.618.631	(563.090)	(15,56)
Liabilitas Liabilities				
Liabilitas Jangka Pendek Current Liabilities	2.142.118	2.505.965	(363.847)	(14,52)
Liabilitas Jangka Panjang Non-Current Liabilities	2.880.558	2.670.479	210.079	7,87
Jumlah Liabilitas Total Liabilities	5.022.676	5.176.444	(153.768)	(2,97)
Defisiensi Ekuitas Equity Deficiency	(1.967.135)	(1.557.813)	(409.322)	(26,28)
Jumlah Liabilitas dan Defisiensi Ekuitas Total Liabilities and Equity Deficiency	3.055.541	3.618.631	(563.090)	(15,56)

Di tahun 2025, WSBP mencatatkan nilai total aset yang menurun sebesar 15,56%, nilai total liabilitas menurun sebesar 2,97% dan defisiensi ekuitas meningkat sebesar 26,28% dari tahun 2024. Kondisi ini dipengaruhi oleh aset tetap disebabkan oleh WSBP membukukan rugi bersih sebesar Rp537,37 miliar sepanjang tahun 2025 yang didorong oleh pencatatan amortisasi pada beban keuangan serta belum optimalnya beban usaha.

In 2025, WSBP recorded total assets that decreased by 15.56%, total liabilities that decreased by 2.97%, and capital deficiency that increased by 26.28% from 2024. This condition was influenced by fixed assets due to WSBP posting a net loss of Rp537.37 billion throughout 2025, driven by the recording of amortization on financial expenses and less-than-optimal operating expenses.

ASET

(Rp juta)

ASSETS

(Rp Million)

Uraian Description	2025	2024	Perubahan Change	
			Selisih Difference	Persentase Percentage (%)
Aset Lancar Current Assets	901.817	1.328.834	(427.017)	(32,13)
Aset Tidak Lancar Non-Current Assets	2.153.724	2.289.797	(136.073)	(5,94)
Jumlah Aset Total Assets	3.055.541	3.618.631	(563.090)	(15,56)

Hingga 31 Desember 2025, WSBP mencatatkan total aset sejumlah Rp3,06 triliun. Perolehan nilai total aset mengalami penurunan sebesar 15,56% jika dibandingkan dengan perolehan tahun 2024 sejumlah Rp3,62 triliun. Perubahan nilai total aset disebabkan oleh menurunnya kas dan setara kas, penurunan tagihan bruto kepada pelanggan, penyusutan aset tetap dan penurunan piutang retensi.

As of December 31, 2025, WSBP recorded total assets of Rp3.06 trillion, representing a 15.56% decrease compared to 2024 of Rp3.62 trillion. The change in total assets was due to a decrease in cash and cash equivalents, a decrease in gross receivables from customers, depreciation of fixed assets, and a decrease in retention receivables.

ASET LANCAR

(Rp juta)

CURRENT ASSETS

(Rp Million)

Uraian Description	2025	2024	Perubahan Change	
			Selisih Difference	Persentase Percentage (%)
Kas dan Setara Kas Cash and Cash Equivalents	61.564	205.754	(144.190)	(70,08)
Piutang Usaha – Neto Trade Receivables - Net	387.469	423.536	(36.067)	(8,52)
Piutang Retensi Retention Receivables	135.814	147.236	(11.422)	(7,76)
Piutang Lain-Lain Other Receivables	33.511	17.595	15.916	90,46
Persediaan – Neto Inventories – Net	144.452	204.661	(60.209)	(29,42)

Uraian Description	2025	2024	Perubahan Change	
			Selisih Difference	Persentase Percentage (%)
Tagihan Bruto kepada Pelanggan – Neto Gross Amount Due from Customers – Net	105.536	269.546	(164.010)	(60,85)
Pajak Dibayar di Muka Prepaid Taxes	14.191	15.488	(1.297)	(8,37)
Uang Muka kepada Pihak Ketiga Advanced to Third Parties	1.133	10.454	(9.321)	(89,16)
Biaya Dibayar di Muka Prepaid Expenses	18.147	34.564	(16.417)	(47,50)
Jumlah Aset Lancar Total Current Assets	901.817	1.328.834	(427.017)	(32,13)

WSBP mencatatkan nilai jumlah aset lancar pada tahun 2025 sejumlah Rp0,90 triliun, nilai tersebut mengalami penurunan sebesar 32,13% jika dibandingkan dengan perolehan nilai aset lancar di tahun 2024 sejumlah Rp1,33 triliun. Perubahan nilai aset lancar disebabkan oleh menurunnya kas dan setara kas, piutang usaha, dan tagihan bruto kepada pelanggan.

- **Kas dan Setara Kas**

Di tahun 2025, WSBP mencatatkan nilai kas dan setara kas sejumlah Rp61,57 miliar, mengalami penurunan sebesar 70,08% jika dibandingkan dengan tahun 2024 sejumlah Rp205,75 miliar. Perubahan nilai kas dan setara kas disebabkan oleh pembayaran kewajiban berjalan dan pembayaran *Cash Flow Available for Debt Service* tahap V & VI dengan total sebesar Rp217,11 miliar.

- **Piutang Usaha-Neto**

WSBP mencatatkan nilai piutang usaha bersih di tahun 2025 sejumlah Rp387,47 miliar, mengalami penurunan sebesar 8,52% jika dibandingkan dengan tahun 2024 sejumlah Rp423,54 miliar. Perubahan nilai piutang usaha bersih disebabkan oleh pencairan piutang pihak berelasi dan menurunnya pendapatan usaha secara tahunan yang dapat dikonversi menjadi piutang usaha.

- **Piutang Retensi-Neto**

WSBP mencatatkan nilai piutang retensi di tahun 2025 sejumlah Rp135,81 miliar, mengalami penurunan sebesar 7,76% jika dibandingkan dengan tahun 2024 sejumlah Rp147,24 miliar. Perubahan nilai piutang retensi disebabkan oleh tambahan penerimaan kas dari pencairan piutang retensi selama tahun 2025 dari pelanggan pihak ketiga.

WSBP recorded current assets of Rp0.90 trillion in 2025, a 32.13% decrease compared to the 2024 current assets of Rp1.33 trillion. The change in current assets was due to a decrease in cash and cash equivalents, accounts receivable, and gross receivables from customers.

- **Cash and Cash Equivalents**

In 2025, WSBP recorded cash and cash equivalents of Rp61.57 billion, a 70.08% decrease compared to 2024 of Rp205.75 billion. The change in cash and cash equivalents was due to payments of current liabilities and payments of *Cash Flow Available for Debt Service* Phases V & VI, totaling Rp217.11 billion.

- **Net Trade Receivables**

WSBP recorded net trade receivables in 2025 of Rp387.47 billion, an 8.52% decrease compared to 2024 of Rp423.54 billion. The change in net trade receivables was due to the liquidation of receivables from related parties and a decrease in annual business income that can be converted into trade receivables.

- **Net Retention Receivables**

WSBP recorded retention receivables in 2025 of Rp135.81 billion, a 7.76% decrease compared to 2024 of Rp147.24 billion. The change in retention receivables was due to additional cash receipts from the disbursement of retention receivables during 2025 from third-party customers.

- **Piutang Lain-lain**

WSBP mencatatkan nilai piutang lain-lain di tahun 2025 sejumlah Rp33,51 miliar, mengalami kenaikan sebesar 90,46% jika dibandingkan dengan tahun 2024 sejumlah Rp17,60 miliar. Perubahan nilai piutang lain-lain disebabkan oleh pencatatan piutang uang muka dari pelanggan pihak ketiga segmen jasa konstruksi.

- **Persediaan-Neto**

Di tahun 2025, WSBP mencatatkan nilai persediaan bersih sejumlah Rp144,45 miliar, mengalami penurunan sebesar 29,42% jika dibandingkan dengan tahun 2024 sejumlah Rp204,66 miliar. Perubahan nilai persediaan bersih disebabkan oleh percepatan *turnover* persediaan menjadi pendapatan usaha selama tahun 2025.

- **Tagihan bruto kepada pelanggan-Neto**

WSBP mencatatkan nilai tagihan bruto kepada pelanggan di tahun 2025 sejumlah Rp105,54 miliar, mengalami penurunan sebesar 60,85% jika dibandingkan dengan tahun 2024 sejumlah Rp269,55 miliar. Perubahan nilai tagihan bruto kepada pelanggan disebabkan oleh telah terkonsversinya tagihan bruto menjadi piutang usaha serta menurunnya perolehan pendapatan usaha tahun 2025 dibandingkan tahun sebelumnya.

- **Pajak Dibayar di Muka**

Di tahun 2025, WSBP mencatatkan pajak dibayar dimuka sejumlah Rp14,19 miliar, mengalami penurunan sebesar 8,37% jika dibandingkan dengan tahun 2024 sejumlah Rp15,49 miliar. Perubahan nilai pajak dibayar dimuka disebabkan oleh penerimaan restitusi PPN masukan dan pencatatan PPN keluaran sepanjang tahun 2025.

- **Uang Muka kepada Pihak Ketiga**

Hingga 31 Desember 2025, WSBP mencatatkan nilai uang muka kepada pihak ketiga sejumlah Rp1,13 miliar, mengalami penurunan sebesar 89,16% jika dibandingkan dengan tahun 2024 sejumlah Rp10,45 miliar. Perubahan nilai uang muka kepada pihak ketiga disebabkan oleh menurunnya pembayaran uang muka kepada rekanan untuk segmen beton precast dan jasa konstruksi.

- **Other Receivables**

WSBP recorded other receivables in 2025 of Rp33.51 billion, a 90.46% increase compared to 2024 of Rp17.60 billion. The change in other receivables was due to the recording of advances from third-party customers in the construction services segment.

- **Inventories – Net**

In 2025, WSBP recorded net inventories of Rp144.45 billion, a 29.42% decrease compared to 2024 of Rp204.66 billion. The change in net inventories was due to the accelerated turnover of inventories into operating revenue throughout 2025.

- **Gross Amount Due from Customers – Net**

WSBP recorded gross amount from customers in 2025 of Rp105.54 billion, a 60.85% decrease compared to 2024 of Rp269.55 billion. The change in gross amount from customers was due to the conversion of gross receivables into accounts receivable and a decrease in operating revenue in 2025 compared to the previous year.

- **Prepaid Taxes**

In 2025, WSBP recorded prepaid taxes of Rp14.19 billion, a decrease of 8.37% compared to 2024 of Rp15.49 billion. The change in prepaid taxes was due to the receipt of input VAT refunds and the recording of output VAT throughout 2025.

- **Advances to Third Parties**

As of December 31, 2025, WSBP recorded advances to third parties of Rp1.13 billion, a decrease of 89.16% compared to 2024 of Rp10.45 billion. The change in advances to third parties was due to a decrease in advances to partners in the precast concrete and construction services segments.

- **Biaya Dibayar di Muka**

Di tahun 2025, WSBP mencatatkan biaya dibayar dimuka sejumlah Rp18,15 miliar, mengalami penurunan sebesar 47,50% jika dibandingkan dengan tahun 2024 sejumlah Rp34,56 miliar. Perubahan nilai biaya dibayar dimuka disebabkan oleh menurunnya biaya dibayar di muka untuk aktifitas mobilisasi dan operasi peralatan.

- **Prepaid Expenses**

In 2025, WSBP recorded prepaid expenses of Rp18.15 billion, a 47.50% decrease compared to 2024 of Rp34.56 billion. The change in prepaid expenses was due to a decrease in prepaid expenses for equipment mobilization and operations.

ASET TIDAK LANCAR

(Rp juta)

NON-CURRENT ASSETS

(Rp Million)

Uraian Description	2025	2024	Perubahan Change	
			Selisih Difference	Persentase Percentage (%)
Aset Hak Guna – Neto Right-of-Use Assets	1.594	2.876	(1.282)	(44,58)
Aset Tetap – Neto Fixed Assets – Net	2.100.182	2.221.654	(121.472)	(5,47)
Aset Lain-lain – Neto Other Assets – Net	51.948	65.267	(13.318)	(20,41)
Jumlah Aset Tidak Lancar Total Non-Current Assets	2.153.724	2.289.797	(136.073)	(5,94)

WSBP mencatatkan nilai jumlah aset tidak lancar pada tahun 2025 sejumlah Rp2,15 triliun, nilai tersebut mengalami penurunan sebesar 5,94% jika dibandingkan dengan perolehan nilai aset tidak lancar di tahun 2024 sejumlah Rp2,29 triliun. Perubahan nilai aset tidak lancar disebabkan oleh pencatatan penyusutan tahunan atas aset tetap dan amortisasi aset lain-lain.

WSBP recorded total non-current assets in 2025 of Rp2.15 trillion, a 5.94% decrease compared to the 2024 non-current assets of Rp2.29 trillion. The change in non-current assets was due to annual depreciation of fixed assets and amortization of other assets.

- **Aset Hak Guna - Neto**

Di tahun 2025, WSBP mencatatkan aset hak guna sejumlah Rp1,59 miliar, mengalami penurunan sebesar 44,58% jika dibandingkan dengan tahun 2024 sejumlah Rp2,88 miliar. Perubahan nilai aset hak guna disebabkan oleh beban amortisasi atas sewa lahan, bangunan, perpanjangan sewa gedung dan penambahan sewa lahan sesuai PSAK 116.

- **Right-of-Use Assets – Net**

In 2025, WSBP recorded right-of-use assets of Rp1.59 billion, a 44.58% decrease compared to 2024 of Rp2.88 billion. The change in right-of-use assets was due to the amortization of expenses for land and building leases, building lease extensions, and additional land leases in accordance with PSAK 116.

- **Aset Tetap - Neto**

Di tahun 2025, WSBP mencatatkan aset tetap sejumlah Rp2,10 triliun, mengalami penurunan sebesar 5,47% jika dibandingkan dengan tahun 2024 sejumlah Rp2,22 triliun. Perubahan nilai aset tetap disebabkan oleh pencatatan penyusutan tahunan dari aset tetap bangunan, alat dan kendaraan.

- **Fixed Assets – Net**

In 2025, WSBP recorded fixed assets of Rp2.10 trillion, a 5.47% decrease compared to 2024 of Rp2.22 trillion. The change in fixed assets was due to the annual depreciation of buildings, equipment, and vehicles.

• Aset Lain-Lain - Neto

Di tahun 2025, WSBP mencatatkan aset lain-lain sejumlah Rp51,95 miliar, mengalami penurunan sebesar 20,41% jika dibandingkan dengan tahun 2024 sejumlah Rp65,27 miliar. Perubahan nilai aset lain-lain disebabkan oleh akumulasi amortisasi aset perangkat lunak SAP dan terdapat realisasi atas beban kontrak ditangguhkan.

• Other Assets – Net

In 2025, WSBP recorded other assets of Rp51.95 billion, a 20.41% decrease compared to 2024 of Rp65.27 billion. The change in other assets was due to accumulated amortization of SAP software assets and the realization of deferred contract expenses.

LIABILITAS

(Rp juta)

LIABILITIES

(Rp Million)

Uraian Description	2025	2024	Perubahan Change	
			Selisih Difference	Persentase Percentage (%)
Liabilitas Jangka Pendek Current Liabilities	2.142.118	2.505.966	(363.847)	(14,52)
Liabilitas Jangka Panjang Non-Current Liabilities	2.880.558	2.670.479	210.079	7,87
Jumlah Liabilitas Total Liabilities	5.022.676	5.176.444	(153.768)	(2,97)

Hingga 31 Desember 2025, WSBP mencatatkan total liabilitas sejumlah Rp5,02 triliun. Perolehan nilai total liabilitas mengalami penurunan sebesar 2,97% jika dibandingkan dengan perolehan tahun 2024 sejumlah Rp5,18 triliun. Perubahan nilai total liabilitas disebabkan oleh menurunnya utang usaha dan utang bruto seiring dengan meningkatnya pembayaran utang kepada pemasok.

As of December 31, 2025, WSBP recorded total liabilities of Rp5.02 trillion, representing a 2.97% decrease compared to 2024 of Rp5.18 trillion. The change in total liabilities was due to the decreased trade payables and gross payables, along with an increase in debt payments to suppliers.

LIABILITAS JANGKA PENDEK

(Rp juta)

CURRENT LIABILITIES

(Rp Million)

Uraian Description	2025	2024	Perubahan Change	
			Selisih Difference	Persentase Percentage (%)
Utang Bank Jangka Pendek Short-Term Bank Loans	671.127	671.127	-	-
Utang Usaha Accounts Payable	878.271	1.157.027	(278.756)	(24,09)
Utang Bruto Gross Payables	190.304	226.700	(36.396)	(16,05)
Utang Lain-Lain Other Payables	45.178	23.080	22.098	95,74

Uraian Description	2025	2024	Perubahan Change	
			Selisih Difference	Persentase Percentage (%)
Utang Pajak Taxes Payable	42.031	58.385	(16.354)	(28,01)
Beban Akrua Accrued Expenses	235.110	267.934	(32.824)	(12,25)
Uang Muka dari Pelanggan Advances from Customers	79.972	100.372	(20.401)	(20,33)
Liabilitas Sewa Jangka Pendek Short-Term Lease Liabilities	125	1.339	(1.214)	(90,67)
Jumlah Liabilitas Jangka Pendek Total Current Liabilities	2.142.118	2.505.965	(363.847)	(14,52)

WSBP mencatatkan nilai jumlah liabilitas jangka pendek pada tahun 2025 sejumlah Rp2,14 triliun, nilai tersebut mengalami penurunan sebesar 14,52% jika dibandingkan dengan perolehan nilai liabilitas jangka pendek di tahun 2024 sejumlah Rp2,51 triliun. Perubahan nilai liabilitas jangka pendek disebabkan oleh menurunnya utang usaha dan utang bruto seiring dengan meningkatnya pembayaran utang kepada pemasok.

WSBP recorded current liabilities in 2025 of Rp2.14 trillion, a 14.52% decrease compared to the 2024 current liabilities of Rp2.51 trillion. The change in current liabilities was due to a decrease in accounts payable and trade payables, along with increased payments to suppliers.

- **Utang Bank Jangka Pendek**

WSBP mencatatkan utang bank jangka pendek di tahun 2025 sejumlah Rp671,13 miliar, tidak mengalami perubahan jika dibandingkan dengan tahun 2024. Tidak terdapat perubahan nilai utang bank jangka pendek disebabkan oleh kreditur PT Bank DKI dikarenakan kreditur belum menerima ketentuan yang disepakati dalam Perjanjian Perdamaian (Homologasi).

- **Short-Term Bank Loans**

WSBP recorded short-term bank debt in 2025 of Rp671.13 billion, which remained the same from 2024. The unchanged value of short-term bank debt was due to creditor PT Bank DKI, as the creditor had not yet accepted the terms agreed upon in the Composition Plan (Homologation).

- **Utang Usaha**

WSBP mencatatkan utang usaha di tahun 2025 sejumlah Rp0,88 triliun, mengalami penurunan sebesar 24,09% jika dibandingkan dengan tahun 2024 sejumlah Rp1,16 triliun. Perubahan nilai utang usaha disebabkan oleh pembayaran atas kewajiban berjalan dan porsi pembayaran *Cash Flow Available for Debt Service* kepada kreditur dagang (pemasok) tahap V & VI sebesar Rp137,75 miliar.

- **Trade Payables**

WSBP recorded trade payables in 2025 of Rp0.88 trillion, a 24.09% decrease compared to 2024 of Rp1.16 trillion. The change in trade payables was due to payments on current liabilities and a portion of cash flow available for debt service payments to trade creditors (suppliers) for phases V and VI, amounting to Rp137.75 billion.

- **Utang Bruto**

WSBP mencatatkan utang bruto di tahun 2025 sejumlah Rp190,30 miliar, mengalami penurunan sebesar 16,05% jika dibandingkan dengan tahun 2024 sejumlah Rp226,70 miliar. Perubahan nilai utang bruto disebabkan oleh telah terkonversi menjadi utang usaha dan penurunan pencatatan beban pokok pendapatan dibandingkan tahun 2024.

- **Utang Lain-Lain**

WSBP mencatatkan utang lain-lain di tahun 2025 sejumlah Rp45,18 miliar, mengalami kenaikan sebesar 95,74% jika dibandingkan dengan tahun 2024 sejumlah Rp23,08 miliar. Perubahan nilai utang lain-lain disebabkan oleh penerimaan kas dari pelanggan pihak ketiga yang masih dalam proses identifikasi.

- **Utang Pajak**

WSBP mencatatkan utang pajak di tahun 2025 sejumlah Rp42,03 miliar, mengalami penurunan sebesar 28,01% jika dibandingkan dengan tahun 2024 sejumlah Rp58,39 miliar. Perubahan nilai utang pajak disebabkan oleh penyelesaian atas utang PPN dan PPh atas Jasa Konstruksi.

- **Beban Akrua**

Hingga 31 Desember 2025, WSBP mencatatkan saldo beban akrual sejumlah Rp235,11 miliar, mengalami penurunan sebesar 20,33% jika dibandingkan dengan tahun 2024 sejumlah Rp26,80 miliar. Perubahan saldo beban akrual disebabkan oleh realisasi beban akrual di unit usaha dan kantor pusat.

- **Uang Muka dari Pelanggan**

Hingga 31 Desember 2025, WSBP mencatatkan nilai uang muka dari pelanggan sejumlah Rp79,97 miliar, mengalami penurunan sebesar 20,33% jika dibandingkan dengan tahun 2024 sejumlah Rp100,37 miliar. Perubahan nilai uang muka dari pelanggan disebabkan oleh menurunnya perolehan Nilai Kontrak Baru tahun 2025 dibandingkan 2024 yang berdampak pada penurunan penerimaan uang muka dari pelanggan.

- **Liabilitas Sewa Jangka Pendek**

Di tahun 2025, WSBP mencatatkan nilai liabilitas sewa jangka pendek sejumlah Rp0,12 miliar, mengalami penurunan sebesar 90,67% jika dibandingkan dengan

- **Gross Payables**

WSBP recorded trade payables in 2025 of Rp190.30 billion, a 16.05% decrease compared to 2024 of Rp226.70 billion. The change in trade payables was due to the conversion to trade payables and a decrease in the recorded cost of revenues compared to 2024.

- **Other Payables**

WSBP recorded other liabilities in 2025 of Rp45.18 billion, a 95.74% increase compared to 2024 of Rp23.08 billion. The change in other liabilities was due to cash receipts from third-party customers, which were still being identified.

- **Taxes Payable**

WSBP recorded taxes payable in 2025 of Rp42.03 billion, a 28.01% decrease compared to 2024 of Rp58.39 billion. The change in taxes payable was due to the settlement of VAT and Income Tax on Construction Services.

- **Accrued Expenses**

As of December 31, 2025, WSBP recorded accrued expenses of Rp235.11 billion, a decrease of 20.33% compared to 2024 of Rp26.80 billion. The change in accrued expenses was due to the realization of accrued expenses in business units and head office.

- **Advances from Customers**

As of December 31, 2025, WSBP recorded advances from customers of Rp79.97 billion, a 20.33% decrease compared to 2024 of Rp100.37 billion. The change in advances from customers was due to a decrease in New Contract Value in 2025 compared to 2024, resulting in a decrease in advances from customers.

- **Short-term Lease Liabilities**

In 2025, WSBP recorded short-term lease liabilities of Rp0.12 billion, a 90.67% decrease compared to 2024 of Rp1.34 billion. The change in short-term lease liabilities

tahun 2024 sejumlah Rp1,34 miliar. Perubahan nilai liabilitas sewa jangka pendek disebabkan oleh amortisasi atas kegiatan sewa jangka pendek dan efisiensi atas sewa kendaraan maupun kantor di unit usaha dan kantor pusat.

was due to the amortization of short-term lease activities and efficiency of vehicle and office leases in business units and head office.

LIABILITAS JANGKA PANJANG

(Rp juta)

NON-CURRENT LIABILITIES

(Rp Million)

Uraian Description	2025	2024	Perubahan Change	
			Selisih Difference	Persentase Percentage (%)
Utang Bank Jangka Panjang Long-Term Bank Loans	1.770.438	1.665.042	105.396	6,33
Utang Obligasi – Neto Bonds payable – Net	269.467	248.134	21.334	8,60
Obligasi Wajib Konversi Mandatory Convertible Bonds	807.697	727.655	80.042	11,00
Liabilitas Sewa Jangka Panjang Long-Term Lease Liabilities	1.536	2.355	(818)	(34,75)
Liabilitas Imbalan Pasca Kerja Post-Employment Benefits Liabilities	31.420	27.294	4.126	15,12
Jumlah Liabilitas Jangka Panjang Total Non-Current Liabilities	2.880.558	2.670.479	210.079	7,87

WSBP mencatatkan nilai jumlah liabilitas jangka panjang pada taun 2025 sejumlah Rp2,88 triliun, nilai tersebut mengalami penurunan sebesar 7,87% jika dibandingkan dengan perolehan nilai liabilitas jangka panjang di tahun 2024 sejumlah Rp2,67 triliun. Perubahan nilai liabilitas jangka panjang disebabkan oleh pengakuan amortisasi atas nilai kini utang bank, utang obligasi dan obligasi wajib konversi.

- **Utang Bank Jangka Panjang**

WSBP mencatatkan utang bank jangka panjang di tahun 2025 sejumlah Rp1,77 triliun, mengalami kenaikan sebesar 6,33% jika dibandingkan dengan tahun 2024 sejumlah Rp1,67 triliun. Perubahan nilai utang bank jangka panjang disebabkan oleh pengakuan amortisasi atas nilai kini utang bank jangka panjang yang telah disepakati dalam perjanjian homologasi sebesar Rp105,40 miliar.

WSBP recorded total long-term liabilities in 2025 of Rp2.88 trillion, a 7,87% decrease compared to 2024 of Rp2.67 trillion. The change in long-term liabilities was due to the recognition of amortization of the present value of bank loans, bonds payable, and mandatory convertible bonds.

- **Long-Term Bank Loans**

WSBP recorded long-term bank loans of Rp1.77 trillion in 2025, a 6.33% increase compared to 2024 of Rp1.67 trillion. The change in long-term bank loans was due to the recognition of amortization of the present value of long-term bank loans agreed upon in the homologation agreement of Rp105.40 billion.

- **Utang Obligasi - Neto**

WSBP mencatatkan utang obligasi bersih di tahun 2025 sejumlah Rp269,47 miliar, mengalami kenaikan sebesar 8,60% jika dibandingkan dengan tahun 2024 sejumlah Rp248,13 miliar. Perubahan nilai utang obligasi bersih disebabkan oleh pengakuan amortisasi atas nilai kini utang obligasi yang telah disepakati dalam perjanjian homologasi sebesar Rp21,33 miliar.

- **Obligasi Wajib Konversi**

WSBP mencatatkan utang obligasi wajib konversi di tahun 2025 sejumlah Rp807,70 miliar, mengalami kenaikan sebesar 11,00% jika dibandingkan dengan tahun 2024 sejumlah Rp727,66 miliar. Perubahan nilai utang obligasi wajib konversi disebabkan oleh pengakuan amortisasi atas nilai kini obligasi wajib konversi yang telah disepakati dalam perjanjian homologasi sebesar Rp80,04 miliar.

- **Liabilitas Sewa Jangka Panjang**

Di tahun 2025, WSBP mencatatkan nilai liabilitas sewa jangka panjang sejumlah Rp31,42 miliar, mengalami penurunan sebesar 34,75% jika dibandingkan dengan tahun 2024 sejumlah Rp2,36 miliar. Perubahan nilai liabilitas sewa jangka panjang disebabkan oleh amortisasi realisasi pembayaran dan realisasi pembayaran atas sewa tanah atau kendaraan di unit usaha dan kantor pusat.

- **Liabilitas Imbalan Pasca Kerja**

Di tahun 2025, WSBP mencatatkan nilai liabilitas imbalan pasca kerja sejumlah Rp31,42 miliar, mengalami kenaikan sebesar 15,12% jika dibandingkan dengan tahun 2024 sejumlah Rp27,29 miliar. Perubahan nilai liabilitas imbalan pasca kerja disebabkan oleh pembayaran manfaat (*benefit payment*) sepanjang tahun 2025.

- **Bonds Payable – Net**

WSBP recorded bonds payable – net in 2025 of Rp269.47 billion, an 8.60% increase compared to 2024 of Rp248.13 billion. The change in bonds payable – net was due to the recognition of amortization of the present value of bonds payable agreed upon in the homologation agreement of Rp21.33 billion.

- **Mandatory Convertible Bonds**

WSBP recorded mandatory convertible bonds in 2025 of Rp807.70 billion, an 11.00% increase compared to 2024 of Rp727.66 billion. The change in mandatory convertible bonds was due to the recognition of amortization of the present value of mandatory convertible bonds agreed upon in the homologation agreement of Rp80.04 billion.

- **Long-Term Lease Liabilities**

In 2025, WSBP recorded long-term lease liabilities of Rp31.42 billion, a 34.75% decrease compared to 2024 of Rp2.36 billion. The change in long-term lease liabilities was due to the amortization of realized payments and realized payments for land or vehicle rentals in business units and head office.

- **Post-Employment Benefits Liabilities**

In 2025, WSBP recorded post-employment benefits liabilities of Rp31.42 billion, a 15.12% increase compared to 2024 of Rp27.29 billion. The change in post-employment benefits liabilities was due to benefit payments throughout 2025.

DEFISIENSI EKUITAS

(Rp juta)

EQUITY DEFICIENCY

(Rp Million)

Uraian Description	2025	2024	Perubahan Change	
			Selisih Difference	Persentase Percentage (%)
Modal Saham Share Capital	4.157.082	4.072.310	84.771	2,08
Tambahan Modal Disetor Additional Paid-in-Capital	3.969.169	3.967.796	1.373	0,03
Saham Diperoleh Kembali Treasury Stock	(775.954)	(775.954)	-	-
Saldo Laba (Defisit) Retained Earnings (Deficit)				
Telah Ditentukan Penggunaannya Appropriated	272.173	272.173	-	-
Belum Ditentukan Penggunaannya Unappropriated	(9.989.385)	(9.452.758)	(536.627)	(5,85)
Komponen Ekuitas Lainnya Other Components of Equity	399.780	358.620	41.160	11,48
Jumlah Defisiensi Ekuitas Total Equity Deficiency	(1.967.135)	(1.557.813)	(409.322)	(26,28)

Hingga 31 Desember 2025, WSBP mencatatkan total defisiensi ekuitas sejumlah Rp1,97 triliun. Perolehan nilai total ekuitas mengalami penurunan sebesar 26,28% jika dibandingkan dengan perolehan tahun 2024 sejumlah negatif Rp1,56 triliun. Perubahan nilai total defisiensi ekuitas disebabkan oleh WSBP mencatatkan kerugian bersih sepanjang tahun 2025 sebesar Rp537,37 miliar.

As of December 31, 2025, WSBP recorded a total equity deficiency of Rp1.97 trillion, which decreased by 26.28% compared to 2024 of negative Rp1.56 trillion. The change in total equity deficiency was due to WSBP's net loss of Rp537.37 billion throughout 2025.

LAPORAN LABA (RUGI) DAN PENGHASILAN KOMPREHENSIF LAINNYA

(Rp juta)

STATEMENT OF PROFIT (LOSS) AND OTHER COMPREHENSIVE INCOME

(Rp Million)

Uraian Description	2025	2024	Perubahan Change	
			Selisih Difference	Persentase Percentage (%)
Pendapatan Usaha Revenues	1.569.575	1.971.896	(402.322)	(20,40)
Beban Pokok Pendapatan Cost of Revenues	(1.295.108)	(1.602.221)	307.113	19,17
Laba (Rugi) Kotor Gross Profit (Loss)	274.466	369.675	(95.209)	(25,75)
Beban Penjualan Sales Expenses	(99.215)	(137.382)	38.167	27,78
Beban Umum dan Administrasi General and Administrative Expenses	(380.594)	(473.731)	93.137	19,66
Beban Non-Contributing Plant Non-Contributing Plant Expenses	(22.939)	(90.537)	67.598	74,66
Beban Pajak Penghasilan Final Final Income Tax Expenses	(8.599)	(7.387)	(1.212)	(16,40)

Uraian Description	2025	2024	Perubahan Change	
			Selisih Difference	Persentase Percentage (%)
Keuntungan (Kerugian) Selisih Kurs – Neto Net Gain (Loss) on Foreign Exchange	-	7	(7)	(100)
Pendapatan Bunga Interest Income	2.164	2.629	(465)	(17,69)
Pendapatan (Beban) Lain-lain – Neto Net Other Income (Expenses)	(12.841)	(376.662)	363.821	96,59
Laba (Rugi) Sebelum Beban Keuangan dan Pajak Profit (Loss) Before Finance Cost and Taxes	(247.557)	(713.389)	465.832	65,30
Beban Keuangan Financial Costs	(289.813)	(283.913)	(5.890)	(2,08)
Laba (Rugi) Sebelum Pajak Profit (Loss) Before Tax	(537.370)	(997.302)	459.932	46,12
Laba (Rugi) Bersih Tahun Berjalan Net Profit (Loss) for the Year	(537.370)	(997.302)	459.932	46,12
Pengukuran Kembali Liabilitas Imbalan Kerja – Neto Net Remeasurement of Defined Obligations	743	632	110	17,43
Surplus (Defisit) Revaluasi Aset Tetap Revaluation Surplus (Deficit) of Fixed Assets	41.160	76.455	(35.295)	(46,16)
Jumlah Laba (Rugi) Komprehensif Tahun Berjalan Comprehensive Income (Loss) for the Year	(495.466)	(920.214)	424.748	46,16
Laba (Rugi) Per Saham Dasar (Rupiah Penuh) Basic Earnings (Loss) per Share (full Rupiah)	(10,84)	(20,62)	9,78	47,43

• Pendapatan Usaha

Di tahun 2025, WSBP mencatatkan nilai pendapatan sejumlah Rp1,57 triliun, mengalami penurunan sebesar 20,40% jika dibandingkan dengan perolehan nilai pendapatan di tahun 2024 sejumlah Rp1,97 triliun. Perubahan nilai pendapatan disebabkan oleh penurunan Nilai Kontrak Baru selama tahun 2025 akibat dari perubahan fokus dan kebijakan Pemerintah mengenai pembangunan infrastruktur. Penurunan Pendapatan Usaha juga didorong penurunan harga produk Beton Precast sesuai dengan kondisi industri.

• Beban Pokok Pendapatan

Jumlah beban pokok WSBP di tahun 2025 sejumlah Rp1,30 triliun, mengalami penurunan sebesar 19,17% jika dibandingkan dengan perolehan di tahun 2024 sejumlah Rp1,60 triliun. Perubahan beban pokok pendapatan selaras dengan penurunan Pendapatan Usaha.

• Revenues

In 2025, WSBP recorded revenues of Rp1.57 trillion, a decrease of 20.40% compared to the 2024 revenues of Rp1.97 trillion. The change in revenues was due to a decrease in the New Contract Value throughout 2025, which was caused by changes in the focus and government policies regarding infrastructure development. The decrease in operating revenue was also driven by a decrease in the price of precast concrete products following industry conditions.

• Cost of Revenues

WSBP's total cost of revenues in 2025 was Rp1.30 trillion, a 19.17% decrease compared to 2024 of Rp1.60 trillion. The change in cost of revenues was in line with the decrease in Revenues.

- **Laba Kotor**

WSBP mencatatkan laba kotor di tahun 2025 sejumlah Rp274,47 miliar, mengalami penurunan sebesar 25,75% jika dibandingkan dengan perolehan di tahun 2024 sejumlah Rp369,67 miliar. Perubahan nilai laba kotor disebabkan oleh penurunan pendapatan usaha serta penyesuaian harga produk beton precast sesuai dengan kondisi industri tahun 2025.

- **Beban Penjualan**

Di tahun 2025, WSBP mencatatkan total beban penjualan sejumlah Rp99,21 miliar, mengalami penurunan sebesar 27,78% jika dibandingkan dengan perolehan di tahun 2024 sejumlah Rp137,38 miliar. Perubahan beban penjualan selaras dengan penurunan Pendapatan Usaha.

- **Beban Umum dan Administrasi**

Di tahun 2025, WSBP mencatatkan total beban umum dan administrasi sejumlah Rp380,59 miliar, mengalami penurunan sebesar 19,66% jika dibandingkan dengan perolehan di tahun 2024 sejumlah Rp473,73 miliar. Perubahan beban umum dan administrasi disebabkan oleh implementasi transformasi bisnis perusahaan melalui rasionalisasi organisasi, digitalisasi proses bisnis dan penghematan secara umum.

- **Beban Non-Contributing Plant**

Di tahun 2025, WSBP mencatatkan total beban *non-contributing plant* sejumlah Rp22,94 miliar, mengalami penurunan sebesar 74,66% jika dibandingkan dengan perolehan di tahun 2024 sejumlah Rp90,54 miliar. Perubahan beban *non-contributing plant* disebabkan oleh penambahan cadangan atas penurunan nilai atas Precast Plant WSBP akhir tahun 2024 sehingga beban penyusutan yang tidak beroperasi berkurang.

- **Beban Pajak Penghasilan Final**

Di tahun 2025, WSBP mencatatkan total beban pajak penghasilan final sejumlah Rp8,60 miliar, mengalami kenaikan sebesar 16,41% jika dibandingkan dengan perolehan di tahun 2024 sejumlah Rp7,39 miliar. Perubahan beban pajak penghasilan final disebabkan oleh perolehan pendapatan usaha dari segmen jasa konstruksi.

- **Gross Profit**

WSBP recorded gross profit in 2025 of Rp274.47 billion, a 25.75% decrease compared to 2024 of Rp369.67 billion. The change in gross profit was due to a decrease in revenues and adjustments to precast concrete product prices in line with industry conditions in 2025.

- **Sales Expenses**

In 2025, WSBP recorded total sales expenses of Rp99.21 billion, a 27.78% decrease compared to 2024 of Rp137.38 billion. The change in sales expenses aligned with the decrease in Revenues.

- **General and Administrative Expenses**

In 2025, WSBP recorded total general and administrative expenses of Rp380.59 billion, a 19.66% decrease compared to 2024 of Rp473.73 billion. The change in general and administrative expenses was due to the Company's business transformation through organizational rationalization, business process digitization, and general cost savings.

- **Non-Contributing Plant Expenses**

In 2025, WSBP recorded total non-contributing plant expenses of Rp22.94 billion, a 74.66% decrease compared to 2024 of Rp90.54 billion. The change in non-contributing plant expenses was due to the addition of a provision for impairment losses on Precast Plant WSBP at the end of 2024, thus reducing depreciation expenses on inoperative plants.

- **Final Income Tax Expenses**

In 2025, WSBP recorded total final income tax expenses of Rp8.60 billion, a 16.41% increase compared to 2024 of Rp7.39 billion. The change in final income tax expenses was due to revenues from the construction services segment.

- **Keuntungan (Kerugian) Selisih Kurs**

Hingga 31 Desember 2025, WSBP tidak mencatatkan nilai keuntungan (kerugian) selisih kurs, mengalami penurunan sebesar 100% jika dibandingkan dengan perolehan di tahun 2024 sejumlah Rp6,98 miliar.

- **Pendapatan Bunga**

Di tahun 2025, WSBP mencatatkan nilai pendapatan bunga sejumlah Rp2,16 miliar, mengalami penurunan sebesar 17,69% jika dibandingkan dengan perolehan nilai pendapatan bunga di tahun 2024 sejumlah Rp2,63 miliar. Perubahan nilai pendapatan bunga disebabkan oleh penurunan jumlah penempatan dana.

- **Pendapatan (Beban) Lain-lain - Neto**

Di tahun 2025, WSBP mencatatkan nilai beban lainnya sejumlah Rp12,84 miliar, mengalami penurunan sebesar 96,59% jika dibandingkan dengan perolehan nilai pendapatan (beban) lainnya di tahun 2024 sejumlah Rp376,66 miliar. Perubahan nilai beban lainnya disebabkan oleh pemulihan cadangan kerugian penurunan nilai (CKPN) atas piutang usaha yang berhasil tertagih selama tahun 2025.

- **Labarugi) Sebelum Beban Keuangan dan Pajak**

WSBP mencatatkan rugi sebelum beban keuangan dan pajak di tahun 2025 sejumlah Rp247,56 miliar, mengalami penurunan sebesar 65,30% jika dibandingkan dengan tahun 2024 sejumlah Rp713,39 miliar. Perubahan nilai rugi sebelum beban keuangan dan pajak disebabkan oleh menurunnya pendapatan usaha tahun 2025 dibandingkan tahun 2024.

- **Beban Keuangan**

Di tahun 2025, WSBP mencatatkan total beban keuangan sejumlah Rp289,81 miliar, mengalami penurunan sebesar 2,08% jika dibandingkan dengan perolehan di tahun 2024 sejumlah Rp283,91 miliar. Perubahan beban keuangan disebabkan oleh pencatatan amortisasi atas nilai kini utang bank jangka panjang, utang obligasi, dan obligasi wajib konversi serta bunga SCF atas penerimaan termin selama tahun 2025 dari pemberi kerja.

- **Gain (Loss) on Foreign Exchange**

As of December 31, 2025, WSBP did not record any gain (loss) on foreign exchange, which decreased by 100% compared to 2024 of Rp6.98 billion.

- **Interest Income**

In 2025, WSBP recorded interest income of Rp2.16 billion, a 17,69% decrease compared to 2024 of Rp2.63 billion. The change in interest income was due to the decrease in the amount of fund placement.

- **Net Other Income (Expenses)**

In 2025, WSBP recorded other expenses of Rp12.84 billion, a 96,59% decrease compared to the 2024 other income (expenses) of Rp376.66 billion. The change in other income (expenses) was due to the recovery of the allowance for impairment losses (CKPN) on accounts receivable collected during 2025.

- **Profit (Loss) Before Financial Charges and Taxes**

WSBP recorded a loss before financial charges and taxes in 2025 of Rp247.56 billion, a 65.30% decrease compared to 2024 of Rp713.39 billion. The change in loss before financial charges and taxes was due to a decrease in the 2025 revenues compared to 2024.

- **Financial Costs**

In 2025, WSBP recorded total financial costs of Rp289.81 billion, a 2.08% decrease compared to 2024 of Rp283.91 billion. The change in financial costs was due to the amortization of the present value of long-term bank loans, bonds payable, and convertible bonds, as well as SCF interest on installment payments received from employers during 2025.

- **Laba (Rugi) Sebelum Pajak**

Di tahun 2025, WSBP mencatatkan rugi sebelum pajak sejumlah Rp537,37 miliar, mengalami penurunan sebesar 46,12% jika dibandingkan dengan perolehan di tahun 2024 sejumlah minus Rp997,30 miliar. Perubahan rugi sebelum pajak disebabkan oleh menurunnya pendapatan usaha tahun 2025 dibandingkan tahun 2024.

- **Laba (Rugi) Tahun Berjalan**

Di tahun 2025, WSBP mencatatkan rugi tahun berjalan sejumlah Rp537,37 miliar, mengalami penurunan sebesar 46,12% jika dibandingkan dengan perolehan di tahun 2024 sejumlah minus Rp997,30 miliar. Perubahan rugi tahun berjalan disebabkan oleh penurunan Pendapatan Usaha dan Laba Kotor yang didorong oleh beberapa faktor seperti perubahan fokus pemerintah dari infrastruktur dan penyesuaian harga produk precast mengikuti kondisi industri.

- **Laba (Rugi) Komprehensif Tahun Berjalan**

Di tahun 2025, WSBP mencatatkan rugi komprehensif tahun berjalan sejumlah Rp495,47 miliar, mengalami penurunan sebesar 46,16% jika dibandingkan dengan perolehan di tahun 2024 sejumlah minus Rp920,21 miliar. Perubahan laba (rugi) komprehensif tahun berjalan disebabkan oleh penurunan Pendapatan Usaha dan Laba Kotor yang didorong oleh beberapa faktor seperti perubahan fokus pemerintah dari infrastruktur dan penyesuaian harga produk precast mengikuti kondisi industri.

- **Laba (Rugi) Bersih Per Saham Dasar**

Di tahun 2025, WSBP mencatatkan rugi bersih per saham dasar sejumlah Rp10,84 per saham. Perubahan rugi bersih per saham dasar disebabkan oleh penurunan Pendapatan Usaha dan Laba Kotor yang didorong oleh beberapa faktor seperti perubahan fokus pemerintah dari infrastruktur dan penyesuaian harga produk precast mengikuti kondisi industri.

- **Profit (Loss) Before Tax**

In 2025, WSBP recorded a loss before tax of Rp537.37 billion, a 46.12% decrease compared to minus Rp997.30 billion in 2024. The change in loss before tax was due to a decrease in the 2025 revenues compared to 2024.

- **Profit (Loss) for the Year**

In 2025, WSBP recorded a loss for the year of Rp537.37 billion, a 46.12% decrease compared to minus Rp997.30 billion in 2024. The change in loss for the year was due to a decrease in Revenues and Gross Profit, driven by several factors, such as the shift in the government's focus away from infrastructure and adjustments to precast product prices to reflect industry conditions.

- **Comprehensive Profit (Loss) for the Year**

In 2025, WSBP recorded a comprehensive loss for the year of Rp495.47 billion, a decrease of 46.16% compared to minus Rp920.21 billion in 2024. The change in comprehensive profit (loss) for the year was due to a decrease in Revenues and Gross Profit, driven by several factors, such as the shift in the government's focus away from infrastructure and adjustments to precast product prices to reflect industry conditions.

- **Basic Earnings (Loss) Per Share**

In 2025, WSBP recorded basic loss per share of Rp10.84. The change in basic net loss per share was due to a decrease in Revenues and Gross Profit, driven by several factors, such as the government's focus away from infrastructure and adjustments to precast product prices in line with industry conditions.

LAPORAN ARUS KAS

(Rp juta)

STATEMENT OF CASH FLOWS

(Rp Million)

Uraian Description	2025	2024	Perubahan Change	
			Selisih Difference	Persentase Percentage (%)
Arus Kas (Digunakan untuk)/ Diperoleh dari Aktivitas Operasi Cash Flows (Used in)/ Provided from Operating Activities	(144.338)	82.213	(226.551)	(275.56)
Arus Kas Diperoleh dari Aktivitas Investasi Cash Flows Provided from Investing Activities	4.005	17.115	(13.111)	(76,60)
Arus Kas Digunakan untuk Aktivitas Pendanaan Cash Flows Used in Financing Activities	(3.857)	(14.393)	10.536	73,20
Kenaikan (Penurunan) Bersih Kas dan Setara Kas Net Increase (Decrease) in Cash and Cash Equivalents	(144.190)	84.936	(229.126)	(269,76)
Keuntungan Selisih Kurs yang Belum Direalisasikan Unrealized Gain on Foreign Exchange	-	7	(7)	(100)
Kas dan Setara Kas pada Awal Tahun Cash and Cash Equivalents at Beginning of the Year	205.754	120.812	84.943	70,31
Kas dan Setara Kas pada Akhir Tahun Cash and Cash Equivalents at End of the Year	61.564	205.754	(144.190)	(70,08)

Hingga 31 Desember 2025, WSBP mencatatkan perolehan kas akhir tahun sejumlah Rp61,56 miliar, mengalami penurunan sebesar 70,08% jika dibandingkan dengan perolehan kas di tahun 2024 sejumlah Rp205,75 miliar. Perubahan nilai arus kas akhir tahun disebabkan oleh penurunan Pendapatan Usaha, pembayaran kewajiban berjalan dan pembayaran *Cash Flow Available for Debt Service* tahap V & VI dengan total sebesar Rp217,11 miliar.

As of December 31, 2025, WSBP recorded cash flows at the end of the year of Rp61.56 billion, a 70.08% decrease compared to 2024 of Rp205.75 billion. The change in cash flows at the end of the year was due to a decrease in Revenues, payment of current liabilities, and payment of Cash Flow Available for Debt Service Phases V & VI, amounting to Rp217.11 billion.

Arus Kas (Digunakan untuk)/ Diperoleh dari Aktivitas Operasi

(Rp Juta)

Cash Flows (Used in)/ Provided From Operating Activities

(Rp Million)

Uraian Description	2025	2024	Perubahan Change	
			Selisih Difference	Persentase Percentage (%)
Penerimaan dari Pelanggan Receipts from Customers	1.858.437	2.264.905	(406.468)	(17,95)
Pembayaran kepada Pemasok dan Pihak Ketiga Payment to Suppliers and Third Parties	(1.756.599)	(2.022.129)	(265.530)	13,13
Pembayaran Beban Pinjaman Payment for Finance Charges	(79.698)	(80.118)	(420)	0,52

Uraian Description	2025	2024	Perubahan Change	
			Selisih Difference	Persentase Percentage (%)
Pembayaran kepada Karyawan Payment to Employees	(128.836)	(135.722)	(6.885)	5,07
Penerimaan Jasa Giro dan Deposito Berjangka Receipt of Current Account and Time Deposits	1.635	1.842	(207)	(11,24)
Pembayaran Pajak Payment of Taxes	(43.584)	(49.511)	(5.927)	11,97
Penerimaan Hasil Restitusi Pajak Receipt from Tax Restitution	4.129	10.850	(6.720)	(61,94)
Penerimaan Lain-Lain Other Receipts	177	92.096	(91.919)	(99,81)
Kas Bersih (Digunakan untuk)/ Diperoleh dari Aktivitas Operasi Net Cash (Used in)/ Provided from Operating Activities	(144.338)	82.213	(226.551)	(275,56)

Hingga 31 Desember 2025, WSBP mencatatkan nilai kas dipergunakan untuk aktivitas operasi sejumlah Rp144,34 miliar, mengalami penurunan sebesar 275,56% jika dibandingkan dengan perolehan di tahun 2024 sejumlah Rp82,21 miliar. Perubahan nilai kas dari aktivitas operasi disebabkan oleh penurunan Pendapatan Usaha, pembayaran kewajiban berjalan dan pembayaran *Cash Flow Available for Debt Service* tahap V & VI dengan total sebesar Rp217,11 miliar.

As of December 31, 2025, WSBP recorded cash flows used in operating activities of Rp144.34 billion, a 275.56% decrease compared to 2024 of Rp82.21 billion. The change in cash flows from operating activities was due to a decrease in Revenues, payment of current liabilities, and payment of Cash Flow Available for Debt Service phases V & VI, amounting to Rp217.11 billion.

Arus Kas Diperoleh dari Aktivitas Investasi (Rp Juta)

Cash Flows Provided from Investing Activities (Rp Million)

Uraian Description	2025	2024	Perubahan Change	
			Selisih Difference	Persentase Percentage (%)
Perolehan Aset Tetap Acquisition of Fixed Assets	-	(6.301)	6.301	100,00
Penjualan Aset Tetap Selling of Fixed Assets	4.005	23.416	(19.412)	(82,90)
Kas Bersih Diperoleh dari Aktivitas Investasi Net Cash Provided from Investing Activities	4.005	17.115	(13.111)	(76,60)

Hingga 31 Desember 2025, WSBP mencatatkan nilai kas diperoleh dari aktivitas investasi sejumlah Rp4,01 miliar, mengalami penurunan sebesar 76,60% jika dibandingkan dengan perolehan di tahun 2024 sejumlah Rp17,12 miliar. Perubahan nilai kas dari aktivitas investasi disebabkan oleh telah terselesaikannya transaksi aset disposal atas aset tetap peralatan produksi sebanyak 26 (dua puluh enam) unit.

As of December 31, 2025, WSBP recorded cash flows provided by investing activities of Rp4.01 billion, a decrease of 76.60% compared to 2024 of Rp17.12 billion. The change in cash flows provided by investing activities was due to the completion of asset disposal transactions for 26 (twenty-six) units of fixed assets in the form of production equipment.

Arus Kas Digunakan untuk Aktivitas Pendanaan
(Rp Juta)

Cash Flows Used in Financing Activities
(Rp Million)

Uraian Description	2025	2024	Perubahan Change	
			Selisih Difference	Persentase Percentage (%)
Pembayaran Liabilitas Sewa Payment of Lease Liabilities	(1.561)	(973)	589	(60,50)
Pembayaran Pinjaman Payment of Loans	(2.295)	(13.420)	(11.125)	82,90
Kas Bersih Digunakan Untuk Aktivitas Pendanaan Net Cash Used in Financing Activities	(3.857)	(14.393)	(10.536)	73,20

Hingga 31 Desember 2025, WSBP mencatatkan nilai kas dipergunakan untuk aktivitas pendanaan sejumlah Rp3,86 miliar, mengalami penurunan sebesar 73,20% jika dibandingkan dengan perolehan di tahun 2024 sejumlah minus Rp14,39 miliar. Perubahan nilai kas dari aktivitas pendanaan disebabkan oleh pembayaran bunga kepada kreditur finansial dan sewa atas kendaraan di unit usaha dan kantor pusat.

As of December 31, 2025, WSBP recorded cash flows used in financing activities of Rp3.86 billion, a 73.20% decrease compared to minus Rp14.39 billion in 2024. The change in cash flows used in financing activities was due to interest payments to financial creditors and the rental of vehicles at business units and the head office.

**KEMAMPUAN MEMBAYAR UTANG DAN
TINGKAT KOLEKTIBILITAS PIUTANG**

WSBP melakukan perhitungan rasio likuiditas dan rasio solvabilitas untuk memenuhi kewajiban jangka pendek maupun jangka panjang. Rasio likuiditas digunakan sebagai indikator kemampuan perusahaan dalam memenuhi kewajiban yang jatuh tempo dalam waktu dekat. Rasio solvabilitas digunakan untuk menilai sejauh mana WSBP dapat memenuhi seluruh kewajibannya.

**ABILITY TO PAY DEBTS AND RECEIVABLES
COLLECTIBILITY RATE**

WSBP calculates the liquidity ratio and solvency ratio to fulfill its short-term and long-term obligations. The liquidity ratio is used as an indicator of the Company's ability to pay its obligations that are due in the near future, while the solvency ratio is used to assess WSBP's ability to meet all its obligations.

**KEMAMPUAN MEMBAYAR UTANG JANGKA
PENDEK**

WSBP menggunakan rasio likuiditas untuk memenuhi kewajiban jangka pendek yang akan jatuh tempo. Pengukuran rasio likuiditas dilakukan dengan menggunakan rasio kas, rasio cepat, serta rasio lancar. Pemenuhan rasio likuiditas di tahun 2025 adalah sebagai berikut:

ABILITY TO PAY SHORT-TERM DEBTS

WSBP uses the liquidity ratio to fulfill short-term obligations that are due. The liquidity ratio can be measured using the cash ratio, quick ratio, and current ratio. Fulfillment of the liquidity ratio in 2025 is as follows:

Tabel Rasio Likuiditas 2024-2025

Liquidity Ratio in 2024-2025

Uraian Description	2025	2024	Persentase (%) Percentage (%)
Rasio Kas (x) Cash Ratio (x)	0,03	0,08	(65,00)
Rasio Cepat (x) Quick Ratio (x)	0,34	0,43	(21,04)
Rasio Lancar (x) Current Ratio (x)	0,42	0,53	(20,61)

Di tahun 2025, WSBP mencatatkan rasio kas sebesar 0,03 kali, mengalami penurunan dari tahun 2024 sebesar 0,08 kali. Kemudian, rasio cepat 0,34 kali, mengalami penurunan dari tahun 2024 sebesar 0,43 kali. WSBP juga mencatatkan rasio lancar 0,42 kali, mengalami penurunan dari tahun 2024 sebesar 0,58 kali. Perolehan ini menunjukkan bahwa WSBP mengalami penurunan dalam memenuhi kewajiban jangka pendek hingga 31 Desember 2025.

In 2025, WSBP recorded a cash ratio of 0.03 times, a decrease of 0.08 times in 2024. Furthermore, the quick ratio was 0.34 times, a decrease of 0.43 times in 2024. WSBP recorded a current ratio of 0.42 times as well, a decrease of 0.58 times in 2024. These figures indicate that WSBP experienced a decline in its ability to meet its short-term debt as of December 31, 2025.

KEMAMPUAN MEMBAYAR UTANG JANGKA PENDEK DAN JANGKA PANJANG

WSBP menggunakan rasio solvabilitas untuk memenuhi kewajiban jangka pendek maupun jangka panjang serta mengukur aset dibiayai melalui utang. Perhitungan rasio solvabilitas dapat dilakukan dengan membandingkan rasio liabilitas terhadap ekuitas dan rasio liabilitas terhadap aset. Pemenuhan rasio solvabilitas di tahun 2025 adalah sebagai berikut:

ABILITY TO PAY SHORT-TERM AND LONG-TERM DEBT

WSBP utilizes the solvency ratio to pay short term and long-term obligations, as well as measuring the extent of assets financed through debt. The solvency ratio can be analyzed by comparing debt to equity ratio and debt to asset ratio. Fulfillment of the solvency ratio in 2025 is as follows:

Tabel Rasio Solvabilitas 2024-2025

Solvency Ratio in 2024-2025

Uraian Description	2025	2024	Persentase (%) Percentage (%)
Rasio Liabilitas terhadap Ekuitas (%) Debt to Equity Ratio (%)	(225,33)	(332,29)	23,16
Rasio Liabilitas terhadap Aset (%) Debt to Asset Ratio (%)	164,38	143,05	14,91

Di tahun 2025, WSBP mencatatkan rasio liabilitas terhadap ekuitas sebesar negatif 225,33%, sedangkan rasio liabilitas terhadap aset sebesar 164,38%. Perolehan ini menunjukkan bahwa WSBP mengalami penurunan kemampuan dalam memenuhi kewajiban jangka panjang akibat pencatatan kerugian bersih tahun 2025.

In 2025, WSBP recorded a negative liability-to-equity ratio of 225.33%, while its liability-to-asset ratio was 164.38%. This indicates a decline in WSBP's ability to meet long-term obligations due to a net loss recorded in 2025.

TINGKAT KOLEKTIBILITAS PIUTANG

WSBP melakukan pengukuran terhadap pemenuhan mengenai rata-rata waktu penagihan (*collection period*). Kemampuan WSBP dianggap semakin baik jika nilai *collection period* semakin rendah. Hal ini menunjukkan bahwa terdapat efisiensi yang lebih tinggi dalam mengelola dan mengumpulkan tagihan. Informasi tingkat kolektibilitas piutang WSBP di tahun 2025 adalah sebagai berikut:

Tabel Tingkat Kolektibilitas Piutang 2024-2025

Uraian Description	2025	2024	Perubahan Change	
			Selisih Difference	Persentase Percentage (%)
Periode Pengumpulan (Hari) Collection Period (Day)	133	138	5	3,51

Di tahun 2025, *collection period* WSBP tercatat sebesar 133 hari, mengalami peningkatan jika dibandingkan dengan tahun sebelumnya sebesar 138 hari. Perolehan ini menunjukkan bahwa terdapat peningkatan kecepatan konversi piutang menjadi kas dari pelanggan.

RASIO KEUANGAN LAINNYA

WSBP mengukur kemampuannya dalam menciptakan keuntungan dengan menggunakan rasio profitabilitas dan rasio rentabilitas. Rasio profitabilitas meliputi rasio pengembalian atas aset dan rasio pengembalian atas ekuitas, sementara rasio rentabilitas terdiri dari rasio margin laba bruto, rasio margin laba operasional, dan rasio margin laba bersih. Kedua rasio ini digunakan untuk mengevaluasi kemampuan WSBP dalam menghasilkan laba dari penjualan, aset, dan ekuitas yang terkait dengan pendapatannya.

RECEIVABLES COLLECTABILITY RATE

WSBP measures its compliance with the average collection period. WSBP's capabilities are considered to be better if the collection period value is lower, indicating higher efficiency in managing and collecting receivables. Information on the collectability rate of WSBP receivables in 2025 is as follows:

Receivables Collectability Rate in 2024-2025

Uraian Description	2025	2024	Perubahan Change	
			Selisih Difference	Persentase Percentage (%)
Periode Pengumpulan (Hari) Collection Period (Day)	133	138	5	3,51

In 2025, WSBP's collection period was recorded at 133 days, which increased when compared to the previous year of 138 days, signifying an increase in the speed of conversion of receivables into cash from customers.

OTHER FINANCIAL RATIOS

WSBP measures its ability to generate profit by utilizing the profitability ratio and rentability ratio. The profitability ratio consists of the return on assets and the return on equity ratio. Meanwhile, the rentability ratio consists of gross profit margin, operating profit margin, and net profit margin. These two ratios aim to evaluate WSBP's ability to generate profit from sales, assets, and equity related to its revenue.

Tabel Rasio Profitabilitas dan Rasio Rentabilitas 2024-2025**Profitability Ratio and Rentability Ratio 2024-2025**

(%)

(%)

Uraian Description	2025	2024	Perubahan Change	
			Selisih Difference	Persentase Percentage (%)
Rasio Pengembalian atas Aset (ROA) Return on Asset (ROA) Ratio	(17,59)	(27,56)	9,97	36,19
Rasio Pengembalian atas Ekuitas (ROE) Return on Equity (ROE) Ratio	(27,32)	(64,02)	36,70	57,33
Rasio Marjin Laba Bruto (GPM) Gross Profit Margin (GPM) Ratio	17,49	18,75	(1,26)	(6,72)
Rasio Marjin Laba Operasi (OPM) Operating Profit Margin (OPM) Ratio	(14,41)	(16,70)	2,30	13,74
Rasio Marjin Laba Bersih (NPM) Net Profit Margin (NPM) Ratio	(34,24)	(50,58)	16,34	32,31

Di tahun 2025, WSBP mencatatkan *Gross Profit Margin* sebesar 17,49%, *Net Profit Margin* sebesar negatif 34,24%. Perolehan *Gross Profit Margin* mengalami penurunan jika dibandingkan dengan tahun 2024 sebesar 18,75%, hal ini disebabkan oleh penurunan pendapatan usaha serta penyesuaian harga produk beton precast sesuai dengan kondisi industri tahun 2025. Sedangkan, perolehan *Net Profit Margin* mengalami penurunan jika dibandingkan dengan tahun 2024 sebesar minus 50,58%, hal ini disebabkan oleh penurunan Pendapatan Usaha dan Laba Kotor yang didorong oleh beberapa faktor seperti perubahan fokus pemerintah dari infrastruktur dan penyesuaian harga produk precast mengikuti kondisi industri.

In 2025, WSBP recorded a *Gross Profit Margin* of 17.49% and a *Net Profit Margin* of negative 34.24%. *Gross Profit Margin* decreased by 18.75% compared to 2024 due to a decrease in revenues and adjustments to precast concrete product prices in line with industry conditions in 2025. Meanwhile, *Net Profit Margin* decreased by minus 50.58% compared to 2024 due to a decrease in Revenues and *Gross Profit*, driven by several factors such as the shift in the government's focus from infrastructure and adjustments to precast product prices to reflect industry conditions.

WSBP juga mencatatkan *Return on Asset (ROA)* dan *Return on Equity (ROE)* masing-masing sebesar minus 17,59% dan 27,32%. Perolehan ROA dan ROE mengalami penurunan disebabkan oleh kerugian bersih yang dibukukan WSBP sepanjang tahun berjalan.

WSBP also recorded *Return on Asset (ROA)* and *Return on Equity (ROE)* of minus 17.59% and minus 27.32%, respectively. ROA and ROE decreased due to the net loss recorded by WSBP throughout the year.

STRUKTUR MODAL DAN KEBIJAKAN MANAJEMEN ATAS STRUKTUR MODAL

DASAR PEMILIHAN KEBIJAKAN DAN KEBIJAKAN MANAJEMEN ATAS STRUKTUR MODAL

WSBP senantiasa mengelola risiko yang berkaitan dengan struktur modalnya melalui optimalisasi keseimbangan antara liabilitas dan ekuitas, sehingga memberikan manfaat maksimal bagi para pemegang saham. Struktur modal perusahaan mencakup liabilitas jangka pendek dan jangka panjang yang diimbangi dengan ekuitas yang terdiri dari modal disetor, tambahan modal disetor, dan saldo laba (rugi).

CAPITAL STRUCTURE AND MANAGEMENT POLICY ON CAPITAL STRUCTURE

BASIS FOR POLICY SELECTION AND MANAGEMENT POLICY ON CAPITAL STRUCTURE

WSBP always manages the risks associated with its capital structure through optimising the balance between liabilities and equity, thus providing maximum benefits for shareholders. The Company's capital structure includes short-term and long-term liabilities balanced with equity consisting of paid-up capital, additional paid-in capital, and retained earnings (loss).

WSBP secara berkala mengevaluasi dan mengelola struktur permodalannya. Dalam proses evaluasi ini, Direksi mempertimbangkan berbagai aspek, seperti kemampuan menyelesaikan kewajiban jangka pendek dan jangka panjang guna memastikan bahwa pengelolaan modal dilakukan secara efektif dan berkelanjutan.

WSBP periodically evaluates and manages its capital structure. In this evaluation process, Board of Directors considers various aspects, such as the cost of capital and related risks, to ensure that capital management is carried out effectively and sustainably.

RINCIAN STRUKTUR MODAL

(Rp juta)

Struktur Modal Capital Structure	2025		2024		Perubahan Change	
	Nominal	Komposisi Composition (%)	Nominal	Komposisi Composition (%)	Selisih Difference	Persentase Percentage (%)
Jumlah Liabilitas Total Liabilities	5.022.676	164,38	5.176.444	143,05	(153.768)	(2,97)
Jumlah Ekuitas Total Equity	(1.967.135)	(64,38)	(1.557.813)	(43,05)	(409.322)	(26,28)
Jumlah Liabilitas dan Ekuitas Total Liabilities and Equity	3.055.541	100,00	3.618.631	100,00	(563.090)	(15,56)
Rasio Utang terhadap Modal Debt to Capital Ratio		(2,55)		(3,32)		0,77

DETAILS OF CAPITAL STRUCTURE

(Rp million)

Di tahun 2025, struktur permodalan WSBP didukung oleh liabilitas sebesar 164,38% atau sejumlah Rp5,02 triliun.

In 2025, WSBP's capital structure was supported by liabilities of 164.38%, or Rp5.02 trillion.

IKATAN YANG MATERIAL UNTUK INVESTASI BARANG MODAL

Berdasarkan POJK No. 17/POJK.04/2020 tanggal 21 April 2020 tentang Transaksi Material dan Perubahan Kegiatan Usaha, disebutkan bahwa suatu transaksi dikategorikan sebagai transaksi material apabila nilai transaksi sama dengan 20% atau lebih dari ekuitas Perusahaan Terbuka.

MATERIAL COMMITMENTS FOR CAPITAL GOODS INVESTMENT

Based on POJK No. 17/POJK.04/2020 dated April 21, 2020, concerning Material Transactions and Changes in Business Activities, it states that a transaction is categorized as a material transaction if the transaction value is equal to 20% or more of the Public Company's equity.

Di tahun 2025, tidak terdapat ikatan material investasi barang modal yang tergolong dalam transaksi material sesuai ketentuan POJK No. 17/POJK.04/2020 tanggal 21 April 2020.

In 2025, WSBP did not have any commitments for Capital Goods Investment classified as material transactions in accordance with POJK No. 17/POJK.04/2020 dated April 21, 2020.

REALISASI INVESTASI BARANG MODAL

Di tahun 2025, WSBP tidak mencatatkan realisasi investasi barang modal.

REALIZATION OF CAPITAL GOODS INVESTMENT

In 2025, WSBP did not record any realization of capital goods investment.

Tabel Realisasi Investasi Barang Modal Tahun 2025
(Rp juta)

Realization of Capital Goods Investment in 2025
(Rp million)

Uraian Description	2025	2024	Perubahan Change	
			Selisih Difference	Persentase Percentage (%)
Realisasi Investasi Barang Modal Realization of Capital Goods Investment	-	6.301,12	(6.301,12)	(100)

INFORMASI DAN FAKTA MATERIAL YANG TERJADI SETELAH TANGGAL LAPORAN AKUNTAN

Informasi dan Fakta Material yang terjadi antara akhir periode 31 Desember 2025 hingga tanggal laporan akuntan 16 Maret 2026.

INFORMATION AND MATERIAL FACTS SUBSEQUENT TO THE DATE OF ACCOUNTANT'S REPORT

Material Information and Facts occurring between the end of the period on December 31, 2025 and the date of the accountant's report on March 16, 2026.

Perubahan Susunan Pengurus Perusahaan

Berdasarkan Risalah Rapat Umum Pemegang Saham Luar Biasa WSBP Nomor 23 tertanggal 13 Maret 2026 terdapat perubahan susunan pengurus dengan rincian sebagai berikut:

Changes in the Composition of the Company's Management

Based on the Minutes of the Extraordinary GMS of WSBP No. 23 dated March 13, 2026, there were changes in the composition of the management, as detailed below:

Nama Name	Jabatan Position
Dewan Komisaris Board of Commissioners	
Indra Utama	Komisaris Utama President Commissioner
Ahmad Subagya	Komisaris Independen Independent Commissioner
Heri Sebayang	Komisaris Independen Independent Commissioner
Direksi Board of Directors	
Anak Agung Gede Sumadi	Direktur Utama President Director
Koento Wahyudiat	Direktur Keuangan, HCM, dan Manajemen Risiko Director of Finance, HCM, and Risk Management

PROSPEK USAHA

Prospek usaha tahun 2026 menunjukkan tren pemulihan dan pertumbuhan positif seiring dengan meningkatnya belanja infrastruktur nasional dan berlanjutnya proyek strategis pemerintah. Berdasarkan outlook pasar, nilai pasar beton nasional diproyeksikan mencapai sekitar Rp135–140 triliun, dengan segmen Precast & Pre-stressed sebesar ±33% yang menjadi fokus utama WSBP.

BUSINESS PROSPECTS

The business outlook for 2026 shows a trend of recovery and positive growth in line with the increase in national infrastructure spending and the continuation of government strategic projects. Based on the market outlook, the national concrete market value is projected to reach approximately IDR 135–140 trillion, with the Precast & Pre-stressed segment accounting for around ±33%, which is WSBP's main focus.

Permintaan beton diperkirakan tetap didominasi oleh sektor konektivitas (jalan tol, jembatan, flyover) serta pembangunan IKN Tahap 2, yang secara agregat menyumbang lebih dari 70% total kebutuhan beton nasional. Selain itu, program pemerintah seperti pembangunan perumahan, sekolah rakyat, serta infrastruktur sumber daya air dan energi turut menjadi pendorong tambahan pertumbuhan pasar.

Dari sisi WSBP, peluang pasar yang dapat dijangkau diproyeksikan meningkat menjadi sekitar Rp24,5 triliun, dengan target pangsa pasar mencapai $\pm 1,6\%$. Hal ini didukung oleh peningkatan utilisasi pabrik, terutama di wilayah Jawa dan Kalimantan Timur sebagai hubungan utama proyek IKN.

Secara kinerja, tahun 2026 diharapkan menjadi tahun perbaikan yang ditandai oleh kenaikan pendapatan usaha, perbaikan margin, peningkatan burn rate kontrak on hand, dan penguatan collection. Pencapaian break-even tetap menjadi target yang diupayakan melalui optimalisasi proyek strategis, efisiensi biaya, peningkatan utilisasi kapasitas produksi secara bertahap, dan disiplin pemilihan proyek.

Namun demikian, prospek usaha tetap menghadapi sejumlah tantangan, antara lain persaingan harga yang ketat, ketergantungan pada proyek pemerintah, volatilitas biaya bahan baku, serta risiko keterlambatan proyek dan pembayaran. Oleh karena itu, WSBP perlu mengedepankan strategi selektif dalam pemilihan proyek, peningkatan efisiensi, serta penguatan sinergi antar BUMN untuk menjaga keberlanjutan pertumbuhan.

RENCANA STRATEGIS TAHUN 2026

1. Efektivitas Operasional & Peningkatan Kapabilitas
 - Optimalisasi utilisasi pabrik secara bertahap melalui peningkatan volume produksi pada wilayah dengan permintaan yang sehat dan kesiapan operasional Plant.
 - Efisiensi proses produksi dan distribusi melalui integrasi *supply chain* antar Plant serta penerapan *plant load optimization*.
 - Optimalisasi likuiditas dan percepatan *collection turnover* guna mendukung perbaikan arus kas operasional.

Demand for concrete is expected to continue being dominated by the connectivity sector (toll roads, bridges, flyovers) as well as the development of the IKN Phase 2, which collectively contributes more than 70% of total national concrete demand. In addition, government programs such as housing development, "people's schools," and water and energy infrastructure also serve as additional drivers of market growth.

From WSBP's perspective, the addressable market opportunity is projected to increase to around IDR 24.5 trillion, with a target market share of approximately $\pm 1.6\%$. This is supported by improved plant utilization, particularly in Java and East Kalimantan, which are key regions for IKN-related projects.

In terms of performance, 2026 is expected to be a year of improvement marked by an increase in revenue, margin recovery, higher burn rate of contract on hand, and stronger collections. Achieving break-even remains a key target pursued through optimization of strategic projects, cost efficiency, gradual improvement in production capacity utilization, and disciplined project selection.

However, the business outlook still faces several challenges, including intense price competition, dependence on government projects, volatility in raw material costs, as well as risks of project delays and payment delays. Therefore, WSBP needs to emphasize a selective project strategy, efficiency improvements, and stronger synergy among state-owned enterprises (BUMN) to maintain sustainable growth.

STRATEGIC PLAN FOR 2026

1. Operational Effectiveness & Capability Improvement
 - Gradual optimization of plant utilization through increased production volumes in regions with healthy demand and strong Plant operational readiness.
 - Production and distribution process efficiency through supply chain integration across plants and implementation of plant load optimization.
 - Optimization of liquidity and acceleration of collection turnover to support improved operational cash flow.

- Pengendalian biaya usaha (BUA) melalui *lean process*, efisiensi *overhead*, dan disiplin biaya.
 - Peningkatan kompetensi Human Capital melalui program pengembangan talenta berbasis produktivitas dan kinerja.
2. Peningkatan Penetrasi Pasar dan Daya Saing
- Fokus perolehan kontrak baru pada proyek strategis nasional dan proyek eksternal yang memiliki profil margin serta skema pembayaran yang sehat.
 - Diversifikasi pasar ke sektor swasta, industrial, perumahan, dan modular housing untuk memperkuat *pipeline* proyek.
 - Penguatan kemitraan strategis dan sinergi antar BUMN dalam rangka peningkatan peluang tender.
 - Pengembangan produk precast bernilai tambah (pre-stressed, modular, dan komponen ringan) sesuai kebutuhan pasar.
 - Peningkatan keberhasilan tender melalui penguatan strategi *pricing* dan keunggulan operasional.
3. Nilai Tambah kepada Pelanggan
- Penguatan layanan terintegrasi dari produksi, pengiriman, hingga instalasi.
 - Peningkatan kinerja ketepatan mutu, waktu, dan biaya untuk menjaga kepercayaan pelanggan dan keberlanjutan proyek.
 - Penguatan kualitas produk melalui penerapan *zero defect* dan pengendalian risiko *construction failure*.
 - Pengembangan solusi sesuai kebutuhan pelanggan untuk meningkatkan daya saing.
 - Peningkatan loyalitas pelanggan melalui penguatan hubungan jangka panjang.
4. Penguatan Tata Kelola, HSSE, dan Teknologi
- Implementasi standar HSSE secara konsisten untuk mencapai *zero accident* dan *zero fatality*.
 - Penerapan teknologi pada *core business* untuk meningkatkan efisiensi dan produktivitas operasional.
 - Digitalisasi proses bisnis (produksi, distribusi, dan *monitoring* proyek) untuk meningkatkan kontrol dan transparansi.
 - Pemenuhan standar homologasi produk untuk memperluas akses pasar dan meningkatkan daya saing.
- Control of operating expenses (OPEX) through lean processes, overhead efficiency, and cost discipline.
 - Enhancement of Human Capital competency through productivity- and performance-based talent development programs.
2. Market Penetration and Competitiveness Enhancement
- Focus on securing new contracts in national strategic projects and external projects with healthy margin profiles and payment schemes.
 - Market diversification into private, industrial, residential, and modular housing sectors to strengthen the project pipeline.
 - Strengthening strategic partnerships and synergies among state-owned enterprises (BUMN) to increase tender opportunities.
 - Development of value-added precast products (pre-stressed, modular, and lightweight components) in line with market needs.
 - Improving tender success rate through stronger pricing strategies and operational excellence.
3. Customer Value Enhancement
- Strengthening integrated services from production, delivery, to installation.
 - Improving performance in quality, time, and cost accuracy to maintain customer trust and project sustainability.
 - Enhancing product quality through zero-defect implementation and construction failure risk control.
 - Developing tailored solutions according to customer needs to improve competitiveness.
 - Increasing customer loyalty through stronger long-term relationships.
4. Strengthening Governance, HSSE, and Technology
- Consistent implementation of HSSE standards to achieve zero accidents and zero fatalities.
 - Application of technology in core business to improve operational efficiency and productivity.
 - Business process digitalization (production, distribution, and project monitoring) to enhance control and transparency.
 - Compliance with product homologation standards to expand market access and improve competitiveness.

5. Penguatan Struktur Keuangan dan Investasi

- Percepatan program divestasi aset non-inti/non-produktif guna mendukung penguatan likuiditas dan perbaikan struktur keuangan WSBP.
- Penguatan manajemen arus kas melalui prioritas proyek dengan skema pembayaran yang sehat serta percepatan *collection* piutang usaha dan tagihan bruto.
- Optimalisasi struktur biaya, efisiensi OPEX dan BUA, serta pengendalian belanja non-prioritas untuk mendukung perbaikan margin dan EBITDA.
- Mendukung pemenuhan kewajiban homologasi secara bertahap serta pencapaian titik impas dan transisi menuju profitabilitas yang lebih berkelanjutan.

5. Strengthening Financial Structure and Investment

- Acceleration of non-core/non-productive asset divestment programs to support liquidity strengthening and improvement of WSBP's financial structure.
- Strengthening cash flow management through prioritization of projects with healthy payment schemes and acceleration of trade receivables and gross billing collection.
- Optimization of cost structure, OPEX and overhead efficiency, and control of non-priority expenditures to improve margin and EBITDA.
- Supporting the gradual fulfillment of homologation obligations and achieving break-even, transitioning toward more sustainable profitability.

PENINGKATAN ATAU PENURUNAN YANG MATERIAL DARI PENJUALAN ATAU PENDAPATAN

Hingga 31 Desember 2025, tidak terdapat peningkatan atau penurunan yang material dari penjualan atau pendapatan.

MATERIAL INCREASE OR DECREASE IN SALES OR REVENUE

As of December 31, 2025, there was/was no material increase or decrease in sales or income.

DAMPAK PERUBAHAN HARGA TERHADAP PENDAPATAN

Hingga 31 Desember 2025, tidak terdapat dampak atas nilai tukar mata uang asing yang berpengaruh terhadap operasional dan pendapatan WSBP.

IMPACT OF PRICE CHANGES ON REVENUE

As of December 31, 2025, there was/was no impact of price changes on WSBP's operations and revenue.

DAMPAK NILAI TUKAR MATA UANG ASING

Hingga 31 Desember 2025, tidak terdapat dampak atas nilai tukar mata uang asing yang berpengaruh terhadap operasional dan pendapatan WSBP.

IMPACT OF FOREIGN EXCHANGE RATE

As of December 31, 2025, there was/was no impact on foreign currency exchange rates that affected WSBP's operations and revenue.

PERBANDINGAN ANTARA TARGET DAN REALISASI 2025

WSBP telah menetapkan Revisi Rencana Kerja dan Anggaran Perusahaan (RKAP) tahun 2025 berdasarkan Surat Keputusan No. 56/WBP/DK/2025 tanggal 30 Juli 2025, ketentuan target yang telah ditetapkan meliputi:

COMPARISON BETWEEN TARGET AND REALIZATION IN 2025

WSBP has established the Revised 2025 Company Work Plan and Budget (RKAP) based on Decree No. 56/WBP/DK/2025 dated July 30, 2025, the target provisions that have been set include:

Tabel Perbandingan Target dan Realisasi 2025

(Rp juta)

Comparison of Target and Realization in 2025

(Rp million)

Uraian Description	Realisasi 2025 2025 Realization	Target dari Revisi RKAP 2025 Target of Revised 2025 RKAP	Pencapaian Realisasi terhadap Target Revisi RKAP 2025 (%) Achievement of Realization of Revised RKAP 2025 Target
ASPEK KEUANGAN FINANCIAL ASPECT			
Posisi Keuangan Financial Position			
Jumlah Aset Lancar Total Current Assets	901.817	1.647.868	54,73
Jumlah Aset Tidak Lancar Total Non-Current Assets	2.153.724	2.094.783	102,81
Jumlah Aset Total Assets	3.055.541	3.742.650	81,64
Jumlah Liabilitas Jangka Pendek Total Current Liabilities	2.142.118	2.816.864	76,05
Jumlah Liabilitas Jangka Panjang Total Non-Current Liabilities	2.880.558	2.877.204	100,12
Jumlah Liabilitas Total Liabilities	5.022.676	5.694.068	88,21
Jumlah Defisiensi Modal Total Capital Deficiency	(1.967.135)	(1.951.417)	100,81
Laba Rugi Profit (Loss)			
Pendapatan Usaha Revenues	1.569.575	1.748.644	89,76
Laba (Rugi) Kotor Gross Profit (Loss)	274.466	341.399	80,39
Laba (Rugi) Sebelum Pajak Profit (Loss) Before Tax	(537.370)	(431.786)	124,45
Laba (Rugi) Bersih Tahun Berjalan Net Profit (Loss) for the Year	(537.370)	(431.786)	124,45
ASPEK OPERASIONAL OPERATIONAL ASPECT			
Nilai Kontrak Baru (NKB) New Contract Value	1.528.149	2.216.573	68,94
Sisa Nilai Kontrak (SNK) Carry Over Contract Value	1.285.430	1.285.430	100,00
ASPEK KEUANGAN FINANCIAL ASPECT			
Jumlah Nilai Kontrak yang Dikelola Total Order Book Value	2.813.579	3.502.004	80,34
Kapasitas Produksi Beton Precast (ton) Precast Concrete Production Capacity (tons)	3.700.000	3.700.000	100,00
ASPEK PEMASARAN MARKETING ASPECT			
Lelang Diikuti Auctions Followed	6.267.550	11.082.841	56,55
Lelang yang Dimenangkan Auction Won	1.528.149	2.216.568	68,94
Persentase Lelang yang Dimenangkan (%) Percentage of Auction Won (%)	24,38	20,00	121,90

Uraian Description	Realisasi 2025 2025 Realization	Target dari Revisi RKAP 2025 Target of Revised 2025 RKAP	Pencapaian Realisasi terhadap Target Revisi RKAP 2025 (%) Achievement of Realization of Revised RKAP 2025 Target
PENGEMBANGAN KOMPETENSI HUMAN CAPITAL DAN TI DEVELOPMENT OF HUMAN CAPITAL COMPETENCIES AND IT			
Pengembangan Kompetensi Human Capital Human Capital Competency Development	1.497	1.306	114,62
Pengembangan Teknologi Informasi Information Technology Development	10.965	14.566	75,28

POSISI KEUANGAN

Di tahun 2025, WSBP berhasil mencatatkan realisasi nilai aset sejumlah Rp3,06 triliun, tidak mencapai target yang telah ditetapkan sejumlah Rp3,74 triliun atau sebesar 81,64% dari target. Realisasi nilai liabilitas sejumlah Rp5,02 triliun, tidak mencapai target yang telah ditetapkan sejumlah Rp5,69 triliun atau sebesar 88,21% dari target. Realisasi nilai ekuitas sejumlah negatif Rp1,97 triliun, tidak mencapai target yang telah ditetapkan sejumlah negatif Rp1,95 triliun atau sebesar 100,81% dari target.

LABA RUGI

Di tahun 2025, WSBP mencatatkan realisasi nilai pendapatan usaha sejumlah Rp1,57 triliun, tidak mencapai target yang telah ditetapkan sejumlah Rp1,75 triliun atau sebesar 89,76% dari target. Sedangkan, realisasi nilai rugi bersih tahun berjalan sejumlah Rp0,54 triliun, tidak mencapai target yang telah ditetapkan sejumlah Rp0,43 triliun atau sebesar 124,45% dari target.

STRUKTUR MODAL

Di tahun 2025, WSBP telah menargetkan nilai liabilitas dan ekuitas masing-masing sejumlah Rp5,02 triliun dan negatif Rp1,97 triliun. Nilai liabilitas tidak mencapai target yang telah ditetapkan sejumlah Rp5,69 triliun atau sebesar 88,21% dari target. Sementara itu, nilai ekuitas tidak mencapai target yang telah ditetapkan sejumlah negatif Rp1,95 triliun atau sebesar 100,81% dari target.

ASPEK OPERASIONAL

Di tahun 2025, WSBP telah menetapkan Nilai Kontrak Baru (NKB) dan Sisa Nilai Kontrak (SNK) masing-masing sejumlah Rp2,22 triliun dan Rp1,29 triliun. WSBP mencatatkan NKB tidak mencapai target yang telah ditetapkan sejumlah Rp1,53 triliun atau sebesar 68,94% dari target. Sementara itu, SNK mencapai target yang telah ditetapkan sejumlah Rp1,29 triliun atau sebesar 100,00% dari target.

FINANCIAL POSITION

In 2025, WSBP successfully recorded the realization of assets of Rp3.06 trillion, which did not reach the set target of Rp3.74 trillion or equal to 81.64% of the target. The realization of liabilities of Rp5.02 trillion, which did not reach the set target of Rp5.69 trillion, or equal to 88.21% of the target. The realization of equity of negative Rp1.97 trillion, which did not reach the set target of Rp1.95 trillion, or equal to 100.81% of the target.

PROFIT (LOSS)

In 2025, WSBP recorded the realization of revenues of Rp1.57 trillion, which did not reach the set target of Rp1.75 trillion or equal to 89.76% of the target. Meanwhile, the realization of net loss for the year was Rp0.54 trillion, which did not reach the set target of Rp0.43 trillion or equal to 124.45% of the target.

CAPITAL STRUCTURE

In 2025, WSBP has targeted liabilities and equity at Rp5.02 trillion and Rp1.97 trillion, respectively. Liabilities did not reach the set target of Rp5.69 trillion, or equal to 88.21% of the target. Meanwhile, equity did not reach the set target of negative Rp1.95 trillion, or equal to 100.81% of the target.

OPERATIONAL ASPECT

In 2025, WSBP has set the New Contract Value and Remaining Contract Value at Rp2.22 trillion and Rp1.29 trillion, respectively. WSBP recorded that the New Contract Value did not reach the set target of Rp1.53 trillion, or equal to 68.94% of the target. Meanwhile, the Remaining Contract Value did/did not reach the set target of Rp1.29 trillion, or equal to 100.00% of the target.

ASPEK KEUANGAN

Di tahun 2025, WSBP mencatatkan nilai kontrak yang dikelola sejumlah Rp2,81 triliun, tidak mencapai target yang telah ditetapkan sejumlah Rp3,50 triliun atau sebesar 80,34% dari target. WSBP juga mencatatkan kapasitas produksi beton precast sebanyak 3.700.000 ton, mencapai target yang telah ditetapkan sebesar 3.700.000 ton atau 100,00% dari target.

ASPEK PEMASARAN

Di tahun 2025, WSBP mencatatkan nilai lelang sejumlah Rp6,27 triliun dengan presentase lelang yang dimenangkan sebesar 24,38%. Keikutsertaan lelang tidak sesuai target yaitu Rp11,08 triliun, atau 56,55% dari target. Sementara, untuk NKB hingga periode tahun berjalan hanya tercapai 68,94%.

PENGEMBANGAN KOMPETENSI HUMAN CAPITAL DAN TI

Di tahun 2025, WSBP telah merealisasikan biaya pengembangan kompetensi Human Capital sejumlah Rp1,50 miliar, telah mencapai target yang telah ditetapkan sejumlah Rp1,31 miliar atau sebesar 114,62% dari target. Sedangkan untuk pengembangan Teknologi Informasi (TI) sejumlah Rp10,97 miliar, tidak mencapai target yang telah ditetapkan sejumlah Rp14,56 miliar atau sebesar 75,28% dari target.

FINANCIAL ASPECT

In 2025, WSBP recorded a managed contract value of Rp2.81 trillion, which did not reach the set target of Rp3.50 trillion or 80.34% of the target. WSBP also recorded a precast concrete production capacity of 3,700,000 tons, which did/did not reach the set target of 3,700,000 tons or 100% of the target.

MARKETING ASPECT

In 2025, WSBP recorded a tender value of Rp6.27 trillion, with a win rate of 24.38%. Participation in tenders did not meet the target of Rp11.08 trillion, or 56.55% of the target. Meanwhile, the New Contract Book (NKB) achievement up to the current period only reached 68.94%.

PENGEMBANGAN KOMPETENSI HUMAN CAPITAL DAN TI

In 2025, WSBP has realized the expenditure of Rp1.50 billion for developing Human Capital (HC) competencies, reaching the set goal of Rp1.31 billion, or 114.62% of the target. Meanwhile, for Information Technology (IT) development, the expenditure totaled Rp10.97 billion, which did not meet the goal of Rp14.56 billion, or 75.28% of the target.

PROYEKSI KINERJA PERUSAHAAN 2026

(Rp juta)

PERFORMANCE PROJECTIONS FOR 2026

(Rp million)

Uraian Description	Realisasi 2025 2025 Realization	Proyeksi 2026 2026 Projection	Proyeksi 2026 terhadap Realisasi 2025 (%) 2026 Projection to 2025 Realization
ASPEK KEUANGAN FINANCIAL ASPECT			
Posisi Keuangan Financial Position			
Jumlah Aset Lancar Total Current Assets	901.817	1.146.981	127,86
Jumlah Aset Tidak Lancar Total Non-Current Assets	2.153.724	1.968.920	91,42
Jumlah Aset Total Assets	3.055.541	3.115.901	101,98
Jumlah Liabilitas Jangka Pendek Total Current Liabilities	2.142.118	2.576.735	120,29
Jumlah Liabilitas Jangka Panjang Total Non-Current Liabilities	2.880.558	3.100.916	107,65
Jumlah Liabilitas Total Liabilities	5.022.676	5.677.651	113,04
Jumlah Defisiensi Modal Total Capital Deficiency	(1.967.135)	(2.561.750)	130,23

Uraian Description	Realisasi 2025 2025 Realization	Proyeksi 2026 2026 Projection	Proyeksi 2026 terhadap Realisasi 2025 (%) 2026 Projection to 2025 Realization
Laba Rugi Profit (Loss)			
Pendapatan Usaha Revenues	1.569.575	2.087.801	133,02
Laba (Rugi) Kotor Gross Profit (Loss)	274.466	434.524	158,32
Laba (Rugi) Sebelum Pajak Profit (Loss) Before Tax	(537.370)	(421.034)	78,35
Laba (Rugi) Bersih Tahun Berjalan Net Profit (Loss) for the Year	(537.370)	(421.034)	78,35
ASPEK OPERASIONAL OPERATIONAL ASPECT			
Nilai Kontrak Baru (NKB) New Contract Value	1.528.149	2.645.443	173,11
Sisa Nilai Kontrak (SNK) Carry Over Contract Value	1.285.430	870.926	67,75
ASPEK KEUANGAN FINANCIAL ASPECT			
Jumlah Nilai Kontrak yang Dikelola Total Order Book Value	2.813.579	3.516.369	124,98
Kapasitas Produksi Beton Precast (ton) Precast Concrete Production Capacity (tons)	3.700.000	3.700.000	100
ASPEK PEMASARAN MARKETING ASPECT			
Lelang Diikuti Auctions Followed	6.267.550	13.227.214	211,04
Lelang yang Dimenangkan Auction Won	1.528.149	2.645.443	173,11
Persentase Lelang yang Dimenangkan (%) Percentage of Auction Won (%)	24,38	20,00	82,03
PENGEMBANGAN KOMPETENSI HUMAN CAPITAL DAN TI DEVELOPMENT OF HUMAN CAPITAL COMPETENCIES AND IT			
Pengembangan Kompetensi Human Capital Human Capital Competency Development	1.497	1.306	87,24
Pengembangan Teknologi Informasi Information Technology Development	10.965	8.356	76,21
DIVIDEN DIVIDEND			
Dividen Dividend	-	-	-

POSISI KEUANGAN

WSBP telah menetapkan proyeksi terhadap posisi keuangan yang terdiri dari liabilitas dan ekuitas masing-masing sebesar Rp5,68 triliun dan negatif Rp2,56 triliun. Penetapan proyeksi berdasarkan hasil realisasi tahun 2025. Nilai liabilitas diproyeksikan naik sebesar 13,04% dan ekuitas sebesar 30,23% dari realisasi 2025. Hal tersebut didorong oleh proyeksi rugi bersih untuk tahun 2026.

FINANCIAL POSITION

WSBP projects its financial position consisting of liabilities and equity of Rp5.68 trillion and Rp2.56 trillion, respectively. The projections are based on the 2025 realization results. Liabilities are projected to increase by 13.04% and equity by 30.23% from the 2025 realization, driven by a projected net loss for 2026.

LABA RUGI

WSBP telah menetapkan proyeksi terhadap nilai pendapatan usaha sejumlah Rp2,09 triliun atau naik sebesar 33,02% dari realisasi tahun 2025. Sedangkan untuk laba rugi bersih diproyeksikan sejumlah Rp421,04 miliar atau turun sebesar 21,65% dari realisasi tahun 2025. Hal tersebut disebabkan oleh peningkatan pendapatan usaha dan program efisiensi beban usaha yang diimplementasikan WSBP.

STRUKTUR MODAL

WSBP telah menetapkan proyeksi atas struktur modal dengan nilai liabilitas sejumlah Rp5,68 triliun atau naik sebesar 13,04% dan ekuitas sejumlah negatif Rp2,56 triliun atau naik sebesar 30,23% dari realisasi tahun 2025. Hal ini sejalan dengan asumsi strategis dan proyeksi laba rugi WSBP untuk tahun 2026.

ASPEK OPERASIONAL

Di tahun 2026, WSBP telah memproyeksikan Nilai Kontrak Baru (NKB) sejumlah Rp3,52 triliun atau naik sebesar 73,11% dan Sisa Nilai Kontrak (SNK) sejumlah Rp0,87 triliun atau turun sebesar 32,25% dari realisasi tahun 2025. Hal ini disebabkan oleh peningkatan partisipasi WSBP dalam tender di tahun 2026.

ASPEK KEUANGAN

WSBP telah menetapkan proyeksi terhadap nilai kontrak yang dikelola sejumlah Rp2,81 triliun atau naik sebesar 24,98% dari realisasi tahun 2025. Selain itu, WSBP memproyeksikan kapasitas produksi beton precast di tahun mendatang sebanyak 3.700.000 ton atau tidak mengalami perubahan dari realisasi tahun 2025. Hal ini disebabkan oleh peningkatan partisipasi WSBP dalam tender di tahun 2026.

ASPEK PEMASARAN

Di tahun 2026, WSBP telah menetapkan nilai proyeksi ikut serta lelang sejumlah Rp13,23 triliun atau naik sebesar 111,04% dari realisasi tahun 2025. Sementara lelang yang dimenangkan diproyeksi dapat mencapai Rp2,65 triliun atau naik sebesar 73,11% dari realisasi tahun 2025. Hal ini sejalan dengan meningkatnya jumlah tender yang diikuti oleh WSBP.

PROFIT (LOSS)

WSBP projects revenues of Rp2.09 trillion, an increase of 33.02% from the 2025 realization. Meanwhile, net profit (loss) is predicted to be Rp421.04 billion, a decrease of 21.65% from the 2025 realization, due to an increase in business income and the business expense efficiency program implemented by WSBP.

CAPITAL STRUCTURE

WSBP projects capital structure with liabilities of Rp5.68 trillion, an increase of 13.04%, and equity of negative Rp2.56 trillion, an increase of 30.23% from the 2025 realization, in line with WSBP's strategic assumptions and profit and loss projections for 2026.

OPERATIONAL ASPECT

In 2026, WSBP projects New Contract Value of Rp3.52 trillion, an increase of 73.11%, and Remaining Contract Value of Rp0.87 trillion, a decrease of 32.25% from the 2025 realization, due to the increased participation of WSBP in tenders in 2026.

FINANCIAL ASPECT

WSBP projects managed contracts of Rp2.81 trillion, an increase of 24.98% from the 2025 realization. In addition, WSBP projects the precast concrete production capacity in the upcoming year of 3,700,000 tons, or remained unchanged from the 2025 realization, due to increased participation of WSBP in tenders in 2026.

MARKETING ASPECT

In 2026, WSBP projects to participate in auctions worth Rp13.23 trillion, an increase of 111.04% from the 2025 realization. Meanwhile, the auction won is projected to reach Rp2.65 trillion, an increase of 73.11% from the 2025 realization, in line with the increasing number of tenders participated in by WSBP.

PENGEMBANGAN KOMPETENSI HUMAN CAPITAL DAN TI

Di tahun mendatang, WSBP telah menetapkan proyeksi biaya pengembangan Human Capital sejumlah Rp1,31 miliar atau turun sebesar 87,24% dan biaya pengembangan TI sejumlah Rp8,36 miliar atau turun sebesar 76,21% dari realisasi tahun 2025. 10,9 miliar.

KEBIJAKAN DIVIDEN

Di tahun 2026, WSBP tidak menargetkan pembagian Dividen.

TINJAUAN KEUANGAN LAINNYA KEBIJAKAN DAN PEMBAGIAN DIVIDEN

Kebijakan Dividen

Pembagian dividen oleh WSBP dilakukan berdasarkan Keputusan Rapat Umum Pemegang Saham (RUPS) dan hanya dapat dilaksanakan sesuai dengan kondisi keuangan perusahaan. Ketentuan ini mengacu pada Undang-Undang No. 40 Tahun 2007 tentang Perusahaan Terbatas Pasal 71, serta Anggaran Dasar Perusahaan Pasal 22. Dalam mengalokasikan dividen, WSBP memperhatikan hal-hal berikut:

1. Perusahaan hanya boleh membagikan dividen apabila perusahaan mempunyai saldo laba positif.
2. Perusahaan membagikan dividen kepada pemegang saham setelah seluruh laba bersih dikurangi penyisihan untuk cadangan, kecuali ditentukan lain dalam Rapat Umum Pemegang Saham.

HUMAN CAPITAL AND IT DEVELOPMENT

In the coming year, WSBP has set a projected cost of Human Capital development of Rp1.31 billion, or a decrease of 87.24%, and a projected cost of IT development costs of Rp8.36 billion, or a decrease of 76.21% from the realization in 2025 of 10.9 billion.

DIVIDEND POLICY

In 2026, WSBP does not target dividend distribution.

OTHER FINANCIAL OVERVIEWS DIVIDEND PAYOUT AND POLICY

Dividend Policy

Dividend payout is carried out by WSBP based on the Resolution of General Meeting of Shareholders (GMS), and dividend can only be paid in accordance with the Company's financial condition. This is referred to as Law no. 40 of 2007 concerning Limited Liability Companies Article 71, as well as Article 22 of the Company's Articles of Association. The Company allocates dividends while taking into account the following matters:

1. The Company may only distribute dividends if the Company has a positive profit balance.
2. The Company distributes dividends to shareholders after all net profit is reduced by allowance for reserves, unless otherwise determined in the General Meeting of Shareholders.

Pembagian Dividen

Dividend Distribution

Dividen Saham Share Dividend	2025 (untuk Dividen Saham Tahun Buku 2024) 2025 (for Share Dividend of 2024 Fiscal)	2024 (untuk Dividen Saham Tahun Buku 2023) 2024 (for Share Dividend of 2023 Fiscal)	2023 (untuk Dividen Saham Tahun Buku 2022) 2023 (for Share Dividend of 2022 Fiscal)	2022 (untuk Dividen Saham Tahun Buku 2021) 2022 (for Share Dividend of 2021 Fiscal)	2021 (untuk Dividen Saham Tahun Buku 2020) 2021 (for Share Dividend of 2020 Fiscal)
Laba Bersih Tahun Berjalan (Rp) Net Profit for the Year (Rp)	-	-	-	-	-
Jumlah Dividen (Rp) Dividend Amount (Rp)	-	-	-	-	-
Dividen per Saham (Rp) Dividend per Share (Rp)	-	-	-	-	-
Payout Ratio (%)	-	-	-	-	-
Tanggal Pengumuman Announcement Date	-	-	-	-	-
Tanggal Pembayaran Payment Date	-	-	-	-	-

KEPATUHAN PEMBAYARAN PAJAK

TATA KELOLA PERPAJAKAN

Berdasarkan kebijakan GCG yang berlandaskan pada prinsip transparansi, akuntabilitas, tanggung jawab, independensi, serta kesetaraan dan kewajaran, WSBP berkomitmen patuh terhadap ketentuan pajak yang berlaku. Secara berkala, WSBP melaksanakan pelaporan pajak sesuai dengan ketentuan yang berlaku melalui sistem e-Filing dan e-SPT yang disediakan oleh DJP, memastikan pelaporan dilakukan secara tepat waktu dan akurat. WSBP juga berkoordinasi dengan DJP dalam rangka pemeriksaan dan klarifikasi apabila diperlukan, serta mengikuti program-program yang diselenggarakan oleh DJP untuk meningkatkan kepatuhan perpajakan.

Kontribusi Pajak

WSBP senantiasa memenuhi kewajiban pembayaran pajak kepada negara dan patuh terhadap ketentuan peraturan perundang-undangan yang berlaku. Di tahun 2025, WSBP telah melakukan pemenuhan atas wajib pajak dengan membayar pajak sejumlah Rp43,59 miliar. Kontribusi pajak WSBP mengalami penurunan sebesar 11,95% dari tahun 2024.

Kontribusi pemenuhan pajak WSBP di tahun 2024-2025 adalah sebagai berikut:

Tabel Kontribusi Pajak Tahun 2024-2025

(Rp penuh)

Uraian Description	2025	2024	Perubahan Change	
			Selisih Difference	Persentase Percentage (%)
PPH Income Tax				
PPH Pasal 15 Income Tax Article 15	6.936.000	75.841.791	(68.905.791)	(90,85)
PPH Pasal 21 Income Tax Article 21	17.075.542.435	19.159.857.939	(2.084.315.504)	(10,88)
PPH Pasal 23 Income Tax Article 23	3.625.200.029	7.312.100.553	(3.686.900.524)	(50,42)
PPH Pasal 26 Income Tax Article 26	48.903.750	-	48.903.750	0,00
PPH Pasal 4 (2) Income Tax Article 4 (2)	11.457.677.333	7.755.951.033	3.701.726.300	47,73
PPN VAT	11.379.755.985	15.209.570.195	(3.829.814.210)	(25,18)
Jumlah Total	43.594.015.532	49.513.321.511	(5.919.305.979)	(11,95)

TAX PAYMENT COMPLIANCE

TAX GOVERNANCE

According to the GCG policy, which is based on the principles of transparency, accountability, responsibility, independence, and fairness, WSBP is committed to complying with applicable tax regulations. The Company regularly submits tax reports in accordance with applicable rules using the e-Filing and e-SPT systems provided by the Directorate General of Taxes (DJP), ensuring accurate and timely reporting. WSBP also coordinates with DJP for audits and clarifications as needed and participates in DJP programs to enhance tax compliance.

Tax Contribution

WSBP consistently fulfills its tax obligations to the state and adheres to applicable laws and regulations. In 2025, WSBP fulfilled its tax obligations by paying Rp43.59 billion in taxes. WSBP's tax contribution declined by 11.95% compared to 2024.

WSBP's tax contribution in 2024-2025 is as follows:

Tax Contribution in 2024-2025

(Full Rp)

Permasalahan Hukum Terkait Pajak

Di sepanjang tahun 2025, tidak terdapat permasalahan hukum terkait pajak yang dihadapi WSBP.

Tunggakan Pembayaran Pajak

WSBP berkomitmen untuk senantiasa memenuhi kewajiban untuk membayar pajak kepada negara. Di tahun 2025, tidak terdapat tunggakan pembayaran pajak yang dilakukan oleh WSBP.

REALISASI PENGGUNAAN DANA HASIL PENAWARAN UMUM

Di tahun 2025, tidak terdapat dana hasil penawaran umum efek bersifat ekuitas maupun utang dalam kegiatan usahanya.

REALISASI PENGGUNAAN DANA OBLIGASI

Di tahun 2025, WSBP tidak mendapatkan aliran dana yang berasal dari pencatatan obligasi. Sehingga tidak terdapat realisasi penggunaan dana yang diperoleh dari pencatatan obligasi.

INFORMASI MATERIAL MENGENAI INVESTASI, EKSPANSI, DIVESTASI, PENGGABUNGAN/ PELEBURAN USAHA, AKUISISI, DAN RESTRUKTURISASI UTANG/ MODAL

INFORMASI MATERIAL MENGENAI INVESTASI

Di tahun 2025, WSBP tidak melakukan transaksi investasi yang tergolong dalam transaksi material.

INFORMASI MATERIAL MENGENAI EKSPANSI

Di tahun 2025, WSBP tidak memiliki informasi material mengenai ekspansi.

INFORMASI MATERIAL MENGENAI DIVESTASI

Sepanjang tahun 2025, WSBP melakukan 2 (dua) kali transaksi Lelang melalui Kantor Pelayanan Kekayaan Negara dan Lelang (KPKNL) atas aset tetap non-produktif WSBP. Penggunaan dana hasil pelaksanaan atas divestasi aset tetap non-produktif WSBP tersebut digunakan sebesar 75% sebagai sumber pelunasan atas skema pembayaran kepada kreditur Tranche A dan Tranche B dalam restrukturisasi WSBP.

Legal Issues Related to Taxation

Throughout 2025, there were no legal issues related to taxation faced by WSBP.

Tax Payment Arrears

WSBP is committed to always meeting its tax obligations to the country. In 2025, there were/were no outstanding tax payment arrears for WSBP.

REALIZATION OF THE USE OF PUBLIC OFFERING FUNDS

In 2025, there were no proceeds from public offerings of equity or debt securities in its business activities.

REALIZATION OF THE USE OF BOND FUNDS

In 2025, WSBP did not receive funds from bonds. Therefore, there is no realization of the uses of bond funds.

MATERIAL INFORMATION ON INVESTMENT, EXPANSION, DIVESTMENT, MERGER, ACQUISITIONS, AND DEBT/CAPITAL RESTRUCTURING

MATERIAL INFORMATION ON INVESTMENT

In 2025, WSBP did not engage in investment transactions classified as material transactions.

MATERIAL INFORMATION ON EXPANSION

In 2025, WSBP did not have material information on expansion.

MATERIAL INFORMATION ON DIVESTMENT

Throughout 2025, WSBP carried out two auction transactions through the State Assets and Auction Service Office (KPKNL) for its non-productive fixed assets. 75% of the proceeds from the divestment of these non-productive fixed assets were used as a source of repayment under the payment scheme to creditors in Tranche A and Tranche B as part of WSBP's restructuring.

**INFORMASI MATERIAL MENGENAI PENGGABUNGAN/
PELEBURAN USAHA**

Di tahun 2025, WSBP tidak memiliki informasi material mengenai Penggabungan/Peleburan Usaha.

INFORMASI MATERIAL MENGENAI AKUISISI

Di tahun 2025, tidak terdapat informasi material mengenai akuisisi yang dilakukan WSBP.

**INFORMASI MATERIAL MENGENAI
RESTRUKTURISASI UTANG/MODAL****Cash Flow Available for Debt Services (CFADS)**

Sepanjang tahun 2025, WSBP melakukan 2 (dua) kali pembayaran melalui skema *Cash Flow Available for Debt Services* (CFADS) kepada Kreditor dalam rangka restrukturisasi WSBP. Rincian atas pembayaran tersebut adalah sebagai berikut:

Uraian Description	Tanggal Pembayaran Payment Date	Porsi Perbankan Banking Portion	Porsi Kreditor Dagang Trade Creditors Portion	Porsi Pemegang Obligasi & Kreditor Finansial Lain Bondholders & Other Financial Creditors Portion
CFADS V*	25 Maret 2025 March 25, 2025	37.319.205.664	66.964.502.856	3.392.850.209
CFADS VI*	25 September 2025 September 25, 2025	38.141.686.797	70.773.688.715	3.421.307.850
*Jumlah sudah termasuk porsi dari aset disposal *The amount includes a portion of asset disposal.				

Sebelumnya pada tahun 2023-2024, pembayaran melalui skema CFADS juga telah dilakukan sebanyak 4 (empat) kali oleh WSBP dengan rincian sebagai berikut:

**MATERIAL INFORMATION REGARDING BUSINESS
MERGERS/CONSOLIDATIONS**

In 2025, WSBP did not have material information regarding Business Mergers/Consolidations.

MATERIAL INFORMATION REGARDING ACQUISITIONS

In 2025, there was no material information regarding acquisitions carried out by WSBP.

**MATERIAL INFORMATION ON DEBT/CAPITAL
RESTRUCTURING****Cash Flow Available for Debt Services (CFADS)**

Throughout 2025, WSBP made two payments through the *Cash Flow Available for Debt Services* (CFADS) scheme to creditors as part of WSBP's restructuring. The details of these payments are as follows:

In prior years (2023–2024), WSBP also made four (4) payments under the CFADS scheme, as detailed below:

Uraian Description	Tanggal Pembayaran Payment Date	Porsi Perbankan Banking Portion	Porsi Kreditor Dagang Trade Creditors Portion	Porsi Pemegang Obligasi & Kreditor Finansial Lain Bondholders & Other Financial Creditors Portion
CFADS I	25 Maret 2023 March 25, 2023	37.593.160.015	34.500.338.280	3.266.064.567
CFADS II	25 September 2023 September 25, 2023	37.025.954.342	36.673.315.262	3.266.064.567
CFADS III*	25 Maret 2024 March 25, 2024	43.048.722.342	37.633.550.516	4.055.518.866
CFADS IV*	25 September 2024 September 25, 2024	43.958.356.140	36.493.004.231	4.125.904.774
*Jumlah sudah termasuk porsi dari aset disposal *The amount includes a portion of asset disposal.				

Penambahan Modal Tanpa Hak Memesan Efek Terlebih Dahulu

Dalam rangka penyelesaian kewajiban kepada kreditur dagang dan pemegang obligasi sesuai dengan ketentuan Tranche C dan Tranche D Perjanjian Perdamaian, WSBP telah melaksanakan konversi utang Kreditur Dagang menjadi ekuitas melalui skema Penambahan Modal Tanpa Memberikan Hak Memesan Efek Terlebih Dahulu ("PMTHMETD") dan konversi utang kreditur pemegang obligasi berupa Obligasi Wajib Konversi yang akan dilaksanakan melalui skema PMTHMETD pada tahun ke-10 setelah homologasi. Pelaksanaan PMTHMETD dilakukan sesuai dengan ketentuan Perjanjian Perdamaian, Peraturan Otoritas Jasa Keuangan mengenai Hak Memesan Efek Terlebih Dahulu (POJK HMETD), ketentuan Anggaran Dasar Perusahaan dan peraturan perundang-undangan dan pasar modal yang berlaku.

Per 31 Desember 2025, WSBP telah melaksanakan proses PMTHMETD dengan rincian sebagai berikut:

Konversi Ekuitas Tahap IV

Konversi utang kepada 14 kreditur dagang menjadi ekuitas sebesar Rp38.182.110.868 menjadi 751.468.422 saham seri C WSBP yang telah diselesaikan pada 26 Maret 2025. Adapun struktur pemegang saham pasca konversi ekuitas tahap IV adalah sebagai berikut:

Pemegang Saham Shareholders	Seri Series	Sebelum Konversi Before Conversion	%	Setelah Konversi After Conversion	%
		Lembar Saham Shares		Lembar Saham Shares	
PT Waskita Karya (Persero) Tbk	A	1	0,00	1	0,00
	B	15.816.680.598	28,71	15.816.680.598	28,33
	C	200.877.098	0,36	200.877.098	0,36
PT Intiniaga Sukses Abadi	C	3.926.646.978	7,13	3.926.646.978	7,03
Koperasi Waskita Waskita Cooperative	B	13.935	0,00	13.935	0,00
Saham Treasuri Treasury Stock	B	1.845.281.000	3,35	1.845.281.000	3,30
Publik Public	B	8.699.182.000	15,79	8.699.182.000	15,58
	C	24.596.367.089	44,65	25.347.835.511	45,40

Konversi Ekutitas Tahap V

Konversi utang kepada 21 kreditur dagang menjadi ekuitas sebesar Rp47.962.677.477 menjadi 943.961.365 saham seri C WSBP yang telah diselesaikan pada 9 Juli 2025. Adapun struktur pemegang saham pasca konversi ekuitas tahap V adalah sebagai berikut:

Capital Increase Without Pre-emptive Rights

In order to fulfill its obligations to trade creditors and bondholders in accordance with the provisions of Tranche C and Tranche D of the Composition Plan, WSBP has carried out the conversion of Trade Creditor debt into equity through a Capital Increase Without Pre-emptive Rights (Private Placement) scheme, and the conversion of bondholder debt in the form of Mandatory Convertible Bonds, which will be implemented through the Private Placement scheme in the 10th year after homologation. The implementation of PMTHMETD is carried out in accordance with the provisions of the Composition Plan, the Financial Services Authority Regulation regarding Pre-emptive Rights (POJK HMETD), the Company's Articles of Association, and the applicable laws and regulations and capital market regulations.

As of December 31, 2025, WSBP has carried out the Private Placement process with the following details:

Phase IV Equity Conversion Phase

The conversion of debt to 14 trade creditors into equity of Rp38,182,110,868 to 751,468,422 Series C shares of WSBP, was completed on March 26, 2025. The shareholder structure following the pahse IV equity conversion is as follows:

Phase V Equity Conversion

The conversion of debt to 21 trade creditors into equity of Rp47,962,677,477 to 943,961,365 Series C shares of WSBP, was completed on July 9, 2025. The shareholder structure following the phase V equity conversion is as follows:

Pemegang Saham Shareholders	Seri Series	Sebelum Konversi Before Conversion	%	Setelah Konversi After Conversion	%
		Lembar Saham Shares		Lembar Saham Shares	
PT Waskita Karya (Persero) Tbk	A	1	0,00	1	0,00
	B	15.816.680.598	28,33	15.816.680.598	27,86
	C	200.877.098	0,36	200.877.098	0,35
PT Intiniaga Sukses Abadi	C	3.926.646.978	7,03	3.926.646.978	6,92
Koperasi Waskita Waskita Cooperative	B	13.935	0,00	13.935	0,00
Saham Treasuri Treasury Stock	B	1.845.281.000	3,30	1.845.281.000	3,25
Publik Public	B	8.699.182.000	15,58	8.699.182.000	15,32
	C	25.347.835.511	45,40	26.291.796.876	46,30

Gugatan Kreditur Finansial Lain

Atas proses restrukturisasi yang tengah dilaksanakan, WSBP telah menerima informasi terkait putusan Kasasi yang diajukan oleh salah satu Kreditur WSBP melalui e-Court telah menerima putusan Kasasi dengan perkara No. 2555/K/PDT/2025 tanggal 13 Agustus 2025 terhadap putusan Pengadilan Tinggi Jakarta No. 1329/Pdt/2024/PT DKI pada tanggal 2 Desember 2024. Sehubungan dengan Perkara Kasasi yang diajukan Majelis Hakim telah menjatuhkan putusan atas Perkara Kasasi dengan amar putusan Tolak.

WSBP senantiasa mengikuti proses hukum yang berlangsung pada Mahkamah Agung dan akan mengambil langkah hukum yang diperlukan dengan menerapkan prinsip kehati-hatian untuk menjaga kepentingan WSBP dan seluruh stakeholders, terutama kepentingan kreditur lainnya yang terlibat dalam restrukturisasi WSBP.

INFORMASI MATERIAL MENGENAI TRANSAKSI AFILIASI DAN TRANSAKSI YANG MENGANDUNG BENTURAN KEPENTINGAN

Kebijakan tentang Pihak Berelasi

WSBP telah menetapkan kebijakan mengenai transaksi afiliasi berdasarkan ketentuan peraturan perundang-undangan yang berlaku, yaitu POJK No. 17 Tahun 2020 tentang Transaksi Material dan Perubahan Kegiatan Usaha, setelah memperoleh persetujuan dari Dewan Komisaris.

Hingga 31 Desember 2025, seluruh aktivitas transaksi afiliasi telah dilakukan sesuai dengan peraturan perundang-undangan terkait pihak berelasi dan tidak terdapat transaksi yang mengandung benturan kepentingan.

Other Financial Creditor Lawsuits

Regarding the ongoing restructuring process, WSBP has received information regarding the Cassation decision submitted by one of WSBP's Creditors through e-Court, and it has received the Cassation decision with case No. 2555/K/PDT/2025 dated August 13, 2025, against the Jakarta High Court decision No. 1329/Pdt/2024/PT DKI on December 2, 2024. In conjunction with the Cassation Case submitted, the Panel of Judges has issued a decision on the Cassation Case with a decision to Reject.

WSBP remains committed to following the ongoing legal proceedings at the Supreme Court and will take the necessary legal actions with prudence to safeguard the interests of WSBP and all stakeholders, particularly the other creditors involved in WSBP's restructuring process.

MATERIAL INFORMATION ON AFFILIATED TRANSACTIONS AND CONFLICT OF INTEREST TRANSACTIONS

Policy on Related Parties

WSBP has established a policy regarding affiliated transactions in accordance with applicable laws and regulations, namely POJK No. 17 of 2020 concerning Material Transactions and Changes in Business Activities, after obtaining approval from the Board of Commissioners.

As of December 31, 2025, all affiliated transactions have been carried out in accordance with laws and regulations regarding related parties, and there were no transactions containing conflicts of interest.

Pihak Berelasi

WSBP telah menentukan ketentuan pihak berelasi. Pihak berelasi merupakan orang atau entitas yang terkait dengan WSBP (entitas pelapor):

1. Orang atau anggota keluarga terdekat mempunyai relasi dengan entitas pelapor jika orang tersebut:
 - a. Memiliki pengendalian atau pengendalian bersama entitas pelapor.
 - b. Memiliki pengaruh signifikan entitas pelapor.
 - c. Merupakan personel manajemen kunci entitas pelapor atau entitas induk dari entitas pelapor.
2. Suatu entitas berelasi entitas pelapor jika memenuhi salah satu hal berikut:
 - a. Entitas dan entitas pelapor adalah anggota dari kelompok usaha yang sama (artinya entitas induk, entitas anak, dan entitas anak berikutnya terkait dengan entitas lain).
 - b. Satu entitas adalah entitas asosiasi atau ventura bersama dari entitas lain (atau entitas asosiasi atau ventura bersama yang merupakan anggota suatu kelompok usaha, yang mana entitas lain tersebut adalah anggotanya).
 - c. Kedua entitas tersebut adalah ventura bersama dari pihak ketiga yang sama.
 - d. Satu entitas adalah ventura bersama dari entitas ketiga dan entitas yang lain adalah entitas asosiasi dari entitas ketiga.
 - e. Entitas tersebut adalah suatu program imbalan pasca kerja untuk imbalan kerja dari salah satu entitas pelapor atau entitas yang terkait dengan entitas pelapor. Jika entitas pelapor adalah entitas yang menyelenggarakan program tersebut, maka entitas sponsor juga berelasi dengan entitas pelapor.
 - f. Entitas yang dikendalikan atau dikendalikan bersama oleh orang yang diidentifikasi dalam huruf (a).
 - g. Orang yang diidentifikasi dalam huruf (a) (i) memiliki pengaruh signifikan atas entitas atau merupakan personel manajemen kunci entitas (atau entitas induk dari entitas).
 - h. Entitas, atau anggota dari kelompok yang mana entitas merupakan bagian dari kelompok tersebut, menyediakan jasa personil manajemen kunci kepada entitas pelapor atau kepada entitas induk dari entitas pelapor.

Related Parties

WSBP has established provisions for related parties. A related party is a person or entity related to WSBP (the reporting entity):

1. A person or immediate family member has a relationship with the reporting entity if the person:
 - a. Has control or joint control of the reporting entity.
 - b. Has significant influence over the reporting entity.
 - c. Is a key management personnel of the reporting entity or the parent of the reporting entity.
2. An entity is related to the reporting entity if it meets one of the following:
 - a. The Entity and the reporting entity Company are members of the same group (which means that each parent, subsidiary, and fellow subsidiary is related to the others).
 - b. The entity is an associate or joint venture of another entity (or an associate or joint venture of a member of a business group, of which the other entity is a member).
 - c. Both entities are joint ventures of the same third party.
 - d. The entity is a joint venture of a third entity, and the other entity is an associate of the third entity.
 - e. The entity is a post-employment benefit plan for the benefit of workers of one of the reporting entities or entities associated with the reporting entity. If the reporting entity is the entity that organizes the program, then the sponsoring employers are also related to the reporting entity.
 - f. The Entity is controlled or jointly controlled by persons identified in letters (a).
 - g. The person identified in (a) (i) has significant influence over the entity or key management personnel of the entity (or the parent of the entity).
 - h. The entity, or member of a group in which the entity is a part of that group, provides the services of key management personnel to the reporting entity or to the parent of the reporting entity.

Sifat Pihak Berelasi

Informasi nama pihak berelasi dan sifat transaksi dengan pihak berelasi yang dilakukan WSBP di tahun 2025 adalah sebagai berikut:

Tabel Sifat Pihak Berelasi Tahun 2025

Pihak Berelasi Related Parties	Sifat Transaksi Nature of Transaction
Pemerintah Republik Indonesia Government of the Republic of Indonesia	Pengendali utama WSBP WSBP's main controller
PT Waskita Karya (Persero) Tbk	Entitas induk dan pemegang saham mayoritas WSBP WSBP's parent entity and major shareholder
Koperasi Waskita Waskita Cooperative	Pemegang saham minoritas WSBP WSBP's minority shareholders
BTN, BRI, BNI, Bank Mandiri, BSI, Bank Raya	Pihak yang pengendali utamanya sama dengan WSBP Parties whose main controller is the same as WSBP
Dewan Komisaris dan Direksi Board of Commissioners and Board of Directors	Manajemen kunci WSBP WSBP's key management

Nature of Related Parties

Information on the names of related parties and the nature of transactions with related parties conducted by WSBP in 2025 is as follows:

Nature of Related Parties in 2025

Nilai Transaksi Pihak Berelasi

Dalam kegiatan usahanya, WSBP telah melakukan transaksi tertentu dengan pihak berelasi meliputi:

1. WSBP menyediakan manfaat pada Komisaris dan Direktur Perusahaan.
Jumlah remunerasi yang diterima oleh Dewan Komisaris untuk tahun-tahun yang berakhir 31 Desember 2025 dan 2024 masing-masing sebesar Rp5.502.292.762 dan Rp9.215.178.988.

Jumlah remunerasi yang diterima oleh Direksi untuk tahun-tahun yang berakhir 31 Desember 2025 dan 2024 masing-masing sebesar Rp7.339.890.272 dan Rp11.818.273.511.

2. Jumlah pendapatan usaha kepada pihak berelasi sebesar 70,52% dan 73,54% dari jumlah pendapatan masing-masing untuk tahun-tahun yang berakhir 31 Desember 2025 dan 2024 yang merupakan penjualan kepada pihak berelasi. Pada tanggal pelaporan, piutang atas pendapatan tersebut dicatat sebagai bagian dari piutang usaha yang meliputi 10% dan 18% serta tagihan bruto yang meliputi 5% dan 5% dari jumlah aset masing-masing pada tanggal 31 Desember 2025 dan 2024.
3. Perusahaan menandatangani perjanjian fasilitas kredit modal kerja dengan BRI, BSI, Bank Mandiri dan BNI.

Related Party Transaction Values

In its business activities, WSBP enters into transactions with related parties, among others:

1. The WSBP provides benefits to the Company's Commissioners and Directors.
The amount of remuneration received by the Board of Commissioners for the years ended December 31, 2025, and 2024 amounted to Rp5,502,292,762 and Rp9,215,178,988, respectively.

The amount of remuneration received by the Board of Directors for the years ended December 31, 2025, and 2024 amounted to Rp7,339,890,272 and Rp11,818,273,511, respectively.

2. Revenue from related parties amounted to 70.52% and 73.54% of total revenue for the years ended December 31, 2025 and 2024, respectively, representing sales to related parties. As of the reporting dates, receivables from such revenue were recorded as part of trade receivables, comprising 10% and 18%, and gross billings, comprising 5% and 5%, of total assets as of December 31, 2025 and 2024, respectively.
3. The Company signed a working capital credit facility agreement with BRI, BSI, Bank Mandiri, and BNI.

Informasi nilai transaksi pihak berelasi di tahun 2025 adalah sebagai berikut:

Tabel Nilai Transaksi Pihak Berelasi Tahun 2025

(Rp juta)

Aset Assets	2025	2024	Persentase dari Jumlah Aset Percentage of Total Assets	
			2025 (%)	2024 (%)
Kas dan Setara Kas Cash and Cash Equivalents	46.106	84.516	1,51	2,34
Piutang Usaha Accounts Receivable	289.376	323.288	9,47	8,93
Piutang Retensi Retention Receivables	134.783	144.971	4,41	4,01
Piutang Lain-Lain Other Receivables	3.262	13.724	0,11	0,38
Tagihan Bruto – Berelasi Gross Amount – Related Party	90.061	225.246	2,95	6,22
Jumlah Total	563.588	791.745	18,45	21,88

Information on the value of related party transactions in 2025 is as follows:

Related Party Transaction Values in 2025

(Rp million)

Liabilitas Liabilities	2025	2024	Persentase dari Jumlah Liabilitas Percentage of Total Liabilities	
			2025 (%)	2024 (%)
Utang Usaha Accounts Payable	339.927	482.644	6,77	9,32
Utang Bruto Gross Payable	15.578	17.896	0,31	0,35
Utang Lain-Lain Other Payables	15.403	16.211	0,31	0,31
Uang Muka dari Pelanggan Advances from Customers	13.604	88.681	0,27	1,71
Utang Bank Jangka Panjang Long-Term Bank Loans	1.008.853	951.159	20,09	18,37
Jumlah Total	1.393.365	1.556.591	27,75	30,07

Pendapatan Usaha Revenues	2025	2024	Persentase dari Jumlah Liabilitas Pendapatan Usaha Percentage of Total Revenues	
			2025 (%)	2024 (%)
Pendapatan Usaha Revenues	1.106.965	1.450.262	22,04	28,02

Kewajaran Transaksi dan Pemenuhan Ketentuan Terkait

WSBP memastikan bahwa setiap transaksi yang dilakukan telah melalui prosedur yang tepat serta mematuhi prinsip transaksi yang wajar (*arm's length principle*) dan praktik bisnis umum yang berlaku. Kewajaran dalam transaksi dengan pihak berelasi atau yang berpotensi menimbulkan konflik kepentingan dilakukan secara adil, sesuai dengan ketentuan peraturan perundang-undangan, berdasarkan kebutuhan bisnis Perusahaan, dan sepenuhnya bebas dari benturan kepentingan.

Fairness of Transactions and Fulfillment of Related Provisions

WSBP ensures that every transaction carried out has gone through proper procedure and complies with the arm's length principle and applicable general business practices. Fairness in transactions with related parties or those that have the potential to cause a conflict of interest is carried out in a fair manner, in accordance with applicable laws and regulations, based on the Company's business needs, and free from conflicts of interest.

Pernyataan Direksi bahwa Transaksi telah Melalui Prosedur yang Memadai

Semua transaksi afiliasi yang dilakukan oleh WSBP, sebagaimana dijelaskan sebelumnya, telah mendapatkan persetujuan berdasarkan keputusan Direksi WSBP dan melalui prosedur yang dirancang secara memadai. Prosedur ini bertujuan untuk memastikan bahwa setiap transaksi afiliasi tersebut mematuhi praktik bisnis umum serta prinsip transaksi yang wajar (*arm's length principle*). Dengan demikian, syarat, kondisi, dan manfaat ekonomis dari setiap transaksi secara substansial setara dengan transaksi yang dilakukan dengan pihak yang tidak memiliki hubungan istimewa.

WSBP memastikan bahwa seluruh transaksi afiliasi dilaksanakan secara adil dan sesuai dengan prinsip transaksi yang wajar (*arm's length principle*). Pelaksanaan transaksi afiliasi ini sepenuhnya ditujukan untuk kepentingan dan keberlanjutan bisnis WSBP, khususnya yang berkaitan dengan operasional kegiatan usaha normal Perusahaan.

Dewan Komisaris dan Komite Audit dalam Melakukan Prosedur yang Memadai

Di sepanjang tahun 2025, Dewan Komisaris dan Komite Audit telah menjalankan fungsi pengawasan dengan optimal. Komite Audit memiliki tugas untuk mengawasi pelaksanaan hasil audit guna menilai efektivitas sistem pengendalian internal, termasuk proses pelaporan keuangan. Komite ini juga bertanggung jawab untuk meninjau informasi keuangan yang akan dipublikasikan oleh Perusahaan serta memastikan kepatuhan terhadap peraturan yang berlaku, termasuk transaksi dengan pihak terkait.

Sebagai organ pendukung di bawah Dewan Komisaris, Komite Audit melaporkan hasil kinerjanya kepada Dewan Komisaris yang memiliki tanggung jawab atas pengawasan operasional Perusahaan. Pengawasan yang dilakukan oleh Komite Audit dan Dewan Komisaris berfokus pada memastikan bahwa transaksi yang dilakukan oleh Perusahaan mematuhi hukum dan praktik bisnis yang berlaku.

WSBP secara berkala meninjau kewajaran dan kelaziman semua transaksi afiliasi, mengacu pada peraturan yang berlaku tentang Transaksi Afiliasi dan Transaksi Benturan Kepentingan, pada saat transaksi tersebut dilakukan.

Board of Directors' Statement That Transactions Have Gone Through Adequate Procedures

The entire affiliate transactions conducted by WSBP, as previously explained, have been approved based on the decision of the WSBP Board of Directors and through adequately designed procedures. These procedures aim to ensure that each affiliate transaction complies with general business practices and the arm's length principle. Thus, the terms, conditions, and economic benefits of each transaction are substantially equivalent to transactions conducted with parties that do not have a special relationship.

WSBP ensures that all affiliate transactions are carried out in a fair manner and in accordance with the arm's length principle. The implementation of these affiliate transactions is entirely intended for the interests and sustainability of WSBP's business, especially those related to the Company's normal business operations.

Board of Commissioners and Audit Committee in Conducting Adequate Procedures

Throughout 2025, the Audit Committee has the task of supervising the implementation of audit results to assess the effectiveness of the internal control system, including the financial reporting process. This committee also reviews financial information to be published by the Company and ensures compliance with applicable regulations, including transactions with related parties.

As a supporting organ under the Board of Commissioners, the Audit Committee reports its performance results to the Board of Commissioners, which is responsible for operational supervision of the Company. Supervision carried out by the Audit Committee and Board of Commissioners focuses on ensuring that transactions carried out by the Company comply with applicable laws and business practices.

WSBP periodically reviews the fairness and normality of all affiliated transactions, referring to applicable regulations on Affiliated Transactions and Conflict of Interest Transactions, at the time the transaction is carried out.

Berdasarkan Laporan Keuangan Tahun buku 2025 yang telah diaudit oleh KAP Heliantono & Rekan (Parker Russell International), WSBP telah menyajikan informasi terkait Transaksi Afiliasi dan/atau Transaksi Benturan Kepentingan. Laporan ini mengungkapkan setiap transaksi yang terjadi antara entitas yang terafiliasi atau yang melibatkan benturan kepentingan, dengan mengacu pada standar audit yang berlaku, memastikan transparansi dan keterbukaan terhadap aktivitas transaksional yang terkait.

INFORMASI KEUANGAN YANG MENGANDUNG KEJADIAN BERSIFAT LUAR BIASA DAN JARANG TERJADI

Tidak terdapat informasi keuangan yang mengandung kejadian bersifat luar biasa dan signifikan berpengaruh terhadap operasional dan keuangan WSBP di sepanjang tahun 2025

PERUBAHAN PERATURAN PERUNDANG-UNDANGAN TERHADAP PERUSAHAAN PADA TAHUN BUKU TERAKHIR

Hingga 31 Desember 2025, terdapat perubahan peraturan perundang-undangan yang berdampak pada WSBP.

Informasi peraturan dan/ atau perundang-undangan yang mempengaruhi kinerja WSBP di sepanjang tahun 2025 adalah sebagai berikut:

Tabel Perubahan Peraturan Perundang-Undangan Tahun 2025

Januari January	Perubahan Peraturan Regulatory Changes	Penjelasan Explanation	Dampak terhadap Perusahaan Impact on the Company
1	Undang-Undang Nomor 1 Tahun 2025 Law Number 1 of 2025	Perubahan Ketiga Atas Undang-undang Nomor 19 Tahun 2003 Tentang Badan Usaha Milik Negara Third Amendment to Law Number 19 of 2003 concerning State-Owned Enterprises	Berdampak sebagai anak usaha BUMN dapat memperoleh pinjaman/ penjaminan Holding Investasi dan Holding Operasional, hak monopoli dari presiden, penugasan khusus dari pemerintah pusat, dan adanya pengaturan penyelesaian perselisihan antar BUMN/anak usaha BUMN/perusahaan terafiliasi. As a State-Owned Enterprise (SOE) subsidiary, it can obtain loans/ guarantees for Investment Holding and Operational Holding, monopoly rights from the president, special assignments from the central government, and regulations for resolving disputes between SOEs, SOE subsidiaries, and affiliated companies.
2	Undang-Undang Nomor 2 Tahun 2025 Law Number 2 of 2025	Perubahan Keempat Atas Undang-undang Nomor 4 Tahun 2009 Tentang Pertambangan Mineral Dan Batubara Fourth Amendment to Law Number 4 of 2009 concerning Mineral and Coal Mining	WSBP dapat memperoleh prioritas Wilayah Izin Usaha Pertambangan (WIUP) logam, WIUP batubara, atau Wilayah Izin Usaha Pertambangan Khusus (WIUPK) karena termasuk sebagai anak usaha dari WSKT sebagai salah satu BUMN untuk kepentingan perguruan tinggi dengan melakukan kerja sama dengan perguruan tinggi. WSBP can obtain priority for metal Mining Business Permit Areas (WIUP), coal Mining Business Permit Areas (WIUP), or Special Mining Business Permit Areas (WIUPK) due to it being a subsidiary of WSKT, a state-owned enterprise operating for the benefit of universities through collaboration with universities.

Based on the 2025 Financial Statements that have been audited by Heliantono & Partners Public Accounting Firm (Parker Russel International), the Company provides detailed references regarding Affiliated Transactions and/ or Conflict of Interest Transactions. The report discloses any transactions that occur between affiliated entities or that involve a conflict of interest. This presentation is carried out with accuracy and refers to applicable audit standards, ensuring transparency and disclosure regarding related transactional activities.

FINANCIAL INFORMATION CONTAINING EXTRAORDINARY AND RARE EVENTS

There was no financial information containing extraordinary and rare events significantly impacting WSBP's operations and finances throughout 2025.

CHANGES IN LAWS AND REGULATIONS RELATED TO THE COMPANY IN THE LAST FISCAL YEAR

As of December 31, 2025, there were changes in legislation that have an impact on WSBP.

Information on regulations and/or legislation that affect WSBP's performance throughout 2025 is as follows:

Changes in Laws and Regulations in 2025

Januari January	Perubahan Peraturan Regulatory Changes	Penjelasan Explanation	Dampak terhadap Perusahaan Impact on the Company
3	Undang-Undang Nomor 16 Tahun 2025 Law Number 16 of 2025	Perubahan Keempat Atas Undang-undang Nomor 19 Tahun 2003 Tentang Badan Usaha Milik Negara Fourth Amendment to Law Number 19 of 2003 concerning State-Owned Enterprises	Berdampak sebagai anak usaha dari WSKT sebagai salah satu BUMN yang dilakukan penataan ulang kepemilikan saham melalui sistem holding dan penetapan negara sebagai pemegang saham tunggal (diwakili BP BUMN) dengan saham Seri A dan B guna mengakomodasi kepentingan strategis dan komersial. As a subsidiary of WSKT, which is a state-owned enterprise, share ownership is rearranged through a holding system and the appointment of the state as the sole shareholder (represented by BP BUMN) with Series A and B shares to accommodate strategic and commercial interests.
4	Peraturan Pemerintah Nomor 4 Tahun 2025 Government Regulation Number 4 of 2025	Perubahan Ketiga Atas Peraturan Pemerintah Nomor 46 Tahun 2007 Tentang Kawasan Perdagangan Bebas Dan Pelabuhan Bebas Batam Third Amendment to Government Regulation Number 46 of 2007 concerning the Batam Free Trade Zone and Free Port	Segala pengelolaan, pengembangan, dan pembangunan di seluruh wilayah Batam dilaksanakan oleh Kepala dan Wakil Kepala Badan Pengusahaan Kawasan Perdagangan Bebas dan Pelabuhan Bebas Batam, termasuk perizinan kegiatan usaha WSBP di wilayah tersebut. All management, development, and construction throughout Batam are carried out by Head and Deputy Head of Batam Free Trade Zone and Free Port Authority, including licensing of WSBP's business activities in the area.
5	Peraturan Pemerintah Nomor 6 Tahun 2025 Government Regulation Number 6 of 2025	Perubahan Atas Peraturan Pemerintah Nomor 37 Tahun 2021 Tentang Penyelenggaraan Program Jaminan Kehilangan Pekerjaan Amendment to Government Regulation Number 37 of 2021 concerning Implementation of Job Loss Guarantee Program	Berdampak terhadap ketentuan besaran uang tunai JKP. WSBP sebagai pemberi kerja wajib mengikutsertakan pekerja sebagai peserta dalam program JKP, dan menyediakan besaran manfaat uang tunai JKP menjadi sebesar 60% dari upah untuk paling lama 6 bulan. Impact on the provisions regarding the amount of JKP cash benefits. WSBP, as an employer, is required to enroll workers in the JKP program and provide JKP cash benefits of 60% of wages for a maximum of six months.
6	Peraturan Pemerintah Nomor 10 Tahun 2025 Government Regulation Number 10 of 2025	Organisasi Dan Tata Kelola Badan Pengelola Investasi Daya Anagata Nusantara Organization and Governance of Daya Anagata Nusantara Investment Management Agency	Menyempurnakan UU 1/2025 sebagai badan yang bertugas untuk melakukan pengelolaan BUMN termasuk mengelola dividen Holding Investasi, dividen Holding dan dividen BUMN. Improve Law 1/2025 as the agency responsible for managing State-Owned Enterprises (SOEs), including managing Investment Holding dividends, Holding dividends, and SOE dividends.
7	Peraturan Pemerintah Nomor 28 Tahun 2025 Government Regulation Number 28 of 2025	Penyelenggaraan Perizinan Berusaha Berbasis Risiko Implementation of Risk-Based Business Licensing	Berdampak sebagai prinsip pokok dan landasan utama perizinan berusaha bagi WSBP dan pengintegrasian <i>Online Single Submission</i> (OSS) sebagai satu-satunya sistem yang memproses dan menerbitkan perizinan berusaha. Serve as the main principle and foundation for business licensing for WSBP and the integration of the Online Single Submission (OSS) as the sole system for processing and issuing business permits.
8	Peraturan Pemerintah Nomor 34 Tahun 2025 Government Regulation Number 34 of 2025	Tata Cara Pengelolaan Aset Badan Pengelola Investasi Daya Anagata Nusantara Procedures for Asset Management of Daya Anagata Nusantara Investment Management Agency	Berdampak pada pengelolaan aset WSBP sebagai anak perusahaan WSKT. Impact on the management of WSBP assets as a subsidiary of WSKT.
9	Peraturan Pemerintah Nomor 44 Tahun 2025 Government Regulation Number 44 of 2025	Tata Cara Penetapan Tarif, Pengelolaan, Dan Penyelesaian Keberatan, Keringanan, Dan Pengembalian Penerimaan Negara Bukan Pajak Procedures for Tariff Determination, Management, and Settlement of Objections, Relief, and Refunds of Non-Tax State Revenue	WSBP sebagai anak perusahaan BUMN termasuk sebagai objek PNPB, yaitu terdapat tarif atas jenis PNPB yang berasal dari pengelolaan kekayaan negara dipisahkan (setoran Dividen atau laba bersih), di mana PNPB atas Dividen ditentukan dengan RUPS. WSBP, as a subsidiary of SOE, is included as an object of Non-Tax State Revenue (PNPB). There will be a tariff on PNPB derived from the management of separated state assets (dividend payments or net profit), with PNPB from dividends determined by the GMS.
10	Peraturan Pemerintah Nomor 47 Tahun 2025 Government Regulation Number 47 of 2025	Perubahan Keempat Atas Peraturan Pemerintah Nomor 46 Tahun 2007 Tentang Kawasan Perdagangan Bebas Dan Pelabuhan Bebas Batam Fourth Amendment to Government Regulation Number 46 of 2007 concerning Batam Free Trade Zone and Free Port	Berdampak terhadap segala perizinan berusaha WSBP di Batam yang belum diterbitkan beralih dan dilanjutkan oleh Badan Pengusahaan Kawasan Perdagangan Bebas dan Pelabuhan Bebas Batam. Impact on all unissued WSBP business permits in Batam, which will be transferred to and continued by Batam Free Trade Zone and Free Port Authority.
11	Peraturan Pemerintah Nomor 49 Tahun 2025 Government Regulation Number 49 of 2025	Perubahan Kedua Atas Peraturan Pemerintah Nomor 36 Tahun 2021 Tentang Pengupahan Second Amendment to Government Regulation Number 36 of 2021 concerning Wages	Penyesuaian upah terhadap karyawan WSBP. Adjustment of wages for WSBP employees.

Januari January	Perubahan Peraturan Regulatory Changes	Penjelasan Explanation	Dampak terhadap Perusahaan Impact on the Company
12	Peraturan Menteri Ketenagakerjaan Nomor 1 Tahun 2025 Regulation of Minister of Manpower Number 1 of 2025	Perubahan Atas Peraturan Menteri Ketenagakerjaan Nomor 5 Tahun 2021 Tentang Tata Cara Penyelenggaraan Program Jaminan Kecelakaan Kerja, Jaminan Kematian, Dan Jaminan Hari Tua Amendment to Minister of Manpower Regulation Number 5 of 2021 concerning Procedures for Implementing Work Accident Insurance, Death Insurance, and Old-Age Insurance Programs	Berdampak pada WSBP sebagai pemberi kerja dalam pengikutsertaan karyawan pada program dimaksud. Impact on WSBP as an employer in terms of employee participation in the program.
13	Peraturan Menteri Ketenagakerjaan Nomor 2 Tahun 2025 Regulation of Minister of Manpower Number 2 of 2025	Perubahan Atas Peraturan Menteri Ketenagakerjaan Nomor 15 Tahun 2021 Tentang Tata Cara Pemberian Manfaat Jaminan Kehilangan Pekerjaan Amendment to Minister of Manpower Regulation Number 15 of 2021 concerning Procedures for Providing Job Loss Insurance Benefits	Berdampak pada WSBP terkait perhitungan JKP terhadap karyawan yang dilakukan pemutusan hubungan kerja baik untuk hubungan kerja berdasarkan PKWT maupun PKWTT. Impact on WSBP regarding the calculation of JKP for employees who are terminated, both for employment contracts based on PKWT and PKWTT.
14	Peraturan Menteri Ketenagakerjaan Nomor 3 Tahun 2025 Regulation of Minister of Manpower Number 3 of 2025	Perubahan Atas Peraturan Menteri Ketenagakerjaan Nomor 7 Tahun 2021 Tentang Tata Cara Pendaftaran Peserta Dan Pelaksanaan Rekomposisi Iuran Dalam Program Jaminan Kehilangan Pekerjaan Amendment to Minister of Manpower Regulation Number 7 of 2021 concerning Procedures for Participant Registration and Implementation of Contribution Recomposition in the Program Job Loss Benefit	Berdampak pada WSBP dalam pelaksanaan program JKK terhadap karyawan, terutama pada besaran iuran JKP yang wajib dibayarkan setiap bulan semula sebesar 0,46% dari upah sebulan menjadi sebesar 0,36% dari upah sebulan. Impact on WSBP in implementing the JKK program for employees, particularly regarding the mandatory monthly JKP contribution, which has been reduced from 0.46% of monthly wages to 0.36% of monthly wages.
15	Peraturan Menteri Ketenagakerjaan Nomor 12 Tahun 2025 Regulation of Minister of Manpower Number 12 of 2025	Perubahan Kedua Atas Peraturan Menteri Ketenagakerjaan Nomor 35 Tahun 2016 Tentang Tata Cara Pemberian, Persyaratan, Dan Jenis Manfaat Layanan Tambahan Dalam Program Jaminan Hari Tua Second Amendment to Minister of Manpower Regulation Number 35 of 2016 concerning Procedures for Providing, Requirements, and Types of Additional Service Benefits in Old Age Security Program	Berdampak pada WSBP sebagai pemberi kerja dalam pelaksanaan program JHT, terutama terkait jenis manfaat layanan tambahan pada program JHT yang berupa fasilitas pembiayaan perumahan (PUMP, KPR, dan PRP). Suku bunga yang dikenakan kepada Peserta untuk PUMP, KPR, dan PRP paling tinggi yang semula 5% menjadi 3% di atas tingkat suku bunga acuan Bank Indonesia. Impact on WSBP as an employer in implementing the JHT program, particularly regarding the types of additional service benefits in the JHT program, namely housing financing facilities (PUMP, KPR, and PRP). The interest rate charged to participants for PUMP, KPR, and PRP has been increased from 5% to 3% above Bank Indonesia's benchmark interest rate.
16	Peraturan Menteri Perindustrian Nomor 13 Tahun 2025 Regulation of Minister of Industry Number 13 of 2025	Tata Cara Penyampaian Data Industri, Data Kawasan Industri, Data Lain, Informasi Industri, Dan Informasi Lain Melalui Sistem Informasi Industri Nasional Procedures for Submitting Industrial Data, Industrial Area Data, Other Data, Industrial Information, and Other Information Through National Industrial Information System	Berdampak kepada WSBP dalam pelaksanaan pelaporan data industri melalui sistem SIINAS. Impact on WSBP in implementing industrial data reporting through the SIINAS system.
17	Peraturan Menteri Perindustrian Nomor 28 Tahun 2025 Regulation of Minister of Industry Number 28 of 2025	Standar Industri Hijau Untuk Industri Beton Pracetak Green Industry Standards for the Precast Concrete Industry	Mewajibkan WSBP untuk mengajukan sertifikasi Industri Hijau. Require WSBP to apply for Green Industry certification.
18	Peraturan Menteri Lingkungan Hidup/Kepala Badan Pengendalian Lingkungan Nomor 22 Tahun 2025 Regulation of Minister of Environment/Head of Environmental Control Agency Number 22 of 2025	Kewenangan Penerbitan Persetujuan Lingkungan Authority for Issuing Environmental Approvals	Berdampak pada WSBP dalam penerbitan Persetujuan Lingkungan yang dilakukan melalui sistem informasi lingkungan hidup yang dikelola oleh Kementerian/ Badan yang terintegrasi dengan Sistem OSS. Impact on WSBP in issuing Environmental Approvals carried out through the environmental information system managed by the Ministry/ Agency, which is integrated with the OSS System.

Januari January	Perubahan Peraturan Regulatory Changes	Penjelasan Explanation	Dampak terhadap Perusahaan Impact on the Company
19	Peraturan Menteri Perdagangan Nomor 15 Tahun 2025 Regulation of Minister of Trade Number 15 of 2025	Standardisasi Bidang Perdagangan Trade Standardization	WSBP dapat menerapkan Standar Nasional Indonesia (SNI) dan/atau Kualifikasi atau Kompetensi Tenaga Kerja secara sukarela, dan/atau Pedoman Teknis terhadap Barang/Tenaga Kerja sesuai dengan kebutuhan sebagai upaya peningkatan daya saing pasar. WSBP may voluntarily implement Indonesian National Standards (SNI) and/or Labor Qualifications or Competencies, and/or Technical Guidelines for Goods/Labor as needed, as an effort to increase market competitiveness.
20	Peraturan Menteri Keuangan Nomor 15 Tahun 2025 Regulation of Minister of Finance Number 15 of 2025	Pemeriksaan Pajak Tax Audits	Pemeriksaan kepatuhan pemenuhan kewajiban perpajakan berlaku kepada WSBP sebagai objek pajak. Compliance audits for fulfilling tax obligations apply to WSBP as a tax object.
21	Peraturan Menteri Keuangan Nomor 26 Tahun 2025 Regulation of Minister of Finance Number 26 of 2025	Perubahan Atas Peraturan Menteri Keuangan Nomor 148/pmk.02/2021 Tentang Tata Cara Penyediaan, Pencairan, Penggunaan, Dan Pertanggungjawaban Dana Awal Dan Akumulasi luran Program Jaminan Kehilangan Pekerjaan Amendments to Minister of Finance Regulation Number 148/pmk.02/2021 concerning Procedures for Providing, Disbursing, Using, and Accounting for Initial Funds and Accumulated Contributions for Job Loss Benefit Program	Penyesuaian ketentuan Jaminan Kehilangan Pekerjaan (JKP) terhadap karyawan yang mengalami pemutusan hubungan kerja. Adjustment of provisions of Job Loss Guarantee (JKP) for employees who experience termination of employment.
22	Peraturan Menteri Keuangan Nomor 51 Tahun 2025 Regulation of Minister of Finance Number 51 of 2025	Pemungutan Pajak Penghasilan Pasal 22 Sehubungan Dengan Pembayaran Atas Penyerahan Barang Dan Kegiatan Di Bidang Impor Atau Kegiatan Usaha Di Bidang Lain Collection of Article 22 Income Tax in Connection with Payments for Delivery of Goods and Activities in Import Sector or Business Activities in Other Sectors	Dasar besaran pungutan PPh Pasal 22 yang akan dilakukan oleh Direktorat Jenderal Bea dan Cukai atas kegiatan impor dan ekspor. The basis for the amount of Article 22 Income Tax levy that will be carried out by Directorate General of Customs and Excise on import and export activities.
23	Peraturan Menteri Keuangan Nomor 111 Tahun 2025 Regulation of Minister of Finance Number 111 of 2025	Pengawasan Kepatuhan Wajib Pajak Taxpayer Compliance Monitoring	Pengawasan terhadap WSBP sebagai wajib pajak terdaftar oleh DJP. Supervision of WSBP as a registered taxpayer by Directorate General of Taxes.
24	Peraturan Menteri Hukum Nomor 2 Tahun 2025 Regulation of Minister of Law Number 2 of 2025	Verifikasi Dan Pengawasan Pemilik Manfaat Korporasi Verification and Supervision of Corporate Beneficial Owners	Setiap pembaruan pemilik manfaat akan dilakukan proses verifikasi dan pengawasan sebagaimana diatur dalam Permenkum ini. Each update of beneficial owners will be subject to a verification and monitoring process as regulated in this Ministerial Regulation.
25	Peraturan Menteri Hukum Nomor 18 Tahun 2025 Regulation of Minister of Law Number 18 of 2025	Tata Cara Pengajuan Permohonan Pengesahan, Persetujuan Perubahan Anggaran Dasar, Dan Berakhirnya Status Badan Hukum Perkumpulan Procedures for Submitting Applications for Ratification and Approval of Amendments to Articles of Association, and Termination of Legal Entity Status Associations	Setiap pengajuan perubahan anggaran dasar kepada Menkum melalui Dirjen AHU dilakukan 30 hari kalender paling lambat terhitung sejak tanggal akta perubahan anggaran dasar ditandatangani. Each submission of changes to the articles of association to the Minister of Law and Human Rights through the Director General of AHU must be made no later than 30 calendar days from the date the deed of change to the articles of association is signed.
26	Peraturan Menteri Hukum Nomor 21 Tahun 2025 Regulation of Minister of Law Number 21 of 2025	Pemblokiran Dan Pembukaan Pemblokiran Akses Perusahaan Terbatas Pada Sistem Administrasi Badan Hukum Blocking and Unblocking Access for Limited Liability Companies to Legal Entity Administration System	Pemusatan proses administrasi PT pada SABH termasuk permohonan pemblokiran. Centralization of PT administrative processes at SABH, including blocking requests.
27	Peraturan Menteri Hukum Nomor 25 Tahun 2025 Regulation of Minister of Law Number 25 of 2025	Penyelenggaraan Layanan Jasa Hukum Persekutuan Perdata, Persekutuan Firma, Dan Persekutuan Komanditer Provision of Legal Services for Civil Partnerships, Partnerships, and Limited Partnerships	Digitalisasi penuh administrasi badan hukum pada SABH. Full digitalization of legal entity administration at SABH.

Januari January	Perubahan Peraturan Regulatory Changes	Penjelasan Explanation	Dampak terhadap Perusahaan Impact on the Company
28	Peraturan Menteri Hukum Nomor 32 Tahun 2025 Regulation of Minister of Law Number 32 of 2025	Tata Cara Permohonan Perbaikan Data Badan Hukum Perusahaan Terbatas, Yayasan, Dan Perkumpulan Procedures for Requesting Correction of Legal Entity Data for Limited Liability Companies, Foundations, and Associations	Mekanisme perbaikan data Perusahaan pada SABH. Company data improvement mechanism on SABH.
29	Peraturan Menteri Hukum Nomor 49 Tahun 2025 Regulation of Minister of Law Number 49 of 2025	Syarat Dan Tata Cara Pendirian, Perubahan, Dan Pembubaran Badan Hukum Perusahaan Terbatas Requirements and Procedures for Establishing, Amending, and Dissolving Limited Liability Companies	Berdampak pada mekanisme pengajuan persetujuan perubahan data dan anggaran dasar WSBP kepada Menteri secara elektronik melalui SABH. Impact on the mechanism for submitting approval for changes to WSBP data and articles of association to the Minister electronically via SABH.
30	Peraturan Menteri Investasi dan Hilirisasi/BKPM Nomor 5 Tahun 2025 Regulation of Minister of Investment and Downstreaming/ BKPM Number 5 of 2025	Pedoman Dan Tata Cara Penyelenggaraan Perizinan Berusaha Berbasis Risiko Dan Fasilitas Penanaman Modal Melalui Sistem Perizinan Berusaha Terintegrasi Secara Elektronik (<i>Online Single Submission</i>) Guidelines and Procedures for Implementing Risk-Based Business Licensing and Investment Facilities Through an Electronically Integrated Business Licensing System (<i>Online Single Submission</i>)	Menyempurnakan PP 28/2025 khususnya aturan teknis <i>Online Single Submission</i> (OSS) sebagai satu-satunya sistem yang memproses dan menerbitkan perizinan berusaha, seperti panduan operasional penerbitan izin, integrasi data lintas Kementerian, pencabutan dan perbaikan izin, termasuk sanksi administratif bagi pelaku usaha. Improve Government Regulation 28/2025, particularly the technical regulations for the Online Single Submission (OSS), as the sole system for processing and issuing business permits, such as operational guidelines for issuing permits, cross-ministerial data integration, permit revocation and revision, and administrative sanctions for business actors.
31	Peraturan OJK Nomor 9 Tahun 2025 OJK Regulation Number 9 of 2025	Dematerialisasi Efek Bersifat Ekuitas Dan Pengelolaan Aset Yang Tidak Diklaim Di Pasar Modal Dematerialization of Equity Securities and Management of Unclaimed Assets in Capital Market	Berdampak pada WSBP sebagai perusahaan terbuka untuk wajib menerbitkan Efek bersifat ekuitas dan Efek bersifat utang dan/atau Sukuk dalam bentuk tanpa warkat. Terhadap Efek bersifat ekuitas dalam bentuk warkat wajib dilakukan Dematerialisasi EBE yaitu perubahan dokumen kepemilikan dan penyerahan fisik ke dalam bentuk elektronik paling lambat 5 (lima) tahun setelah berlakunya Peraturan OJK ini yang diundangkan pada tanggal 06 Mei 2025. Impact on WSBP as a public company to be required to issue equity securities, debt securities, and/or Sukuk in scriptless form. For equity securities in script form, EBE Dematerialization is required, namely changing ownership documents and physical delivery into electronic form no later than 5 (five) years after the enactment of this OJK Regulation, promulgated on May 6, 2025.
32	Peraturan OJK Nomor 14 Tahun 2025 OJK Regulation Number 14 of 2025	Pelaksanaan Rapat Umum Pemegang Saham, Rapat Umum Pemegang Obligasi, Dan Rapat Umum Pemegang Sukuk Secara Elektronik Implementation of Electronic General Meetings of Shareholders, General Meetings of Bondholders, and General Meetings of Sukuk Holders	Berdampak pada pelaksanaan RUPS dan RUPO WSBP yang dapat dilakukan secara elektronik. Impact on the implementation of GMS and RUPO of WSBP, which can be done electronically.
33	Peraturan BPS Nomor 7 Tahun 2025 Regulation of Statistics Indonesia Number 7 of 2025	Klasifikasi Baku Lapangan Usaha Indonesia Indonesian Standard Classification of Business Fields	Penyesuaian KBLI tahun 2020 menjadi KBLI 2025 paling lambat 6 bulan sejak peraturan BPS tersebut diundangkan pada tanggal 18 Desember 2025. The adjustment of the 2020 Indonesian Standard Classification of Business Fields to the 2025 Indonesian Standard Classification of Business Fields must be made no later than 6 months after the Statistics Indonesia regulation was promulgated on December 18, 2025.

PERUBAHAN KEBIJAKAN AKUNTANSI YANG DITERAPKAN PERUSAHAAN PADA TAHUN BUKU TERAKHIR

WSBP telah menyusun kebijakan akuntansi yang sesuai dengan Standar Akuntansi Keuangan (SAK) yang diterbitkan oleh Dewan Standar Akuntansi Keuangan-Ikatan Akuntan Januari (DSAKIAI), yang mulai berlaku efektif untuk tahun buku yang dimulai pada 1 Januari 2025 hingga 31 Desember 2025.

Tidak terdapat perubahan-perubahan kebijakan akuntansi terhadap WSBP di sepanjang tahun 2025.

INFORMASI KELANGSUNGAN USAHA HAL-HAL YANG BERPOTENSI BERPENGARUH SIGNIFIKAN TERHADAP KELANGSUNGAN USAHA PERUSAHAAN

Faktor-faktor yang berpengaruh signifikan terhadap kelangsungan usaha WSBP di sepanjang tahun 2025 adalah sebagai berikut:

A. Faktor Internal

1. Tenaga Kerja
 - a. Perubahan struktur organisasi yang bisa terjadi lebih dari 1 (satu) kali dalam setahun.
 - b. Keterbatasan Talent yang memiliki kompetensi sesuai dengan struktur organisasi Perusahaan.
 - c. Belum tersedianya kamus kompetensi.
 - d. Kebijakan *competitive benefit package* perlu dilakukan *alignment* dengan kebijakan Waskita Group.
 - e. Adanya kebutuhan kebijakan efisiensi dan rasionalisasi jumlah pegawai akibat dari menurunnya kinerja Perusahaan.
 - f. Kompetensi pegawai belum merata.
 - g. Masih ada penempatan pegawai yang tidak sesuai dengan kompetensi.
 - h. Proses siklus produksi bersifat *on/off*.
 - i. Arahan KBUMN terkait kewajiban penerapan Core Value AKHLAK.
2. Sarana & Prasarana
 - a. Beberapa Plant serta Batching Plant berstatus *Temporary Shut Down* (TSD).
 - b. Peralatan produksi banyak mengalami kerusakan.
 - c. Terdapat aset Perusahaan dalam kondisi idle/tidak produktif.
 - d. Design Layout Plant tidak efisien.

CHANGES IN ACCOUNTING POLICIES APPLIED BY THE COMPANY IN THE LAST FISCAL YEAR

WSBP has prepared accounting policies in accordance with Financial Accounting Standards (SAK) published by the Financial Accounting Standards Board - Indonesian Accountants Association (DSAK – IAI), which are effective for the fiscal year starting January 1, 2025, to December 31, 2025.

There were no changes in accounting policies for WSBP throughout 2025.

INFORMATION ON BUSINESS CONTINUITY MATTERS THAT COULD POTENTIALLY HAVE SIGNIFICANT INFLUENCE ON THE CONTINUITY OF THE COMPANY'S BUSINESS

Factors that significantly affect WSBP's business continuity throughout 2025 include:

A. Faktor Internal

1. Workforce
 - a. Organizational structure changes that may occur more than once within a year.
 - b. Limited talent with competencies aligned to the company's organizational structure.
 - c. Absence of a competency dictionary.
 - d. Competitive benefit package policies need alignment with Waskita Group policies.
 - e. Need for efficiency policies and workforce rationalization due to declining company performance.
 - f. Uneven employee competency distribution.
 - g. Misalignment of employee placement with competencies.
 - h. On/off nature of the production cycle.
 - i. Direction from the Ministry of SOEs regarding mandatory implementation of AKHLAK Core Values.
2. Facilities & Infrastructure
 - a. Several plants and batching plants are under Temporary Shutdown (TSD) status.
 - b. Many production equipment items are damaged.
 - c. Some company assets are idle/non-productive.
 - d. Inefficient plant layout design.

- e. Pemilihan metode kerja konstruksi yang belum efektif dan efisien.
- f. Keterbatasan kompetensi dasar untuk mengikuti proses tender.

3. Bahan Baku

- a. Kelangkaan bahan baku tertentu untuk wilayah operasi yang terpencil.
- b. Penurunan Tingkat kepercayaan Vendor terhadap Perusahaan.
- c. Kenaikan harga perolehan atas bahan baku/material dan jasa yang berasal dari hasil pengadaan yang belum didasarkan terhadap Harga Perolehan Sendiri (HPS) atau *Owner Estimate*.
- d. Ketergantungan terhadap bahan baku dari Pabrikasi yang berbasis impor.
- e. Ketergantungan yang tinggi pada vendor tertentu.
- f. Kesulitan mendapatkan vendor yang mampu memberikan harga terbaik sekaligus mengakomodir kebutuhan *Term of Payment* (TOP) Perusahaan.

4. Sistem & Teknologi

- a. Ditemukan virus pada peralatan komputer yang digunakan.
- b. Sistem pelaporan belum terintegrasi antara unit produksi/*project* dengan kantor pusat belum berjalan optimal.
- c. Keterbatasan jumlah lisensi *software* untuk penunjang kerja.
- d. Infrastruktur IT dan *Database* belum optimal.
- e. Belum terdapat *dashboard* yang tersedia di Perusahaan.
- f. Bisnis Proses yang berjalan di Perusahaan belum terintegrasi sepenuhnya antara strategi dan sasaran Perusahaan.
- g. Masih terdapat penggunaan perangkat IT pribadi untuk bekerja.
- h. Masih terdapat *gap* kompetensi terhadap *User* pengguna teknologi.

5. Manajemen Anti Penyuapan

- a. Tuntutan penerapan ISO 37001:2016 – Sistem Manajemen Anti Penyuapan.
- b. Penyalahgunaan anggaran Perusahaan untuk kepentingan pribadi.
- c. Kebocoran informasi terkait rencana proyek baru atau pengadaan.

- e. Ineffective and inefficient selection of construction work methods.
- f. Limited basic competencies to participate in tender processes.

3. Raw Materials

- a. Scarcity of certain raw materials in remote operational areas.
- b. Declining level of vendor trust in the Company.
- c. Increase in procurement prices for raw materials/ services not based on self-cost price (HPS) or Owner Estimate.
- d. Dependence on imported-based manufacturing raw materials.
- e. High dependency on certain vendors.
- f. Difficulty in obtaining vendors who can offer competitive prices while accommodating the company's Terms of Payment (TOP) requirements.

4. Systems & Technology

- a. Detection of viruses on computer equipment.
- b. Reporting systems between production/project units and head office are not yet optimally integrated.
- c. Limited number of software licenses to support operations.
- d. IT infrastructure and database are not yet optimal
- e. Lack of Company-wide dashboards.
- f. Business processes are not fully integrated between corporate strategy and objectives.
- g. Continued use of personal IT devices for work.
- h. Skills gap among users of technology..

5. Anti-Bribery Management

- a. Requirement to implement ISO 37001:2016 – Anti-Bribery Management System.
- b. Misuse of Company funds for personal purposes.
- c. Leakage of information related to new project plans or procurement.

- d. Vendor dengan status Pemegang Saham.
- e. Prosedur terkait tata cara pemberian TJSL dan sponsorship kepada mitra belum memadai.

B. Faktor Eksternal

1. Ekonomi dan Politik

- a. Berdasarkan hasil pemetaan RAPBN 2025, nilai Total Struktur Pasar Modal Beton Nasional diperkirakan 2024: Rp113,5 triliun, 2025: Rp124,6 triliun.

Fokus tersebut diarahkan untuk:

- i. Penyelesaian proyek infrastruktur strategis secara bertahap dan berkelanjutan, khususnya pada sektor konektivitas nasional (jalan, tol, jembatan, flyover).
 - ii. Percepatan pembangunan Ibu Kota Nusantara (IKN) tahap lanjutan, mencakup infrastruktur dasar, gedung pemerintahan, serta kawasan perumahan.
 - iii. Penguatan sektor perumahan dan infrastruktur dasar, termasuk pembangunan rusun, fasilitas pendidikan, dan sarana sosial.
 - iv. Peningkatan ketahanan pangan dan sumber daya air melalui pembangunan bendungan dan jaringan irigasi.
 - v. Pengembangan sektor energi, utilitas, dan infrastruktur digital, khususnya untuk mendukung wilayah 3T (Terdepan, Terluar, Tertinggal).
- b. Kondisi pasar menunjukkan pertumbuhan positif, di mana:
 - i. Nilai pasar beton nasional (TAM) meningkat dari sekitar Rp113,5 triliun (2024) menjadi Rp124,6 triliun (2025) atau tumbuh $\pm 9,8\%$ YoY.
 - ii. Pertumbuhan didorong oleh peningkatan proyek pemerintah, khususnya IKN, jalan tol, dan pembangunan perumahan publik.
 - c. Secara makro, kondisi ekonomi 2025 didukung oleh:
 - i. Peran APBN sebagai *shock absorber* dalam menjaga stabilitas ekonomi.
 - ii. Peningkatan belanja infrastruktur sebagai stimulus pertumbuhan sektor riil.
 - iii. Namun tetap terdapat risiko berupa keterlambatan realisasi proyek, tekanan likuiditas, dan fluktuasi biaya material.

- d. Vendors that are also shareholders.
- e. Inadequate procedures for CSR and sponsorship activities to partners.

B. External Factors

1. Economy and Politics

- a. Based on the RAPBN 2025 mapping results, the total structure of the national concrete capital market is estimated at IDR 113.5 trillion in 2024 and IDR 124.6 trillion in 2025.

The focus is directed toward:

- i. Gradual and sustainable completion of strategic infrastructure projects, particularly in the national connectivity sector (roads, toll roads, bridges, flyovers).
 - ii. Acceleration of the next phase of Ibu Kota Nusantara (IKN) development, including basic infrastructure, government buildings, and residential areas.
 - iii. Strengthening the housing sector and basic infrastructure, including the construction of public housing (rusun), educational facilities, and social infrastructure.
 - iv. Enhancing food security and water resources through the development of dams and irrigation networks.
 - v. Development of energy, utilities, and digital infrastructure, particularly to support frontier, outermost, and disadvantaged regions (3T areas).
- b. Market conditions show positive growth, where:
 - i. The national concrete market value (TAM) increases from around IDR 113.5 trillion (2024) to IDR 124.6 trillion (2025), or approximately $\pm 9.8\%$ YoY growth.
 - ii. Growth is driven by increased government projects, especially IKN, toll roads, and public housing development.
 - c. On a macro level, the 2025 economic condition is supported by:
 - i. The role of the State Budget (APBN) as a shock absorber in maintaining economic stability.
 - ii. Increased infrastructure spending as a stimulus for real sector growth.
 - iii. However, risks remain, including project execution delays, liquidity pressure, and material cost fluctuations.

- d. Dari sisi politik dan kebijakan, kesinambungan program pembangunan nasional pasca transisi pemerintahan tetap terjaga, dengan fokus pada penyelesaian proyek berjalan (*carry over*) dan optimalisasi manfaat ekonomi dari proyek strategis.
 - e. Kebijakan Restrukturisasi & Konsolidasi BUMN Karya:
 - vi. Konsolidasi BUMN Konstruksi
 - vii. Sinergi Proyek & efisiensi
 - f. Konflik perang yang masih berlangsung di Timur Tengah berdampak pada naiknya harga minyak dan melemahnya nilai tukar Rupiah yang berpengaruh terhadap neraca perdagangan Indonesia serta memicu investor melakukan pergeseran ke asset yang aman seperti Dollar AS. berdampak:
 - i. Gangguan Pasokan
 - ii. Transport/Logistik
 - iii. Energi Plant
 - iv. Biaya proyek meningkat -> margin tertekan
 2. Sosial dan Budaya
 - a. Peningkatan dimensi ekonomi budaya berkorelasi dengan berkurangnya kemiskinan dan meningkatnya dimensi ekspresi budaya berhubungan langsung dengan terselenggaranya demokrasi yang lebih baik.
 - b. Semakin meningkatnya kesadaran Masyarakat tentang Kesehatan dan Keselamatan Kerja, Lingkungan, Mutu, dan Pengamanan (K3LMP) berdampak pada tuntutan Kesehatan dan Keselamatan Kerja, Kesejahteraan dan peningkatan kualitas hidup serta kenaikan penghasilan.
 - c. Keterbukaan informasi yang semakin transparan, menuntut kedisiplinan dalam menerapkan GCG.
 - d. Indonesia sudah menyelenggarakan program Pilar Sosial Budaya ASEAN yang bertujuan untuk memperkuat Kerjasama perlindungan pekerja migran, arsitektur Kesehatan Kawasan, dan peningkatan Pembangunan Kawasan pedesaan menjadi prioritas capaian Indonesia.
 3. Ketentuan Hukum Berdasarkan Peraturan Perundang-Undangan Republik Indonesia:
 - a. Kitab Undang-Undang Hukum Perdata;
 - b. Kitab Undang-Undang Hukum Pidana;
- d. From a political and policy perspective, continuity of national development programs following the government transition remains maintained, with a focus on completing ongoing (*carry-over*) projects and optimizing the economic benefits of strategic projects.
 - e. State-Owned Enterprise (BUMN) restructuring and consolidation policies:
 - vi. Consolidation of construction SOEs
 - vii. Project synergy and efficiency
 - f. Ongoing conflicts in the Middle East have impacted rising oil prices and weakened the Indonesian Rupiah, affecting Indonesia's trade balance and prompting investors to shift toward safe-haven assets such as the US Dollar. Impacts include:
 - i. Supply disruption
 - ii. Transportation/logistics disruption
 - iii. Energy plant impact
 - iv. Increased project costs leading to margin pressure
 2. Social and Cultural
 - a. The increasing economic dimension of culture correlates with reduced poverty levels, and the growing dimension of cultural expression is directly related to the implementation of better democracy.
 - b. Growing public awareness of Occupational Health and Safety, Environment, Quality, and Security (K3LMP) increases demands for workplace safety, welfare improvement, and better quality of life and income levels.
 - c. Increasing transparency in information disclosure requires stronger discipline in implementing Good Corporate Governance (GCG).
 - d. Indonesia has implemented the ASEAN Socio-Cultural Community pillar program aimed at strengthening cooperation in migrant worker protection, regional health architecture, and rural development, which are prioritized national achievements.
 3. Legal Provisions Based on Indonesian Laws and Regulations:
 - a. Civil Code (KUH Perdata);
 - b. Criminal Code (KUHP);

c. Kitab Undang-Undang Hukum Dagang;	c. Commercial Code (KUHD);
d. Undang-Undang No. 40 Tahun 2007 tentang Perusahaan Terbatas;	d. Law No. 40 of 2007 on Limited Liability Companies;
e. Undang-Undang No. 19 Tahun 2003 tentang Badan Usaha Milik Negara;	e. Law No. 19 of 2003 on State-Owned Enterprises;
f. UU No. 8 Tahun 1995 tentang Pasar Modal;	f. Law No. 8 of 1995 on Capital Markets;
g. Undang-Undang No. 5 Tahun 1960 tentang Peraturan Dasar Pokok-Pokok Agraria;	g. Law No. 5 of 1960 on Basic Agrarian Principles
h. Undang-Undang No. 5 Tahun 1999 tentang Larangan Praktek Monopoli dan Persaingan Usaha Tidak Sehat;	h. Law No. 5 of 1999 on Prohibition of Monopolistic Practices and Unfair Business Competition;
i. Undang-Undang No. 20 Tahun 2001 tentang Perubahan atas Undang-Undang Nomor 31 Tahun 1999 tentang Pemberantasan Tindak Pidana Korupsi;	i. Law No. 20 of 2001 on Amendment to Law No. 31 of 1999 on Corruption Eradication;
j. Undang-Undang No. 8 Tahun 2010 tentang Pencegahan dan Pemberantasan Tindak Pidana Pencucian Uang;	j. Law No. 8 of 2010 on Prevention and Eradication of Money Laundering;
k. Undang-Undang No. 11 Tahun 1980 tentang Tindak Pidana Suap Hak Keuangan/Administratif Pimpinan dan Anggota Lembaga Tertinggi/Tinggi Negara dan Bekas Anggota Lembaga Tinggi Negara serta Bekas Pimpinan Lembaga Tertinggi/Tinggi Negara dan Bekas Anggota Lembaga Tinggi Negara;	k. Law No. 11 of 1980 concerning the Criminal Act of Bribery Related to the Financial/Administrative Rights of Leaders and Members of the Highest/High State Institutions, Former Members of High State Institutions, as well as Former Leaders and Members of the Highest/High State Institutions;
l. Undang-Undang No. 13 Tahun 2003 tentang Ketenagakerjaan;	l. Law No. 13 of 2003 on Manpower;
m. Undang-Undang No. 37 Tahun 2004 tentang Kepailitan dan Penundaan Kewajiban Pembayaran Utang;	m. Law No. 37 of 2004 on Bankruptcy and Suspension of Debt Payment Obligations;
n. Undang-Undang No. 38 Tahun 2004 tentang Jalan;	n. Law No. 38 of 2004 on Roads;
o. Undang-Undang No. 15 Tahun 2006 tentang Badan Pemeriksa Keuangan;	o. Law No. 15 of 2006 on Audit Board of Indonesia;
p. Undang-Undang No. 19 Tahun 2016 tentang Perubahan atas Undang-Undang Nomor 11 Tahun 2008 tentang Informasi dan Transaksi Elektronik;	p. Law No. 19 of 2016 on Amendment to Law No. 11 of 2008 on Electronic Information and Transactions;
q. Undang-Undang No. 46 Tahun 2009 tentang Pengadilan Tindak Pidana Korupsi;	q. Law No. 46 of 2009 on Corruption Court;
r. Undang-Undang No. 32 Tahun 2009 tentang Perlindungan dan Pengelolaan Lingkungan Hidup;	r. Law No. 32 of 2009 on Environmental Protection and Management;
s. Undang-Undang No. 2 Tahun 2012 tentang Pengadaan Tanah bagi Pembangunan untuk Kepentingan Umum;	s. Law No. 2 of 2012 on Land Acquisition for Public Interest Development;
t. Undang-Undang No. 2 Tahun 2017 tentang Jasa Konstruksi;	t. Law No. 2 of 2017 on Construction Services;
u. Undang-Undang No. 17 Tahun 2019 tentang Sumber Daya Air;	u. Law No. 17 of 2019 on Water Resources;
v. Undang-Undang No. 3 Tahun 2020 tentang Pertambangan Mineral dan Batu Bara;	v. Law No. 3 of 2020 on Mineral and Coal Mining;

w. Undang-Undang No. 7 Tahun 2021 tentang Harmonisasi Peraturan Perpajakan; x. Undang-undang No. 28 Tahun 2014 tentang Hak Cipta; y. Peraturan Pemerintah Pengganti Undang-Undang No. 2 Tahun 2022 tentang Cipta Kerja menjadi Undang-Undang; z. Peraturan Pemerintah No. 10 Tahun 2005 tentang Perhitungan Jumlah Hak Suara Kreditur; aa. Peraturan Pemerintah No. 34 Tahun 2006 tentang Jalan; ab. Peraturan Pemerintah No. 5 Tahun 2021 tentang Penyelenggaraan Perizinan Berusaha Berbasis Risiko; ac. Peraturan Pemerintah Republik Indonesia No. 35 Tahun 2021 tentang Perjanjian Kerja Waktu Tertentu, Alih Daya, Waktu Kerja, dan Waktu Istirahat, dan Pemutusan Hubungan Kerja; ad. Peraturan Pemerintah Republik Indonesia No. 51 Tahun 2023 tentang Perubahan Peraturan Pemerintah Republik Indonesia Nomor 36 Tahun 2021 tentang Pengupahan; ae. Peraturan Pemerintah No. 14 Tahun 2021 tentang Perubahan atas Peraturan Pemerintah No. 22 Tahun 2020 tentang Peraturan Pelaksanaan Undang-Undang No. 2 Tahun 2017 tentang Jasa Konstruksi; af. Peraturan Pemerintah No. 17 Tahun 2021 tentang Perubahan Ke- Empat atas Peraturan No. 15 Tahun 2005 tentang Jalan Tol; ag. Peraturan Pemerintah No. 39 Tahun 2023 tentang Perubahan atas Peraturan Pemerintah No. 19 Tahun 2021 tentang Penyelenggaraan Pengadaan Tanah Bagi Pembangunan Untuk Kepentingan Umum; ah. Peraturan Pemerintah No. 22 Tahun 2021 tentang Penyelenggaraan Perlindungan dan Pengelolaan Lingkungan Hidup; ai. Peraturan Pemerintah No. 96 Tahun 2021 Pelaksanaan Kegiatan usaha Pertambangan Mineral dan Batu bara; aj. Peraturan Pemerintah No. 71 Tahun 2019 tentang Penyelenggaraan Sistem dan Transaksi Elektronik. ak. Peraturan Presiden No. 55 Tahun 2022 Pendelegasian Pemberian Perizinan Berusaha di Bidang Pertambangan Mineral dan Batu bara; al. Peraturan Presiden No. 66 Tahun 2020 tentang Pendanaan Pengadaan Tanah Bagi Pembangunan Untuk Kepentingan Umum Dalam Rangka Pelaksanaan Proyek Strategis Nasional;	w. Law No. 7 of 2021 on Tax Regulation Harmonization; x. Law No. 28 of 2014 on Copyright; y. Government Regulation in Lieu of Law No. 2 of 2022 on Job Creation becoming Law; z. Government Regulation No. 10 of 2005 on Calculation of Creditor Voting Rights; aa. Government Regulation No. 34 of 2006 on Roads ab. Government Regulation No. 5 of 2021 on Risk-Based Business Licensing; ac. Government Regulation No. 35 of 2021 on Fixed-Term Employment, Outsourcing, Working Time, Rest Time, and Termination of Employment; ad. Government Regulation No. 51 of 2023 concerning Amendments to Government Regulation of the Republic of Indonesia No. 36 of 2021 on Wage Policy; ae. Government Regulation No. 14 of 2021 concerning Amendments to Government Regulation No. 22 of 2020 on the Implementing Regulations of Law No. 2 of 2017 on Construction Services; af. Government Regulation No. 17 of 2021 concerning the Fourth Amendment to Government Regulation No. 15 of 2005 on Toll Roads; ag. Government Regulation No. 39 of 2023 concerning Amendments to Government Regulation No. 19 of 2021 on the Implementation of Land Acquisition for Development in the Public Interest; ah. Government Regulation No. 22 of 2021 on Environmental Protection and Management; ai. Government Regulation No. 96 of 2021 concerning the Implementation of Mineral and Coal Mining Business Activities; aj. Government Regulation No. 71 of 2019 on Electronic Systems and Transactions; ak. Presidential Regulation No. 55 of 2022 concerning the Delegation of Authority for Issuing Business Licenses in the Mineral and Coal Mining Sector; al. Presidential Regulation No. 66 of 2020 concerning Funding for Land Acquisition for Development in the Public Interest in the Context of Implementing National Strategic Projects;

- am. Peraturan Presiden No. 109 Tahun 2020 tentang Perubahan Ketiga atas Peraturan Presiden No. 3 Tahun 2016 tentang Percepatan Pelaksanaan Proyek Strategis Nasional;
- an. Peraturan Presiden No. 12 Tahun 2021 tentang Perubahan atas Peraturan Presiden No. 16 Tahun 2018 tentang Pengadaan Barang/Jasa Pemerintah;
- ao. Instruksi Presiden No. 10 Tahun 2016 tentang Aksi Pencegahan dan Pemberantasan Korupsi;
- ap. Peraturan Mahkamah Agung RI 13 No. 13 Tahun 2016 tentang Tata Cara Penanganan Tindak Pidana oleh Korporasi;
- aq. Peraturan Menteri BUMN No. PER-01/MBU/03/2023 Tahun 2023 tentang Penugasan Khusus dan Program Tanggung Jawab Sosial dan Lingkungan BUMN;
- ar. Peraturan Menteri BUMN No. PER-02/MBU/03/2023 Tahun 2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan BUMN;
- as. Peraturan Menteri BUMN No. PER-03/MBU/03/2023 Tahun 2023 tentang Organ dan Sumber Daya Manusia BUMN;
- at. Peraturan Menteri BUMN No. PER-03/MBU/03/2021 Tahun 2021 tentang Perubahan Ketiga Atas Peraturan Menteri Badan Usaha Milik Negara No. PER-02/MBU/2010 tentang Tata Cara Penghapusbukuan dan Pemindahtanganan Aktiva Tetap Badan Usaha Milik Negara;
- au. Keputusan Menteri Badan Usaha Milik Negara No. 315/MBU/12/2019 tentang Penataan Anak Perusahaan atau Perusahaan Patungan di Lingkungan Badan Usaha Milik Negara;
- av. Surat Edaran Menteri BUMN SE No. SE-2/MBU/07/2019 tentang Pengelolaan BUMN yang Bersih Melalui Implementasi Pencegahan KKN, Penanganan Benturan Kepentingan dan Pengawasan Internal;
- aw. Surat Edaran Menteri BUMN S-35/MBU/01/2019 tentang Implementasi Sistem Manajemen Anti Suap di BUMN;

- am. Presidential Regulation No. 109 of 2020 concerning the Third Amendment to Presidential Regulation No. 3 of 2016 on the Acceleration of National Strategic Projects;
- an. Presidential Regulation No. 12 of 2021 concerning Amendments to Presidential Regulation No. 16 of 2018 on Government Procurement of Goods/ Services;
- ao. Presidential Instruction No. 10 of 2016 concerning Actions for the Prevention and Eradication of Corruption;
- ap. Supreme Court Regulation No. 13 of 2016 concerning Procedures for Handling Criminal Acts by Corporations;
- aq. Minister of State-Owned Enterprises Regulation No. PER-01/MBU/03/2023 of 2023 concerning Special Assignments and Corporate Social and Environmental Responsibility Programs of SOEs;
- ar. Minister of State-Owned Enterprises Regulation No. PER-02/MBU/03/2023 of 2023 concerning Guidelines for Governance and Significant Corporate Activities of SOEs;
- as. Minister of State-Owned Enterprises Regulation No. PER-03/MBU/03/2023 of 2023 concerning Organs and Human Resources of SOEs;
- at. Minister of State-Owned Enterprises Regulation No. PER-03/MBU/03/2021 of 2021 concerning the Third Amendment to Minister of SOE Regulation No. PER-02/MBU/2010 on Procedures for Write-off and Transfer of Fixed Assets of SOEs;
- au. Decree of the Minister of State-Owned Enterprises No. 315/MBU/12/2019 concerning the Structuring of Subsidiaries or Joint Venture Companies within State-Owned Enterprises;
- av. Circular Letter of the Minister of SOEs No. SE-2/MBU/07/2019 concerning Clean SOE Management through the Implementation of Anti-Corruption (KKN) Prevention, Conflict of Interest Handling, and Internal Supervision;
- aw. Circular Letter of the Minister of SOEs No. S-35/MBU/01/2019 concerning the Implementation of Anti-Bribery Management Systems in SOEs;

- ax. Surat Edaran Menteri BUMN S-17/S.MBU/02/2020 tentang Sertifikasi ISO 37001 Sistem Manajemen Anti Penyuapan di BUMN;
- ay. Peraturan Menteri Lingkungan Hidup No. 05 Tahun 2014 tentang Baku Mutu Air Limbah;
- az. Peraturan Menteri Lingkungan Hidup dan Kehutanan No. 4 Tahun 2021 tentang Daftar Usaha dan/atau Kegiatan yang Wajib Memiliki Analisis Mengenai Dampak Lingkungan Hidup atau Surat Penyertaan Kesanggupan Pengelolaan dan Pemantauan Lingkungan Hidup;
- ba. Peraturan Menteri Lingkungan Hidup dan Kehutanan No. 19 Tahun 2021 tentang Tata Cara Pengelolaan Limbah Non Bahan Berbahaya dan Beracun;
- bb. Peraturan Menteri Komunikasi dan Informatika No. 4 Tahun 2016 tentang Sistem Manajemen Pengamanan Informasi.
- bc. Peraturan Menteri Pekerjaan Umum dan Perumahan Rakyat No.10/PRT/M/2021 tentang Pedoman Sistem Manajemen Keselamatan Konstruksi.
- bd. Peraturan Menteri Ketenagakerjaan No. 4 Tahun 2019 tentang Perubahan atas Peraturan Menteri Ketenagakerjaan No. 18 Tahun 2017 tentang Tata Cara Wajib Laporkan Ketenagakerjaan di Perusahaan Dalam Jaringan;
- be. Peraturan Menteri Agraria dan Tata Ruang/Kepala Badan Pertanahan Nasional No. 16 Tahun 2021 tentang Perubahan Ketiga atas Peraturan Menteri Negara Agraria/Kepala Badan Pertanahan Nasional No. 3 Tahun 1997 tentang Ketentuan Pelaksanaan Peraturan Pemerintah No. 24 Tahun 1997 tentang Pendaftaran Tanah;
- bf. Peraturan Menteri Perhubungan No. PM.52 Tahun 2021 tentang Terminal Khusus dan Terminal untuk Kepentingan Sendiri;
- bg. Peraturan Menteri Perhubungan No. PM. 53 Tahun 2021 tentang Perubahan Atas Peraturan Menteri Perhubungan No. PM 125 Tahun 2018 tentang Pengerukan dan Reklamasi;
- bh. Peraturan Menteri Pekerjaan Umum dan Perumahan Rakyat No. 8 Tahun 2023 tentang Pedoman Penyusunan Perkiraan Biaya Pekerjaan Konstruksi Bidang Pekerjaan Umum dan Perumahan Rakyat.

- ax. Circular Letter of the Minister of SOEs No. S-17/S.MBU/02/2020 concerning ISO 37001 Anti-Bribery Management System Certification in SOEs;
- ay. Minister of Environment Regulation No. 05 of 2014 concerning Wastewater Quality Standards;
- az. Minister of Environment and Forestry Regulation No. 4 of 2021 concerning the List of Businesses and/or Activities Required to Have an Environmental Impact Assessment (AMDAL) or an Environmental Management and Monitoring Commitment Statement;
- ba. Minister of Environment and Forestry Regulation No. 19 of 2021 concerning Procedures for Managing Non-Hazardous and Non-Toxic Waste;
- bb. Minister of Communication and Informatics Regulation No. 4 of 2016 concerning Information Security Management Systems;
- bc. Minister of Public Works and Housing Regulation No. 10/PRT/M/2021 concerning Guidelines for Construction Safety Management Systems.
- bd. Minister of Manpower Regulation No. 4 of 2019 concerning Amendments to Minister of Manpower Regulation No. 18 of 2017 on Procedures for Mandatory Employment Reporting in Companies via Online Systems;
- be. Minister of Agrarian Affairs and Spatial Planning/ Head of the National Land Agency Regulation No. 16 of 2021 concerning the Third Amendment to Ministerial Regulation No. 3 of 1997 on the Implementation of Government Regulation No. 24 of 1997 on Land Registration;
- bf. Minister of Transportation Regulation No. PM.52 of 2021 concerning Special Terminals and Terminals for Own Use;
- bg. Minister of Transportation Regulation No. PM.53 of 2021 concerning Amendments to Minister of Transportation Regulation No. PM 125 of 2018 on Dredging and Reclamation;
- bh. Minister of Public Works and Housing Regulation No. 8 of 2023 concerning Guidelines for Preparing Cost Estimates for Construction Works in the Public Works and Housing Sector;

- bi. Peraturan Menteri Perdagangan No. 40 Tahun 2022 Perubahan Atas Peraturan Menteri Perdagangan No. 18 Tahun 2021 tentang Barang Dilarang Ekspor dan Barang Dilarang Impor;
- bj. Peraturan Menteri ESDM No. 1.E/HK.03/MEM/B/2022 tentang Pendelegasian Pemberian Perizinan Berusaha di Bidang Pertambangan Mineral dan Batu bara;
- bk. Keputusan Menteri Energi dan Sumber Daya Mineral No.110.K/HK/02/MEM.B/2021 Tahun 2021 tentang Pedoman Permohonan, Evaluasi dan Pemberian Wilayah Izin Usaha Pertambangan Mineral Bukan Logam, Wilayah Izin Usaha Pertambangan Mineral Bukan Logam Jenis Tertentu dan Wilayah Izin Usaha Pertambangan Batuan;
- bl. Peraturan Direktur Jenderal Basis Industri Manufaktur No.08/BIM/PER/7/2011 Tahun 2011 tentang Petunjuk Teknis (Juknis) Pelaksanaan Pemberlakuan dan Pengawasan Penerapan SNI Kawat baja Beton Pratekan untuk Keperluan Konstruksi Beton.
- bm. Peraturan Otoritas Jasa Keuangan No. 17/POJK.04/2015 tentang Transaksi Material dan Perubahan Kegiatan Usaha.
- bn. Peraturan Otoritas Jasa Keuangan No. 31/POJK.04/2015 tentang Keterbukaan Atas Informasi atau Fakta Material oleh Emiten atau Perusahaan Publik;
- bo. Peraturan Otoritas Jasa Keuangan No. 33/POJK.04/2014 tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik;
- bp. Peraturan Otoritas Jasa Keuangan No. 15/POJK.04/2020 tentang Rencana dan Penyelenggaraan Rapat Umum Pemegang Saham Perusahaan Terbuka;
- bq. Peraturan Otoritas jasa Keuangan No. 16/POJK.04/2020 tentang Pelaksanaan Rapat Umum Pemegang Saham Perusahaan Terbuka Secara Elektronik;
- br. Surat Otoritas Jasa Keuangan No. S-92/D.04/2020 tentang Relaksasi Atas Kewajiban Penyampaian Laporan dan Pelaksanaan Rapat Umum Pemegang Saham;

- bi. Minister of Trade Regulation No. 40 of 2022 concerning Amendments to Minister of Trade Regulation No. 18 of 2021 on Prohibited Export and Import Goods;
- bj. Minister of Energy and Mineral Resources Regulation No. 1.E/HK.03/MEM/B/2022 concerning the Delegation of Authority for Issuing Business Licenses in the Mineral and Coal Mining Sector;
- bk. Decree of the Minister of Energy and Mineral Resources No. 110.K/HK/02/MEM.B/2021 of 2021 concerning Guidelines for Application, Evaluation, and Granting of Mining Business Permit Areas for Non-Metallic Minerals, Certain Types of Non-Metallic Minerals, and Rock Mining Areas;
- bl. Regulation of the Director General of Manufacturing Industry Base No. 08/BIM/PER/7/2011 of 2011 concerning Technical Guidelines for the Implementation and Supervision of the Indonesian National Standard (SNI) for Prestressed Concrete Steel Wire for Concrete Construction;
- bm. Financial Services Authority Regulation No. 17/POJK.04/2015 concerning Material Transactions and Changes in Business Activities;
- bn. Financial Services Authority Regulation No. 31/POJK.04/2015 concerning Disclosure of Information or Material Facts by Issuers or Public Companies;
- bo. Financial Services Authority Regulation No. 33/POJK.04/2014 concerning the Board of Directors and Board of Commissioners of Issuers or Public Companies;
- bp. Financial Services Authority Regulation No. 15/POJK.04/2020 concerning the Planning and Organization of General Meetings of Shareholders of Public Companies;
- bq. Financial Services Authority Regulation No. 16/POJK.04/2020 concerning the Implementation of Electronic General Meetings of Shareholders of Public Companies;
- br. Financial Services Authority Letter No. S-92/D.04/2020 concerning Relaxation of Obligations for Reporting and the Implementation of General Meetings of Shareholders;

- bs. Peraturan Komisi Pemberantasan Korupsi No. 02 Tahun 2019 tentang Pelaporan Gratifikasi;
- bt. Peraturan Badan Koordinasi Penanaman Modal No. 4 Tahun 2021 tentang Pedoman dan Tata Cara Pelayanan Perizinan Berusaha Berbasis Risiko dan Fasilitas Penanaman Modal;
- bu. Keputusan Ketua Badan Pengawas Pasar Modal dan Lembaga Keuangan KEP-431/BI/2012 tentang Penyampaian Laporan Tahunan Emiten atau Perusahaan Publik;
- bv. Peraturan Lembaga Pengembangan Jasa Konstruksi Nasional No.6 Tahun 2017 tentang Sertifikasi dan Registrasi Tenaga Terampil;
- bw. Peraturan XI-A – Keputusan Direksi PT Kustodian Sentral Efek Indonesia No. KEP-0025/DIR/KSEI/0721 Tahun 2021 tentang Tata Cara Penyelenggaraan Rapat Umum Pemegang Saham yang Disertai Dengan Pemberian Kuasa Melalui Electronic General Meeting System KSEI (EASY.KSEI).
4. Iklim Investasi
- a. Prioritas Pembangunan Infrastruktur di Tahun 2024 diberikan pada penyediaan infrastruktur pelayanan dasar dan proyek-proyek strategis yang mendukung prioritas Pembangunan;
- b. Pemilihan Umum Tahun 2024 tidak berdampak besar terhadap perekonomian Indonesia;
- c. Pembangunan infrastruktur terus dilakukan untuk meningkatkan konektivitas, Pembangunan sumber energi yang lebih ramah lingkungan, serta Pembangunan Kawasan industri guna menarik investasi ke dalam negeri;
- d. Program infrastruktur Pemerintah diarahkan ke sumber daya air, konektivitas, pembangunan permukiman dan perumahan;
- e. Pembangunan proyek Ibu Kota Negara (IKN) Nusantara menjadi katalis dalam meningkatkan iklim investasi di Indonesia. Pembangunan yang berkelanjutan ditunjang dengan proses perizinan investasi sudah sangat dipermudah diharapkan bisa menjaga iklim investasi di Indonesia;
- f. Pemerintah terus mendorong investasi dan menegaskan komitmen menuju transisi hijau Mohon informasi;
- bs. Corruption Eradication Commission Regulation No. 02 of 2019 concerning Gratification Reporting;
- bt. Investment Coordinating Board Regulation No. 4 of 2021 concerning Guidelines and Procedures for Risk-Based Business Licensing Services and Investment Facilities;
- bu. Decree of the Chairman of the Capital Market and Financial Institution Supervisory Agency No. KEP-431/BL/2012 concerning Submission of Annual Reports of Issuers or Public Companies;
- bv. National Construction Services Development Board Regulation No. 6 of 2017 concerning Certification and Registration of Skilled Workers;
- bw. Regulation XI-A – Decree of the Board of Directors of PT Kustodian Sentral Efek Indonesia No. KEP-0025/DIR/KSEI/0721 of 2021 concerning Procedures for Conducting General Meetings of Shareholders with Proxy Authorization through the Electronic General Meeting System KSEI (EASY.KSEI).
4. Investment Climate
- a. Infrastructure development priorities in 2024 focus on basic service infrastructure and strategic projects supporting national development priorities;
- b. The 2024 general election does not have a major impact on Indonesia's economy;
- c. Infrastructure development continues to improve connectivity, develop environmentally friendly energy sources, and build industrial zones to attract investment.
- d. Government infrastructure programs are directed toward water resources, connectivity, housing, and settlements;
- e. The development of the Ibu Kota Nusantara (IKN) serves as a catalyst for improving Indonesia's investment climate. Sustainable development supported by simplified investment licensing processes is expected to maintain a favorable investment climate;
- f. The government continues to encourage investment and reaffirms its commitment toward a green transition;

TINGKAT KESEHATAN PERUSAHAAN

Secara berkala, WSBP telah melakukan penilaian Tingkat Kesehatan Perusahaan yang diukur melalui peringkat kredit yang diberikan oleh PT Pemeringkat Efek Indonesia (Pefindo). Hasil penilaian tingkat kesehatan perusahaan di tahun 2025 adalah sebagai berikut:

1. Peringkat Perusahaan: idB dengan outlook Stable (diperbaharui oleh Pefindo pada 10 September 2025)
2. Peringkat Obligasi Waskita Beton Precast I dan II tahun 2022: idB (diperbaharui oleh Pefindo pada 10 September 2025)
3. Peringkat Obligasi Wajib Konversi Waskita Beton Precast I dan II tahun 2023: idB (diperbaharui oleh Pefindo pada 10 September 2025)

Dari hasil penilaian menunjukkan bahwa WSBP memiliki posisi yang mapan di industri pracetak, tetapi dibatasi oleh profil keuangan yang kurang kuat dan lingkungan bisnis yang mudah berubah.

THE COMPANY'S SOUNDNESS LEVEL

WSBP periodically assesses its Company Soundness Rating based on credit ratings provided by PT Pemeringkat Efek Indonesia (Pefindo), with the 2025 results as follows:

1. Company Rating: idB with a Stable outlook (updated by Pefindo on September 10, 2025)
2. Waskita Beton Precast Bond I and II 2022 Rating: idB (updated by Pefindo on September 10, 2025)
3. Mandatory Convertible Bond Rating for Waskita Beton Precast I and II 2023: idB (updated by Pefindo on September 10, 2025)

The assessment results show that WSBP has an established position in the precast industry, but is limited by a less robust financial profile and a volatile business environment.



PETA JALAN USAHA: RENCANA JANGKA PANJANG

PETA JALAN USAHA: RENCANA JANGKA PANJANG PERUSAHAAN (RJPP)

Tujuan

Berdasarkan RJPP, WSBP memiliki tujuan untuk mewujudkan keberlanjutan usaha dan daya saing Perusahaan dalam industri beton terintegrasi, konstruksi dan modular di Indonesia melalui pemenuhan kewajiban atas homologasi PKPU serta mencapai kinerja yang *profitable*.

Sasaran

WSBP menetapkan beberapa sasaran strategis berdasarkan RJPP tahun 2025-2029 meliputi:

1. Pemenuhan kewajiban homologasi PKPU sesuai dengan Perjanjian Perdamaian.
2. Intensifikasi penagihan piutang usaha dan tagihan bruto.
3. Optimalisasi manajemen aset melalui *recovery* dan divestasi aset.
4. Perolehan Nilai Kontrak Baru (NKB) dan Pendapatan Usaha (PU) melalui penguatan pasar eksternal dengan tetap memperhatikan aspek *Governance*, *Risk*, dan *Compliance*.
5. Peningkatan kapabilitas dan akses perolehan sumber pendanaan modal kerja.
6. Pencapaian target EBITDA positif.
7. Peningkatan Produktivitas Pegawai.
8. Pencapaian tingkat utilitas sesuai *Economic of Scale*.
9. Peningkatan *Value Creation* Perusahaan.

BUSINESS ROADMAP: LONG-TERM PLAN

BUSINESS ROADMAP: THE COMPANY'S LONG-TERM PLAN (RJPP)

Objective

Based on the RJPP, WSBP has the objective of realizing the Company's business sustainability and competitiveness in the integrated concrete, construction, and modular industries in Indonesia through the fulfillment of obligations under the PKPU homologation and achieving profitable performance.

Targets

WSBP has set several strategic targets to be achieved from 2025 to 2029, which include:

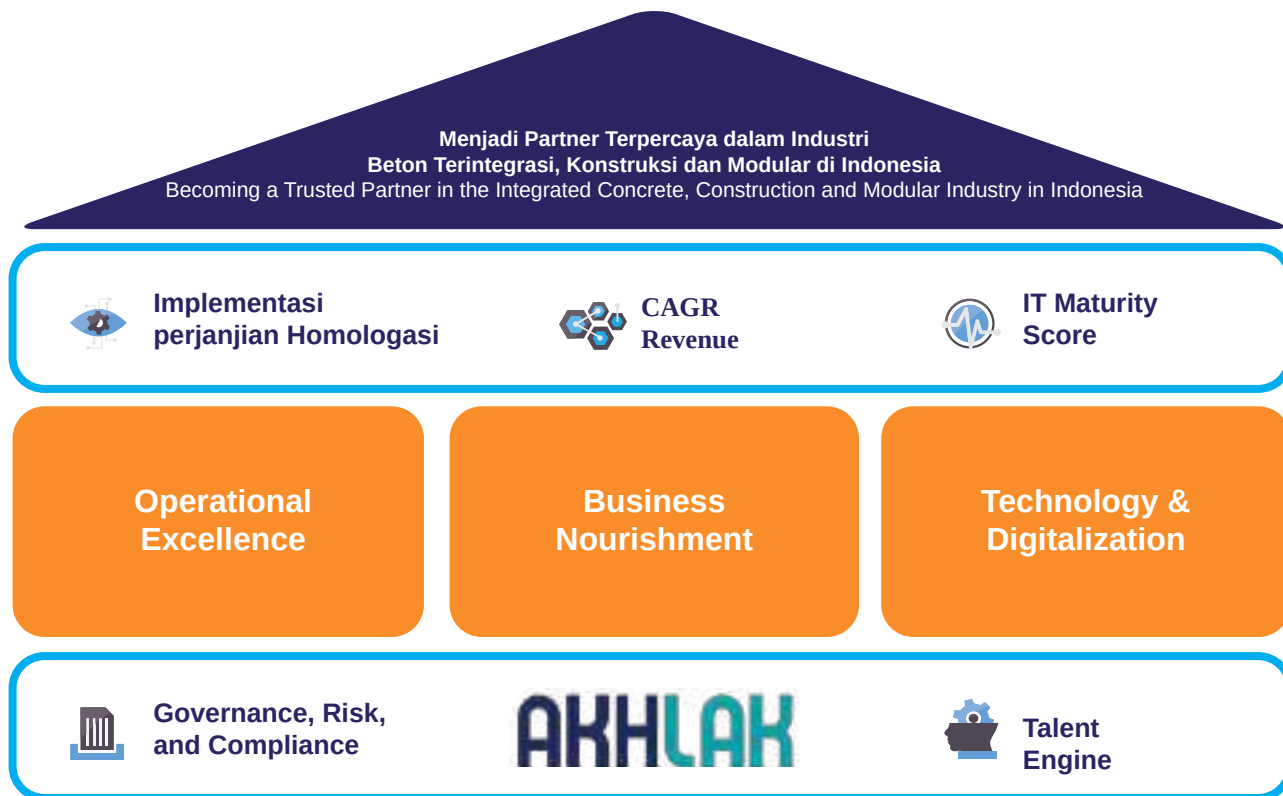
1. Fulfilment of PKPU homologation obligations in accordance with the Composition Plan.
2. Intensification of receivables and gross amount.
3. Optimization of asset management through asset recovery and divestment.
4. Securing New Contract Value (NKB) and Operating Revenue (PU) by strengthening the external market while maintaining Governance, Risk, and Compliance aspects.
5. Enhancing capabilities and access to working capital funding sources.
6. Achieving a positive EBITDA target.
7. Increasing employee productivity.
8. Achieving utility levels in line with the Economy of Scale.
9. Enhancing the Company's Value Creation.

GRAND STRATEGY

Grand strategi yang telah ditetapkan berdasarkan RJPP tahun 2025-2029 adalah sebagai berikut:

GRAND STRATEGY

The grand strategy that has been established based on the 2025-2029 RJPP is as follows:

**ENABLER GRAND STRATEGY****Governance, Risk, dan Compliance**

Enabler pertama WSBP untuk mencapai Visi dan Misi adalah dengan melakukan perbaikan dalam sistem *Governance, Risk, dan Compliance*. Langkah-langkah yang harus dilakukan WSBP untuk melakukan perbaikan dalam sistem *Governance, Risk, dan Compliance* adalah sebagai berikut:

1. Perbaikan tata kelola administrasi dan prosedural, peningkatan kualitas pengelolaan risiko, perpanjangan legalitas jatuh tempo secara bertahap, dan penerapan sistem kepatuhan administratif.
2. Penerapan sistem operasi berbasis risiko serta pemenuhan legalitas yang belum dimiliki secara bertahap.
3. Mengelola risiko berbasis bisnis serta meningkatkan level GCG dan *Compliance*.

ENABLER GRAND STRATEGY**Governance, Risk, and Compliance**

The first enabler for WSBP to achieve its Vision and Mission is improving the *Governance, Risk, and Compliance* system. The steps that WSBP must take to make improvements in *Governance, Risk, and Compliance* systems are as follows:

1. Improving administrative and procedural governance, enhancing risk management quality, gradually extending expiring legalities, and implementing an administrative compliance system.
2. Implementing a risk-based operational system and gradually fulfilling any outstanding legal requirements.
3. Managing risk based on business considerations and improving GCG (Good Corporate Governance) and Compliance levels.

AKHLAK

Enabler kedua WSBP untuk mencapai Visi dan Misi adalah dengan melakukan implementasi budaya AKHLAK. Langkah-langkah yang harus dilakukan WSBP untuk melakukan implementasi budaya AKHLAK adalah sebagai berikut:

1. Membentuk turunan program budaya perusahaan serta mengimplementasikan budaya tersebut secara terukur.
2. Memperkuat implementasi *cascading* budaya AKHLAK.
3. Melakukan inovasi *cascading* budaya AKHLAK dan penyesuaian pengukuran program.

Talent Engine

Enabler ketiga WSBP untuk mencapai Visi dan Misi adalah dengan melakukan perbaikan *Talent Engine*. Langkah-langkah yang harus dilakukan WSBP untuk melakukan perbaikan mekanisme *performance* adalah sebagai berikut:

- a. Menyusun mekanisme *performance* yang berbasis KPI serta melakukan *Benchmarking* Remunerasi *based on* industri sejenis.
- b. Melaksanakan mekanisme penilaian berbasis kinerja dan WOLA untuk seluruh fungsi jabatan serta mengevaluasi kinerja terhadap seluruh fungsi berdasarkan SLA setiap jabatan.

Pilar inti dalam *Grand Strategy* WSBP tahun 2025-2029 untuk mencapai Visi dan Misi WSBP adalah sebagai berikut:

1. *Operational Excellence* terdiri dari:
 - a. *Lean Operation*
Peningkatan kemampuan internal yang berfokus pada efisiensi berbasis proses *lean*.
 - b. *Cash Engine*
Memperbaiki likuiditas perusahaan dengan mempercepat likuidasi dari *Slow Moving Inventory* dan juga perbaikan *collection days turnover*.
 - c. *Talent Booster*
Meningkatkan kompetensi secara kapasitas dan kapabilitas pegawai serta peningkatan fungsi Human Capital Management Perusahaan.

AKHLAK

The second enabler for WSBP to achieve its Vision and Mission is implementing the AKHLAK corporate culture. The steps that WSBP must take to implement the AKHLAK culture are as follows:

1. Developing corporate culture programs and measurably implementing them.
2. Strengthening the cascading implementation of AKHLAK values.
3. Innovating the cascading process of AKHLAK culture and refining program measurement methods.

Talent Engine

The third enabler for WSBP to achieve its Vision and Mission is improving its Talent Engine. The steps that WSBP must take to improve the performance mechanism are as follows:

- a. Establishing a KPI-based performance mechanism and benchmarking remuneration against similar industries.
- b. Implementing a performance and WOLA-based assessment mechanism for all job functions and evaluating performance based on SLA (Service Level Agreement) for each position.

The core Pillars of WSBP's Grand Strategy (2025-2029) to Achieve Vision and Mission are as follows:

1. Operational Excellence, which consists of:
 - a. Lean Operation
Strengthening internal capabilities with a focus on process efficiency through lean-based methods.
 - b. Cash Engine
Improving company liquidity by accelerating the liquidation of slow-moving inventory and enhancing collection days turnover.
 - c. Talent Booster
Enhancing employee competencies in terms of capacity and capability while improving the Company's Human Capital Management functions.

2. *Business Nourishment* terdiri dari:

a. *Competitiveness*

Menciptakan kemampuan bersaing dalam mendapatkan pasar.

b. *Strategic Partnership*

Bekerja sama dengan mitra untuk menciptakan kemampuan lebih dalam upaya mengoptimalkan utilisasi aset.

c. *Brand Intelligence*

Membangun pencitraan perusahaan yang mengutamakan peningkatan nilai *stakeholder*.

3. *Technology & Digitalization* terdiri dari:

a. *Integration Data Management System*

Mengembangkan aplikasi pengelolaan data yang terintegrasi antara satu sama lain.

b. *Product Newness*

Bisnis dan produk perusahaan berfokus pada penerapan perkembangan teknologi yang dibutuhkan pasar dan sesuai dengan era modernisasi.

c. *Digitalization*

Mendigitalisasi proses-proses yang dapat diefisienkan dengan bantuan teknologi.

2. Business Nourishment, which consists of:

a. Competitiveness

Developing competitive advantages to capture market opportunities.

b. Strategic Partnership

Collaborating with partners to enhance capabilities and optimize asset utilization.

c. Brand Intelligence

Building a corporate image that prioritizes increasing stakeholder value.

3. Technology & Digitalization, which consists of:

a. Integration Data Management System

Developing an integrated data management application that connects various systems.

b. Product Newness

Focusing on business and product innovation by adopting market-relevant technological advancements aligned with modernization.

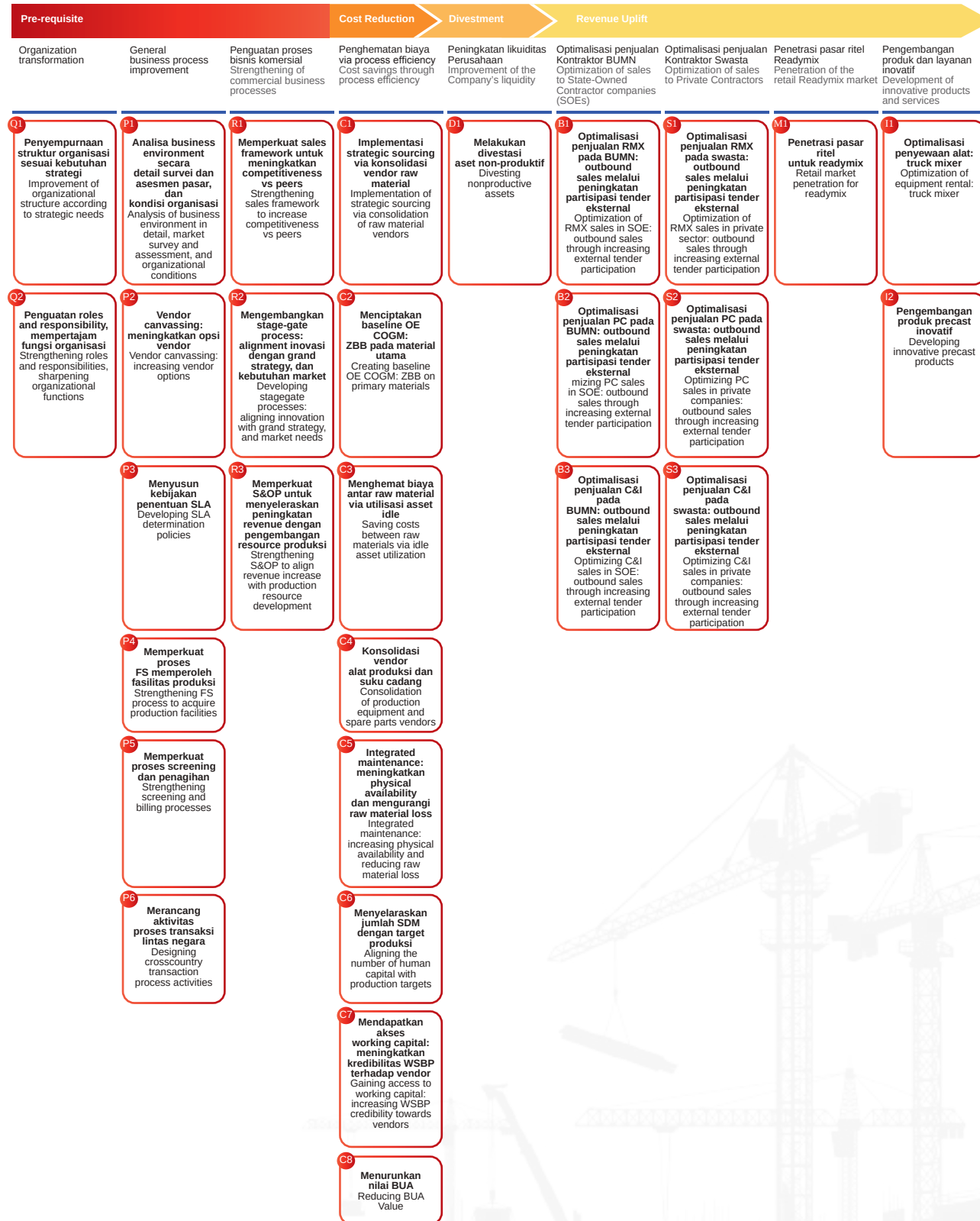
c. Digitalization

Streamlining processes through digital transformation to enhance efficiency using technology.



STRATEGI

STRATEGY



WSBP telah menetapkan 9 (sembilan) strategi yang terbagi menjadi 4 (empat) tahapan meliputi:

WSBP has established 9 (nine) strategies which are divided into 4 (four) stages including:

Pre-requisite	1	Organization transformation
	2	General business process improvement
	3	Penguatan proses bisnis komersial Strengthening of commercial business processes
Cost Reduction	4	Penghematan biaya via <i>process efficiency</i> Cost reduction via process efficiency
Divestment	5	Peningkatan likuiditas Perusahaan Increased Company liquidity
Revenue Uplift	6	Optimalisasi penjualan Kontraktor BUMN SOE Contractor sales optimization
	7	Optimalisasi penjualan Kontraktor Swasta Private Contractor sales optimization
	8	Penetrasi pasar ritel readymix Retail market penetration for readymix
	9	Pengembangan produk dan layanan inovatif Innovative products and services development

	Stage 1 Revitalisasi (2024 – 2025) Revitalization (2024 – 2025)	Stage 2 Development (2026 – 2027)	Stage 3 Growth (2028 – 2029)
	Optimalisasi perbaikan internal dan menjajaki pasar Non WSKT Optimizing internal improvements and exploring non-WSKT markets	Penguatan Jaringan Pasar Eksternal dan pengelolaan penjualan Retail Strengthening external market networks and managing retail sales	Penjajakan transaksi lintas negara Exploring cross-country transactions
Strategic Initiative	- Melakukan perbaikan General Proses - Penguatan proses bisnis komersil - Melakukan proses efisiensi Produksi - Peningkatan likuiditas Perusahaan - Membangun <i>Revenue Uplift</i> - Melakukan divestasi aset - Melakukan Efisiensi BUA	- Optimalisasi Penjualan Kontraktor BUMN - Optimalisasi Penjualan Kontraktor Swasta - Penjualan Ritel Readymix - Implementasi <i>Strategic Sourcing</i> - Implementasi <i>Zero Based Budgeting</i> - Implementasi <i>Stage-gate process</i> Inovasi	- Merancang aktivitas Proses Transaksi Lintas Negara - Memberikan pelayanan <i>one stop solution</i> kepada para pelanggan - Inovasi Produk berdasarkan kebutuhan pasar.

	Stage 1 Revitalisasi (2024 – 2025) Revitalization (2024 – 2025)	Stage 2 Development (2026 – 2027)	Stage 3 Growth (2028 – 2029)
	Optimalisasi perbaikan internal dan menjajaki pasar Non WSKT Optimizing internal improvements and exploring non-WSKT markets	Penguatan Jaringan Pasar Eksternal dan pengelolaan penjualan Retail Strengthening external market networks and managing retail sales	Penjajakan transaksi lintas negara Exploring cross-country transactions
Ukuran Keberhasilan Measure of Success	- Perbaikan prosedur terkait proses bisnis utama - Terciptanya SLA untuk proses penjualan - Cash Conversion Cycle On-Going 50 Hari - Pendapatan Usaha >= 3,6 Triliun Rupiah - Margin Produksi: - Precast 25,21% - Readymix 8,24% - Construction Installation 9% - Komposisi Nilai Kontrak Baru dari Non Waskita Group 60% dari Total NKB - Komposisi Pendapatan Usaha dari Non Waskita Group 30% dari total Pendapatan - Improvement of procedures related to core business processes - Creation of SLA for sales process - Cash Conversion Cycle On-Going 50 Days - Production Margin: - Precast 25.21% - Readymix 8.24% - Construction Installation 9% - Composition of New Contract Value from Non-Waskita Group 60% of Total NKB - Composition of Revenue from Non-Waskita Group 30% of Total Revenue	- Pendapatan Usaha >= 5 Triliun Rupiah - Pemenuhan SLA Penjualan - Cash Conversion Cycle On-Going 30 Hari - Margin Produksi: - Precast 25,74% - Readymix 8,31% - Construction Installation 9,5% - Komposisi Nilai Kontrak Baru dari Non Waskita Group 70% dari Total NKB - Komposisi Pendapatan Usaha dari Non Waskita Group 50% dari total Pendapatan - Revenue >= 5 Trillion Rupiah - Fulfillment of Sales SLA - Cash Conversion Cycle On-Going 30 Days - Production Margin: - Precast 25.74% - Readymix 8.31% - Construction Installation 9.5% - Composition of New Contract Value from Non-Waskita Group 70% of Total NKB - Composition of Revenue from Non Waskita Group 50% of Total Revenue	- Pendapatan Usaha >= 6,7 Triliun Rupiah - Komposisi Nilai Kontrak Baru dari Non Waskita Group 75% dari Total NKB - Komposisi Pendapatan Usaha dari Non Waskita Group 60% dari total Pendapatan. - Revenue >= 6.7 Trillion Rupiah - Composition of New Contract Value from Non-Waskita Group 75% of Total NKB - Composition of Revenue from Non-Waskita Group 60% of Total Revenue.

KEBIJAKAN

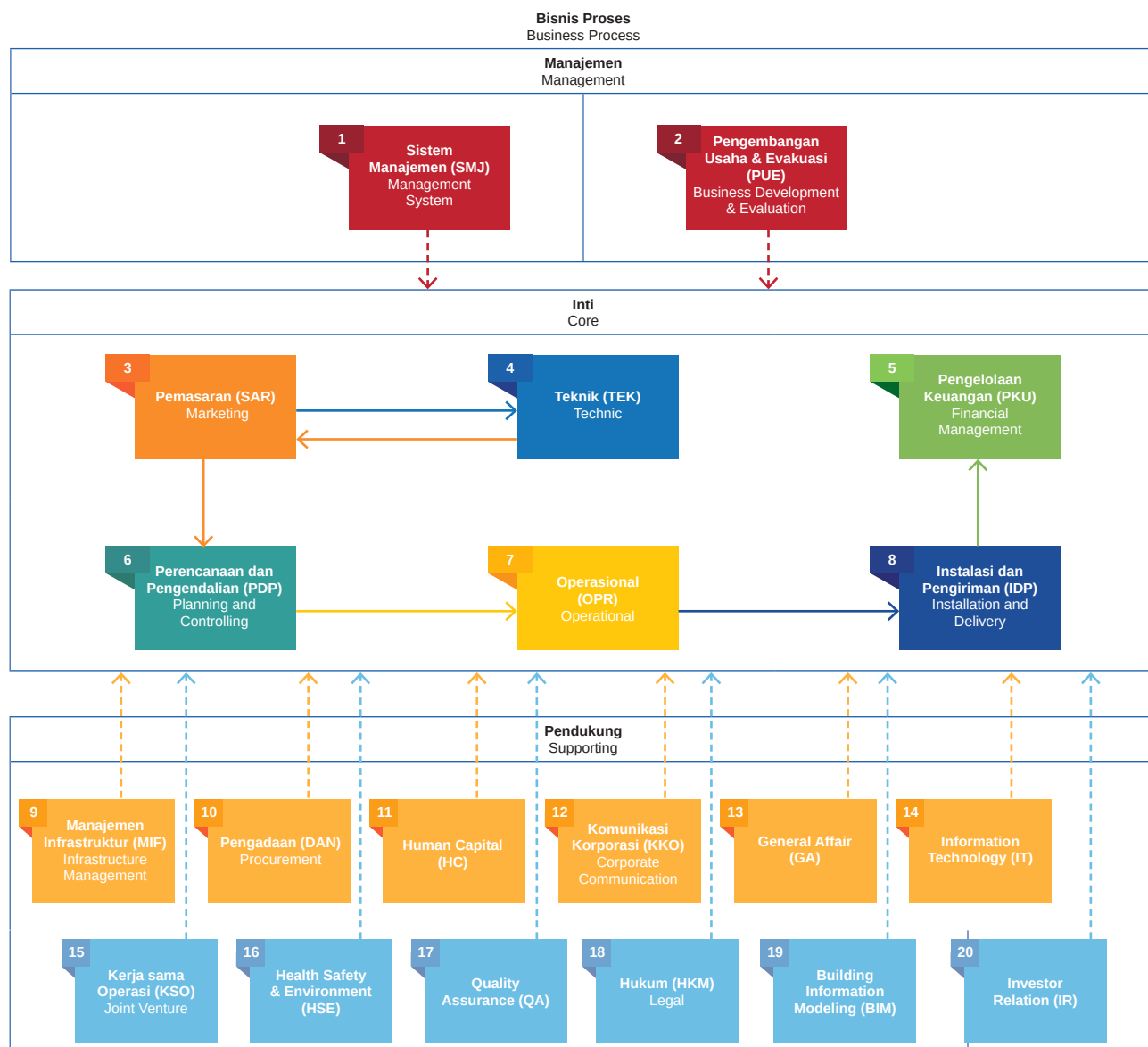
WSBP menerapkan kebijakan proses bisnis yang saling terintegrasi dalam mengoperasikan dan membangun bisnis untuk mencapai *value creation* bagi para pemangku kepentingan dan juga tujuan serta sasaran perusahaan. WSBP memiliki 7 proses bisnis inti dalam menjalankan operasional perusahaan dan 12 proses bisnis pendukung yang berfungsi untuk memastikan proses inti dapat berjalan lancar.

POLICY

WSBP implements an integrated business process policy to operate and develop a business to achieve value creation for stakeholders and the Company's objectives and targets. PT Waskita Beton Precast Tbk has 7 core business processes in running the Company's operations and 12 supporting business processes that ensure the smooth execution of the core processes.

Penerapan kebijakan proses bisnis utama WSBP adalah sebagai berikut:

The implementation of the main business process policies is illustrated in the following scheme:



BISNIS PROSES UTAMA

WSBP telah menerapkan kebijakan *policy statement*, pedoman, maupun prosedur lainnya, meliputi:

1. Dalam pemenuhan sasaran kewajiban homologasi dan intensifikasi penagihan piutang usaha dan tagihan bruto, perusahaan mengimplementasikan proses pengelolaan keuangan yang berpedoman pada Pedoman Keuangan, Investasi & Lindung nilai, Prosedur Penerimaan Keuangan (PWP-PKU-01) dan Prosedur Pengeluaran Keuangan (PWP-PKU-02).

CORE BUSINESS PROCESSES

WSBP has implemented policy statements, guidelines, and other procedures, including:

1. Fulfilling homologation obligations and intensifying the collection of trade receivables and gross amount, the Company implements financial management processes based on the Financial, Investment & Hedging Guidelines, Financial Receipt Procedure (PWP-PKU-01) Financial Expenditure Procedure (PWP PKU-02).

2. Sasaran Optimalisasi manajemen aset melalui *recovery* dan divestasi aset juga harus sesuai dengan Prosedur Pengelolaan Aset (PWP-PUE-06), Prosedur Sewa Alat Eksternal (PWP-SAR-06) dan Prosedur *Monitoring, Evaluasi & Inovasi Infrastruktur Peralatan* (PWP-MIF-02).
3. Perolehan NKB dan PU dengan tetap memperhatikan aspek *Governance, Risk, & Compliance* sesuai dengan Prosedur Pengelolaan Order & Kontrak (PWP-SAR-02), Prosedur Strategi Pemasaran (PWP-SAR-01), Prosedur Readymix Retail (PWP-SAR-05), Prosedur Sewa Alat (PWP-SAR-06), dan Prosedur Penjualan Jasa *Post Tension* (PWP-SAR-07).
4. Dalam mencapai sasaran peningkatan kapabilitas dan akses perolehan sumber pendanaan modal kerja dan target EBITDA positif, serta pencapaian target utilitas sesuai *economic of scale*, maka perlu memperhatikan Pedoman Akuntansi, Pedoman Keuangan, Investasi & Lindung Nilai, Prosedur Pengelolaan Keuangan (PWP-PKU) dan juga Prosedur Manajemen Risiko (PWP-SMJ-03), Prosedur Perencanaan Bisnis (PWP-PUE-01), Prosedur Pengelolaan Order & Kontrak (PWP-SAR-02), dan Prosedur Pengendalian (PWP-PDP-02).
5. Sasaran Peningkatan Produktivitas pegawai harus memperhatikan kebijakan berupa Prosedur Pengembangan Kompetensi (PWP-HC-02), Prosedur *Talent Management* (PWP-HC-08), Prosedur *Reward & Punishment* (PWP-HC-09), dan Prosedur Promosi Pegawai (PWP-HC-11).
6. Perusahaan harus memperhatikan Prosedur Inovasi Produk, Inovasi Peningkatan Kualitas (PWP-TEK-03), Prosedur Pengadaan Barang & Jasa (PWP-DAN-01), dan Prosedur Manajemen Aset (PWP-PUE-06).
2. Optimizing asset management through asset recovery and divestment must comply with Asset Management Procedure (PWP-PUE-06), External Equipment Rental Procedure (PWP-SAR-06), Monitoring, Evaluation & Innovation of Equipment Infrastructure Procedure (PWP-MIF-02).
3. Acquiring New Contract Value (NKB) and Operating Revenue (PU) while ensuring Governance, Risk, & Compliance (GRC) in accordance with Order & Contract Management Procedure (PWP-SAR-02), Marketing Strategy Procedure (PWP-SAR-01), Readymix Retail Procedure (PWP-SAR-05), Equipment Rental Procedure (PWP-SAR-06), and Post-Tension Service Sales Procedure (PWP-SAR-07).
4. In achieving the target of increasing capability and access to working capital funding, achieving positive EBITDA targets, and achieving utility targets in line with economies of scale, it is necessary to pay attention to Accounting Guidelines, Financial, Investment & Hedging Guidelines, Financial Management Procedure (PWP-PKU), Risk Management Procedure (PWP-SMJ-03), Business Planning Procedure (PWP PUE-01), Order & Contract Management Procedure (PWP-SAR-02), and Control Procedure (PWP-PDP-02).
5. The target of increasing employee productivity should pay attention to policies in the form of Competency Development Procedure (PWP-HC-02), Talent Management Procedure (PWP-HC-08), Reward & Punishment Procedure (PWP-HC-09), and Employee Promotion Procedure (PWP-HC-11).
6. To achieve the target of increasing corporate value creation, must adhere to Product Innovation Procedure, Quality Improvement Innovation Procedure (PWP TEK-03), Procurement of Goods & Services Procedure (PWP-DAN-01), and Asset Management Procedure (PWP-PUE-06).

PROGRAM KERJA RJPP

WSBP dalam upaya mengimplementasikan 9 (sembilan) strategi RJPP akan menjalankan 29 (dua puluh Sembilan) program kerja yaitu sebagai berikut:

RJPP WORK PROGRAMS

To implement the 9 (nine) strategies outlined in the RJPP, WSBP will execute 29 (twenty-nine) work programs, as follows:

Pre-requisite	1	Organization Transformation
	O1	Penyempurnaan struktur organisasi: sesuai kebutuhan strategi Refinement of organizational structure: Aligning with strategic needs
	O2	Penguatan <i>roles and responsibility</i> : mempertajam fungsi organisasi Strengthening roles and responsibilities: Sharpening organizational functions
	2	General Business Process Improvement
	P1	Analisis business environment secara detail survei dan asesmen pasar, dan kondisi organisasi Detailed business environment analysis: Market surveys and organizational assessments
	P2	<i>Vendor canvassing</i> : meningkatkan opsi vendor Vendor canvassing: Expanding vendor options
	P3	Menyusun kebijakan penentuan SLA Establishing SLA determination policies
	P4	Memperkuat proses FS memperoleh fasilitas produksi Enhancing FS processes for obtaining production facilities
	P5	Memperkuat proses screening dan penagihan Strengthening screening and collection processes
	P6	Merancang aktivitas proses transaksi lintas negara Designing cross-border transaction activities
	3	Penguatan proses bisnis komersial Strengthening Commercial Business Processes
	R1	Memperkuat sales framework untuk meningkatkan competitiveness vs peers Reinforcing the sales framework to enhancing competitiveness vs. peers
	R2	Mengembangkan <i>stage-gate process</i> : <i>alignment</i> inovasi dengan <i>grand strategy</i> , dan kebutuhan <i>market</i> Developing a stage-gate process: aligning innovation with grand strategy and market needs
	R3	Memperkuat S&OP untuk menyelaraskan peningkatan <i>revenue</i> dengan pengembangan <i>resource</i> produksi Strengthening S&OP to aligning revenue growth with production resource development
Cost Reduction	4	Penghematan biaya via <i>process efficiency</i> Cost Savings via Process Efficiency
	C1	Implementasi <i>strategic sourcing</i> via konsolidasi vendor <i>raw material</i> Implementing strategic sourcing: consolidating raw material vendors
	C2	Menciptakan <i>baseline</i> OE COGM: <i>Zero Based Budgeting</i> (ZBB) pada material utama Establishing a baseline OE COGM: Zero-Based Budgeting (ZBB) for main materials
	C3	Menghemat biaya antar <i>raw material</i> via utilisasi <i>asset idle</i> Reducing costs across raw materials via utilizing idle assets
	C4	Konsolidasi Vendor alat produksi dan suku cadang Consolidating equipment and spare parts vendors
	C5	<i>Integrated maintenance</i> : meningkatkan <i>physical availability</i> dan mengurangi <i>raw material loss</i> Integrated maintenance: Increasing physical availability and reducing raw material loss
	C6	Menyelaraskan jumlah SDM dengan target produksi Aligning the number of human capitals with production targets
	C7	Mendapatkan akses <i>working capital</i> : meningkatkan kredibilitas WSBP terhadap vendor Gaining access to working capital: increasing WSBP's credibility towards vendors
	C8	Menurunkan nilai BUA Reducing BUA value

Divestment	5	Peningkatan likuiditas perusahaan Increasing corporate liquidity
	D1	Melakukan divestasi aset non-produktif Divesting non-productive assets
Revenue Uplift	6	Optimalisasi penjualan Kontraktor BUMN Optimizing Sales to SOE Contractors
	B1	Optimalisasi penjualan RMX pada BUMN: <i>outbound sales</i> melalui peningkatan partisipasi tender eksternal Optimizing RMX sales to SOE: Outbound sales through increased participation in external tenders
	B2	Optimalisasi penjualan PC pada BUMN: <i>outbound sales</i> melalui peningkatan partisipasi tender eksternal Optimizing PC sales to SOE: Outbound sales through increased participation in external tenders
	B3	Optimalisasi penjualan <i>Construction & Installation</i> pada BUMN: <i>outbound sales</i> melalui peningkatan partisipasi tender eksternal Optimizing Construction & Installation sales to SOE: Outbound sales through increased participation in external tenders
	7	Optimalisasi penjualan Kontraktor Swasta Optimizing Sales to Private Contractors
	S1	Optimalisasi penjualan RMX pada swasta: <i>outbound sales</i> melalui peningkatan partisipasi tender eksternal Optimizing RMX sales to private sector: Outbound sales through increased participation in external tenders
	S2	Optimalisasi penjualan PC pada swasta: <i>outbound sales</i> melalui peningkatan partisipasi tender eksternal Optimizing PC sales to private sector: Outbound sales through increased participation in external tenders
	S3	Optimalisasi penjualan C&I pada swasta: <i>outbound sales</i> melalui peningkatan partisipasi tender eksternal Optimizing C&I sales to private sector: Outbound sales through increased participation in external tenders
	8	Penetrasi ritel readymix Ready-Mix Retail Penetration
	M1	Penetrasi pasar ritel untuk readymix Retail market penetration for readymix
	9	Pengembangan produk dan layanan inovatif Product and Service Innovation Development
	I1	Optimalisasi penyewaan alat: <i>truck mixer</i> Optimizing equipment rental: Truck mixers
	I2	Pengembangan produk precast inovatif Development of innovative precast products





06

Tata Kelola Perusahaan yang Baik

Good Corporate
Governance

**Tata kelola yang baik menjadi
landasan dalam membangun
kepercayaan dan keberlanjutan
perusahaan.**

Good corporate governance serves as the
foundation for building trust and ensuring
the Company's sustainability.



Penerapan Governansi Korporat

Corporate Governance Implementation

Pendekatan governansi korporat dilakukan dengan menggabungkan pendekatan yang berlandaskan pada etika dan kepatuhan terhadap regulasi.

The corporate governance approach combines approaches based on ethics and compliance with regulations.



PENCAPAIAN PENERAPAN GOVERNANSI KORPORAT

Secara berkala, WSBP senantiasa berupaya untuk meningkatkan kualitas terhadap governansi korporat. Dalam implementasinya, peningkatan ini dilakukan untuk memperkuat fondasi bisnis dan meningkatkan kepercayaan kepada para pemangku kepentingan. Sehingga diharapkan mampu berdampak positif bagi pertumbuhan dan keberlanjutan WSBP di masa mendatang.

ACHIEVEMENT OF CORPORATE GOVERNANCE IMPLEMENTATION

WSBP continuously strives to improve the quality of corporate governance. In its implementation, this improvement is carried out to strengthen stakeholder trust. Thus, it is expected to bring a positive impact on WSBP's growth and sustainability in the future.

Penerapan Governansi Korporat

Corporate Governance Implementation



Tabel Pencapaian Terbaik Penerapan Governansi Korporat 2025

Table of Best Achievement of Corporate Governance Implementation in 2025

Asesmen GCG GCG Assessment	Pelaksanaan Assessment GCG Tahun Buku 2025 oleh Pusat Pengembangan Akuntansi dan Keuangan (PPA&K) dengan capaian hasil yaitu 85,440 dengan predikat "Sangat Baik" Implementation of the 2025 Fiscal Year GCG Assessment by the Center for Accounting and Finance Development (PPA&K) with a total score of 85,440 with predicate "Excellent"
Kinerja Keuangan Financial Performance	• Laba Kotor per 31 Desember 2025 sebesar Rp274,47 miliar Gross Profit as of December 31, 2025, amounted to Rp274,47 billion • Total Aset sebesar Rp3,06 triliun Total Assets amounted to Rp3,06 trillion • Total Liabilitas sebesar Rp5,02 triliun Total Liabilities amounted to Rp5,02 trillion
Kinerja Saham Share Performance	Harga penutupan saham WSBP per 31 Desember 2025 sebesar Rp23 per lembar saham The closing price of WSBP shares as of December 31, 2025, amounted to Rp23 per share
Kinerja Operasional Operational Performance	Pendapatan Usaha per 31 Desember 2025 sebesar Rp1,57 triliun Operating income as of December 31, 2025 amounted to Rp1,57 trillion
Penghargaan dan Pengakuan Pihak Eksternal Perusahaan Awards and External Recognition	• ESG Perusahaan Terbaik dari 14th Anugerah BUMN 2025 oleh BUMN Track Best ESG Company at the 14th BUMN Awards 2025 by BUMN Track • 4 Star (Gold) WSO Indonesia Safety Culture Award (WISCA) 2025 • TOP GRC Awards 2025, 5 Star dan The Most Committed GRC Leader TOP GRC Awards 2025, 5 Star, and The Most Committed GRC Leader • SWA Corporate Secretary Champion 2025

KOMITMEN PENERAPAN GOVERNANSI KORPORAT SECARA BERKELANJUTAN

WSBP berkomitmen untuk mengoptimalkan penerapan governansi korporat atau *Good Corporate Governance* (GCG) dengan praktik terbaik. Komitmen ini bertujuan untuk memastikan terciptanya transparansi, akuntabilitas, dan membangun kepercayaan seluruh pemangku kepentingan.

Secara berkala, WSBP melakukan langkah perbaikan untuk meningkatkan kinerja governansi korporat. Langkah-langkah ini mencakup evaluasi rutin untuk menilai sejauh mana prinsip-prinsip governansi korporat diterapkan secara efektif dalam mendukung keberlanjutan dan pertumbuhan perusahaan. Selain itu, governansi korporat juga dilengkapi dengan kebijakan pendukung meliputi sistem pelaporan pengaduan (*Whistleblowing System/WBS*), pedoman pengendalian gratifikasi, manajemen risiko serta keterbukaan informasi.

Guna mendukung kinerja yang optimal, WSBP mewajibkan seluruh Insan WSBP untuk menandatangani pernyataan komitmen dan pakta integritas setiap tahunnya. Upaya tersebut dilakukan untuk menanamkan budaya keberlanjutan, sehingga diharapkan dapat menghasilkan kinerja terbaik bagi Perusahaan. Dengan demikian, setiap individu dalam organisasi, tanpa memandang jabatan, diharapkan dapat memahami dan menerapkan prinsip-prinsip GCG dalam setiap tindakan dan keputusan yang diambil.

PERNYATAAN KOMITMEN DEWAN KOMISARIS, DIREKSI, DAN INSAN WSBP

Dewan Komisaris dan Direksi telah menandatangani Pernyataan Ketaatan terhadap Pedoman Etika dan Perilaku (*Code of Conduct*) dan Pedoman Tata Kelola Perusahaan (*Good Corporate Governance*) di tahun 2025. Pernyataan komitmen meliputi:

1. Menerima, membaca, memahami, serta berkomitmen untuk mematuhi Pedoman Etika dan Perilaku (*Code of Conduct*) dan Pedoman Tata Kelola Perusahaan (*Good Corporate Governance*) WSBP.
2. Berkomitmen untuk tidak memberi dan/atau menerima suap dalam bentuk apapun.

COMMITMENT TO SUSTAINABLE CORPORATE GOVERNANCE IMPLEMENTATION

WSBP is committed to optimizing the implementation of corporate governance or *Good Corporate Governance* (GCG) with best practices. This commitment aims to ensure transparency and accountability and build the trust of all stakeholders.

Periodically, WSBP takes corrective measures to improve corporate governance performance. These measures include routine evaluations to assess the extent to which corporate governance principles are effectively implemented in supporting the Company's sustainability and growth. In addition, corporate governance is also equipped with supporting policies, including a whistleblowing system (WBS), guidelines for gratification control, risk management, and disclosure of information.

To support optimal performance, WSBP requires all Insan WSBP to sign a statement of commitment and a pact of integrity every year. This effort is made to instill a sustainability culture in the hope of producing the best performance for the Company. Thus, every individual in the organization, regardless of position, is expected to understand and apply GCG principles in every action and decision taken.

COMMITMENT STATEMENT OF BOARD OF COMMISSIONERS, BOARD OF DIRECTORS, AND INSAN WSBP

The Board of Commissioners and Board of Directors have signed a Statement of Compliance with the Code of Conduct and Good Corporate Governance Guidelines in 2025, stating that each Board of Commissioners and Board of Directors:

1. Accept, read, understand, and commit to complying with the Code of Conduct and Good Corporate Governance guidelines of WSBP.
2. Commit to not giving and/or receiving bribes in any form.

3. Berkomitmen untuk tidak menyalahgunakan dan/atau tidak akan melakukan tindakan yang dapat menimbulkan pertentangan kepentingan (*conflict of interest*) atas jabatan, kewenangan, kesempatan, atau sarana/barang milik Perusahaan untuk kepentingan pribadi, orang lain, atau golongan yang merugikan perusahaan.
4. Berkomitmen untuk bersikap kooperatif dalam setiap proses klarifikasi, penelaahan, atau audit terkait pelaporan, indikasi pelanggaran, maupun peninjauan kepatuhan, sesuai dengan ketentuan Perusahaan.
5. Berkomitmen untuk menjaga keamanan informasi Perusahaan serta mematuhi ketentuan perlindungan data pribadi sesuai peraturan perundang-undangan yang berlaku.
6. Dikenakan sanksi oleh WSBP sebagaimana diatur di dalam Perjanjian Kerja Bersama yang berlaku sebagai akibat bila tidak menaati dan mematuhi Pedoman ini.

Tidak hanya Dewan Komisaris dan Direksi, komitmen tersebut juga telah ditandatangani oleh seluruh Insan WSBP yang terdiri dari Pegawai Tetap, Pegawai Tidak Tetap, maupun Pegawai Alih Daya. Komitmen tersebut diharapkan mampu memberikan dampak positif bagi pertumbuhan dan keberlanjutan WSBP.

TUJUAN PENERAPAN GOVERNANSI KORPORAT

Implementasi governansi korporat dengan praktik terbaik dilakukan dengan tujuan:

1. Perlindungan terhadap hak dan kepentingan Pemegang Saham dan Pemangku Kepentingan.
2. Mendorong Pemegang Saham, Dewan Komisaris, Direksi, dan Insan WSBP untuk mengambil keputusan dan menjalankan tindakannya dilandasi oleh nilai moral yang tinggi dan keputusan terhadap peraturan perundang-undangan.
3. Meningkatkan nilai Perusahaan.
4. Mendorong dan mendukung pengembangan Perusahaan.
5. Mengelola sumber daya secara lebih baik.
6. Meningkatkan pertanggungjawaban kepada seluruh pemangku kepentingan.
7. Mencegah terjadinya penyimpangan dalam pengelolaan Perusahaan.
8. Memperbaiki budaya kerja Perusahaan.
9. Meningkatkan citra Perusahaan;

3. Commit to not abusing and/or engaging in any actions that may create a conflict of interest related to position, authority, opportunities, or company facilities/assets for personal, others', or group interests that may harm the Company.
4. Commit to being cooperative in every clarification process, review, or audit related to reporting, indications of violations, or compliance assessments, in accordance with Company regulations.
5. Commit to maintaining the security of Company information and complying with personal data protection provisions in accordance with applicable laws and regulations.
6. Be subject to sanctions imposed by WSBP as stipulated in the applicable Collective Labor Agreement in the event of failure to comply with and adhere to these Guidelines.

Not only the Board of Commissioners and Board of Directors, but the same statement of compliance is also signed by all Insan WSBP, including Permanent Employees, Non-Permanent Employees, and Outsourced Employees. This commitment is expected to positively impact to WSBP's growth and sustainability.

PURPOSES OF CORPORATE GOVERNANCE IMPLEMENTATION

The implementation of corporate governance with best practices is carried out with the aim of:

1. Protection of the rights and interests of Shareholders and Stakeholders.
2. Encouraging Shareholders, the Board of Commissioners, Board of Directors, and Insan WSBP to make decisions and carry out their actions based on high moral values and decisions against laws and regulations.
3. Increasing the value of the Company.
4. Encouraging and supporting the Company's development.
5. Managing resources in a better way.
6. Increasing accountability to all stakeholders.
7. Preventing irregularities in the management of the Company.
8. Improving the Company's work culture.
9. Improving the Company's image.

10. Mendorong terciptanya nilai lebih yang diciptakan melalui sikap dan perilaku yang sejalan dengan budaya Perusahaan, memberikan pelayanan prima, inovatif, efisien, dan efektif.
11. Menyediakan sistem pengendalian internal yang dapat menjamin akuntabilitas, menciptakan iklim usaha yang sehat, serta senantiasa memelihara keberlanjutan bisnis Perusahaan.

LANDASAN PENERAPAN GOVERNANSI KORPORAT

Dalam menjalankan praktik governansi korporat, WSBP berpedoman pada ketentuan sebagai berikut:

1. Undang-Undang Republik Indonesia:
 - a. Undang-Undang No. 1 Tahun 1970 tentang Keselamatan Kerja.
 - b. Undang-Undang No. 8 Tahun 1995 tentang Pasar Modal.
 - c. Undang-Undang No. 19 Tahun 2003 tentang Badan Usaha Milik Negara.
 - d. Undang-Undang No. 4 Tahun 2023 tentang Pengembangan dan Penguatan Sektor Keuangan.
 - e. Undang-Undang No. 40 Tahun 2007 tentang Perseroan Terbatas sebagaimana telah diubah dengan Undang-undang No. 6 Tahun 2023 tentang Penetapan Peraturan Pemerintah Pengganti Undang-Undang Nomor 2 Tahun 2022 tentang Cipta Kerja menjadi Undang-Undang.
 - f. Undang-Undang No. 21 Tahun 2011 tentang Otoritas Jasa Keuangan.
 - g. Undang-Undang No. 2 Tahun 2017 tentang Jasa Konstruksi.
2. Peraturan Pemerintah atau Kementerian:
 - a. Peraturan Menteri Badan Usaha Milik Negara No. PER-2/MBU/03/2023 Tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara.
 - b. Peraturan Menteri Badan Usaha Milik Negara No. PER-03/MBU/03/2023 Tentang Organ dan Sumber Daya Manusia Badan Usaha Milik Negara.
3. Peraturan Otoritas Jasa Keuangan (OJK):
 - a. Peraturan OJK No. 33/POJK.04/2014 tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik.
 - b. Peraturan OJK No. 34/POJK.04/2014 tentang Komite Nominasi dan Remunerasi Emiten atau Perusahaan Publik.

10. Encouraging the creation of added value through attitudes and behaviors that are in line with the Company's culture, providing excellent, innovative, efficient, and effective service.
11. Providing an internal control system that can ensure accountability, create a sound business climate, and maintain the Company's business sustainability.

BASIS FOR CORPORATE GOVERNANCE IMPLEMENTATION

In carrying out corporate governance practices, WSBP is guided by the following provisions:

1. Law of the Republic of Indonesia:
 - a. Law No. 1 of 1970 concerning Work Safety.
 - b. Law No. 8 of 1995 concerning Capital Markets.
 - c. Law No. 19 of 2003 concerning State-Owned Enterprises.
 - d. Law No. 4 of 2023 concerning the Development and Strengthening of the Financial Sector.
 - e. Law No. 40 of 2007 concerning Limited Liability Companies, as amended by Law No. 6 of 2023 concerning Stipulation of Government Regulation in Lieu of Law Number 2 of 2022 concerning Job Creation into Law.
 - f. Law No. 21 of 2011 concerning the Financial Services Authority.
 - g. Law No. 2 of 2017 concerning Construction Services.
2. Government or Ministry Regulations:
 - a. Minister of State-Owned Enterprises Regulation No. PER-2/MBU/03/2023 concerning Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises.
 - b. Minister of State-Owned Enterprises Regulation No. PER-03/MBU/03/2023 concerning Organs and Human Capital of State-Owned Enterprises.
3. Financial Services Authority (OJK) Regulations:
 - a. OJK Regulation No. 33/POJK.04/2014 concerning the Boards of Directors and Boards of Commissioners of Issuers or Public Companies.
 - b. OJK Regulation No. 34/POJK.04/2014 concerning Nomination and Remuneration Committees of Issuers or Public Companies.

c. Peraturan OJK No. 35/POJK.04/2014 tentang Sekretaris Perusahaan Emiten atau Perusahaan Publik. d. Peraturan OJK No. 21/POJK.04/2015 tentang Pedoman Tata Kelola Perusahaan Terbuka. e. Peraturan OJK No. 31/POJK.04/2015 tentang Keterbukaan atas Informasi atau Fakta Material oleh Emiten atau Perusahaan Publik. f. Surat Edaran OJK No. 32/SEOJK.04/2015 tentang Pedoman Tata Kelola Perusahaan Terbuka. g. Peraturan OJK No. 55/POJK.04/2015 tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit. h. Peraturan OJK No. 29/POJK.04/2016 tentang Laporan Tahunan Emiten atau Perusahaan Publik. i. Peraturan OJK No.10/POJK.04/2017 tentang Perubahan atas Peraturan OJK No.32/POJK.04/2014 tentang Rencana dan Penyelenggaraan Rapat Umum Pemegang Saham Perusahaan Terbuka. j. Peraturan POJK No. 30/POJK.04/2017 tentang Pembelian Kembali Saham yang Dikeluarkan oleh Perusahaan Terbuka. k. Peraturan OJK No. 15/POJK.04/2020 tentang Rencana dan Penyelenggaraan Rapat Umum Pemegang Saham Perusahaan Terbuka. l. Peraturan OJK No. 17/POJK.04/2020 tentang Transaksi Material dan Perubahan Kegiatan Usaha. m. Peraturan OJK No. 42/POJK.04/2020 tentang Transaksi Afiliasi dan Transaksi Benturan Kepentingan. n. Peraturan OJK No. 50/POJK.04/2020 tentang Pengendalian Internal Perusahaan Efek yang Melakukan Kegiatan Usaha Sebagai Perantara Pedagang Efek. o. Surat Edaran OJK No. 16/SEOJK.04/2021 tentang Bentuk dan Isi Laporan Tahunan Emiten atau Perusahaan Publik. p. Peraturan OJK No. 4/POJK.04/2024 tentang Laporan Kepemilikan atau Setiap Perubahan Kepemilikan Saham Perusahaan Terbuka dan Laporan Aktivitas Menjaminkan Saham Perusahaan Terbuka. q. Peraturan OJK No. 45 Tahun 2024 tentang Pengembangan dan Penguatan Emiten dan Perusahaan Publik.	c. OJK Regulation No. 35/POJK.04/2014 concerning Corporate Secretary of Issuers or Public Companies. d. OJK Regulation No. 21/POJK.04/2015 concerning Guidelines for the Governance of Public Companies. e. OJK Regulation No. 31/POJK.04/2015 concerning Disclosure of Material Information or Facts by Issuers or Public Companies. f. OJK Circular Letter No. 32/SEOJK.04/2015 concerning Guidelines for the Governance of Public Companies. g. OJK Regulation No. 55/POJK.04/2015 concerning the Establishment and Work Implementation Guidelines for Audit Committees. h. OJK Regulation No. 29/POJK.04/2016 concerning the Annual Report of Issuers or Public Companies. i. OJK Regulation No. 10/POJK.04/2017 concerning Amendments to OJK Regulation No. 32/POJK.04/2014 concerning Planning and Organizing General Meetings of Shareholders of Public Companies. j. POJK Regulation No. 30/POJK.04/2017 concerning Repurchase of Shares Issued by Public Companies. k. OJK Regulation No. 15/POJK.04/2020 concerning Planning and Organizing General Meetings of Shareholders of Public Companies. l. OJK Regulation No. 17/POJK.04/2020 concerning Material Transactions and Changes in Business Activities. m. OJK Regulation No. 42/POJK.04/2020 concerning Affiliated Transactions and Conflict of Interest Transactions. n. OJK Regulation No. 50/POJK.04/2020 concerning Internal Control of Securities Companies Conducting Business Activities as Securities Brokers. o. OJK Circular Letter No. 16/SEOJK.04/2021 concerning the Form and Content of Annual Reports of Issuers or Public Companies. p. OJK Regulation No. 4/POJK.04/2024 concerning Reports on Ownership or Any Changes in Ownership of Shares in Public Companies and Reports on Activities of Pledging Shares in Public Companies. q. OJK Regulation No. 45 of 2024 concerning the Development and Strengthening of Issuers and Public Companies.

- r. Peraturan OJK No. 14 Tahun 2025 Pelaksanaan Rapat Umum Pemegang Saham, Rapat Umum Pemegang Obligasi, dan Rapat Umum Pemegang Sukuk Secara Elektronik.
- 4. Peraturan Lainnya:
 - a. Perubahan Anggaran Dasar Perusahaan terakhir tercantum dalam Akta No. 60 tanggal 28 Juli 2023 dibuat di hadapan Yumna Shabrina, S.H., M.Kn., Notaris Pengganti dari Ashoya Ratam, S.H., M.Kn., Notaris di Jakarta dan Akta No. 09 tanggal 7 Agustus 2025 yang dibuat di hadapan Ashoya Ratam, S.H., M.Kn., Notaris di Jakarta.
 - b. Pedoman Umum Governansi Korporat Indonesia (PUGKI) 2021 dari Komite Nasional Kebijakan Governansi (KNKG).
 - c. ASEAN Corporate Governance Scorecard (ACGS) dari ASEAN Capital Market Forum (ACMF).
 - d. Pedoman Tata Kelola Perusahaan (*Good Corporate Governance*) No. 136.1/SK/WBP/PEN/2024 tanggal 26 Juli 2024 tentang Pedoman Tata Kelola Perusahaan (*Good Corporate Governance*) PT Waskita Beton Precast Tbk.
 - e. Pedoman Hubungan Kerja Dewan Komisaris dan Direksi No. 136.2/SK/WBP/PEN/2024 tanggal 26 Juli 2024 tentang Pedoman Hubungan Kerja Direksi dan Dewan Komisaris PT Waskita Beton Precast Tbk.
 - f. Prosedur Sistem Manajemen Rapat No. 230/SK/WBP/PEN/2024 tentang Prosedur Sistem Manajemen Rapat PT Waskita Beton Precast Tbk.
 - g. Prosedur Laporan Perusahaan No. 238/SK/WBP/PEN/2024 tentang Prosedur Laporan Perusahaan PT Waskita Beton Precast Tbk.
 - h. Pedoman Etika dan Perilaku (*Code of Conduct*) No. 202/SK/WBP/PEN/2025 tentang Pedoman Etika dan Perilaku (*Code of Conduct*) PT Waskita Beton Precast Tbk.

- r. OJK Regulation No. 14 of 2025 concerning the Electronic Implementation of General Meetings of Shareholders, General Meetings of Bondholders, and General Meetings of Sukuk Holders.
- 4. Other Regulations
 - a. The latest amendment to the Company's Articles of Association is stated in Deed No. 60 dated July 28, 2023, made before Yumna Shabrina, S.H., M.Kn., Substitute Notary from Ashoya Ratam, S.H., M.Kn., Notary in Jakarta, and Deed No. 09 dated August 7, 2025, made before Ashoya Ratam, S.H., M.Kn., Notary in Jakarta.
 - b. The 2021 Indonesian Corporate Governance General Guidelines (PUGKI) from the National Committee on Governance Policy (KNKG).
 - c. ASEAN Corporate Governance Scorecard (ACGS) from the ASEAN Capital Market Forum (ACMF).
 - d. Good Corporate Governance Guidelines No. 136.1/SK/WBP/PEN/2024 dated July 26, 2024, concerning Code of Good Corporate Governance for PT Waskita Beton Precast Tbk.
 - e. Guidelines for Employment Relationship Between the Board of Directors and the Board of Commissioners and Board of Directors Working Relationship No. 136.2/SK/WBP/PEN/2024 dated July 26, 2024, concerning Guidelines for the Board of Directors and Board of Commissioners Working Relationship of PT Waskita Beton Precast Tbk.
 - f. Meeting Management System Procedure No. 230/SK/WBP/PEN/2024 concerning the Meeting Management System Procedure of PT Waskita Beton Precast Tbk.
 - g. The Company Report Procedure No. 238/SK/WBP/PEN/2024 concerning the Company Report Procedure of PT Waskita Beton Precast Tbk.
 - h. Code of Conduct No. 152/SK/WBP/PEN/2024 dated August 14, 2024, concerning the Code of Conduct of PT Waskita Beton Precast Tbk.

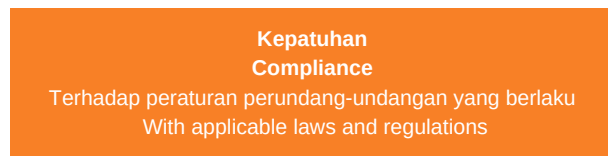
PENDEKATAN GOVERNANSI KORPORAT

Pendekatan governansi korporat dilakukan dengan menggabungkan pendekatan yang berlandaskan pada etika dan kepatuhan terhadap regulasi. Melalui pendekatan ini mampu membentuk fondasi yang kokoh untuk menciptakan iklim bisnis yang sehat dan produktif. WSBP juga senantiasa mengoptimalkan fungsi setiap organ sehingga diharapkan mampu menghadirkan efisiensi dalam operasional dan mewujudkan keberlanjutan di masa mendatang. Dengan demikian, akan terciptanya lingkungan kerja yang aman, nyaman dan transparan bagi seluruh pemangku kepentingan

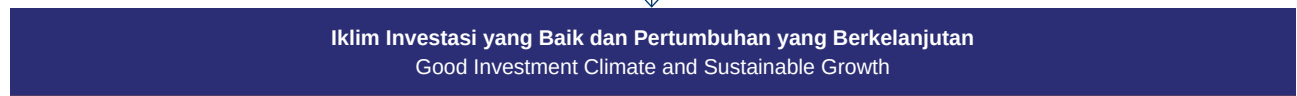
CORPORATE GOVERNANCE APPROACH

The corporate governance approach combines ethics-based and regulatory compliance approaches. These two approaches form a solid foundation for creating a healthy and productive business climate. WSBP also continuously optimizes the functions of each organ, ensuring operational efficiency and future sustainability, thus ensuring the creation of a safe, comfortable, and transparent work environment for all stakeholders.

Pendekatan Governansi Korporat



Corporate Governance Approach



KERANGKA KERJA GOVERNANSI KORPORAT

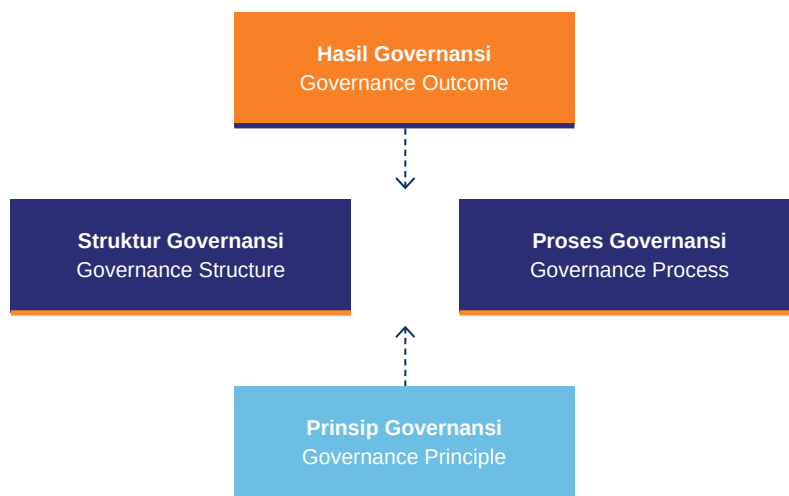
WSBP telah menyusun penerapan kerangka governansi korporat secara terintegrasi. Penyusunan kerangka kerja governansi korporat diselenggarakan dengan prinsip transparansi, akuntabilitas, dan keberlanjutan. Terdapat 3 (tiga) pilar utama dalam kerangka kerja governansi korporat meliputi Struktur Governansi (*Governance Structure*), Proses Governansi (*Governance Process*), dan Hasil Governansi (*Governance Outcome*). Ketiganya saling berhubungan dan terikat dan bertujuan untuk menciptakan operasional yang efektif, efisien dan berkelanjutan.

CORPORATE GOVERNANCE FRAMEWORK

WSBP has developed for the implementation of the integrated corporate governance framework. The development of the corporate governance framework is aligned with the principles of transparency, accountability, and sustainability. There are 3 (three) main pillars in the corporate governance framework, namely Governance Structure, Governance Process, and Governance Outcome, which are interrelated and bound with the aim of creating effective, efficient, and sustainable business practices.

KERANGKA KERJA GOVERNANSI KORPORAT

CORPORATE GOVERNANCE FRAMEWORK



• Prinsip Governansi

Prinsip Governansi merupakan prinsip-prinsip governansi korporat yang membentuk fondasi pelaksanaan governansi korporat. Hal ini mencakup transparansi, akuntabilitas, tanggung jawab, independensi, dan kewajaran, yang kemudian berkembang menjadi perilaku beretika, transparansi, akuntabilitas, dan keberlanjutan.

• Proses Governansi

Proses Governansi merupakan serangkaian standar dan prosedur yang digunakan oleh organ dan satuan unit kerja untuk memastikan penerapan dan penegakan governansi korporat di WSBP dilaksanakan secara terencana, konsekuen, dan berkelanjutan, serta ditujukan untuk memenuhi hak pemegang saham dan pemangku kepentingan lainnya, pelaksanaan tugas dan tanggung jawab Dewan Komisaris dan Direksi, serta transparansi kondisi keuangan dan non-keuangan Perusahaan.

WSBP secara konsisten menjamin bahwa Proses Governansi dilaksanakan dengan menggunakan prosedur dan mekanisme yang terstruktur dan sistematis untuk mencapai hasil yang sesuai dengan prinsip-prinsip governansi korporat. Proses Governansi di lingkungan WSBP didukung oleh struktur dan infrastruktur yang memadai untuk menghasilkan kinerja sesuai dengan harapan dari pemangku kepentingan.

• Governance Principles

Governance Principles in WSBP are the principles of corporate governance that form the foundation of corporate governance implementation. This includes transparency, accountability, responsibility, independence, and fairness, which then develop into ethical behavior, transparency, accountability, and sustainability.

• Governance Process

Governance Process is a series of standards and procedures used by organs and work units to ensure the implementation and enforcement of Governance in WSBP is carried out in a planned, consistent and sustainable manner, and is intended to fulfil the rights of shareholders and other stakeholders, implementation of duties and responsibilities of Board of Commissioners and Board of Directors, and transparency of Company's financial and non-financial conditions.

WSBP consistently ensures that the governance process is carried out through structured and systematic procedures and mechanisms to produce outcomes that fulfil the principles of Governance. The governance process within WSBP is supported by the adequacy of the Governance structure and infrastructure to generate outcomes in accordance with stakeholder expectations.

• **Struktur Governansi**

Struktur Governansi WSBP merupakan kerangka organisasi yang terdiri dari organ utama, organ pendukung, dan *soft structure* governansi. Organ utama pada governansi WSBP meliputi Rapat Umum Pemegang Saham, Dewan Komisaris, dan Direksi. Organ pendukung Dewan Komisaris terstruktur melalui keberadaan Sekretaris Dewan Komisaris, Komite Audit, Komite Pemantau Risiko dan Tata Kelola Terintegrasi dan Komite Nominasi & Remunerasi. Sementara bagi Direksi, organ pendukung terdiri dari Divisi Corporate Secretary, Divisi Internal Audit, Divisi Legal serta Divisi dan Komite lain di bawah Direksi. Adapun yang termasuk *soft structure* governansi korporat antara lain Anggaran Dasar Perusahaan, Kebijakan Perusahaan, Pedoman Tata Kelola Perusahaan, Pedoman Etika dan Perilaku, dan Pedoman serta Prosedur lain yang berlaku di lingkungan WSBP.

• **Hasil Governansi**

Hasil Governansi merupakan perwujudan dari penerapan dan penegakan governansi korporat WSBP yang berdampak positif terhadap penciptaan nilai dan keberlangsungan usaha WSBP.

Komitmen menyeluruh atas penerapan prinsip-prinsip governansi korporat terlihat dari struktur governansi dan proses governansi yang efektif. Sehingga memberikan pengaruh positif terhadap penciptaan nilai dan keberlanjutan bisnis WSBP dalam jangka panjang yang sejalan dengan harapan para pemangku kepentingan. Lebih lanjut, keberlanjutan juga didukung dan diperkuat oleh kontribusi pemangku kepentingan kepada WSBP.

PENERAPAN GOVERNANSI KORPORAT SECARA BERKELANJUTAN

Implementasi governansi korporat berkelanjutan dilakukan bertujuan untuk menjaga dan meningkatkan kinerja WSBP yang berkelanjutan di masa mendatang. Langkah strategis penerapan governansi korporat tertuang dengan skema sebagai berikut:

• **Governance Structure**

WSBP Governance Structure is an organizational framework consisting of main organs, supporting organs, and soft governance structures. The main organs in WSBP governance include the General Meeting of Shareholders, Board of Commissioners, and Board of Directors. The supporting organs of the Board of Commissioners are structured through the existence of the Secretary of the Board of Commissioners, Audit Committee, Integrated Risk Monitoring & Governance Committee, and Nomination & Remuneration Committee. Meanwhile, for the Board of Directors, the supporting organs consist of the Corporate Secretary Division, Internal Audit Division, as well as Legal Division and other Committees under the Board of Directors. The soft structure of corporate governance includes the Company's Articles of Association, Company Policy, Good Corporate Governance Guidelines, Code of Conduct, and other Guidelines and Procedures applicable in the WSBP environment.

• **Governance Outcome**

Governance Outcome is a manifestation of the implementation and enforcement of WSBP's corporate governance that has a positive impact on WSBP's value creation and business sustainability.

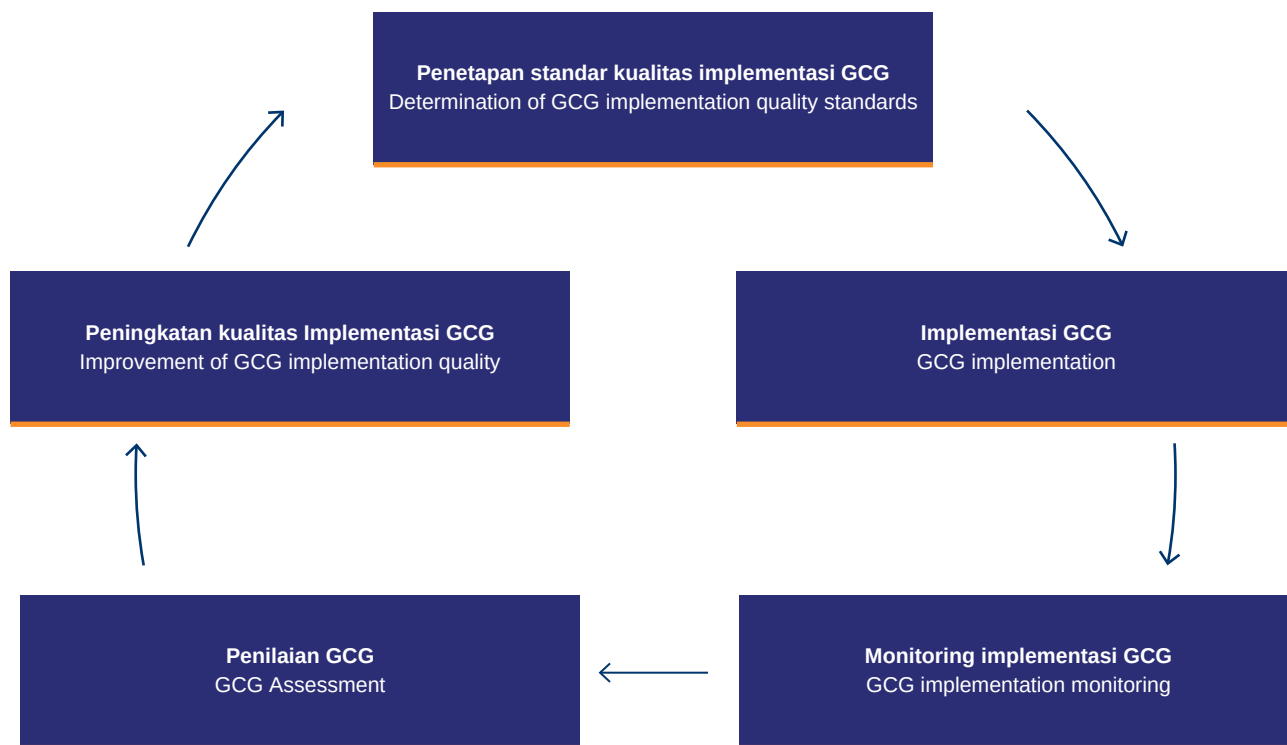
Overall commitment to the implementation of governance principles is evident in the effective governance structure and governance process, which have a positive influence on value creation and the sustainability of WSBP's business in the long term, in line with the expectations of stakeholders. Furthermore, sustainability is also supported and strengthened by stakeholder contributions to the WSBP.

SUSTAINABLE CORPORATE GOVERNANCE IMPLEMENTATION

The implementation of sustainable corporate governance aims to maintain and improve the sustainable performance of WSBP in the future. The strategic steps for implementing corporate governance are outlined in the following scheme:

Skema Penerapan Governansi Korporat Berkelanjutan

Sustainable Corporate Governance Implementation Scheme



Siklus peningkatan kualitas implementasi penerapan governansi korporat di WSBP, meliputi:

1. Penetapan Standar Kualitas Penerapan Governansi Korporat.
2. Implementasi governansi korporat.
3. *Monitoring* governansi korporat.
4. Pengukuran/Asesmen governansi korporat.
5. Peningkatan Kualitas Implementasi governansi korporat dan *Benchmarking*.

Langkah strategis tersebut dilakukan untuk mencapai keunggulan dalam penerapan governansi korporat. Selain itu, menjadi komitmen WSBP dalam meningkatkan dan menyempurnakan kualitas standar tata kelola perusahaan. Sehingga diharapkan mampu membangun dasar yang kokoh dan mendukung pertumbuhan jangka panjang serta memberikan kontribusi positif terhadap keberlanjutan bisnis WSBP.

The cycle of quality improvement corporate governance implementation in WSBP includes:

1. Establishment of Corporate Governance Implementation Quality Standards.
2. Corporate Governance Implementation.
3. Corporate Governance Monitoring.
4. Corporate Governance Measurement/Assessment.
5. Quality Improvement of Corporate Governance Implementation and Benchmarking.

These strategic measures are carried out to achieve excellence in the implementation of corporate governance. Moreover, it becomes WSBP's commitment to update and refine corporate governance standards, thus aiming to build a solid foundation that can support long-term growth and make a positive contribution to the sustainability of the WSBP's business.

PENETAPAN STANDAR KUALITAS PENERAPAN GOVERNANSI KORPORAT

Penerapan prinsip-prinsip governansi korporat di WSBP didasarkan pada komitmen yang kuat untuk menerapkan praktik terbaik di tingkat nasional maupun internasional. Sebagai Anak Perusahaan dari WASKITA, yang merupakan Badan Usaha Milik Negara (BUMN), WSBP mengikuti pedoman yang telah ditetapkan oleh regulator, termasuk Peraturan Menteri BUMN No. PER-2/MBU/03/2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan BUMN. Pedoman ini menjadi acuan dalam memastikan setiap aspek operasional Perusahaan berjalan sesuai dengan tata kelola yang baik dan berkelanjutan.

Sebagai perusahaan yang terdaftar di Bursa Efek Indonesia (BEI), WSBP memiliki tanggung jawab untuk menerapkan governansi korporat secara transparan dan akuntabel, sesuai dengan ketentuan yang terdapat dalam Surat Edaran Otoritas Jasa Keuangan No. 32/SEOJK.04/2015 tentang Pedoman Tata Kelola Perusahaan Terbuka. Pedoman ini tidak hanya menuntut kepatuhan terhadap regulasi yang berlaku, tetapi juga mendorong peningkatan integritas perusahaan melalui proses yang transparan dan akuntabel di seluruh lini operasionalnya.

Dalam praktiknya, WSBP berkomitmen menjalankan governansi korporat dengan mengacu pada ASEAN *Corporate Governance Scorecard* (ACGS), yang merupakan panduan tata kelola yang dikembangkan oleh ASEAN *Capital Market Forum* (ACMF). ACGS didasarkan pada prinsip-prinsip dari *Organization for Economic Cooperation and Development* (OECD) dan memberikan kerangka kerja yang holistik untuk menilai dan mengoptimalkan standar tata kelola perusahaan. Komitmen ini diharapkan dapat memacu inovasi dalam implementasi praktik-praktik tata kelola, sehingga diharapkan dapat meningkatkan kinerja dan kredibilitas perusahaan di tingkat global.

IMPLEMENTASI PRINSIP-PRINSIP GOVERNANSI KORPORAT

WSBP telah menyelaraskan pedoman governansi korporat berdasarkan prinsip-prinsip tata kelola yang baik. Prinsip ini menjadi landasan yang kokoh dalam setiap aspek operasional. WSBP memastikan bahwa praktik governansi korporat dijalankan secara efisien dan terintegrasi dengan baik dan diselaraskan dengan kepentingan para pemangku kepentingan. Prinsip-prinsip governansi korporat terdiri dari:

DETERMINATION OF QUALITY STANDARDS FOR CORPORATE GOVERNANCE IMPLEMENTATION

The implementation of corporate governance principles within WSBP is based on a commitment to comply with best practices, both at the national and global levels. As a subsidiary of WASKITA, which is a state-owned enterprise (SOE), WSBP follows the guidelines set by the regulator, including the Minister of SOE Regulation No. PER-2/MBU/03/2023 concerning Guidelines for Governance and Significant Corporate Activities of SOEs. These guidelines serve as a reference in ensuring that every operational aspect of the Company runs in accordance with good and sustainable governance.

As a Company listed on the Indonesia Stock Exchange (IDX), WSBP has a responsibility to implement transparent and accountable corporate governance, in accordance with the provisions contained in the Financial Services Authority Circular Letter No. 32/SEOJK.04/2015 concerning Corporate Governance Guidelines for Public Companies. This guideline not only demands compliance with applicable regulations, but also encourages the improvement of corporate integrity through transparent and accountable processes in all lines of operations.

In its practice, WSBP is committed to referring to the ASEAN Corporate Governance Scorecard (ACGS), which is a governance guideline developed by the ASEAN Capital Market Forum (ACMF). ACGS is based on the principles of the Organization for Economic Cooperation and Development (OECD) and provides a holistic framework for assessing and optimizing corporate governance standards. This commitment is expected to drive innovation in the implementation of governance practices, thereby enhancing the Company's performance and credibility at the global level.

IMPLEMENTATION OF CORPORATE GOVERNANCE PRINCIPLES IN WSBP

WSBP has aligned its corporate governance guidelines based on the principles of good governance. These principles form a solid foundation in every operational aspect. WSBP ensures that corporate governance practices are implemented efficiently and well-integrated, which is in line with the interests of all stakeholders. The principles of corporate governance include:

Tabel Prinsip-prinsip Governansi Korporat

Table of Corporate Governance Principles

Prinsip GCG GCG Principles	Definisi Definition	Implementasi Implementation
Transparansi Transparency	Keterbukaan dalam melaksanakan pengambilan keputusan dan mengungkapkan informasi yang relevan mengenai Perusahaan secara akurat dan tepat waktu Transparency in decision-making and disclosing relevant information about the Company in an accurate and timely manner	Perusahaan menerapkan prinsip Keterbukaan ini antara lain dalam: 1. Pelaksanaan Rapat Umum Pemegang Saham Tahunan 2. Penyampaian Laporan Keuangan Triwulanan, Tengah Tahun, dan Tahunan yang diaudit 3. Penyampaian Laporan Tahunan dan Laporan Keberlanjutan 4. Penyampaian Keterbukaan Informasi Fakta Material sesuai Peraturan Otoritas Jasa Keuangan No. 31/POJK.04/2015 sebagaimana telah dicabut sebagian dengan terbitnya Peraturan Otoritas Jasa Keuangan No. 45 Tahun 2024 tentang Pengembangan dan Penguatan Emiten dan Perusahaan Publik ("POJK 45 Tahun 2024"). 5. Penyampaian informasi melalui situs web korporat 6. Penyediaan informasi melalui rilis berita Perusahaan 7. Penyelenggaraan Paparan Publik dan Konferensi Pers tahunan The Company applies the Transparency principle among others in: 1. Implementation of the Annual General Meeting of Shareholders 2. Submission of audited Quarterly, Mid-Year, and Annual Financial Statements 3. Submission of Annual Report and Sustainability Report 4. Submission of Information Disclosure of Material Facts in accordance with Financial Services Authority Regulation No. 31/POJK.04/2015 as partially revoked with the issuance of Financial Services Authority Regulation No. 45 of 2024 concerning the Development and Strengthening of Issuers and Public Companies ("POJK 45 of 2024"). 5. Submission of information through the corporate website 6. Provision of information through corporate news releases 7. Conducting annual Public Expose and Press Conference
Akuntabilitas Accountability	Pertanggungjawaban kinerja Pimpinan Perusahaan secara transparan dan wajar. Perusahaan memiliki 3 (tiga) tingkatan akuntabilitas dalam setiap aktivitas, meliputi: 1. Akuntabilitas Korporasi adalah pertanggungjawaban atas aktivitas bisnis yang dijalankan. Masing-masing organ Perusahaan dapat dimintai akuntabilitas masing-masing sesuai tugas dan tanggung jawab dengan mengacu pada peraturan dan perundang-undangan yang berlaku 2. Akuntabilitas Tim adalah pertanggungjawaban suatu unit kerja/bisnis/supporting atas tercapai/tidak tercapai tugasnya 3. Akuntabilitas Individual adalah pertanggungjawaban atas aktivitas kinerja individu yang dijalankan dalam Perusahaan Accountability of the performance of Company's Leaders in a transparent and fair manner. Accountability of the performance of Company's leaders in a transparent and fair manner. The Company has 3 (three) levels of accountability in all activities, including: 1. Corporate Accountability is the accountability for business activities that have been carried out. Each Company's organ can be held accountable in accordance with their duties and responsibilities with reference to the prevailing laws and regulations 2. Team Accountability is the accountability of a work/business/supporting unit on the achievement of their tasks 3. Individual Accountability is the accountability for individual's performance in carrying out their job in the Company	Perusahaan menerapkan prinsip Akuntabilitas ini antara lain dalam: 1. Pembagian tugas, tanggung jawab, dan wewenang organ Perusahaan yang tertuang dalam Anggaran Dasar Perusahaan dan Pedoman Tata Kelola Perusahaan 2. Penerapan Batas Kewenangan organ Perusahaan dalam pelaksanaan aksi/tindakan Korporasi 3. Penetapan Kontrak Manajemen dan <i>Key Performance Indicator</i> Korporat, Direktorat, dan turunannya kepada Pegawai 4. Penetapan pembagian tugas di antara Direksi dan turunannya pada tingkat Divisi 5. Penyelenggaraan Rapat Umum Pemegang Saham dalam rangka penyampaian Laporan Tahunan, Laporan Keuangan, dan Laporan Pelaksanaan Tugas Pengawasan Dewan Komisaris 6. Mekanisme yang mengatur hubungan antar organ (Pedoman Hubungan Kerja Komisaris & Direksi) The Company applies the Accountability principle among others in: 1. The division of duties, responsibilities, and authorities of the company's organs as stated in the Company's Articles of Association and Corporate Governance Guidelines 2. Implementation of the Limit of Authority of the Company's organs in the implementation of Corporate actions 3. Determination of Management Contracts and Key Performance Indicators for Corporate, Directorate, and its derivatives to Employees 4. Determination of the division of duties among the Board of Directors and its derivatives at the Divisional level 5. Organizing the General Meeting of Shareholders in order to submit the Annual Report, Financial Statements, and Report on the Implementation of Supervisory Duties of the Board of Commissioners 6. Established mechanisms governing the interrelationship between governance organs (as outlined in the Board of Commissioners and Board of Directors Working Relationship Guidelines)
Responsibilitas Responsibility	Kepatuhan pengelolaan Perusahaan terhadap peraturan perundang-undangan yang berlaku. Responsibilitas juga diikuti komitmen untuk menjalankan aktivitas bisnis sesuai dengan standar etika yang baik. Compliance with prevailing laws and regulations in managing the company. Responsibility is also followed by a commitment to carry out business activities in accordance with ethical standards.	Dalam implementasinya, Perusahaan senantiasa: 1. Mematuhi ketentuan Anggaran Dasar Perusahaan dan peraturan perundang-undangan yang berlaku. 2. Melaksanakan kewajiban perpajakan dengan baik dan tepat waktu. 3. Melaksanakan Tanggung Jawab Sosial Perusahaan atau <i>Corporate Social Responsibility</i> (CSR). 4. Melaksanakan kewajiban keterbukaan informasi sesuai regulasi yang ditetapkan. 5. Memperbarui prosedur dan kebijakan kerja 6. Memperbarui sertifikasi seperti ISO dan sertifikasi lain In practice, the Company consistently: 1. Complies with in the Company's Articles of Association and all applicable laws and regulations. 2. Fulfills tax obligations accurately and on time. 3. Carries out Corporate Social Responsibility (CSR) initiatives. 4. Ensures information disclosure obligations are met in accordance with regulatory requirements. 5. Updates work procedures and policies. 6. Renews certifications, such as ISO and other relevant certifications.

Prinsip GCG GCG Principles	Definisi Definition	Implementasi Implementation
Independensi Independence	Kemandirian Perusahaan yang dikelola secara profesional tanpa benturan kepentingan dan pengaruh/tekanan dari pihak manapun The independence of the Company to be managed professionally without any conflict of interest and influence/pressure from any part	Bagi Perusahaan, Independensi mendorong profesionalisme dan kreativitas dalam mengelola manajemen Perusahaan dengan menerapkan prinsip kemandirian, antara lain: 1. Saling menghormati hak, kewajiban, tugas, wewenang serta tanggung jawab di antara organ WSBP 2. Pemegang saham dan Dewan Komisaris tidak boleh melakukan intervensi terhadap pengelolaan Perusahaan 3. Dewan Komisaris, Direksi, dan Insan WSBP selalu menghindari terjadinya benturan kepentingan dalam mengambil keputusan 4. Kegiatan Perusahaan yang mempunyai benturan kepentingan harus memperoleh persetujuan terlebih dahulu dari pemegang saham independen atau wakilnya yang diberi wewenang untuk itu dalam Rapat Umum Pemegang Saham (RUPS) sebagaimana telah diatur, dan mematuhi peraturan tentang benturan kepentingan 5. Penerapan kebijakan dan sistem yang meminimalkan terjadinya benturan kepentingan, seperti dalam kebijakan kepegawaian, pengadaan dan keuangan 6. Memiliki pedoman anti penyuapan 7. Mengungkapkan adanya rangkap jabatan dalam laporan tahunan maupun media informasi lainnya 8. Vendor baru mengisi pakta integritas dan surat pernyataan tidak terdapat benturan kepentingan For the Company, Independence encourages professionalism and creativity in managing the Company, through implementing independence principle, among others by: 1. Respect each other's rights, obligations, duties, authorities and responsibilities of WSBP's organs 2. Shareholders and Board of Commissioners must not intervene in the management of the Company 3. Board of Commissioners, Board of Directors and Insan WSBP seek to avoid conflict of interest in decision-making 4. The Company's activities that have a conflict of interest must obtain prior approval from the self-reliant Shareholders or their authorized representatives at the GMS, and comply with regulations regarding conflict of interest 5. Implementation of policies and systems that minimize conflicts of interest, such as in employment policy, procurement and finance 6. Have anti-bribery guidelines 7. Disclose the existence of dual positions in the annual report and other information media 8. New vendors fill out an integrity pact and a statement of no conflict of interest
Fairness	Kewajaran, keadilan, dan kesetaraan di dalam memenuhi hak-hak <i>stakeholder</i> Justice, fairness, and equality in fulfilling the rights of stakeholders.	Prinsip <i>Fairness</i> di lingkup Perusahaan diterapkan antara lain dengan: 1. Pemegang saham berhak menghadiri dan memberikan suara dalam RUPS sesuai dengan ketentuan yang berlaku 2. WSBP memperlakukan semua rekanan secara adil dan transparan 3. WSBP memberikan kondisi kerja yang baik dan aman bagi setiap Insan WSBP sesuai dengan kemampuan Perusahaan dan peraturan perundang-undangan yang berlaku 4. Kompensasi pegawai sesuai dengan peraturan kepegawaian The principle of Fairness is implemented in the Company among others, by: 1. Shareholders are entitled to attend and vote at the GMS in accordance with applicable provisions 2. WSBP treats all its partners in a fair and transparent manner 3. WSBP provides good and safe working conditions for each Insan WSBP in accordance with the Company's ability and the prevailing laws and regulations 4. Employee compensation is in accordance with civil service regulations

JEJAK LANGKAH PENERAPAN GOVERNANSI KORPORAT

WSBP berkomitmen untuk menerapkan prinsip-prinsip governansi korporat dengan pendekatan yang sistematis dan berkesinambungan. Upaya pengembangan governansi korporat di WSBP dilaksanakan melalui serangkaian tahapan yang direncanakan secara teliti dan terstruktur. Komitmen ini menggambarkan kesungguhan WSBP untuk mencapai standar tertinggi dalam tata kelola. Jejak langkah implementasi governansi korporat selama 5 (lima) tahun terakhir adalah sebagai berikut:

MILESTONES OF WSBP CORPORATE GOVERNANCE IMPLEMENTATION

WSBP is committed to implementing the Corporate Governance principles with a systematic and sustainable approach. The effort to develop corporate governance at WSBP is carried out through a series of carefully planned and structured stages. This commitment illustrates WSBP's seriousness in achieving the highest standards of governance. The steps taken in implementing corporate governance over the last 5 (five) years are as follows:

2025	• Pelaksanaan Asesmen GCG dan Maturitas Governansi Tahun Buku 2024 oleh PT Cita Negeri Amanah subsidiary of Indonesian Institute for Corporate Directorship (IICD) dengan capaian hasil yaitu 84,07 (kategori Baik). GCG Assessment Implementation and Governance Maturity Assessment for 2024 Fiscal Year by PT Cita Negeri Amanah, a subsidiary of Indonesian Institute for Corporate Directorship (IICD), with a score of 84.07 (Good category). • Melakukan pembaruan pada Pedoman Etika dan Perilaku sesuai SK Direksi No. 202/SK/WBP/PEN/2025. Updating Code of Conduct in accordance with Decree of Board of Directors No. 202/SK/WBP/PEN/2025. • Melakukan pembaruan Kebijakan Governance, Risk & Compliance sesuai SK Direksi No. 113/SK/WBP/PEN/2025. Updating Governance, Risk & Compliance policy in accordance with Decree of Board of Directors No. 113/SK/WBP/PEN/2025. • Melakukan sosialisasi Whistleblowing System, Gratifikasi dan Sistem Manajemen Anti Penyuapan (SMAP). Dissemination of Whistleblowing System, Gratification, and Anti-Bribery Management System (SMAP). • Pemenuhan <i>Area of Improvement</i> hasil asesmen GCG tahun 2023 dan 2024. Fulfillment of Areas of Improvement, resulting from 2023 and 2024 GCG assessments. • Pelaksanaan Asesmen Risk Maturity Index (RMI) dengan metode <i>Cross Assessment</i> Waskita Group tahun buku 2024 dengan skor 2,4. Implementation of the Risk Maturity Index (RMI) Assessment using Waskita Group Cross Assessment method for 2024 fiscal year with a score of 2.4
2024	• Pelaksanaan <i>Self Assessment</i> GCG Tahun Buku 2023 oleh PT Jasatama Sinergi Manajemen dengan capaian hasil yaitu 83,225 (kategori Baik). Implementation of GCG Self Assessment for the 2023 fiscal year by PT Jasatama Sinergi Manajemen with a result of 83.225 (Good category). • Pelaksanaan Asesmen GCG menggunakan ASEAN <i>Corporate Governance Scorecard</i> (ACGS) oleh PT RSM Indonesia Konsultan, dengan skor pemenuhan 72,87%. Implementation of GCG Assessment using ASEAN Corporate Governance Scorecard (ACGS) by PT RSM Indonesia Konsultan, with a fulfillment score of 72.87%. • Pelaksanaan <i>Self Assessment Risk Maturity Index</i> (RMI) tahun buku 2023 dengan skor 2,1. Implementation of Self Assessment Risk Maturity Index (RMI) for the 2023 fiscal year with a score of 2.1. • Melakukan pembaruan dan sosialisasi Pedoman Tata Kelola Perusahaan, Hubungan Kerja Direksi dan Dewan Komisaris, serta Pedoman Etika dan Perilaku. Renewing and socializing the Code of Corporate Governance, Guidelines for employment relationship Between the board of directors and the Board of Commissioners, and Code of Conduct. • Mengesahkan Perubahan Piagam/Pedoman dan Tata Tertib Kerja Dewan Komisaris. Ratifying Changes to the Charter/Manual of Board of Commissioners. • Melakukan sosialisasi Whistleblowing System, Gratifikasi dan Sistem Manajemen Anti Penyuapan (SMAP). Socialization of the Whistleblowing System, Gratification and Anti-Bribery Management System (SMAP). • Mengesahkan kebijakan <i>Respectful Workplace</i>. Ratifying the Respectful Workplace policy. • Pemenuhan <i>Area of Improvement</i> hasil asesmen GCG tahun 2022 dan 2023. Fulfillment of Area of Improvement from the 2022 and 2023 GCG assessment results. • Menyelenggarakan <i>Workshop Governance, Risk, and Compliance</i> dengan mengundang narasumber eksternal yang memiliki ekspertis di bidang GRC. Organizing a Governance, Risk, and Compliance (GRC) workshop by inviting an external speaker with expertise in the GRC field.
2023	• Pelaksanaan Asesmen GCG tahun buku 2022 oleh lembaga assesor eksternal yaitu Badan Pengawasan Keuangan dan Pembangunan (BPKP), dengan capaian hasil senilai 81.489 dari bobot maksimal 100.000. GCG Assessment for 2022 fiscal year by an external assessor agency, namely the Financial and Development Supervisory Agency (BPKP), with a total score of 81,489 out of a maximum weight of 100.000. • Pengesahan Kebijakan Perusahaan. Ratification of Company Policy. • Melakukan <i>1 on 1 Meeting monitoring Tindak Lanjut Area of Improvement</i> (AOI) GCG dengan Divisi terkait. Conducting 1 on 1 Meeting monitoring for GCG Area of Improvement (AOI) Follow-up with related Divisions. • Asistensi Tindak Lanjut AOI GCG bersama Badan Pengawasan Keuangan dan Pembangunan (BPKP). GCG AOI Follow-up Assistance with the Financial and Development Supervisory Agency (BPKP). • Menyusun <i>Roadmap</i> GCG WSBP Tahun 2023-2027. Developing WSBP's GCG Roadmap for 2023-2027.

2022	- Pelaksanaan <i>Self Assessment</i> GCG tahun buku 2021 oleh Pusat Pengembangan Akuntansi & Keuangan (PPA&K) dengan capaian hasil senilai 85.653 dari bobot maksimal 100.000. GCG Self Assessment for 2021 fiscal year by the Accounting & Finance Development Centre (PPA&K) with a total score of 85,653 out of a maximum weight of 100,000. - Pengesahan Kebijakan Perusahaan. Ratification of Company Policy. - Revisi Pedoman Tata Kelola Perusahaan. Revision of Code of Corporate Governance. - Revisi Pedoman Hubungan Kerja Dewan Komisaris dan Direksi. Revision of the Guidelines for employment relationship Between the board of directors and the Board of Commissioners. - Sosialisasi Sistem Manajemen Anti Penyuapan kepada Insan WSBP melalui <i>website</i>, media sosial, <i>splash screen</i> PC, dan email. Socialization of the Anti-Bribery Management System to Insan WSBP through website, social media, splash screen PC, and email.
2021	- Pelaksanaan Asesmen GCG tahun buku 2020 oleh lembaga asesor eksternal yaitu Badan Pengawasan Keuangan dan Pembangunan (BPKP), dengan capaian hasil senilai 82,254 dari bobot maksimal 100.000. GCG Assessment for 2020 Fiscal Year by external assessor institution, namely the Financial and Development Supervisory Agency (BPKP), with a total score of 82.25 out of a maximum weight of 100,000. - Pengesahan Kebijakan Perusahaan. Endorsement of Company Policy. - Perubahan Pedoman Pengendalian Gratifikasi, yaitu Surat Keputusan Direksi No. 98/SK/WBP/PEN/2021. Changes in the Decree on Guidelines for Gratification Control, namely Decree of Board of Directors No: 98/SK/WBP/PEN/2021. - Perubahan Pedoman Whistleblowing System, yaitu Surat Keputusan Direksi No. 99/SK/WBP/PEN/2021. Changes in the Decree on Whistleblowing System, i.e., Board of Directors Decree No: 99/SK/WBP/PEN/2021. - Revisi Kebijakan Anti Penyuapan. Revision of Anti-Bribery Policy. - Sosialisasi Sistem Manajemen Anti Penyuapan kepada Insan WSBP melalui <i>website</i>, media sosial, <i>splash screen</i> PC, dan email. Socialization of Anti-Bribery Management System to WSBP Personnel through website, social media, PC splash screen, and email. - Pengesahan Pedoman Tata Kelola dan Manajemen Risiko Kegiatan Manufaktur, Konstruksi & Investasi. Ratification of Risk Management Governance Guidelines.

PENERAPAN GOVERNANSI KORPORAT

WSBP telah menerapkan prinsip *Good Corporate Governance* (GCG) secara konsisten dan berkelanjutan. Implementasi ini mencakup berbagai aspek, termasuk penguatan sistem pengawasan, peningkatan kepatuhan terhadap regulasi, serta penerapan praktik bisnis yang etis dan bertanggung jawab. WSBP senantiasa memastikan bahwa governansi korporat dijalankan secara transparansi, akuntabilitas, dan keberlanjutan. Langkah strategis yang dilakukan WSBP dalam implementasi governansi korporat di sepanjang tahun 2025 meliputi:

CORPORATE GOVERNANCE IMPLEMENTATION

WSBP has implemented the principles of Good Corporate Governance (GCG) consistently and continuously, which covers various aspects, including strengthening the monitoring system, improving regulatory compliance, and implementing ethical and responsible business practices. WSBP always ensures that corporate governance is carried out with transparency, accountability, and sustainability. The implementation of GCG As a form of the Company's commitment to good governance, all achievements and steps taken during the current year are as follows:

No.	Program Kerja Work Program	Rencana Plan	Realisasi Realization	Status
1	1 on 1 meeting dengan Divisi terkait untuk menindaklanjuti <i>Area of Improvement</i> . 1-on-1 meetings with relevant divisions to follow up on Areas of Improvement.	Per Triwulan tahun 2025. As of the Quarter of 2025.	4 kali pelaksanaan pada bulan Maret, Juni, September dan Desember. Implemented 4 times in March, June, September, and December.	Closed
2	Pelaksanaan Asesmen GCG dengan konsultan independen (eksternal). Implementation of GCG assessment with independent (external) consultants.	Triwulan I 2025. Quarter I of 2025.	Telah dilaksanakan pada TW I 2025 dengan hasil skor 84,07. Implemented in Q1 2025 with a score of 84.07.	Closed

No.	Program Kerja Work Program	Rencana Plan	Realisasi Realization	Status
3	Telah dilakukan pemenuhan terhadap hasil gap analysis dari assessment ACGS. Fulfilling the gap analysis results from the ACGS assessment.	Triwulan II dan III 2025. Quarter II and III of 2025.	Telah dilakukan penyesuaian Annual Report tahun buku 2024 pada TW II 2025. Adjustments to the 2024 Annual Report were made in Q2 2025.	Closed
4	Melaksanakan <i>assessment</i> tata kelola perusahaan berdasarkan ASEAN Corporate Governance Scorecard (ACGS). Conducting a corporate governance assessment based on the ASEAN Corporate Governance Scorecard (ACGS).	Triwulan IV 2025. Quarter IV of 2025.	Belum dilaksanakan. Not yet implemented.	Open
5	Melakukan pemantauan terhadap progres implementasi Roadmap GCG 2023–2027. Monitoring the progress of the 2023–2027 GCG Roadmap implementation.	Triwulan I 2025. Quarter I of 2025.	Telah dilaporkan pada Annual Report Tahun Buku 2024 pada TW II 2025. Reported in the 2024 Annual Report in Q2 2025.	Closed
6	Melakukan pemantauan terhadap tindak lanjut dan perbaikan prosedur internal. Monitoring follow-up and improvements to internal procedures.	Akan dilakukan sesuai dengan kebutuhan. Will be implemented as needed.	Sampai dengan TW IV telah dilakukan pembaharuan prosedur melalui aplikasi JDI WSBP. Up to Q4, procedures were updated through the WSBP JDI application.	Closed
7	Melaksanakan kegiatan sosialisasi kebijakan perusahaan. Conducting company policy dissemination activities.	Akan dilakukan sesuai dengan kebutuhan. Will be implemented as needed.	Sampai dengan TW IV telah dilakukan pembaharuan prosedur melalui aplikasi LMS WSBP. Up to Q4, procedures were updated through the WSBP LMS application.	Closed
8	Melakukan penyusunan dan penyampaian laporan perusahaan. Preparing and submitting company reports.	Per Triwulan tahun 2025. As of the Quarter of 2025.	3 kali pelaksanaan pada bulan April, Juli dan Oktober 2025. Implemented 3 times in April, July, and October 2025.	Closed
9	Melaksanakan program pengembangan kompetensi sumber daya manusia di bidang tata kelola Perusahaan. Implementing a human resource competency development program in corporate governance.	Dilakukan sesuai kebutuhan. Will be implemented as needed.	2 kali pelaksanaan pelatihan pada bulan Juni dan Juli 2025. 2 training sessions were conducted in June and July 2025.	Closed
10	Melaksanakan penilaian <i>Risk Maturity Index</i> (RMI). Conducting a Risk Maturity Index (RMI) assessment.	Triwulan III 2025. Quarter III of 2025.	Sudah dilaksanakan pada tanggal 8 Juli – 26 September 2025. Implemented in July 8 – September 26, 2025.	Closed
11	Menyusun dan memperbarui kebijakan teknologi informasi. Preparing and updating information technology policies.	Triwulan II 2025. Quarter II of 2025.	Sudah dilakukan update pada Kebijakan Sistem Manajemen Pengamanan Informasi WSBP pada TW IV 2025. Updated to the WSBP Information Security Management System Policy in Q4 2025.	Closed
12	Melakukan evaluasi terhadap pedoman tata kelola teknologi informasi. Evaluating information technology governance guidelines.	Triwulan III 2025. Quarter III of 2025.	Sudah dilaksanakan. Implemented.	Closed
13	Melaksanakan <i>assessment</i> terhadap Sistem Pengendalian Intern (SPIN). Conducting an assessment of the Internal Control System (SPIN).	Triwulan I 2025. Quarter I of 2025.	Sudah dilaksanakan <i>Self-Assessment</i> SPIN pada bulan Februari – Maret 2025. The SPIN Self-Assessment was conducted in February–March 2025.	Closed
14	Melakukan <i>Self-Assessment Quality Assurance Review</i> (QAR). Conducting a Self-Assessment Quality Assurance Review (QAR).	Triwulan I 2025. Quarter I of 2025.	Sudah dilaksanakan <i>Self-Assessment</i> WAR pada bulan Februari – Mei 2025. The WAR Self-Assessment was conducted in February–May 2025.	Closed

PENANGGUNG JAWAB PENERAPAN GOVERNANSI KORPORAT

Berdasarkan Keputusan Direksi No. 177.3/SK/WBP/PEN/2022 tanggal 22 Desember 2022 tentang Perubahan Penetapan Penanggung Jawab Penerapan dan Pemantauan Tata Kelola Perusahaan yang Baik (*Good Corporate Governance*) PT Waskita Beton Precast Tbk, Direktur Utama bertanggung jawab penuh dalam Penerapan dan Pemantauan Tata Kelola Perusahaan yang Baik (*Good Corporate Governance*) meliputi perencanaan, koordinasi, pemantauan, implementasi, hingga evaluasi governansi korporat.

Penanggung jawab penerapan governansi korporat memiliki tugas sebagai berikut:

1. Menyusun rencana kerja yang diperlukan untuk memastikan Perusahaan memenuhi Pedoman Tata Kelola Perusahaan yang Baik (*Good Corporate Governance*) pada Badan Usaha Milik Negara dan peraturan perundang-undangan lainnya dalam rangka melaksanakan prinsip-prinsip Tata Kelola Perusahaan yang Baik.
2. Memantau dan menjaga agar kegiatan usaha Perusahaan tidak menyimpang dari ketentuan yang berlaku.
3. Memantau dan menjaga kepatuhan Perusahaan terhadap seluruh perjanjian dan komitmen yang dibuat oleh Perusahaan dengan pihak ketiga.
4. Menjamin bahwa penerapan *Good Corporate Governance* berjalan dengan baik sesuai peraturan perundang-undangan yang berlaku.
5. Memastikan bahwa tindakan pengurusan Perusahaan dilakukan untuk meningkatkan nilai Perusahaan di seluruh aktivitas Perusahaan yang relevan.
6. Mewakili manajemen dalam memberikan teguran dan sanksi sesuai Peraturan Perusahaan jika tidak mematuhi ketentuan dalam menjalankan proses bisnis yang sesuai dengan peraturan perundang-undangan yang berlaku.

EVALUASI/PENILAIAN PENERAPAN GOVERNANSI KORPORAT

Secara berkala, WSBP melakukan evaluasi dan penilaian terhadap penerapan governansi korporat. Evaluasi dan penilaian ini menjadi komitmen WSBP dalam mewujudkan dan meningkatkan kualitas GCG di WSBP.

UNIT IN CHARGE OF CORPORATE GOVERNANCE IMPLEMENTATION

Based on the Board of Directors Decree No. 177.3/SK/WBP/PEN/2022 dated December 22, 2022, concerning Amendment to Assignment of Unit in Charge of Implementation and Monitoring of Good Corporate Governance of PT Waskita Beton Precast Tbk, the President Director is fully responsible for the Implementation and Monitoring of Good Corporate Governance, including planning, coordination, monitoring, implementation, and evaluation of corporate governance.

The Unit in Charge of implementing and monitoring corporate governance has the following duties:

1. Developing work plans necessary to ensure that the Company complies with Good Corporate Governance Guidelines in State-Owned Enterprises and other laws and regulations in order to implement the Good Corporate Governance principles.
2. Monitoring and ensuring that the Company's business activities do not deviate from the applicable regulations.
3. Monitoring and maintaining the Company's compliance with all agreements and commitments made by the Company with third parties.
4. Ensuring that the implementation of Good Corporate Governance runs well in accordance with applicable laws and regulations.
5. Ensuring that the Company's management actions are carried out to increase the Company's value in all relevant Company activities.
6. Representing management in giving warnings and sanctions in accordance with the Company's Regulations if the Company's regulations are not complied with in carrying out business processes in accordance with applicable laws and regulations.

CORPORATE GOVERNANCE ASSESSMENT

WSBP periodically conducts evaluation and assessment of corporate governance implementation, which is WSBP's commitment to realizing and improving the quality of GCG in the WSBP.

Penilaian terhadap implementasi GCG di Perusahaan dilakukan dengan berpedoman pada *best practices* sebagaimana diatur dalam kriteria Surat Keputusan Menteri BUMN No. SK-16/S.MBU/2012 tentang Indikator/Parameter Penilaian dan Evaluasi atas Penerapan Tata Kelola Perusahaan yang Baik (*Good Corporate Governance*) pada Badan Usaha Milik Negara yang dimodifikasi dengan merujuk pada Peraturan Menteri BUMN No. PER-2/MBU/03/2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara.

Lebih lanjut, berdasarkan Pasal 44 Peraturan Menteri BUMN No. PER-2/MBU/03/2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara, penilaian (*assessment*) dilakukan secara berkala setiap 2 (dua) tahun sekali oleh jasa Instansi Pemerintah yang berkompeten di bidang Tata Kelola Perusahaan yang baik, dengan diselingi oleh *self assessment* yang dilakukan oleh penilai (*assessor*) independen setiap tahun berikutnya.

Skor Penilaian GCG Perusahaan

Komitmen keberlanjutan dilakukan melalui penilaian secara berkala atas penerapan governansi korporat. Hal ini dilakukan untuk mengetahui kualitas dan upaya peningkatan terhadap penerapan GCG di Perusahaan. Perkembangan skor penilaian GCG WSBP selama 5 (lima) tahun terakhir adalah sebagai berikut:

Tabel Skor Penilaian GCG WSBP Tahun 2021-2025

Periode Penilaian Assessment Period	Skor Score	Predikat Predicate	Jenis Penilaian dan Penilai Assessment Type and Assessor
2025	85,440	Sangat Baik Excellent	<i>Self-Assessment</i>
2024	84,070	Baik Good	<i>Self-Assessment</i>
2023	83,225	Baik Good	<i>Self-Assessment</i>
2022	81,489	Baik Good	Badan Pengawas Keuangan dan Pembangunan (BPKP) Financial and Development Supervisory Agency (BPKP)
2021	85,653	Sangat Baik Excellent	<i>Self-Assessment</i>

Pelaksanaan Penilaian GCG Tahun Buku 2025

WSBP telah melakukan penilaian terhadap penerapan GCG untuk periode 1 Januari hingga 31 Desember 2025. Penilaian ini dilakukan oleh Pusat Pengembangan Akuntansi dan Keuangan (PPA&K). Hasil penilaian tersebut menunjukkan hasil dengan predikat "Sangat Baik" dengan capaian skor sebesar 85,440.

The Company's GCG assessment is carried out based on best practices as regulated in the criteria of the Minister of State-Owned Enterprises Decree No. SK-16/S.MBU/2012 concerning Indicators/Parameters for Assessment and Evaluation of Implementation of Good Corporate Governance in State-Owned Enterprises, modified with reference to the Minister of SOE Regulation No. PER-2/MBU/03/2023 concerning Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises.

Based on Article 44 of Minister of State-Owned Enterprises Regulation No. PER-2/MBU/03/2023 concerning Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises, assessments are carried out periodically every two (2) years by the services of Government Agencies competent in the field of Good Corporate Governance, interspersed with self-assessments carried out by independent assessors every following year.

The Company's GCG Assessment Score

Commitment to sustainability is demonstrated through periodic assessments of corporate governance implementation. This is done to determine the quality and efforts to refine GCG implementation within the Company. The development of WSBP's GCG assessment scores over the past five years is as follows:

Table of WSBP GCG Assessment Scores in 2021-2025

GCG Assessment in 2025 Fiscal Year

WSBP has conducted an assessment of GCG implementation for the period January 1 to December 31, 2025. This assessment was conducted by the Center for Accounting and Financial Development (PPA&K). The assessment results showed a grade of "Excellent" with a score of 85.440.

Tabel Hasil Penilaian GCG Tahun Buku 2025

GCG Assessment Results for the 2025 Fiscal Year

No	Parameter Penilaian Assessment Parameters	Bobot	Skor Score	%
1	Komitmen terhadap Penerapan Tata Kelola Perusahaan yang Baik secara Berkelanjutan Commitment to the Sustainable Implementation of Good Corporate Governance	7,000	6,677	95,381
2	Pemegang Saham dan RUPS/Pemilik Modal Shareholders and GMS/Capital Owner	9,000	8,164	90,709
3	Dewan Komisaris Board of Commissioners	35,000	32,032	91,519
4	Direksi Board of Directors	35,000	31,034	88,669
5	Pengungkapan Informasi dan Transparansi Information Disclosure and Transparency	9,000	7,533	83,700
Total Aspek I - V Total Aspects I - V		95,000	85,440	
6	Aspek Lainnya Other Aspects	± 5,000	0,000	
Skor Keseluruhan Total Score		100,000	85,440	85,440

Keterangan / Annotation:

Nilai >85 = Sangat Baik, 75-85 = Baik, 60-75 = Cukup Baik, 50-60 = Kurang Baik, <50 = Tidak Baik

Score >85 = Excellent, 75-85 = Good, 60-75 = Fair, 50-60 = Subpar, <50 = Poor

Dari hasil penilaian diperoleh Area of Improvement (AOI) atau rekomendasi atas penilaian penerapan GCG tahun buku 2025 meliputi:

From the assessment results, the Area of Improvement (AOI) or recommendations for the GCG assessment implementation for the 2025 fiscal year include:

Tabel Area of Improvement (AOI) GCG 2025

Table of GCG Area of Improvement (AOI) in 2025

No	Aspek Aspects	Rekomendasi Recommendations
1	Komitmen terhadap Penerapan Tata Kelola Perusahaan yang Baik secara Berkelanjutan Commitment to Sustainable Good Corporate Governance Implementation	Direksi perlu melakukan penyesuaian terhadap SK Direksi No. 35/SK/WBP/PEN/2024 tentang Pedoman Pengendalian Gratifikasi (GTF) PT Waskita Beton Precast Tbk, dan dilakukan penyesuaian dengan Peraturan KPK No. 1 tahun 2026 tentang Perubahan Atas Peraturan KPK No. 2 Tahun 2019 tentang Pelaporan Gratifikasi The Board of Directors needs to revise Directors' Decree No. 35/SK/WBP/PEN/2024 concerning the Gratification Control Guidelines (GTF) of PT Waskita Beton Precast Tbk, to align with KPK Regulation No. 1 of 2026 regarding the Amendment to KPK Regulation No. 2 of 2019 on Gratification Reporting
2	Pemegang Saham dan RUPS/Pemilik Modal Shareholders and the General Meeting of Shareholders (GMS)	- Menyusun Addendum pada Board Manual atau SOP Nominasi yang secara spesifik mengatur tata cara pemrosesan nama calon yang diusulkan oleh Pemegang Saham Pengendali/Superholding, sehingga proses administratif dapat berjalan lebih rapi dan transparan secara legal. - Pemegang Saham Pengendali mengupayakan untuk memberikan informasi alasan pemberhentian Organ Perusahaan (Dewan Komisaris & Direksi) pada saat proses pemberhentian Organ Perusahaan. - Pemegang Saham Pengendali perlu melakukan penyesuaian dokumen Pedoman Hubungan Induk dan Anak Perusahaan terkait pengaturan tata kelola yang perlu dijalankan baik oleh Induk dan Anak Perusahaan pada saat terjadi kondisi krisis (seperti masalah likuiditas, penurunan kinerja secara signifikan, dan lainnya). - To prepare an Addendum to the Board Manual or Nomination SOP that specifically regulates the procedures for processing nominees proposed by the Controlling Shareholder/Superholding, thereby ensuring a more structured and legally transparent administrative process. - The Controlling Shareholder is expected to provide the underlying reasons for the dismissal of Company Organs (Board of Commissioners and Board of Directors) during the dismissal process. - The Controlling Shareholder is required to update the Parent and Subsidiary Relationship Guidelines, particularly in relation to governance arrangements to be implemented by both the Parent and Subsidiary in crisis conditions (such as liquidity constraints, significant performance decline, and other similar situations).

No	Aspek Aspects	Rekomendasi Recommendations
3	Dewan Komisaris Board of Commissioners	- Komite Nominasi & Remunerasi (KNR) memastikan terdapat dokumentasi atas proses kajian/penilaian terhadap pengajuan organ perusahaan (Dewan Komisaris & Direksi) yang diusulkan oleh Pemegang Saham Pengendali sebagai pemenuhan Peraturan POJK No. 34/POJK/04/20214 tentang Komite Nominasi dan Remunerasi Emiten atau Perusahaan. - Dewan Komisaris memberikan arahan kepada Direksi untuk menyusun kebijakan Financial Contingency Plan dalam upaya menyusun langkah-langkah mitigasi pada saat perusahaan mengalami kondisi krisis (seperti likuiditas terganggu, cash flow bermasalah, kinerja menurun signifikan, dan lainnya) - Dewan Komisaris melalui Komite Audit menyusun program kerja tahunan mencakup aspek evaluasi terhadap laporan audit TI yang dilakukan Pihak Independen. Dan terhadap proses audit TI yang sedang berjalan agar segera meminta Direksi menyampaikan update untuk selanjutnya diberikan arahan perbaikan yang mencakup timeline penyelesaian - Dalam upaya mengimplementasikan ICOFR: a. Dewan Komisaris memastikan bahwa Direksi melakukan koordinasi dengan Pemegang Saham, terkait dengan arahan Pemegang Saham dalam implementasi kebijakan ICOFR b. Dewan Komisaris melalui Komite Audit memastikan terdapat program kerja terkait proses evaluasi dan arahan atas rencana dan implementasi kebijakan ICOFR (apabila telah mendapatkan arahan dari Pemegang Saham untuk penerapannya) - Dewan Komisaris direkomendasikan untuk memberikan persetujuan atas Laporan Triwulanan yang disampaikan oleh Direksi, yang dibuktikan secara formal melalui penandatanganan langsung pada buku Laporan Triwulanan tersebut sesuai dengan amanat PER-2/MBU/03/2023 Pasal 215 - Dewan Komisaris melalui Sekretariat Dewan Komisaris perlu menyusun Risalah Rapat Dewan Komisaris sesuai dengan ketentuan Keputusan Sekretaris Kementerian Badan Usaha Milik Negara No. SK-16/S.MBU/2012, dimana perlu mencantumkan pendapat yang berbeda (dissenting comments/dissenting opinion) meskipun rapat-rapat yang dijalani Dewan Komisaris tidak seluruhnya dalam kondisi pengambilan keputusan. - The Nomination and Remuneration Committee ensures that proper documentation is maintained for the assessment and evaluation process of proposed Company Organs (Board of Commissioners and Board of Directors) submitted by the Controlling Shareholder, in compliance with OJK Regulation No. 34/POJK.04/2014 on the Nomination and Remuneration Committee of Issuers or Public Companies. - The Board of Commissioners provides direction to the Board of Directors to develop a Financial Contingency Plan as part of mitigation measures in response to potential crisis conditions (such as liquidity constraints, cash flow disruptions, significant performance decline, and other similar situations). - The Board of Commissioners, through the Audit Committee, prepares an annual work program that includes the evaluation of IT audit reports conducted by independent parties. For ongoing IT audit processes, the Board of Commissioners is to request updates from the Board of Directors and provide improvement directives, including the expected completion timeline. - In implementing ICOFR: a. The Board of Commissioners ensures that the Board of Directors coordinates with the Shareholders regarding their directives on the implementation of ICOFR policies. b. The Board of Commissioners, through the Audit Committee, ensures the establishment of a work program to evaluate and provide direction on the planning and implementation of ICOFR policies (subject to directives from the Shareholders) - The Board of Commissioners is recommended to formally approve the Quarterly Reports submitted by the Board of Directors, evidenced through direct sign-off in the Quarterly Report book, in accordance with PER-2/MBU/03/2023 Article 215. - The Board of Commissioners, through the Board of Commissioners Secretariat, is required to prepare Minutes of Meetings in accordance with the Decree of the Secretary of the Ministry of State-Owned Enterprises No. SK-16/S.MBU/2012, which should include any dissenting opinions, even in meetings that do not involve formal decision-making.

No	Aspek Aspects	Rekomendasi Recommendations
4	Direksi Board of Directors	- Direksi menyusun laporan hasil keikutsertaan pelatihan yang setidaknya meliputi: tema pelatihan yang diikuti, saran perbaikan proses bisnis bagi perusahaan berdasarkan hasil pelatihan (jika ada) - Direksi memastikan pelaksanaan terhadap seluruh kebijakan/pedoman dan prosedur melalui peningkatan efektifitas peran fungsi kepatuhan dan peran Internal Audit - Direksi perlu melakukan penyesuaian terhadap kebijakan/pedoman proses penyusunan dokumen RJPP sesuai dengan amanat PER-2/MBU/03/2023 pasal 90-93, termasuk menjalankan program sosialisasi atas RJPP kepada seluruh pegawai - Direksi memonitor tindak lanjut proses penyusunan studi kelayakan rencana bisnis baru dan penyesuaian Klasifikasi Baku Lapangan Usaha Indonesia (KBLI), sehingga perusahaan dapat segera menjalankan ekspansi bisnis baru - Direksi perlu meningkatkan efektifitas penerapan manajemen risiko khususnya terhadap risiko-risiko yang dapat menghambat ketercapaian kinerja perusahaan sehingga dapat ditangani langkah mitigasinya. efektifitas penerapan manajemen risiko ini dapat dilakukan dengan menindaklanjuti hasil penilaian peringkat komposit risiko termasuk hasil tindak lanjut atas penilaian Risk Maturity Index - Direksi memastikan laporan audit terkait efektivitas pengendalian internal terhadap implementasi Teknologi Informasi disampaikan kepada Dewan Komisaris melalui Komite Audit dan didokumentasikan dengan baik - Direksi perlu menyusun kebijakan/pedoman yang menjadi dasar seluruh pegawai dalam menjalankan standar pelayanan minimum kepada calon konsumen ataupun kepada Mitra lain. Direksi perlu menyusun kebijakan/pedoman yang menjadi dasar dalam proses perikatan kerjasama khususnya kepada kreditur. - Direksi melakukan koordinasi dengan Pemegang Saham, terkait dengan arahan untuk rencana implementasi kebijakan Internal Control Over Financial Reporting (ICOFR) sesuai dengan amanat PER-2/MBU/03/2023 - Direksi agar segera melakukan proses pengesahan dokumen kebijakan/pedoman Perlindungan Data Pribadi dan Pedoman Benturan Kepentingan - Direksi memastikan seluruh rekomendasi terhadap hasil survey kepuasan pelanggan telah ditindaklanjuti dan didokumentasikan dengan baik - Direksi agar menyusun kebijakan perencanaan financial contingency plan dalam upaya memitigasi risiko likuiditas termasuk kemampuan dalam pemenuhan kewajiban. kebijakan tersebut setidaknya meliputi: indikator terjadinya masalah likuiditas, rencana recovery dan resolusi yang akan dijalankan - Direksi perlu memastikan bahwa Dewan Komisaris memberikan persetujuan atas Laporan Triwulanan yang disampaikan Direksi, yang dibuktikan melalui penandatanganan pada buku Laporan Triwulanan sebelum disampaikan kepada Pemegang Saham - Kepala Divisi Internal Audit memonitor realisasi atas rencana pengembangan (pelatihan) Tim Auditor Internal. - The Board of Directors prepares a report on participation in training programs, which at a minimum includes the training theme and recommendations for business process improvements based on the training outcomes (if any). - The Board of Directors ensures the effective implementation of all policies, guidelines, and procedures by enhancing the effectiveness of the compliance function and the role of Internal Audit. - The Board of Directors is required to update the policies/guidelines governing the preparation of the Long-Term Corporate Plan (RJPP) in accordance with PER-2/MBU/03/2023 Articles 90–93, including conducting a socialization program of the RJPP to all employees. - The Board of Directors monitors the follow-up of the feasibility study process for new business plans and the adjustment of the Indonesian Standard Industrial Classification (KBLI), to enable the Company to promptly execute its business expansion initiatives. - The Board of Directors is required to enhance the effectiveness of risk management implementation, particularly in addressing risks that may hinder the achievement of the Company's performance, to ensure appropriate mitigation measures are undertaken. This can be achieved by following up on the results of the composite risk rating assessment, including the Risk Maturity Index evaluation.

No	Aspek Aspects	Rekomendasi Recommendations
		- The Board of Directors ensures that audit reports on the effectiveness of internal controls over the implementation of Information Technology are submitted to the Board of Commissioners through the Audit Committee and are properly documented. - The Board of Directors is required to establish policies/guidelines that serve as a reference for all employees in delivering minimum service standards to prospective customers and other partners. The Board of Directors is required to establish policies/guidelines governing the process of contractual engagements, particularly with creditors. - The Board of Directors coordinates with the Shareholders regarding directives on the planned implementation of Internal Control over Financial Reporting (ICOFR) policies, in accordance with PER-2/MBU/03/2023. - The Board of Directors is to promptly finalize and approve the Personal Data Protection Policy and the Conflict of Interest Guidelines. - The Board of Directors ensures that all recommendations resulting from customer satisfaction surveys have been properly followed up and well documented. - The Board of Directors is required to establish a Financial Contingency Plan policy to mitigate liquidity risks, including the Company's ability to meet its obligations. Such policy should at least cover indicators of liquidity issues, as well as recovery and resolution plans to be implemented. - The Board of Directors ensures that the Quarterly Reports submitted are formally approved by the Board of Commissioners, evidenced by their signatures in the Quarterly Report book prior to submission to the Shareholders. - Vice President of Internal Audit monitors the realization of the Internal Audit Team development (training) plan.
5	Pengungkapan Informasi dan Transparansi	- Perusahaan melakukan perbaikan dalam menyajikan informasi pada laporan tahunan, diantaranya: a. Informasi struktur organisasi perlu mencantumkan nama pemangku jabatan b. Informasi perbandingan jumlah pelatihan tahun sebelumnya sebagai bahan perbandingan tahun berjalan c. Uraian mengenai aktivitas dan biaya yang dikeluarkan berkaitan dengan tanggung jawab perusahaan terutama mengenai komitmen perusahaan terhadap perlindungan konsumen - Perusahaan menyusun langkah-langkah konkrit dalam upaya memenangkan Annual Report Award termasuk meningkatkan koordinasi dengan pihak-pihak terkait. - The Company enhances the presentation of information in the Annual Report, including: a. The organizational structure should clearly disclose the names of position holders; b. Comparative information on the number of training programs from the previous year should be presented as a benchmark for the current year; c. A more detailed description of activities and related costs associated with corporate responsibilities, particularly regarding the Company's commitment to consumer protection. - The Company develops concrete measures to support its efforts in achieving the Annual Report Award, including strengthening coordination with relevant stakeholders.
6	Aspek Lainnya Other Aspects	-

Tindak Lanjut atas Hasil Rekomendasi Assessment GCG Tahun Sebelumnya

Dari hasil evaluasi dan penilaian GCG untuk tahun buku 2024 menghasilkan sebanyak 9 (sembilan) rekomendasi yang dijadikan sebagai Area of Improvement (AoI). Di tahun 2025, WSBP telah berhasil menyelesaikan AoI terhadap 7 (tujuh) rekomendasi atau mencakup 77,78% dari total rekomendasi.

Langkah strategis yang dilakukan WSBP dalam memenuhi rekomendasi GCG dilakukan melalui langkah sebagai berikut:

Follow-up on GCG Assessment Recommendations in the Previous Year

The results of GCG evaluation and assessment for the 2024 fiscal year produced 9 (nine) recommendations that can be used as Area of Improvement (AoI). In 2025, WSBP has completed follow-ups on 7 (seven) AoI, covering 77.78% of the total recommendations.

The strategic steps taken by WSBP to fulfill GCG recommendations are carried out through the following steps:

Tindak Lanjut atas Hasil Rekomendasi Assessment GCG Tahun 2024

Follow-ups on the GCG Assessment Recommendations in 2024

No	Rekomendasi Assessment GCG GCG Assessment Recommendations	Status Tindak Lanjut Follow-Up Status	Bentuk Tindak Lanjut Follow-up Form
1	Pemegang Saham (terutama pemegang saham seri A) berkewajiban melaksanakan Tata Kelola Perusahaan yang Baik, yang tertuang dalam Aspirasi Pemegang Saham (APS). Shareholders (especially Series A shareholders) are obligated to implement Good Corporate Governance (GCG), as stipulated in the Shareholders' Aspirations (APS).	Selesai Completed	Pemegang Saham Seri A (WASKITA) menyampaikan Aspirasi Pemegang Saham (APS) untuk Penyusunan Rencana Key Performance Indicators (italic) (KPI) tahun 2025. The Series A Shareholder (WASKITA) submitted the Shareholder Aspirations (APS) for the development of the 2025 Key Performance Indicators (KPI) Plan.
2	Dewan Komisaris dan Komite Nominasi dan Remunerasi belum efektif melaksanakan fungsi nominasi dan remunerasi terkait rencana suksesi selain berdiskusi dalam rangka Tata Kelola Terintegrasi dengan Induk. The Board of Commissioners and the Nomination and Remuneration Commission have not effectively implemented their nomination and remuneration functions related to succession planning, beyond discussions within the framework of Integrated Governance with the Parent Company.	Selesai Completed	Komite Nominasi dan Remunerasi telah melakukan rapat bersama dengan Divisi Human Capital Management dengan agenda Telaah Kebijakan Pengelolaan Human Capital & Suksesi Manajemen. The Nomination and Remuneration Committee held a joint meeting with the Human Capital Management Division to review Human Capital Management and Management Succession Policies.
3	Meski Pelindungan hak dasar pemegang saham normatif sesuai peraturan perundang-undangan yang berlaku di Indonesia, namun WSBP telah melaksanakan Assesment ACGS di tahun 2023 dan mengadaptasi pedomannya. Although the protection of basic shareholder rights is normative in accordance with applicable laws and regulations in Indonesia, WSBP conducted an ACGS Assessment in 2023 and adapted its guidelines.	Selesai Completed	Penjelasan terkait dengan perlindungan hak dasar pemegang saham disampaikan secara normatif di dalam Laporan Tahunan (Annual Report) tahun buku 2024. Explanations regarding the protection of fundamental shareholder rights are presented in a normative manner in the 2024 Annual Report.

No	Rekomendasi Assessment GCG GCG Assessment Recommendations	Status Tindak Lanjut Follow-Up Status	Bentuk Tindak Lanjut Follow-up Form
4	Masih diperlukan proses penerapan yang intensif agar berdampak pada kesadaran dan budaya governansi dengan eviden kegiatannya Penerapan Kelengkapan dan Pelaksanaan Tugas Komite Yang Menjalankan Fungsi Pengendalian Intern. An intensive implementation process is still needed to impact awareness and a culture of governance, with evidence of its activities. The implementation of the Completeness and Implementation of Duties of the Committees Carrying Out Internal Control Functions.	Selesai Completed	Selama tahun 2025, anggota Komite Dewan Komisaris telah melakukan Rapat telaah yang di antaranya mengenai: During 2025, members of the Board of Commissioners Committee held review meetings, including: • Pengadaan Barang dan Jasa. Procurement of Goods and Services. • Kepatuhan peraturan perundang-undangan. Compliance with laws and regulations. • Kebijakan Mutu dan Pelayanan Pelanggan. Quality and Customer Service Policy. • Telaah Kebijakan Pengadaan Barang dan Jasa. Review of the Procurement Policy. • Kebijakan Piutang. Accounts Receivable Policy. • Permohonan pengesahan penerapan pedoman etika dan perilaku. Request for approval of the implementation of Code of Conduct • Keselarasan peraturan internal dengan peraturan pemegang saham pengendali. Alignment of internal regulations with the regulations of the controlling shareholder. • Kebijakan Sistem & IT; Information Technology & Systems Policy • Kebijakan Akuntansi, Kebijakan Keuangan dan Pencatatan Laporan Keuangan. Accounting Policy, Financial Policy, and Financial Reporting Policy • Kebijakan SPI Internal Audit Policy • Kebijakan Manajemen Risiko Risk Management Policy • Kebijakan Pengelolaan SDM & Suksesi Manajemen Human Resources Management & Succession Planning Policy • Kebijakan dan Kinerja Divisi Penjualan Sales Division Policy and Performance • Kebijakan Divisi Precast & Post Tension Precast & Post-Tension Division Policy • Kebijakan Divisi Peralatan Equipment Division Policy • Kebijakan Piutang Accounts Receivable Policy

No	Rekomendasi Assessment GCG GCG Assessment Recommendations	Status Tindak Lanjut Follow-Up Status	Bentuk Tindak Lanjut Follow-up Form
5	Masih diperlukan proses penerapan yang intensif agar berdampak pada kesadaran dan budaya governasi dengan eviden kegiatannya Penerapan Fungsi Kepatuhan, Audit Intern dan Ekstern. An intensive implementation process is still needed to impact awareness and a culture of governance, with evidence of its activities in the implementation of Compliance, Internal, and External Audit Functions.	Selesai Completed	- Telah dibentuk Divisi Kepatuhan & Manajemen Risiko sesuai dengan SK No. 241/SK/WBP/PEN/2024. A Compliance & Risk Management Division has been established in accordance with Decree No. 241/SK/WBP/PEN/2024. - Telah disusun Kebijakan Sistem Manajemen Kepatuhan PT Waskita Beton Precast Tbk berdasarkan dokumen No. 02.ISO37301.2025.00 tanggal 30 April 2025. A Compliance Management System Policy for PT Waskita Beton Precast Tbk has been prepared based on document No. 02.ISO37301.2025.00 dated April 30, 2025. - Sosialisasi Kebijakan Sistem Manajemen Kepatuhan telah dilaksanakan pada tanggal 7–8 Mei 2025 dalam acara Risk & Compliance Forum dengan tema “Penguatan Proses Bisnis Berbasis Risiko & Kepatuhan”. Kegiatan ini diikuti oleh seluruh Kepala Divisi. The dissemination of the Compliance Management System Policy was conducted on 7–8 May 2025 during the Risk Compliance Forum with the theme “Strengthening Risk- and Compliance-Based Business Processes.” The event was attended by all Vice Presidents. - Penguatan Fungsi Kepatuhan (Compliance), Pelaksanaan Fungsi Kepatuhan sebagai Lini Kedua. Strengthening the Compliance Function, Implementation of the Compliance Function as the Second Line. - Melakukan pengawasan sesuai dengan prosedur yang dimiliki Perusahaan. Conducting supervision in accordance with Company procedures. - Melakukan penyusunan proses RCM, TOD dan ICT. Developing RCM, TOD, and ICT processes.
6	Pedoman Benturan Kepentingan (CoI) belum dipisahkan dari Pedoman Perilaku (CoC). The Conflict of Interest (CoI) Guidelines have not been separated from the Code of Conduct (CoC).	Proses Ongoing	- Pedoman Etika dan Perilaku telah dipisah dengan Pedoman Benturan Kepentingan. The Code of Conduct have been separated from the Conflict of Interest Guidelines. - Pedoman Benturan Kepentingan masih dalam proses penyusunan. The Conflict of Interest Guidelines are still under development.
7	Perlu peraturan perlindungan data pribadi. Personal data protection regulations are needed.	Proses Ongoing	Pedoman Perlindungan Data Pribadi masih dalam proses penyusunan. The Personal Data Protection Guidelines are still under development.
8	Masih diperlukan proses penerapan yang intensif agar berdampak pada kesadaran dan budaya governasi dengan eviden kegiatannya Penerapan Pedoman Etika dan Perilaku. An intensive implementation process is still needed to impact awareness and a culture of governance, evidenced by the implementation of the Code of Conduct.	Selesai Completed	Di tahun 2025 telah dilakukan kegiatan Sosialisasi Penerapan Pedoman Etika dan Perilaku kepada Pegawai Internal. In 2025, dissemination activities were conducted for the implementation of the Code of Conduct for internal employees.
9	Searah dengan hasil RMI dengan indeks 2,1 perlu penyelarasan <i>roadmap</i> penerapan Tata Kelola Perusahaan terintegrasi dengan Manajemen Risiko. In line with the RMI results with an index of 2.1, there is a need to align the roadmap for implementing integrated Corporate Governance with Risk Management.	Selesai Completed	WSBP telah memiliki <i>Roadmap</i> Perbaikan Penerapan Manajemen Risiko Tahun 2024-2029. WSBP has a Roadmap for Implementing Risk Management for 2024-2029.

WSBP senantiasa berkomitmen dalam memperkuat implementasi GCG melalui berbagai langkah penyempurnaan yang berorientasi pada *best practice* GCG. Upaya ini dilakukan dengan melibatkan seluruh organ Perusahaan dan pemangku kepentingan, sehingga mampu menghasilkan pengelolaan GCG yang efektif dan berkelanjutan.

PENILAIAN BERDASARKAN ASEAN CORPORATE GOVERNANCE SCORECARD

Pada tahun 2025, WSBP tidak melaksanakan penilaian ASEAN Corporate Governance Scorecard (ACGS). Meskipun demikian, WSBP tetap berkomitmen untuk menindaklanjuti hasil penilaian dan rekomendasi ACGS pada periode sebelumnya sebagai bagian dari upaya berkelanjutan dalam memperkuat penerapan Tata Kelola Perusahaan yang Baik.

UPAYA PENINGKATAN KUALITAS IMPLEMENTASI GOVERNANSI KORPORAT

Secara berkala, WSBP senantiasa melakukan upaya peningkatan terhadap beberapa aspek implementasi governansi korporat. Langkah inisiatif yang dilakukan WSBP sebagai upaya peningkatan kualitas implementasi GCG adalah sebagai berikut:

1. Penguatan Kebijakan Internal.
2. Pelatihan dan Sertifikasi.
3. *Workshop* Tata Kelola Perusahaan.
4. Penyampaian Informasi Terbuka.
5. Integrasi ESG.
6. Penguatan *Whistleblowing System*.
7. Penguatan Manajemen Risiko dan Pengendalian Internal.
8. Monitoring, Evaluasi dan Penilaian Berkala Implementasi GCG.
9. Peningkatan Kepatuhan terhadap Peraturan Perundang-Undangan yang Berlaku.

Sosialisasi dan Internalisasi *Soft Structure* Governansi Korporat

Di tahun 2025, WSBP telah menyelenggarakan sosialisasi sebagai upaya internalisasi dalam penerapan governansi korporat di lingkungan Perusahaan. Upaya ini dilakukan sebagai bentuk komitmen WSBP untuk menciptakan budaya Perusahaan yang transparan, akuntabel, dan berintegritas tinggi. Aktivitas sosialisasi dan internalisasi penerapan governansi korporat yang dilakukan di sepanjang tahun 2025 adalah sebagai berikut:

WSBP remains committed to strengthening GCG implementation through various improvement measures oriented towards GCG best practices. These efforts involve all Company organs and stakeholders, resulting in effective and sustainable GCG management.

ASSESSMENT BASED ON THE ASEAN CORPORATE GOVERNANCE SCORECARD

In 2025, WSBP did not conduct an ASEAN Corporate Governance Scorecard (ACGS) assessment. However, WSBP remains committed to following up on the results and recommendations of the previous ACGS assessment period as part of its ongoing efforts to strengthen the Good Corporate Governance implementation.

IMPROVEMENT OF CORPORATE GOVERNANCE IMPLEMENTATION QUALITY

WSBP periodically strives to improve several aspects of corporate governance implementation. The following initiatives have been taken by WSBP to improve the quality of GCG implementation:

1. Strengthening the Internal Policies.
2. Training and Certification.
3. Corporate Governance Workshop.
4. Disclosure of Open Information.
5. ESG Integration.
6. Strengthening the Whistleblowing System.
7. Strengthening Risk Management and Internal Control.
8. Monitoring, Evaluation, and Periodic Assessment of GCG Implementation.
9. Improving Compliance with Applicable Laws and Regulations.

Dissemination and Internalization of Corporate Governance *Soft-Structure*

In 2025, WSBP organized a number of socialization activities as an effort to internalize the implementation of corporate governance in the Company environment. This effort demonstrates WSBP's commitment to creating a corporate culture that is transparent, accountable, and of high integrity. The following activities will be carried out throughout 2025 to promote and internalize the implementation of corporate governance:

**Tabel Sosialisasi dan Internalisasi Soft Structure
Governansi Korporat Tahun 2025**

**Table of Socialization and Internalization of Corporate
Governance Soft Structure in 2025**

No	Nama Kegiatan Activity Name	Status Kegiatan Activity Status	Keterangan Description
1	Sosialisasi Manajemen Risiko. Risk Management Dissemination.	Telah Dilaksanakan. Implemented.	Sosialisasi penerapan manajemen risiko perusahaan kepada Divisi. Dissemination of the implementation of corporate risk management to Divisions.
2	Sosialisasi Respectful Workplace Policy. Respectful Workplace Policy Dissemination.	Telah Dilaksanakan. Implemented.	Pemahaman Respectful Workplace Policy (RWP) dilingkungan Anak Perusahaan PT Waskita Karya (Persero) Tbk. Understanding of the Respectful Workplace Policy (RWP) within subsidiaries of PT Waskita Karya (Persero) Tbk.
3	Refreshment Sosialisasi Pedoman Etika dan Perilaku. Refreshment Socialization of the Code of Conduct.	Telah Dilaksanakan. Implemented.	Refreshment terkait Pedoman Etika dan Perilaku (Code Of Conduct) serta dalam rangka pemahaman & kepatuhan pegawai atas Pedoman Etika dan Perilaku (Code Of Conduct). Refreshment regarding the Code of Conduct and employee understanding and compliance with the Code of Conduct.
4	Sosialisasi Sistem Manajemen Anti Penyuapan ISO 37001:2016. ISO 37001:2016 Anti-Bribery Management System Dissemination.	Telah Dilaksanakan. Implemented.	Komitmen Perusahaan untuk menerapkan Sistem Manajemen Anti Penyuapan (ISO 37001:2016) secara konsisten di seluruh lingkungan PT Waskita Beton Precast Tbk. The Company's commitment to consistently implementing the Anti-Bribery Management System (ISO 37001:2016) throughout PT Waskita Beton Precast Tbk.
5	Sosialisasi Pedoman WBS dan Pengendalian Gratifikasi. WBS and Gratifications Control Guidelines Dissemination.	Telah Dilaksanakan. Implemented.	Penyampaian Sosialisasi dilakukan oleh Divisi Internal Audit dan Direksi pada saat pelaksanaan Audit Internal dan Leaders Talk yang dilakukan secara berkala. Dissemination is delivered by the Internal Audit Division and the Board of Directors during periodic Internal Audits and Leaders Talks.

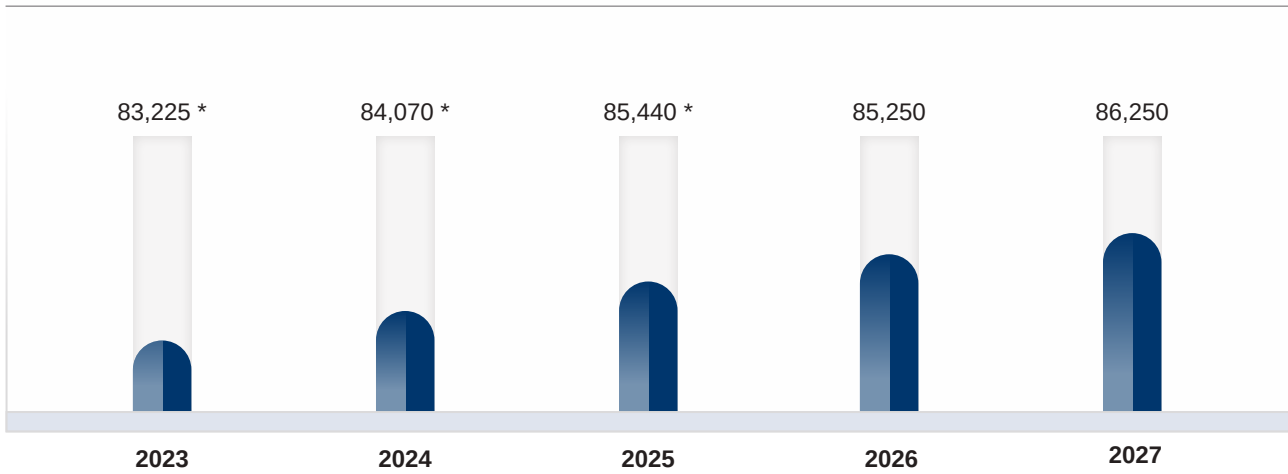
ROADMAP GCG

Roadmap GCG disusun berdasarkan kebutuhan Perusahaan dan diselaraskan dengan dinamika bisnis di masa mendatang. *Roadmap* GCG dirancang sebagai pedoman strategis yang menetapkan arah dan prioritas implementasi prinsip-prinsip GCG secara menyeluruh di berbagai aspek operasional. *Roadmap* GCG memiliki fungsi sebagai landasan yang kuat dalam memastikan tata kelola yang berintegritas dan berkelanjutan. Penetapan *roadmap* GCG dilakukan untuk mendukung capaian visi Perusahaan dalam rangka mewujudkan *Governance Excellence*.

GCG ROADMAP

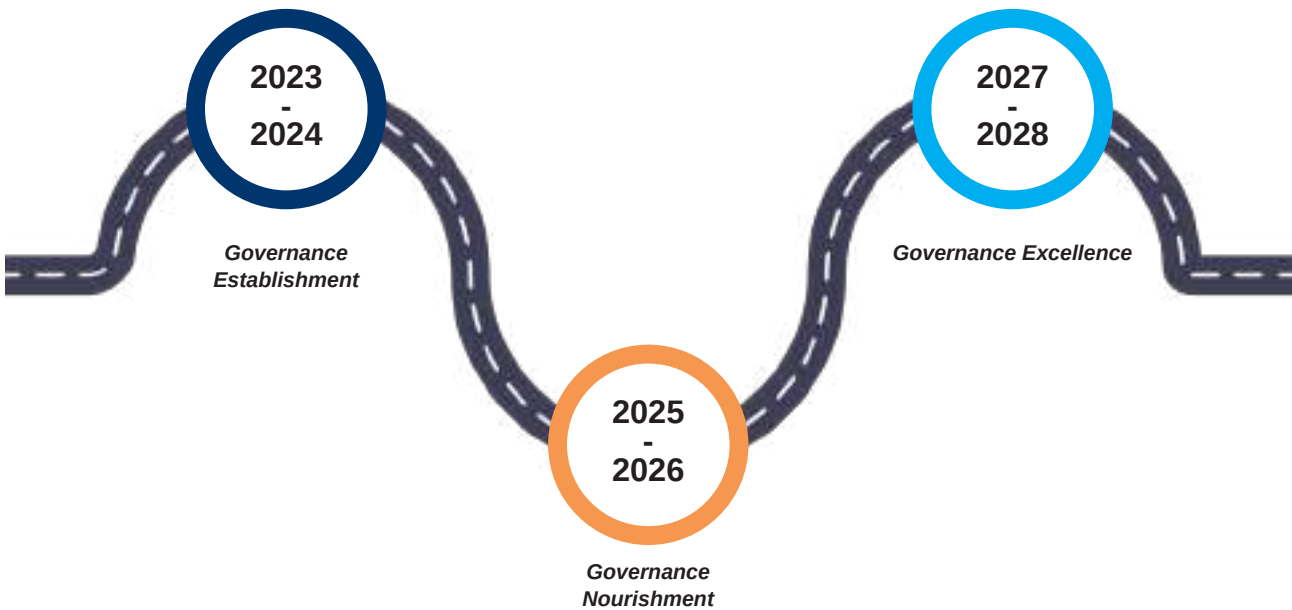
The GCG Roadmap is prepared based on the Company's needs and aligned with future business dynamics. The GCG Roadmap is designed as a strategic guideline that sets the direction and priorities for the implementation of GCG principles in all operational aspects. The GCG Roadmap serves as a strong foundation in ensuring governance with integrity and sustainability. The establishment of the GCG Roadmap is conducted to support the achievement of the Company's vision in realizing *Governance Excellence*.

Roadmap GCG WSBP Tahun 2023-2027 / WSBP GCG Roadmap 2023-2027



*Keterangan/Notes:

Angka historis mencerminkan realisasi skor asesmen pada tahun terkait.
Historical figures reflect the actual assessment scores for the respective years.



2023-2024		
Governance Establishment	- Penyusunan/Pemutakhiran prosedur dan pedoman terkait GCG selaras dengan peraturan BUMN terkini. Preparation/Updating of procedures and guidelines related to GCG in line with the latest SOE regulations. - Melakukan <i>benchmark</i> untuk implementasi GCG mengacu pada ASEAN Corporate Governance Scorecard (ACGS). Conduct benchmarks for GCG implementation referring to the ASEAN Corporate Governance Scorecard (ACGS). - Pemutakhiran Piagam Audit Internal. Updating the Internal Audit Charter. - Pelaksanaan evaluasi jaminan kualitas Fungsi Audit Internal. Implementation of quality assurance evaluation of the Internal Audit Function. - Sosialisasi dan diseminasi terkait aspek bisnis korporasi pedoman dan prosedur terkait GCG. Socialization and dissemination of corporate business aspects related to GCG guidelines and procedures. - Melakukan diseminasi implementasi GCG Perusahaan melalui <i>website</i> dan/atau media sosial Perusahaan. Disseminate the Company's GCG implementation through the Company's website and/or social media. - Pengembangan Sistem Informasi Manajemen Risiko. Development of a Risk Management Information System. - Penerapan perencanaan Pemantauan dan Evaluasi Manajemen Risiko. Implementation of Risk Management Monitoring and Evaluation planning. - Pemenuhan Komposisi dan Kualifikasi organ pengelola Risiko sesuai dengan peraturan BUMN terkini. Fulfillment of the composition and qualifications of risk Management organs in accordance with the latest SOE regulations.	Menjadikan GCG sebagai Budaya Perusahaan Making GCG as Corporate Culture
2025-2026		
Governance Nourishment	- Penyusunan/Pemutakhiran kebijakan Informasi beserta prosedur keamanan IT. Preparation/Updating of Information policies and IT security procedures. - Penerapan Manajemen Risiko IT. Implementation of IT Risk Management. - Penerapan evaluasi Pedoman Tata Kelola IT. Implementation of IT Governance Guidelines evaluation. - Pemetaan kompetensi dengan merujuk pada proses bisnis yang ada. Competency mapping by referring to existing business processes. - Pelaksanaan evaluasi jaminan kualitas Fungsi Audit Internal. Implementation of quality assurance evaluation of the Internal Audit Function. - Pelaksanaan evaluasi atas efektivitas Pengendalian Intern, Manajemen Risiko dan Tata Kelola Perusahaan. Carry out evaluations on the effectiveness of Internal Control, Risk Management and Corporate Governance. - Melaksanakan <i>assessment</i> GCG mengacu pada ACGS. Carry out GCG assessments referring to ACGS.	Peningkatan Kompetensi Corporate Governance Agent secara Berkelanjutan Competency Improvement Corporate Governance Agent Continuously
2027-2028		
Governance Excellence	- Penerapan Manajemen Risiko Informasi. Implementation of Information Risk Management. - Penerapan evaluasi Pedoman Tata Kelola Teknologi Informasi. Implementation of the evaluation of Information Technology Governance Guidelines. - Pelaksanaan evaluasi jaminan kualitas Fungsi Audit Internal. Implementation of quality assurance evaluation of the Internal Audit Function. - Pelaksanaan evaluasi atas efektivitas Pengendalian Intern, Manajemen Risiko dan Tata Kelola Perusahaan. Carry out evaluations on the effectiveness of Internal Control, Risk Management and Corporate Governance.	Pemenuhan Tindakanlanjutan Area of Improvement Hasil Asesmen GCG Fulfillment of Follow-up Areas of Improvement GCG Assessment Result

Implementasi atas *roadmap* GCG yang telah disusun mencakup:

Implementation of the GCG roadmap that has been prepared includes:

Rekomendasi Recommendations	Timeline		
	2023 - 2024	2025 - 2026	2027 - 2028
Penciptaan nilai yang berkelanjutan Sustainable value creation	Pemenuhan Tindak Lanjut <i>Area of Improvement</i> Hasil <i>Assessment</i> GCG Fulfillment of Follow-up on Areas of Improvement of GCG Assessment Results		
	Penyusunan/Pemutakhiran Standar Etika Bisnis dan Kode Etik Preparation/Updating of Business Ethics Standards and Code of Ethics	Melaksanakan <i>Assesment</i> GCG mengacu pada <i>ASEAN Corporate Governance Scorecard</i> (ACGS) Carrying out GCG assessments referring to the ASEAN Corporate Governance Scorecard (ACGS)	
	Penyusunan/Pemutakhiran pedoman GCG dan Hubungan Kerja Direksi dan Dewan Komisaris agar selaras dengan peraturan BUMN terkini Preparation/Updating GCG guidelines and Working Relations of Board of Directors and Board of Commissioners to be in line with the latest SOE regulations		
	Penyusunan/Pemutakhiran prosedur dan pedoman kerja agar selaras dengan peraturan BUMN terkini Preparing/Updating work procedures and guidelines to be in line with the latest SOE regulations		
	Penyusunan/Pemutakhiran; tanggung jawab sosial dalam Rencana Strategis Perusahaan Preparing/Updating; social responsibility in the Company's Strategic Plan		
Pemanfaatan inovasi dan teknologi secara efektif dalam mencapai misi, visi, tujuan, sasaran, strategi, dan rencana tahunan dan jangka menengah korporasi konsisten dengan tujuan jangka Panjang Effective use of innovation and technology in achieving the corporation's mission, vision, goals, objectives, strategies and annual and medium-term plans consistent with long-term goals	Melakukan <i>benchmark</i> untuk implementasi GCG mengacu pada <i>ASEAN Corporate Governance Scorecard</i> (ACGS) Conduct benchmarks for GCG implementation referring to the ASEAN Corporate Governance Scorecard (ACGS)		
	Penyusunan/Pemutakhiran Rencana Strategis Perusahaan harus mendorong adanya inovasi dan penggunaan teknologi baik dalam model bisnis, produk dan layanan Preparation/Updating of the Company's Strategic Plan must encourage innovation and use of technology in business models, products and services		

Rekomendasi Recommendations	Timeline		
	2023 - 2024	2025 - 2026	2027 - 2028
Pengembangan Governansi Tata Kelola Teknologi Informasi Development of Information Technology Governance		Penyusunan/pemutakhiran Kebijakan Teknologi Informasi beserta prosedur keamanan Teknologi Informasi Preparation/Updating of Information Technology Policy and Information Technology security procedures	
		Penerapan Manajemen Risiko Teknologi Informasi Implementation of Information Technology Risk Management	
		Penerapan evaluasi Pedoman Tata Kelola Teknologi Informasi Implementation of evaluation of Information Technology Governance Guidelines	
Peningkatan kompetensi Increased competency	Peningkatan kompetensi SDM melalui pelatihan dan sertifikasi tata kelola, manajemen risiko, dan kepatuhan serta audit internal Increasing Human Capital competency through training and certification in governance, risk management, and compliance as well as internal audits		
		Pemetaan kompetensi dengan merujuk pada proses bisnis yang ada dan ditunjukkan dengan adanya dokumentasi atau deskripsi terkait dengan kompetensi yang dibutuhkan Competency mapping refers to existing business processes and is demonstrated by documentation or descriptions related to the required competencies	
Manajemen Risiko, Audit Internal dan Kepatuhan Risk Management, Internal Audit and Compliance	Penyusunan/Pemutakhiran Piagam, Kebijakan, Pedoman dan Standar Prosedur Manajemen Risiko Preparation/Updating of Risk Management Charters, Policies, Guidelines and Standard Procedures		
	Pemutakhiran Piagam Audit Internal Updating of the Internal Audit Charter		
	Pelaksanaan evaluasi jaminan kualitas Fungsi Audit Internal Implementation of quality assurance evaluation of the Internal Audit Function		
	Pengembangan Sistem Informasi Manajemen Risiko Development of Risk Management Information Systems		
	Penerapan Perencanaan, Pemantauan, dan Evaluasi Manajemen Risiko Implementation of Risk Management Planning, Monitoring, and Evaluation		
	Pemenuhan Komposisi dan Kualifikasi Organ Pengelola Risiko sesuai dengan peraturan BUMN terkini Fulfillment of the Composition and Qualifications of Risk Management Organs in accordance with the latest SOE regulations		
	Pelaksanaan evaluasi atas efektivitas pengendalian intern, Manajemen Risiko, dan Tata Kelola perusahaan Carrying out evaluation on the effectiveness of internal control, risk management, and corporate governance		

Rekomendasi Recommendations	Timeline		
	2023 - 2024	2025 - 2026	2027 - 2028
Diseminasi Informasi Information Dissemination	Sosialisasi dan diseminasi terkait dengan aspek bisnis korporasi sesuai dengan jenjang dan fungsi Insan WSBP, terutama terkait dengan aspek kinerja dan risiko hukum Socialization and dissemination of corporate business aspects according to the level and function of Insan WSBP, especially related to performance and legal risk		
	Sosialisasi pedoman GCG dan Hubungan Kerja Direksi dan Dewan Komisaris yang telah disesuaikan dengan peraturan terkini terkait dengan tata kelola BUMN Socialization of GCG guidelines and Working Relations of Board of Directors and Board of Commissioners which have been adapted to the latest regulations related to SOE governance		
	Sosialisasi seluruh prosedur dan pedoman kerja yang telah disesuaikan dengan peraturan terkini terkait dengan tata kelola BUMN Socialization of all work procedures and guidelines that have been adapted to the latest regulations related to SOE governance		
	Melakukan diseminasi implementasi GCG perusahaan melalui <i>website</i> dan/atau media sosial perusahaan Disseminating the Company's GCG implementation through the Company's website and/or social media		
	Menjadikan GCG sebagai budaya perusahaan Making GCG as corporate culture		

REALISASI TARGET ROADMAP GCG TAHUN 2025

Berdasarkan *roadmap* GCG, Di tahun 2025 WSBP fokus pada fase *Governance Nourishment* dengan orientasi pada peningkatan kompetensi corporate governance agent secara berkelanjutan. Pencapaian yang berhasil diraih dalam implementasi *roadmap* GCG di tahun 2025 adalah sebagai berikut:

REALIZATION OF GCG ROADMAP TARGETS IN 2025

Based on the GCG roadmap, WSBP focused on the Governance Establishment phase in 2025, orienting towards continuously improving the competency of corporate governance agents. The following are the main achievements made in the implementation of the GCG Roadmap in 2025:

Realisasi Target Roadmap GCG Tahun 2025

Realization of GCG Roadmap Targets in 2025

Target Pemenuhan Fulfillment Target	Status Realisasi Realization Status	Penjelasan Explanation
Penyusunan/Pemutakhiran kebijakan Informasi beserta prosedur keamanan IT. Preparation/Updates of Information policies and IT security procedures.	✓	WSBP telah melakukan pemutakhiran pada kebijakan informasi. WSBP has updated its information policy.
Penerapan manajemen Risiko IT. Implementation of IT risk management.	✓	WSBP telah melaksanakan Manajemen Risiko Teknologi Informasi (TI) yang dilakukan secara berkala melalui pengisian risk register setiap triwulan. WSBP has implemented Information Technology (IT) Risk Management periodically through quarterly completion of the risk register.
Penerapan evaluasi Pedoman Tata Kelola IT. Implementation of IT Governance Guidelines evaluations.	✓	WSBP telah melakukan pembaharuan pada Pedoman Tata Kelola IT. WSBP has updated its IT Governance Guidelines.

Target Pemenuhan Fulfillment Target	Status Realisasi Realization Status	Penjelasan Explanation
Pemetaan kompetensi dengan merujuk pada proses bisnis yang ada. Competency mapping based on existing business processes.	✓	WSBP dalam melakukan pemetaan kompetensi telah menggunakan tools standard kompetensi yang dimiliki Perusahaan. WSBP has utilized the Company's standard competency tools in its competency mapping.
Pelaksanaan evaluasi jaminan kualitas Fungsi Audit Internal. Implementation of quality assurance evaluations for the Internal Audit Function.	✓	WSBP telah melakukan Quality Assurance Review (QAR) dan telah dilakukan penilaian Internal Audit Capability Model (IACM) atas kapabilitas fungsi Internal Audit WSBP periode 2024. WSBP has conducted a Quality Assurance Review (QAR) and an Internal Audit Capability Model (IACM) assessment of the capabilities of its Internal Audit function for the 2024 period.
Pelaksanaan evaluasi atas efektivitas pengendalian intern, manajemen Risiko dan Tata Kelola perusahaan. Implementation of evaluations of the effectiveness of internal controls, risk management, and Corporate Governance.	✓	WSBP dalam pelaksanaan evaluasi telah melaksanakan Assessment Good Corporate Governance dan Risk Maturity Index. WSBP has conducted a Good Corporate Governance Assessment and a Risk Maturity Index during its evaluation.
Melaksanakan <i>assessment</i> GCG mengacu pada ACGS. Implementation of GCG assessments based on the ACGS.	✗	WSBP belum melakukan <i>assessment</i> GCG mengacu ACGS. WSBP has not yet conducted a GCG Assessment based on the ACGS.

PENERAPAN ASPEK DAN PRINSIP TATA KELOLA PERUSAHAAN SESUAI KETENTUAN OTORITAS JASA KEUANGAN

Berdasarkan Peraturan Otoritas Jasa Keuangan (POJK) No. 21/POJK.04/2015 dan Surat Edaran Otoritas Jasa Keuangan (SEOJK) No. 32/SEOJK.04/2015 mengenai Pedoman Tata Kelola Perusahaan Terbuka, peraturan ini mengatur tata kelola perusahaan terbuka dengan mencakup 5 (lima) aspek, 8 (delapan) prinsip, dan 25 rekomendasi yang dirancang untuk memastikan penerapan GCG. Informasi penerapan aspek dan prinsip tata kelola perusahaan yang diterapkan oleh WSBP adalah sebagai berikut:

IMPLEMENTATION OF CORPORATE GOVERNANCE ASPECTS AND PRINCIPLES IN ACCORDANCE WITH THE PROVISIONS OF FINANCIAL SERVICES AUTHORITY

Based on the Financial Services Regulation (POJK) Number 21/POJK.04/2015 and Financial Services Authority Circular Letter (SEOJK) Number 32/SEOJK.04/2015 concerning Public Company Governance Guidelines. These regulations establish guidelines for the governance of public companies consisting of 5 (five) aspects, 8 (eight) core principles, and 25 recommendations for the implementation of aspects and principles of Good Corporate Governance. The following is the implementation of corporate governance aspects and principles in WSBP:

Tabel Penerapan Aspek dan Prinsip GCG Berdasarkan Ketentuan OJK

Table of Implementation of GCG Aspects and Principles Based on OJK Provisions

Rekomendasi Penerapan GCG dalam Pedoman Tata Kelola Perusahaan Terbuka Recommendations for GCG Implementation in Public Company Governance Guidelines		Status	Penjelasan Pelaksanaan Rekomendasi di WSBP Status and Explanation of Recommendations Implementation in WSBP
Rekomendasi Recommendations	Rekomendasi Recommendations		
ASPEK I: HUBUNGAN PERUSAHAAN TERBUKA DENGAN PEMEGANG SAHAM DALAM MENJAMIN HAK-HAK PEMEGANG SAHAM ASPECT I: RELATIONSHIP BETWEEN PUBLIC COMPANY AND SHAREHOLDERS IN GUARANTEETING THE SHAREHOLDERS' RIGHTS			
Prinsip 1: Meningkatkan Nilai Penyelenggaraan RUPS Principle 1: Increase value of General Meetings of Shareholders (GMS) Holding			
Perusahaan Terbuka memiliki cara atau prosedur teknis pengumpulan suara (<i>voting</i>) baik secara terbuka maupun tertutup yang mengedepankan independensi, dan kepentingan pemegang saham. Public Company has implemented open and closed voting-based decision making mechanism and procedure that promote independency and interest of the Shareholders.	1. Setiap saham dengan hak suara yang dikeluarkan mempunyai satu hak suara (<i>one share one vote</i>). Pemegang saham dapat menggunakan hak suaranya pada saat pengambilan keputusan, terutama dalam pengambilan keputusan dengan cara pengumpulan suara (<i>voting</i>). Namun demikian, mekanisme pengambilan keputusan dengan cara pengumpulan suara (<i>voting</i>) baik secara terbuka maupun tertutup belum diatur secara rinci. Any issued shares with right to vote have one vote (<i>one share one vote</i>). Shareholders may use their voting rights at the time of decision making, especially if voting needs to be done. However, the decision making mechanism by voting either openly or closedly has not been regulated in detail. 2. Perusahaan Terbuka direkomendasikan mempunyai prosedur pengambilan suara dalam pengambilan keputusan atas suatu mata acara RUPS. Adapun prosedur pengambilan suara (<i>voting</i>) tersebut harus menjaga independensi ataupun kebebasan pemegang saham. Sebagai contoh, dalam pengumpulan suara (<i>voting</i>) secara terbuka dilakukan dengan cara mengangkat tangan sesuai dengan instruksi pilihan yang ditawarkan oleh pimpinan RUPS. Sedangkan, dalam pengumpulan suara (<i>voting</i>) secara tertutup dilakukan pada keputusan yang membutuhkan kerahasiaan ataupun atas permintaan pemegang saham, dengan cara menggunakan kartu suara ataupun dengan penggunaan <i>electronic voting</i>. Public Company is recommended to have a voting procedure in making its decisions as one of GMS' agenda. The voting procedure must maintain shareholders' independency. For example, voting is done openly by raising hands to choose the options offered by GMS' chairman. Meanwhile, closed voting is done in a decision making process that need secrecy or as requested by shareholders. This procedure may use card or electronic voting.	Telah diterapkan Has been applied	Dalam menyelenggarakan RUPS, baik RUPS Tahunan maupun RUPS Luar Biasa, Perusahaan telah menjalankan proses pemungutan suara baik secara terbuka maupun tertutup, sebagaimana yang tertuang dalam Tata Tertib RUPS. Perusahaan senantiasa mengunggah Tata Tertib RUPS dalam <i>website</i> Perusahaan dan dibagikan kepada setiap Pemegang Saham pada saat pelaksanaan RUPS. In holding the GMS, both Annual GMS and Extraordinary GMS, the Company has carried out a voting process both openly and privately, as stated in the GMS Rules of Conduct. The Company always uploads the Rules of GMS on the Company's website and distributes them to each Shareholder at the time of the GMS.
Seluruh anggota Direksi dan anggota Dewan Komisaris Perusahaan Terbuka hadir dalam RUPS Tahunan. All members of Board of Directors and Board of Commissioners of Public Company attend the Annual GMS.	Kehadiran seluruh anggota Direksi dan anggota Dewan Komisaris Perusahaan Terbuka bertujuan agar setiap anggota Direksi dan anggota Dewan Komisaris dapat memperhatikan, menjelaskan dan menjawab secara langsung permasalahan yang terjadi atau pertanyaan yang diajukan oleh pemegang saham terkait mata acara dalam RUPS. The attendance of all members of Board of Directors and Board of Commissioners is to ensure that each member is able to observe, explain and answer directly the problems or questions raised by shareholders regarding the GMS' agenda.	Telah diterapkan Has been applied	Pelaksanaan RUPS Tahunan Tahun 2025 dihadiri oleh 5 anggota Dewan Komisaris, 3 anggota Direksi, dan 1 anggota Direksi berhalangan hadir. The 2025 Annual GMS was attended by 5 members of the Board of Commissioners and 3 members of the Board of Directors, while 1 member of the Board of Directors was unable to attend

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Ringkasan risalah RUPS tersedia dalam Situs Web Perusahaan Terbuka paling sedikit selama 1 (satu) tahun. Summary of GMS Minutes shall be available at the Public Company Website minimum for 1 (one) year.	Berdasarkan ketentuan dalam Pasal 51 ayat (2) dan Pasal 53 ayat (1) Peraturan Otoritas Jasa Keuangan Nomor 15/POJK.04/2020 tentang Rencana dan Penyelenggaraan Rapat Umum Pemegang Saham Perusahaan Terbuka, Perusahaan Terbuka wajib membuat ringkasan risalah RUPS dalam bahasa Indonesia dan bahasa asing (minimal dalam bahasa Inggris), serta diumumkan 2 (dua) hari kerja setelah RUPS diselenggarakan kepada masyarakat, yang salah satunya melalui Situs Web Perusahaan Terbuka. Ketersediaan ringkasan risalah RUPS pada Situs Web Perusahaan Terbuka memberikan kesempatan bagi pemegang saham yang tidak hadir untuk mendapatkan informasi penting dalam penyelenggaraan RUPS secara mudah dan cepat. Oleh karena itu, ketentuan tentang jangka waktu minimal ketersediaan ringkasan risalah RUPS di Situs Web dimaksudkan untuk menyediakan kecukupan waktu bagi pemegang saham untuk memperoleh informasi tersebut. Based on the provisions in Article 51 paragraph (2) and Article 53 paragraph (3) of the Financial Services Authority Regulation Number 15/POJK.04/2020 concerning the Plan and Organizing of General Meeting of Shareholders of a Public Company, Public Company must prepare summary of GMS minutes in Indonesian and other languages (minimum in English), and announce to the public in 2 (two) working days after the GMS is held, one of it is through the Company's Website. The availability of the summary of GMS minutes at the Company's website is to provide an opportunity for the absent shareholders in GMS to obtain important easily and quickly. Therefore, the regulation concerning the minimum period of the availability of the summary of GMS minutes on the Website is intended to provide sufficient time for shareholders to obtain such information.	Telah diterapkan Has been applied	Perusahaan senantiasa mengunggah Ringkasan Risalah RUPS, baik RUPS Tahunan maupun RUPS Luar Biasa dalam website Perusahaan sejak tahun 2017. The Company always uploads the Summary of GMS Minutes, both Annual GMS and Extraordinary GMS in Company website since 2017.

Prinsip 2: Meningkatkan Kualitas Komunikasi Perusahaan Terbuka dengan Pemegang Saham atau Investor
Principle 2: Improve quality of Communication between Public Company and Shareholders or Investors

Perusahaan Terbuka memiliki suatu kebijakan komunikasi dengan pemegang saham atau investor. Public Company has a policy on communication with the shareholders or investors.	- Adanya komunikasi antara Perusahaan Terbuka dengan pemegang saham atau investor dimaksudkan agar para pemegang saham atau investor mendapatkan pemahaman lebih jelas atas informasi yang telah dipublikasikan kepada masyarakat, seperti laporan berkala, keterbukaan informasi, kondisi atau prospek bisnis dan kinerja, serta Pelaksanaan Tata Kelola Perusahaan Terbuka. Di samping itu, pemegang saham atau investor juga dapat menyampaikan masukan dan opini kepada manajemen Perusahaan Terbuka. Any communication between the Company and the shareholders or investors is intended for them to gain a clearer understanding of publicly available information, such as periodic reports, information disclosure, business or performance conditions and prospects, and the implementation of Corporate Governance. In addition, the shareholders or investors may also submit feedback and opinions to the Company's management. - Kebijakan komunikasi dengan para pemegang saham atau investor menunjukkan komitmen Perusahaan Terbuka dalam melaksanakan komunikasi dengan para pemegang saham atau investor. Dalam kebijakan tersebut dapat mencakup strategi, program, dan waktu pelaksanaan komunikasi, serta panduan yang mendukung pemegang saham atau investor untuk berpartisipasi dalam komunikasi tersebut. The Company's commitment in conducting communication with shareholders or investors is demonstrated by a communication policy. Such policy may includes strategies, programs, and communication timelines, as well as guidance that support shareholders or investors to participate in such communications.	Telah diterapkan Has been applied	Perusahaan telah memiliki kebijakan komunikasi dengan para pemegang saham maupun investor sebagaimana yang telah diatur dalam Pedoman Tata Kelola Perusahaan (PWP-GCG), Prosedur Laporan Perusahaan (PWP-KKO-09), dan Prosedur Hubungan Investor (PWP-IR-01). The Company has a communication policy with shareholders and investors as regulated in Corporate Governance Guidelines (PWP-GCG), Corporate Reporting Procedures (PWP-KKO-09) and Investor Relations Procedures (PWP-IR-01).

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Perusahaan Terbuka mengungkapkan kebijakan komunikasi Perusahaan Terbuka dengan pemegang saham atau investor dalam situs web. Public Company shall disclose policy of Public Company communication with Shareholders or investors at the website.	Pengungkapan kebijakan komunikasi merupakan bentuk transparansi atas komitmen Perusahaan Terbuka dalam memberikan kesetaraan kepada semua pemegang saham atau investor atas pelaksanaan komunikasi. Pengungkapan informasi tersebut juga bertujuan untuk meningkatkan partisipasi dan peran pemegang saham atau investor dalam pelaksanaan program komunikasi Perusahaan Terbuka. The Company's commitment on transparency in providing equity to all shareholders or investors is shown in the communication policy disclosure. Such disclosure also aims to increase the shareholders or investors's participation and role in the Company's communication program implementation.	Telah diterapkan Has been applied	WSBP telah mengungkapkan kebijakan komunikasi dan keterbukaan dengan pemegang saham dalam Pedoman Tata Kelola Perusahaan yang diunggah di situs web. WSBP juga mencantumkan kontak Hubungan Investor pada portal Investor Relations WSBP. WSBP has disclosed its communication and transparency policy with shareholders in the Code of Corporate Governance uploaded on its website. WSBP also lists Investor Relations contacts on WSBP Investor Relations portal.

ASPEK II: FUNGSI DAN PERAN DEWAN KOMISARIS ASPECT II: BOARD OF COMMISSIONERS' FUNCTION AND ROLE

Prinsip 3: Memperkuat Keanggotaan dan Komposisi Dewan Komisaris

Principle 3: Strengthening Board of Commissioners Membership and Composition

Penentuan jumlah anggota Dewan Komisaris mempertimbangkan kondisi Perusahaan Terbuka. Determination of the number of Board of Commissioners members takes into account the conditions of the Public Company.	Jumlah anggota Dewan Komisaris dapat mempengaruhi efektivitas pelaksanaan tugas dari Dewan Komisaris. Penentuan jumlah anggota Dewan Komisaris Perusahaan Terbuka wajib mengacu kepada ketentuan peraturan perundang-undangan yang berlaku, yang paling kurang terdiri dari 2 (dua) orang berdasarkan ketentuan Peraturan Otoritas Jasa Keuangan Nomor 33/POJK.04/2014 tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik. Selain itu, perlu juga mempertimbangkan kondisi Perusahaan Terbuka yang antara lain yang meliputi karakteristik, kapasitas, dan ukuran, serta pencapaian tujuan dan pemenuhan kebutuhan bisnis yang berbeda di antara Perusahaan Terbuka. Namun demikian, jumlah anggota Dewan Komisaris yang terlalu besar berpotensi mengganggu efektivitas pelaksanaan fungsi Dewan Komisaris. The number of Board of Commissioners members may affect their effectiveness in work. The number of members determination shall refer to the applicable laws, that at least 2 (two) persons according on the provisions of Financial Services Authority Regulation Number 33/POJK.04/2014 concerning Board of Directors and Board of Commissioners of Issuers or Public Companies. In addition, it is also necessary to consider the Company's conditions which include, among other things, the characteristics, capacities and sizes, as well as the achievement of objectives and the fulfillment of different business needs among the Company. However, too many members of Board of Commissioners is potentially disrupt the effectiveness of Board of Commissioners functions implementation.	Telah diterapkan Has been applied	Anggota Dewan Komisaris Perusahaan yang masih berstatus aktif menjabat hingga akhir tahun 2025 berjumlah 2 orang, terdiri dari 1 (satu) orang Plt Komisaris Utama/Komisaris Independen dan 1 (satu) orang Komisaris Independen. Jumlah tersebut telah sesuai dengan ketentuan jumlah Dewan Komisaris Perusahaan Publik yang disyaratkan, yaitu paling kurang 2 (orang), sebagaimana yang diatur dalam Pasal 20 Peraturan OJK No. 33/POJK.04/2014 tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik. There are 2 members of the Company's Board of Commissioners who are still active until the end of 2025, consisting of 1 (one) President Commissioner and 1 (one) Independent Commissioners. This amount is in accordance with the required number of Board of Commissioners of a Public Company, which is at least 2 (persons), as regulated in Article 20 of OJK Regulation No. 33/POJK.04/2014 concerning Board of Directors and Board of Commissioners of Issuers or Public Companies.
Penentuan komposisi anggota Dewan Komisaris memperhatikan keberagaman keahlian, pengetahuan, dan pengalaman yang dibutuhkan. Determination of the composition of Board of Commissioners members concerns diversity of required skill, knowledge and experience.	Komposisi Dewan Komisaris merupakan kombinasi karakteristik baik dari segi organ Dewan Komisaris maupun anggota Dewan Komisaris secara individu, sesuai dengan kebutuhan Perusahaan Terbuka. Karakteristik tersebut dapat tercermin dalam penentuan keahlian, pengetahuan, dan pengalaman yang dibutuhkan dalam pelaksanaan tugas pengawasan dan pemberian nasihat oleh Dewan Komisaris Perusahaan Terbuka. Komposisi yang telah memperhatikan kebutuhan Perusahaan Terbuka merupakan suatu hal yang positif, khususnya terkait pengambilan keputusan dalam rangka pelaksanaan fungsi pengawasan yang dilakukan dengan mempertimbangkan berbagai aspek yang lebih luas. Board of Commissioners composition is a characteristics combination both in terms of organizational and individual Board of Commissioners and Board of Commissioners members, in accordance with the Company's needs. Such characteristics may be reflected in the determination of skills, knowledge and experience required for supervisory and advisory duty implementation by Board of Commissioners. The composition that has taken into account the needs of the Company is a positive thing, especially regarding decisionmaking in supervisory function implementation that consider various broader aspects.	Telah diterapkan Has been applied	Persyaratan-persyaratan untuk mengusulkan calon Dewan Komisaris telah dilakukan dengan memperhatikan kebutuhan dan kompleksitas usaha Perusahaan, termasuk memperhatikan latar belakang pendidikan, pengalaman kerja, dan keahlian yang dimiliki. The requirements for proposing candidates of Board of Commissioners have been carried out by taking into account the needs and complexity of the Company's business, including taking into account educational background, work experience, and expertise.

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Prinsip 4: Meningkatkan Kualitas Pelaksanaan Tugas dan Tanggung Jawab Dewan Komisaris Principle 4: Improve the quality of Board of Commissioners Duty and Responsibility Implementation			
Dewan Komisaris mempunyai kebijakan penilaian sendiri (<i>self-assessment</i>) untuk menilai kinerja Dewan Komisaris. The Board of Commissioners has a self-assessment policy to assess the Board of Commissioners' performance.	Kebijakan penilaian sendiri (<i>Self-Assessment</i>) Dewan Komisaris merupakan suatu pedoman yang digunakan sebagai bentuk akuntabilitas atas penilaian kinerja Dewan Komisaris secara kolegal. <i>Self-Assessment</i> atau penilaian sendiri dimaksud dilakukan oleh masing-masing anggota untuk menilai pelaksanaan kinerja Dewan Komisaris secara kolegal, dan bukan menilai kinerja individual masing-masing anggota Dewan Komisaris. Dengan adanya <i>Self-Assessment</i> ini diharapkan masing-masing anggota Dewan Komisaris dapat berkontribusi untuk memperbaiki kinerja Dewan Komisaris secara berkesinambungan. Dalam kebijakan tersebut dapat mencakup kegiatan penilaian yang dilakukan beserta maksud dan tujuannya, waktu pelaksanaannya secara berkala, dan tolok ukur atau kriteria penilaian yang digunakan sesuai dengan rekomendasi yang diberikan oleh fungsi nominasi dan remunerasi Perusahaan Terbuka, di mana adanya fungsi tersebut telah diwajibkan dalam Peraturan Otoritas Jasa Keuangan Nomor 34/POJK.04/2014 tentang Komite Nominasi dan Remunerasi Emiten atau Perusahaan Publik. The Board of Commissioners' Self-Assessment policy is a guideline used as a form of accountability for the collegial performance assessment of Board of Commissioners. Self-Assessment is conducted by each member to assess the performance of Board of Commissioners collegially, and not to assess the individual performance of each member of Board of Commissioners. With this Self-Assessment, it is expected that each member of Board of Commissioners can contribute to improve the performance of Board of Commissioners on an ongoing basis. The policy may include the assessment activities carried out along with its purpose and objectives, periodic implementation time, and benchmarks or assessment criteria used in accordance with the recommendations provided by the nomination and remuneration function of the Public Company, where the existence of such function has been required in Financial Services Authority Regulation Number 34/POJK.04/2014 concerning Nomination and Remuneration Committee of Issuers or Public Companies.	Telah diterapkan Has been applied	Kebijakan penilaian sendiri Dewan Komisaris tercantum dalam Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk Nomor 01/SK/WBP/DK/2024 tanggal 4 Desember 2024 tentang Perubahan Piagam/Pedoman dan Tata Tertib Kerja Dewan Komisaris PT Waskita Beton Precast Tbk. Kebijakan Pengukuran dan Penilaian Kinerja mengatur tentang: - Dewan Komisaris menetapkan kriteria atau indikator pencapaian kinerja beserta target – target pengukuran dan penilaian terhadap kinerja Dewan Komisaris untuk setiap tahun, sesuai dengan perkembangan yang terjadi dalam usulan RKA tahun yang akan datang. - Dewan Komisaris menyusun rencana kerja terkait pengukuran dan penilaian kinerja Dewan Komisaris yang dituangkan dalam Program Kerja Dewan Komisaris Tahunan dalam RKA. - Dewan Komisaris melakukan evaluasi atas pencapaian kinerja Dewan Komisaris setahun sekali yang dituangkan dalam pencapaian Key Performance Indicator (KPI). The Board of Commissioners' self-assessment policy is stipulated in the Decision of the Board of Commissioners of PT Waskita Beton Precast Tbk No. 01/SK/WBP/DK/2024 dated 4 December 2024 concerning the Amendment to the Charter/Guidelines and Rules of Procedure of the Board of Commissioners of PT Waskita Beton Precast Tbk. The Performance Measurement and Assessment Policy regulates the following: - The Board of Commissioners establishes the criteria or indicators for performance achievement, including measurement targets and assessments of the Board of Commissioners' performance for each year, in accordance with developments reflected in the proposed Work Plan and Budget (RKA) for the upcoming year. - The Board of Commissioners prepares a work plan related to the measurement and evaluation of the Board of Commissioners' performance, which is outlined in the Annual Work Program of the Board of Commissioners in the Work Plan and Budget (RKA).

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Kebijakan penilaian sendiri (<i>self-assessment</i>) untuk menilai kinerja Dewan Komisaris, diungkapkan melalui Laporan Tahunan Perusahaan Terbuka. Self-assessment policy to evaluate Board of Commissioners' performance shall be disclosed in the Annual Report of Public Company.	Pengungkapan kebijakan <i>Self-Assessment</i> atas kinerja Dewan Komisaris dilakukan tidak hanya untuk memenuhi aspek transparansi sebagai bentuk pertanggungjawaban atas pelaksanaan tugasnya, namun juga, untuk memberikan keyakinan khususnya kepada para pemegang saham atau investor atas upaya-upaya yang perlu dilakukan dalam meningkatkan kinerja Dewan Komisaris. Dengan adanya pengungkapan tersebut pemegang saham atau investor mengetahui mekanisme <i>check and balance</i> terhadap kinerja Dewan Komisaris. The disclosure on policy of Self-Assessment of Board of Commissioners' performance was conducted not only to fulfill the transparency aspect as part of performance accountability, but also to give confidence to shareholders or investors upon the efforts to improve Board of Commissioners' performance. This disclosure enables shareholders or investors to acknowledge the check and balance mechanism on Board of Commissioners' performance.	Telah diterapkan Has been applied	- The Board of Commissioners conducts an evaluation of the Board of Commissioners' performance achievements once a year, which is reflected in the achievement of the Key Performance Indicators (KPI). Kebijakan penilaian sendiri Dewan Komisaris beserta hasil penilaian kinerja Dewan Komisaris tahun 2025 telah diungkapkan dalam Laporan Tahunan Perusahaan tahun 2025, tepatnya pada pembahasan Dewan Komisaris di bab Tata Kelola Perusahaan. The Board of Commissioners' self-assessment policy and the Board of Commissioners' performance assessment results for 2025 have been disclosed in the Company's 2025 Annual Report, specifically in the Board of Commissioners discussion in the Corporate Governance chapter.
Dewan Komisaris mempunyai kebijakan terkait pengunduran diri anggota Dewan Komisaris apabila terlibat dalam kejahatan keuangan. Board of Commissioners has policy on resignation of Board of Commissioners members if involved in financial crime.	1. Kebijakan pengunduran diri anggota Dewan Komisaris yang terlibat dalam kejahatan keuangan merupakan kebijakan yang dapat meningkatkan kepercayaan para pemangku kepentingan terhadap Perusahaan Terbuka, sehingga integritas perusahaan akan tetap terjaga. Kebijakan ini diperlukan untuk membantu kelancaran proses hukum dan agar proses hukum tersebut tidak mengganggu jalannya kegiatan usaha. Selain itu, dari sisi moralitas, kebijakan ini membangun budaya beretika di lingkungan Perusahaan Terbuka. Kebijakan tersebut dapat tercakup dalam Pedoman ataupun Kode Etik yang berlaku bagi Dewan Komisaris. The resignation policy of Board of Commissioners members that involved in financial crime is a policy that can increase stakeholders' trust in Public Company, so that the Company's integrity will be maintained. This policy is required to expedite the legal process and to ensure that the legal process does not interfere business activities. In addition, from morality side, this policy builds an ethical culture within the Company's environment. This policy may be covered in the Board Manual or Code of Conduct that are applicable to Board of Commissioners. 2. Selanjutnya, yang dimaksud dengan terlibat dalam kejahatan keuangan merupakan adanya status terpidana terhadap anggota Dewan Komisaris dari pihak yang berwenang. Kejahatan keuangan dimaksud seperti manipulasi dan berbagai bentuk penggelapan dalam kegiatan jasa keuangan serta Tindakan Pidana Pencucian Uang sebagaimana dimaksud dalam Undang-Undang Nomor 8 Tahun 2010 tentang Pencegahan dan Pemberantasan Tindak Pidana Pencucian Uang. Furthermore, what is meant by involved in financial crime is the convicted status of Board of Commissioners' member from the authorized party. Such financial crimes include manipulation and fraud in the financial service activities and Money Laundering Crime Act as referred to Law No.8 of 2010 concerning the Prevention and Eradication of Money Laundering Crime.	Telah diterapkan Has been applied	Anggaran Dasar Perusahaan telah mengatur mengenai pemberhentian dan pengunduran diri anggota Dewan Komisaris. The Company's Articles of Association have regulated the dismissal and resignation of members of Board of Commissioners.

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Dewan Komisaris atau Komite yang menjalankan fungsi Nominasi dan Remunerasi menyusun kebijakan suksesi dalam proses Nominasi anggota Direksi. The Board of Commissioners or Committee who is in charge in Nomination and Remuneration function formulates succession policy in the nomination process of Board of Directors members.	Berdasarkan ketentuan Peraturan OJK tentang Komite Nominasi dan Remunerasi Emiten atau Perusahaan Publik, komite yang menjalankan fungsi nominasi mempunyai tugas untuk menyusun kebijakan dan kriteria yang dibutuhkan dalam proses Nominasi calon anggota Direksi. Salah satu kebijakan yang dapat mendukung proses Nominasi sebagaimana dimaksud adalah kebijakan suksesi anggota Direksi. Kebijakan mengenai suksesi bertujuan untuk menjaga kesinambungan proses regenerasi atau kaderisasi kepemimpinan di perusahaan dalam rangka mempertahankan keberlanjutan bisnis dan tujuan jangka panjang perusahaan. Based on OJK Regulation concerning the Nomination and Remuneration Committee of Listed or Public Companies, the nomination committee has duty to formulate policies and criteria required in the nomination process of Board of Directors' candidates. One of the policies is the succession policy of Board of Directors members. The succession policy aims to maintain the leadership regeneration process in the Company in order to maintain the Company's business sustainability and long-term goals.	Telah diterapkan Has been applied	Komite Nominasi dan Remunerasi menjalankan kebijakan suksesi dalam proses nominasi Direksi sebagaimana diatur dalam Surat Keputusan Dewan Komisaris Nomor 01/SK/WBP/DK/2024 tanggal 04 Desember 2024 tentang Perubahan Piagam/ Pedoman dan Tata Tertib Kerja Dewan Komisaris PT Waskita. The Nomination and Remuneration Committee implements a succession policy in the Board of Directors nomination process as stipulated in the Decree of the Board of Commissioners Number 01/SK/WBP/DK/2024 dated December 4, 2024, concerning Amendments to the Charter/ Guidelines and Work Procedures of the Board of Commissioners of PT Waskita.

ASPEK III: FUNGSI DAN PERAN DIREKSI ASPECT III: BOARD OF DIRECTORS ROLE AND FUNCTION

Prinsip 5: Memperkuat Keanggotaan dan Komposisi Direksi Principle 5: Strengthening the Board of Directors Membership and Composition

Penentuan jumlah anggota Direksi mempertimbangkan kondisi Perusahaan Terbuka serta efektivitas dalam pengambilan keputusan. Determination of the number of Board of Directors members takes into account the conditions of the Public Company and effectiveness in the decision-making process.	Sebagai organ perusahaan yang berwenang dalam pengurusan perusahaan, penentuan jumlah Direksi sangat mempengaruhi jalannya kinerja Perusahaan Terbuka. Dengan demikian, penentuan jumlah anggota Direksi harus dilakukan melalui pertimbangan yang matang dan wajib mengacu pada ketentuan Peraturan Perundang-undangan yang berlaku, di mana berdasarkan Peraturan OJK tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik paling sedikit terdiri dari 2 (dua) orang. Di samping itu, dalam penentuan jumlah Direksi harus didasarkan pada kebutuhan untuk mencapai maksud dan tujuan Perusahaan Terbuka dan disesuaikan dengan kondisi Perusahaan Terbuka, meliputi karakteristik, kapasitas dan ukuran Perusahaan Terbuka serta bagaimana tercapainya efektivitas pengambilan keputusan Direksi. As company organ in charge of managing the Company, the determination of number of Board of Directors greatly affects the Company's performance. Thus, the number of Board of Directors members determination shall be conducted through careful consideration and shall refer to prevailing laws and regulations, which in accordance with OJK Regulation concerning the Board of Directors and Board of Commissioners of Issuers or Public Companies that shall comprises of at least 2 (two) persons. In addition, in determining the number of Board of Directors shall be based on the need to achieve the Company's goals and objectives and adjusted to the Company's conditions, including characteristics, capacity and size, and how effective the Board of Directors in decision making.	Telah diterapkan Has been applied	Anggota Direksi Perusahaan yang masih berstatus aktif menjabat hingga akhir tahun 2025 berjumlah 3 (tiga) orang. Jumlah tersebut telah sesuai dengan ketentuan jumlah Direksi Perusahaan Publik yang disyaratkan, yaitu paling kurang 2 (orang), sebagaimana yang diatur dalam Pasal 2 Peraturan OJK No. 33/POJK.04/2014 tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik. There are 3 (three) members of the Company's Board of Directors who are still actively serving until the end of 2025. This number is in accordance with the required number of Public Company Board of Directors, which is at least 2 (persons), as regulated in Article 2 of OJK Regulation No. 33/POJK.04/2014 concerning Board of Directors and Board of Commissioners of Issuers or Public Companies.

Rekomendasi Penerapan GCG dalam Pedoman Tata Kelola Perusahaan Terbuka Recommendations for GCG Implementation in Public Company Governance Guidelines		Status	Penjelasan Pelaksanaan Rekomendasi di WSBP Status and Explanation of Recommendations Implementation in WSBP
Rekomendasi Recommendations	Rekomendasi Recommendations		
Penentuan komposisi anggota Direksi memperhatikan keberagaman keahlian, pengetahuan, dan pengalaman yang dibutuhkan. Determination of the Board of Directors members composition takes into account the diversity of required skill, knowledge and experience.	Seperti halnya Dewan Komisaris, keberagaman komposisi anggota Direksi merupakan kombinasi karakteristik yang diinginkan baik dari segi organ Direksi maupun anggota Direksi secara individu, sesuai dengan kebutuhan Perusahaan Terbuka. Kombinasi tersebut ditentukan dengan cara memperhatikan keahlian, pengetahuan dan pengalaman yang sesuai pada pembagian tugas dan fungsi jabatan Direksi dalam mencapai tujuan Perusahaan Terbuka. Dengan demikian, pertimbangan kombinasi karakteristik dimaksud akan berdampak dalam ketepatan proses pencalonan dan penunjukan individual anggota Direksi ataupun Direksi secara kolegal. As with Board of Commissioners, the diversity of Board of Directors members composition is the desirable characteristics of organizational and individual, in accordance to the Company's needs. The combination is determined by taking into account the appropriate skills, knowledge and experiences on the Board of Directors' division of duties and functions in achieving the Company's objectives. Therefore, the characteristics consideration will have an impact in the accuracy of nomination process and individual appointment of the Board of Directors members in a collegial manner.	Telah diterapkan Has been applied	Persyaratan-persyaratan untuk mengusulkan calon Direksi telah dilakukan dengan memperhatikan kebutuhan dan kompleksitas usaha Perusahaan, termasuk memperhatikan latar belakang pendidikan, pengalaman kerja, dan keahlian yang dimiliki. The requirements for proposing candidates of Board of Directors have been carried out by taking into account the needs and complexity of the Company's business, including taking into account educational background, work experience, and expertise.
Anggota Direksi yang membawahi bidang akuntansi atau keuangan memiliki keahlian dan/atau pengetahuan di bidang akuntansi. Board of Directors member who supervises Accounting or Finance has expertise and/ or knowledge in Accounting.	1. Laporan Keuangan merupakan laporan pertanggungjawaban manajemen atas pengelolaan sumber daya yang dimiliki oleh Perusahaan Terbuka, yang wajib disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan yang berlaku umum di Indonesia dan juga peraturan OJK terkait, antara lain peraturan perundang-undangan di sektor Pasar Modal yang mengatur mengenai penyajian dan pengungkapan Laporan Keuangan Perusahaan Terbuka. Berdasarkan peraturan perundang-undangan di sektor Pasar Modal yang mengatur mengenai tanggung jawab Direksi atas Laporan Keuangan, Direksi secara tanggung renteng bertanggung jawab atas Laporan Keuangan, yang ditandatangani Direktur Utama dan anggota Direksi yang membawahi bidang akuntansi atau keuangan. The Financial Statements is a management accountability report on the management of resources owned by Public Company, which must be prepared and presented in accordance with the generally accepted Financial Accounting Standards in Indonesia as well as related OJK regulations, including regulation on the Capital Market sector regarding the presentation and disclosure of Public Company's Financial Statements. Under the Capital Market sector laws and regulations that governing the Board of Directors' responsibility on the Financial Statements, Board of Directors is jointly and severally liable for the Financial Statements, signed by the President Director and Director that is in charge of accounting or finance. 2. Dengan demikian, pengungkapan dan penyusunan informasi keuangan yang disajikan dalam laporan keuangan akan sangat tergantung pada keahlian, dan/ atau pengetahuan Direksi, khususnya anggota Direksi yang membawahi bidang akuntansi atau keuangan. Adanya kualifikasi keahlian dan/atau pengetahuan di bidang akuntansi yang setidaknya dimiliki anggota Direksi dimaksud dapat memberikan keyakinan atas penyusunan Laporan Keuangan, sehingga Laporan Keuangan tersebut dapat diandalkan oleh para pemangku kepentingan (stakeholders) sebagai dasar pengambilan keputusan ekonomi terkait Perusahaan Terbuka dimaksud. Keahlian dan/atau pengetahuan tersebut dapat dibuktikan dengan latar belakang pendidikan, sertifikasi pelatihan dan/atau pengalaman kerja terkait. Thus, disclosure and compilation of financial information presented in the financial statements will largely depend on the expertise, and/or knowledge of Board of Directors, especially members of Board of Directors in charge of accounting or finance. The expertise and/or knowledge qualification in the accounting field at least give the Board of Directors members confidence in the preparation of Financial Statements, so that the Financial Statements can be relied upon by stakeholders as the basis for economic decision making. Such expertise and/or knowledge may be evidenced by educational background, training certification and/or related work experience.	Telah diterapkan Has been applied	Direktur Keuangan, Manajemen Risiko dan Legal Perusahaan per 31 Desember 2025 dijabat oleh Bapak Fathul Anwar. Beliau memiliki keahlian dan/atau pengetahuan dibidang keuangan dan manajemen risiko. Adapun profil lengkap beliau yang memuat informasi tentang latar belakang pendidikan dan pengalaman kerja beliau dapat dilihat di pembahasan Profil Direksi pada bab Profil Perusahaan dalam Laporan Tahunan ini. / As of December 31, 2025, the Company's Director of Finance, Risk Management, and Legal Affairs is Mr. Fathul Anwar. He possesses expertise and/or knowledge in finance and risk management. His complete profile, including information on his educational background and work experience, can be found in the Board of Directors' Profiles section of the Company Profile section of this Annual Report.

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Prinsip 6: Meningkatkan Kualitas Pelaksanaan Tugas dan Tanggung Jawab Direksi Principle 6: Improve The Quality of Board of Directors Duty and Responsibility Implementation			
Direksi mempunyai kebijakan penilaian sendiri (<i>self-assessment</i>) untuk menilai kinerja Direksi. Board of Directors has self-assessment policy to evaluate the Board of Directors' performance.	1. Seperti halnya pada Dewan Komisaris, kebijakan penilaian sendiri (<i>Self-Assessment</i>) Direksi merupakan suatu pedoman yang digunakan sebagai bentuk akuntabilitas atas penilaian kinerja Direksi secara kolegal. <i>Self-Assessment</i> atau penilaian sendiri dimaksud dilakukan oleh masing-masing anggota Direksi untuk menilai pelaksanaan kinerja Direksi secara kolegal, dan bukan menilai kinerja individual masing-masing anggota Direksi. Dengan adanya <i>Self-Assessment</i> ini diharapkan masing-masing anggota Direksi dapat berkontribusi untuk memperbaiki kinerja Direksi secara berkesinambungan. As with Board of Commissioners, the Board of Directors' self assessment policy is a guideline used as a performance accountability for the Board of Directors in a collegial manner. The Self-Assessment is conducted by each member of Board of Directors to assess the Board of Directors' performance in a collegial manner rather than assessing the individual performance of each member of Board of Directors. With the existence of Self-Assessment, it is expected that each member of Board of Directors can contribute to improve the Board of Directors' performance on an ongoing basis. 2. Dalam kebijakan tersebut dapat mencakup kegiatan penilaian yang dilakukan beserta maksud dan tujuannya, waktu pelaksanaannya secara berkala, dan tolak ukur atau kriteria penilaian yang digunakan sesuai dengan rekomendasi yang diberikan oleh fungsi nominasi dan remunerasi Perusahaan Terbuka, di mana pembentukan fungsi tersebut telah diwajibkan dalam Peraturan OJK tentang Komite Nominasi dan Remunerasi Emiten atau Perusahaan Publik. The policy contains assessment activities undertaken, purposes and objectives, periodic execution time, and assessment indicators and criteria used in accordance with the recommendations given by the nomination and remuneration function of the Company, where such function is required in OJK Regulation on the Nomination and Remuneration Committee of Issuers or Public Companies.	Telah diterapkan Has been applied	Direksi memiliki penilaian sendiri (<i>self-assessment</i>) yang dimuat dalam bentuk <i>Key Performance Indicator</i> (KPI). KPI ini dilaporkan secara berkala ke WASKITA selaku Induk Perusahaan sekaligus Pemegang Saham Seri A Perusahaan. Board of Directors has a self-assessment, which is contained in the form of Key Performance Indicators (KPI). This KPI is reported periodically to WASKITA as the Parent Company as well as the Series A Shareholder of the Company.
Kebijakan penilaian sendiri (<i>self-assessment</i>) untuk menilai kinerja Direksi diungkapkan melalui Laporan Tahunan Perusahaan Terbuka. Self-assessment policy to evaluate the Board of Directors' performance shall be disclosed in Annual Report of the Public Company.	Pengungkapan kebijakan <i>Self-Assessment</i> atas kinerja Direksi dilakukan tidak hanya untuk memenuhi aspek transparansi sebagai bentuk pertanggungjawaban atas pelaksanaan tugasnya, namun juga untuk memberikan informasi penting atas upaya-upaya perbaikan dalam pengelolaan Perusahaan Terbuka. Informasi tersebut sangat bermanfaat untuk memberikan keyakinan kepada pemegang saham atau investor bahwa terdapat kepastian pengelolaan perusahaan terus dilakukan ke arah yang lebih baik. Dengan adanya pengungkapan tersebut pemegang saham atau investor mengetahui mekanisme <i>check and balance</i> terhadap kinerja Direksi. The disclosure of policy of Self-Assessment of the Board of Directors' performance is conducted not only to fulfill the transparency aspect as a performance accountability, but also to provide important information on the improvement efforts in the management of Public Company. Such information is very useful to provide confidence to shareholders or investors that there is certainty of corporate management to be continuously carried out in a better direction. With the disclosure, shareholders or investors acknowledge the check and balance mechanism on the Board of Directors' performance.	Telah diterapkan Has been applied	Kebijakan penilaian kinerja Direksi beserta hasil penilaian kinerja Direksi tahun 2025 telah diungkapkan dalam Laporan Tahunan Perusahaan tahun 2025, tepatnya pada pembahasan Direksi di bab Tata Kelola Perusahaan. Board of Directors' performance appraisal policy and the 2025 Board of Directors' performance appraisal results have been disclosed in the 2025 Annual Report of the Company, specifically in the discussion of Board of Directors in the Corporate Governance chapter.

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Direksi mempunyai kebijakan terkait pengunduran diri anggota Direksi apabila terlibat dalam kejahatan keuangan. Board of Directors has policy related to resignation of Board of Directors member if involved in financial crime.	1. Kebijakan pengunduran diri anggota Direksi yang terlibat dalam kejahatan keuangan merupakan kebijakan yang dapat meningkatkan kepercayaan para pemangku kepentingan terhadap Perusahaan Terbuka, sehingga integritas perusahaan akan tetap terjaga. Kebijakan ini diperlukan untuk membantu kelancaran proses hukum dan agar proses hukum tersebut tidak mengganggu jalannya kegiatan usaha. Selain itu, dari sisi moralitas, kebijakan ini akan membangun budaya beretika di lingkungan Perusahaan Terbuka. Kebijakan tersebut dapat tercakup dalam Pedoman ataupun Kode Etik yang berlaku bagi Direksi. The resignation policy of Board of Directors members that involved in financial crime is a policy that can increase stakeholders' trust in Public Company, so that the Company's integrity will be maintained. This policy is required to expedite the legal process and to ensure that the legal process does not interfere business activities. In addition, from morality side, this policy builds an ethical culture within the Company's environment. This policy may be covered in the Guideline or Code of Conduct that are applicable to Board of Directors. 2. Selanjutnya, yang dimaksud dengan terlibat dalam kejahatan keuangan merupakan adanya status terpidana terhadap anggota Direksi dari pihak yang berwenang. Kejahatan keuangan dimaksud seperti manipulasi dan berbagai bentuk penggelapan dalam kegiatan jasa keuangan serta Tindakan Pidana Pencucian Uang sebagaimana dimaksud dalam Undang Undang Nomor 8 Tahun 2010 tentang Pencegahan dan Pemberantasan Tindak Pidana Pencucian Uang. Furthermore, what is meant by involved in financial crime is the convicted status of the Board of Directors member from the authorized party. Such financial crimes include manipulation and fraud in the financial service activities and Money Laundering Crime Act as referred to Law No.8 of 2010 concerning the Prevention and Eradication of Money Laundering Crime.	Telah diterapkan Has been applied	Anggaran Dasar Perusahaan telah mengatur mengenai pemberhentian dan pengunduran diri anggota Direksi. The Company's Articles of Association have regulated the dismissal and resignation of members of Board of Directors.

ASPEK IV: PARTISIPASI PEMANGKU KEPENTINGAN ASPECT IV: STAKEHOLDERS PARTICIPATION

Prinsip 7: Meningkatkan Aspek Tata Kelola Perusahaan melalui Partisipasi Pemangku Kepentingan Principle 7: Improve Corporate Governance Aspect through Stakeholders Participation

Perusahaan Terbuka memiliki kebijakan untuk mencegah terjadinya <i>insider trading</i> . Public Company has policy to prevent insider trading.	Seseorang yang mempunyai informasi orang dalam dilarang melakukan suatu transaksi Efek dengan menggunakan informasi orang dalam sebagaimana dimaksud dalam Undang-Undang mengenai Pasar Modal. Perusahaan Terbuka dapat meminimalisir terjadinya <i>insider trading</i> tersebut melalui kebijakan pencegahan, misalnya dengan memisahkan secara tegas data dan/ atau informasi yang bersifat rahasia dengan yang bersifat publik, serta membagi tugas dan tanggung jawab atas pengelolaan informasi dimaksud secara proporsional dan efisien. A person who has inside information is prohibited to engaging in a Securities transaction by using inside information as referred to the Capital Market Law. Public companies can minimize the occurrence of insider trading through prevention policies, for example, by strictly separating confidential data and/or public information, as well as dividing the management duties and responsibilities for such information in a proportionate and efficient manner.	Telah diterapkan Has been applied	Perusahaan memiliki Kebijakan insider trading yang terdapat dalam Etika dan Perilaku (<i>Code of Conduct</i>) sesuai dengan surat keputusan No. 202/SK/WBP/PEN/2025 tanggal 30 Desember 2025. The Company's has an insider trading policy which is contained in the Code of Conduct in accordance with Decree No. 202/SK/WBP/PEN/2025 dated December 30, 2025.

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Perusahaan Terbuka memiliki kebijakan anti korupsi dan anti <i>fraud</i> . Public Company has anti-corruption and anti-fraud policy.	Kebijakan anti korupsi bermanfaat untuk memastikan agar kegiatan usaha Perusahaan Terbuka dilakukan secara legal, <i>prudent</i> , dan sesuai dengan prinsip-prinsip tata kelola yang baik. Kebijakan tersebut dapat merupakan bagian dalam kode etik, ataupun dalam bentuk tersendiri. Dalam kebijakan tersebut dapat meliputi antara lain mengenai program dan prosedur yang dilakukan dalam mengatasi praktik korupsi, balas jasa (<i>kickbacks</i>), <i>fraud</i> , suap dan/ atau gratifikasi dalam Perusahaan Terbuka. Lingkup dari kebijakan tersebut harus menggambarkan pencegahan Perusahaan Terbuka terhadap segala praktik korupsi baik memberi atau menerima dari pihak lain. Anti-corruption policy is useful to ensure that the Company's business activities are conducted legally, prudently, and in accordance with the principles of good governance. The policy may be part of the code of conduct, or in its own form. The policy may include, among others, the programs and procedures undertaken in overcoming corrupt practices, kickbacks, fraud, bribery and/or gratification in Public Company. The policy scope should illustrate the Public Company's prevention against any corrupt practices of either giving or receiving from other parties.	Telah diterapkan Has been applied	Perusahaan telah memiliki kebijakan anti korupsi dan anti <i>fraud</i> , sebagaimana diatur dalam: Surat Keputusan Direksi No. 21/SK/WBP/PEN/2022 tentang Kebijakan Perusahaan Kebijakan Sistem Anti Penyuapan yang disusun dengan mengacu pada ISO 37001:2016 tentang Sistem Manajemen Anti Penyuapan. The Company has an anti-corruption and anti-fraud policy, as stipulated in: Board of Directors Decree No. 21/SK/WBP/PEN/2022 concerning Company Policy Anti-Bribery System Policy prepared with reference to ISO 37001: 2016 concerning Anti-Bribery Management Systems.
Perusahaan Terbuka memiliki kebijakan tentang seleksi dan peningkatan kemampuan pemasok atau vendor. Public Company has a policy regarding the selection and capacity building of suppliers or vendors.	1. Kebijakan tentang seleksi pemasok atau vendor bermanfaat untuk memastikan agar Perusahaan Terbuka memperoleh barang atau jasa yang diperlukan dengan harga yang kompetitif dan kualitas yang baik. Sedangkan kebijakan peningkatan kemampuan pemasok atau vendor bermanfaat untuk memastikan bahwa rantai pasokan (<i>supply chain</i>) berjalan dengan efisien dan efektif. Kemampuan pemasok atau vendor dalam memasok/memenuhi barang atau jasa yang dibutuhkan perusahaan akan mempengaruhi kualitas <i>output</i> perusahaan. The policy regarding the selection of suppliers or vendors is useful to ensure that the Public Company obtains the goods or services needed at competitive prices and of good quality. Meanwhile, the policy of increasing the ability of suppliers or vendors is useful to ensure that the supply chain runs efficiently and effectively. The ability of suppliers or vendors to supply/fulfill the goods or services needed by the Company will affect the quality of the Company's output. 2. Pelaksanaan kebijakan-kebijakan tersebut dapat menjamin kontinuitas pasokan, baik dari segi kuantitas maupun kualitas yang dibutuhkan Perusahaan Terbuka. Adapun cakupan kebijakan ini meliputi kriteria dalam pemilihan pemasok atau vendor, mekanisme pengadaan yang transparan, upaya peningkatan kemampuan pemasok atau vendor, dan pemenuhan hak-hak yang berkaitan dengan pemasok atau vendor. The implementation of these policies can ensure continuity of supply, both in terms of quantity and quality required by the Public Company. The scope of this policy includes criteria for selecting suppliers or vendors, transparent procurement mechanisms, efforts to increase the capacity of suppliers or vendors, and fulfillment of rights related to suppliers or vendors.	Telah diterapkan Has been applied	Perusahaan telah memiliki kebijakan tentang seleksi dan peningkatan kemampuan pemasok atau vendor sebagaimana diatur dalam Surat Keputusan Direksi No. 96.2/SK/WBP/PEN/2023 tentang Pedoman Pengadaan Barang & Jasa. Kebijakan tersebut memuat tentang prinsip-prinsip pengadaan, etika pengadaan, pengadaan barang dan jasa, batasan kewenangan pengadaan barang dan jasa, pemenuhan ketentuan regulasi bisnis, pengelolaan penyedia barang dan jasa, dan kemitraan strategis untuk pengadaan barang dan jasa. The Company has a policy on the selection and capacity building of suppliers or vendors as stipulated in the Board of Directors' Decree Number 96.2/SK/WBP/PEN/2023 concerning Procurement Guidelines for Goods & Services. The policy covers procurement principles, procurement ethics, procurement of goods and services, limits on the authority to procure goods and services, compliance with business regulations, management of goods and services providers, and strategic partnerships for goods and services procurement.
Perusahaan Terbuka memiliki kebijakan tentang pemenuhan hak-hak kreditur. Public Company has policy on creditors' rights fulfillment.	Kebijakan tentang pemenuhan hak-hak kreditur digunakan sebagai pedoman dalam melakukan pinjaman kepada kreditur. Tujuan dari kebijakan dimaksud adalah untuk menjaga terpenuhinya hak-hak dan menjaga kepercayaan kreditur terhadap Perusahaan Terbuka. Dalam kebijakan tersebut mencakup pertimbangan dalam melakukan perjanjian, serta tindak lanjut dalam pemenuhan kewajiban Perusahaan Terbuka kepada kreditur. The creditors' rights fulfillment policy is used as a guideline in providing loan to creditors. The policy's objective is to maintain the rights fulfillment and the creditors' trust to the Company. The policy includes consideration in making agreements, as well as follow-up in obligations fulfillment by the Company to the creditor.	Telah diterapkan Has been applied	Perusahaan telah menerapkan kebijakan tentang pemenuhan hak-hak kreditur sesuai perjanjian kredit masing-masing kreditur. The Company has implemented a policy on the fulfillment of creditors' rights in accordance with the credit agreement of each creditor.

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Rekomendasi Recommendations	Rekomendasi Recommendations		
Perusahaan Terbuka memiliki kebijakan sistem <i>whistleblowing</i> . Public Company has whistle blowing system policy.	Kebijakan sistem <i>whistleblowing</i> yang telah disusun dengan baik akan memberikan kepastian perlindungan kepada saksi atau pelapor atas suatu indikasi pelanggaran yang dilakukan Pegawai atau manajemen Perusahaan Terbuka. Penerapan kebijakan sistem tersebut akan berdampak pada pembentukan budaya tata kelola perusahaan yang baik. Kebijakan sistem <i>whistleblowing</i> mencakup antara lain jenis pelanggaran yang dapat dilaporkan melalui sistem <i>whistleblowing</i>, cara pengaduan, perlindungan dan jaminan kerahasiaan pelapor, penanganan. A well-designed whistleblowing system policy will provide protection to witnesses or whistleblowers of an indication of a violation committed by employees or management of a Public Company. The implementation of this system policy will have an impact on the formation of a good corporate governance culture. The whistleblowing system policy includes, among other things, the types of violations that can be reported through the whistleblowing system, how to make complaints, protection and guarantee of confidentiality for whistleblowers, and handling.	Telah diterapkan Has been applied	Perusahaan telah memiliki Pedoman <i>Whistleblowing</i> System sebagaimana diatur dalam Surat Keputusan Direksi No. 9/SK/WBP/PEN/2024 tanggal 30 Januari 2024. The Company has a Whistleblowing System policy as stipulated in the Board of Directors Decree No. 9/SK/WBP/PEN/2024 dated January 30, 2024.
Perusahaan Terbuka memiliki kebijakan pemberian insentif jangka panjang kepada Direksi dan Pegawai. Public Company has a policy of providing long-term incentives to Board of Directors and employees.	1. Insentif jangka panjang merupakan insentif yang didasarkan atas pencapaian kinerja jangka panjang. Rencana insentif jangka panjang mempunyai dasar pemikiran bahwa kinerja jangka panjang perusahaan tercermin oleh pertumbuhan nilai dari saham atau target-target jangka panjang perusahaan lainnya. Insentif jangka panjang bermanfaat dalam rangka menjaga loyalitas dan memberikan motivasi kepada Direksi dan Pegawai untuk meningkatkan kinerja atau produktivitasnya yang akan berdampak pada peningkatan kinerja perusahaan dalam jangka panjang. The long-term incentives are incentive based on achieving longterm performance. Long-term incentive plan has a rationale that Company's long-term performance is reflected by the stock value growth or other Company's long-term targets. Long-term incentives are useful in order to maintain loyalty and motivate Board of Directors and employees to improve performance or productivity that will impact on improving the Company's performance over the long term. 2. Adanya suatu kebijakan insentif jangka panjang merupakan komitmen nyata Perusahaan Terbuka untuk mendorong pelaksanaan pemberian insentif jangka panjang kepada Direksi dan Pegawai dengan syarat, prosedur dan bentuk yang disesuaikan dengan tujuan jangka panjang Perusahaan Terbuka. Kebijakan dimaksud dapat mencakup, antara lain: maksud dan tujuan pemberian insentif jangka panjang, syarat dan prosedur dalam pemberian insentif, serta kondisi dan risiko yang harus diperhatikan oleh Perusahaan Terbuka dalam pemberian insentif. Kebijakan tersebut juga dapat tercakup dalam kebijakan remunerasi Perusahaan Terbuka yang ada. The long-term incentives policy is the Company's actual commitment to encourage the long-term incentives to Board of Directors and employees on terms, procedures and forms that are comply to the Company's long-term objectives. Such policies may include, goals and purposes of providing long-term incentives, terms and procedures for granting incentives, as well as the conditions and risks to be considered by the Company in providing incentives. The policy may also be included in the Company's existing remuneration policy.	Belum diterapkan Has not been applied	Pembagian Insentif kepada Direksi dan Insan WSBP diberikan berdasarkan pendapatan laba Perusahaan per tahunnya. The distribution of Incentives to Board of Directors and Insan WSBP is based on the Company's annual profit.

Rekomendasi Penerapan GCG dalam Pedoman Tata Kelola Perusahaan Terbuka Recommendations for GCG Implementation in Public Company Governance Guidelines		Status	Penjelasan Pelaksanaan Rekomendasi di WSBP Status and Explanation of Recommendations Implementation in WSBP
Rekomendasi Recommendations	Rekomendasi Recommendations		
ASPEK V: KETERBUKAAN INFORMASI ASPECT V: INFORMATION DISCLOSURE			
Prinsip 8: Meningkatkan Pelaksanaan Keterbukaan Informasi Principle 8: Improve the Implementation of Information Disclosure			
Perusahaan Terbuka memanfaatkan penggunaan teknologi informasi secara lebih luas selain situs web sebagai media keterbukaan informasi. Public Company utilizes broader information technology application besides website as means of information disclosure.	Penggunaan teknologi informasi dapat bermanfaat sebagai media keterbukaan informasi. Adapun keterbukaan informasi yang dilakukan tidak hanya keterbukaan informasi yang telah diatur dalam peraturan perundang-undangan, namun juga informasi lain terkait Perusahaan Terbuka yang dirasakan bermanfaat untuk diketahui pemegang saham atau investor. Dengan pemanfaatan teknologi informasi secara lebih luas selain situs web diharapkan perusahaan dapat meningkatkan efektivitas penyebaran informasi perusahaan. Meskipun demikian, pemanfaatan teknologi informasi yang dilakukan tetap memperhatikan manfaat dan biaya perusahaan. Information technology can be useful as a way of information disclosure. The information disclosure is not only disclosing information that has been regulated in legislation, but also other information related to the Company that are felt useful to be known by shareholders or investors. With the utilization of more widely technology than the Website, the Company is expected to improve the corporate information dissemination effectiveness. Nevertheless, the information technology utilization should still pay attention to the Company's benefits and costs.	Telah diterapkan Has been applied	Perusahaan telah mengelola situs web Perusahaan seoptimal mungkin dalam rangka menyediakan informasi yang terbaru dan akurat untuk para pemegang saham/investor maupun Publik. Selain itu, Perusahaan juga menggunakan berbagai aplikasi media sosial seperti Instagram, Twitter, dan Facebook sebagai media keterbukaan informasi Perusahaan kepada Publik. The Company has managed the Company's website as optimally as possible in order to provide the latest and accurate information for shareholders/ investors and the public. In addition, the Company also uses various social media applications such as Instagram, Twitter, and Facebook as a media for disclosing the Company's information to the public.
Laporan Tahunan Perusahaan Terbuka mengungkapkan pemilik manfaat akhir dalam kepemilikan saham Perusahaan Terbuka paling sedikit 5% (lima persen), selain pengungkapan pemilik manfaat akhir dalam kepemilikan saham Perusahaan Terbuka melalui pemegang saham utama dan pengendali. Annual Report of Public Company shall disclose the shareholding of Public Company minimum 5% besides disclosure of end-benefit owners in the shareholding of Public Company via major and controlling shareholder.	Peraturan perundang-undangan di sektor Pasar Modal yang mengatur mengenai penyampaian Laporan Tahunan Perusahaan Terbuka telah mengatur kewajiban pengungkapan informasi mengenai pemegang saham yang memiliki 5% (lima persen) atau lebih saham Perusahaan Terbuka serta kewajiban pengungkapan informasi mengenai pemegang saham utama dan pengendali Perusahaan Terbuka baik langsung maupun tidak langsung sampai dengan pemilik manfaat terakhir dalam kepemilikan saham tersebut. Dalam Pedoman Tata Kelola ini direkomendasikan untuk mengungkapkan pemilik manfaat akhir atas kepemilikan saham Perusahaan Terbuka paling sedikit 5% (lima persen), selain mengungkapkan pemilik manfaat akhir dari kepemilikan saham oleh pemegang saham utama dan pengendali. The Capital Market sector legislation in governing the Company's annual report submission has set out the obligation to disclose information regarding the shareholders of 5% (five percent) or more as well as the major and controlling shareholders of the Company either directly or indirectly up to the end-benefit owners in the ownership of such shares. In the Governance Manual, it is recommended to disclose the end-benefit owners of Public Company's shares of at least 5% (five percent), other than disclosing the end-benefit owners of the shares by major and controlling shareholders.	Telah diterapkan Has been applied	Perusahaan telah mengungkapkan informasi mengenai pemegang saham yang memiliki 5% atau lebih saham Perusahaan dalam Laporan Tahunan ini. The Company has disclosed information regarding shareholders who own 5% or more of the Company's shares in this Annual Report.

STRUKTUR DAN MEKANISME GOVERNANSI KORPORAT

STRUKTUR GOVERNANSI KORPORAT

WSBP mengedepankan penerapan prinsip Tata Kelola Perusahaan melalui keterlibatan tiga organ utama yang berperan penting dalam menjaga transparansi dan akuntabilitas Perusahaan. Ketiga organ tersebut terdiri atas Rapat Umum Pemegang Saham (RUPS), Dewan Komisaris, dan Direksi. Dalam menjalankan peran dan tanggung jawabnya, masing-masing organ mengacu pada ketentuan dalam Undang-Undang No. 40 Tahun 2007 tentang Perseroan Terbatas (UU PT), yang menjadi landasan bagi struktur Tata Kelola Perusahaan yang Baik.

CORPORATE GOVERNANCE STRUCTURE AND MECHANISM

CORPORATE GOVERNANCE STRUCTURE

WSBP prioritizes the implementation of Corporate Governance principles through the involvement of three main organs that play an important role in maintaining corporate transparency and accountability. The three organs consist of the General Meeting of Shareholders (GMS), Board of Commissioners, and Board of Directors. In carrying out their roles and responsibilities, each organ refers to the provisions in Law Number 40 of 2007 concerning Limited Liability Companies (Company Law), which is the basis for a Good Corporate Governance Structure.

Undang-Undang Perusahaan Terbatas telah menetapkan batasan wewenang untuk setiap organ perusahaan. Pembatasan ini bertujuan agar setiap organ dapat melaksanakan fungsi dan tanggung jawabnya secara independen, dengan fokus pada kepentingan terbaik perusahaan. WSBP percaya bahwa hubungan yang harmonis dan seimbang antar organ perusahaan memiliki pengaruh signifikan terhadap keberhasilan manajemen serta penerapan prinsip-prinsip governansi korporat. Oleh karena itu, setiap organ perusahaan di WSBP wajib untuk:

1. Bertindak demi sebaik-baiknya kepentingan Perusahaan.
2. Meningkatkan kebersamaan demi tercapainya tujuan Perusahaan.
3. Bertindak sesuai fungsi dan peran masing-masing.
4. Saling menghargai dan menghormati fungsi dan peran setiap orang Perusahaan.

WSBP mengoptimalkan pelaksanaan tugas dan tanggung jawab Dewan Komisaris dan Direksi melalui pembentukan sejumlah organ pendukung yang memiliki peran strategis dalam pengelolaan perusahaan. Di bawah Dewan Komisaris, terdapat Sekretaris Dewan Komisaris serta beberapa komite yang berfungsi untuk memastikan pengawasan yang efektif, yaitu Komite Audit, Komite Pemantau Risiko & Tata Kelola Terintegrasi, Komite Nominasi & Remunerasi, serta Komite lain. Sementara itu, di bawah Direksi, terdapat beberapa fungsi pendukung yang bertujuan untuk meningkatkan efisiensi dan efektivitas operasional WSBP, yaitu Fungsi Corporate Secretary, Fungsi Internal Audit, Fungsi Kepatuhan & Manajemen Risiko, dan Fungsi Legal.

Selain itu, WSBP berkomitmen dan memastikan bahwa laporan keuangan yang disusun memenuhi standar akuntabilitas yang tinggi. Proses audit keuangan dilakukan dengan melibatkan auditor eksternal yang independen, termasuk Akuntan Publik, guna memastikan tidak adanya penyimpangan dalam laporan keuangan WSBP.

The Limited Liability Company Law has set limits on the authority of each company organ. This limitation is intended so that each organ can carry out its functions and responsibilities independently, with a focus on the best interests of the Company. WSBP believes that harmonious and balanced relationships between company organs have a significant influence on the success of management and the implementation of corporate governance principles. Therefore, each company organ in WSBP is obliged to:

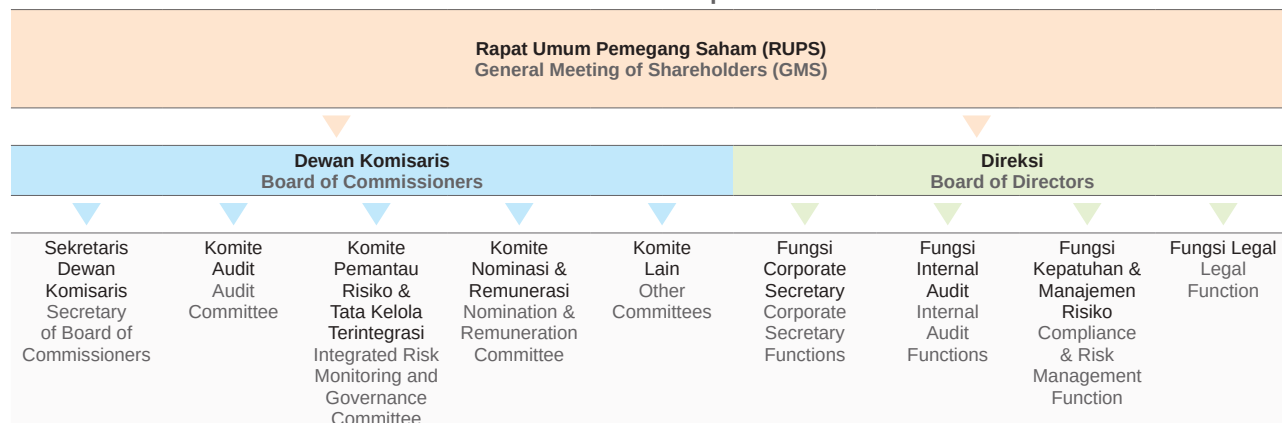
1. Act in the best interests of the Company.
2. Increasing togetherness in order to achieve the Company's goals.
3. Act according to their respective functions and roles.
4. Have mutual respect and appreciation for the functions and roles of each person in the Company.

WSBP optimizes the implementation of Board of Commissioners and Board of Directors duties and responsibilities through the establishment of several supporting organs that play a strategic role in corporate governance. Under the Board of Commissioners, there are Secretary of the Board of Commissioners and several committees tasked with ensuring effective oversight, namely the Audit Committee, Integrated Risk Monitoring and Governance Committee, Nomination and Remuneration Committee, as well as other committees. Meanwhile, under the Board of Directors, there are several supporting functions aimed at enhancing WSBP's operational efficiency and effectiveness, including the Corporate Secretary Function, Internal Audit Function, Compliance & Risk Management Function, and Legal Function.

Moreover, WSBP is committed to ensuring that the financial reports prepared meet high standards of accountability. The financial audit process is carried out by involving independent external auditors, including Public Accountants, to ensure that there are no irregularities in WSBP's financial reports.

Struktur Tata Kelola Perusahaan

Corporate Governance Structure



SOFT-STRUCTURE GOVERNANSI KORPORAT

Perusahaan secara konsisten berkomitmen melakukan upaya peningkatan kinerja operasional melalui penerapan berbagai kebijakan dan pedoman yang mendukung efektivitas manajemen. Kebijakan-kebijakan tersebut dirancang untuk memastikan kelancaran operasional di seluruh lini, mulai dari jajaran *top management* hingga unit kerja Perusahaan. Selain itu, WSBP terus berupaya memperbaiki kebijakan yang ada agar selaras dengan perkembangan peraturan yang berlaku, serta memastikan bahwa seluruh proses perusahaan berjalan dengan efisien dan sesuai dengan standar yang ditetapkan.

Soft-Structure GCG WSBP terdiri dari:

1. Undang-Undang Republik Indonesia.
2. Peraturan Pemerintah (Kementerian BUMN).
3. Peraturan Otoritas Jasa Keuangan.
4. Pedoman Umum Governansi Korporat Indonesia (PUGKI) 2021 dari Komite Nasional Kebijakan Governansi (KNKG).
5. ASEAN Corporate Governance Scorecard (ACGS) dari ASEAN Capital Market Forum (ACMF).
6. Undang – Undang Nomor 40 Tahun 2007 tentang Perseroan Terbatas.
7. Peraturan GCG Lainnya.
8. Anggaran Dasar Perusahaan

CORPORATE GOVERNANCE SOFT-STRUCTURE

The Company's is consistently committed to improving the Company's operational performance through the implementation of various policies and guidelines that support management effectiveness. These policies are designed to ensure smooth operations across all lines, from top management to the Company's work units. In addition, WSBP continues to update existing policies to align with developments in applicable regulations and to ensure that all Company processes run efficiently and according to established standards.

WSBP's GCG Soft-Structure consists of:

1. Law of the Republic of Indonesia.
2. Government Regulations (Ministry of State-Owned Enterprises).
3. Financial Services Authority Regulation.
4. 2021 Indonesian Corporate Governance General Guidelines (PUGKI) from the National Committee on Governance Policy (KNKG).
5. ASEAN Corporate Governance Scorecard (ACGS) from the ASEAN Capital Market Forum (ACMF).
6. Law Number 40 of 2007 concerning Limited Liability Companies.
7. Other GCG Regulations.
8. The Company's Articles of Association.

Tabel Soft-Structure GCG

Table of GCG Soft-Structure

No	Soft-Structure GCG GCG Soft-Structure	Legalitas Legality
1	Pedoman Tata Kelola Perusahaan (<i>Good Corporate Governance</i>) Corporate Governance Guidelines (GCG Code)	Keputusan Direksi No. 136.1/SK/WBP/PEN/2024 tanggal 26 Juli 2024 tentang Pedoman Tata Kelola Perusahaan (<i>Good Corporate Governance</i>) PT Waskita Beton Precast Tbk Board of Directors Decree No. 136.1/SK/WBP/PEN/2024 dated July 26, 2024, concerning the Code of Good Corporate Governance of PT Waskita Beton Precast Tbk
2	Pedoman Direksi dan Dewan Komisaris Board Manual of Board of Directors and Board of Commissioners	Keputusan Direksi No. 136.2/SK/WBP/PEN/2024 tanggal 26 Juli 2024 tentang Pedoman Hubungan Kerja Direksi dan Dewan Komisaris (HKD) PT Waskita Beton Precast Tbk Board of Directors Decree No. 136.2/SK/WBP/PEN/2024 dated July 26, 2024, concerning Guidelines for Working Relations of Board of Commissioners and Board of Directors of PT Waskita Beton Precast Tbk
3	Pedoman Etika dan Perilaku Code of Conduct	Keputusan Direksi No. 202/SK/WBP/PEN/2025 tanggal 30 Desember 2025 tentang Pedoman Etika dan Perilaku (<i>Code of Conduct</i>) PT Waskita Beton Precast Tbk Board of Directors Decree No. 202/SK/WBP/PEN/2025 dated December 30, 2025, concerning Code of Conduct of PT Waskita Beton Precast Tbk
4	Piagam Audit Internal (<i>Internal Audit Charter</i>) Internal Audit Charter	Keputusan Dewan Komisaris No. 5/WBP/DK/2024 tanggal 17 Januari 2024 perihal Persetujuan Pengesahan Pembaharuan Piagam Audit Internal Tahun 2023 PT Waskita Beton Precast Tbk (Perusahaan) Board of Commissioners' Decree No. 5/WBP/DK/2024 dated January 17, 2024 concerning Approval of the Ratification of Internal Audit Charter Renewal for 2023 of PT Waskita Beton Precast Tbk ("Company")
5	Kebijakan Pengendalian Internal Internal Audit Policy	Keputusan Direksi No. 53/SK/WBP/PEN/2023 tanggal 20 Maret 2023 tentang Perubahan Sistem Pengendalian Intern PT Waskita Beton Precast Tbk Board of Directors Decree No. 53/SK/WBP/PEN/2023 dated March 20, 2023, concerning Changes to the Internal Control System of PT Waskita Beton Precast Tbk
6	Pedoman <i>Whistleblowing System</i> Whistleblowing System Guidelines	Keputusan Direksi No. 9/SK/WBP/PEN/2024 tanggal 30 Januari 2024 tentang Whistleblowing System PT Waskita Beton Precast Tbk Board of Directors Decree No. 9/SK/WBP/PEN/2024 dated January 30, 2024, concerning the Whistleblowing System of PT Waskita Beton Precast Tbk
7	Kebijakan Pengadaan Barang dan Jasa Goods and Services Procurement Policy	Keputusan Direksi No. 21/SK/WBP/PEN/2022 tanggal 28 Januari 2022 tentang Kebijakan Perusahaan PT Waskita Beton Precast Tbk Board of Directors Decree No. 21/SK/WBP/PEN/2022 dated January 28, 2024, concerning Company Policy of PT Waskita Beton Precast Tbk
8	Pedoman Pengendalian Gratifikasi Gratifications Control Guidelines	Keputusan Direksi No. 35/SK/WBP/PEN/2024 tanggal 22 Februari 2024 tentang Pedoman Pengendalian Gratifikasi PT Waskita Beton Precast Tbk Board of Directors Decree No. 35/SK/WBP/PEN/2024 dated February 22, 2024, concerning Gratifications Control Guidelines of PT Waskita Beton Precast Tbk
9	Kebijakan Mutu, Keselamatan & Kesehatan Kerja dan Lingkungan Hidup Quality, Occupational Health & Safety and Environment Policy	Keputusan Direksi No. 201/SK/WBP/PEN/2025 tanggal 24 Desember 2025 tentang Kebijakan Perusahaan PT Waskita Beton Precast Tbk Board of Directors Decree No. 21/SK/WBP/PEN/20225 dated December 24, 2025, concerning Company Policy of PT Waskita Beton Precast Tbk
10	Kebijakan HIV/AIDS HIV/AIDS Policy	Keputusan Direksi No. 201/SK/WBP/PEN/2025 tanggal 24 Desember 2025 tentang Kebijakan Perusahaan PT Waskita Beton Precast Tbk Board of Directors Decree No. 201/SK/WBP/PEN/2025 dated December 24, 2025, concerning Company Policy of PT Waskita Beton Precast Tbk
11	Kebijakan Larangan Narkoba dan Minuman Beralkohol Drug and Alcohol Prohibition Policy	Keputusan Direksi No. 201/SK/WBP/PEN/2025 tanggal 24 Desember 2025 tentang Kebijakan Mutu, Keselamatan, Kesehatan Kerja & Lingkungan Hidup PT Waskita Beton Precast Tbk Board of Directors Decree No. 201/SK/WBP/PEN/2025 dated December 24, 2025 concerning the Quality, Safety, Occupational Health & Environmental Policy of PT Waskita Beton Precast Tbk
12	Kebijakan Governance, Risk and Compliance Governance, Risk and Compliance Policy	Keputusan Direksi No. 113/SK/WBP/PEN/2025 tanggal 30 September 2025 tentang Kebijakan Governance, Risk and Compliance (GRC) PT Waskita Beton Precast Tbk Board of Directors Decree No. 113/SK/WBP/PEN/2025 dated September 30, 2025, concerning the Governance, Risk and Compliance (GRC) Policy of PT Waskita Beton Precast Tbk

No	Soft-Structure GCG GCG Soft-Structure	Legalitas Legality
13	Pedoman Tata Kelola dan Manajemen Risiko Kegiatan Manufaktur, Konstruksi & Investasi Guidelines for Governance and Risk Management for Manufacturing, Construction & Investment Activities	Keputusan Direksi No. 148/SK/WBP/PEN/2021 tanggal 29 Desember 2021 tentang Pedoman Tata Kelola dan Manajemen Risiko Kegiatan Manufaktur, Konstruksi & Investasi PT Waskita Beton Precast Tbk Board of Directors Decree No. 148/SK/WBP/PEN/2021 dated December 29, 2021, concerning Guidelines for Governance and Risk Management of Manufacturing, Construction & Investment Activities of PT Waskita Beton Precast Tbk
14	Kebijakan Pelanggan Customer Policy	Keputusan Direksi No. 21/SK/WBP/PEN/2022 tanggal 28 Januari 2022 tentang Kebijakan Perusahaan PT Waskita Beton Precast Tbk Board of Directors Decree No. 21/SK/WBP/PEN/2022 dated January 28, 2022, concerning Company Policy of PT Waskita Beton Precast Tbk
15	Kebijakan Sistem Manajemen Pengamanan Informasi Information Security Management System Policy	Keputusan Direksi No. 168/SK/WBP/PEN/2025 tanggal 2 Desember 2025 tentang Kebijakan Sistem Manajemen Informasi dan Pengamanan PT Waskita Beton Precast Tbk Board of Directors Decree No. 168/SK/WBP/PEN/2025 dated December 2, 2025, concerning the Information Management System and Security Policy of PT Waskita Beton Precast Tbk
16	Kebijakan <i>Respectful Workplace</i> Respectful Workplace Policy	Keputusan Direksi No. 147/SK/WBP/PEN/2025 tanggal 21 Oktober 2025 tentang Kebijakan <i>Respectful Workplace</i> PT Waskita Beton Precast Tbk Board of Directors Decree No. 147/SK/WBP/PEN/2025 dated October 21, 2025, concerning Respectful Workplace Policy of PT Waskita Beton Precast Tbk
17	Kebijakan Penghentian Pekerjaan Termination Policy	Keputusan Direksi No. 201/SK/WBP/PEN/2025 tanggal 24 Desember 2025 tentang Kebijakan Mutu, Keselamatan, Kesehatan Kerja & Lingkungan Hidup PT Waskita Beton Precast Tbk Board of Directors Decree No. 201/SK/WBP/PEN/2025 dated December 24, 2025, concerning the Quality, Safety, Occupational Health & Environmental Policy of PT Waskita Beton Precast Tbk
18	Kebijakan Larangan Merokok Non-Smoking Policy	Keputusan Direksi No. 201/SK/WBP/PEN/2025 tanggal 24 Desember 2025 tentang Kebijakan Perusahaan PT Waskita Beton Precast Tbk Board of Directors Decree No. 201/SK/WBP/PEN/2025 dated December 24, 2025, concerning the Quality, Safety, Occupational Health & Environmental Policy of PT Waskita Beton Precast Tbk
19	Struktur Penanggung Jawab Penerapan dan Pemantauan Tata Kelola Perusahaan yang Baik (<i>Good Corporate Governance</i>) Determination of Unit in Charge Structure for the Implementation and Monitoring of Good Corporate Governance	Surat Keputusan Direksi No. 177.3/SK/WBP/PEN/2022 tanggal 22 Desember 2022 tentang Perubahan Penetapan Penanggung Jawab Penerapan dan Pemantauan Tata Kelola Perusahaan yang Baik (<i>Good Corporate Governance</i>) PT Waskita Beton Precast Tbk Board of Directors Decree No. 177.3/SK/WBP/PEN/2022 dated December 22, 2022, concerning Changes to the Determination of the Person in Charge of Implementation and Monitoring of Good Corporate Governance of PT Waskita Beton Precast Tbk
20	Prosedur Sistem Manajemen Rapat Meeting Management System Procedures	Keputusan Direksi No. 230/SK/WBP/PEN/2024 tanggal 20 Desember 2024 tentang Prosedur Sistem Manajemen Rapat PT Waskita Beton Precast Tbk Board of Directors Decree No. 230/SK/WBP/PEN/2024 dated December 20, 2024, concerning Meeting Management System Procedures of PT Waskita Beton Precast Tbk
21	Prosedur Laporan Perusahaan Corporate Report Procedures	Keputusan Direksi No. 238/SK/WBP/PEN/2024 tanggal 31 Desember 2024 tentang Prosedur Laporan Perusahaan PT Waskita Beton Precast Tbk Board of Directors Decree No. 238/SK/WBP/PEN/2024 dated December 31, 2024, concerning Company Report Procedures of PT Waskita Beton Precast Tbk
22	Piagam/Pedoman dan Tata Tertib Kerja Dewan Komisaris Board of Commissioners Charter/ Guidelines and Code of Conduct	Keputusan Dewan Komisaris No. 01/SK/WBP/DK/2024 tentang Perubahan Piagam/Pedoman dan Tata Tertib Kerja Dewan Komisaris PT Waskita Beton Precast Tbk Board of Commissioners Decree No. 01/SK/WBP/DK/2024 concerning Amendments to the PT Waskita Beton Precast Tbk Board of Commissioners Charter/Guidelines and Work Rules
23	Piagam Komite Audit Audit Committee Charter	Keputusan Dewan Komisaris No. 02/SK/WBP/DK/2024 tentang Penetapan Piagam Komite Audit, Panduan Tugas Pokok dan Fungsi Kerja Komite Audit Sesuai Tata Kelola Perusahaan Yang Baik PT Waskita Beton Precast Tbk Board of Commissioners Decree No. 02/SK/WBP/DK/2024 concerning Determination of Audit Committee Charter, Guidelines for Main Duties and Work Functions of Audit Committee in Accordance with Good Corporate Governance of PT Waskita Beton Precast Tbk

No	Soft-Structure GCG GCG Soft-Structure	Legalitas Legality
24	Piagam Komite Pemantau Risiko dan Tata Kelola Terintegrasi Integrated Risk Monitoring and Governance Committee Charter	Keputusan Dewan Komisaris No. 03/SK/WBP/DK/2024 tentang Perubahan Piagam Komite Pemantau Risiko dan Tata Kelola Terintegrasi, Panduan Tugas Pokok dan Fungsi Kerja Komite Pemantau Risiko dan Tata Kelola Terintegrasi Sesuai Tata Kelola Perusahaan Yang Baik PT Waskita Beton Precast Tbk Board of Commissioners Decree No. 03/SK/WBP/DK/2024 concerning Amendments to the Integrated Risk Monitoring and Governance Committee Charter, Guidelines for the Main Duties and Work Functions of Integrated Risk Monitoring and Governance Committee in Accordance with Good Corporate Governance of PT Waskita Beton Precast Tbk
25	Piagam Komite Nominasi dan Remunerasi Nomination and Remuneration Committee Charter	Keputusan Dewan Komisaris No. 04/SK/WBP/DK/2024 tentang Penetapan Piagam Komite Nominasi dan Remunerasi, Panduan Tugas Pokok dan Fungsi Kerja Komite Nominasi dan Remunerasi Sesuai Tata Kelola Perusahaan Yang Baik PT Waskita Beton Precast Tbk Board of Commissioners Decree No. 04/SK/WBP/DK/2024 concerning the Establishment of Nomination and Remuneration Committee Charter, Guidelines for the Main Duties and Work Functions of Nomination and Remuneration Committee in Accordance with Good Corporate Governance of PT Waskita Beton Precast Tbk
26	Prosedur Manajemen Risiko Risk Management Procedure	Keputusan Direksi No. 47/SK/WBP/PEN/2024 tanggal 7 Maret 2024 tentang Prosedur Manajemen Risiko PT Waskita Beton Precast Tbk Board of Directors Decree No. 47/SK/WBP/PEN/2024 dated March 7, 2024, concerning Risk Management Procedures of PT Waskita Beton Precast Tbk
27	Pedoman Manajemen Risiko Code of Risk Management	Keputusan Direksi No. 231/SK/WBP/PEN/2024 tanggal 20 Desember 2024 tentang Pedoman Manajemen Risiko PT Waskita Beton Precast Tbk Board of Directors Decree No. 231/SK/WBP/PEN/2024 dated December 20, 2024, concerning Guidelines for Risk Management of PT Waskita Beton Precast Tbk
28	Piagam Manajemen Risiko Risk Management Charter	Keputusan Direksi No. 54.2/SK/WBP/PEN/2024 tanggal 22 Maret 2024 tentang Piagam Manajemen Risiko PT Waskita Beton Precast Tbk Board of Directors Decree No. 54.2/SK/WBP/PEN/2024 dated March 22, 2024, concerning Risk Management Charter of PT Waskita Beton Precast Tbk

PEMEGANG SAHAM DAN RAPAT UMUM PEMEGANG SAHAM (RUPS)

PEMEGANG SAHAM

Pemegang Saham adalah badan hukum yang secara sah memiliki saham Perusahaan. Pemegang Saham sebagai pemilik modal memiliki hak dan tanggung jawab sesuai dengan peraturan perundang-undangan dan Anggaran Dasar Perusahaan. Pemegang Saham WSBP terdiri dari Pemegang Saham Utama/Pengendali dan Pemegang Saham Publik. Pemegang Saham Pengendali setiap saat wajib memenuhi persyaratan kemampuan dan kepatutan. Penilaian kemampuan dan kepatutan dapat dilakukan setiap saat apabila Pemegang Saham Pengendali tersebut patut diduga tidak lagi memenuhi ketentuan persyaratan kemampuan dan kepatutan berdasarkan hasil analisis, hasil pemeriksaan, dan/atau pengaduan.

Informasi mengenai Komposisi Pemegang Saham dan Informasi Pemegang Saham Utama dan/ atau Pengendali/ Entitas Pemilik Akhir Perusahaan dapat dilihat pada bab Profil Perusahaan dalam Laporan Tahunan ini.

SHAREHOLDERS AND GENERAL MEETING OF SHAREHOLDERS (GMS)

SHAREHOLDERS

Shareholders are legal entities that legally own the Company's shares. Shareholders as capital owners have rights and responsibilities in accordance with laws and regulations and the Company's Articles of Association. WSBP's Shareholders consist of Major/Controlling Shareholders and Public Shareholders. Controlling Shareholders must fulfil the fit and proper requirements at all times. The fit and proper test can be carried out at any time if the Controlling Shareholder is suspected of no longer fulfilling the provisions of the fit and proper requirements based on the results of analysis, examination results, and/ or complaints.

Complete information regarding the Composition of Shareholders and Information on Major Shareholders and/ or Controlling/End-Ownning Entities of the Company can be seen in the Company Profile chapter in this Annual Report.

TANGGUNG JAWAB PEMEGANG SAHAM

Salah satu bentuk partisipasi masyarakat (dalam hal ini masyarakat selaku Pemegang Saham) terhadap pengembangan dan perbaikan governansi korporat sebagai Perusahaan Publik, adalah keikutsertaannya pada mekanisme pengawasan dan pengambilan keputusan melalui sarana RUPS Tahunan atau RUPS Luar Biasa. Pemegang Saham Perusahaan tidak bertanggung jawab secara pribadi atas perikatan yang dibuat atas nama Perusahaan dan tidak bertanggung jawab atas kerugian Perusahaan melebihi saham yang dimiliki. Ketentuan di dalam pasal ini mempertegas ciri dari Perusahaan bahwa Pemegang Saham hanya bertanggung jawab sebesar setoran atas seluruh saham dan tidak meliputi harta kekayaan pribadinya.

Pemegang Saham tetap memiliki kemungkinan untuk dimintai tanggung jawab hingga mencakup harta pribadinya. Hal ini diatur dalam Pasal 3 Ayat (2) Undang-Undang No. 40 Tahun 2007 Tentang Perseroan Terbatas (UU PT), yang menyebutkan bahwa ketentuan perlindungan sebagaimana tercantum dalam Pasal 3 Ayat (1) dapat dikesampingkan apabila terjadi kondisi tertentu, seperti:

1. Persyaratan Perusahaan sebagai badan hukum belum atau tidak terpenuhi.
2. Pemegang Saham yang bersangkutan baik langsung maupun tidak langsung dengan itikad buruk memanfaatkan Perusahaan untuk kepentingan pribadi.
3. Pemegang Saham yang bersangkutan terlibat dalam perbuatan melawan hukum yang dilakukan oleh Perusahaan.
4. Pemegang Saham yang bersangkutan baik langsung maupun tidak langsung secara melawan hukum menggunakan kekayaan Perusahaan, yang mengakibatkan kekayaan Perusahaan menjadi tidak cukup untuk melunasi utang Perusahaan.
5. Selain itu berkaitan dengan masalah likuidasi, menurut Pasal 150 Ayat (5) UU PT Pemegang Saham wajib mengembalikan sisa kekayaan hasil likuidasi secara proporsional dengan jumlah yang diterima terhadap jumlah tagihan. Kewajiban untuk mengembalikan sisa kekayaan hasil likuidasi tersebut wajib dilakukan oleh Pemegang Saham apabila dalam hal sisa kekayaan hasil likuidasi telah dibagikan kepada Pemegang Saham dan terdapat tagihan kreditor yang belum mengajukan tagihannya.

SHAREHOLDERS RESPONSIBILITY

One form of public participation (in this case, the public as shareholders) towards the development and improvement of corporate governance as a Public Company is participating in the monitoring and decision-making mechanism through the means of Annual GMS or Extraordinary GMS. The Company's Shareholders are not personally liable for commitments made on behalf of the Company and are not liable for losses to the Company in excess of the shares owned. The provisions in this article reinforce the characteristics of the Company that shareholders are only responsible for the deposit of all shares and do not cover their personal assets.

Shareholders still have the possibility of being held liable up to the extent of their personal assets. This is regulated in Article 3 Paragraph (2) of Law No. 40 of 2007 concerning Limited Liability Companies (Company Law), which states that the protection provisions as stated in Article 3 Paragraph (1) can be set aside in certain conditions, such as:

1. The requirements of the Company as a legal entity have not yet or have not been fulfilled.
2. The shareholders concerned, either directly or indirectly, in bad faith, make use of the Company for personal gain.
3. The shareholders concerned are involved in illegal acts committed by the Company.
4. The shareholders concerned, directly or indirectly, are unlawfully using the Company's assets, which then resulted in the Company's assets becoming insufficient to pay off the Company's debt.
5. In addition to the issue of liquidation, according to Article 150 paragraph (5) of the Limited Liability Company Law, shareholders must return the remaining assets resulting from liquidation in proportion to the amount received against the total bill. The obligation to return the remaining assets resulting from the liquidation must be carried out by the shareholders if the remaining assets from the liquidation have been distributed to the shareholders and there is a bill of creditors who have not submitted their bills.

HAK PEMEGANG SAHAM

Pemegang Saham Perusahaan memiliki hak sebagai berikut:

1. Hak Pemegang Saham yang namanya tercatat dalam daftar Pemegang Saham, berlaku sepanjang tidak diatur lain dalam Undang-Undang yang mengatur Perseroan Terbatas.
2. Menghadiri dan memberikan suara dalam suatu RUPS, khusus bagi Pemegang Saham Perusahaan, dengan ketentuan 1 (satu) saham memberi hak kepada pemegangnya untuk mengeluarkan satu suara.
3. Memperoleh informasi material mengenai Perusahaan, secara tepat waktu, terukur, dan teratur.
4. Menerima pembagian dari keuntungan Perusahaan yang diperuntukkan bagi Pemegang Saham dalam bentuk dividen, dan sisa kekayaan hasil likuidasi, sebanding dengan jumlah saham/modal yang dimilikinya.
5. Hak semua Pemegang Saham dari seri yang sama dalam satu kelas saham untuk diperlakukan setara yang didukung aturan dan prosedur Perusahaan, pengungkapan struktur modal dan pengaturan yang memungkinkan Pemegang Saham tertentu memperoleh pengaruh atau kendali yang tidak proporsional dengan kepemilikan sahamnya.
6. Hak lain berdasarkan Anggaran Dasar Perusahaan dan ketentuan peraturan perundang-undangan.
7. Setiap Pemegang Saham berhak memperoleh penjelasan lengkap dan informasi akurat berkenaan dengan penyelenggaraan RUPS, meliputi:
 - 1) Pemanggilan untuk RUPS, yang mencakup informasi mengenai setiap mata acara dalam agenda RUPS, termasuk usul yang direncanakan oleh Direksi untuk diajukan dalam RUPS, dengan ketentuan apabila informasi tersebut belum tersedia saat dilakukannya pemanggilan untuk RUPS, maka informasi dan/atau usul itu harus disediakan di kantor Perusahaan sebelum RUPS diselenggarakan.
 - 2) Metode perhitungan dan penentuan gaji/honorarium, fasilitas, dan/atau tunjangan lain bagi setiap anggota Dewan Komisaris dan Direksi, serta rincian mengenai gaji/honorarium, fasilitas, dan/atau tunjangan lain yang diterima oleh anggota Dewan Komisaris dan Direksi yang sedang menjabat, khusus dalam RUPS mengenai laporan tahunan.

SHAREHOLDER RIGHTS

Some of the rights held by the Company's Shareholders include:

1. The rights of Shareholders whose names are listed in the Shareholders register shall apply as long as they are not otherwise regulated by law governing limited liability companies.
2. Attend and vote at a GMS, specifically for Company Shareholders, where each share entitles the holder to cast 1 (one) vote.
3. Obtain material information about the Company in a timely, measurable, and consistent manner.
4. Receive a share of the Company's profits allocated for Shareholders in the form of dividends, and a share of the remaining assets upon liquidation, in proportion to the number of shares/capital owned.
5. All Shareholders of the same series within a class of shares have the right to be treated equally, supported by the Company's rules and procedures, disclosure of capital structure, and arrangements that prevent certain Shareholders from gaining influence or control disproportionate to their shareholding.
6. Other rights as provided in the Company's Articles of Association and relevant laws and regulations.
7. Each Shareholder has the right to obtain a complete explanation and accurate information regarding the conduct of the GMS.
 - 1) Invitation for the GMS, which includes information regarding each item on the GMS agenda, including proposals planned by the Board of Directors to be submitted to the GMS. If such information is not yet available at the time of the notice for the GMS, such information and/or proposals must be made available at the Company's office prior to the GMS.
 - 2) The method for calculating and determining the salary/honorarium, facilities, and/or other allowances for each member of the Board of Commissioners and Board of Directors, as well as details regarding the salary/honorarium, facilities, and/or other allowances received by incumbent members of the Board of Commissioners and Board of Directors, specifically for the GMS concerning the annual report.

- 3) Informasi mengenai rincian RKAP dan hal lain yang direncanakan untuk dilaksanakan oleh Perusahaan, khusus untuk RUPS RJP dan RKAP.
- 4) Informasi keuangan maupun hal lainnya yang menyangkut Perusahaan yang dimuat dalam Laporan Tahunan dan Laporan Keuangan.
- 5) Penjelasan lengkap dan informasi yang akurat mengenai hal yang berkaitan dengan agenda RUPS yang diberikan sebelum dan/atau pada saat RUPS berlangsung.
- 6) Pemegang Saham melalui RUPS harus memastikan Perusahaan dijalankan berdasarkan Tata Kelola Perusahaan yang Baik.

AKUNTABILITAS PEMEGANG SAHAM

Akuntabilitas Pemegang Saham meliputi:

1. Pemegang Saham memiliki kepentingan pengendalian dan bertanggung jawab pada saat menggunakan pengaruhnya atas manajemen, baik dengan menggunakan hak suara mereka atau dengan cara lain.
2. Setiap Pemegang Saham harus tunduk pada Anggaran Dasar Perusahaan dan semua keputusan yang diambil dengan sah dalam RUPS serta peraturan perundang-undangan yang berlaku.
3. Pemegang Saham tidak diperkenankan mencampuri kegiatan operasional Perusahaan yang menjadi tanggung jawab Direksi sesuai ketentuan Anggaran Dasar Perusahaan dan peraturan perundangan yang berlaku.

KEBIJAKAN HUBUNGAN DENGAN PEMEGANG SAHAM

Kebijakan mengenai hubungan dengan Pemegang Saham yang diatur dalam:

1. Pedoman Tata Kelola Perusahaan yang mengatur mengenai implementasi prinsip transparansi perusahaan secara umum serta mengatur mengenai Laporan Perusahaan.
2. Prosedur Laporan Perusahaan yang mengatur mengenai Keterbukaan Informasi dan Pelaporan Korporasi secara lebih rinci.
3. Prosedur Hubungan Investor mencakup prosedur dalam menjalin komunikasi dengan Pemegang Saham maupun calon investor.

- 3) Information on the details of the Company's Work Plan and Budget (RKAP) and other matters planned to be implemented, specifically for the GMS, concerning the Long-Term Plan and Work Plan and Budget (RKAP).
- 4) Financial information and other matters concerning the Company contained in the Annual Report and Financial Statements.
- 5) Complete explanations and accurate information regarding matters related to the GMS agenda provided before and/or during the GMS.
- 6) Shareholders through the GMS must ensure that the Company is run based on Good Corporate Governance.

SHAREHOLDERS ACCOUNTABILITY

Shareholder accountability includes:

1. Shareholders have a controlling interest and are responsible when using their influence on the management, either by using their voting rights or by other means.
2. Every Shareholder must comply with the Articles of Association and all decisions taken legally at the GMS and applicable laws and regulations.
3. Shareholders are not permitted to interfere with the Company's operational activities, which are the responsibility of the Board of Directors in accordance with the provisions of the Company's Articles of Association and applicable laws and regulations.

RELATIONSHIP WITH SHAREHOLDERS POLICY

Policies regarding relations with Shareholders are regulated in:

1. Good Corporate Governance Guidelines, which regulate the implementation of the company's transparency principle in general, and regulates the Company's Reports.
2. Corporate Report Procedures, which regulate Disclosure of Information and Corporate Reporting in more detail.
3. Investor Relations Procedures include procedures for establishing communication with Shareholders and potential investors.

PERLAKUAN YANG SAMA TERHADAP PEMEGANG SAHAM

Setiap Pemegang Saham dalam Rapat Umum Pemegang Saham (RUPS) berhak mengeluarkan suara sesuai dengan klasifikasi dan jumlah/persentase saham yang dimilikinya. Setiap pemegang saham berhak memperoleh informasi material yang lengkap dan akurat mengenai Perusahaan. Perusahaan menolak Pemegang Saham campur tangan dalam kegiatan operasional Perusahaan yang menjadi tanggung jawab Direksi sesuai dengan ketentuan Anggaran Dasar Perusahaan dan peraturan perundang-undangan yang berlaku, termasuk pengertian dalam campur tangan adalah tindakan atau arahan yang secara langsung maupun tidak langsung memberi pengaruh terhadap tindakan pengelolaan Perusahaan atau terhadap pengambilan keputusan yang menjadi wewenang Direksi.

Kegiatan operasional Perusahaan yang melibatkan *stakeholders* harus tetap berpegang pada prinsip akuntabilitas dan transparansi sehingga kemandirian Perusahaan sebagai badan hukum yang profesional dapat berkembang baik sesuai dengan tujuan usahanya. Perusahaan akan berusaha keras agar Perusahaan mengalami pertumbuhan yang berkesinambungan sehingga memberikan kontribusi yang optimal bagi Pemegang Saham. Penetapan dividen dilakukan oleh Pemegang Saham dalam Rapat Umum Pemegang Saham (RUPS). Pembagian dividen didasarkan pada keputusan RUPS.

AKSES INFORMASI UNTUK PEMEGANG SAHAM

WSBP menyediakan akses informasi yang relevan dan akurat yang dapat dijangkau oleh Pemegang Saham. Langkah ini untuk mendukung pelaksanaan hak dan tanggung jawabnya para Pemegang Saham kepada Perusahaan. Lebih lanjut, upaya tersebut sebagai perwujudan dari penerapan prinsip transparansi dan akuntabilitas yang dijunjung tinggi oleh WSBP. Dengan tersedianya akses informasi tersebut, WSBP dapat menjalin hubungan baik dan memastikan keterbukaan informasi kepada Pemegang Saham.

EQUAL TREATMENT FOR SHAREHOLDERS

Each Shareholder in the General Meeting of Shareholders (GMS) has the right to vote according to the classification and number/percentage of shares held. Each shareholder has the right to obtain complete and accurate material information about the Company. The Company rejects Shareholders' interference in the Company's operational activities, which are the responsibility of Board of Directors in accordance with the provisions of the Company's Articles of Association and applicable laws and regulations, including the definition of interference as actions or directions that directly or indirectly influence the Company's management actions or decision making which are the authority of Board of Directors.

The Company's operational activities involving stakeholders must adhere to the principles of accountability and transparency, so that the Company's independence as a professional legal entity can develop well in accordance with its business objectives. The Company strives to create sustainable growth so as to provide optimal contribution to Shareholders. The determination of dividends is carried out by Shareholders in the General Meeting of Shareholders (GMS). Dividend distribution is based on the GMS resolution.

INFORMATION ACCESS FOR SHAREHOLDERS

WSBP provides access to relevant and accurate information that is accessible to Shareholders. This step supports the exercise of Shareholders' rights and responsibilities to the Company. Furthermore, this effort embodies the principles of transparency and accountability that WSBP upholds. With this access to information, WSBP can foster good relationships and ensure transparency with Shareholders.

Tabel Akses Informasi kepada Pemegang Saham

Table of Information Access for Shareholders

Media	Keterangan Description
RUPS GMS	Media penyampaian laporan dan informasi yang memungkinkan Pemegang Saham untuk berpartisipasi dalam pengambilan keputusan. Media for delivering reports and information which enables Shareholders to participate in decision making.
Media Cetak Print Media	Media cetak berupa surat kabar/koran, majalah, dan sebagainya, baik berskala nasional ataupun global, yang menyampaikan informasi terkini mengenai WSBP. Print media in the form of newspapers, magazines, etc., both on a national and global scale, which convey the latest information about WSBP.
Media Elektronik Electronic Media	Media elektronik berupa berita pada tv, radio, portal berita, dan sebagainya, baik berskala nasional ataupun global, yang menyampaikan informasi terkini mengenai WSBP. Electronic media in the form of news on tv, radio, news portals, etc., both on a national and global scale, which convey the latest information about WSBP.
Media Sosial Social Media	 @waskita_precast  @waskita_precast  @waskita_precast  PT Waskita Beton Precast Tbk  PT Waskita Beton Precast Tbk  @WSBP
Situs Web Website	• WSBP: www.waskitaprecast.co.id • IDX: www.idx.co.id • KSEI: www.ksei.co.id

RAPAT UMUM PEMEGANG SAHAM

Rapat Umum Pemegang Saham (RUPS) adalah salah satu organ penting dalam struktur perusahaan yang memiliki wewenang di luar lingkup Dewan Komisaris dan Direksi, sebagaimana diatur dalam Undang-Undang Perusahaan Terbatas dan/atau Anggaran Dasar Perusahaan. RUPS berfungsi sebagai forum bagi para Pemegang Saham untuk menjalankan hak-haknya, termasuk menyampaikan pandangan dan memperoleh informasi terkait perusahaan, selama hal tersebut relevan dengan agenda rapat dan sesuai dengan kepentingan perusahaan. Keputusan yang diambil dalam RUPS harus berlandaskan pada pertimbangan kepentingan usaha jangka panjang serta mematuhi ketentuan Anggaran Dasar Perusahaan dan peraturan perundang-undangan yang berlaku.

Selain itu, RUPS adalah forum penting bagi Dewan Komisaris dan Direksi untuk menyampaikan laporan serta mempertanggungjawabkan pelaksanaan tugas mereka kepada Pemegang Saham. Pelaksanaan RUPS WSBP dilakukan sesuai dengan ketentuan dalam Anggaran Dasar Perusahaan dan Undang-Undang No. 40 Tahun 2007 tentang Perseroan Terbatas. Dalam mengambil keputusan, RUPS harus berupaya menjaga keseimbangan kepentingan semua pihak.

GENERAL MEETING OF SHAREHOLDERS

The General Meeting of Shareholders (GMS) is a crucial organ within a company's structure that possesses authority beyond the scope of the Board of Commissioners and Board of Directors, as stipulated in the Limited Liability Company Law and/or the Company's Articles of Association. The GMS serves as a forum for shareholders to exercise their rights, including expressing their views and obtaining information related to the company, as long as it is relevant to the meeting agenda and in the company's best interests. Decisions made at the GMS must be based on considerations of long-term business interests and comply with the provisions of the Company's Articles of Association and applicable laws and regulations.

In addition, the GMS is an important forum where the Board of Commissioners and Board of Directors submit reports and account for the implementation of their duties to Shareholders. WSBP GMS is conducted in accordance with the provisions in the Company's Articles of Association and Law No. 40 of 2007 concerning Limited Liability Companies. In making resolutions, the GMS must strive to maintain a balance of interests for all parties.

Kewenangan RUPS

RUPS memiliki beberapa kewenangan sebagaimana diatur dalam Pedoman GCG, di antaranya:

1. Terkait dengan Pemegang Saham:
 - a. Pemegang Saham dapat mendelegasikan wewenangnya kepada Kuasa Pemegang Saham sesuai dengan ketentuan-ketentuan yang tercantum dalam Anggaran Dasar Perusahaan dan peraturan perundang-undangan yang berlaku.
 - b. Untuk menjaga independensi antar Organ Perusahaan, Kuasa Pemegang Saham bukan merupakan Komisaris Perusahaan.
 - c. Agenda-agenda di bawah ini memerlukan persetujuan RUPS, antara lain:
 - i) Pengalihan kekayaan Perusahaan atau menjadikan jaminan utang kekayaan Perusahaan yang merupakan lebih dari 50% (lima puluh persen) dari seluruh kekayaan bersih Perusahaan, baik dalam satu transaksi atau lebih, baik yang berkaitan satu sama lain maupun tidak berkaitan.
 - ii) Persetujuan transaksi yang mempunyai benturan kepentingan.
 - iii) Pengindahan ketentuan peraturan perundang-undangan yang berlaku maka penggabungan, peleburan, pengambilalihan, pemisahan, pengajuan permohonan agar Perusahaan dinyatakan pailit dan pembubaran.
2. Terkait dengan Dewan Komisaris:
 - a. Mengangkat dan memberhentikan Dewan Komisaris. Pemberhentian tersebut harus didasari dengan menyebutkan alasannya.
 - b. Anggota Dewan Komisaris diangkat berdasarkan pertimbangan integritas, dedikasi, memahami masalah-masalah manajemen Perusahaan yang berkaitan dengan salah satu fungsi manajemen, memiliki pengetahuan yang memadai di bidang usaha Perusahaan, serta dapat menyediakan waktu yang cukup untuk melaksanakan tugasnya.
 - c. Menetapkan komposisi Dewan Komisaris sedemikian rupa sehingga memungkinkan pengambilan keputusan dapat dilakukan secara efektif, tepat, dan cepat, serta dapat bertindak secara independen.
 - d. Memberikan wewenang kepada Dewan Komisaris untuk memberikan persetujuan kepada Direksi dalam melakukan perbuatan hukum tertentu sesuai dengan Anggaran Dasar Perusahaan.

GMS Authority

The GMS has several authorities as regulated in the Code of Good Corporate Governance, including:

1. Related to Shareholders:
 - a. Shareholders can delegate their authority to the Shareholders' Proxies in accordance with the provisions stated in the Company's Articles of Association and applicable laws and regulations.
 - b. To maintain independence between Company organs, the Shareholders' Proxy is not a Commissioner of the Company.
 - c. The agenda requires the GMS' approval, including:
 - i) Transfer of the Company's assets or make debt guarantees of the Company's assets which constitute more than 50% (fifty percent) of all the Company's net assets in one or more transactions, whether related to each other or not related.
 - ii) Approval of transactions that have a conflict of interest.
 - iii) Compliance with applicable laws and regulations related to mergers, consolidations, takeovers, separations, submission of an application for the Company to be declared bankrupt, and dissolution.
2. Related to Board of Commissioners:
 - a. Appoint and dismiss the Board Commissioner. The dismissal must be based on mentioning the reason.
 - b. Members of the Board of Commissioners are appointed based on consideration of integrity, dedication, understanding of the Company's management problems relating to one of the management functions, having adequate knowledge of the Company's business, and being able to provide sufficient time to carry out their duties.
 - c. Establish the composition of the Board of Commissioners in such a way as to enable decision-making to be carried out effectively, precisely, and quickly, and to be able to act independently.
 - d. Authorize the Board of Commissioners to give approval to the Board of Directors in carrying out certain legal actions in accordance with the Company's Articles of Association.

- e. Mendelegasikan wewenang kepada Dewan Komisaris untuk melakukan tindakan pengurusan Perusahaan dalam keadaan tertentu untuk jangka waktu tertentu berdasarkan Anggaran Dasar Perusahaan atau keputusan RUPS.
3. Terkait dengan Direksi:
 - a. Pengangkatan dan pemberhentian Direksi dilakukan oleh RUPS.
 - b. Masa jabatan Direksi ditetapkan 5 (lima) tahun dan dapat diangkat kembali untuk 1 (satu) kali masa jabatan.
 - c. Dalam hal Direksi terdiri atas lebih dari seorang anggota, salah seorang anggota Direksi diangkat sebagai Direktur Utama.
 - d. Anggota Direksi sewaktu-waktu dapat diberhentikan berdasarkan keputusan RUPS dengan menyebutkan alasannya.
 - e. Menetapkan remunerasi Direksi.

Jenis RUPS

Berdasarkan Anggaran Dasar Perusahaan, terdapat 2 (dua) jenis RUPS di antaranya:

1. RUPS terdiri atas RUPS Tahunan dan RUPS lainnya.
2. RUPS tahunan wajib diselenggarakan dalam jangka waktu 6 (enam) bulan setelah tahun buku berakhir atau batas waktu lainnya dalam kondisi tertentu sebagaimana ditetapkan oleh Otoritas Jasa Keuangan. Dalam RUPS Tahunan Direksi menyampaikan:
 - a. Persetujuan laporan tahunan, termasuk pengesahan laporan keuangan tahunan serta laporan tugas pengawasan Dewan Komisaris.
 - b. Usulan penggunaan Laba Perusahaan jika Perusahaan mempunyai saldo laba yang positif.
 - c. Usulan penunjukan Akuntan Publik yang terdaftar di OJK.
 - d. Mata acara lain sepanjang mata acara tersebut dimungkinkan berdasarkan Anggaran Dasar Perusahaan dan peraturan perundang-undangan yang berlaku.
3. RUPS lainnya dapat diselenggarakan pada setiap waktu berdasarkan kebutuhan untuk kepentingan Perusahaan.

Tempat dan Penyelenggaraan RUPS

Berdasarkan Anggaran Dasar Perusahaan, ketentuan mengenai tempat dan penyelenggaraan RUPS adalah sebagai berikut:

- e. Delegate authority to the Board of Commissioners to carry out management actions of the Company in certain circumstances for a certain period of time based on the Company's Articles of Association or GMS resolution.
3. Related to Board of Directors:
 - a. The appointment and dismissal of the Board of Directors is carried out by the GMS.
 - b. The term of office for the Board of Directors is 5 (five) years and can be reappointed for 1 (one) term.
 - c. In the event that the Board of Directors consists of more than one member, one member of the Board of Directors is appointed as President Director.
 - d. Members of the Board of Directors can be dismissed from time to time based on a GMS decision by stating the reasons.
 - e. Determine the Board of Directors' remuneration.

Type of GMS

Based on the Company's Articles of Association, the types of GMS include:

1. The GMS consists of an Annual GMS and other GMS.
2. An Annual GMS must be held within 6 (six) months after the end of the fiscal year or another deadline under certain conditions as determined by the Financial Services Authority. At the Annual GMS, the Board of Directors shall submit:
 - a. Approval of the annual report, including ratification of the annual financial statements and the report on the supervisory duties of the Board of Commissioners.
 - b. Proposals for the use of Company Profits if the Company has positive retained earnings.
 - c. Proposals for the appointment of a Public Accountant registered with the Financial Services Authority.
 - d. Other agenda items, provided they are permitted under the Company's Articles of Association and applicable laws and regulations.
3. Other GMS may be held at any time as needed for the Company's benefits.

GMS Venue and Holding

Based on the Company's Articles of Association, the provisions regarding the location and holding of the GMS are as follows:

1. RUPS wajib dilakukan di wilayah Republik Indonesia. 2. Perusahaan wajib penyelenggaraan menentukan tempat dan waktu RUPS. 3. Tempat penyelenggaraan RUPS wajib dilakukan di tempat kedudukan Perusahaan atau di tempat Perusahaan melakukan kegiatan usaha utamanya atau di ibu kota provinsi dimana tempat kedudukan atau tempat kegiatan usaha utama Perusahaan atau di provinsi tempat kedudukan Bursa Efek dimana saham Perusahaan dicatatkan. 4. Permintaan penyelenggaraan RUPS dapat dilakukan atas permintaan 1 (satu) orang atau lebih pemegang saham yang bersama-sama mewakili 1/10 (satu per sepuluh) atau lebih dari jumlah seluruh saham dengan hak suara, kecuali Anggaran Dasar menentukan suatu jumlah yang lebih kecil atau Dewan Komisaris. 5. Permintaan penyelenggaraan RUPS oleh Pemegang Saham diajukan kepada Direksi dengan surat tercatat disertai alasannya. 6. Surat tercatat terkait permintaan penyelenggaraan RUPS yang disampaikan oleh Pemegang Saham ditembuskan kepada Dewan Komisaris..	1. GMS must be held in the territory of the Republic of Indonesia. 2. The Company must determine the location and time of the GMS. 3. The GMS must be held at the Company's domicile or where the Company conducts its principal business activities, or in the provincial capital where the Company is domiciled or where its principal business activities are conducted, or in the province where the Stock Exchange where the Company's shares are listed is located. 4. The request to hold a GMS may be made at the request of one or more shareholders who together represent 1/10 (one-tenth) or more of the total shares with voting rights, unless the Articles of Association stipulates a smaller number, or by the Board of Commissioners. 5. The request to hold a GMS by a Shareholder must be submitted to the Board of Directors by registered mail, along with the reasons therefor. 6. A copy of the registered mail regarding the request to hold a GMS submitted by a Shareholder must be sent to the Board of Commissioners.

Tahapan Penyelenggaraan RUPS

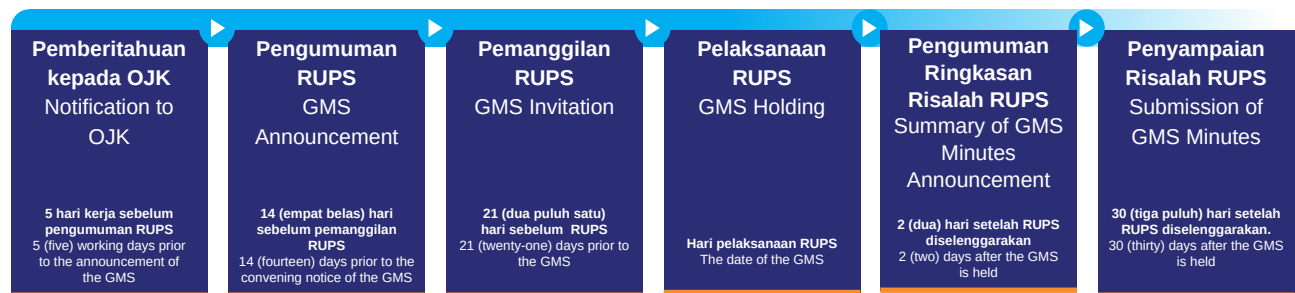
RUPS diselenggarakan berdasarkan ketentuan Peraturan OJK No. 15/POJK.04/2020 dan Peraturan OJK No. 16/POJK.04/2020 tanggal 20 April 2020 tentang Rencana dan Penyelenggaraan Rapat Umum Pemegang Saham Perusahaan Terbuka dan Pelaksanaan Rapat Umum Pemegang Saham Perusahaan Terbuka Secara Elektronik serta POJK No. 14 Tahun 2025 tentang Pelaksanaan Rapat Umum Pemegang Saham, Rapat Umum Pemegang Obligasi, dan Rapat Umum Pemegang Sukuk secara Elektronik. Mekanisme pelaksanaan RUPS WSBP terdiri dari tahapan sebagai berikut:

Stages of GMS

The GMS is held based on the provisions of OJK Regulation No. 15/POJK.04/2020 and OJK Regulation No. 16/POJK.04/2020 dated April 20, 2020, concerning the Planning and Implementation of General Meetings of Shareholders of Public Companies and the Electronic Implementation of General Meetings of Shareholders of Public Companies, as well as POJK No. 14 of 2025 concerning the Electronic Implementation of General Meetings of Shareholders, General Meetings of Bondholders, and General Meetings of Sukuk Holders. The implementation mechanism of WSBP's GMS consists of the following stages:

Tahapan Penyelenggaraan RUPS

Stages of GMS



1. Pemberitahuan RUPS ke Otoritas Jasa Keuangan (OJK)

- Direksi wajib terlebih dahulu menyampaikan pemberitahuan mata acara rapat kepada OJK paling lambat 5 (lima) hari kerja sebelum pengumuman RUPS, dengan tidak memperhitungkan tanggal pengumuman RUPS.
- Mata acara rapat harus diungkapkan secara jelas dan rinci.
- Dalam hal terdapat perubahan mata acara rapat, maka Perusahaan wajib menyampaikan perubahan mata acara dimaksud kepada OJK paling lambat pada saat pemanggilan RUPS.

2. Pengumuman RUPS

- Perusahaan wajib melakukan pengumuman RUPS kepada Pemegang Saham paling lambat 14 (empat belas) hari sebelum pemanggilan RUPS, dengan tidak memperhitungkan tanggal pengumuman dan tanggal pemanggilan.
- Pengumuman RUPS paling kurang memuat ketentuan Pemegang Saham yang berhak hadir dalam RUPS dan yang berhak mengusulkan mata acara rapat, tanggal penyelenggaraan RUPS dan tanggal pemanggilan RUPS.
- Pengumuman RUPS kepada Pemegang Saham wajib dilakukan melalui paling sedikit: situs web penyedia e-RUPS (eASY.KSEI), situs web Bursa Efek, dan situs web WSBP, dalam Bahasa Indonesia dan bahasa asing paling kurang bahasa Inggris.

3. Pemanggilan RUPS

- Perusahaan wajib melakukan pemanggilan kepada Pemegang Saham paling lambat 21 (dua puluh satu) hari sebelum RUPS, dengan tidak memperhitungkan tanggal pemanggilan dan tanggal RUPS.

1. GMS Notification to Financial Services Authority (OJK)

- The Board of Directors must first submit notification of the meeting agenda to OJK no later than 5 (five) working days prior to the GMS announcement, excluding the announcement date of the GMS.
- The meeting agenda must be disclosed clearly and in detail.
- If there is a change in the meeting agenda, the Board of Directors must submit the agenda change to OJK no later than the GMS Invitation.

2. GMS Announcement

- The Company must announce the GMS to the Shareholders no later than 14 (fourteen) days prior to the GMS Invitation, without including the date of the announcement and the date of the Invitation.
- GMS announcement must at least contain the provisions of Shareholders who are entitled to attend the GMS and those who are entitled to propose the agenda, the date of the GMS, and the date of the GMS Invitation.
- GMS announcement to Shareholders must be through at least the following platforms: the e-RUPS provider website (eASY.KSEI), the Stock Exchange website, and the Public Company website. The announcement must be provided in Indonesian and foreign language, at least English.

3. GMS Invitation

- The Company must invite the Shareholders no later than 21 (twenty-one) days prior to the GMS, without including the date of the invitation and the date of the GMS.

- b. Pemanggilan RUPS harus memuat hari, tanggal, waktu serta tempat rapat diadakan, ketentuan Pemegang Saham yang berhak hadir dalam RUPS dan dengan singkat hal-hal yang hendak dibicarakan disertai pemberitahuan bahwa bahan yang akan dibicarakan dalam rapat telah tersedia di kantor Perusahaan mulai hari dilakukan pemanggilan rapat sampai dengan tanggal rapat diadakan.
 - c. Penyampaian iklan pemanggilan RUPS dilakukan melalui situs web penyedia e-RUPS, situs web Bursa Efek dan situs web Perusahaan Terbuka.
 - d. Pemanggilan RUPS kedua dilakukan dalam jangka waktu paling lambat 7 (tujuh) hari sebelum RUPS kedua dilangsungkan dengan tidak memperhitungkan tanggal pemanggilan dan tanggal RUPS dan disertai informasi bahwa RUPS pertama telah diselenggarakan tetapi tidak mencapai kuorum.
 - e. RUPS kedua diselenggarakan paling cepat 10 (sepuluh) hari dan paling lambat 21 (dua puluh satu) hari dari RUPS pertama.
 - f. Ketentuan ini berlaku tanpa mengurangi peraturan perundang-undangan di bidang pasar modal dan peraturan perundang-undangan lainnya serta peraturan Bursa Efek di Indonesia di tempat di mana saham-saham Perusahaan dicatatkan.
 - g. Bukti iklan Pemanggilan disampaikan kepada OJK paling lambat 2 (dua) hari kerja setelah Panggilan RUPS dan disampaikan kepada BEI pada hari yang sama dengan tanggal pemasangan iklan.
4. Pelaksanaan RUPS
- a. RUPS dipimpin oleh Anggota Dewan Komisaris yang ditunjuk oleh Dewan Komisaris.
 - b. Dalam hal semua Anggota Dewan Komisaris tidak hadir atau berhalangan hadir, maka RUPS dipimpin oleh salah seorang Anggota Direksi yang ditunjuk oleh Direksi ataupun berdasarkan ketentuan dalam Anggaran Dasar Perusahaan.
 - c. RUPS diawali dengan pembacaan Tata Tertib RUPS.
 - d. RUPS membahas masalah yang telah ditetapkan dalam agenda RUPS.
 - e. Keputusan RUPS dapat diambil berdasarkan musyawarah untuk mufakat dan dengan memenuhi ketentuan dalam Anggaran Dasar Perusahaan. Dalam hal keputusan berdasarkan musyawarah

- b. GMS invitation must include the day, date, time and venue of the meeting held, the provisions of Shareholders who are entitled to attend the GMS and the matters to be discussed in brief, accompanied by a notification that the materials to be discussed at the meeting are available at the Company's office starting on the day of the meeting invitation until the date of the meeting.
 - c. Submission of GMS Invitation advertisements is carried out through the e-GMS provider's website, stock exchange website, and the Public Company's website.
 - d. GMS' second invitation shall be conducted no later than 7 (seven) days before the second GMS is held, without including the date of the invitation and the date of the GMS, and accompanied by information that the first GMS has been held but has not reached the quorum.
 - e. The second GMS is held at the latest 10 (ten) days and no later than 21 (twenty-one) days after the first GMS.
 - f. This provision applies without prejudice to the Laws and Regulations in the capital market and other Legislation as well as the Stock Exchange regulations in Indonesia at the place where the Company's shares are listed.
 - g. Proof of the invitation advertisement is submitted to OJK no later than 2 (two) working days after the invitation to GMS and submitted to IDX on the same day as the advertisement date.
4. GMS Holding
- a. The GMS is chaired by a Member of the Board of Commissioners appointed by the Board of Commissioners.
 - b. In the event that all Members of the Board of Commissioners are absent or unable to attend, then the GMS shall be chaired by one of the Members of the Board of Directors appointed by the Board of Directors or based on the provisions in the Company's Articles of Association.
 - c. The GMS begins with the reading of the GMS Rules of Conduct.
 - d. The GMS addresses the issues set out in the GMS agenda.
 - e. GMS Resolutions can be taken based on deliberation to reach consensus and by fulfilling the provisions in the Company's Articles of Association. In the event that a decision based on deliberation for consensus

untuk mufakat tidak tercapai, keputusan diambil melalui pemungutan suara dengan memperhatikan ketentuan kuorum kehadiran dan kuorum keputusan RUPS.

5. Risalah RUPS dan Ringkasan Risalah RUPS

- a. Perusahaan wajib membuat risalah RUPS dan ringkasan risalah RUPS.
- b. Risalah RUPS wajib dibuat dan ditandatangani oleh pimpinan rapat dan paling sedikit 1 (satu) orang Pemegang Saham yang ditunjuk oleh peserta RUPS.
- c. Tanda tangan tidak disyaratkan apabila risalah RUPS tersebut dibuat dalam bentuk berita acara RUPS yang dibuat oleh notaris yang terdaftar di OJK.
- d. Dalam hal RUPS merupakan RUPS yang hanya dihadiri oleh Pemegang Saham Independen, Risalah RUPS wajib dibuat dalam bentuk akta berita acara RUPS yang dibuat oleh notaris yang terdaftar di OJK.
- e. Risalah RUPS wajib disampaikan kepada OJK paling lambat 30 (tiga puluh) hari setelah RUPS diselenggarakan.
- f. Ringkasan risalah RUPS wajib memuat informasi paling sedikit:
 - i) Tanggal pelaksanaan RUPS, tempat pelaksanaan RUPS, waktu pelaksanaan RUPS, dan mata acara RUPS.
 - ii) Anggota Direksi dan anggota Dewan Komisaris yang hadir pada saat RUPS.
 - iii) Jumlah saham dengan hak suara yang sah yang hadir pada saat RUPS dan persentasenya dari jumlah seluruh saham yang mempunyai hak suara yang sah.
 - iv) Ada tidaknya pemberian kesepakatan kepada Pemegang Saham untuk mengajukan pertanyaan dan/atau memberikan pendapat terkait mata acara rapat.
 - v) Jumlah pemegang saham yang mengajukan pertanyaan dan/atau memberikan pendapat terkait mata acara rapat, jika Pemegang Saham diberi kesempatan.
 - vi) Mekanisme pengambilan keputusan RUPS.
 - vii) Hasil pemungutan suara yang meliputi jumlah suara setuju, tidak setuju, dan abstain untuk setiap mata acara rapat, jika pengambilan keputusan dilakukan dengan pemungutan suara.
 - viii) Keputusan RUPS.

is not reached, a decision is made by voting with due regard to the provisions of quorum of attendance and quorum of GMS Resolution.

5. GMS Minutes and Summary of GMS Minutes

- a. The Company must prepare a summary of the GMS minutes and the GMS minutes.
- b. The GMS minutes must be prepared and signed by the meeting chairperson and at least one shareholder appointed by the GMS participants.
- c. Signatures are not required if the minutes of the GMS are prepared in the form of GMS minutes prepared by a notary registered with the OJK.
- d. If the GMS is attended only by Independent Shareholders, the GMS Minutes must be prepared in the form of a deed of GMS Minutes drawn up by a notary registered with the OJK.
- e. The GMS Minutes must be submitted to the OJK no later than 30 (thirty) days after the GMS is held.
- f. The summary of GMS Minutes must contain at least the following information:
 - i) Time, venue, agenda, and participants of the GMS.
 - ii) Members of the Board of Directors and members of the Board of Commissioners present at the GMS.
 - iii) The number of shares with valid voting rights present at the GMS and their percentage of the total number of shares with valid voting rights.
 - iv) Whether or not shareholders are permitted to ask questions and/or provide opinions regarding the meeting agenda items.
 - v) The number of shareholders who asked questions and/or provided opinions regarding the meeting agenda items, if given the opportunity.
 - vi) The resolution-making mechanism for the GMS.
 - vii) Voting results, including the number of affirmative, disapproving, and abstaining votes for each meeting agenda item, if decisions are made by voting.
 - viii) GMS Resolutions.

- ix) Pelaksanaan pembayaran dividen tunai kepada Pemegang Saham yang berhak, jika terdapat keputusan RUPS terkait dengan pembagian dividen tunai.

- ix) Payment of cash dividends to entitled Shareholders, if there is a GMS resolution regarding the distribution of cash dividends..

Ketentuan Kuorum

Ketentuan kuorum dalam RUPS telah diatur dalam Pasal 14 ayat 2 Anggaran Dasar Perusahaan, meliputi:

1. Kuorum kehadiran dan kuorum keputusan RUPS untuk mata acara yang harus diputuskan dalam RUPS dilakukan dengan mengikuti ketentuan:
 - a. RUPS dapat dilangsungkan jika dihadiri oleh pemegang saham Seri A dan para pemegang saham lainnya dan/atau wakil-wakil mereka yang sah yang bersama-sama mewakili lebih dari 1/2 (satu per dua) bagian dari jumlah seluruh saham dengan hak suara yang sah.
 - b. Dalam hal kuorum pada huruf a butir (1) tidak tercapai, RUPS kedua dapat diadakan dengan ketentuan RUPS dihadiri oleh pemegang saham Seri A dan para pemegang saham lainnya dan/atau wakil mereka yang sah yang bersama-sama mewakili paling sedikit 1/3 (satu per tiga) bagian dari jumlah seluruh saham dengan hak suara yang sah.
 - c. Keputusan RUPS sebagaimana dimaksud pada huruf a dan b butir (1) adalah sah jika disetujui oleh pemegang saham Seri A dan para pemegang saham lainnya dan/atau wakil-wakil mereka yang sah yang bersama-sama mewakili lebih dari 1/2 (satu per dua) bagian dari seluruh saham dengan hak suara yang hadir dalam RUPS.
2. Dalam hal kuorum pada huruf b butir (1) tidak tercapai, RUPS ketiga dapat diadakan dengan ketentuan RUPS ketiga sah dan berhak mengambil keputusan jika dihadiri dan disetujui oleh pemegang saham Seri A dan pemegang saham dari saham dengan hak suara yang sah lainnya dalam kuorum kehadiran dan kuorum keputusan yang ditetapkan oleh Otoritas Jasa Keuangan atas permohonan Perusahaan.
3. Ketentuan kuorum kehadiran dan kuorum keputusan RUPS sebagaimana dimaksud pada butir (1) dan (2) ini berlaku juga untuk kuorum kehadiran dan kuorum keputusan RUPS untuk mata acara transaksi material dan/atau perubahan kegiatan usaha, kecuali untuk mata acara transaksi material berupa pengalihan kekayaan Perusahaan lebih dari 50% (lima puluh persen) dari kekayaan bersih.

Quorum Provisions

The quorum provisions in the GMS are regulated in Article 14 paragraph 2 of the WSBP's Articles of Association, including:

1. The attendance quorum and resolution quorum for the agenda items that must be decided in the GMS are carried out by following the provisions:
 - a. The GMS may be held if attended by Series A shareholders and other shareholders and/or their authorized representatives who together represent more than 1/2 (one half) of the total number of shares with valid voting rights.
 - b. In the event that the quorum in letter a point (1) is not achieved, a second GMS may be held with the provision that the GMS is attended by Series A shareholders and other shareholders and/or their authorized representatives who together represent at least 1/3 (one third) of the total number of shares with valid voting rights.
 - c. The resolution of GMS as referred to in letter a and b point (1) is valid if approved by the Series A shareholders and other shareholders and/or their authorized representatives who together represent more than 1/2 (one half) of all shares with voting rights present at the GMS.
2. In the event that the quorum in letter b point (1) is not reached, a third GMS may be held with the provision that the third GMS is valid and has the right to make decisions if attended and approved by the Series A shareholders and shareholders of shares with other valid voting rights in the attendance quorum and resolution quorum determined by the Financial Services Authority upon the Company's request.
3. The provisions regarding the attendance quorum and the quorum of GMS resolutions as referred to in points (1) and (2) also apply to the attendance quorum and the quorum of GMS resolutions for material transaction agenda items and/or changes in business activities, except for material transaction agenda items in the form of transfers of Company assets of more than 50% (fifty percent) of net assets.

4. Kuorum kehadiran dan kuorum keputusan RUPS untuk mata acara perubahan anggaran dasar Perusahaan dilakukan dengan ketentuan sebagai berikut:
 - a. RUPS dapat dilangsungkan jika dihadiri oleh pemegang saham Seri A dan para pemegang saham lainnya dan/atau wakil-wakil mereka yang sah yang bersama-sama mewakili paling sedikit $\frac{2}{3}$ (dua per tiga) bagian dari jumlah seluruh saham dengan hak suara yang sah dan disetujui oleh pemegang saham Seri A dan para pemegang saham lainnya dan/atau wakil-wakil mereka yang sah yang bersama-sama mewakili lebih dari $\frac{2}{3}$ (dua per tiga) hak suara yang hadir dalam RUPS.
 - b. Dalam hal kuorum pada huruf a butir (4) ayat ini tidak tercapai, RUPS kedua diadakan dengan ketentuan RUPS dihadiri oleh pemegang saham Seri A dan para pemegang saham lainnya dan/atau wakil-wakil mereka yang sah yang bersama-sama mewakili paling sedikit $\frac{3}{5}$ (tiga per lima) bagian dari jumlah seluruh saham dengan hak suara yang sah dan disetujui oleh pemegang saham Seri A dan para pemegang saham lainnya dan/atau wakil-wakil mereka yang sah yang bersama-sama mewakili lebih dari $\frac{1}{2}$ (satu per dua) hak suara yang hadir dalam RUPS.
 - c. Dalam hal kuorum kehadiran RUPS kedua sebagaimana dimaksud pada huruf b butir (4) ayat ini tidak tercapai, RUPS ketiga dapat diadakan dengan ketentuan RUPS ketiga sah dan berhak mengambil keputusan jika dihadiri oleh pemegang saham Seri A dan pemegang saham dari saham dengan hak suara yang sah lainnya dalam kuorum kehadiran dan kuorum keputusan yang ditetapkan oleh Otoritas Jasa Keuangan atas permohonan Perusahaan.
5. Kuorum kehadiran dan kuorum keputusan RUPS untuk mata acara mengalihkan kekayaan Perusahaan yang merupakan lebih dari 50% (lima puluh persen) jumlah kekayaan bersih Perusahaan dalam 1 (satu) transaksi atau lebih, baik yang berkaitan satu sama lain maupun tidak, menjadikan jaminan utang kekayaan Perusahaan yang merupakan lebih dari 50 (lima puluh persen) jumlah kekayaan bersih Perusahaan dalam 1 (satu) transaksi atau lebih, baik yang berkaitan satu sama lain maupun tidak, penggabungan, peleburan, pengambilalihan, pemisahan, pengajuan permohonan agar Perusahaan dinyatakan pailit, perpanjangan jangka waktu berdirinya Perusahaan, dan pembubaran Perusahaan, dilakukan dengan ketentuan sebagai berikut:
 - a. The attendance quorum and quorum of GMS resolutions for the agenda item on amendments to the Company's articles of association are determined in accordance with the following provisions:
 - a. The GMS may be held if attended by Series A shareholders and other shareholders and/or their authorized representatives who together represent at least $\frac{2}{3}$ (two-thirds) of the total number of shares with valid voting rights and approved by Series A shareholders and other shareholders and/or their authorized representatives who together represent more than $\frac{2}{3}$ (two-thirds) of the voting rights present at the GMS.
 - b. In the event that the quorum in letter a point (4) of this paragraph is not reached, a second GMS shall be held with the provision that the GMS shall be attended by Series A shareholders and other shareholders and/or their authorized representatives who together represent at least $\frac{3}{5}$ (three-fifths) of the total number of shares with valid voting rights and approved by Series A shareholders and other shareholders and/or their authorized representatives who together represent more than $\frac{1}{2}$ (one-half) of the voting rights present at the GMS.
 - c. In the event that the attendance quorum for the second GMS as referred to in letter b point (4) of this paragraph is not reached, a third GMS may be held with the provision that the third GMS shall be valid and entitled to make decisions if attended by Series A shareholders and shareholders of shares with other valid voting rights in the attendance quorum and decision quorum determined by the Financial Services Authority at the request of the Company.
 - b. The attendance quorum and quorum of GMS resolutions for the agenda items of transferring the Company's assets that constitute more than 50% (fifty percent) of the Company's net assets in 1 (one) or more transactions, whether related to each other or not, pledging the Company's assets that constitute more than 50 (fifty percent) of the Company's net assets in 1 (one) or more transactions, whether related to each other or not, mergers, amalgamations, acquisitions, separations, filing for the Company to be declared bankrupt, extending the Company's term of existence, and dissolution of the Company, shall be conducted with the following provisions:

- a. RUPS dapat dilangsungkan jika dihadiri oleh pemegang saham Seri A dan para pemegang saham lainnya dan/atau wakil-wakil mereka yang sah yang bersama-sama mewakili paling sedikit $\frac{3}{4}$ (tiga per empat) bagian dari jumlah seluruh saham dengan hak suara yang sah dan disetujui oleh pemegang saham Seri A dan para pemegang saham lainnya dan/atau wakil-wakil mereka yang sah yang bersama-sama mewakili lebih dari $\frac{3}{4}$ (tiga per empat) hak suara yang hadir dalam RUPS.
 - b. dalam hal kuorum pada huruf a butir (5) ayat ini tidak tercapai, RUPS kedua diadakan dengan ketentuan RUPS dihadiri oleh pemegang saham Seri A dan para pemegang saham lainnya dan/atau wakil-wakil mereka yang sah yang bersama-sama mewakili paling sedikit $\frac{2}{3}$ (dua per tiga) bagian dari jumlah seluruh saham dengan hak suara yang sah dan disetujui oleh pemegang saham Seri A dan para pemegang saham lainnya dan/atau wakil-wakil mereka yang sah yang bersama-sama mewakili lebih dari $\frac{3}{4}$ (tiga per empat) hak suara yang hadir dalam RUPS.
 - c. dalam hal kuorum pada huruf b butir (5) ayat ini tidak tercapai, RUPS ketiga dapat diadakan dengan ketentuan RUPS ketiga sah dan berhak mengambil keputusan jika dihadiri oleh pemegang saham seri A dan pemegang saham dengan hak suara yang sah lainnya dalam kuorum kehadiran dan kuorum keputusan yang ditetapkan oleh Otoritas Jasa Keuangan atas permohonan Perusahaan.
6. Kuorum kehadiran dan kuorum keputusan RUPS yang hanya dihadiri oleh Pemegang Saham Independen dilaksanakan dengan ketentuan:
- a. RUPS dapat dilangsungkan jika RUPS dihadiri lebih dari $\frac{1}{2}$ (satu per dua) bagian dari jumlah seluruh saham dengan hak suara yang sah yang dimiliki pemegang saham independen.
 - b. keputusan RUPS sebagaimana dimaksud pada huruf a butir (6) ayat ini adalah sah jika disetujui oleh lebih dari $\frac{1}{2}$ (satu per dua) bagian dari jumlah seluruh saham dengan hak suara yang sah yang dimiliki oleh pemegang saham independen.
 - c. dalam hal kuorum sebagaimana dimaksud pada huruf a butir (6) ayat ini tidak tercapai, RUPS kedua dapat dilangsungkan jika RUPS dihadiri lebih dari $\frac{1}{2}$ (satu per dua) bagian dari jumlah seluruh saham dengan hak suara yang sah yang dimiliki pemegang saham independen.
- a. The GMS may be held if attended by Series A shareholders and other shareholders and/or their authorized representatives who together represent at least $\frac{3}{4}$ (three-quarters) of the total shares with valid voting rights and approved by the Series A shareholders and other shareholders and/or their authorized representatives who together represent more than $\frac{3}{4}$ (three-quarters) of the total voting rights present at the GMS.
 - b. In the event that the quorum referred to in letter a, point (5) of this paragraph is not reached, a second GMS shall be held, provided that the GMS is attended by Series A shareholders and other shareholders and/or their authorized representatives who together represent at least $\frac{2}{3}$ (two-thirds) of the total number of shares with valid voting rights and approved by Series A shareholders and other shareholders and/or their authorized representatives who together represent more than $\frac{3}{4}$ (three-quarters) of the voting rights present at the GMS.
 - c. In the event that the quorum for the second GMS as referred to in letter b, point (5) of this paragraph is not reached, a third GMS may be held, provided that the third GMS is valid and has the right to make decisions if attended by Series A shareholders and shareholders of shares with other valid voting rights within the attendance quorum and resolution quorum determined by the Financial Services Authority at the Company's request.
6. The attendance quorum and quorum of GMS resolutions attended only by Independent Shareholders are determined by the following provisions:
- a. A GMS may be held if attended by more than $\frac{1}{2}$ (one-half) of the total number of shares with valid voting rights held by independent shareholders.
 - b. The GMS resolutions referred to in letter a, point (6) of this paragraph are valid if approved by more than $\frac{1}{2}$ (one half) of the total number of shares with valid voting rights held by independent shareholders.
 - c. If the event that the quorum referred to in letter a, point (6) of this paragraph is not achieved, a second GMS may be held if attended by more than $\frac{1}{2}$ (one half) of the total number of shares with valid voting rights held by independent shareholders.

- d. keputusan RUPS kedua adalah sah jika disetujui oleh lebih dari 1/2 (satu per dua) bagian dari jumlah seluruh saham dengan hak suara yang sah yang dimiliki oleh pemegang saham independen yang hadir dalam RUPS.
 - e. dalam hal kuorum kehadiran pada RUPS kedua sebagaimana dimaksud pada huruf c butir (6) ayat ini tidak tercapai, RUPS ketiga dapat dilangsungkan dengan ketentuan RUPS ketiga sah dan berhak mengambil keputusan jika dihadiri oleh pemegang saham independen dari saham dengan hak suara yang sah, dalam kuorum kehadiran yang ditetapkan oleh Otoritas Jasa Keuangan atas permohonan Perusahaan.
 - f. keputusan RUPS ketiga adalah sah jika disetujui oleh pemegang saham independen yang mewakili lebih dari 50% (lima puluh persen) saham yang dimiliki oleh pemegang saham independen yang hadir dalam RUPS.
 7. Dalam hal Perusahaan memiliki lebih dari 1 (satu) klasifikasi saham, RUPS untuk mata acara perubahan hak atas saham hanya dihadiri oleh pemegang saham pada klasifikasi saham yang terkena dampak atas perubahan hak atas saham pada klasifikasi saham tertentu, dengan ketentuan:
 - a. RUPS dapat dilangsungkan jika dalam RUPS paling sedikit 3/4 (tiga per empat) bagian dari jumlah seluruh saham pada klasifikasi saham yang terkena dampak atas perubahan hak tersebut hadir atau diwakili.
 - b. dalam hal kuorum sebagaimana dimaksud pada huruf a butir (7) ayat ini tidak tercapai, RUPS kedua dapat diadakan dengan ketentuan RUPS kedua sah dan berhak mengambil keputusan jika dalam RUPS paling sedikit 2/3 (dua per tiga) bagian dari jumlah seluruh saham pada klasifikasi saham yang terkena dampak atas perubahan hak tersebut hadir atau diwakili.
 - c. keputusan RUPS sebagaimana dimaksud pada huruf a butir (7) ayat ini sah jika disetujui oleh lebih dari 3/4 (tiga per empat) bagian dari saham dengan hak suara yang hadir dalam RUPS.
 - d. dalam hal kuorum kehadiran pada RUPS kedua sebagaimana dimaksud pada huruf b butir (7) ayat ini tidak tercapai, RUPS ketiga dapat diadakan dengan ketentuan RUPS ketiga sah dan berhak mengambil keputusan jika dihadiri oleh pemegang saham pada klasifikasi saham yang terkena
- d. The second GMS resolutions are valid if approved by more than 1/2 (one half) of the total number of shares with valid voting rights held by independent shareholders present at the GMS.
 - e. In the event that the attendance quorum at the second GMS as referred to in letter c point (6) of this paragraph is not reached, a third GMS may be held with the provision that the third GMS is valid and has the right to make decisions if attended by independent shareholders of shares with valid voting rights, within the attendance quorum determined by the Financial Services Authority at the request of the Company.
 - f. The third GMS resolutions are valid if approved by independent shareholders representing more than 50% (fifty percent) of the shares owned by independent shareholders present at the GMS.
 7. If the Company has more than 1 (one) share classification, the GMS for the agenda item concerning changes in share rights shall only be attended by shareholders in the share classification affected by the change in share rights in that particular share classification, provided that:
 - a. A GMS may be held if at least 3/4 (three-quarters) of the total number of shares in the share classification affected by the change in rights are present or represented.
 - b. If the quorum as referred to in letter a, point (7) of this paragraph is not reached, a second GMS may be held, provided that the second GMS is valid and has the right to make decisions if at least 2/3 (two-thirds) of the total number of shares in the share classification affected by the change in rights are present or represented.
 - c. The GMS resolution as referred to in letter a, point (7) of this paragraph is valid if approved by more than 3/4 (three-quarters) of the shares with voting rights present at the GMS.
 - d. In the event that the attendance quorum at the second GMS as referred to in letter b point (7) of this paragraph is not reached, a third GMS may be held with the provision that the third GMS is valid and has the right to make decisions if attended by shareholders in the share classification affected

dampak atas perubahan hak tersebut dalam kuorum kehadiran dan kuorum keputusan yang ditetapkan oleh Otoritas Jasa Keuangan atas permohonan Perusahaan.

8. Dalam hal klasifikasi saham yang terkena dampak atas perubahan hak atas saham pada klasifikasi saham tertentu tidak mempunyai hak suara, pemegang saham pada klasifikasi saham tersebut berdasarkan Peraturan Otoritas Jasa Keuangan diberikan hak untuk hadir dan mengambil keputusan dalam RUPS terkait dengan perubahan hak atas saham pada klasifikasi saham tersebut.
9. Pemegang saham dari saham dengan hak suara yang sah yang hadir dalam RUPS namun abstain dianggap memberikan suara yang sama dengan suara mayoritas pemegang saham yang mengeluarkan suara.
10. Dalam pemungutan suara, suara yang dikeluarkan oleh pemegang saham berlaku untuk seluruh saham yang dimilikinya dan pemegang saham tidak berhak memberikan kuasa kepada lebih dari seorang kuasa untuk sebagian dari jumlah saham yang dimilikinya dengan suara yang berbeda.

by the change in rights in the attendance quorum and resolution quorum determined by the Financial Services Authority at the request of the Company.

8. In the event that the share classification affected by a change in share rights in a particular share classification does not have voting rights, shareholders in that share classification, based on Financial Services Authority Regulations, are granted the right to attend and make decisions at the GMS related to changes in share rights in that share classification.
9. Shareholders of shares with valid voting rights who are present at the GMS but abstain are deemed to have cast the same vote as the majority of shareholders who cast votes.
10. In voting, the vote cast by a shareholder applies to all shares held, and a shareholder is not entitled to grant power of attorney to more than one proxy for a portion of the number of shares held with different votes.

Mekanisme Pengajuan Tanya Jawab dalam RUPS

Pengajuan tanya jawab dalam RUPS telah di atur dengan mekanisme sebagai berikut:

1. Dalam setiap Mata Acara Rapat, Pimpinan Rapat akan memberikan kesempatan kepada para pemegang saham atau kuasa pemegang saham yang hadir melalui *offline* maupun *online* untuk mengajukan pertanyaan, pendapat, usul dan/atau saran sebelum dilakukan pengambilan keputusan.
2. Untuk setiap Mata Acara Rapat, diberikan kesempatan kepada Pemegang Saham dan/atau kuasanya yang sah untuk mengajukan pertanyaan dan/atau tanggapan (baik secara *offline* maupun *online*) mengenai hal yang berkaitan langsung dengan Mata Acara Rapat yang sedang dibicarakan.
3. Pemegang Saham yang telah melakukan akses kehadiran melalui eASY.KSEI menyampaikan pertanyaan dan/atau pendapat melalui aplikasi eASY.KSEI.
4. Para Pemegang Saham atau kuasanya yang hadir secara fisik ingin menyampaikan pertanyaan atau tanggapan diminta untuk mengangkat tangan, dan selanjutnya Petugas akan menyerahkan formulir pertanyaan untuk diisi: (i) nama pemegang saham, (ii) jumlah saham yang

Mechanism for Submitting Questions and Answers at the GMS

The submission of questions and answers at the GMS has been regulated by the following mechanism:

1. For each Meeting Agenda, the Meeting Chairperson will provide an opportunity for shareholders or their proxies present, either offline or online, to submit questions, opinions, proposals, and/or suggestions before any decision is made.
2. For each Meeting Agenda, Shareholder and/or their authorized proxy will be allowed to submit questions and/or responses (either offline or online) regarding matters directly related to the Meeting Agenda being discussed.
3. Shareholders who have accessed their attendance through eASY.KSEI may submit questions and/or opinions through the eASY.KSEI application.
4. Shareholders or their proxies who are physically present and wish to submit questions or responses will be asked to raise their hands, and the Officer will then hand over a question form to be completed with the following information: (i) the name of the shareholder, (ii) the

diwakili, (iii) alamat surat elektronik pemegang saham dan (iv) pertanyaan dan/atau tanggapannya. Formulir pertanyaan tersebut harus diserahkan kepada petugas untuk disampaikan kepada Pimpinan Rapat.

5. Hanya Pemegang Saham atau kuasanya yang sah yang namanya tercatat dalam Daftar Pemegang Saham Perusahaan yang berhak untuk mengajukan pertanyaan dan/atau menyatakan pendapat.
6. Pemegang saham atau kuasanya hanya dapat mengajukan pertanyaan dan/atau pendapat yang sesuai dengan Mata Acara Rapat yang dibahas.
7. Setiap Pemegang Saham dan/atau kuasanya yang akan mengajukan pertanyaan dan/atau tanggapan diharapkan menyampaikannya secara ringkas dan relevan. Pimpinan Rapat berhak menentukan pertanyaan dan/atau tanggapan yang akan dijawab dan/atau ditanggapi.
8. Pimpinan Rapat akan membacakan pertanyaan dan pendapatnya dan mempersilakan anggota Direksi atau Dewan Komisaris atau Lembaga dan/atau Profesi Penunjang untuk menjawab atau menanggapi pertanyaan tersebut.
9. Pertanyaan lain (apabila ada) yang tidak dibacakan oleh Pimpinan Rapat akan dijawab secara tertulis selambatnya 7 (tujuh) hari kerja setelah pelaksanaan Rapat.
10. Setelah pertanyaan dijawab atau ditanggapi, akan dilakukan pemungutan suara, hanya Pemegang Saham atau kuasanya yang sah yang berhak untuk mengeluarkan suara.
11. Pimpinan Rapat, anggota Direksi atau Dewan Komisaris atau Lembaga dan/atau Profesi Penunjang, berhak menolak, tidak menjawab, atau tidak memberikan tanggapan atas pertanyaan dan/atau tanggapan yang tidak berkaitan dengan Mata Acara Rapat.

Mekanisme Pemungutan Suara

Mekanisme pemungutan suara dilakukan dengan cara sebagai berikut:

1. Pemungutan suara oleh pemegang saham dilakukan secara elektronik melalui aplikasi eASY.KSEI.
2. Tiap-tiap saham memberikan hak kepada pemegangnya untuk mengeluarkan 1 (satu) suara.
3. Dalam pemungutan suara, suara yang dikeluarkan oleh Pemegang Saham berlaku untuk seluruh saham yang dimilikinya dan Pemegang Saham tidak berhak memberikan kuasa kepada lebih dari seorang kuasa untuk sebagian dari jumlah saham yang dimilikinya dengan suara yang berbeda. Ketentuan tersebut dikecualikan bagi:

number of shares represented, (iii) the shareholder's email address, and (iv) the question and/or response. The question form must be submitted to the Officer for submission to the Meeting Chairperson.

5. Only shareholders or their authorized proxies whose names are registered in the Company's Shareholder Register are entitled to ask questions and/or express opinions.
6. Shareholders or their proxies may only ask questions and/or express opinions that are relevant to the Meeting Agenda being discussed.
7. Each Shareholder and/or their authorized proxy who will ask questions and/or submit responses is expected to do so in a concise and relevant manner. The Chairperson of the Meeting reserves the right to determine which questions and/or comments will be addressed
8. The Meeting Chairperson will read out the questions and opinions and invite members of the Board of Directors, Board of Commissioners, or Supporting Institutions and/or Professionals to answer or respond to the questions.
9. Other questions (if any) not read out by the Meeting Chairperson will be answered in writing no later than 7 (seven) business days after the Meeting.
10. After questions have been answered or responded to, a vote will be held. Only Shareholders or their authorized proxies are entitled to cast votes.
11. The Meeting Chairperson, members of the Board of Directors or Board of Commissioners, or Supporting Institutions and/or Professionals have the right to reject, not answer, or provide no response to questions and/or responses that are not related to the Meeting Agenda.

Voting Mechanism

The voting mechanism in the GMS, as conveyed through the GMS Rules of Procedure, is as follows:

1. Voting by shareholders is carried out electronically through eASY.KSEI application.
2. Each share entitles its holder to cast 1 (one) vote.
3. In voting, the vote cast by a Shareholder applies to all shares owned and the Shareholder is not entitled to grant power of attorney to more than one proxy for a portion of the number of shares owned with different votes. These provisions are exempted for:

- a. Bank Kustodian atau Perusahaan Efek sebagai Kustodian yang mewakili nasabahnya pemilik saham Perusahaan.
- b. Manajer investasi yang mewakili kepentingan Reksa Dana yang dikelolanya.
4. Pemegang saham atau kuasanya yang tidak setuju atau abstain akan diminta mengangkat tangan, dan petugas akan mengumpulkan kartu suaranya serta menyerahkannya kepada Notaris untuk dihitung.
5. Setelah pemungutan suara, Notaris akan membaca hasil perhitungan suara.

Mekanisme Pengambilan Keputusan

1. Keputusan RUPS dapat diambil berdasarkan musyawarah untuk mufakat, dan dengan memenuhi ketentuan dalam Anggaran Dasar Perusahaan.
2. Dalam hal keputusan berdasarkan musyawarah untuk mufakat tidak tercapai, keputusan diambil dengan cara pemungutan suara.
3. Pengambilan keputusan melalui pemungutan suara wajib dilakukan dengan memperhatikan ketentuan kuorum kehadiran dan kuorum keputusan RUPS.

PENYELENGGARAAN RUPS 2025

Di tahun 2025, WSBP telah menyelenggarakan RUPS sebanyak 2 (dua) kali yaitu RUPS Tahunan Tahun Buku 2024 pada tanggal 22 Mei 2025 dan RUPS Luar Biasa pada tanggal 14 November 2025. Kedua RUPS tersebut diselenggarakan di Jakarta.

Mengenai ringkasan risalah RUPS telah disampaikan kepada OJK serta dipublikasikan melalui situs web WSBP (www.waskitaprecast.co.id) dan situs web BEI (www.idx.co.id). Penyelenggaraan RUPS pada tahun 2025 mengacu pada beberapa peraturan, yaitu:

1. Undang-Undang No. 40 Tahun 2007 tentang Perseroan Terbatas.
2. Peraturan OJK No. 32/POJK.04/2014 tanggal 8 Desember 2014 jo. Peraturan OJK No. 10/POJK.04/2017 tanggal 14 Maret 2017 jo. Peraturan OJK No. 15/POJK.04/2020 tanggal 20 April 2020 tentang Rencana dan Penyelenggaraan Rapat Umum Pemegang Saham Perusahaan Terbuka.
3. Peraturan OJK No. 16/POJK.04/2020 tanggal 20 April 2020 tentang Pelaksanaan Rapat Umum Pemegang Saham Perusahaan Terbuka Secara Elektronik.

- a. Custodian Bank or Securities Company as Custodian representing its customers who own PT Waskita Beton Precast Tbk shares of the Company.
- b. Investment managers who represent the interests of the Mutual Funds they manage.
4. Shareholders or their proxies who disagree or abstain will be asked to raise their hands, and the officer will collect their voting cards and submit them to the Notary to be counted.
5. After voting, the Notary will read the results of vote count.

Resolution-Making Mechanism

1. GMS resolutions may be made based on deliberation to reach consensus and in accordance with the provisions of the Company's Articles of Association.
2. If a resolution based on deliberation to reach consensus cannot be reached, the resolution shall be made by voting.
3. Resolution-making by voting must be conducted in accordance with the requirements for attendance quorum and quorum of GMS resolutions.

GMS HOLDING IN 2025

In 2025, WSBP held 2 (two) GMS, namely the Annual GMS for the 2024 Fiscal Year on May 22, 2025, and the Extraordinary GMS on November 14, 2025. Both GMS were held in Jakarta.

A summary of the GMS minutes has been submitted to OJK and published through the WSBP website (www.waskitaprecast.co.id) and IDX website (www.idx.co.id). The implementation of the 2025 GMS refers to several regulations:

1. Law No. 40 of 2007 concerning Limited Liability Companies.
2. OJK Regulation No. 32/POJK.04/2014 dated December 8, 2014, in conjunction with OJK Regulation No. 10/POJK.04/2017 dated March 14, 2017, in conjunction with OJK Regulation No. 15/POJK.04/2020 dated April 20, 2020, concerning the Planning and Implementation of General Meetings of Shareholders of Public Companies.
3. OJK Regulation No. 16/POJK.04/2020 dated April 20, 2020, concerning the Implementation of General Meetings of Shareholders of Public Companies Electronically.

4. Peraturan OJK No. 14 Tahun 2025 tanggal 20 Juni 2025 tentang Pelaksanaan Rapat Umum Pemegang Saham, Rapat Umum Pemegang Obligasi, dan Rapat Umum Pemegang Sukuk Secara Elektronik.
5. Anggaran Dasar Perusahaan.

4. OJK Regulation No. 14 of 2025 dated June 20, 2025, concerning the Implementation of General Meetings of Shareholders, General Meetings of Bondholders, and General Meetings of Sukuk Holders Electronically.
5. The Company's Articles of Association.

PENYELENGGARAAN RUPS TAHUNAN TAHUN BUKU 2024 PADA 22 MEI 2025 DAN RUPS LUAR BIASA PADA 14 NOVEMBER 2025

ANNUAL GENERAL MEETING OF SHAREHOLDERS FOR 2024 FISCAL YEAR HELD ON MAY 22, 2025, AND EXTRAORDINARY GENERAL MEETING OF SHAREHOLDERS HELD ON NOVEMBER 14, 2025 Stages of Annual GMS for 2024 Fiscal Year

Tahapan Pelaksanaan RUPS Tahunan Tahun Buku 2024

1	Pemberitahuan ke Otoritas Jasa Keuangan (OJK) Notification to Financial Services Authority (OJK)
	Tanggal • 30 April 2025 Date: April 30, 2025 • 25 Maret 2025 March 25, 2025 • 25 April 2025 April 25, 2025 • Surat Direksi WSBP No.157/WBP/DIR/2025 tanggal 25 Maret 2025 perihal Pemberitahuan Rencana Penyelenggaraan Rapat Umum Pemegang Saham Tahunan (RUPST) Tahun Buku 2024 PT Waskita Beton Precast Tbk. WSBP Board of Directors Letter No. 157/WBP/DIR/2025 dated March 25, 2025, regarding Notification of the Plan to Hold the Annual General Meeting of Shareholders (AGMS) for the 2024 Fiscal Year of PT Waskita Beton Precast Tbk. • Surat Direksi WSBP No. 209/WBP/DIR/2025 tanggal 25 April 2025 perihal Pemberitahuan Perubahan Mata Acara Rapat Umum Pemegang Saham Tahunan (RUPST) Tahun Buku 2024 PT Waskita Beton Precast Tbk. WSBP Board of Directors Letter No. 209/WBP/DIR/2025 dated April 25, 2025, regarding Notification of Changes to the Agenda of the Annual General Meeting of Shareholders (AGMS) for the 2024 Fiscal Year of PT Waskita Beton Precast Tbk. • Surat Direksi WSBP No. 229/WBP/DIR/2025 tanggal 30 April 2025 perihal Pemberitahuan Perubahan Mata Acara dan Waktu Penyelenggaraan Rapat Umum Pemegang Saham Tahunan (RUPST) Tahun Buku 2024 PT Waskita Beton Precast Tbk. WSBP Board of Directors Letter No. 229/WBP/DIR/2025 dated April 30, 2025, regarding Notification of Changes to the Agenda and Time of the Annual General Meeting of Shareholders (AGMS) for the 2024 Fiscal Year of PT Waskita Beton Precast Tbk.
2	Pengumuman RUPST kepada Pemegang Saham Announcement of AGMS to Shareholders
	Tanggal: 10 April 2025 Date: April 10, 2025 • WSBP telah menyampaikan Pengumuman RUPST kepada Pemegang Saham melalui: WSBP has submitted the AGMS Announcement to Shareholders through: a. Situs web eASY.KSEI. eASY.KSEI website. b. Situs web Bursa Efek Indonesia (www.idx.co.id). Indonesia Stock Exchange website (www.idx.co.id). c. Situs web WSBP (https://investor.waskitaprecast.co.id/gms.html). WSBP website (https://investor.waskitaprecast.co.id/gms.html). • Bukti iklan Pengumuman RUPST telah dilaporkan WSBP kepada OJK dan Bursa Efek Indonesia melalui Surat No. 172/WBP/DIR/2025 pada tanggal 10 April 2025 perihal Penyampaian Pengumuman Rapat Umum Pemegang Saham Tahunan (RUPST) Tahun Buku 2024 PT Waskita Beton Precast Tbk. Advertisement Proof for AGMS Announcement has been reported by WSBP to OJK and Indonesia Stock Exchange through Letter No. 172/WBP/DIR/2025 on April 10, 2025, regarding Submission of Advertisement Proof for the Annual General Meeting of Shareholders (AGMS) Announcement of PT Waskita Beton Precast Tbk for the 2024 Fiscal Year.

3 Pemanggilan RUPST kepada Pemegang Saham AGMS Summon to Shareholders

Tanggal

Date:

- 25 April 2025
April 25, 2025
- 30 April 2025 (Pemanggilan ulang)
April 30, 2025 (Resummon)

- WSBP telah menyampaikan Pemanggilan Rapat RUPST kepada Pemegang Saham melalui:
WSBP has submitted the AGMS Summon to Shareholders through:
 - a. Situs web eASY.KSEI.
eASY.KSEI website.
 - b. Situs web Bursa Efek Indonesia (www.idx.co.id).
Indonesia Stock Exchange website (www.idx.co.id).
 - c. Situs web WSBP (<https://investor.waskitaprecast.co.id/gms.html>).
WSBP website (<https://investor.waskitaprecast.co.id/gms.html>).
- Bukti iklan Pemanggilan Rapat RUPST telah dilaporkan WSBP kepada OJK dan Bursa Efek Indonesia melalui Surat No. 213/WBP/DIR/2025 pada tanggal 25 April 2025 perihal Penyampaian Pemanggilan Rapat Umum Pemegang Saham Tahunan (RUPST) Tahun Buku 2024 PT Waskita Beton Precast Tbk.
Advertisement Proof for the AGMS Summon has been reported by WSBP to OJK and Indonesia Stock Exchange through Letter No. 213/WBP/DIR/2025 on April 25, 2025, regarding Submission of Advertisement Proof for the Annual General Meeting of Shareholders (AGMS) Summon of PT Waskita Beton Precast Tbk for the 2024 Fiscal Year.
- Bukti iklan Pemanggilan Ulang Rapat RUPST telah dilaporkan WSBP kepada OJK dan Bursa Efek Indonesia melalui Surat No. 225/WBP/DIR/2025 pada tanggal 30 April 2025 perihal Penyampaian Pemanggilan Ulang Rapat Umum Pemegang Saham Tahunan (RUPST) Tahun Buku 2024 PT Waskita Beton Precast Tbk.
Advertisement Proof for the AGMS Resummon has been reported by WSBP to OJK and Indonesia Stock Exchange through Letter No. 225/WBP/DIR/2025 on April 30, 2025, regarding Submission of Advertisement Proof for the Annual General Meeting of Shareholders (AGMS) Resummon of PT Waskita Beton Precast Tbk for the 2024 Fiscal Year.

4 Pelaksanaan RUPST AGMS Holding

Tanggal: 22 Mei 2025

Date: May 22, 2025

- Rapat RUPST Tahun Buku 2024 diselenggarakan pada hari Kamis, 22 Mei 2025 pukul 13.35 WIB sampai dengan 16.20 WIB di Auditorium Lantai 11 – Gedung Waskita Heritage Jl. MT. Haryono Kav. No.10, Jakarta Timur, 13340.
The AGMS for the 2024 Fiscal Year was held on Thursday, May 22, 2025, from 1:35 PM to 4:20 PM WIB at the 11th Floor Auditorium – Waskita Heritage Building, Jl. MT. Haryono Kav. No. 10, East Jakarta, 13340.
- Rapat RUPST Tahun Buku 2024 dipimpin oleh Bapak Agus Budiman Manalu selaku Komisaris Utama/Independen sesuai dengan penunjukan dalam Surat Penunjukan No. 30/WBP/DK/2025 pada tanggal 2 Mei 2025.
The AGMS for the 2024 Fiscal Year was chaired by Agus Budiman Manalu as President Commissioner/Independent Commissioner in accordance with the appointment in the Appointment Letter No. 30/WBP/DK/2025 dated May 2, 2025.

5 Pengumuman Ringkasan Risalah Rapat Pertama RUPST First AGMS Minutes Summary Announcement

Tanggal: 26 Mei 2025

Date: May 26, 2025

- WSBP telah menyampaikan Ringkasan Risalah Rapat RUPST kepada Pemegang Saham melalui:
WSBP has submitted the AGMS Minutes Summary to Shareholders through:
 - a. Situs web Bursa Efek Indonesia (www.idx.co.id).
Indonesia Stock Exchange website (www.idx.co.id).
 - b. Situs web WSBP (<https://investor.waskitaprecast.co.id/gms.html>).
WSBP website (<https://investor.waskitaprecast.co.id/gms.html>).
- Bukti iklan Ringkasan Risalah Rapat RUPST telah dilaporkan WSBP kepada OJK dan Bursa Efek Indonesia melalui Surat No. 344/WBP/CORSEC/2025 pada tanggal 26 Mei 2025 perihal Penyampaian Ringkasan Risalah Rapat Umum Pemegang Saham Tahunan (RUPST) Tahun Buku 2024 PT Waskita Beton Precast Tbk.
Advertisement Proof of the AGMS Minutes Summary has been reported by WSBP to OJK and Indonesia Stock Exchange through Letter No. 344/WBP/CORSEC/2025 on May 26, 2025, regarding Submission of Advertisement Proof of the AGMS Minutes Summary of PT Waskita Beton Precast Tbk for the 2024 Fiscal Year.

Kuorum Kehadiran Pemegang Saham

RUPS Tahunan Tahun Buku 2024 pada tanggal 22 Mei 2025, telah dihadiri dan/atau diwakili pemegang saham WSBP baik hadir dalam ruang Rapat maupun melalui eASY.KSEI berjumlah 36.463.230.064 saham (Seri A, Seri B, dan Seri C) atau mewakili 67,5354607%.

Quorum of Shareholder Attendance

The Annual GMS for the 2024 Fiscal Year on May 22, 2025, was attended and/or represented by WSBP shareholders either present in the Meeting room or through eASY.KSEI, totaling 36,463,230,064 shares (Series A, Series B, and Series C) or representing 67.5354607%.

Daftar Kehadiran Dewan Komisaris dan Direksi dalam RUPS Tahunan Tahun Buku 2024

Board of Commissioners and Board of Directors Attendance at the Annual GMS for 2024 Fiscal Year

Nama Name	Jabatan Position	Kehadiran RUPS GMS Attendance
Dewan Komisaris Board of Commissioners		
Agus Budiman Manalu	Komisaris Utama/Independen President Commissioner/Independent	Hadir Present
Abianti Riana	Komisaris Independen Independent Commissioner	Hadir Present
Fathur Rokhman	Komisaris Independen Independent Commissioner	Hadir Present
Asep Arofah Permana	Komisaris Commissioner	Hadir Present
Poerwanto	Komisaris Commissioner	Hadir Present
Direksi Board of Directors		
FX Purbayu Ratsunu	Direktur Utama President Director	Hadir Present
Itung Prasaja	Direktur Operasi Director of Operations	Hadir Present
Anak Agung Gede Sumadi	Direktur Pengembangan Bisnis & HCM Director of Business Development & HCM	Hadir Present
Fathul Anwar	Direktur Keuangan, Manajemen Risiko & Legal Director of Finance, Risk Management & Legal	Hadir Present

Hasil Keputusan RUPS Tahun Buku 2024

The Annual General Meeting of Shareholders for Fiscal Year 2024

Mata Acara Pertama First Agenda		
Agenda	Persetujuan Laporan Tahunan Perseroan termasuk Laporan Tugas Pengawasan Dewan Komisaris dan Pengesahan Laporan Keuangan <i>Audited</i> Perseroan untuk Tahun Buku yang berakhir pada tanggal 31 Desember 2024, serta Pemberian Pelunasan dan Pembebasan Tanggung Jawab Sepenuhnya (<i>volledig acquit et de charge</i>) kepada Direksi atas Tindakan Pengurusan dan Dewan Komisaris atas Tindakan Pengawasan terhadap Perseroan yang telah dijalankan selama Tahun Buku 2024. Approval of the Company's Annual Report, including the Board of Commissioners Supervisory Report and Ratification of Audited Financial Statements of Fiscal Year ended on December 31, 2024, and to release and discharge of all responsibilities (<i>volledig acquit et de charge</i>) to Board of Directors for the Management and Board of Commissioners for the Supervisory Duties of the Company carried out during 2024 Fiscal Year.	
Hasil Pemungutan Suara Voting Results	Setuju Agree	36.415.176.764
	Tidak Setuju Disagree	1.901.200
	Abstain	46.152.100
Tanggapan/ Pertanyaan Opinion/Question	1 (satu) pemegang saham yang menyampaikan tanggapan namun tidak berkaitan dengan mata acara Rapat. 1 (one) shareholder submitted a response, but it was unrelated to the Meeting agenda.	

Mata Acara Pertama First Agenda	
Hasil Keputusan Resolution	1. Menyetujui Laporan Tahunan Perseroan termasuk Pengesahan Laporan Keuangan Audited untuk Tahun Buku yang berakhir pada tanggal 31 Desember 2024 yang diaudit oleh Kantor Akuntan Publik (KAP) Heliantono & Rekan sesuai Laporan No. 00230/2.0459/AU.1/03/0916-1/1/III/2025 tanggal 20 Maret 2025 dengan opini wajar dalam semua hal yang material, serta Laporan Tugas Pengawasan Dewan Komisaris untuk Tahun Buku yang berakhir pada tanggal 31 Desember 2024. Approved the Company's Annual Report including Ratification of Audited Financial Statements for the year ended December 31, 2024, audited by Public Accounting Firm (KAP) Heliantono & Partners in accordance with Report No. 00230/2.0459/AU.1/03/0916-1/1/III/2025 dated March 20, 2025, with an unqualified opinion, as well as the Board of Commissioners' Supervisory Report for the Fiscal Year ended December 31, 2024. 2. Memberikan pelunasan dan pembebasan tanggung jawab sepenuhnya (<i>volledig acquit et de charge</i>) kepada segenap anggota Direksi atas tindakan Pengurusan dan Dewan Komisaris atas Tindakan Pengawasan terhadap Perseroan yang telah dijalankan selama Tahun Buku 2024, sejauh tindakan tersebut bukan merupakan tindak pidana dan tindakan tersebut tercermin dalam Laporan Tahunan dan Laporan Keuangan Perseroan untuk Tahun Buku 2024. Granted full release and discharge (<i>volledig acquit et de charge</i>) to all members of Board of Directors for their management actions and Board of Commissioners for their supervisory actions on the Company during the 2024 Fiscal Year, to the extent that such actions are not criminal offences and are reflected in the Company's Annual Report and Financial Statements for the 2024 Fiscal Year.
Status	Telah direalisasikan. Has been realized.

Mata Acara Kedua Second Agenda							
Agenda	Persetujuan penunjukan Kantor Akuntan Publik untuk melakukan Audit Laporan Keuangan Perseroan untuk Tahun Buku yang berakhir pada tanggal 31 Desember 2025 Approval of the appointment of a Public Accounting Firm to audit the Company's Financial Statements for the fiscal year ending December 31, 2025.						
Hasil Pemungutan Suara Voting Results	<table> <tr> <td>Setuju Agree</td><td>36.352.923.538</td></tr> <tr> <td>Tidak Setuju Disagree</td><td>2.671.400</td></tr> <tr> <td>Abstain</td><td>107.635.126</td></tr> </table>	Setuju Agree	36.352.923.538	Tidak Setuju Disagree	2.671.400	Abstain	107.635.126
Setuju Agree	36.352.923.538						
Tidak Setuju Disagree	2.671.400						
Abstain	107.635.126						
Tanggapan/ Pertanyaan Opinion/Question	Terdapat 1 (satu) tanggapan dari pemegang saham namun tidak berkaitan dengan mata acara Rapat There was 1 (one) response from a shareholder; however, it was not related to the agenda of the Meeting.						
Hasil Keputusan Resolution	1. Memberi kuasa dan wewenang kepada Dewan Komisaris Perseroan dengan terlebih dahulu mendapatkan persetujuan dari Pemegang Saham Seri A untuk menetapkan Akuntan Publik dan/atau Kantor Akuntan Publik yang sama dengan Akuntan Publik dan/atau Kantor Akuntan Publik yang digunakan oleh PT Waskita Karya (Persero) Tbk untuk melakukan audit atas Laporan Keuangan Perseroan Tahun Buku yang berakhir pada 31 Desember 2025. To grant authority and power to the Company's Board of Commissioners, subject to prior approval from the Series A Shareholder, to appoint the same Public Accountant and/or Public Accounting Firm as that appointed by PT Waskita Karya (Persero) Tbk to audit the Company's Financial Statements for the fiscal year ending December 31, 2025. 2. Memberikan kuasa dan wewenang kepada Dewan Komisaris untuk menetapkan besarnya imbalan jasa audit dan persyaratan lainnya bagi Akuntan Publik dan/atau Kantor Akuntan Publik tersebut, serta menunjuk Akuntan Publik dan/atau Kantor Akuntan Publik Pengganti dalam hal Akuntan Publik dan/atau Kantor Akuntan Publik tersebut, karena sebab apa pun tidak dapat menyelesaikan audit Laporan Keuangan Perseroan yang berakhir pada 31 Desember 2025 termasuk menetapkan imbalan jasa audit dan persyaratan lainnya bagi Akuntan Publik dan/atau Kantor Akuntan Publik Pengganti tersebut. To grant authority and power to the Board of Commissioners to determine the audit fees and other requirements for such Public Accountant and/or Public Accounting Firm, as well as to appoint a substitute Public Accountant and/or Public Accounting Firm in the event that, for any reason, the appointed Public Accountant and/or Public Accounting Firm is unable to complete the audit of the Company's Financial Statements for the fiscal year ending December 31, 2025, including determining the audit fees and other requirements for such substitute Public Accountant and/or Public Accounting Firm.						
Status	Telah direalisasikan. Has been realized.						

Mata Acara Ketiga Third Agenda	
Agenda	Penetapan besarnya Gaji Direksi, Honorarium Dewan Komisaris untuk Tahun 2025, serta Tantiem bagi Anggota Direksi dan Dewan Komisaris Perseroan untuk Tahun Buku 2024. Determination of the amount of the Board of Directors' Salary, the Board of Commissioners' Honorarium for 2025, and the Tantiem/Bonus for Members of the Company's Board of Directors and Board of Commissioners for the 2024 Fiscal Year.
Hasil Pemungutan Suara Voting Results	Setuju 36.353.693.738 Agree
	Tidak Setuju 5.521.200 Disagree
	Abstain 104.015.126
Tanggapan/ Pertanyaan Opinion/Question	Tidak terdapat pertanyaan dan/atau tanggapan dari pemegang saham baik yang hadir fisik maupun secara online melalui eASY.KSEI. No questions and/or responses were submitted by shareholders, either in person or online via eASY.KSEI.
Hasil Keputusan Resolution	1. Memberikan wewenang dan kuasa kepada Pemegang Saham Seri A untuk menetapkan besarnya tantiem untuk Tahun Buku 2024 (apabila ada), serta menetapkan honorarium, tunjangan, fasilitas, dan insentif lainnya bagi anggota Dewan Komisaris untuk Tahun 2025. Granted authority and power to Series A Shareholders to determine the amount of tantiem/bonuses for the 2024 Fiscal Year (if any), as well as to determine the honorarium, allowances, facilities, and other incentives for members of the Board of Commissioners for 2025. 2. Memberikan wewenang dan kuasa kepada Dewan Komisaris dengan terlebih dahulu mendapatkan persetujuan tertulis dari Pemegang Saham Seri A untuk menetapkan besarnya tantiem untuk Tahun Buku 2024 (apabila ada), serta menetapkan gaji, tunjangan, fasilitas, dan insentif lainnya bagi anggota Direksi untuk Tahun 2025. Granted authority and power to the Board of Commissioners, with prior written approval from Series A Shareholders, to determine the amount of bonuses for the 2024 Fiscal Year (if any), as well as to determine the salaries, allowances, facilities, and other incentives for members of the Board of Directors for 2025.
Status	Telah direalisasikan. Has been realized.

Mata Acara Keempat Fourth Agenda	
Agenda	Persetujuan pengukuhan/ratifikasi keputusan Rapat Umum Pemegang Saham Luar Basa ("RUPSLB") tanggal 30 Juni 2023 mengenai persetujuan konversi utang Perseroan menjadi ekuitas kepada kreditur tertentu (untuk selanjutnya disebut "Konversi Ekuitas") sesuai dengan ketentuan Perjanjian Perdamaian guna menyesuaikan jumlah penyelesaian utang Perseroan terhadap kreditur dalam golongan <i>Tranche D</i> . Approval of the confirmation/ratification of Extraordinary General Meeting of Shareholders ("EGMS") resolutions dated June 30, 2023, regarding the approval of the conversion of the Company's debt into equity to certain creditors (hereinafter referred to as the "Equity Conversion") in accordance with the provisions of the Settlement Agreement to adjust the amount of the Company's debt settlement to creditors in the <i>Tranche D</i> category.
Hasil Pemungutan Suara Voting Results	Setuju 36.356.543.538 Agree
	Tidak Setuju 2.671.400 Disagree
	Abstain 104.015.126
Tanggapan/ Pertanyaan Opinion/Question	Tidak terdapat pertanyaan dan/atau tanggapan dari pemegang saham baik yang hadir fisik maupun secara online melalui eASY.KSEI. No questions and/or responses were submitted by shareholders, either in person or online via eASY.KSEI.

Mata Acara Keempat Fourth Agenda

Hasil Keputusan Resolution	1. Mengukuhkan keputusan RUPSLB Perseroan tanggal 30 Juni 2023 berkenaan dengan pelaksanaan Konversi Ekuitas atas penyelesaian utang Perseroan terhadap kreditur dalam golongan <i>Tranche D</i>. Sehubungan dengan pengukuhan tersebut, menyetujui penyesuaian jumlah penyelesaian utang Perseroan terhadap kreditur dalam golongan <i>Tranche D</i> dari semula sebesar-besarnya sejumlah Rp1.707.221.088.524,00 (satu triliun tujuh ratus tujuh miliar dua ratus dua puluh satu juta delapan puluh delapan ribu lima ratus dua puluh empat rupiah) menjadi sebesar-besarnya Rp1.712.887.127.054,00 (satu triliun tujuh ratus dua belas miliar delapan ratus delapan puluh tujuh juta seratus dua puluh tujuh ribu lima puluh empat rupiah) yang akan dilaksanakan melalui Konversi Ekuitas sehubungan dengan implementasi Perjanjian Perdamaian. Confirmed the Company's EGMS resolutions dated June 30, 2023, regarding the implementation of Equity Conversion for the settlement of the Company's debt to creditors in Tranche D. In connection with this confirmation, approved the adjustment of the amount of the Company's debt settlement to creditors in Tranche D from the initial maximum of Rp1,707,221,088,524.00 (one trillion seven hundred seven billion two hundred twenty-one million eighty-eight thousand five hundred twenty-four rupiah) to a maximum of Rp1,712,887,127,054.00 (one trillion seven hundred twelve billion eight hundred eighty-seven million one hundred twenty-seven thousand fifty-four rupiah) which would be implemented through Equity Conversion in connection with the implementation of the Settlement Agreement. 2. Menyetujui dan memberikan kuasa dengan hak substitusi, baik sebagian maupun seluruhnya kepada Direksi Perseroan untuk melaksanakan segala tindakan yang diperlukan sehubungan dengan pengukuhan dan penyesuaian jumlah penyelesaian tagihan kreditur dagang melalui Konversi Ekuitas sehubungan dengan implementasi Perjanjian Perdamaian, termasuk tetapi tidak terbatas pada pengeluaran, penerbitan, penyelesaian, dan tindakan lain yang diperlukan sehubungan dengan hal tersebut dengan tunduk terhadap ketentuan peraturan perundang-undangan yang berlaku. Approved and granted power of attorney with the right of substitution, either in part or in full, to the Company's Board of Directors to carry out all necessary actions in connection with the confirmation and adjustment of the amount of settlement of trade creditors' claims through Equity Conversion in connection with the implementation of the Settlement Agreement, including but not limited to the issuance, publication, settlement and other necessary actions in connection with this matter subject to the provisions of applicable laws and regulations.
Status	Telah direalisasikan. Has been realized.

Mata Acara Kelima Fifth Agenda

Agenda	Persetujuan pengukuran/ratifikasi keputusan RUPSLB tanggal 30 Juni 2023 mengenai persetujuan penerbitan saham baru, yaitu saham biasa seri C guna menyesuaikan jumlah saham C yang diterbitkan. Approval of the measurement/ratification of the EGMS resolutions dated June 30, 2023, regarding the approval of the issuance of new shares, namely series C ordinary shares to adjust the number of C shares issued.						
Hasil Pemungutan Suara Voting Results	<table> <tr> <td>Setuju Agree</td><td>36.356.543.538</td></tr> <tr> <td>Tidak Setuju Disagree</td><td>2.671.400</td></tr> <tr> <td>Abstain</td><td>104.015.126</td></tr> </table>	Setuju Agree	36.356.543.538	Tidak Setuju Disagree	2.671.400	Abstain	104.015.126
Setuju Agree	36.356.543.538						
Tidak Setuju Disagree	2.671.400						
Abstain	104.015.126						
Tanggapan/ Pertanyaan Opinion/Question	Tidak terdapat pertanyaan dan/atau tanggapan dari pemegang saham baik yang hadir fisik maupun secara online melalui eASY.KSEI. No questions and/or responses were submitted by shareholders, either in person or online via eASY.KSEI.						

Mata Acara Kelima Fifth Agenda	
Hasil Keputusan Resolution	1. Mengukuhkan keputusan RUPSLB Perseroan tanggal 30 Juni 2023 mengenai penerbitan saham baru, dan menyetujui penyesuaian jumlah saham Seri C dari semula sebanyak-banyaknya 33.600.099.773 (tiga puluh tiga miliar enam ratus juta sembilan puluh sembilan ribu tujuh ratus tujuh puluh tiga) saham menjadi sebanyak-banyaknya 33.711.614.004 (tiga puluh tiga miliar tujuh ratus sebelas juta enam ratus empat belas ribu empat) saham sehubungan dengan implementasi Perjanjian Perdamaian. Confirmed the Company's EGMS resolutions dated June 30, 2023, regarding the issuance of new shares, and approved the adjustment of the number of Series C shares from the original maximum of 33,600,099,773 (thirty-three billion six hundred million ninety-nine thousand seven hundred and seventy-three) shares to a maximum of 33,711,614,004 (thirty-three billion seven hundred eleven million six hundred and fourteen thousand four) shares in connection with the implementation of the Settlement Agreement. 2. Menyetujui dan memberikan kuasa dengan hak substitusi, baik sebagian maupun seluruhnya, kepada Direksi Perseroan untuk melaksanakan segala tindakan yang diperlukan, termasuk tetapi tidak terbatas pada: Approved and granted power of attorney with the right of substitution, either in part or in full, to the Company's Board of Directors to carry out all necessary actions, including but not limited to: a. Menyesuaikan jumlah penerbitan saham Seri C. Adjusting the number of Series C shares issued. b. Menerbitkan dan menandatangani seluruh dokumen yang diperlukan dalam rangka penerbitan saham baru dalam saham Seri C, termasuk tetapi tidak terbatas pada perjanjian yang dibuat di hadapan Notaris berikut perubahan dan/atau penambahannya. Issuing and signing all documents required for the issuance of new Series C shares, including but not limited to the agreement made before a Notary, including any amendments and/or additions. c. Mengajukan pencatatan dan pendaftaran kepada instansi terkait, serta menegaskan 1 (satu) atau lebih keputusan dalam Rapat pada 1 (satu) atau lebih Akta Notaris. Submitting registration and registration to the relevant authorities, and confirming one or more Meeting resolutions in one or more Notarial Deeds. d. Mengeluarkan, menerbitkan, menyelesaikan, dan melakukan tindakan-tindakan lain yang diperlukan sehubungan dengan hal tersebut dengan tunduk terhadap ketentuan peraturan perundang-undangan yang berlaku. Issuing, publishing, completing, and performing other necessary actions in connection therewith, subject to the provisions of applicable laws and regulations.
Status	Telah direalisasikan. Has been realized.

Mata Acara Keenam Sixth Agenda							
Agenda	Persetujuan pengukuhan/ratifikasi keputusan Rapat Umum Pemegang Saham Luar Basa ("RUPSLB") tanggal 30 Juni 2023 mengenai persetujuan Peningkatan Modal Tanpa Melalui Hak Memesan Efek Terlebih Dahulu (untuk selanjutnya disebut "PMTHMETD") melalui penerbitan saham seri C, dalam rangka implementasi atas ketentuan dalam Perjanjian Perdamaian sehubungan dengan Mata Acara Keempat dan Mata Acara Kelima, dan mengubah Pasal 4 ayat (2) dan (3) Anggaran Dasar Perseroan sehubungan dengan PMTHMETD tersebut. Approval of the confirmation/ratification of the Extraordinary General Meeting of Shareholders ("EGMS") resolutions dated June 30, 2023, regarding the approval of the Capital Increase Without Pre-emptive Rights (hereinafter referred to as "PMTHMETD") through the issuance of series C shares, in order to implement the provisions in the Settlement Agreement in connection with the Fourth Agenda and the Fifth Agenda, and amend Article 4 paragraphs (2) and (3) of the Company's Articles of Association in connection with the PMTHMETD.						
Hasil Pemungutan Suara Voting Results	<table> <tr> <td>Setuju Agree</td><td>36.356.543.538</td></tr> <tr> <td>Tidak Setuju Disagree</td><td>2.671.400</td></tr> <tr> <td>Abstain</td><td>104.015.126</td></tr> </table>	Setuju Agree	36.356.543.538	Tidak Setuju Disagree	2.671.400	Abstain	104.015.126
Setuju Agree	36.356.543.538						
Tidak Setuju Disagree	2.671.400						
Abstain	104.015.126						
Tanggapan/ Pertanyaan Opinion/Question	Tidak terdapat pertanyaan dan/atau tanggapan dari pemegang saham baik yang hadir fisik maupun secara online melalui eASY.KSEI. No questions and/or responses were submitted by shareholders, either in person or online via eASY.KSEI.						

Mata Acara Keenam Sixth Agenda	
Hasil Keputusan Resolution	1. Mengukuhkan Keputusan RUSLB Perseroan tanggal 30 Juni 2023 mengenai persetujuan PMTHMETD melalui penerbitan saham Seri C, dalam rangka implementasi Perjanjian Perdamaian sehubungan dengan Mata Acara Keempat dan Mata Acara Kelima, dan karenanya menyetujui peningkatan Modal Ditempatkan dan Disetor Perseroan menjadi sebanyak-banyaknya Rp4.321.696.453.700,00 (empat triliun tiga ratus dua puluh satu miliar enam ratus sembilan puluh enam juta empat ratus lima puluh tiga ribu tujuh ratus rupiah). Confirmed the Company's EGMS resolution dated June 30, 2023, regarding the approval of the Capital Increase without Pre-emptive Rights (PMTHMETD) through the issuance of Series C shares, to implement the Settlement Agreement in connection with the Fourth and Fifth Agenda Items, and therefore to approve the increase in the Company's issued and paid-up capital to a maximum of Rp4,321,696,453,700.00 (four trillion three hundred twenty-one billion six hundred ninety-six million four hundred fifty-three thousand seven hundred rupiah). 2. Menyetujui dan memberikan kuasa dengan hak substitusi, baik sebagian maupun seluruhnya, kepada Direksi Perseroan untuk melaksanakan segala tindakan yang diperlukan dengan tetap memperhatikan ketentuan Pasal 41 ayat 2 UUPT, termasuk tetapi tidak terbatas pada: Approved and granted power of attorney with the right of substitution, either in whole or in part, to the Company's Board of Directors to carry out all necessary actions while still observing the provisions of Article 41 paragraph 2 of the Company Law, including but not limited to: a. Menyatakan realisasi jumlah saham yang dikeluarkan dalam rangka pelaksanaan PMTHMETD termasuk saham tambahan Seri C yang diterbitkan. Declaring the realization of the number of shares issued in connection with the implementation of the PMTHMETD, including the additional Series C shares issued. b. Menyatakan jumlah peningkatan modal ditempatkan dan disetor setelah PMTHMETD selesai dilaksanakan yaitu Pasal 4 Anggaran Dasar Perseroan. Declaring the amount of the increase in issued and paid-up capital after the PMTHMETD is completed, as stipulated in Article 4 of the Company's Articles of Association. c. Melakukan tindakan-tindakan lain yang diperlukan sehubungan dengan hal tersebut dengan tunduk terhadap ketentuan peraturan perundang-undangan yang berlaku. Carrying out other necessary actions in connection with the aforementioned matter, subject to the provisions of applicable laws and regulations. d. Menandatangani, mencetak, menerbitkan, dan/atau mengajukan dokumen yang diperlukan sehubungan dengan realisasi jumlah saham tersebut di atas. Signing, printing, publishing, and/or submitting documents required in connection with the realization of the number of shares mentioned above.
Status	Telah direalisasikan. Has been realized.

Mata Acara Ketujuh Seventh Agenda	
Agenda	Arahan Pemegang Saham Seri A/Reserved Matters. Series A Shareholder Direction/Reserved Matters.
Hasil Pemungutan Suara Voting Results	Tidak terdapat pengambilan keputusan pada Mata Acara Rapat Ketujuh. There was no decision-making on the Seventh Meeting Agenda.
Tanggapan/ Pertanyaan Opinion/Question	Tidak terdapat pertanyaan dan/atau tanggapan dari pemegang saham baik yang hadir fisik maupun secara online melalui eASY.KSEI. No questions and/or responses were submitted by shareholders, either in person or online via eASY.KSEI.

Mata Acara Ketujuh Seventh Agenda	
Hasil Keputusan Resolution	Pada Mata Acara Ketujuh dari Rapat merupakan arahan Pemegang Saham Seri A/<i>Reserved Matters</i> sebagaimana termuat dalam suratnya tertanggal 22 Mei 2025 Nomor 638/WK/DIR/2025 perihal Penyampaian Aspirasi Pemegang Saham Dalam Rapat Umum Pemegang Saham Tahunan PT Waskita Beton Precast Tbk ("WSBP"), yaitu sebagai berikut: The Seventh Meeting Agenda addressed the Series A Shareholder direction/<i>Reserved Matters</i>, as stated in its letter dated May 22, 2025, No. 638/WK/DIR/2025, regarding the Submission of Shareholder Aspirations at the Annual General Meeting of Shareholders of PT Waskita Beton Precast Tbk ("WSBP"), as follows: Aspek Operasional Operational Aspects 1. Manajemen WSBP agar senantiasa melakukan inovasi untuk menjaga biaya produksi serta berfokus kepada perolehan nilai kontrak baru. WSBP management must continuously innovate to maintain production costs and focus on securing new contracts. 2. Manajemen WSBP agar mengedepankan keseimbangan pendekatan biaya, mutu, dan waktu untuk mencapai target <i>zero construction failure</i> serta <i>on time on budget</i> dalam menjalankan bisnis Perusahaan. WSBP management must prioritize a balanced approach to cost, quality, and time to achieve the target of zero construction failures and on-time and on-budget operations. 3. Manajemen WSBP agar memastikan rasio perputaran piutang, baik piutang usaha, piutang bruto maupun pekerjaan dalam proses konstruksi sesuai dengan KPI Perusahaan. WSBP management must ensure that the accounts receivable turnover ratio, including accounts receivable, gross receivables, and work in progress, is in accordance with the Company's KPIs. Aspek Keuangan Financial Aspects 1. Manajemen WSBP agar menyiapkan strategi optimalisasi penagihan piutang internal maupun eksternal demi pemenuhan <i>Cash Flow Available for Debt Services</i> ("CFADS"). WSBP management must prepare strategies to optimize internal and external accounts receivable collection to meet Cash Flow Available for Debt Services ("CFADS"). 2. Manajemen WSBP agar memastikan target <i>asset recycling</i> berjalan sesuai dengan target RKAP 2025 sebagai sumber dana untuk penyelesaian kewajiban homologasi. WSBP Management must ensure that the asset recycling target is in line with the 2025 Work Plan and Budget (RKAP) targets as a source of funding for the settlement of homologation obligations. 3. Manajemen WSBP agar melakukan monitoring, memastikan pemenuhan, serta melakukan evaluasi atas implementasi homologasi khususnya terhadap pelaksanaan konversi utang dan penyelesaian CFADS. WSBP Management must monitor, ensure compliance, and evaluate the implementation of homologation, particularly regarding debt conversion and CFADS settlement. Aspek Governance, Risk & Compliance Governance, Risk & Compliance Aspects 1. Manajemen WSBP senantiasa menerapkan prinsip kepatuhan terhadap peraturan serta perundang-undangan yang berlaku. WSBP Management must consistently adhere to the principle of compliance with applicable laws and regulations. 2. Manajemen WSBP agar senantiasa menerapkan prinsip <i>Good Corporate Governance</i> (GCG), <i>Governance, Risk & Compliance</i> (GRC), dan <i>Environmental, Social & Governance</i> (ESG) dalam seluruh pelaksanaan kegiatan operasional dan/atau aksi korporasi WSBP. WSBP Management must consistently apply the principles of Good Corporate Governance (GCG), Governance, Risk & Compliance (GRC), and Environmental, Social & Governance (ESG) in all WSBP operational activities and/or corporate actions.
Status	Telah direalisasikan. Has been realized.

Mata Acara Kedelapan Eighth Agenda	
Agenda	Perubahan Susunan Pengurus Perseroan. Changes to the Company's Management Composition.
Hasil Pemungutan Suara Voting Results	Setuju 36.341.363.138 Agree
	Tidak Setuju 17.851.800 Disagree
	Abstain 104.015.126
Tanggapan/Pertanyaan Opinion/Question	Tidak terdapat pertanyaan dan/atau tanggapan dari pemegang saham baik yang hadir fisik maupun secara online melalui eASY.KSEI. No questions and/or responses were submitted by shareholders, either in person or online via eASY.KSEI.
Hasil Keputusan Resolution	- Mengusulkan pemberhentian dengan hormat anggota-anggota Direksi dan Dewan Komisaris PT Waskita Beton Precast Tbk sebagai berikut: Proposed the honorable dismissal of the following members of the Board of Directors and Board of Commissioners of PT Waskita Beton Precast Tbk: - FX Purbayu Ratsunu sebagai Direktur Utama. FX Purbayu Ratsunu as President Director. - Agus Budiman Manalu sebagai Komisaris Utama. Agus Budiman Manalu as President Commissioner. - Asep Arofah sebagai Komisaris. Asep Arofah as Commissioner. - Poerwanto sebagai Komisaris. Poerwanto as Commissioner. - Fathur Rokhman sebagai Komisaris Independen. Fathur Rokhman as Independent Commissioner. - Abianti Riana sebagai Komisaris Independen. Abianti Riana as Independent Commissioner. - Mengusulkan pengalihan tugas Anak Agung Gede Sumadi yang semula sebagai Direktur Pengembangan Bisnis dan HCM menjadi Direktur Utama PT Waskita Beton Precast Tbk, dengan masa jabatan meneruskan sisa masa jabatannya berdasarkan Keputusan RUPS pengangkatan yang bersangkutan sebagai Direktur Pengembangan Bisnis dan HCM PT Waskita Beton Precast Tbk. Proposed the transfer of duties of Anak Agung Gede Sumadi, previously Director of Business Development and Human Resource Management (HCM), to President Director of PT Waskita Beton Precast Tbk, with the term of office continuing for the remainder of his term of office based on the Resolution of the General Meeting of Shareholders appointing him as Director of Business Development and Human Resource Management (HCM) of PT Waskita Beton Precast Tbk. - Mengusulkan pengangkatan anggota-anggota Dewan Komisaris PT Waskita Beton Precast Tbk sebagai berikut: Proposed the appointment of the following members of the Board of Commissioners of PT Waskita Beton Precast Tbk: - Santos Gunawan Matondang sebagai Komisaris Utama. Santos Gunawan Matondang as President Commissioner. - Aqila Rahmani sebagai Komisaris Independen. Aqila Rahmani as Independent Commissioner. - Hasby Muhammad Zamri sebagai Komisaris. Hasby Muhammad Zamri as Commissioner. - Muhammad Harrifar Syafar sebagai Komisaris Independen. Muhammad Harrifar Syafar as Independent Commissioner. - Bagi anggota-anggota Dewan Komisaris PT Waskita Beton Precast Tbk yang akan diangkat sebagaimana dimaksud pada angka 3 dan masih menjabat pada jabatan lain yang dilarang oleh peraturan perundang-undangan untuk diangkat dengan jabatan Dewan Komisaris Anak Perusahaan Badan Usaha Milik Negara, maka yang bersangkutan harus mengundurkan diri atau diberhentikan dari jabatannya tersebut. Members of the Board of Commissioners of PT Waskita Beton Precast Tbk who will be appointed as referred to in point 3 and are still holding other positions prohibited by law from concurrently holding positions on the Board of Commissioners of a State-Owned Enterprise Subsidiary must resign or be dismissed from their positions. - Pemberhentian, pengalihan tugas, dan pengangkatan anggota Direksi dan anggota Dewan Komisaris PT Waskita Beton Precast Tbk sebagaimana dimaksud pada angka 1, angka 2, dan angka 3 agar ditetapkan dalam RUPS PT Waskita Beton Precast Tbk, dengan memperhatikan ketentuan Anggaran Dasar Perseroan dan peraturan perundang-undangan yang berlaku. The dismissal, transfer of duties, and appointment of members of the Board of Directors and Board of Commissioners of PT Waskita Beton Precast Tbk as referred to in points 1, 2, and 3 shall be determined at the GMS of PT Waskita Beton Precast Tbk, taking into account the provisions of the Company's Articles of Association and applicable laws and regulations. - Hasil penetapan RUPS atas pemberhentian, pengalihan tugas, dan pengangkatan anggota Direksi dan anggota-anggota Dewan Komisaris PT Waskita Beton Precast Tbk sebagaimana dimaksud pada angka 5, agar disampaikan kepada Kementerian BUMN dengan memperbaiki data Portal HC Kementerian BUMN sebagaimana telah diatur dalam Pasal 54 ayat (4) Peraturan Menteri BUMN Nomor PER-3/MBU/03/2023 tentang Organ dan Sumber Daya Manusia Badan Usaha Milik Negara, selambat-lambatnya lima hari kerja setelah pelaksanaan RUPS dimaksud. The GMS results regarding the dismissal, transfer of duties, and appointment of members of the Board of Directors and members of the Board of Commissioners of PT Waskita Beton Precast Tbk as referred to in point 5 must be submitted to the Ministry of State-Owned Enterprises by updating the Ministry of State-Owned Enterprises' Human Resources Portal data as stipulated in Article 54 paragraph (4) of the Minister of State-Owned Enterprises Regulation Number PER-3/MBU/03/2023 concerning the Organs and Human Resources of State-Owned Enterprises, no later than five working days after the GMS. Dengan adanya pemberhentian, pengalihan tugas, dan pengangkatan tersebut di atas, maka susunan Pengurus Perseroan menjadi sebagai berikut: With the aforementioned dismissal, transfer of duties, and appointment, the composition of the Company's Management is as follows:

Mata Acara Kedelapan Eighth Agenda	
	DEWAN KOMISARIS: BOARD OF COMMISSIONERS: Komisaris Utama/President Commissioner Santos Gunawan Matondang. Komisaris Independen/Independent Commissioner: Aqila Rahmani. Komisaris Independen/Independent Commissioner: Muhammad Harrifar Syfar. Komisaris/Commissioner: Hasby Muhammad Zamri. DIREKSI: BOARD OF DIRECTORS: Direktur Utama/President Director: Anak Agung Gede Sumadi. Direktur Keuangan, Manajemen Risiko & Legal/Director of Finance, Risk Management & Legal: Fathul Anwar. Direktur Operasi/Director of Operations: Itung Prasaja.
Status	Telah direalisasikan. Has been realized.

Keterlibatan Pihak Independen dalam RUPS 2025

Di tahun 2025, WSBP telah menunjuk pihak independen, yakni Notaris Titik Krisna Murti Wikaningsih Hastuti, SH, M.Kn. dan Biro Administrasi Efek (BAE) PT Datindo Entrycom dalam RUPS Tahunan untuk Tahun Buku 2024. Penunjukan pihak independen dilakukan untuk melakukan perhitungan dan/ atau validasi suara dengan objektif dan transparan, serta memastikan integritas proses pengambilan keputusan dalam RUPS.

Involvement of Independent Parties in 2025 GMS

In 2025, WSBP has appointed independent parties, namely Notary Titik Krisna Murti Wikaningsih Hastuti, SH, M.Kn. and the Share Registrar PT Datindo Entrycom in the Annual GMS for the 2024 Fiscal Year. The decision to involve independent parties is a strategic step to conduct vote counting and/or validation objectively and transparently, as well as to ensure the integrity of the resolution-making process in the GMS.

PENYELENGGARAAN RUPS LUAR BIASA (RUPSLB) 2025

Tahapan Penyelenggaraan RUPSLB 2025

1. Pemberitahuan ke Otoritas Jasa Keuangan (OJK)
Notification to Financial Services Authority (OJK)

Tanggal: 30 September 2025
Date: September 30, 2025

- Surat Direksi WSBP No. 596/WBP/DIR/2025 tanggal 30 September 2025 Pemberitahuan Rencana Penyelenggaraan Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) Tahun 2025 PT Waskita Beton Precast Tbk.
WSBP Board of Directors Letter No. 596/WBP/DIR/2025 dated September 30, 2025, regarding Notification of the Plan to Hold the Extraordinary General Meeting of Shareholders (EGMS) for the 2024 Fiscal Year of PT Waskita Beton Precast Tbk.
- Surat Direksi WSBP No. 641/WBP/DIR/2025 tanggal 6 Oktober 2025 perihal Pemberitahuan Perubahan Waktu Penyelenggaraan Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) Tahun 2025 PT Waskita Beton Precast Tbk.
WSBP Board of Directors Letter No.641/WBP/DIR/2025 dated October 6, 2025, regarding Notification of Changes to the Time of Holding the 2025 Extraordinary General Meeting of Shareholders (EGMS) of PT Waskita Beton Precast Tbk.

2025 EXTRAORDINARY GMS (EGMS)

Stages of 2025 EGMS

2 Pengumuman RUPSLB kepada Pemegang Saham Announcement of EGMS to Shareholders

Tanggal: 8 Oktober 2025
Date: October 8, 2025

- WSBP telah menyampaikan Pengumuman RUPSLB kepada Pemegang Saham melalui:
WSBP has submitted the EGMS Announcement to Shareholders through:
 - Situs web eASY.KSEI.
eASY.KSEI website.
 - Situs web Bursa Efek Indonesia (www.idx.co.id).
Indonesia Stock Exchange website (www.idx.co.id).
 - Situs web WSBP (<https://investor.waskitaprecast.co.id/gms.html>).
WSBP website (<https://investor.waskitaprecast.co.id/gms.html>).
- Bukti iklan Pengumuman RUPSLB telah dilaporkan WSBP kepada OJK dan Bursa Efek Indonesia melalui Surat No. 683/WBP/CORSEC/2025 pada tanggal 8 Oktober 2025 perihal Penyampaian Bukti Iklan Pengumuman Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) Tahun 2025 PT Waskita Beton Precast Tbk.
Advertisement Proof for EGMS Announcement has been reported by WSBP to OJK and Indonesia Stock Exchange through Letter No. 683/WBP/CORSEC/2025 on October 8, 2025, regarding Submission of Advertisement Proof for 2025 Extraordinary General Meeting of Shareholders (EGMS) Announcement of PT Waskita Beton Precast Tbk.

3 Pemanggilan RUPSLB kepada Pemegang Saham EGMS Summon to Shareholders

Tanggal: 23 Oktober 2025
Date: October 23, 2025

- WSBP telah menyampaikan Pemanggilan Rapat RUPSLB kepada Pemegang Saham melalui:
WSBP has submitted the EGMS Summon to Shareholders through:
 - Situs web eASY.KSEI.
eASY.KSEI website.
 - Situs web Bursa Efek Indonesia (www.idx.co.id).
Indonesia Stock Exchange website (www.idx.co.id).
 - Situs web WSBP (<https://investor.waskitaprecast.co.id/gms.html>).
WSBP website (<https://investor.waskitaprecast.co.id/gms.html>).
- Bukti iklan Pemanggilan Rapat RUPSLB telah dilaporkan WSBP kepada OJK dan Bursa Efek Indonesia melalui Surat No. 704/WBP/CORSEC/2025 pada tanggal 27 Oktober 2025 perihal Penyampaian Bukti Iklan Pemanggilan Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) Tahun 2025 PT Waskita Beton Precast Tbk.
Advertisement Proof for EGMS Invitation has been reported by WSBP to OJK and the Indonesia Stock Exchange through Letter No. 704/WBP/CORSEC/2025 on October 27, 2025, regarding Submission of Advertisement Proof for 2025 Extraordinary General Meeting of Shareholders (EGMS) Invitation of PT Waskita Beton Precast Tbk.

4 Pelaksanaan RUPSLB EGMS Holding

Tanggal: 14 November 2025
Date: November 14, 2025

- Rapat RUPSLB Tahun 2025 diselenggarakan pada hari Jumat, 14 November 2025 pukul 16.14 WIB sampai dengan 16.38 WIB di Auditorium Lantai 11, Gedung Waskita Karya, Jl. M.T. Haryono Kav. No.10, Jakarta Timur, 13340.
The 2025 EGMS was held on Friday, November 14, 2025, at 16.14 WIB until 16.38 WIB at Auditorium 11th Floor, Waskita Heritage Building, Jl. Mas Tirtodarmo Haryono Kav. No. 10, East Jakarta, 13340.
- Rapat RUPSLB Tahun 2025 dipimpin oleh Bapak Santos Gunawan Matondang selaku Komisaris Utama sesuai dengan penunjukan dalam Surat Penunjukan No. 84/WBP/DK/2025 pada tanggal 21 Oktober 2025.
The 2025 EGMS was chaired by Santos Gunawan Matondang as President Commissioner in accordance with the appointment in the Appointment Letter No. 84/WBP/DK/2025 dated October 21, 2025.

5 Pengumuman Ringkasan Risalah Rapat RUPSLB EGMS Minutes Summary Announcement

Tanggal: 18 November 2025
Date: November 18, 2025

- WSBP telah menyampaikan Ringkasan Risalah Rapat RUPSLB kepada Pemegang Saham melalui:
WSBP has submitted the EGMS Minutes Summary to Shareholders through:
 - Situs web Bursa Efek Indonesia (www.idx.co.id).
Indonesia Stock Exchange website (www.idx.co.id).
 - Situs web WSBP (<https://investor.waskitaprecast.co.id/gms.html>).
WSBP website (<https://investor.waskitaprecast.co.id/gms.html>).
- Bukti iklan Ringkasan Risalah Rapat RUPSLB telah dilaporkan WSBP kepada OJK dan Bursa Efek Indonesia melalui Surat No. 741/WBP/CORSEC/2025 pada tanggal 18 November 2025 perihal Penyampaian Ringkasan Risalah Rapat Umum Pemegang Saham Luar Biasa Tahun 2025 PT Waskita Beton Precast Tbk.
Advertisement Proof of EGMS Minutes Summary has been reported by WSBP to OJK and Indonesia Stock Exchange through Letter No. 741/WBP/CORSEC/2025 on November 18, 2025, regarding Submission of Advertisement Proof of 2025 EGMS Minutes Summary of PT Waskita Beton Precast Tbk.

Kuorum Kehadiran Pemegang Saham

RUPSLB Tahun 2025 pada tanggal 14 November 2025, telah dihadiri dan/atau diwakili pemegang saham WSBP baik hadir dalam ruang Rapat maupun melalui eASY.KSEI berjumlah 34.020.589.731 saham (termasuk pemegang saham Seri A) atau mewakili 61,9285837%.

Quorum of Shareholders Attendance

The 2025 EGMS on November 14, 2025, was attended and/or represented by WSBP shareholders, both present in the Meeting room and through eASY.KSEI, totaling 34,020,589,731 shares (including Series A shareholders) or representing 61.9285837%.

Daftar Kehadiran Dewan Komisaris dan Direksi dalam RUPSLB Tahun 2025

Table of Board of Commissioners and Board of Directors Attendance at the 2025 EGMS

Nama Name	Jabatan Position	Kehadiran RUPS GMS Attendance
Dewan Komisaris Board of Commissioners		
Santos Gunawan Mantondang	Komisaris Utama President Commissioner	Hadir Present
Direksi Board of Directors		
Anak Agung Gede Sumadi	Direktur Utama President Director	Hadir Present
Itung Prasaja	Direktur Operasi Director of Operations	Hadir Present
Fathul Anwar	Direktur Keuangan, Manajemen Risiko & Legal Director of Finance, Risk Management & Legal	Hadir Present

Hasil Keputusan RUPSLB 2025

2025 EGMS Resolutions

Mata Acara Pertama First Agenda		
Agenda	Perubahan Susunan Pengurus Perseroan. Changes to the Composition of the Company's Management.	
Hasil Pemungutan Suara Voting Results	Setuju Agree	32.259.380.297
	Tidak Setuju Disagree	800
	Abstain	1.761.208.634
Tanggapan/Pertanyaan Opinion/Question	Tidak ada pemegang saham yang mengajukan pertanyaan dan/atau pendapat. No questions and/or responses were submitted by shareholders.	
Hasil Keputusan Resolution	- Menyetujui pengukuhan pemberhentian dengan hormat nama-nama tersebut di bawah ini sebagai anggota Dewan Komisaris PT Waskita Beton Precast Tbk, terhitung sejak tanggal 20 Agustus 2025: Approved the honorable dismissal of the following individuals as members of the Board of Commissioners of PT Waskita Beton Precast Tbk, effective August 20, 2025: - Sdr. Aqila Rahmani sebagai Komisaris Independen. Mrs. Aqila Rahmani as Independent Commissioner. - Sdr. Hasby Muhammad Zamri sebagai Komisaris. Mr. Hasby Muhammad Zamri as Commissioner. - Sdr. Muhammad Harifur Syafar sebagai Komisaris Independen. Mr. Muhammad Harifur Syafar as Independent Commissioner. - Menyetujui pemberhentian dengan hormat Sdr. Santos Gunawan Matondang sebagai Komisaris Utama PT Waskita Beton Precast Tbk. Approved the honorable dismissal of Mr. Santos Gunawan Matondang as President Commissioner of PT Waskita Beton Precast Tbk. - Menyetujui pengangkatan nama-nama di bawah ini sebagai anggota Dewan Komisaris PT Waskita Beton Precast Tbk sebagai berikut: Approved the appointment of the following individuals as members of the Board of Commissioners of PT Waskita Beton Precast Tbk as follows: - Sdr. Raden Mas Aris Santosa sebagai Komisaris Utama. Mr. Raden Mas Aris Santosa as President Commissioner. - Sdr. Indra Utama sebagai Komisaris Independen. Mr. Indra Utama as Independent Commissioner. - Sdr. Ahmad Subagya sebagai Komisaris Independen. Mr. Ahmad Subagya as Independent Commissioner.	

Mata Acara Pertama First Agenda

4. Bagi anggota-anggota Dewan Komisaris PT Waskita Beton Precast Tbk yang akan diangkat sebagaimana dimaksud pada angka 3 dan masih menjabat pada jabatan lain yang dilarang oleh peraturan perundang-undangan untuk dirangkap dengan jabatan Dewan Komisaris Anak Perusahaan Badan Usaha Milik Negara, maka yang bersangkutan harus mengundurkan diri atau diberhentikan dari jabatannya tersebut.
For members of the Board of Commissioners of PT Waskita Beton Precast Tbk who would be appointed as referred to in point 3 and were still holding other positions prohibited by laws and regulations from being held concurrently with the position of Board of Commissioners of a State-Owned Enterprise Subsidiary, the person concerned must resign or be dismissed from their position.
5. Pengukuhan pemberhentian, pemberhentian dan pengangkatan anggota-anggota Dewan Komisaris PT Waskita Beton Precast Tbk sebagaimana dimaksud pada angka 1, angka 2, dan angka 3 agar ditetapkan dalam RUPS Perseroan, dengan memperhatikan ketentuan Anggaran Dasar Perusahaan dan peraturan perundang-undangan yang berlaku.
The confirmation of the dismissal, dismissal, and appointment of members of the Board of Commissioners of PT Waskita Beton Precast Tbk as referred to in points 1, 2, and 3 must be determined in the Company's GMS, with due regard to the provisions of the Company's Articles of Association and applicable laws and regulations.
6. Hasil penetapan RUPS atas pengukuhan, pemberhentian, pemberhentian dan pengangkatan anggota-anggota Dewan Komisaris Perseroan sebagaimana dimaksud pada angka 5, agar disampaikan kepada Badan Pengaturan BUMN dengan memperbarui data portal HC sebagaimana telah diatur dalam Pasal 54 ayat (4) Peraturan Menteri BUMN No. PER/3MBU/03/2023 tentang Organ dan Sumber Daya Manusia Badan Usaha Milik Negara, selambat-lambatnya 5 (lima) hari kerja setelah pelaksanaan RUPS dimaksud.
The results of the GMS determination regarding the confirmation, dismissal, dismissal and appointment of members of the Company's Board of Commissioners as referred to in number 5, must be submitted to the State-Owned Enterprises Regulatory Agency by updating the HC portal data as regulated in Article 54 paragraph (4) of the Regulation of the Minister of State-Owned Enterprises No. PER/3MBU/03/2023 concerning Organs and Human Resources of State-Owned Enterprises, no later than 5 (five) working days after the implementation of the GMS in question.
7. Dengan adanya pengukuhan pemberhentian, pemberhentian, dan pengangkatan tersebut di atas, maka susunan Pengurus PT Waskita Beton Precast Tbk. menjadi sebagai berikut:
With the confirmation of the dismissal, dismissal, and appointment mentioned above, the composition of the Management of PT Waskita Beton Precast Tbk. are as follows:

Dewan Komisaris

Board of Commissioners

Komisaris Utama/President Commissioner:

Raden Mas Aris Santosa

Komisaris Independen/Independent Commissioner:

Indra Utama

Komisaris Independen/Independent Commissioner:

Ahmad Subagya

Direksi

Board of Directors

Direktur Utama/President Director:

Anak Agung Gede Sumadi

Direktur Keuangan, Manajemen Risiko & Legal/Director of Finance, Risk Management & Legal:

Fathul Anwar

Direktur Operasi/Director of Operations:

Itung Prasaja

Status

Telah direalisasikan.
Has been realized.

Keterlibatan Pihak Independen dalam RUPSLB 2025

Dalam penyelenggaraan RUPSLB Tahun 2025, WSBP telah menunjuk pihak independen, yakni Notaris Aulia Taufani, S.H. dan Biro Administrasi Efek (BAE) PT Datindo Entrycom dalam RUPSLB Tahun 2025. Penunjukan pihak independen dilakukan untuk melakukan perhitungan dan/atau validasi suara dengan objektif dan transparan, serta memastikan integritas proses pengambilan keputusan dalam RUPS.

RUPS 2024

Sepanjang tahun 2024, WSBP menyelenggarakan RUPS 1 (satu) kali yakni RUPS Tahunan Tahun Buku 2023. Namun dalam pelaksanaannya, RUPS yang akan diadakan

Involvement of Independent Parties in 2025 EGMS

In holding the 2025 EGMS, WSBP has appointed independent parties, namely Notary Aulia Taufani, S.H., and the Securities Administration Bureau (BAE) PT Datindo Entrycom, in the 2025 EGMS. The appointment of independent parties was carried out to conduct objective and transparent vote counting and/or validation, as well as to ensure the integrity of the decision-making process in the EGMS.

2024 GMS

Throughout 2024, WSBP held 1 (one) GMS, the Annual GMS for the 2023 Fiscal Year. However, the GMS, scheduled for June 19, 2024, did not reach the required

pada tanggal 19 Juni 2024 belum mencapai kuorum yang diprasyaratkan. Dengan demikian RUPS tidak dapat mengambil keputusan yang sah dan mengikat untuk seluruh mata acara. RUPS dilanjutkan pada Rapat Kedua yang diadakan pada tanggal 3 Juli 2024.

Ringkasan risalah RUPS tersebut telah disampaikan kepada OJK serta dipublikasikan melalui situs web WSBP dan situs web BEI. Penyelenggaraan RUPS tahun 2024 mengacu pada beberapa peraturan, yaitu:

1. Undang-Undang No. 40 Tahun 2007 tentang Perusahaan Terbatas.
2. Peraturan OJK No. 32/POJK.04/2014 tanggal 8 Desember 2014 jo. Peraturan OJK No. 10/POJK.04/2017 tanggal 14 Maret 2017 jo. Peraturan OJK No. 15/POJK.04/2020 tanggal 20 April 2020 tentang Rencana dan Penyelenggaraan Rapat Umum Pemegang Saham Perusahaan Terbuka.
3. Peraturan OJK No. 16/POJK.04/2020 tanggal 20 April 2020 tentang Pelaksanaan Rapat Umum Pemegang Saham Perusahaan Terbuka Secara Elektronik.
4. Anggaran Dasar Perusahaan.

quorum. Therefore, the GMS could not adopt valid and binding resolutions for all agenda items. The GMS was continued with a Second Meeting on July 3, 2024.

A summary of GMS minutes has been submitted to the Financial Services Authority (OJK) and published on the WSBP website and the IDX website. The 2024 GMS is subject to several regulations, namely:

1. Law No. 40 of 2007 concerning Limited Liability Companies.
2. OJK Regulation No. 32/POJK.04/2014 dated December 8, 2014, in conjunction with OJK Regulation No. 10/POJK.04/2017 dated March 14, 2017, in conjunction with OJK Regulation No. 15/POJK.04/2020 dated April 20, 2020, concerning the Planning and Implementation of General Meetings of Shareholders of Public Companies.
3. OJK Regulation No. 16/POJK.04/2020 dated April 20, 2020, concerning the Electronic Implementation of General Meetings of Shareholders of Public Companies.
4. The Company's Articles of Association.

MEKANISME PENYELENGGARAAN RUPS 2024

Tahapan Pelaksanaan RUPS Tahunan

MECHANISM FOR 2024 GMS HOLDING

Stages of Annual GMS

RUPS Pertama 19 Juni 2024

First GMS on June 19, 2024

1 Pemberitahuan ke Otoritas Jasa Keuangan (OJK) Notification to Financial Services Authority (OJK)

Tanggal

Date:

- 2 Mei 2024
May 2, 2024
- 27 Mei 2024
May 27, 2024
- 28 Mei 2024
May 28, 2024
- 11 Juni 2024
June 11, 2024

Pemberitahuan kepada Otoritas Jasa Keuangan ("OJK") sehubungan dengan pelaksanaan Rapat ini melalui surat Direksi WSBP tertanggal 2 Mei 2024 No. 291/WBP/DIR/2024, Pemberitahuan Perubahan Mata Acara Rencana Penyelenggaraan Rapat Umum Pemegang Saham Tahunan Tahun Buku 2023 PT Waskita Beton Precast Tbk tertanggal 27 Mei 2024 No. 339/WBP/DIR/2024, Pemberitahuan Ralat Perubahan Mata Acara Rencana Penyelenggaraan Rapat Umum Pemegang Saham Tahunan Tahun Buku 2023 PT Waskita Beton Precast Tbk tertanggal 28 Mei 2024 No. 347/WBP/DIR/2024 dan Pemberitahuan Ralat Kedua Perubahan Mata Acara Rencana Penyelenggaraan Rapat Umum Pemegang Saham Tahunan Tahun Buku 2023 PT Waskita Beton Precast Tbk tertanggal 11 Juni 2024 No. 384/WBP/DIR/2024

Notification to the Financial Services Authority ("OJK") regarding the holding of this Meeting through the WSBP Board of Directors Letter dated May 2, 2024, No. 291/WBP/DIR/2024, Notification of Changes to the Agenda of the Planned Annual General Meeting of Shareholders for the 2023 Fiscal Year of PT Waskita Beton Precast Tbk dated May 27, 2024, No. 339/WBP/DIR/2024, Notification of Amendment to the Changes to the Agenda of the Planned Annual General Meeting of Shareholders for the 2023 Fiscal Year of PT Waskita Beton Precast Tbk dated May 28, 2024, No. 347/WBP/DIR/2024 and Notification of the Second Amendment to the Agenda of the Planned Annual General Meeting of Shareholders for the 2023 Fiscal Year of PT Waskita Beton Precast Tbk dated June 11, 2024 No. 384/WBP/DIR/2024

2 Pengumuman RUPST kepada Pemegang Saham Announcement of AGMS to Shareholders

Tanggal: 13 Mei 2024

Date: May 13, 2024

- WSBP telah menyampaikan Pengumuman RUPST kepada Pemegang Saham melalui:
WSBP has submitted the EGMS Announcement to Shareholders through:
 - Situs web eASY.KSEI
eASY.KSEI website
 - Situs web Bursa Efek Indonesia (www.idx.co.id)
Indonesia Stock Exchange website (www.idx.co.id)
 - Situs web WSBP (<https://investor.waskitaprecast.co.id/gms.html>)
WSBP website (<https://investor.waskitaprecast.co.id/gms.html>)
- Bukti iklan Pengumuman RUPST telah dilaporkan WSBP kepada OJK dan Bursa Efek Indonesia melalui Surat No. 187/WBP/CORSEC/2024 pada tanggal 13 Mei 2024 perihal Penyampaian Pengumuman Rapat Umum Pemegang Saham Tahunan (RUPST) Tahun Buku 2023 PT Waskita Beton Precast Tbk.
Advertisement Proof for AGMS Announcement has been reported by WSBP to OJK and Indonesia Stock Exchange through Letter No. 187/WBP/CORSEC/2024 on May 1, 2024, regarding Submission of Advertisement Proof for the Annual General Meeting of Shareholders (AGMS) Announcement of PT Waskita Beton Precast Tbk for the 2023 Fiscal Year.

3 Pemanggilan Rapat Pertama RUPST kepada Pemegang Saham First AGMS Summon to Shareholders

Tanggal: 28 Mei 2024 dan 11 Juni 2024

Date: May 28, 2024 and June 11, 2024

- WSBP telah menyampaikan Pemanggilan Rapat Pertama RUPST kepada Pemegang Saham melalui:
WSBP has submitted the First AGMS Summon to Shareholders through:
 - Situs web eASY.KSEI
eASY.KSEI website
 - Situs web Bursa Efek Indonesia (www.idx.co.id)
Indonesia Stock Exchange website (www.idx.co.id)
 - Situs web WSBP (<https://investor.waskitaprecast.co.id/gms.html>)
WSBP website (<https://investor.waskitaprecast.co.id/gms.html>)
- Bukti iklan Pemanggilan Rapat Pertama RUPST telah dilaporkan WSBP kepada OJK dan Bursa Efek Indonesia melalui Surat No. 214/WBP/CORSEC/2024 pada tanggal 28 Mei 2024 perihal Penyampaian Pemanggilan Rapat Umum Pemegang Saham Tahunan (RUPST) Tahun Buku 2023 PT Waskita Beton Precast Tbk dan perubahannya melalui Surat No. 232/WBP/CORSEC/2024 pada tanggal 11 Juni 2024 perihal Penyampaian Ralat Pemanggilan Rapat Umum Pemegang Saham Tahunan Tahun Buku 2023 PT Waskita Beton Precast Tbk.
Advertisement Proof for the First AGMS Summon has been reported by WSBP to OJK and Indonesia Stock Exchange through Letter No. 214/WBP/CORSEC/2024 on May 28, 2024, regarding Submission of Advertisement Proof for the Annual General Meeting of Shareholders (AGMS) Summon of PT Waskita Beton Precast Tbk for the 2023 Fiscal Year and its amendments through Letter No. 232/WBP/CORSEC/2024 on June 11, 2024, regarding the Submission of Amendment to the Annual General Meeting of Shareholders (AGMS) Summon of PT Waskita Beton Precast Tbk for the 2023 Fiscal Year.

4 Pelaksanaan Rapat Pertama RUPST First AGMS Holding

Tanggal: 19 Juni 2024

Date: June 19, 2024

- Rapat Pertama RUPST Tahun Buku 2023 diselenggarakan pada hari Rabu, 19 Juni 2024 pukul 15.30 WIB sampai dengan 15.30 WIB di Auditorium Lantai 11 – Gedung Waskita Heritage Jl. MT. Haryono Kav. No.10, Jakarta Timur.
The First AGMS for the 2023 Fiscal Year was held on Wednesday, June 19, 2024, at 15.30 WIB until 15.30 WIB at Auditorium 11th Floor – Waskita Heritage Building, Jl. Mas Tirtodarmo Haryono Kav. No. 10, East Jakarta.
- Rapat Pertama RUPST Tahun Buku 2023 dipimpin oleh Bapak Agus Budiman Manalu selaku Komisaris Utama/Independen sesuai dengan penunjukan dalam Surat Penunjukan No. 28/WBP/DK/2024 pada tanggal 7 Juni 2024.
The First AGMS for the 2023 Fiscal Year was chaired by Agus Budiman Manalu as President Commissioner/Independent Commissioner in accordance with the appointment in the Appointment Letter No. 28/WBP/DK/2024 dated June 7, 2024.

5 Pengumuman Ringkasan Risalah Rapat Pertama RUPST First AGMS Minutes Summary Announcement

Tanggal: 21 Juni 2024
Date: June 21, 2024

- WSBP telah menyampaikan Ringkasan Risalah Rapat Pertama RUPST kepada Pemegang Saham melalui:
WSBP has submitted the First AGMS Minutes Summary to Shareholders through:
 - a. Situs web Bursa Efek Indonesia (www.idx.co.id)
Indonesia Stock Exchange website (www.idx.co.id)
 - b. Situs web WSBP (<https://investor.waskitaprecast.co.id/gms.html>)
WSBP website (<https://investor.waskitaprecast.co.id/gms.html>)
- Bukti iklan Ringkasan Risalah Rapat Pertama RUPST telah dilaporkan WSBP kepada OJK dan Bursa Efek Indonesia melalui Surat No. 252/WBP/CORSEC/2024 pada tanggal 21 Juni 2024 perihal Penyampaian Ringkasan Risalah Rapat Umum Pemegang Saham Tahunan (RUPST) Tahun Buku 2023 PT Waskita Beton Precast Tbk.
Advertisement Proof of the First AGMS Minutes Summary has been reported by WSBP to OJK and Indonesia Stock Exchange through Letter No. 252/WBP/CORSEC/2024 on June 21, 2024, regarding Submission of Advertisement Proof of the AGMS Minutes Summary of PT Waskita Beton Precast Tbk for the 2023 Fiscal Year.

RUPS Kedua 3 Juli 2024

1 Pemanggilan Rapat Kedua RUPST kepada Pemegang Saham Second AGMS Summon to Shareholders

Tanggal: 25 Juni 2024
Date: June 25, 2024

- WSBP telah menyampaikan Pemanggilan Rapat Kedua RUPST kepada Pemegang Saham melalui:
WSBP has submitted the Second AGMS Summon to Shareholders through:
 - a. Situs web eASY.KSEI
eASY.KSEI website
 - b. Situs web Bursa Efek Indonesia (www.idx.co.id)
Indonesia Stock Exchange website (www.idx.co.id)
 - c. Situs web WSBP (<https://investor.waskitaprecast.co.id/gms.html>)
WSBP website (<https://investor.waskitaprecast.co.id/gms.html>)
- Bukti iklan Pemanggilan Rapat Kedua RUPST telah dilaporkan WSBP kepada OJK dan Bursa Efek Indonesia melalui Surat No. 256/WBP/CORSEC/2024 pada tanggal 25 Juni 2024 perihal Penyampaian Pemanggilan Rapat Umum Pemegang Saham Tahunan Kedua Tahun Buku 2023 PT Waskita Beton Precast Tbk.
Advertisement Proof for the Second AGMS Summon has been reported by WSBP to OJK and Indonesia Stock Exchange through Letter No. 256/WBP/CORSEC/2024 on June 25, 2024, regarding Submission of Advertisement Proof for the Second Annual General Meeting of Shareholders Summon of PT Waskita Beton Precast Tbk for the 2023 Fiscal Year.

2 Pelaksanaan Rapat Kedua RUPST Second AGMS Holding

Tanggal: 3 Juli 2024
Date: July 3, 2024

- Rapat Kedua RUPST Tahun Buku 2023 diselenggarakan pada hari Rabu, 3 Juli 2024 pukul 15.05 WIB sampai dengan 16.50 WIB di Auditorium Lantai 11 – Gedung Waskita Heritage Jl. MT. Haryono Kav. No.10, Jakarta Timur.
The Second AGMS for the 2023 Fiscal Year was held on Wednesday, July 3, 2024, at 15.05 WIB until 16.50 WIB at Auditorium 11th Floor – Waskita Heritage Building, Jl. Mas Tirtodarmo Haryono Kav. No. 10, East Jakarta.
- Rapat Kedua RUPST Tahun Buku 2023 dipimpin oleh Bapak Agus Budiman Manalu selaku Komisaris Utama/Independen sesuai dengan penunjukan dalam Surat Penunjukan No. 36/WBP/DK/2024 pada tanggal 25 Juni 2024.
The Second AGMS for the 2023 Fiscal Year was chaired by Agus Budiman Manalu as President Commissioner/Independent Commissioner in accordance with the appointment in the Appointment Letter No. 36/WBP/DK/2024 dated June 25, 2024.

3 Pengumuman Ringkasan Risalah Rapat Kedua RUPST Second AGMS Minutes Summary Announcement

Tanggal:
Date: 5 Juli 2024
July 5, 2024

- WSBP telah menyampaikan Ringkasan Risalah Rapat Kedua RUPST kepada Pemegang Saham melalui:
WSBP has submitted the Second AGMS Minutes Summary to Shareholders through:
 - a. Situs web eASY.KSEI
eASY.KSEI website
 - b. Situs web Bursa Efek Indonesia (www.idx.co.id)
Indonesia Stock Exchange website (www.idx.co.id)
 - c. Situs web WSBP (<https://investor.waskitaprecast.co.id/gms.html>)
WSBP website (<https://investor.waskitaprecast.co.id/gms.html>)
- Bukti iklan Ringkasan Risalah RUPST telah dilaporkan WSBP kepada OJK dan Bursa Efek Indonesia melalui Surat No. 268/WBP/CORSEC/2024 pada tanggal 5 Juli 2024 perihal Penyampaian Ringkasan Rapat Umum Pemegang Saham Tahunan Kedua Tahun Buku 2023 PT Waskita Beton Precast Tbk.
Advertisement Proof of the AGMS Minutes Summary has been reported by WSBP to OJK and Indonesia Stock Exchange through Letter No. 268/WBP/CORSEC/2024 on July 5, 2024, regarding Submission of Advertisement Proof of the Second AGMS Minutes Summary of PT Waskita Beton Precast Tbk for the 2023 Fiscal Year.

4 Penyampaian Hasil Risalah RUPST Submission of AGMS Minutes

Tanggal: 1 Agustus 2024
Date: August 1, 2024

- Seluruh hasil keputusan Rapat Kedua RUPST Tahun Buku 2023 WSBP telah dilembagakan dalam Akta Notaris Ashoya Ratam, S.H., M.Kn., No. 03 tanggal 3 Juli 2024.
All resolutions of the Second AGMS of WSBP for the 2023 Fiscal Year have been institutionalized in the Notarial Deed of Ashoya Ratam, S.H., M.Kn. No. 03 dated July 3, 2024.
- Akta Risalah Rapat Kedua RUPST telah disampaikan melalui surat elektronik ke Web OJK melalui surat No. 321/WBP/CORSEC/2024 pada tanggal 1 Agustus 2024 perihal Penyampaian Akta Risalah Rapat Umum Pemegang Saham Tahunan Kedua Tahun Buku 2023 PT Waskita Beton Precast Tbk.
The Deed of AGMS Minutes has been submitted via electronic mail to OJK Web through Letter No. 321/WBP/CORSEC/2024 on August 1, 2024, regarding Submission of the Second Extraordinary General Meeting of Shareholders Minutes of PT Waskita Beton Precast Tbk for the 2023 Fiscal Year.

KUORUM KEHADIRAN PEMEGANG SAHAM

RUPS Pertama 19 Juni 2024

Dalam Rapat Pertama RUPS Tahunan Tahun Buku 2023 dihadiri dan/atau diwakili pemegang saham WSBP baik hadir dalam ruang Rapat maupun melalui eASY.KSEI berjumlah 24.877.600.424 saham atau mewakili 47,1967228% dari jumlah seluruh saham yang telah dikeluarkan oleh WSBP seluruhnya sejumlah 52.710.440.325 saham tidak termasuk saham dalam simpanan (Treasury) sejumlah 1.845.281.000 saham dengan memperhatikan Daftar Pemegang Saham WSBP per tanggal 27 Mei 2024 sampai dengan pukul 16.00 WIB sehingga karenanya kuorum yang disyaratkan dalam Pasal 14 ayat 2 butir (1) dan Pasal 14 ayat 2 butir (5) Anggaran Dasar Perusahaan j.o. Pasal 41 ayat 1 butir (a) dan Pasal 43 huruf a Peraturan Otoritas Jasa Keuangan Republik Indonesia No. 15/POJK.04/2020 tentang Rencana dan Penyelenggaraan Rapat Umum Pemegang Saham Perusahaan Terbuka ("POJK 15/2020"), tidak terpenuhi.

QUORUM OF SHAREHOLDERS ATTENDANCE

First GMS on June 19, 2024

In the First Annual GMS for the 2023 Fiscal Year, it was attended and/or represented by WSBP's Shareholders, be it in the Meeting room or through eASY.KSEI, totaling 24,877,600,424 shares or constituting 47.1967228% of the total shares issued by WSBP, totaling 52,710,440,325 shares excluding shares in Treasury totaling 1,845,281,000 shares with regard to the Register of WSBP's Shareholders as of May 27, 2024, until 16.00 WIB, therefore the quorum required in Article 14 paragraph 2 point (1) letter a and Article 14 paragraph 2 point (4) letter a of The Company's Articles of Association in conjunction with Article 41 paragraph (1) letter a and Article 42 letter a Regulation of the Financial Services Authority of the Republic of Indonesia No. 15/POJK.04/2020 concerning the Planning and Implementation of General Meetings of Shareholders of Public Companies ("POJK 15/2020"), was not fulfilled.

Daftar Kehadiran Dewan Komisaris dan Direksi dalam Rapat Pertama RUPS Tahunan Tahun Buku 2023

Board of Commissioners and Board of Directors Attendance at the First Annual GMS for the 2023 Fiscal Year

Nama Name	Jabatan Position	Kehadiran RUPS GMS Attendance
Dewan Komisaris Board of Commissioners		
Agus Budiman Manalu	Komisaris Utama/Independen President Commissioner/Independent	Hadir Present
Abianti Riana	Komisaris Independen Independent Commissioner	Hadir Present
Fathur Rokhman	Komisaris Independen Independent Commissioner	Hadir Present
Asep Arofah Permana	Komisaris Commissioner	Hadir Present
Poerwanto	Komisaris Commissioner	Hadir Present

Nama Name	Jabatan Position	Kehadiran RUPS GMS Attendance
Direksi Board of Directors		
FX Purbayu Ratsunu	Direktur Utama President Director	Hadir Present
Asep Mudzakir	Direktur Director	Hadir Present
Sugiharto	Direktur Director	Hadir Present
Asep Kurnia	Direktur Director	Hadir Present
Bambang Dwi Wijayanto	Direktur Director	Hadir Present

RUPS Kedua 3 Juli 2024

Pada tanggal 3 Juli 2024, WSBP kembali menyelenggarakan Rapat Kedua RUPS Tahunan Tahun Buku 2023 dengan dihadiri dan/atau diwakili pemegang saham WSBP baik hadir dalam ruang Rapat maupun melalui eASY. KSEI berjumlah 35.524.464.294 saham atau merupakan 67,3954990% dari jumlah seluruh saham yang telah dikeluarkan oleh WSBP sampai dengan tanggal Rapat, WSBP telah melakukan pembelian kembali (*Share Buyback*) sejumlah 1.845.281.000 saham sehingga jumlah seluruh saham yang mempunyai hak suara yang sah yang berhak hadir dalam Rapat adalah sejumlah 52.710.440.325 saham dengan memperhatikan Daftar Pemegang Saham Perusahaan per tanggal 24 Juni 2024 sampai dengan pukul 16.00 WIB sehingga karenanya kuorum yang disyaratkan dalam Pasal 14 ayat 2 butir (1) huruf b Anggaran Dasar WSBP juncto Pasal 41 ayat 1 huruf b POJK 15/2020 serta Pasal 14 ayat 2 butir (5) huruf b Anggaran Dasar Perusahaan juncto Pasal 43 huruf c POJK 15, telah dipenuhi dan Rapat Kedua adalah sah dan berhak untuk mengambil keputusan yang sah dan mengikat mengenai hal-hal yang dibicarakan sesuai dengan Mata Acara Rapat Kedua.

Second GMS on July 3, 2024

On July 3, 2024, WSBP once again held the Second Annual GMS for the 2023 Fiscal Year, which was attended and/or represented by WSBP's Shareholders, be it in the Meeting room or through eASY.KSEI, totaling 35,524,464,294 shares or constituting 67.3954990% of the total shares issued by WSBP until the Meeting date, WSBP has conducted a Share Buyback of 1,845,281,000 shares so that the total number of shares with valid voting rights entitled to attend the Meeting is 52,710,440,325 shares with regard to the Register of WSBP's Shareholders as of June 24, 2024, until 16.00 WIB, therefore the quorum required in Article 14 paragraph 2 point (1) letter b of The Company's Articles of Association in conjunction with Article 41 paragraph 1 letter b POJK 15/2020 as well as Article 14 paragraph 2 point (5) letter b of The Company's Articles of Association in conjunction with Article 43 letter c POJK 15, has been fulfilled and the Second Meeting is valid and has the right to make valid and binding decisions regarding the matters discussed in accordance with the Second Meeting Agenda.

Daftar Kehadiran Dewan Komisaris dan Direksi dalam Rapat Kedua RUPS Tahunan Tahun Buku 2023

Board of Commissioners and Board of Directors Attendance at the Second Annual GMS for the 2023 Fiscal Year

Nama Name	Jabatan Position	Kehadiran RUPS GMS Attendance
Dewan Komisaris Board of Commissioners		
Agus Budiman Manalu	Komisaris Utama/Independen President Commissioner/Independent	Hadir Present
Abianti Riana	Komisaris Independen Independent Commissioner	Hadir Present
Fathur Rokhman	Komisaris Independen Independent Commissioner	Hadir Present

Nama Name	Jabatan Position	Kehadiran RUPS GMS Attendance
Asep Arofah Permana	Komisaris Commissioner	Hadir Present
Poerwanto	Komisaris Commissioner	Hadir Present
Direksi Board of Directors		
FX Purbayu Ratsunu	Direktur Utama President Director	Hadir Present
Asep Mudzakir	Direktur Director	Hadir Present
Sugiharto	Direktur Director	Hadir Present
Asep Kurnia	Direktur Director	Hadir Present
Bambang Dwi Wijayanto	Direktur Director	Hadir Present

HASIL KEPUTUSAN RUPS 2024

RUPS Pertama 19 Juni 2024

Sehubungan dengan kuorum Mata Acara Rapat pada Rapat Pertama RUPS Tahunan Tahun Buku 2023 tidak terpenuhi, maka dengan demikian Rapat Pertama tidak berhak serta tidak berwenang untuk membicarakan dan mengambil keputusan yang sah dan mengikat untuk keseluruhan Mata Acara sehingga akan dibahas dalam Rapat Kedua yang akan diselenggarakan berdasarkan ketentuan dalam Pasal 20 ayat (1) huruf a dan b POJK 15/2020 j.o Pasal 14 ayat 2 butir (1) huruf b Anggaran Dasar Perusahaan, oleh karenanya Perusahaan akan:

1. Mempublikasikan Pemanggilan Rapat Kedua RUPS Tahunan paling lambat 7 (tujuh) hari sebelum Rapat Kedua RUPS diselenggarakan.
2. Menyelenggarakan Rapat Kedua RUPS Tahunan dalam jangka waktu paling cepat 10 (sepuluh) hari dan paling lambat 21 (dua puluh satu) hari setelah Rapat Pertama RUPS diselenggarakan.

RUPS Kedua 3 Juli 2024

Dengan keputusan Rapat Pertama RUPS Tahunan Tahun Buku 2023 tanggal 19 Juni 2024 tersebut, WSBP kembali mengadakan Rapat Kedua RUPS Tahunan Tahun Buku 2023 pada tanggal 03 Juli 2024. Dalam Rapat Kedua RUPS Tahunan Tahun Buku 2023 WSBP telah diambil keputusan yang pada pokoknya adalah sebagai berikut:

2024 GMS RESOLUTIONS

First GMS on June 19, 2024

In connection with the failure of the quorum for the Meeting Agenda at the First Annual GMS for the 2023 Fiscal Year, the First Meeting is not entitled and not authorized to discuss and make valid and binding resolutions for all Agenda Items, thus they would be discussed in the Second Meeting which will be held based on the provisions in Article 20 paragraph (1) letters a and b of POJK 15/2020 in conjunction with Article 14 paragraph 2 point (1) letter b of the Company's Articles of Association. Therefore, the Company will:

1. Publish the Second Annual GMS Summon no later than 7 (seven) days before the Second GMS is being held.
2. Hold the Second Annual GMS within a period of no sooner than 10 (ten) days and no later than 21 (twenty-one) days after the First GMS is held.

Second GMS on July 3, 2024

With the resolutions of the First Annual GMS for the 2023 Fiscal Year on June 19, 2024, WSBP once again held the Second Annual GMS for the 2023 Fiscal Year on July 3, 2024. In the Second Annual GMS for the 2023 Fiscal Year, WSBP made the following resolutions, in essence:

Tabel Hasil Keputusan RUPS Tahunan Kedua Tahun Buku 2023

Table of Resolutions from the Second Annual General Meeting of Shareholders for Fiscal Year 2023

Mata Acara Pertama First Agenda	
Agenda	Persetujuan Laporan Tahunan Perusahaan termasuk Laporan Tugas Pengawasan Dewan Komisaris dan Pengesahan Laporan Keuangan Audited untuk Tahun Buku yang berakhir pada 31 Desember 2023, serta pemberian pelunasan dan pembebasan tanggung jawab sepenuhnya (<i>volledig acquit et de charge</i>) kepada Direksi atas tindakan Pengurusan dan Dewan Komisaris atas tindakan Pengawasan terhadap Perusahaan yang telah dijalankan selama Tahun Buku 2023 Approval of the Company's Annual Report, including the Board of Commissioners Supervisory Report and Ratification of Audited Financial Statements of Fiscal Year ended on December 31, 2023, and to release and discharge of all responsibilities (<i>volledig acquit et de charge</i>) to Board of Directors for the management and Board of Commissioners for the supervisory duties of the Company carried out during 2023 Fiscal Year.
Hasil Pemungutan Suara Voting Results	Setuju 34.686.023.855 Agree
	Tidak Setuju 4.770.900 Disagree
	Abstain 833.669.539
Tanggapan/Pertanyaan Opinion/Question	4 (empat) pemegang saham yang mengajukan pertanyaan 4 (four) shareholders asked questions
Hasil Keputusan Resolution	1. Menyetujui Laporan Tahunan Perusahaan termasuk Pengesahan Laporan Keuangan Audited untuk Tahun Buku yang berakhir pada tanggal 31 Desember 2023 yang diaudit oleh Kantor Akuntan Publik (KAP) Hertanto, Grace, Karunawan & Rekan (anggota dari TIAG International) sesuai Laporan nomor 00091/2.1000/AU.1/04/0912-1/1/III/2024 tanggal 27 Maret 2024 dengan opini wajar dalam semua hal yang material, serta Laporan Tugas Pengawasan Dewan Komisaris untuk Tahun Buku yang berakhir pada tanggal 31 Desember 2023. Approved the Company's Annual Report including Ratification of Audited Financial Statements for the year ended December 31, 2023, audited by Public Accounting Firm (KAP) Hertanto, Grace, Karunawan & Partners (member of TIAG International) in accordance with Report number 00091/2.1000/AU.1/04/0912-1/1/III/2024 dated March 27, 2024, with Unqualified opinion, as well as the Board of Commissioners' Supervisory Report for the Fiscal Year ended December 31, 2023. 2. Memberikan pelunasan dan pembebasan tanggung jawab sepenuhnya (<i>volledig acquit et de charge</i>) kepada segenap anggota Direksi atas tindakan Pengurusan dan Dewan Komisaris atas tindakan Pengawasan terhadap Perusahaan yang telah dijalankan selama Tahun Buku 2023, sejauh tindakan tersebut bukan merupakan tindak pidana dan tindakan tersebut tercermin dalam Laporan Tahunan dan Laporan Keuangan Perusahaan untuk Tahun Buku 2023. Granted full release and discharge (<i>volledig acquit et de charge</i>) to all members of Board of Directors for their management actions and Board of Commissioners for their supervisory actions on the Company during the 2023 Fiscal Year, to the extent that such actions are not criminal offences and are reflected in the Company's Annual Report and Financial Statements for the 2023 Fiscal Year.
Status	Telah direalisasikan. Has been realized.

Mata Acara Kedua Second Agenda	
Agenda	Persetujuan Penggunaan Laba Bersih Perusahaan untuk Tahun Buku yang berakhir pada tanggal 31 Desember 2023. Approval of the Use of the Company's Net Profit for the Fiscal Year ended December 31, 2023.
Hasil Pemungutan Suara Voting Results	Setuju 34.690.978.811 Agree
	Tidak Setuju 125.517.719 Disagree
	Abstain 707.967.764
Tanggapan/Pertanyaan Opinion/Question	Tidak ada pemegang saham yang mengajukan pertanyaan/tanggapan No shareholder asked questions/gave responses

Mata Acara Kedua Second Agenda	
Hasil Keputusan Resolution	Menyetujui Laba Bersih Perusahaan untuk Tahun Buku 2023 sebesar Rp6.300.283.809,00 (enam miliar tiga ratus juta dua ratus delapan puluh tiga ribu delapan ratus sembilan rupiah) untuk dipergunakan sebagai berikut: Approved the Company's Net Profit for the 2023 Fiscal Year amounting to Rp6,300,283,809 (six billion three hundred million two hundred eighty three thousand eight hundred nine rupiah) to be used as follows: Sebesar Rp6.300.283.809,00 (enam miliar tiga ratus juta dua ratus delapan puluh tiga ribu delapan ratus sembilan Rupiah (atau 100% dari laba bersih)) akan digunakan sebagai laba yang belum ditentukan penggunaannya. Rp6,300,283,809 (six billion three hundred million two hundred eighty three thousand eight hundred nine rupiah (or 100% of net profit)) would be used as unappropriated retained earnings.
Status	Telah direalisasikan. Has been realized.

Mata Acara Ketiga Third Agenda	
Agenda	Penetapan Kantor Akuntan Publik untuk melakukan Audit Laporan Keuangan Perusahaan untuk Tahun Buku yang berakhir pada tanggal 31 Desember 2024. Appointment of a Public Accounting Firm to audit the Company's Financial Statements for the Fiscal Year ended December 31, 2024.
Hasil Pemungutan Suara Voting Results	Setuju 34.842.668.409 Agree
	Tidak Setuju 33.741.166 Disagree
	Abstain 648.054.719
Tanggapan/Pertanyaan Opinion/Question	Tidak ada pemegang saham yang mengajukan pertanyaan/tanggapan No shareholder asked questions/gave responses
Hasil Keputusan Resolution	- Menetapkan Kantor Akuntan Publik (KAP) Heliantono & Rekan (Parker Russell International) untuk melakukan Jasa Audit atas Laporan Keuangan Perusahaan untuk Tahun Buku yang berakhir pada tanggal 31 Desember 2024 dan Assurance atas Pencapaian Key Performance Indicators Tahun 2024. Appointed Public Accountant Firm (KAP) Heliantono & Partners (Parker Russell International) to perform Audit Services on the Company's Financial Statements for Fiscal Year ended on December 31, 2024, and Assurance on the Achievement of Key Performance Indicators in 2024. - Memberikan wewenang dan kuasa kepada Dewan Komisaris Perusahaan untuk menunjuk Kantor Akuntan Publik untuk melakukan Audit atas Laporan Keuangan Perusahaan pada Tahun Buku 2024, serta menetapkan besaran imbalan jasa audit, penambahan ruang lingkup pekerjaan yang diperlukan dan persyaratan lainnya yang wajar bagi Kantor Akuntan Publik tersebut. Granted authority and power to the Company's Board of Commissioners to appoint a Public Accounting Firm to conduct an Audit of the Company's Financial Statements for the 2024 Fiscal Year, as well as determine the audit fee amount, additional scope of work required and other reasonable requirements for the Public Accounting Firm. - Memberikan wewenang dan kuasa kepada Dewan Komisaris untuk menetapkan Kantor Akuntan Publik pengganti dalam hal Kantor Akuntan Publik (KAP) Heliantono & Rekan (Parker Russell International) karena sebab apapun tidak dapat menyelesaikan Audit atas Laporan Keuangan untuk Tahun Buku 2024 dan Assurance atas Pencapaian Key Performance Indicators Tahun 2024, termasuk menetapkan imbalan jasa audit, penambahan ruang lingkup pekerjaan yang diperlukan dan persyaratan lainnya bagi Kantor Akuntan Publik pengganti tersebut. Granted authority and power to Board of Commissioners to determine a replacement Public Accounting Firm in the event that the Public Accounting Firm (KAP) Heliantono & Partners (Parker Russell International) for any reason is unable to complete the Audit of Financial Statements for the 2024 Fiscal Year and Assurance on the Achievement of Key Performance Indicators in 2024, including determining audit fees, additional scope of work required and other requirements for the replacement Public Accounting Firm.
Status	Telah direalisasikan. Has been realized.

Mata Acara Keempat Fourth Agenda	
Agenda	Persetujuan Penggunaan Laba Bersih Perusahaan untuk Tahun Buku yang berakhir pada tanggal 31 Desember 2023. Approval of the Use of the Company's Net Profit for the Fiscal Year ended December 31, 2023.
Hasil Pemungutan Suara Voting Results	Setuju Agree 33.180.335.149
	Tidak Setuju Disagree 542.352.078
	Abstain 1.801.777.067
Tanggapan/Pertanyaan Opinion/Question	Tidak ada pemegang saham yang mengajukan pertanyaan/tanggapan No shareholder asked questions/gave responses
Hasil Keputusan Resolution	- Memberikan wewenang dan kuasa kepada Pemegang Saham Seri A untuk menetapkan besarnya tantiem untuk Tahun Buku 2023, serta menetapkan honorarium, tunjangan, fasilitas dan insentif lainnya bagi anggota Dewan Komisaris untuk Tahun 2024. Granted authority and power to the Controlling Shareholders to determine the amount of tantiem for the 2023 Fiscal Year, as well as determine the honorarium, allowances, facilities and other incentives for members of Board of Commissioners for 2024. - Memberikan wewenang dan kuasa kepada Dewan Komisaris dengan terlebih dahulu mendapatkan persetujuan tertulis dari Pemegang Saham Seri A untuk menetapkan besarnya tantiem untuk Tahun Buku 2023, serta menetapkan gaji, tunjangan, fasilitas dan insentif lainnya bagi Direksi untuk Tahun 2024. Granted authority and power to Board of Commissioners by first obtaining written approval from the Controlling Shareholders to determine the amount of tantiem for the 2023 Fiscal Year, as well as determine the salaries, benefits, facilities and other incentives for Board of Directors for 2024.
Status	Telah direalisasikan. Has been realized.

Mata Acara Kelima Fifth Agenda	
Agenda	Persetujuan Penghapusbukuan Aktiva Tetap Perusahaan. Approval of Write-Off of Company Fixed Assets.
Hasil Pemungutan Suara Voting Results	Setuju Agree 33.609.340.695
	Tidak Setuju Disagree 1.267.066.380
	Abstain 648.057.219
Tanggapan/Pertanyaan Opinion/Question	Tidak ada pemegang saham yang mengajukan pertanyaan/tanggapan No shareholder asked questions/gave responses
Hasil Keputusan Resolution	Menyetujui rencana Pelaksanaan Penghapusbukuan Aktiva Tetap Perusahaan yang terletak di Desa Margagiri, Kecamatan Bojonegara, Kabupaten Serang, Provinsi Banten berdasarkan SHGB 00112/ Margagiri, sehubungan dengan pelaksanaan eksekusi Putusan Pengadilan yang berkekuatan hukum tetap, dengan memperhatikan hal-hal sebagai berikut: Approved the plan to write off the Company's Fixed Assets located in Margagiri Village, Bojonegara District, Serang Regency, Banten Province, based on SHGB 00112/Margagiri, in connection with the execution of a legally binding Court Decision, taking into account the following: - Ketentuan dalam Anggaran Dasar Perusahaan dan Peraturan Perundang-undangan yang berlaku. Provisions in the Company's Articles of Association and applicable laws and regulations. - Kesesuaian batas-batas objek yang akan dihapusbukukan dengan melakukan peletakan batas bersama dengan instansi yang berwenang. Conformity of the boundaries of the objects to be written off by conducting boundary delineation in conjunction with the authorized agency.
Status	Telah direalisasikan. Has been realized.

Mata Acara Keenam Sixth Agenda	
Agenda	Perubahan Susunan Pengurus Perusahaan. Changes in the Composition of the Company's Management.
Hasil Pemungutan Suara Voting Results	Setuju 28.560.558.647 Agree
	Tidak Setuju 1.373.032.733 Disagree
	Abstain 5.590.872.914
Tanggapan/Pertanyaan Opinion/Question	Tidak ada pemegang saham yang mengajukan pertanyaan/tanggapan No shareholder asked questions/gave responses
Hasil Keputusan Resolution	1. Memberhentikan dengan hormat nama tersebut di bawah sebagai anggota Direksi Perusahaan: Honorably discharged the name below as a member of the Company's Board of Directors: a. SUGIHARTO sebagai Direktur Operasi. SUGIHARTO as Director of Operations. b. ASEP MUDZAKIR sebagai Direktur Keuangan & Management Risiko. ASEP MUDZAKIR as Director of Finance & Risk Management. c. BAMBANG DWI WIJAYANTO sebagai Direktur Pengembangan Bisnis. BAMBANG DWI WIJAYANTO as Director of Business Development. d. ASEP KURNIA sebagai Direktur HCM, IT & Legal; Terhitung sejak ditutupnya RUPS dengan ucapan terima kasih atas sumbangan tenaga dan pikiran yang diberikan selama menjabat sebagai anggota Direksi Perusahaan. ASEP KURNIA as Director of HCM, IT & Legal; Effective as of the closing of the GMS with gratitude for the contribution of energy and thoughts given during his tenure as a member of the Company's Board of Directors. 2. Mengubah nomenklatur jabatan anggota Direksi Perusahaan sebagai berikut: Changed the position nomenclature of the Company's Board of Directors as follows: a. Semula Direktur Keuangan & Management Risiko menjadi Direktur Keuangan, Management Risiko & Legal. Previously Director of Finance & Risk Management to Director of Finance, Risk Management & Legal Affairs. b. Semula Direktur Pengembangan Bisnis menjadi Direktur Pengembangan Bisnis & HCM. Previously Director of Business Development to Director of Business Development & HCM. 3. Mengangkat nama tersebut di bawah ini sebagai anggota Direksi Perusahaan: Appointed the following as members of the Company's Board of Directors: a. ITUNG PRASAJA sebagai Direktur Operasi. ITUNG PRASAJA as Director of Operations. b. FATHUL ANWAR sebagai Direktur Keuangan, Manajemen Risiko & Legal. FATHUL ANWAR as Director of Finance, Risk Management & Legal Affairs. c. ANAK AGUNG GEDE SUMADI S sebagai Direktur Pengembangan Bisnis & HCM. ANAK AGUNG GEDE SUMADI S as Director of Business Development & HCM. 4. Pemberhentian dan pengangkatan tersebut berlaku sejak ditetapkan dalam RUPS Perusahaan dengan masa jabatan memperhatikan ketentuan dalam Anggaran Dasar Perusahaan serta peraturan perundang-undangan yang berlaku, tanpa mengurangi hak RUPS untuk memberhentikan sewaktu-waktu. The dismissal and appointment are effective upon their approval at the Company's GMS, with the term of office taking into account the provisions of the Company's Articles of Association and applicable laws and regulations, without prejudice to the GMS' right to dismiss at any time. Dengan adanya pemberhentian, perubahan nomenklatur jabatan, pengalihan tugas dan pengangkatan tersebut di atas, maka susunan Pengurus Perusahaan menjadi sebagai berikut: With the above appointments and dismissals, the composition of the Company's Management is as follows: DEWAN KOMISARIS BOARD OF COMMISSIONERS - Komisaris Utama/Independen/President Commissioner/Independent Commissioner: AGUS BUDIMAN MANALU - Komisaris Independen/Independent Commissioner: ABIANTI RIANA - Komisaris Independen/Independent Commissioner: FATHUR ROKHMAN - Komisaris/Commissioner: ASEP AROFAH PERMANA - Komisaris/Commissioner: POERWANTO

Mata Acara Keenam Sixth Agenda	
	DIREKSI BOARD OF DIRECTORS • Direktur Utama President Director: FRANCISCUS XAVERIUS PURBAYU RATSUNU • Direktur Operasi Director of Operations: ITUNG PRASAJA • Direktur Keuangan, Manajemen Risiko & Legal Director of Finance, Risk Management & Legal Affairs: FATHUL ANWAR • Direktur Pengembangan Bisnis & HCM Director of Business Development & HCM: ANAK AGUNG GEDE SUMADI S Memberikan kuasa dan wewenang kepada Direksi Perusahaan dengan hak substitusi untuk melakukan segala tindakan yang diperlukan berkaitan dengan keputusan Mata Acara ini sesuai dengan peraturan Perundang-Undangan yang berlaku, termasuk untuk menyatakan dalam Akta Notaris tersendiri dan melakukan pemberitahuan susunan Pengurus Perusahaan kepada Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia, serta melakukan segala sesuatu yang diperlukan dan disyaratkan oleh perundang-undangan yang berlaku. Granted power and authority to the Company's Board of Directors with the right of substitution to take all necessary actions related to the resolution of this Agenda in accordance with the prevailing laws and regulations, including to state in a separate Notarial Deed and to notify the composition of the Company's Management to the Ministry of Law and Human Rights of the Republic of Indonesia, as well as to do everything necessary and required by the prevailing laws and regulations.
Status	Telah direalisasikan. Has been realized.

Keterlibatan Pihak Independen dalam RUPS 2024

Dalam penyelenggaraan rangkaian RUPS Tahunan untuk Tahun Buku 2023, WSBP menunjuk pihak independen, yakni Notaris Ashoya Ratam, S.H., M.Kn., serta Biro Administrasi Efek (BAE) PT. Datindo Entrycom. Keputusan untuk melibatkan pihak independen ini merupakan langkah strategis untuk melakukan perhitungan dan/ atau validasi suara dengan objektif dan transparan, serta memastikan integritas proses pengambilan keputusan dalam RUPS.

Involvement of Independent Parties in the 2024 EGMS

In holding the Annual GMS for the 2023 Fiscal Year, WSBP appointed independent parties, namely Notary Ashoya Ratam, S.H., M.Kn, and Share Registrar PT Datindo Entrycom. The decision to involve independent parties is a strategic step to conduct vote counting and/or validation objectively and transparently, as well as to ensure the integrity of the resolution-making process in the GMS.

DEWAN KOMISARIS

Dewan Komisaris memiliki peran utama dalam menjaga keseimbangan antara fungsi pengawasan dan pemberian arahan strategis bagi Direksi. Sebagai pengawas independen, Dewan Komisaris memastikan bahwa seluruh kebijakan dan kegiatan Perusahaan berjalan sesuai dengan prinsip governansi korporat dan mematuhi ketentuan hukum yang berlaku. Selain itu, Dewan Komisaris juga berkontribusi dalam mengevaluasi kinerja Direksi, memberikan perspektif terhadap rencana strategis perusahaan, dan memastikan bahwa tujuan Perusahaan dapat tercapai secara berkelanjutan. Peran ini dijalankan dengan penuh tanggung jawab untuk mendukung keberlanjutan usaha yang sejalan dengan kepentingan para pemangku kepentingan.

BOARD OF COMMISSIONERS

The Board of Commissioners has a major role in maintaining a balance between the function of supervising and providing strategic direction for the Board of Directors. As an independent supervisor, the Board of Commissioners ensures that all Company policies and activities are in accordance with the corporate governance principles and comply with applicable laws and regulations. In addition, the Board of Commissioners also contributes to evaluating the performance of the Board of Directors, providing a perspective on the Company's strategic plans, and ensuring that the Company's objectives can be achieved sustainably. This role is carried out with full responsibility to support business sustainability in line with the interests of stakeholders.

PERSYARATAN ANGGOTA DEWAN KOMISARIS

WSBP telah menentukan persyaratan untuk menjadi anggota Dewan Komisaris. Terdapat 2 (dua) aspek yang harus di penuhi yaitu persyaratan formal dan persyaratan materiil. Persyaratan formal meliputi ketentuan yang diatur dalam Anggaran Dasar Perusahaan serta peraturan perundang-undangan yang berlaku. Di sisi lain, persyaratan materiil dirancang untuk memenuhi kebutuhan spesifik perusahaan sesuai dengan dinamika dan tantangan yang dihadapi.

Persyaratan Formal

Ketentuan persyaratan formal anggota Dewan Komisaris di antaranya:

1. Mempunyai akhlak, moral, dan integritas yang baik.
2. Cakap melakukan perbuatan hukum.
3. Dalam 5 (lima) tahun sebelum pengangkatan dan selama menjabat:
 - a. Tidak pernah dinyatakan pailit.
 - b. Tidak pernah menjadi anggota Direksi dan/atau anggota Dewan Komisaris yang dinyatakan bersalah menyebabkan suatu perusahaan dinyatakan pailit.
 - c. Tidak pernah dihukum karena melakukan tindak pidana yang merugikan keuangan negara dan/ atau yang berkaitan dengan sektor keuangan.
 - d. Tidak pernah menjadi anggota Direksi dan/atau anggota Dewan Komisaris yang selama menjabat:
 - i) Pernah tidak menyelenggarakan RUPS tahunan.
 - ii) Pertanggungjawabannya sebagai anggota Direksi dan/atau anggota Dewan Komisaris pernah tidak diterima oleh RUPS atau pernah tidak memberikan pertanggungjawaban sebagai anggota Direksi dan/atau anggota Dewan Komisaris kepada RUPS.
 - iii) Pernah menyebabkan Perusahaan yang memperoleh izin, persetujuan, atau pendaftaran dari OJK tidak memenuhi kewajiban menyampaikan laporan tahunan dan/atau laporan keuangan kepada OJK.
4. Memiliki komitmen untuk mematuhi peraturan perundang-undangan.
5. Memiliki pengetahuan dan/atau keahlian di bidang yang dibutuhkan Perusahaan.

BOARD OF COMMISSIONERS REQUIREMENTS

WSBP has determined the requirements to become a member of the Board of Commissioners. 2 (two) main aspects must be met, namely formal requirements and material requirements. Formal requirements include the provisions stipulated in the Company's Articles of Association and applicable laws and regulations. On the other hand, material requirements are designed to meet the specific needs of the Company in accordance with the dynamics and challenges faced.

Formal Requirements

The formal requirements for members of the Board of Commissioners include:

1. Has good character, morality, and integrity.
2. Proficient in legal actions.
3. Within 5 (five) years before the appointment and during his/her tenure:
 - a. Never declared bankrupt.
 - b. Never been a member of the Board of Directors and/ or Board of Commissioners found guilty of causing a Company to go bankrupt.
 - c. Has never been convicted of a criminal offense that is detrimental to the country's finances and/ or related to the financial sector.
 - d. Never been a member of the Board of Directors and/ or Board of Commissioners who, during his/her tenure:
 - i) Ever not held an annual GMS.
 - ii) His/her accountability as a member of the Board of Directors and/ or Board of Commissioners has never been accepted by the GMS, nor has it ever been given accountability as a member of the Board of Directors and/ or Board of Commissioners to the GMS.
 - iii) Ever caused a Company that obtained a permit, approval, or registration from the OJK to not fulfill the obligation to submit an annual report and/ or financial report to the OJK.
4. Having a commitment to comply with laws and regulations.
5. Having knowledge and/ or expertise in the fields needed by the Company.

Persyaratan Materiil

Ketentuan persyaratan materiil anggota Dewan Komisaris di antaranya:

1. Memiliki integritas dan dedikasi.
2. Memiliki pemahaman mengenai masalah-masalah manajemen Perusahaan yang berkaitan dengan salah satu fungsi manajemen.
3. Memiliki pengetahuan yang memadai di bidang usaha Perusahaan.
4. Dapat menyediakan waktu yang cukup untuk melaksanakan tugasnya.
5. Tidak memiliki hubungan keluarga sampai dengan derajat ketiga, baik menurut garis lurus maupun garis ke samping, termasuk hubungan yang timbul karena perkawinan di antara para anggota Dewan Komisaris dan Direksi.

Anggota Dewan Komisaris Perusahaan diwajibkan membuat surat pernyataan terkait pemenuhan persyaratan di atas dan disampaikan kepada perusahaan untuk diteliti dan didokumentasikan.

PENGANGKATAN DAN PEMBERHENTIAN DEWAN KOMISARIS

Dewan Komisaris diangkat dan diberhentikan oleh RUPS dengan memperhatikan visi, misi, dan rencana strategis perusahaan untuk memungkinkan pengambilan keputusan yang efektif, cepat, tepat, dan independen. Calon anggota Dewan Komisaris diputuskan sesuai dengan kebutuhan serta pemenuhan kriteria pokok sebagai anggota yaitu kemampuan, kemauan dan sikap. Adanya kebijakan pengangkatan dan pemberhentian Dewan Komisaris bertujuan untuk menciptakan regenerasi serta menjaga independensi dan kredibilitas fungsi pengawasan perusahaan agar selalu transparan, akuntabel, serta kompetitif dalam mengikuti perkembangan dunia usaha khususnya pada industri Beton Precast dan Beton Readymix.

Anggota Dewan Komisaris dapat diberhentikan untuk sementara waktu oleh RUPS, jika anggota tersebut bertindak bertentangan dengan Anggaran Dasar Perusahaan atau terdapat indikasi melakukan kerugian perusahaan atau melalaikan kewajibannya atau terdapat alasan mendesak bagi Perusahaan untuk memberhentikan anggota tersebut.

Material Requirements

The material requirements for members of the Board of Commissioners include:

1. Have integrity and dedication.
2. Have an understanding of the Company's management issues related to one of the management functions.
3. Have adequate knowledge of the Company's line of business.
4. Can provide sufficient time to carry out their duties.
5. Have no family relationship up to the third degree, either in a straight line or a sideways line, including relationships arising out of marriage between the members of the Board of Commissioners and the Board of Directors.

Members of the Company's Board of Commissioners are required to make a statement regarding the fulfillment of the above requirements and submit it to the Company for research and documentation.

APPOINTMENT AND DISMISSAL OF BOARD OF COMMISSIONERS

The Board of Commissioners is appointed and dismissed by the GMS by taking into account the Company's vision, mission, and strategic plans to enable effective, fast, precise, and independent decision-making. Candidates for members of the Board of Commissioners are selected according to their needs and fulfill the basic criteria as members, namely ability, willingness, and attitude. The existence of a policy of appointment and dismissal of the Board of Commissioners aims to create regeneration and maintain the independence and credibility of the Company's supervisory function so that it is always transparent, accountable, and competitive in following the development of the business world, especially in the Precast Concrete and Readymix Concrete industry.

A member of the Board of Commissioners may be temporarily dismissed by the GMS, if the member acts contrary to the Company's Articles of Association, or there are indications of committing the Company's losses, neglecting his/her obligations, or there are urgent reasons for the Company to dismiss the member.

MEKANISME PENGUNDURAN DIRI DAN PEMBERHENTIAN DEWAN KOMISARIS

Anggota Dewan Komisaris diangkat dan diberhentikan oleh RUPS, pengangkatan tersebut berlaku sejak tanggal yang ditentukan dalam RUPS dimana Dewan Komisaris diangkat dan berakhir pada 1 (satu) periode masa jabatan anggota Direksi tersebut yaitu 5 (lima) tahun atau sampai dengan penutupan RUPS tahunan pada akhir 1 (satu) periode masa jabatan dimaksud, kecuali apabila ditentukan lain dalam RUPS. RUPS dapat memberhentikan para anggota Dewan Komisaris sewaktu-waktu dengan menyebutkan alasannya. Alasan pemberhentian anggota Dewan Komisaris sebagaimana dimaksud, dilakukan apabila anggota Dewan Komisaris yang bersangkutan tidak lagi memenuhi persyaratan sebagai anggota Dewan Komisaris yang antara lain melakukan tindakan yang merugikan Perusahaan atau karena alasan lainnya yang dinilai tepat oleh RUPS.

Keputusan pemberhentian anggota Dewan Komisaris tersebut diambil setelah yang bersangkutan diberi kesempatan selama membela diri dalam RUPS. Pemberian kesempatan untuk membela diri tersebut tidak diperlukan dalam hal yang bersangkutan tidak berkeberatan atas pemberhentian tersebut. Pemberhentian anggota Dewan Komisaris berlaku sejak ditutupnya RUPS sebagaimana dimaksud di atas atau tanggal lain yang ditetapkan dalam keputusan RUPS.

Selain itu, anggota Dewan Komisaris berhak mengundurkan diri dari jabatannya sebelum masa jabatannya berakhir dengan memberitahukan secara tertulis mengenai maksudnya tersebut kepada Perusahaan. WSBP wajib menyelenggarakan RUPS untuk memutuskan permohonan pengunduran diri anggota Dewan Komisaris yang bersangkutan paling lambat 90 (sembilan puluh) hari kalender setelah diterimanya surat pengunduran diri. WSBP wajib melakukan keterbukaan informasi kepada masyarakat dan menyampaikan kepada Otoritas Jasa Keuangan paling lambat 2 (dua) hari kerja setelah diterimanya permohonan pengunduran diri Dewan Komisaris. Sebelum pengunduran diri berlaku efektif, anggota Dewan Komisaris yang bersangkutan tetap berkewajiban menyelesaikan tugas dan tanggung jawabnya sesuai dengan Anggaran Dasar Perusahaan dan peraturan perundang-undangan yang berlaku. Terhadap anggota Dewan Komisaris yang mengundurkan diri sebagaimana tersebut di atas tetap dapat dimintakan pertanggungjawabannya sebagai anggota

MECHANISM OF BOARD COMMISSIONERS RESIGNATION AND DISMISSAL

Members of Board of Commissioners are appointed and dismissed by the GMS, the appointment is effective from the date determined in the GMS where they are appointed and ends at 1 (one) term of office for member of Board of Directors, which is 5 (five) years or until the closing of annual GMS at the end of 1 (one) term of office, unless otherwise specified in the GMS. The GMS may dismiss members of the Board of Commissioners at any time by stating the reasons. The reason for dismissal of a member of the Board of Commissioners, as referred to, is carried out if the member of the Board of Commissioners concerned no longer meets the requirements as a member of the Board of Commissioners who, among others, commits actions that are detrimental to the Company or for other reasons deemed appropriate by the GMS.

The decision to dismiss members of the Board of Commissioners is taken after the person concerned is given the opportunity to defend him/herself at the GMS. Giving the opportunity to defend oneself is not necessary in the event that the person concerned does not object to the dismissal. The dismissal of a member of the Board of Commissioners is effective as of the closing of the GMS, as referred to above, or another date determined in the GMS resolution.

In addition, a member of Board of Commissioners has the right to resign from his/her position before his/her term of office ends by notifying the Company in writing of his/her intention to the Company. WSBP is required to hold a GMS to decide on the application for resignation of a member of the Board of Commissioners concerned, no later than 90 (ninety) calendar days after receipt of the resignation letter. WSBP is required to disclose information to the public and submit it to the Financial Services Authority no later than 2 (two) working days after the receipt of the request for resignation from the Board of Commissioners. Before the resignation becomes effective, a member of the Board of Commissioners concerned is still obliged to complete his/her duties and responsibilities in accordance with the Company's Articles of Association and prevailing laws and regulations. Members of the Board of Commissioners who resign as mentioned above can still be held accountable as members of the Board of Directors from the appointment in question until the date of approval of his/her resignation

Direksi sejak pengangkatan yang bersangkutan hingga tanggal disetujuinya pengunduran dirinya dalam RUPS. Pembebasan tanggung jawab anggota Dewan Komisaris yang mengundurkan diri diberikan setelah RUPS Tahunan membebaskannya.

MASA JABATAN DEWAN KOMISARIS

Berdasarkan Anggaran Dasar Perusahaan, para anggota Dewan Komisaris diangkat dan diberhentikan oleh RUPS, pengangkatan tersebut berlaku sejak tanggal yang ditentukan dalam RUPS dimana Dewan Komisaris diangkat dan berakhir pada 1 (satu) periode.

Masa jabatan anggota Dewan Komisaris tersebut yaitu 5 (lima) tahun atau sampai dengan penutupan RUPS tahunan pada akhir 1 (satu) periode masa jabatan dimaksud, kecuali apabila ditentukan lain dalam RUPS, dengan tidak mengurangi hak RUPS untuk memberhentikan sewaktu-waktu sebelum masa jabatannya berakhir dengan menyebutkan alasannya.

KOMPOSISI KEANGGOTAAN DEWAN KOMISARIS

Hingga 31 Desember 2025, terdapat perubahan komposisi keanggotaan Dewan Komisaris Perusahaan. Komposisi Dewan Komisaris Perusahaan di tahun 2025 adalah sebagai berikut:

Tabel Komposisi Keanggotaan Dewan Komisaris Tahun 2025

Nama Name	Jabatan Position	Dasar Pengangkatan Basis of Appointment	Dasar Pemberhentian Basis of Dismissal	Masa Akhir Jabatan End of Term of Office	Periode Jabatan Term of Office
Berstatus Aktif Menjabat per 31 Desember 2025 Actively Serving as of December 31, 2025					
Raden Mas Aris Santosa	Komisaris Utama President Commissioner	Keputusan Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) tanggal 14 November 2025 sebagaimana tertuang dalam akta Berita Acara Rapat Umum Pemegang Saham Luar Biasa No. 58 tanggal 14 November 2025 yang dibuat oleh Notaris Aulia Taufani, S.H. Resolution of the Extraordinary General Meeting of Shareholders (EGMS) dated November 14, 2025, as set forth in the Deed of Minutes of the Extraordinary General Meeting of Shareholders No. 58 dated November 14, 2025, drawn up by Notary Aulia Taufani, S.H.	Mengundurkan diri pada tanggal 18 Desember 2025 Resigned on December 18, 2025	RUPS Ke-5 sejak pengangkatan (2030) 5 th GMS since the appointment (2030)	Ke-1 (2025-2030) 1 st period (2025-2030)

at the GMS. The resignation of a member of the Board of Commissioners is given after the Annual GMS releases him/her.

TERM OF OFFICE OF BOARD OF COMMISSIONERS

Based on The Company's Articles of Association, members of the Board of Commissioners are appointed and dismissed by the GMS, such appointment is valid from the date specified in the GMS, where the Board of Commissioners is appointed, and ends in 1 (one) period.

The term of office of members of the Board of Commissioners is 5 (five) years or until the closing of the annual GMS at the end of 1 (one) term of office, unless otherwise specified in the GMS, without prejudice to the GMS' right to dismiss at any time before the end of their term of office by stating the reasons.

COMPOSITION OF BOARD OF COMMISSIONERS

As of December 31, 2025, there were changes to the membership of the Company's Board of Commissioners. The composition of the Company's Board of Commissioners in 2025 is as follows:

Table of Composition of Membership of the Board of Commissioners in 2025

Nama Name	Jabatan Position	Dasar Pengangkatan Basis of Appointment	Dasar Pemberhentian Basis of Dismissal	Masa Akhir Jabatan End of Term of Office	Periode Jabatan Term of Office
Ahmad Subagya	Komisaris Independen/ Plt. Komisaris Utama Independent Commissioner/ Act. President Commissioner	Keputusan Rapat Umum - Pemegang Saham Luar Biasa (RUPSLB) tanggal 14 November 2025 sebagaimana tertuang dalam akta Berita Acara Rapat Umum Pemegang Saham Luar Biasa No. 58 tanggal 14 November 2025 yang dibuat oleh Notaris Aulia Taufani, S.H. Resolution of the Extraordinary General Meeting of Shareholders (EGMS) dated November 14, 2025, as set forth in the Deed of Minutes of the Extraordinary General Meeting of Shareholders No. 58 dated November 14, 2025, drawn up by Notary Aulia Taufani, S.H.	-	RUPS Ke-5 sejak pengangkatan (2030) 5 th GMS since the appointment (2030)	Ke-1 (2025-2030) 1 st period (2025- 2030)
Indra Utama	Komisaris Independen Independent Commissioner	Keputusan Rapat Umum - Pemegang Saham Luar Biasa (RUPSLB) tanggal 14 November 2025 sebagaimana tertuang dalam akta Berita Acara Rapat Umum Pemegang Saham Luar Biasa No. 58 tanggal 14 November 2025 yang dibuat oleh Notaris Aulia Taufani, S.H. Resolution of the Extraordinary General Meeting of Shareholders (EGMS) dated November 14, 2025, as set forth in the Deed of Minutes of the Extraordinary General Meeting of Shareholders No. 58 dated November 14, 2025, drawn up by Notary Aulia Taufani, S.H.	-	RUPS Ke-5 sejak pengangkatan (2030) 5 th GMS since the appointment (2030)	Ke-1 (2025-2030) 1 st period (2025- 2030)

Berstatus Tidak Aktif Menjabat per 31 Desember 2025
Inactive as of December 31, 2025

Agus Budiman Manalu	Komisaris Utama/ Independen President Commissioner/ Independent	- Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) 2020 tanggal 23 April 2021 - Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) 2022 tanggal 21 Juni 2023 - Resolution of the 2020 Annual General Meeting of Shareholders (AGMS) dated April 23, 2021 - Resolution of the 2022 Annual General Meeting of Shareholders (AGMS) dated June 21, 2023	Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) 2024 tanggal 22 Mei 2025 Resolution of the 2021 Annual General Meeting of Shareholders (AGMS) dated May 22, 2022	RUPS Ke-5 sejak pengangkatan sebagai Komisaris Independen (2026) 5 th GMS since appointment as Independent Commissioner (2026)	Ke-1 (2021-2026) 1 st period (2021- 2026)

Nama Name	Jabatan Position	Dasar Pengangkatan Basis of Appointment	Dasar Pemberhentian Basis of Dismissal	Masa Akhir Jabatan End of Term of Office	Periode Jabatan Term of Office
Abianti Riana	Komisaris Independen Independent Commissioner	Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) 2021 tanggal 27 Juni 2022 Resolution of the 2021 Annual General Meeting of Shareholders (AGMS) dated June 27, 2022	Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) 2024 tanggal 22 Mei 2025 Resolution of the 2021 Annual General Meeting of Shareholders (AGMS) dated May 22, 2022	RUPS Ke-5 sejak pengangkatan (2027) 5 th GMS since the appointment (2027)	Ke-1 (2022-2027) 1 st period (2022-2027)
Fathur Rokhman	Komisaris Independen Independent Commissioner	Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) 2022 tanggal 21 Juni 2023 Resolution of the 2022 Annual General Meeting of Shareholders (AGMS) dated June 21, 2023	Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) 2024 tanggal 22 Mei 2025 Resolution of the 2024 Annual General Meeting of Shareholders (AGMS) dated May 22, 2025	RUPS Ke-5 sejak pengangkatan (2028) 5 th GMS since the appointment (2028)	Ke-1 (2023-2028) 1 st period (2023-2028)
Asep Arofah Permana	Komisaris Commissioner	Keputusan Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) 2022 tanggal 14 Desember 2022 Resolution of Extraordinary General Meeting of Shareholders (EGMS) 2022 dated December 14, 2022	Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) 2024 tanggal 22 Mei 2025 Resolution of the 2024 Annual General Meeting of Shareholders (AGMS) dated May 22, 2025	RUPS Ke-5 sejak pengangkatan (2027) 5 th GMS since the appointment (2027)	Ke-1 (2022-2027) 1 st period (2022-2027)
Poerwanto	Komisaris Commissioner	- Keputusan Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) 2022 tanggal 14 Desember 2022 Resolution of Extraordinary General Meeting of Shareholders (EGMS) 2022 dated December 14, 2022 - Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) 2022 tanggal 21 Juni 2023 Extraordinary General Meeting of Shareholders (EGMS) 2022 dated June 21, 2023	Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) 2024 tanggal 22 Mei 2025 Resolution of the 2024 Annual General Meeting of Shareholders (AGMS) dated May 22, 2025	RUPS Ke-5 sejak pengangkatan (2027) 5 th GMS since the appointment (2027)	Ke-1 (2022-2027) 1 st period (2022-2027)
Santos Gunawan Matondang	Komisaris Utama President Commissioner	Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) 2024 tanggal 22 Mei 2025 Resolution of the 2024 Annual General Meeting of Shareholders (AGMS) dated May 22, 2025	Keputusan Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) tanggal 14 November 2025 Resolution of Extraordinary General Meeting of Shareholders (EGMS) 2022 dated November 14, 2025	RUPS Ke-5 sejak pengangkatan (2030) 5 th GMS since the appointment (2030)	Ke-1 (2025-2030) 1 st period (2025-2030)
Aqila Rahmani	Komisaris Independen Independent Commissioner	Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) 2024 tanggal 22 Mei 2025 Resolution of the 2024 Annual General Meeting of Shareholders (AGMS) dated May 22, 2025	Keputusan Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) tanggal 14 November 2025 Resolution of Extraordinary General Meeting of Shareholders (EGMS) 2022 dated November 14, 2025	RUPS Ke-5 sejak pengangkatan (2030) 5 th GMS since the appointment (2030)	Ke-1 (2025-2030) 1 st period (2025-2030)

Nama Name	Jabatan Position	Dasar Pengangkatan Basis of Appointment	Dasar Pemberhentian Basis of Dismissal	Masa Akhir Jabatan End of Term of Office	Periode Jabatan Term of Office
Hasby Muhammad Zamri	Komisaris Commissioner	Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) 2024 tanggal 22 Mei 2025 Resolution of the 2024 Annual General Meeting of Shareholders (AGMS) dated May 22, 2025	Keputusan Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) tanggal 14 November 2025 Resolution of Extraordinary General Meeting of Shareholders (EGMS) 2022 dated November 14, 2025	RUPS Ke-5 sejak pengangkatan (2030) 5 th GMS since the appointment (2030)	Ke-1 (2025-2030) 1 st period (2025-2030)
Muhammad Harrifar Syafar	Komisaris Independen Independent Commissioner	Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) 2024 tanggal 22 Mei 2025 Resolution of the 2024 Annual General Meeting of Shareholders (AGMS) dated May 22, 2025	Keputusan Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) tanggal 14 November 2025 Resolution of Extraordinary General Meeting of Shareholders (EGMS) 2022 dated November 14, 2025	RUPS Ke-5 sejak pengangkatan (2030) 5 th GMS since the appointment (2030)	Ke-1 (2025-2030) 1 st period (2025-2030)

PERNYATAAN KEPEMILIKAN PEDOMAN DAN TATA TERTIB DEWAN KOMISARIS

Dewan Komisaris WSBP telah menetapkan Piagam/Pedoman dan Tata Tertib Kerja Dewan Komisaris (Piagam Dewan Komisaris) yang dituangkan dalam Surat Keputusan No. 01/SK/WBP/DK/2024 tanggal 4 Desember 2024.

Piagam tersebut disusun dengan memperhatikan penerapan Tata Kelola Perusahaan yang Baik di WSBP mengacu pada Peraturan Menteri BUMN No. PER-2/MBU/03/2023 tanggal 3 Maret 2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara, Surat Edaran OJK No. 32/SEOJK.04/2015 tanggal 17 November 2015 tentang Pedoman Tata Kelola Perusahaan Terbuka, dan Anggaran Dasar Perusahaan.

Selain itu, Dewan Komisaris dan Direksi juga telah menetapkan Pedoman Hubungan Kerja antara Dewan Komisaris dan Direksi yang diperbarui melalui Surat Keputusan Direksi No. 136.2/SK/WBP/PEN/2024 tentang Pedoman Hubungan Kerja Direksi dan Komisaris (HKD) PT Waskita Beton Precast Tbk.

STATEMENT OF BOARD MANUAL OWNERSHIP OF BOARD OF COMMISSIONERS

The Board of Commissioners of WSBP has established the Charter/Guidelines and Code of Conduct of the Board of Commissioners (Board of Commissioners Charter) as outlined in Decree number 01/SK/WBP/DK/2024 dated December 4, 2024.

The Charter is prepared by taking into account the Implementation of Good Corporate Governance in WSBP in reference to the Regulation of the Minister of State-Owned Enterprises No. PER-2/MBU/03/2023 dated March 3, 2023, concerning Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises, OJK Circular Letter No. 32/SEOJK.04/2015 dated November 17, 2015, concerning Guidelines for Public Company Governance, and The Company's Articles of Association.

Furthermore, the Board of Commissioners and the Board of Directors have also established Working Relationship Guidelines between the Board of Commissioners and the Board of Directors, which were updated through Board of Directors Decree No. 136.2/SK/WBP/PEN/2024 on the Working Relationship Guidelines of Directors and Commissioners (HKD) of PT Waskita Beton Precast Tbk.

Pedoman ini dirancang sebagai pedoman untuk menjelaskan tugas dan tanggung jawab wewenang Direksi dan Dewan Komisaris, serta tata laksana kerja antara Direksi dan Dewan Komisaris dalam rangka penerapan tata kelola perusahaan yang baik. Dengan adanya pedoman ini, diharapkan dapat tercipta hubungan kerja yang erat, terbuka, konstruktif, profesional, dan saling percaya sinergi yang mendukung pencapaian tujuan strategis perusahaan secara optimal.

Dalam pedoman Dewan Komisaris memuat hal-hal sebagai berikut:

1. Prinsip Dasar Hubungan Kerja Direksi dan Dewan Komisaris.
2. Struktur Tata Kelola Perusahaan.
3. Tata Laksana Perbuatan Direksi yang Memerlukan Persetujuan Tertulis Dewan Komisaris.
4. Tata Laksana Perbuatan Direksi yang Harus Mendapat Persetujuan Tertulis RUPS Setelah Terlebih Dahulu Mendapat Tanggapan Tertulis dari Dewan Komisaris.
5. Aspek Pengawasan dan Pemberian Nasihat oleh Dewan Komisaris kepada Direksi.
6. Hubungan Kerja Direksi dan Dewan Komisaris dalam Penerapan Manajemen Risiko.

PENILAIAN KEMAMPUAN DAN KEPATUHAN DEWAN KOMISARIS

WSBP menjamin bahwa setiap anggota Dewan Komisaris telah memenuhi persyaratan yang ditetapkan dalam uji kepatutan dan kelayakan (*fit and proper test*), sesuai dengan ketentuan yang berlaku, termasuk undang-undang, Anggaran Dasar Perusahaan, peraturan yang mengatur governansi korporat, serta peraturan dan ketentuan lainnya yang relevan.

TUGAS, KEWAJIBAN, DAN TANGGUNG JAWAB DEWAN KOMISARIS

Tugas Dewan Komisaris

Dewan Komisaris bertanggung jawab atas pengawasan terhadap kebijakan serta pelaksanaan pengelolaan Perusahaan yang dilakukan oleh Direksi, termasuk memberikan nasihat kepada Direksi. Pengawasan ini mencakup pelaksanaan Rencana Jangka Panjang Perusahaan (RJPP), Rencana Kerja dan Anggaran Perusahaan (RKAP), serta memastikan kepatuhan terhadap Anggaran Dasar Perusahaan, keputusan

This guideline is designed as a guideline to explain the duties and responsibilities of the authority of the Board of Directors and the Board of Commissioners, as well as the work procedures between the Board of Directors and the Board of Commissioners in the context of implementing good corporate governance. With this guideline, it is expected to create a close, open, constructive, professional, and trusting synergy that supports the achievement of the company's strategic goals optimally.

The Board of Commissioners' guideline contains the following matters:

1. Basic Principles of Working Relationship between the Board of Directors and the Board of Commissioners.
2. Corporate Governance Structure.
3. Procedures for Board of Directors Actions Requiring Written Approval from the Board of Commissioners.
4. Procedures for Board of Directors Actions Requiring Written Approval from the General Meeting of Shareholders After Obtaining Written Response from the Board of Commissioners.
5. Aspects of Supervision and Provision of Advice by the Board of Commissioners to the Board of Directors.
6. Working Relationship between the Board of Directors and the Board of Commissioners in the Risk Management Implementation.

FIT AND PROPER TEST OF BOARD OF COMMISSIONERS

WSBP ensures that each member of the Board of Commissioners has met the requirements set forth in the fit and proper test, in accordance with applicable provisions, including laws, the Company's Articles of Association, regulations governing corporate governance, and other relevant rules and regulations.

BOARD OF COMMISSIONERS DUTIES, OBLIGATIONS, AND RESPONSIBILITIES

Board of Commissioners Duties

The Board of Commissioners is responsible for supervising the policies and implementation of the Company's management carried out by the Board of Directors, including advising the Board of Directors. This supervisory role includes the implementation of the Company's Long-Term Plan (RJPP), the Company's Work Plan and Budget (RKAP), as well as ensuring compliance with the Company's Articles of Association, resolutions of the General Meeting of

Rapat Umum Pemegang Saham (RUPS), dan peraturan perundang-undangan, khususnya di bidang Pasar Modal di Indonesia. Selain itu, Dewan Komisaris juga melaksanakan tugas-tugas lain yang diberikan secara khusus berdasarkan Anggaran Dasar Perusahaan, peraturan perundang-undangan, dan/atau keputusan RUPS, demi mendukung tercapainya visi dan misi Perusahaan.

Dalam melaksanakan tugasnya, setiap anggota Dewan Komisaris harus:

1. Mematuhi Anggaran Dasar Perusahaan dan peraturan perundang-undangan serta prinsip-prinsip profesionalisme, efisiensi, transparansi, kemandirian, akuntabilitas, pertanggungjawaban, serta kewajaran.
2. Beritikad baik, penuh kehati-hatian dan bertanggung jawab dalam menjalankan tugas pengawasan dan pemberian nasihat kepada Direksi untuk kepentingan Perusahaan dan sesuai dengan maksud dan tujuan Perusahaan.

Kewajiban Dewan Komisaris

Dewan Komisaris memiliki kewajiban di antaranya:

- A. Terkait dengan Pemegang Saham dan Rapat Umum Pemegang Saham
 1. Mengikuti, mengawasi perkembangan kegiatan Perusahaan, memberikan pendapat dan saran kepada RUPS mengenai setiap masalah yang dianggap penting bagi kepengurusan Perusahaan.
 2. Melaporkan dengan segera kepada RUPS apabila terjadi gejala menurunnya kinerja Perusahaan disertai saran mengenai langkah perbaikan yang harus ditempuh.
 3. Mengusulkan kepada RUPS penunjukan Akuntan Publik yang akan melakukan pemeriksaan atas Laporan Keuangan Perusahaan.
 4. Memberikan penjelasan, pendapat, dan saran kepada RUPS mengenai Laporan Tahunan, apabila diminta.
 5. Memberikan laporan tentang tugas pengawasan yang telah dilakukan selama tahun buku yang baru selesai kepada RUPS.
- B. Terkait dengan Strategi dan Rencana Kerja
 1. Menyusun rencana kerja dan anggaran tahunan Dewan Komisaris yang merupakan bagian yang tak terpisahkan dari RKAP.
 2. Menerima, mengkaji, memberikan pendapat dan memberikan persetujuan atas RJPP yang diajukan oleh Direksi sebelum ditandatangani bersama.

Shareholders (GMS), and laws and regulations, especially in the field of Capital Markets in Indonesia. In addition, the Board of Commissioners also carries out other duties specifically assigned based on the Company's Articles of Association, laws and regulations, and/or GMS resolutions, to support the achievement of the Company's vision and mission.

In carrying out their duties, each member of the Board of Commissioners must:

1. Comply with the Company's Articles of Association and laws and regulations, as well as the principles of professionalism, efficiency, transparency, independence, accountability, responsibility, and fairness.
2. Has good faith, full of prudence and responsibility in carrying out supervisory and advisory duties to the Board of Directors for the benefit of the Company and in accordance with the purposes and objectives of the Company.

Board of Commissioners Obligations

In carrying out its role, the Board of Commissioners is obliged to:

- A. Related to Shareholders and General Meeting of Shareholders
 1. Follow, oversee the development of the Company's activities, give opinions and suggestions to the GMS regarding any issues deemed important for the management of the Company.
 2. Immediately report to the GMS in the event of symptoms of declining the Company's performance, accompanied by suggestions regarding corrective measures that must be taken.
 3. Propose to the GMS regarding the appointment of a Public Accountant to conduct an audit of the Company's Financial Statements.
 4. Provide explanations, opinions, and suggestions to the GMS regarding the Annual Report, if requested.
 5. Provide a report on the supervisory duties that have been carried out during the fiscal year to the GMS.
- B. Related to Strategies and Work Plans
 1. Prepare the annual work plan and budget of the Board of Commissioners, which is an integral part of RKAP.
 2. Receive, review, give opinions, and grant approval for RJPP submitted by the Board of Directors before conducting joint signing.

3. Sehubungan dengan RKAP:

- a) Dewan Komisaris menerima, mengkaji dan memberikan pendapat mengenai RKAP yang merupakan penjabaran tahunan dari RJPP yang disiapkan Direksi sebelum ditandatangani bersama.
- b) RKAP diterima Dewan Komisaris dari Direksi sebelum dimulainya tahun buku yang akan datang.
- c) Dewan Komisaris menyetujui RKAP dan menandatangani bersama dengan Direksi.
- d) Dewan Komisaris mengawasi pelaksanaan RKAP serta menyampaikan hasil penilaian serta pendapatnya kepada RUPS.

C. Terkait dengan Pengawasan

1. Memberikan nasihat kepada Direksi dalam melaksanakan pengurusan Perusahaan.
2. Meneliti dan menelaah serta memberikan tanggapan atas laporan berkala dan Laporan Tahunan yang disiapkan Direksi serta menandatangani Laporan Tahunan.
3. Memastikan bahwa dalam Laporan Tahunan Perusahaan telah memuat informasi mengenai identitas, pekerjaan-pekerjaan utamanya, jabatan Dewan Komisaris di perusahaan lain, termasuk rapat-rapat yang dilakukan dalam satu tahun buku (rapat internal maupun rapat gabungan dengan Direksi) serta honorarium, fasilitas, dan/ atau tunjangan lain yang diterima dari Perusahaan.
4. Membuat risalah rapat Dewan Komisaris dan menyimpan salinannya.
5. Melaporkan kepada Perusahaan mengenai kepemilikan sahamnya dan/atau keluarganya pada Perusahaan dan perusahaan lain termasuk setiap perubahannya.
6. Melaksanakan proses penunjukan calon Auditor Eksternal berdasarkan usulan Komite Audit sesuai dengan ketentuan pengadaan barang dan jasa di Perusahaan, dan apabila diperlukan dapat meminta bantuan Direksi dalam proses penunjukannya.
7. Memantau dan memastikan GCG telah diterapkan secara efektif dan berkelanjutan.
8. Memberikan arahan terhadap Direksi atas implementasi rencana dan kebijakan Perusahaan terkait dengan:
 - a) Pengadaan dan pelaksanaannya.
 - b) Mutu dan pelayanan.
 - c) Sumber daya manusia.
 - d) Akuntansi dan penyusunan Laporan Keuangan sesuai dengan Standar Akuntansi di Indonesia.

3. In connection with RKAP:

- a) The Board of Commissioners accepts, reviews, and gives opinions on the RKAP, which is an annual description of RJPP prepared by the Board of Directors before conducting joint signing.
- b) RKAP is received by the Board of Commissioners from the Board of Directors before the beginning of the upcoming fiscal year.
- c) The Board of Commissioners approves RKAP and signs it together with the Board of Directors.
- d) The Board of Commissioners oversees the implementation of RKAP and submits the results of the assessment and opinions to the GMS.

C. Related to Supervision

1. Provide advice to the Board of Directors in carrying out the management of the Company.
2. Examine, review, and respond to the periodic reports and Annual Reports prepared by the Board of Directors and sign the Annual Report.
3. Ensure that the Company's Annual Report contains information on the Board of Commissioners' identity, main duties, concurrent positions in other companies, including meetings held in one Fiscal Year (internal meetings and joint meetings with the Board of Directors) as well as honorarium, facilities and/or other benefits received from the Company.
4. Make minutes of Board of Commissioners meetings and keep copies.
5. Report to the Company regarding personal and/or family's share ownership of the Company and other companies, including any changes thereto.
6. Carry out the appointment process of candidates for the External Auditor based on the Audit Committee's proposal in accordance with the provisions of procurement of goods and services in the Company, and if necessary, can request the Board of Directors' assistance in the appointment process.
7. Monitor and ensure that GCG has been implemented effectively and sustainably.
8. Provide direction to the Board of Directors on the implementation of the Company's plans and policies related to:
 - a) Procurement and its implementation.
 - b) Quality and service.
 - c) Human Capital.
 - d) Accounting and preparation of Financial Statements in accordance with Accounting Standards in Indonesia.

9. Merespons saran, harapan, permasalahan dan keluhan dari *stakeholders* dalam batasan kewenangannya yang disampaikan langsung kepada Dewan Komisaris, yaitu dengan:
 - a) Melakukan pembahasan atas saran, harapan, permasalahan dan keluhan dari *stakeholders* pada rapat Dewan Komisaris.
 - b) Proses pembahasan dilakukan dengan menggunakan seluruh perangkat Dewan Komisaris.
 - c) Menyampaikan saran penyelesaian yang diperlukan kepada Direksi.
 10. Memberikan arahan mengenai pengawasan dan pemantauan kepatuhan Perusahaan dalam menjalankan peraturan perundang-undangan yang berlaku dan Anggaran Dasar Perusahaan serta perjanjian dengan pihak ketiga.
 11. Melaksanakan kewajiban lainnya dalam rangka tugas pengawasan dan pemberian nasihat, sepanjang tidak bertentangan dengan peraturan perundang-undangan serta peraturan yang berlaku di bidang Pasar Modal di Indonesia, Anggaran Dasar Perusahaan dan keputusan RUPS.
- D. Terkait dengan Pencalonan (Nominasi) & Remunerasi Anggota Dewan Komisaris dan Direksi
1. Menyusun kebijakan dan kriteria yang dibutuhkan dalam proses nominasi calon Anggota Dewan Komisaris dan Direksi yang meliputi proses analisis struktur jabatan, prosedur dan kriteria rekrutmen, seleksi, dan promosi (apabila ada).
 2. Menelaah dan mengusulkan calon yang memenuhi syarat sebagai Anggota Direksi kepada Dewan Komisaris untuk disampaikan kepada RUPS.
 3. Menyusun struktur, kebijakan dan besaran remunerasi (gaji, honorarium, serta tantiem) bagi anggota Direksi dan anggota Dewan Komisaris dengan persetujuan tertulis terlebih dahulu dari Pemegang Saham Utama Perusahaan.
 4. Dalam menjalankan tugas ini Dewan Komisaris dibantu oleh Komite Nominasi dan Remunerasi.
- E. Terkait dengan Evaluasi Kinerja Dewan Komisaris dan Direksi
1. Melakukan evaluasi kinerja melalui penyusunan *Key Performance Indicator (KPI)* Dewan Komisaris dengan sistem *self assessment* atau sistem lain untuk kemudian diputuskan dalam rapat Dewan Komisaris.
9. Respond to suggestions, expectations, problems, and complaints from stakeholders within the limits of their authority that are conveyed directly to the Board of Commissioners, namely by:
 - a) Hold a discussion about the suggestions, expectations, problems, and complaints from stakeholders at the Board of Commissioners meeting.
 - b) The discussion process is carried out using all instruments of the Board of Commissioners.
 - c) Delivering advice regarding the solutions to the Board of Directors.
 10. Provide direction regarding supervision and monitoring over the Company's compliance in implementing the applicable laws and regulations, the Company's Articles of Association, and agreements with third parties.
 11. Carry out other obligations in the framework of supervisory and advisory duty, insofar as not conflicting with laws and regulations, as well as regulations that apply in the Capital Market in Indonesia, The Company's Articles of Association, and GMS resolutions.
- D. Related to Nomination & Remuneration of Members of the Board of Commissioners and Board of Directors
1. Prepare policy and criteria needed in the nomination of members of the Board of Commissioners and Board of Directors that include analysis on position structure, procedures, and criteria of recruitment, selection, and promotion (if any).
 2. Review and propose a candidate that met the requirements as Members of the Board of Directors to the Board of Commissioners to be submitted to the GMS.
 3. Prepare structure, policy, and amount of remuneration (salary, honorarium, and tantiem) for members of the Board of Directors and Board of Commissioners under written approval from Major Shareholders of the Company.
 4. In carrying out these duties, the Board of Commissioners is assisted by the Nomination & Remuneration Committee.
- E. Related to Performance Evaluation of the Board of Commissioners and Board of Directors
1. Perform performance evaluation through the preparation of Key Performance Indicators (KPI) of the Board of Commissioners with a self-assessment system or other system to be decided at the Board of Commissioners meeting.

2. Mengusulkan KPI beserta target-targetnya yang disampaikan setiap tahunnya kepada RUPS untuk disahkan.
 3. Mengusulkan sistem evaluasi kinerja Dewan Komisaris dan Direksi kepada RUPS.
 4. Melaksanakan evaluasi atas kinerja anggota Direksi untuk disampaikan kepada RUPS.
 5. Menyusun program pengembangan kemampuan anggota Direksi.
 6. Dalam menjalankan tugas ini Dewan Komisaris dibantu oleh Komite Nominasi dan Remunerasi.
- F. Terkait dengan Pengawasan Penerapan Manajemen Risiko
1. Memastikan bahwa penerapan manajemen risiko perusahaan telah dilakukan secara efektif dan menyeluruh.
 2. Mendapatkan pemahaman mengenai risiko yang dihadapi oleh perusahaan beserta kebijakan manajemen risiko Perusahaan yang ditetapkan oleh Direksi.
 3. Mengevaluasi kesesuaian antara kebijakan dan penerapan manajemen risiko di Perusahaan.
 4. Mengevaluasi dan memutuskan permohonan Direksi yang berkaitan dengan transaksi yang membutuhkan persetujuan dari Dewan Komisaris.
 5. Dalam menjalankan tugas ini, Dewan Komisaris dibantu oleh Komite Pemantau Risiko dan Tata Kelola Terintegrasi.
- G. Terkait dengan Sistem Pengendalian Internal
1. Memastikan efektivitas sistem pengendalian internal.
 2. Memastikan efektivitas tugas Auditor Internal dan Auditor Eksternal, dengan menilai kompetensi, independensi serta ruang lingkup tugas Auditor Internal dan Auditor Eksternal.
 3. Memastikan Auditor Internal, Auditor Eksternal, dan Komite Audit memiliki akses terhadap informasi mengenai Perusahaan yang diperlukan untuk melaksanakan tugasnya.
- H. Terkait dengan Sistem Teknologi Informasi
1. Memberikan arahan atas sistem teknologi informasi Perusahaan.
 2. Memantau efektivitas pelaksanaan sistem informasi teknologi secara periodik.
2. Propose KPIs along with the targets, which are submitted annually to the GMS to be ratified.
 3. Propose a performance evaluation system of the Board of Commissioners and Board of Directors to the GMS.
 4. Carry out the evaluation on the performance of members of the Board of Directors to be submitted to the GMS.
 5. Develop capacity building program for members of the Board of Directors.
 6. In carrying out these duties, the Board of Commissioners is assisted by the Nomination & Remuneration Committee.
- F. Related to Risk Management Monitoring
1. Ensure that the Company's risk management has been carried out effectively and thoroughly.
 2. Obtain an understanding of the risks faced by the Company, along with the Company's risk management policies set by the Board of Directors.
 3. Evaluate conformity between policies and the implementation of risk management in the Company.
 4. Evaluate and decide on the Board of Directors' requests relating to transactions that require approval from the Board of Commissioners.
 5. In carrying out these duties, the Board of Commissioners is assisted by the Integrated Risk Monitoring and Governance Committee.
- G. Related to Internal Control System
1. Ensure the effectiveness of the internal control system.
 2. Ensure the effectiveness of the duties of the Internal Auditor and External Auditor by assessing competencies, independence, and the scope of duties of the Internal Auditor and External Auditor.
 3. Ensure Internal Auditor, External Auditor, and Audit Committee have access to information about the Company that is needed to carry out their duties.
- H. Related to Information Technology System
1. Provide direction for the Company's information technology system.
 2. Monitor the effectiveness of the information technology system implementation periodically.

Tanggung Jawab Dewan Komisaris

Setiap anggota Dewan Komisaris bertanggung jawab penuh secara tanggung renteng atas kerugian Perusahaan yang disebabkan oleh kesalahan atau kelalaian anggota Dewan Komisaris dalam menjalankan tugasnya, kecuali dapat dibuktikan bahwa:

1. Kerugian tersebut bukan karena kesalahan atau kelalaiannya.
2. Telah melakukan pengawasan dengan itikad baik dan kehati-hatian untuk kepentingan dan sesuai dengan maksud dan tujuan Perusahaan.
3. Tidak mempunyai kepentingan pribadi baik langsung maupun tidak langsung atas tindakan pengurusan Direksi yang mengakibatkan kerugian.
4. Telah memberikan nasihat kepada Direksi untuk mencegah timbul atau berlanjutnya kerugian tersebut.

HAKE DAN WEWENANG DEWAN KOMISARIS

Hak Dewan Komisaris

Dewan Komisaris memiliki hak sebagai berikut:

1. Mendapatkan honorarium dan tunjangan termasuk tantiem yang jenis dan jumlahnya ditetapkan oleh RUPS dengan memperhatikan ketentuan peraturan perundang-undangan yang berlaku.
2. Memperoleh informasi mengenai Perusahaan secara tepat waktu, terukur, dan lengkap.
3. Melakukan pembagian kerja di antara para anggota Dewan Komisaris yang diatur oleh mereka sendiri dan untuk kelancaran tugasnya Dewan Komisaris dapat dibantu oleh seorang Sekretaris Dewan Komisaris yang diangkat oleh Dewan Komisaris.
4. Mengundurkan diri dari jabatannya dengan kewajiban memberitahukan secara tertulis mengenai maksudnya tersebut kepada Perusahaan.

Wewenang Dewan Komisaris

Kewenangan Dewan Komisaris di antaranya:

1. Memeriksa pembukuan, surat-surat, dan alat bukti lainnya, memeriksa dan mencocokkan keadaan uang kas (untuk keperluan verifikasi) dan lain-lain serta mengetahui segala tindakan yang telah dijalankan oleh Direksi.

Board of Commissioners Responsibilities

Each member of the Board of Commissioners is jointly and severally responsible for the Company's loss caused by errors or omissions of Board of Commissioners Members in carrying out their duties, unless it can be proven that:

1. The loss is not due to an error or negligence.
2. Supervision has been carried out in good faith and prudence for the interests and in accordance with the purposes and objectives of the Company.
3. No personal interests, either directly or indirectly, for Board of Commissioners' management actions that result in losses.
4. Advices have been provided to the Board of Directors to prevent such losses from arising or continuing.

BOARD OF COMMISSIONERS RIGHTS AND AUTHORITIES

Board of Commissioners Rights

The Board of Commissioners has the following rights:

1. Obtain honorarium and benefits/facilities, including tantiem and post-employment benefits whose types and amounts are determined by the GMS with due observance to the provisions of applicable laws and regulations.
2. Obtain information about the Company in a timely, measurable, and complete manner.
3. To divide the work among the members of the Board of Commissioners, which is regulated by themselves and for the smooth running of its duties, the Board of Commissioners can be assisted by a Secretary of the Board of Commissioners who is appointed by the Board of Commissioners.
4. Resign from his position with the obligation to notify the Company in writing of his intention.

Board of Commissioners Authorities

The authority of the Board of Commissioners includes:

1. Checking books, letters, and other evidence, checking and matching the condition of cash (for verification purposes) and others, and knowing all actions that have been carried out by the Board of Directors.

2. Memasuki bangunan-bangunan dan halaman-halaman atau tempat-tempat lain yang dipergunakan atau dikuasai oleh Perusahaan.
3. Meminta keterangan/penjelasan dari Direksi dan/ atau pejabat lainnya mengenai segala persoalan yang menyangkut pengelolaan Perusahaan dan Direksi harus memberikan semua keterangan/penjelasan yang berkenaan dengan Perusahaan sebagaimana diperlukan Dewan Komisaris.
4. Mengetahui segala kebijakan dan tindakan yang telah dan akan dijalankan Direksi.
5. Meminta Direksi dan/atau pejabat lainnya di bawah Direksi dengan sepengetahuan Direksi untuk menghadiri Rapat Dewan Komisaris.
6. Mengangkat dan memberhentikan seorang Sekretaris Dewan Komisaris.
7. Memberhentikan sementara anggota Direksi sesuai dengan ketentuan Anggaran Dasar Perusahaan.
8. Membentuk Komite Audit, Komite Pemantau Risiko dan Tata Kelola Terintegrasi, dan komite lainnya jika dianggap perlu dengan memperhatikan kemampuan Perusahaan.
9. Menggunakan tenaga ahli untuk hal tertentu dan dalam jangka waktu tertentu atas beban Perusahaan, jika dianggap perlu dengan memperhatikan ketentuan yang berlaku.
10. Melakukan tindakan pengurusan Perusahaan dalam keadaan tertentu sesuai dengan ketentuan Anggaran Dasar Perusahaan.
11. Menghadiri Rapat Direksi dan memberikan pandangan-pandangan terhadap hal-hal yang dibicarakan.
12. Melaksanakan kewenangan pengawasan lainnya sepanjang tidak bertentangan dengan peraturan perundang-undangan serta peraturan yang berlaku di bidang Pasar Modal di Indonesia, Anggaran Dasar, dan/ atau keputusan RUPS.

PEMBAGIAN TUGAS DAN TANGGUNG JAWAB DEWAN KOMISARIS

Berdasarkan Surat Keputusan Dewan Komisaris No. 12/ SK/WBP/DK/2025 Pembagian Tugas Dewan Komisaris PT Waskita Beton Precast Tbk tanggal 22 Desember 2025, WSBP telah menetapkan pembagian tugas antar anggota Dewan Komisaris yang dirancang untuk memastikan bahwa setiap fungsi pengawasan dapat berjalan efektif dan terkoordinasi dengan baik. Pembagian tugas dan tanggung jawab Dewan Komisaris meliputi:

DIVISION OF DUTIES AND RESPONSIBILITIES OF BOARD OF COMMISSIONERS

Based on the Board of Commissioners Decree No. 12/ SK/WBP/DK/2025 on the Division of Duties of the Board of Commissioners of PT Waskita Beton Precast Tbk dated December 22, 2025, WSBP has determined the division of duties among members of the Board of Commissioners, which is designed to ensure that each supervisory function is effective and coordinated. The division of duties and responsibilities of the Board of Commissioners includes:

Tabel Pembagian Tugas dan Tanggung Jawab Dewan Komisaris Tahun 2025

Table of Division of Duties and Responsibilities of Board of Commissioners in 2025

Nama Name	Jabatan Position	Tugas dan Tanggung Jawab Duties and Responsibilities
Raden Mas Aris Santosa	Komisaris Utama President Commissioner	Mengundurkan diri pada 18 Desember 2025 Resigned on December 18, 2025
Ahmad Subagya	Komisaris Independen/ Plt. Komisaris Utama Independent Commissioner/Act. President Commissioner	Bidang Tanggung Jawab Sosial dan Lingkungan, Human Capital Management, Good Corporate Governance, Organisasi, Conflict of Interest, ESG, Nominasi & Remunerasi, Pengembangan Teknologi, GRC, Teknologi Informasi, QSHE, Bidang Strategi Perusahaan, Kepatuhan & Manajemen Risiko, Konstruksi & Instalasi, Readymix & Quarry, Precast & Post Tension, Risiko & Tata Kelola Terintegrasi, <i>Risk Compliance</i> dan Mengkoordinasikan tugas anggota Dewan Komisaris. In charge of the field of Corporate Social Responsibility, Human Capital Management, Good Corporate Governance, Organization, Conflict of Interest, ESG, Nomination & Remuneration, Technology Development, GRC, Information Technology, QSHE, Corporate Strategy, Compliance & Risk Management, Construction & Installation, Readymix & Quarry, Precast & Post Tension, Integrated Risk & Governance, Risk Compliance and coordinating the duties of members of the Board of Commissioners.
Indra Utama	Komisaris Independen Independent Commissioner	Bidang Kebijakan Strategis, Bidang Internal Audit, Legal, Asuransi, Penjualan, Keuangan & Akuntansi, Operasi, Manajemen Aset, Strategi & Pengendalian Perusahaan, Audit & <i>Assesment</i> eksternal, Corporate Secretary (termasuk Pengembangan IT), Pengembangan Bisnis & Pemasaran, Kontrak, <i>Engineering</i> , Peralatan, <i>Supply Chain Management</i> , Pengendalian Produksi, Internal Control (Prosedur dan Kebijakan), Sistem manajemen & Tatakelola Perusahaan. In charge of the field of Strategic Policy, Internal Audit, Legal, Insurance, Sales, Finance & Accounting, Operations, Asset Management, Corporate Strategy & Control, External Audit & Assessment, Corporate Secretary (including IT Development), Business Development & Marketing, Contracts, Engineering, Equipment, Supply Chain Management, Production Control, Internal Control (Procedures and Policies), Management Systems & Corporate Governance.

INDEPENDENSI DAN BENTURAN KEPENTINGAN DEWAN KOMISARIS

WSBP menjamin bahwa seluruh Dewan Komisaris telah menjalankan fungsi atas pelaksanaan tugas dan tanggung jawabnya dijalankan secara independen, tanpa intervensi dari pihak mana pun. Dewan Komisaris harus bertindak secara independen dalam pengambilan keputusan, yang mana tidak dipengaruhi oleh kepentingan Pemegang Saham semata, tetapi juga memprioritaskan kepentingan Perusahaan. Dalam pertemuan pengambilan keputusan yang mengakibatkan munculnya benturan kepentingan pada salah seorang anggota Dewan Komisaris, secara personal anggota Dewan Komisaris tersebut harus menyampaikan sifat dan bentuk kepentingannya dalam rapat Dewan Komisaris dan tidak diperkenankan berpartisipasi dalam pengambilan keputusan.

INDEPENDENCE AND CONFLICT OF INTEREST OF BOARD OF COMMISSIONERS

WSBP ensures that the entirety of the Board of Commissioners must act independently in making decisions, which are not influenced by the interests of Shareholders alone, but also prioritize the interests of the Company. In a decision-making meeting that causes a conflict of interest to arise in a member of the Board of Commissioners, a member of the Board of Commissioners must personally convey the nature and form of his/her interest in the Board of Commissioners meeting and is not allowed to participate in decision-making.

KEPUTUSAN YANG PERLU MENDAPAT PERSETUJUAN DEWAN KOMISARIS

Di sepanjang tahun 2025, terdapat keputusan yang memerlukan persetujuan dari Dewan Komisaris, dengan rincian sebagai berikut:

**Tabel Keputusan yang Perlu Mendapat Persetujuan
Dewan Komisaris Tahun 2025**

No	Nomor Surat Letter Number	Tanggal Date	Kepada To	Perihal Subject	Tanggal Diterima Date Received	Nomor Surat Letter Number	Tanggal Surat Letter Date	Kepada To	Perihal Subject
1	42/RHS/ WBP/ DIR/2024	28 November 2024 November 28, 2024	Dewan Komisaris Board of Commissioners	Permohonan Usulan Perubahan Tunjangan dan Fasilitas Direksi PT Waskita Beton Precast Tbk ("Perseroan") untuk Tahun 2024 Request for Proposal for Changes to the Allowances and Facilities of the Board of Directors of PT Waskita Beton Precast Tbk (the "Company") for 2024	28 November 2024 November 28, 2024	77/WBP/ DK/2024	5 Desember 2024 December 5, 2024	Direktur Utama PT Waskita Karya (Persero) Tbk President Director of PT Waskita Karya (Persero) Tbk	Permohonan Usulan Perubahan Tunjangan dan Fasilitas Direksi PT Waskita Beton Precast Tbk ("Perseroan") untuk Tahun 2024 Request for Proposal for Changes to the Allowances and Facilities of the Board of Directors of PT Waskita Beton Precast Tbk (the "Company") for 2024
						2/WBP/ DK/2025	13 Januari 2025 January 13, 2025	Direktur Utama PT Waskita Beton Precast Tbk President Director of PT Waskita Beton Precast Tbk	Persetujuan Perubahan Tunjangan dan Fasilitas Direksi PT Waskita Beton Precast Tbk ("Perseroan") untuk Tahun 2024 Approval of Changes to the Allowances and Facilities of the Board of Directors of PT Waskita Beton Precast Tbk (the "Company") for 2024
2	64/WBP/ DIR/2024	10 Februari 2025 February 10, 2025	Dewan Komisaris Board of Commissioners	Permohonan Persetujuan Prosedur Kerja Sama Operasi Konstruksi & Manufaktur PT Waskita Beton Precast Tbk Request for Approval of Construction & Manufacturing Operation Cooperation Procedures of PT Waskita Beton Precast Tbk	10 Februari 2025 February 10, 2025	7.1/WBP/ DK/2025	21 Februari 2025 February 21, 2025	Direktur Utama PT Waskita Beton Precast Tbk President Director of PT Waskita Beton Precast Tbk	Tindak Lanjut Rapat Komite PT Waskita Beton Precast Tbk Follow-up to the PT Waskita Beton Precast Tbk Committee Meeting
3	137/WBP/ DIR/2025	17 Maret 2025 March 17, 2025	Dewan Komisaris Board of Commissioners	Permohonan Kembali Persetujuan Prosedur Kerja Sama Operasi PT Waskita Beton Precast Tbk Re-request for Approval of Operational Cooperation Procedures of PT Waskita Beton Precast Tbk	17 Maret 2025 March 17, 2025	13/WBP/ DK/2025	19 Maret 2025 March 19, 2025	Direktur Utama PT Waskita Beton Precast Tbk President Director of PT Waskita Beton Precast Tbk	Persetujuan Prosedur Kerja Sama Operasi PT Waskita Beton Precast Tbk ("Perseroan") Approval of Operational Cooperation Procedures of PT Waskita Beton Precast Tbk ("Company")

DECISIONS REQUIRING THE BOARD OF COMMISSIONERS APPROVAL

Throughout 2025, some decisions required approval from the Board of Commissioners, with details as follows:

**Table of Decisions Requiring Board of Commissioners
Approval in 2025**

No	Nomor Surat Letter Number	Tanggal Date	Kepada To	Perihal Subject	Tanggal Diterima Date Received	Nomor Surat Letter Number	Tanggal Surat Letter Date	Kepada To	Perihal Subject
4	159/WBP/DIR/2025	25 Maret 2025 March 25, 2025	Dewan Komisaris Board of Commissioners	Permohonan Persetujuan Target Key Performance Indicators (KPI) Tahun 2025 PT Waskita Beton Precast Tbk ("Perseroan") Request for Approval of Key Performance Indicators (KPI) Targets for 2025 of PT Waskita Beton Precast Tbk ("Company")	25 Maret 2025 March 25, 2025	14/WBP/DK/2025	27 Maret 2025 March 27, 2025	Direktur Utama PT Waskita Beton Precast Tbk President Director of PT Waskita Beton Precast Tbk	Persetujuan Target Key Performance Indicators (KPI) Tahun 2025 PT Waskita Beton Precast Tbk ("Perseroan") Approval of Key Performance Indicators (KPI) Targets for 2025 of PT Waskita Beton Precast Tbk ("Company")
	165/WBP/DIR/2025	26 Maret 2025 March 26, 2025	Dewan Komisaris Board of Commissioners	Revisi Permohonan Persetujuan Target Key Performance Indicators (KPI) Tahun 2025 PT Waskita Beton Precast Tbk ("Perseroan") Revision of the Request for Approval of Key Performance Indicators (KPI) Targets for 2025 of PT Waskita Beton Precast Tbk ("Company")	26 Maret 2025 March 26, 2025				
5	164/WBP/DIR/2025	26 Maret 2025 March 26, 2025	Dewan Komisaris Board of Commissioners	Persetujuan Strategi Risiko dan Perencanaan Corporate Risk Profile (CRP) atas Rencana Kerja dan Anggaran Perusahaan (RKAP) Tahun 2025 PT Waskita Beton Precast Tbk Approval of the Risk Strategy and Corporate Risk Profile (CRP) Planning for the 2025 Company Work Plan and Budget (RKAP) of PT Waskita Beton Precast Tbk	26 Maret 2025 March 26, 2025	18/WBP/DK/2025	15 April 2025 April 15, 2025	Direktur Utama PT Waskita Beton Precast Tbk President Director of PT Waskita Beton Precast Tbk	Persetujuan Strategi Risiko dan Perencanaan Corporate Risk Profile (CRP) atas Rencana Kerja dan Anggaran Perusahaan (RKAP) Tahun 2025 PT Waskita Beton Precast Tbk Approval of the Risk Strategy and Corporate Risk Profile (CRP) Planning for the 2025 Company Work Plan and Budget (RKAP) of PT Waskita Beton Precast Tbk
6	177/WBP/DIR/2025	11 April 2025 April 11, 2025	Dewan Komisaris Board of Commissioners	Permohonan Persetujuan Konversi Utang Kreditur Dagang Tranche D Tahap Lanjutan Dan Ratifikasi Keputusan Rapat Umum Pemegang Saham Luar Biasa 30 Juni 2023 Request for Approval of Trade Creditors' Debt Conversion of Tranche D Advanced Stage and Ratification of the Resolution of the Extraordinary General Meeting of Shareholders on June 30, 2023	11 April 2025 April 11, 2025	19/WBP/DK/2025	15 April 2025 April 15, 2025	Direktur Utama PT Waskita Beton Precast Tbk President Director of PT Waskita Beton Precast Tbk	Persetujuan Konversi Utang Kreditur Dagang Tranche D Tahap Lanjutan Dan Ratifikasi Keputusan Rapat Umum Pemegang Saham Luar Biasa 30 Juni 2023 PT Waskita Beton Precast Tbk Approval of Trade Creditors' Debt Conversion of Tranche D Advanced Stage and Ratification of the Resolution of the Extraordinary General Meeting of Shareholders on June 30, 2023, of PT Waskita Beton Precast Tbk

No	Nomor Surat Letter Number	Tanggal Date	Kepada To	Perihal Subject	Tanggal Diterima Date Received	Nomor Surat Letter Number	Tanggal Surat Letter Date	Kepada To	Perihal Subject
7	199/WBP/DIR/2024	17 April 2025 April 17, 2025	Dewan Komisaris Board of Commissioners	Permohonan Persetujuan Laporan Tahunan dan Laporan Berkelanjutan Tahun Buku 2024 PT Waskita Beton Precast Tbk Request for Approval of the Annual Report and Sustainability Report for the 2024 Fiscal Year of PT Waskita Beton Precast Tbk	19 April 2025 April 19, 2025	24/WBP/DK/2025	23 April 2025 April 23, 2025	Direktur Utama PT Waskita Beton Precast Tbk President Director of PT Waskita Beton Precast Tbk	Persetujuan Laporan Tahunan dan Laporan Berkelanjutan Tahun Buku 2024 PT Waskita Beton Precast Tbk Approval of the Annual Report and Sustainability Report for the 2024 Fiscal Year of PT Waskita Beton Precast Tbk
8	214/WBP/DIR/2025	28 April 2025 April 28, 2025	Dewan Komisaris Board of Commissioners	Permohonan Izin Cuti Ibadah Haji Direktur Keuangan, Manajemen Risiko & Legal Request for Hajj Pilgrimage Leave Permit for Director of Finance, Risk Management & Legal	28 April 2025 April 28, 2025	28/WBP/DK/2025	28 April 2025 April 28, 2025	Direktur Utama PT Waskita Beton Precast Tbk President Director of PT Waskita Beton Precast Tbk	Persetujuan Izin Cuti Ibadah Haji Direktur Keuangan, Manajemen Risiko & Legal Approval of Hajj Pilgrimage Leave Permit for Director of Finance, Risk Management & Legal
9	264/WBP/DIR/2025	20 Mei 2025 May 20, 2025	Dewan Komisaris Board of Commissioners	Perubahan Waktu Cuti Direktur Keuangan, Manajemen Risiko & Legal Changes to the Leave Period of Director of Finance, Risk Management & Legal	20 Mei 2025 May 20, 2025	35/WBP/DK/2025	20 Mei 2025 May 20, 2025	Direktur Utama PT Waskita Beton Precast Tbk President Director of PT Waskita Beton Precast Tbk	Perubahan Persetujuan Ijin Cuti Ibadah Haji Direktur Keuangan, Manajemen Risiko & Legal Changes to the Leave Period of Director of Finance, Risk Management & Legal
10	294/WBP/DIR/2025	28 Mei 2025 May 28, 2025	Dewan Komisaris Board of Commissioners	Permohonan Persetujuan Perubahan Struktur Organisasi PT Waskita Beton Precast Tbk ("Perseroan") Request for Approval of Changes to the Organizational Structure of PT Waskita Beton Precast Tbk (the "Company")	28 Mei 2025 May 28, 2025	41/WBP/DK/2025	4 Juni 2025 June 4, 2025	Direktur Utama PT Waskita Beton Precast Tbk President Director of PT Waskita Beton Precast Tbk	Persetujuan Perubahan Struktur Organisasi PT Waskita Beton Precast Tbk ("Perseroan") Approval of Changes to the Organizational Structure of PT Waskita Beton Precast Tbk (the "Company")
11	419/WBP/DIR/2025	23 Juli 2025 July 23, 2025	Dewan Komisaris Board of Commissioners	Izin Cuti Direktur Utama Leave Permit for President Director	23 Juli 2025 July 23, 2025	54/WBP/DK/2025	24 Juli 2025 July 24, 2025	Direktur Utama PT Waskita Beton Precast Tbk President Director of PT Waskita Beton Precast Tbk	Izin Cuti Direktur Utama Leave Permit for President Director
12	433/WBP/DIR/2025	28 Juli 2025 July 28, 2025	Dewan Komisaris Board of Commissioners	Permohonan Persetujuan Revisi Rencana Kerja dan Anggaran Perusahaan (RKAP) Tahun Buku 2025 PT Waskita Beton Precast Tbk Request for Approval of the Revised Work Plan and Company Budget (RKAP) for the 2025 Fiscal Year of PT Waskita Beton Precast Tbk	28 Juli 2025 July 28, 2025	56/WBP/DK/2025	30 Juli 2025 July 30, 2025	Direktur Utama PT Waskita Beton Precast Tbk President Director of PT Waskita Beton Precast Tbk	Persetujuan Revisi Rencana Kerja dan Anggaran Perusahaan (Revisi RKAP) Tahun Buku 2025 PT Waskita Beton Precast Tbk Approval of the Revised Work Plan and Company Budget (RKAP) for the 2025 Fiscal Year of PT Waskita Beton Precast Tbk

No	Nomor Surat Letter Number	Tanggal Date	Kepada To	Perihal Subject	Tanggal Diterima Date Received	Nomor Surat Letter Number	Tanggal Surat Letter Date	Kepada To	Perihal Subject
13	454/WBP/DIR/2025	6 Agustus 2025 August 6, 2025	Dewan Komisaris Board of Commissioners	Permohonan Persetujuan Kebijakan GRC (Governance, Risk, Compliance) PT Waskita Beton Precast Tbk Request for Approval of GRC (Governance, Risk, Compliance) Policy of PT Waskita Beton Precast Tbk	6 Agustus 2025 August 6, 2025	62/WBP/DK/2025	19 Agustus 2025 August 19, 2025	Direktur Utama PT Waskita Beton Precast Tbk President Director of PT Waskita Beton Precast Tbk	Tindak Lanjut Rapat Komite tanggal 12 Agustus 2025 Follow-up to the Committee Meeting on August 12, 2025
						69/WBP/DK/2025	4 September 2025 September 4, 2025	Direktur Utama PT Waskita Beton Precast Tbk President Director of PT Waskita Beton Precast Tbk	Persetujuan Kebijakan GRC (Governance, Risk, Compliance) PT Waskita Beton Precast Tbk ("Perseroan") Approval of GRC (Governance, Risk, Compliance) Policy of PT Waskita Beton Precast Tbk ("Company")
14	657/WBP/DIR/2025	9 Oktober 2025 October 9, 2025	Dewan Komisaris Board of Commissioners	Permohonan Izin Cuti Direktur Operasi Request for Leave Permit for Director of Operations	9 Oktober 2025 October 9, 2025	78/WBP/DK/2025	9 Oktober 2025 October 9, 2025	Direktur Utama PT Waskita Beton Precast Tbk President Director of PT Waskita Beton Precast Tbk	Persetujuan Izin Cuti Direktur Operasi Approval of Leave Permit for Director of Operations
15	712/WBP/DIR/2025	20 Oktober 2025 October 20, 2025	Dewan Komisaris Board of Commissioners	Permohonan Persetujuan Rencana Divestasi Aset Tetap PT Waskita Beton Precast Tbk Request for Approval of Fixed Asset Divestment Plan of PT Waskita Beton Precast Tbk	20 Oktober 2025 October 20, 2025	87/WBP/DK/2025	30 Oktober 2025 October 20, 2025	Direktur Utama PT Waskita Beton Precast Tbk President Director of PT Waskita Beton Precast Tbk	Tanggapan Permohonan Persetujuan Rencana Divestasi Aset Tetap PT Waskita Beton Precast Tbk ("Perseroan") Response to the Request for Approval of the Fixed Asset Divestment Plan of PT Waskita Beton Precast Tbk (the "Company")
16	729/WBP/DIR/2025	24 Oktober 2025 October 24, 2025	Dewan Komisaris Board of Commissioners	Permohonan Persetujuan Perencanaan Strategi Risiko dan Corporate Risk Profile (CRP) atas Revisi Rencana Kerja dan Anggaran Perusahaan (Revisi RKAP) Tahun 2025 PT Waskita Beton Precast Tbk Request for Approval of Risk Strategy Planning and Corporate Risk Profile (CRP) for the Revised 2025 Company Work Plan and Budget (RKAP Revision) of PT Waskita Beton Precast Tbk	24 Oktober 2025 October 24, 2025	89/WBP/DK/2025	5 November 2025 November 5, 2025	Direktur Utama PT Waskita Beton Precast Tbk President Director of PT Waskita Beton Precast Tbk	Persetujuan Perencanaan Strategi Risiko dan Corporate Risk Profile (CRP) atas Revisi Rencana Kerja dan Anggaran Perusahaan (Revisi RKAP) Tahun 2025 PT Waskita Beton Precast Tbk ("Perseroan") Approval of the Risk Strategy Planning and Corporate Risk Profile (CRP) for the Revised 2025 Company Work Plan and Budget (RKAP Revision) of PT Waskita Beton Precast Tbk ("Company")

No	Nomor Surat Letter Number	Tanggal Date	Kepada To	Perihal Subject	Tanggal Diterima Date Received	Nomor Surat Letter Number	Tanggal Surat Letter Date	Kepada To	Perihal Subject
17	754/WBP/DIR/2025	31 Oktober 2025 October 31, 2025	Dewan Komisaris Board of Commissioners	Permohonan Persetujuan Rencana Kerja dan Anggaran Perusahaan (RKAP) Tahun Buku 2026 PT Waskita Beton Precast Tbk Request for Approval of the Company's Work Plan and Budget (RKAP) for the 2026 Fiscal Year of PT Waskita Beton Precast Tbk	31 Oktober 2025 October 31, 2025	90/WBP/DK/2025	13 November 2025 November 13, 2025	Direktur Utama PT Waskita Beton Precast Tbk President Director of PT Waskita Beton Precast Tbk	Tanggapan Permohonan Persetujuan Rencana Kerja dan Anggaran Perusahaan (RKAP) Tahun Buku 2026 PT Waskita Beton Precast Tbk ("Perseroan") Response to the Request for Approval of the Company's Work Plan and Budget (RKAP) for the 2026 Fiscal Year of PT Waskita Beton Precast Tbk (the "Company")
	886/WBP/DIR/2025	17 Desember 2025 December 17, 2025	Dewan Komisaris Board of Commissioners	Penyampaian Tanggapan Surat Dewan Komisaris dan Tindak Lanjut Rapat Komite PT Waskita Beton Precast Tbk Submission of Response to the Board of Commissioners Letter and Follow-up to the Committee Meeting of PT Waskita Beton Precast Tbk	17 Desember 2025 December 17, 2025	105/WBP/DK/2025	23 Desember 2025 December 23, 2025	Direktur Utama PT Waskita Beton Precast Tbk President Director of PT Waskita Beton Precast Tbk	Persetujuan Rencana Kerja dan Anggaran Perusahaan (RKAP) Tahun Buku 2026 PT Waskita Beton Precast Tbk ("Perseroan") Approval of the 2026 Company Work Plan and Budget (RKAP) of PT Waskita Beton Precast Tbk (the "Company")
18	692/WBP/DIR/2025	16 Oktober 2025 October 16, 2025	Dewan Komisaris Board of Commissioners	Persetujuan Pengesahan Pedoman Etika dan Perilaku (Code of Conduct) PT Waskita Beton Precast Tbk ("Perseroan") Approval of Ratification of the Code of Conduct of PT Waskita Beton Precast Tbk (the "Company")	16 Oktober 2025 October 16, 2025	88/WBP/DK/2025	16 Desember 2025 December 16, 2025	Direktur Utama PT Waskita Beton Precast Tbk President Director of PT Waskita Beton Precast Tbk	Tindak Lanjut Rapat Komite tanggal 21 Oktober 2025 PT Waskita Beton Precast Tbk Follow-up to the Committee Meeting on October 21, 2025, of PT Waskita Beton Precast Tbk
	881/WBP/DIR/2025	17 Desember 2025 December 17, 2025	Dewan Komisaris Board of Commissioners	Pengajuan kembali Pengesahan Pedoman Etika dan Perilaku (Code of Conduct) Resubmission of Approval of the Code of Conduct	17 Desember 2025 December 17, 2025	102/WBP/DK/2025	19 Desember 2025 December 19, 2025	Direktur Utama PT Waskita Beton Precast Tbk President Director of PT Waskita Beton Precast Tbk	Persetujuan Pengesahan Pedoman Etika dan Perilaku (Code of Conduct) PT Waskita Beton Precast Tbk ("Perseroan") Approval of Ratification of the Code of Conduct of PT Waskita Beton Precast Tbk (the "Company")
19	187/RHS/WBP/DIR/2025	16 Desember 2025 December 16, 2025	Dewan Komisaris Board of Commissioners	Permohonan Usulan Gaji Direksi dan Dewan Komisaris PT Waskita Beton Precast Tbk Request for Salary Proposal for Board of Directors and Board of Commissioners of PT Waskita Beton Precast Tbk	16 Desember 2025 December 16, 2025	106/WBP/DK/2025	23 Desember 2025 December 23, 2025	Direktur Utama PT Waskita Karya (Persero) Tbk President Director of PT Waskita Karya (Persero) Tbk	Permohonan Usulan Gaji Direksi dan Dewan Komisaris PT Waskita Beton Precast Tbk Tahun 2025 ("Perseroan") Request for Salary Proposal of Board of Directors and Board of Commissioners of PT Waskita Beton Precast Tbk for 2025 (the "Company")
						109/WBP/DK/2025	29 Desember 2025 December 29, 2025	Direktur Utama PT Waskita Beton Precast Tbk President Director of PT Waskita Beton Precast Tbk	Penetapan Gaji/Honorarium, Tunjangan, dan Fasilitas Direksi dan Dewan Komisaris PT Waskita Beton Precast Tbk Tahun 2025 Determination of Salaries/Honorariums, Allowances, and Facilities for the Board of Directors and Board of Commissioners of PT Waskita Beton Precast Tbk in 2025

No	Nomor Surat Letter Number	Tanggal Date	Kepada To	Perihal Subject	Tanggal Diterima Date Received	Nomor Surat Letter Number	Tanggal Surat Letter Date	Kepada To	Perihal Subject
20	883/WBP/DIR/2025	17 Desember 2025 December 17, 2025	Dewan Komisaris Board of Commissioners	Permohonan Persetujuan Perubahan Key Performance Indicators (KPI) Korporat dan Direktorat Tahun 2025 PT Waskita Beton Precast Tbk Request for Approval of Changes to Corporate and Directorate Key Performance Indicators (KPIs) for 2025 of PT Waskita Beton Precast Tbk	17 Desember 2025 December 17, 2025	107/WBP/DK/2025	23 Desember 2025 December 23, 2025	Direktur Utama PT Waskita Beton Precast Tbk President Director of PT Waskita Beton Precast Tbk	Persetujuan Perubahan Key Performance Indicators (KPI) Korporat dan Direktorat Tahun 2025 PT Waskita Beton Precast Tbk ("Perseroan") Approval of Changes to Corporate and Directorate Key Performance Indicators (KPIs) for 2025 of PT Waskita Beton Precast Tbk ("Company")

HUBUNGAN AFILIASI DEWAN KOMISARIS

Informasi mengenai hubungan afiliasi antar Dewan Komisaris, Direksi dan pemegang saham WSBP adalah sebagai berikut:

BOARD OF COMMISSIONERS AFFILIATION

Information on the affiliations between the Board of Commissioners, Board of Directors, and shareholders of WSBP is as follows:

Tabel Hubungan Afiliasi Dewan Komisaris Tahun 2025

Table of Board of Commissioners Affiliation in 2025

Nama Name	Jabatan Position	Hubungan Keuangan Financial Relationship						Hubungan Keluarga Familial Relationship						Hubungan Kepengurusan Management Relationship	
		Dewan Komisaris Board of Commissioners		Direksi Board of Directors		Pemegang Saham Utama dan Pengendali Major and Controlling Shareholders		Dewan Komisaris Board of Commissioners		Direksi Board of Directors		Pemegang Saham Utama dan Pengendali Major and Controlling Shareholders			
		Ya Yes	Tidak No	Ya Yes	Tidak No	Ya Yes	Tidak No	Ya Yes	Tidak No	Ya Yes	Tidak No	Ya Yes	Tidak No	Ya Yes	Tidak No
Berstatus Aktif Menjabat per 31 Desember 2025 Actively Serving as of December 31, 2025															
Raden Mas Aris Santosa (mengundurkan diri 18 Desember 2025)	Komisaris Utama President Commissioner	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓
Indra Utama	Komisaris Independen Independent Commissioner	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓
Ahmad Subagya	Komisaris Independen/Plt. Komisaris Utama Independent Commissioner/ Act. President Commissioner	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓
Berstatus Tidak Aktif Menjabat per 31 Desember 2025 Inactive as of December 31, 2025															
Agus Budiman Manalu	Komisaris Utama/ Independen President Commissioner/ Independen	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓
Abianti Riana	Komisaris Independen Independent Commissioner	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓
Fathur Rokhman	Komisaris Independen Independent Commissioner	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓
Asep Arofah Permana	Komisaris Commissioner	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓
Poerwanto	Komisaris Commissioner	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓	✓	-
Santos Gunawan Matondang	Komisaris Utama President Commissioner	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓

Nama Name	Jabatan Position	Hubungan Keuangan Financial Relationship						Hubungan Keluarga Familial Relationship						Hubungan Kepengurusan Management Relationship	
		Dewan Komisaris Board of Commissioners		Direksi Board of Directors		Pemegang Saham Utama dan Pengendali Major and Controlling Shareholders		Dewan Komisaris Board of Commissioners		Direksi Board of Directors		Pemegang Saham Utama dan Pengendali Major and Controlling Shareholders			
		Ya Yes	Tidak No	Ya Yes	Tidak No	Ya Yes	Tidak No	Ya Yes	Tidak No	Ya Yes	Tidak No	Ya Yes	Tidak No	Ya Yes	Tidak No
Aqila Rahmani	Komisaris Independen Independent Commissioner	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓
Muhammad Harriyar Syafar	Komisaris Independen Independent Commissioner	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓
Hasby Muhammad Zamri	Komisaris Commissioner	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓

RANGKAP JABATAN DEWAN KOMISARIS

Berdasarkan Peraturan Menteri BUMN No. PER-03/MBU/03/2023 tentang Organ Sumber Daya Manusia Badan Usaha Milik Negara, mengatur mengenai rangkap jabatan Dewan Komisaris sebagai berikut:

1. Anggota Dewan Komisaris BUMN dilarang memangku jabatan rangkap sebagai anggota Dewan Komisaris BUMN, kecuali berdasarkan penugasan khusus dari Menteri.
2. Anggota Dewan Komisaris dilarang memangku jabatan rangkap sebagai anggota Direksi pada BUMN, badan usaha lainnya atau menduduki jabatan yang berdasarkan peraturan perundang-undangan dilarang untuk dirangkap dengan jabatan anggota Dewan Komisaris BUMN, atau jabatan yang dapat menimbulkan benturan kepentingan dengan BUMN yang bersangkutan, serta menandatangani surat pernyataan bersedia mengundurkan diri dari jabatan tersebut jika terpilih sebagai anggota Dewan Komisaris BUMN.
3. Masa jabatan anggota Dewan Komisaris BUMN yang memangku jabatan rangkap sebagaimana dimaksud pada angka 1 dan 2, berakhir karena hukum sejak anggota Dewan Komisaris BUMN bersangkutan lainnya atau anggota Direksi atau RUPS/Menteri mengetahui perangkap jabatan sebagaimana dimaksud.
4. Dalam jangka waktu paling lambat 7 (tujuh) hari terhitung sejak diketahui perangkap jabatan sebagaimana dimaksud pada angka 1 dan 2, anggota Dewan Komisaris BUMN bersangkutan lainnya atau anggota Direksi BUMN, harus menyampaikan pemberitahuan kepada RUPS/Menteri terkait perangkap jabatan dimaksud, untuk selanjutnya dilakukan proses penetapan pemberhentian.

BOARD OF COMMISSIONERS CONCURRENT POSITION

Based on the Regulation of the Minister of State-Owned Enterprises No. PER-03/MBU/03/2023 concerning Human Resource Organs of State-Owned Enterprises, the provisions on multiple positions of the Board of Commissioners are as follows:

1. Members of the Board of Commissioners of SOEs are prohibited from holding concurrent positions as members of the Board of Commissioners in other SOEs, except based on a special assignment from the Minister.
2. Members of the Board of Commissioners are prohibited from holding concurrent positions as members of the Board of Directors in SOEs or other entities, or from holding positions which, pursuant to prevailing laws and regulations, are prohibited from being held concurrently with the position of a member of the Board of Commissioners of an SOE, or positions that may give rise to a conflict of interest with the relevant SOE. They are also required to sign a statement declaring their willingness to resign from such positions if appointed as members of the Board of Commissioners of an SOE.
3. The term of office of a member of the Board of Commissioners of an SOE who holds concurrent positions as referred to in points 1 and 2 shall terminate by operation of law as of the time such concurrent position is known by other members of the Board of Commissioners, members of the Board of Directors, or the GMS/Minister.
4. Within a period of no later than 7 (seven) days from the date the concurrent position is known as referred to in points 1 and 2, other members of the Board of Commissioners or members of the Board of Directors must submit a notification to the GMS/Minister regarding such concurrent position, for further processing of the dismissal determination.

5. Perbuatan hukum yang dilakukan untuk dan atas nama BUMN oleh anggota Dewan Komisaris BUMN setelah berakhir karena hukum sebagaimana dimaksud pada angka 3 adalah tidak sah dan menjadi tanggung jawab pribadi anggota Dewan Komisaris BUMN yang bersangkutan.
6. Ketentuan sebagaimana dimaksud pada angka 5 tidak mengurangi tanggung jawab anggota Dewan Komisaris BUMN yang bersangkutan terhadap kerugian BUMN yang disebabkan kesalahan atau kelalaian anggota Dewan Komisaris BUMN yang bersangkutan dalam menjalankan tugasnya.
7. Apabila anggota Dewan Komisaris BUMN terdiri dari 2 (dua) anggota Dewan Komisaris BUMN atau lebih, tanggung jawab sebagaimana dimaksud pada angka 6, berlaku secara tanggung renteng bagi setiap anggota Dewan Komisaris BUMN.
5. Any legal acts carried out for and on behalf of the SOE by a member of the Board of Commissioners after the termination by operation of law as referred to in point 3 shall be invalid and shall become the personal responsibility of the relevant member of the Board of Commissioners.
6. The provisions as referred to in point 5 shall not eliminate the liability of the relevant member of the Board of Commissioners for any losses incurred by the SOE due to the fault or negligence of such member in performing their duties.
7. If the Board of Commissioners of the SOE consists of 2 (two) or more members, the liability as referred to in point 6 shall apply jointly and severally to each member of the Board of Commissioners.

Tabel Rangkap Jabatan Dewan Komisaris Tahun 2025

Table of Board of Commissioners Concurrent Position in 2025

Nama Name	Jabatan Position	Nama Perusahaan/Instansi Company/Institution Name	Jabatan Position
Berstatus Aktif Menjabat per 31 Desember 2025 Actively Serving as of December 31, 2025			
Raden Mas Aris Santosa (mengundurkan diri 18 Desember 2025) (resigned on December 18, 2025)	Komisaris Utama President Commissioner	Badan Pengawasan Keuangan dan Pembangunan Financial and Development Supervisory Agency	Sekretaris Utama Chief Secretary
Ahmad Subagya	Komisaris Independen/ Plt. Komisaris Utama Independent Commissioner/Act. President Commissioner	-	-
Indra Utama	Komisaris Independen Independent Commissioner	Journalist Media Network	CEO
Berstatus Tidak Aktif Menjabat per 31 Desember 2025 Inactive as of December 31, 2025			
Agus Budiman Manalu	Komisaris Utama/ Independen President Commissioner/ Independent	-	Tidak memiliki rangkap jabatan di perusahaan lain Does not hold concurrent positions in other companies
Abianti Riana	Komisaris Independen Independent Commissioner	PT Permodalan Nasional Madani Ventura Syariah (Agustus 2024-sekarang) PT Permodalan Nasional Madani Ventura Syariah (August 2024-present)	Komisaris Utama merangkap Komisaris Independen President Commissioner and Independent Commissioner
Fathur Rokhman	Komisaris Independen Independent Commissioner	Sekolah Pasca Sarjana UNNES UNNES Postgraduate School	Direktur Director

Nama Name	Jabatan Position	Nama Perusahaan/Instansi Company/Institution Name	Jabatan Position
Asep Arofah Permana	Komisaris Commissioner	Kementerian Pekerjaan Umum dan Perumahan Rakyat Ministry of Public Works and People's Housing	Assessor SDM Aparatur Ahli Utama HC Assessor Main Expert Apparatus
Poerwanto	Komisaris Commissioner	PT Waskita Karya (Persero) Tbk	Ketua Tim Task Force Operasional Ekselen Head of Excellence Operations Task Force Team
Santos Gunawan Matondang	Komisaris Utama President Commissioner	-	-
Aqila Rahmani	Komisaris Independen Independent Commissioner	PT Alton Yogantara Perkasa	Direktur Marketing Marketing Director
Muhammad Harrifar Syafar	Komisaris Independen Independent Commissioner	PT Tusam Hutani Lestari	Direktur Keuangan Finance Director
Hasby Muhammad Zamri	Komisaris Commissioner	Kementerian Koperasi dan Usaha Mikro, Kecil, dan Menengah Republik Indonesia Ministry of Cooperatives and Micro, Small, and Medium Enterprises of the Republic of Indonesia	Staf Khusus Menteri Special Staff to the Minister

KEPEMILIKAN SAHAM OLEH DEWAN KOMISARIS

Informasi kepemilikan saham oleh Dewan Komisaris di tahun 2025 adalah sebagai berikut:

SHARE OWNERSHIP OF BOARD OF COMMISSIONERS

Information on share ownership by the Board of Commissioners in 2025 is as follows:

Tabel Kepemilikan Saham oleh Dewan Komisaris Tahun 2025

Table of Share Ownership of Board of Commissioners in the Company in 2025

Nama Name	Jabatan Position	Kepemilikan Saham di Perusahaan Share Ownership in the Company	
		Lembar Saham Shares	%
Berstatus Aktif Menjabat per 31 Desember 2025 Actively Serving as of December 31, 2025			
Raden Mas Aris Santosa (mengundurkan diri 18 Desember 2025)	Komisaris Utama President Commissioner	Nihil Nil	Nihil Nil
Indra Utama	Komisaris Independen Independent Commissioner	Nihil Nil	Nihil Nil
Ahmad Subagya	Komisaris Independen/Plt. Komisaris Utama Independent Commissioner/Act. President Commissioner	Nihil Nil	Nihil Nil
Berstatus Tidak Aktif Menjabat per 31 Desember 2025 Inactive as of December 31, 2025			
Agus Budiman Manalu	Komisaris Utama/Independen President Commissioner/Independent	Nihil Nil	Nihil Nil
Abianti Riana	Komisaris Independen Independent Commissioner	Nihil Nil	Nihil Nil
Fathur Rokhman	Komisaris Independen Independent Commissioner	Nihil Nil	Nihil Nil
Asep Arofah Permana	Komisaris Commissioner	Nihil Nil	Nihil Nil
Poerwanto	Komisaris Commissioner	1.007.000	0,0018281%
Santos Gunawan Matondang	Komisaris Utama President Commissioner	Nihil Nil	Nihil Nil

Nama Name	Jabatan Position	Kepemilikan Saham di Perusahaan Share Ownership in the Company	
		Lembar Saham Shares	%
Aqila Rahmani	Komisaris Independen Independent Commissioner	Nihil Nil	Nihil Nil
Muhammad Harrifar Syafar	Komisaris Independen Independent Commissioner	Nihil Nil	Nihil Nil
Hasby Muhammad Zamri	Komisaris Commissioner	Nihil Nil	Nihil Nil

PROGRAM PENGENALAN DAN PENINGKATAN KAPABILITAS DEWAN KOMISARIS

Program Pengenalan Dewan Komisaris

WSBP telah menetapkan program pengenalan bagi Dewan Komisaris baru, meliputi:

1. Program pengenalan Dewan Komisaris dilaksanakan setiap terdapat pengangkatan anggota Dewan Komisaris baru.
2. Pelaksanaan program pengenalan paling lama 1 (satu) bulan sejak pengangkatan anggota Dewan Komisaris baru.
3. Materi dalam program pengenalan antara lain, namun tidak terbatas pada:
 - a. Gambaran umum tentang Perusahaan berkaitan dengan tujuan, sifat, lingkup kegiatan, kinerja keuangan dan operasi, organisasi Perusahaan dan pengembangannya, strategi Perusahaan, rencana usaha jangka pendek dan jangka panjang, posisi kompetitif, risiko dan berbagai masalah strategis lainnya.
 - b. Pelaksanaan *Good Corporate Governance* oleh Perusahaan.
 - c. Tanggung jawab hukum anggota Dewan Komisaris. Penjelasan yang berkaitan dengan kewenangan yang didelegasikan, audit internal dan eksternal, sistem dan kebijakan, sistem pengendalian intern serta tugas dan peran Komite Audit dan Komite Pemantau Manajemen Risiko & Tata Kelola Terintegrasi.
 - d. Penjelasan mengenai tugas dan tanggung jawab Dewan Komisaris dan Direksi.
 - e. Penjelasan mengenai hak-hak dan kewajiban Dewan Komisaris.
 - f. *Team building*, dalam kegiatan ini menyertakan seluruh anggota Dewan Komisaris, baik yang baru menjabat maupun yang pernah menjabat sebelumnya.

BOARD OF COMMISSIONERS INDUCTION AND CAPACITY BUILDING PROGRAM

Board of Commissioners Induction Program

WSBP has established an induction program for the new Board of Commissioners, including:

1. The Board of Commissioners induction program is held every time a new member of the Board of Commissioners is appointed.
2. The induction program is held no later than 1 (one) month after the appointment of a new member of the Board of Commissioners.
3. Materials in the induction program include, but are not limited to:
 - a. General description of the Company relating to the objectives, nature, scope of activities, financial and operational performance, the Company's organization and its development, the Company's strategy, short-term and long-term business plans, competitive position, risks, and various other strategic issues.
 - b. Implementation of Good Corporate Governance by the Company.
 - c. Legal responsibilities of members of the Board of Commissioners. Explanations relating to delegated authority, internal and external audits, systems and policies, internal control systems, and the duties and roles of the Audit Committee and Integrated Risk Management Monitoring & Governance Committee.
 - d. Explanation of the duties and responsibilities of the Board of Commissioners and Board of Directors.
 - e. Explanation of the rights and obligations of the Board of Commissioners.
 - f. Team building, this activity includes all members of the Board of Commissioners, both those who have just served and those who have served previously.

4. Program pengenalan yang diberikan berupa presentasi, pertemuan formal maupun informal, kunjungan ke fasilitas Perusahaan.
5. Program pengenalan dilakukan oleh Direktur Utama, dan dapat dibantu oleh Direksi dan/atau pejabat lainnya yang terkait.
6. Dalam pelaksanaannya, Sekretaris Dewan Komisaris berkoordinasi dengan Divisi Corporate Secretary untuk menetapkan jadwal dan tempat.

4. The induction program provided is in the form of presentations, formal and informal meetings, and visits to the Company's facilities.
5. The induction program is carried out by the President Director, and can be assisted by the Board of Directors and/or other related officials.
6. In its implementation, the Secretary of the Board of Commissioners coordinates with the Corporate Secretary Division to determine the schedule and place.

Program Peningkatan Kapabilitas Dewan Komisaris

Secara berkala, WSBP telah memfasilitasi program peningkatan kapabilitas bagi Dewan Komisaris. Program pengembangan kompetensi dirancang untuk memperluas wawasan dan memperdalam pengetahuan Dewan Komisaris. Program ini juga mendukung peningkatan kapabilitas Dewan Komisaris dalam melaksanakan fungsinya dalam hal tugas pengawasan dan pemberian arahan strategis kepada Direksi.

Board of Commissioners Capability Building Programs

Periodically, WSBP has facilitated the competency development programs for the Board of Commissioners, designed to broaden the horizons and deepen the knowledge of the Board of Commissioners. These programs are also to support the improvement of the Board of Commissioners' capabilities in carrying out its functions in terms of supervisory duties and providing strategic direction to the Board of Directors.

Di tahun 2025, program peningkatan kapabilitas yang diikuti oleh Dewan Komisaris adalah sebagai berikut:

In 2025, the capability improvement programs followed by the Board of Commissioners are as follows:

Tabel Program Peningkatan Kapabilitas Dewan Komisaris

Table of the Board of Commissioners Capability Improvement Programs

Nama Name	Jabatan Position	Jenis Pendidikan dan Pelatihan Types of Education and Training	Materi Pendidikan dan Pelatihan Education and Training Materials	Lokasi Location	Tanggal Date	Penyelenggara Organizers
Berstatus Aktif Menjabat per 31 Desember 2025 Actively Served as of December 31, 2025						
Raden Mas Aris Santosa	Komisaris Utama (mengundurkan diri 18 Desember 2025) President Commissioner (resigned on December 18, 2025)	Nihil None	Nihil None	Nihil None	Nihil None	Nihil None
Indra Utama	Komisaris Independen Independent Commissioner	Nihil None	Nihil None	Nihil None	Nihil None	Nihil None
Ahmad Subagya	Komisaris Independen / Plt. Komisaris Utama Independent Commissioner / Act. President Commissioner	Nihil None	Nihil None	Nihil None	Nihil None	Nihil None
Berstatus Tidak Aktif Menjabat per 31 Desember 2025 Inactive Status as of December 31, 2025						
Agus Budiman Manalu	Komisaris Utama/ Independen President Commissioner/ Independent	Nihil None	Nihil None	Nihil None	Nihil None	Nihil None

Nama Name	Jabatan Position	Jenis Pendidikan dan Pelatihan Types of Education and Training	Materi Pendidikan dan Pelatihan Education and Training Materials	Lokasi Location	Tanggal Date	Penyelenggara Organizers
Abianti Riana	Komisaris Independen Independent Commissioner	Nihil None	Nihil None	Nihil None	Nihil None	Nihil None
Fathur Rokhman	Komisaris Independen Independent Commissioner	Nihil None	Nihil None	Nihil None	Nihil None	Nihil None
Asep Arofah Permana	Komisaris Commissioner	Nihil None	Nihil None	Nihil None	Nihil None	Nihil None
Poerwanto	Komisaris Commissioner	Nihil None	Nihil None	Nihil None	Nihil None	Nihil None
Santos Gunawan Matondang	Komisaris Utama President Commissioner	Sertifikasi Certification	Certified Risk Governance Professional (CRGP)	Jakarta	09-10 September 2025 dan 12 September 2025 September 9-10, 2025 and September 12, 2025	RAP Indonesia
		Pelatihan Training	Financial Shenanigans	Jakarta	09, 16 & 21 Oktober 2025 October 9, 16, & 21, 2025	PT Waskita Karya (Persero) Tbk
Aqila Rahmani	Komisaris Independen Independent Commissioner	Nihil None	Nihil None	Nihil None	Nihil None	Nihil None
Muhammad Harrifar Syafar	Komisaris Independen Independent Commissioner	Nihil None	Nihil None	Nihil None	Nihil None	Nihil None
Hasby Muhammad Zamri	Komisaris Commissioner	Nihil None	Nihil None	Nihil None	Nihil None	Nihil None

RAPAT DEWAN KOMISARIS

PENYELENGGARAAN RAPAT DEWAN KOMISARIS

Kebijakan Umum

Kebijakan rapat Dewan Komisaris mencakup:

1. Dewan Komisaris dapat mengadakan rapat sewaktu-waktu atas permintaan 1 (satu) atau beberapa Anggota Dewan Komisaris, permintaan Direksi, atau atas permintaan tertulis dari 1 (satu) atau beberapa Pemegang Saham yang mewakili sekurang-kurangnya 1/10 (satu per sepuluh) dari jumlah saham dengan hak suara, dengan menyebutkan hal-hal yang dibicarakan.
2. Dewan Komisaris mengadakan rapat sekurang-kurangnya sekali dalam 2 (dua) bulan.
3. Dewan Komisaris wajib mengadakan rapat bersama Direksi secara berkala paling kurang 1 (satu) kali dalam 4 (empat) bulan.
4. Kehadiran anggota Dewan Komisaris dalam rapat wajib diungkapkan dalam Laporan Tahunan Perusahaan.

BOARD OF COMMISSIONERS MEETING

IMPLEMENTATION OF BOARD OF COMMISSIONERS MEETING

General Policy

The Board of Commissioners' meeting policies include:

1. The Board of Commissioners may hold a meeting at any time at the request of 1 (one) or several Members of Board of Commissioners, at the Board of Directors request, or at the written request of 1 (one) or several Shareholders representing at least 1/10 (one tenth) of the number of shares with voting rights, by mentioning the matters discussed.
2. The Board of Commissioners holds a meeting at least once every 2 (two) months.
3. The Board of Commissioners must hold regular meetings with the Board of Directors at least 1 (one) time in 4 (four) months.
4. The presence of members of the Board of Commissioners at the meeting must be disclosed in the Company's Annual Report.

5. Dewan Komisaris harus menjadwalkan rapat untuk tahun berikutnya sebelum berakhirnya tahun buku.
6. Pemanggilan Rapat Dewan Komisaris dikirimkan dengan sarana apa pun dalam bentuk tertulis selambat-lambatnya 1 (satu) hari kalender sebelum rapat dengan tidak memperhitungkan tanggal pemanggilan dan tanggal rapat.
7. Undangan rapat harus mencantumkan agenda rapat, tanggal, waktu dan tempat rapat.
8. Agenda rapat:
 - a. Didasarkan pada Program Kerja Dewan Komisaris atau hal-hal yang dianggap perlu, termasuk pembahasan usulan Direksi dan arahan/keputusan RUPS terkait dengan usulan Direksi tersebut.
 - b. Mencakup evaluasi terhadap pelaksanaan keputusan hasil rapat sebelumnya.
9. Undangan rapat tersebut tidak diharuskan apabila semua anggota Dewan Komisaris hadir dalam rapat.
10. Pada rapat yang telah dijadwalkan, bahan rapat disampaikan kepada peserta rapat paling lambat 5 (lima) hari sebelum rapat diselenggarakan. Dalam hal terdapat rapat yang diselenggarakan di luar jadwal, bahan rapat disampaikan kepada peserta rapat paling lambat sebelum rapat diselenggarakan.
11. Rapat Dewan Komisaris diadakan di tempat kedudukan Perusahaan atau di tempat kegiatan usaha atau di tempat kedudukan Bursa Efek di mana saham-saham Perusahaan dicatatkan atau di tempat lain di wilayah Republik Indonesia yang ditetapkan oleh Dewan Komisaris.
12. Rapat Dewan Komisaris harus dipimpin oleh Komisaris Utama, apabila Komisaris Utama tidak hadir atau berhalangan untuk menghadiri rapat dipimpin oleh anggota Dewan Komisaris lainnya yang dipilih oleh dan dari anggota Dewan Komisaris yang hadir dalam rapat tertentu.
5. The Board of Commissioners must schedule a meeting for the following year before the end of the fiscal year.
6. The notice of Board of Commissioners Meeting shall be delivered in writing by any means no later than 1 (one) calendar day prior to the meeting, excluding the date of the notice and the date of the meeting.
7. The meeting invitation must include the meeting agenda, date, time, and place of the meeting.
8. Meeting agenda:
 - a. Based on the Work Program of the Board of Commissioners or other matters deemed necessary, including the recommendations discussion of the Board of Directors and direction/the GMS resolution related to Board of Directors proposals.
 - b. Includes evaluation of the implementation of decisions made from previous meetings.
9. The Meeting invitation is not required if all members of the Board of Commissioners are present at the meeting.
10. At the scheduled meeting, the meeting materials are submitted to the meeting participants no later than 5 (five) days before the meeting is held. If a meeting is held outside the schedule, the meeting materials are submitted to the meeting participants no later than before the meeting is held.
11. The Board of Commissioners Meetings are held at the domicile of the Company, or at the place of business activity, or at the domicile of the Stock Exchange where the Company's shares are listed, or at another place in the territory of the Republic of Indonesia as determined by the Board of Commissioners.
12. The Board of Commissioners Meetings must be chaired by the President Commissioner. If the President Commissioner is absent or unable to attend, the meeting will be chaired by other members of the Board of Commissioners who are elected by and from members of the Board of Commissioners who are present at certain meetings.

Proses Pembahasan Masalah dan Pengambilan Keputusan

Mekanisme pembahasan masalah dan pengambilan keputusan dalam rapat adalah sebagai berikut:

1. Keputusan Rapat Dewan Komisaris harus berdasarkan itikad baik, pertimbangan rasional, melalui investigasi terhadap berbagai hal, informasi, bebas dari benturan kepentingan serta dibuat secara independen oleh masing-masing anggota Dewan Komisaris.

Process of Issues Discussion and Decision Making

The mechanism for discussing problems and making decisions in meetings is as follows:

1. The Board of Commissioners meeting decisions must be based on good faith, rational considerations, through investigations of various matters, information, free from conflicts of interest, and made independently by each member of the Board of Commissioners.

2. Rapat Dewan Komisaris dianggap sah dan dapat mengambil keputusan-keputusan yang mengikat, apabila dihadiri atau diwakili oleh lebih dari $\frac{1}{2}$ jumlah anggota Dewan Komisaris. Apabila rapat dihadiri oleh Direksi, rapat dianggap sah dan dapat mengambil keputusan-keputusan yang mengikat, bila dihadiri atau diwakili oleh lebih $\frac{1}{2}$ jumlah anggota Dewan Komisaris dan lebih dari $\frac{1}{2}$ jumlah anggota Direksi.
3. Pengambilan keputusan dalam Rapat Dewan Komisaris harus diambil berdasarkan musyawarah untuk mufakat dan apabila tidak tercapai kesepakatan maka keputusan Rapat Dewan Komisaris harus diambil dengan suara terbanyak, yaitu disetujui lebih dari $\frac{1}{2}$ dari anggota Dewan Komisaris yang hadir.
4. Apabila jumlah suara setuju dan tidak setuju sama banyaknya, maka usul yang bersangkutan dianggap ditolak, kecuali mengenai diri orang akan ditentukan dengan voting secara tertutup. Setiap anggota Dewan Komisaris berhak untuk mengeluarkan 1 (satu) suara ditambah 1 (satu) suara anggota Dewan Komisaris yang diwakilinya. Suara blangko dianggap menyetujui usul yang diajukan dalam rapat. Suara blangko dianggap menyetujui usul yang diajukan dalam rapat. Suara yang tidak sah dianggap tidak ada dan tidak dihitung dalam menentukan jumlah suara yang dikeluarkan dalam rapat.
5. Seorang anggota Dewan Komisaris hanya dapat diwakili dalam rapat oleh anggota Dewan Komisaris lainnya berdasarkan kuasa tertulis yang diberikan khusus untuk keperluan itu.
6. Untuk menjaga independensi dan objektivitas, setiap anggota Dewan Komisaris yang memiliki benturan kepentingan untuk tidak ikut serta dalam pengambilan keputusan. Kenyataan tersebut harus dicatat dalam risalah rapat.
7. Keputusan-keputusan yang sah dan mengikat dapat juga diambil tanpa diadakan Rapat Dewan Komisaris, dengan syarat keputusan itu disetujui secara tertulis dan ditandatangani oleh seluruh anggota Dewan Komisaris. Keputusan yang diambil mempunyai kekuatan yang sama dengan keputusan yang diambil dengan sah dalam Rapat Dewan Komisaris.
2. The Board of Commissioners meetings are considered valid and can make binding decisions if attended or represented by more than $\frac{1}{2}$ of the total members of the Board of Commissioners. If the meeting is attended by the Board of Directors, the meeting is considered valid and can take binding decisions if attended or represented by more than $\frac{1}{2}$ (one-half) of members of the Board of Commissioners and more than $\frac{1}{2}$ (one-half) of members of the Board of Directors.
3. Decision-making in the Board of Commissioners Meeting must be made based on deliberation to reach a consensus, and if no agreement is reached, the decision of the Board of Commissioners Meeting must be taken by majority vote, which is approved by more than $\frac{1}{2}$ of the members of the Board of Commissioners present.
4. If the number of votes that agree and disagree is the same, then the proposal in question is considered rejected, except for the person who will be determined by means of a closed vote. Each member of the Board of Commissioners has the right to cast 1 (one) vote plus 1 (one) vote for the member of the Board of Commissioners he represents. The blank vote is deemed to have approved the proposal submitted at the meeting. The blank vote is deemed to have approved the proposal submitted at the meeting. Invalid votes are considered non-existent and are not counted in determining the number of votes cast at the meeting.
5. A member of the Board of Commissioners may only be represented at a meeting by another member of the Board of Commissioners based on a written authorization given specifically for that purpose.
6. To maintain independence and objectivity, each member of the Board of Commissioners who has a conflict of interest does not participate in decision-making. This fact must be recorded in the minutes of the meeting.
7. Legal and binding decisions may also be taken without a Board of Commissioners meeting being held, provided that the decision is approved in writing and signed by all members of the Board of Commissioners. Decisions taken have the same power as decisions taken legally in the Board of Commissioners' Meeting.

8. Keputusan yang menyangkut aspek strategis dilakukan melalui mekanisme Rapat Dewan Komisaris, antara lain meliputi semua perbuatan Direksi yang harus mendapat persetujuan RUPS setelah mendapat rekomendasi tertulis dari Dewan Komisaris serta semua perbuatan Direksi yang harus mendapatkan persetujuan tertulis Dewan Komisaris.

8. Decisions regarding strategic aspects are made through the mechanism of the Board of Commissioners' Meeting, including all actions of the Board of Directors that must be approved by the GMS after obtaining a written recommendation from the Board of Commissioners, and all actions of the Board of Directors which must obtain written approval from the Board of Commissioners.

Rencana Pelaksanaan Rapat Dewan Komisaris

Sebelum rapat Dewan Komisaris dilaksanakan, Sekretaris Dewan Komisaris menyusun rencana pelaksanaan rapat tersebut sebagai bagian dari Program Kerja Dewan Komisaris WSBP sebagai berikut:

1. Pelaksanaan Rapat Internal Dewan Komisaris direncanakan akan diadakan sebanyak 12 kali pada minggu ke-4 setiap bulannya di sepanjang tahun 2025.
2. Pelaksanaan Rapat Gabungan Dewan Komisaris dan Direksi di rencanakan akan dilakukan sebanyak 12 kali pada minggu ke-4 setiap bulannya di sepanjang tahun 2025.

Board of Commissioners Meeting Plan

Prior to the Board of Commissioners meeting, the Secretary of the Board of Commissioners prepares a meeting plan as part of WSBP's Board of Commissioners Work Program, with the following details:

1. The Board of Commissioners Internal Meetings are planned to be held 12 times in the 4th week of each month throughout 2025.
2. Joint Meeting of the Board of Commissioners and Board of Directors. The plan for 2024 is to hold 12 meetings in the 4th week of each month throughout 2025.

Tabel Rencana Pelaksanaan Rapat Dewan Komisaris Tahun 2025

No	Uraian	2025																																															
		Jan				Feb				Mar				Apr				May				Jun				Jul				Ags				Sep				Oct				Nov				Dec			
		I	II	III	IV	I	II	III	IV	I	II	III	IV	I	II	III	IV	I	II	III	IV	I	II	III	IV	I	II	III	IV	I	II	III	IV	I	II	III	IV												
Devan Komisaris Board of Commissioners																																																	
1	Rapat Gabungan Dekom & Direksi Joint Meeting of Board of Commissioners and Board of Directors																																																
2	Rapat Internal Dekom Internal Meeting of Board of Commissioners																																																

Table of Board of Commissioners Meeting Implementation Plan in 2025

REALISASI PELAKSANAAN RAPAT DEWAN KOMISARIS 2025

Di sepanjang tahun 2025, Dewan Komisaris telah melaksanakan rapat internal sebanyak 15 (lima belas) kali rapat. Rapat ini dilaksanakan secara konsisten sesuai rencana kerja yang telah ditetapkan, mencapai realisasi 100%. Dalam rapat-rapat tersebut, Dewan Komisaris melibatkan Organ pendukung, termasuk Sekretaris Dewan Komisaris, Komite Audit, Komite Nominasi dan Remunerasi serta Komite Pemantau Risiko dan Tata Kelola Terintegrasi, untuk memastikan koordinasi dan pengawasan berjalan optimal.

REALIZATION OF BOARD OF COMMISSIONERS MEETING

Throughout 2025, the Board of Commissioners has held 15 (fifteen) internal meetings. These meetings were held consistently according to the predetermined work plan, reaching 100% realization. In these meetings, the Board of Commissioners involved supporting organs, including the Secretary of the Board of Commissioners, Audit Committee, Nomination and Remuneration Committee, and Integrated Risk Monitoring and Governance Committee, to ensure optimal coordination and supervision.

Dewan Komisaris juga telah secara aktif menyelenggarakan rapat gabungan bersama Direksi sebanyak 12 (dua belas) kali rapat. Rapat gabungan dilakukan sepenuhnya sesuai jadwal dalam Program Kerja Dewan Komisaris WSBP tahun 2025.

The Board of Commissioners was also actively holding 12 (twelve) joint meetings with the Board of Directors, conducted in full accordance with the schedule in the 2025 WSBP Board of Commissioners Work Program.

Frekuensi dan Tingkat Kehadiran Dewan Komisaris dalam Rapat

Informasi frekuensi serta tingkat kehadiran rapat setiap anggota Dewan Komisaris di sepanjang tahun 2025 adalah sebagai berikut:

Frequency and Attendance of Board of Commissioners in Meetings

Information on the frequency and attendance rate of meetings of each member of the Board of Commissioners throughout 2025 is as follows:

Tabel Frekuensi dan Tingkat Kehadiran Rapat Dewan Komisaris Tahun 2025

Table of Frequency and Attendance of Board of Commissioners in Meetings in 2025

Nama Name	Jabatan Position	Rapat Internal Dewan Komisaris Board of Commissioners Internal Meeting			Rapat Gabungan dengan Direksi Joint Meeting with Board of Directors		
		Jumlah Rapat Number of Meetings	Jumlah Kehadiran Number of Attendance	Tingkat Kehadiran Attendance Rate (%)	Jumlah Rapat Number of Meetings	Jumlah Kehadiran Number of Attendance	Tingkat Kehadiran Attendance Rate (%)
Berstatus Aktif Menjabat per 31 Desember 2025 Actively Serving as of December 31, 2025							
Raden Mas Aris Santosa (mengundurkan diri 18 Desember 2025)	Komisaris Utama President Commissioner	1	1	100%	1	1	100%
Ahmad Subagya	Komisaris Independen/Plt. Komisaris Utama Independent Commissioner/ Act. President Commissioner	3	3	100%	3	3	100%
Indra Utama	Komisaris Independen Independent Commissioner	3	3	100%	3	3	100%
Berstatus Tidak Aktif Menjabat per 31 Desember 2025 Inactive as of December 31, 2025							
Agus Budiman Manalu	Komisaris Utama/ Independen President Commissioner/ Independent	3	3	100%	4	4	100%
Abianti Riana	Komisaris Independen Independent Commissioner	3	3	100%	4	4	100%
Fathur Rokhman	Komisaris Independen Independent Commissioner	3	3	100%	4	4	100%
Asep Arofah Permana	Komisaris Commissioner	3	3	100%	4	4	100%
Poerwanto	Komisaris Commissioner	3	2	66%	4	4	100%
Santos Gunawan Matondang	Komisaris Utama President Commissioner	9	9	100%	7	7	100%

Nama Name	Jabatan Position	Rapat Internal Dewan Komisaris Board of Commissioners Internal Meeting			Rapat Gabungan dengan Direksi Joint Meeting with Board of Directors		
		Jumlah Rapat Number of Meetings	Jumlah Kehadiran Number of Attendance	Tingkat Kehadiran Attendance Rate (%)	Jumlah Rapat Number of Meetings	Jumlah Kehadiran Number of Attendance	Tingkat Kehadiran Attendance Rate (%)
Aqila Rahmani	Komisaris Independen Independent Commissioner	6	6	100%	4	4	100%
Muhammad Harrifar Syafar	Komisaris Independen Independent Commissioner	6	6	100%	4	4	100%
Hasby Muhammad Zamri	Komisaris Commissioner	6	6	100%	4	4	100%

Risalah Rapat Dewan Komisaris

Informasi mengenai agenda, jadwal pelaksanaan, dan daftar peserta yang hadir dalam rapat Dewan Komisaris di tahun 2025 adalah sebagai berikut:

Board of Commissioners Internal Meeting Minutes

Information on the agenda, schedule, and list of participants attending the Board of Commissioners' meetings in 2025 is as follows:

Tabel Risalah Rapat Dewan Komisaris Tahun 2025

Table of Minutes of 2025 Board of Commissioners' Internal Meeting

No	Waktu Pelaksanaan Implementation Time	Agenda Rapat Meeting Agenda	Kehadiran Peserta dalam Rapat Participant Attendance in Meeting	
			Hadir Present	Tidak Hadir dan Alasannya Not Present and the Reason
Rapat Internal Dewan Komisaris Board of Commissioners Internal Meeting				
1	22 Januari 2025 January 22, 2025	Laporan Kinerja Keuangan bulan Desember 2024 December 2024 Financial Performance Report	Dewan Komisaris - Agus Budiman Manalu (merangkap sebagai Anggota Komite Nominasi dan Remunerasi) - Asep Arofah Permana (merangkap sebagai Anggota Komite Pemantau Risiko dan Tata Kelola Terintegrasi) - Abianti Riana (merangkap sebagai Ketua Komite Audit) - Fathur Rokhman (merangkap sebagai Ketua Komite Nominasi dan Remunerasi) Komite Audit - Jonni Hutahaeen - Puji Wibowo Komite Nominasi dan Remunerasi - Belladonna Troxylon Maulianda Sekretaris Dewan Komisaris - Alfonsus Andrew Board of Commissioners - Agus Budiman Manalu (concurrently as Member of Nomination and Remuneration Committee) - Asep Arofah Permana (concurrently as Member of Risk Monitoring and Integrated Governance Committee) - Abianti Riana (concurrently as Chairman of Audit Committee) - Fathur Rokhman (concurrently as Chairman of Nomination and Remuneration Committee) Audit Committee - Jonni Hutahaeen - Puji Wibowo Nomination and Remuneration Committee - Belladonna Troxylon Maulianda Secretary of the Board of Commissioners - Alfonsus Andrew	Dewan Komisaris - Poerwanto (merangkap sebagai Ketua Komite Pemantau Risiko dan Tata Kelola Terintegrasi) (Rapat Bersama PT Waskita Karya (Persero) Tbk) Komite Pemantau Risiko dan Tata Kelola Terintegrasi - Sapto Wiratno (melaksanakan Ibadah Umrah) Board of Commissioners - Poerwanto (concurrently as Chairman of Integrated Risk and Governance Monitoring Committee) (Joint Meeting with PT Waskita Karya (Persero) Tbk) Integrated Risk and Governance Monitoring Committee - Sapto Wiratno (performing the Umrah pilgrimage)

No	Waktu Pelaksanaan Implementation Time	Agenda Rapat Meeting Agenda	Kehadiran Peserta dalam Rapat Participant Attendance in Meeting	
			Hadir Present	Tidak Hadir dan Alasannya Not Present and the Reason
2	5 Maret 2025	- Laporan Kinerja Keuangan bulan Januari 2025 - Pembahasan Draft Laporan Tugas Pengawasan Dewan Komisaris Tahun 2024 - Agenda Lain-lain - January 2025 Financial Performance Report - Discussion on 2024 Board of Commissioners Supervisory Report Draft - Miscellaneous Agenda	Dewan Komisaris - Agus Budiman Manalu (merangkap sebagai Anggota Komite Nominasi dan Remunerasi) - Poerwanto (merangkap sebagai Ketua Komite Pemantau Risiko dan Tata Kelola Terintegrasi) - Asep Arofah Permana (merangkap sebagai Anggota Komite Pemantau Risiko dan Tata Kelola Terintegrasi) - Abianti Riana (merangkap sebagai Ketua Komite Audit) - Fathur Rokhman (merangkap sebagai Ketua Komite Nominasi dan Remunerasi) Komite Audit - Jonni Hutahaeen - Puji Wibowo Komite Nominasi dan Remunerasi - Belladonna Troxylon Maulianda Sekretaris Dewan Komisaris - Alfonsus Andrew Board of Commissioners - Agus Budiman Manalu (concurrently as Member of Nomination and Remuneration Committee) - Poerwanto (concurrently as Chairman of Integrated Risk and Governance Monitoring Committee) - Asep Arofah Permana (concurrently as Member of Risk Monitoring and Integrated Governance Committee) - Abianti Riana (concurrently as Chairman of Audit Committee) - Fathur Rokhman (concurrently as Chairman of Nomination and Remuneration Committee) Audit Committee - Jonni Hutahaeen - Puji Wibowo Nomination and Remuneration Committee - Belladonna Troxylon Maulianda Secretary of the Board of Commissioners - Alfonsus Andrew	Nihil Nil

No	Waktu Pelaksanaan Implementation Time	Agenda Rapat Meeting Agenda	Kehadiran Peserta dalam Rapat Participant Attendance in Meeting	
			Hadir Present	Tidak Hadir dan Alasannya Not Present and the Reason
3	17 April 2025 April 17, 2025	- Laporan Kinerja Keuangan bulan Februari 2025 - Laporan Kinerja Keuangan Bulan Maret 2025 - Pembahasan Usulan Perubahan Organ Pendukung Dewan Komisaris PT Waskita Beton Precast Tbk - February 2025 Financial Performance Report - March 2025 Financial Performance Report - Discussion on the Proposed Changes to the Supporting Organs of the Board of Commissioners of PT Waskita Beton Precast Tbk	Dewan Komisaris - Agus Budiman Manalu (merangkap sebagai Anggota Komite Nominasi dan Remunerasi) - Poerwanto (merangkap sebagai Ketua Komite Pemantau Risiko dan Tata Kelola Terintegrasi) - Asep Arofah Permana (merangkap sebagai Anggota Komite Pemantau Risiko dan Tata Kelola Terintegrasi) - Abianti Riana (merangkap sebagai Ketua Komite Audit) - Fathur Rokhman (merangkap sebagai Ketua Komite Nominasi dan Remunerasi) Komite Audit - Jonni Hutahaeen - Puji Wibowo Komite Nominasi dan Remunerasi - Belladonna Troxylon Maulianda Sekretaris Dewan Komisaris - Alfonsus Andrew Board of Commissioners - Agus Budiman Manalu (concurrently as Member of Nomination and Remuneration Committee) - Poerwanto (concurrently as Chairman of Integrated Risk and Governance Monitoring Committee) - Asep Arofah Permana (concurrently as Member of Risk Monitoring and Integrated Governance Committee) - Abianti Riana (concurrently as Chairman of Audit Committee) - Fathur Rokhman (concurrently as Chairman of Nomination and Remuneration Committee) Audit Committee - Jonni Hutahaeen - Puji Wibowo Nomination and Remuneration Committee - Belladonna Troxylon Maulianda Secretary of the Board of Commissioners - Alfonsus Andrew	Nihil Nil

No	Waktu Pelaksanaan Implementation Time	Agenda Rapat Meeting Agenda	Kehadiran Peserta dalam Rapat Participant Attendance in Meeting	
			Hadir Present	Tidak Hadir dan Alasannya Not Present and the Reason
4	2 Juni 2025 June 2, 2025	- Perkenalan Dewan Komisaris - Pemaparan & Pembagian Tugas, Tanggung Jawab serta Kunjungan Kerja Dewan Komisaris - Introduction to the Board of Commissioners - Presentation and Division of Duties, Responsibilities, and Working Visits of the Board of Commissioners	Dewan Komisaris - Santos Gunawan Matondang (merangkap sebagai Anggota Komite Nominasi dan Remunerasi) - Hasby Muhammad Zamri (merangkap sebagai Ketua Komite Pemantau Risiko dan Tata Kelola Terintegrasi) - Muhammad Harrifar Syafar (merangkap sebagai Ketua Komite Audit) - Aqila Rahmani (merangkap sebagai Ketua Komite Nominasi dan Remunerasi) Komite Audit - Jonni Hutahaeen - Puji Wibowo Komite Pemantau Risiko dan Tata Kelola Terintegrasi - Sapto Wiratno - Alfonsus Andrew Sekretaris Dewan Komisaris - Analita Hayuningtyas Board of Commissioners - Santos Gunawan Matondang (concurrently as Member of Nomination and Remuneration Committee) - Hasby Muhammad Zamri (concurrently as Chairman of Integrated Risk and Governance Monitoring Committee) - Muhammad Harrifar Syafar (concurrently as Chairman of Audit Committee) - Aqila Rahmani (concurrently as Chairman of Nomination and Remuneration Committee) Audit Committee - Jonni Hutahaeen - Puji Wibowo Integrated Risk and Governance Monitoring Committee - Sapto Wiratno - Alfonsus Andrew Secretary of the Board of Commissioners - Analita Hayuningtyas	Komite Nominasi dan Remunerasi - Belladonna Troxylon Maulianda (Cuti) Nomination and Remuneration Committee - Belladonna Troxylon Maulianda (On leave)

No	Waktu Pelaksanaan Implementation Time	Agenda Rapat Meeting Agenda	Kehadiran Peserta dalam Rapat Participant Attendance in Meeting	
			Hadir Present	Tidak Hadir dan Alasannya Not Present and the Reason
5	11 Juni 2025 June 11, 2025	Laporan Kinerja Keuangan bulan April 2025 April 2025 Financial Performance Report	Dewan Komisaris - Santos Gunawan Matondang (merangkap sebagai Anggota Komite Nominasi dan Remunerasi) - Hasby Muhammad Zamri (merangkap sebagai Ketua Komite Pemantau Risiko dan Tata Kelola Terintegrasi) - Muhammad Harrihar Syafar (merangkap sebagai Ketua Komite Audit) - Aqila Rahmani (merangkap sebagai Ketua Komite Nominasi dan Remunerasi) Komite Audit - Jonni Hutahaeen - Puji Wibowo Komite Nominasi dan Remunerasi - Belladonna Troxylon Maulianda Komite Pemantau Risiko dan Tata Kelola Terintegrasi - Sapto Wiratno - Alfonsus Andrew Sekretaris Dewan Komisaris - Analita Hayuningtyas Board of Commissioners - Santos Gunawan Matondang (concurrently as Member of Nomination and Remuneration Committee) - Hasby Muhammad Zamri (concurrently as Chairman of Integrated Risk and Governance Monitoring Committee) - Muhammad Harrihar Syafar (concurrently as Chairman of Audit Committee) - Aqila Rahmani (concurrently as Chairman of Nomination and Remuneration Committee) Audit Committee - Jonni Hutahaeen - Puji Wibowo Nomination and Remuneration Committee - Belladonna Troxylon Maulianda Integrated Risk and Governance Monitoring Committee - Sapto Wiratno - Alfonsus Andrew Secretary of the Board of Commissioners - Analita Hayuningtyas	Nihil Nil

No	Waktu Pelaksanaan Implementation Time	Agenda Rapat Meeting Agenda	Kehadiran Peserta dalam Rapat Participant Attendance in Meeting	
			Hadir Present	Tidak Hadir dan Alasannya Not Present and the Reason
6	24 Juni 2025 June 24, 2025	- Tindak Lanjut atas Catatan Laporan Kinerja Keuangan Bulan April 2025 - Laporan Kinerja Keuangan Bulan Mei 2025 - Follow-up on the April 2025 Financial Performance Report Notes - May 2025 Financial Performance Report	Dewan Komisaris - Santos Gunawan Matondang (merangkap sebagai Anggota Komite Nominasi dan Remunerasi) - Hasby Muhammad Zamri (merangkap sebagai Ketua Komite Pemantau Risiko dan Tata Kelola Terintegrasi) - Muhammad Harrifar Syafar (merangkap sebagai Ketua Komite Audit) - Aqila Rahmani (merangkap sebagai Ketua Komite Nominasi dan Remunerasi) Komite Audit - Jonni Hutahaeen - Puji Wibowo Komite Pemantau Risiko dan Tata Kelola Terintegrasi - Sapto Wiratno - Alfonsus Andrew Sekretaris Dewan Komisaris - Analita Hayuningtyas Board of Commissioners - Santos Gunawan Matondang (concurrently as Member of Nomination and Remuneration Committee) - Hasby Muhammad Zamri (concurrently as Chairman of Integrated Risk and Governance Monitoring Committee) - Muhammad Harrifar Syafar (concurrently as Chairman of Audit Committee) - Aqila Rahmani (concurrently as Chairman of Nomination and Remuneration Committee) Audit Committee - Jonni Hutahaeen - Puji Wibowo Integrated Risk and Governance Monitoring Committee - Sapto Wiratno - Alfonsus Andrew Secretary of the Board of Commissioners - Analita Hayuningtyas	Komite Nominasi dan Remunerasi - Belladonna Troxylon Maulianda (Agenda Rapat Lainnya) Nomination and Remuneration Committee - Belladonna Troxylon Maulianda (Other Meeting Agendas)

No	Waktu Pelaksanaan Implementation Time	Agenda Rapat Meeting Agenda	Kehadiran Peserta dalam Rapat Participant Attendance in Meeting	
			Hadir Present	Tidak Hadir dan Alasannya Not Present and the Reason
7	2 Juli 2025 July 2, 2025	1. Struktur Komite Dewan Komisaris 2. Program Kerja 2025 1. Board of Commissioners Committee Structure 2. 2025 Work Program	Dewan Komisaris - Santos Gunawan Matondang (merangkap sebagai Anggota Komite Nominasi dan Remunerasi) - Hasby Muhammad Zamri (merangkap sebagai Ketua Komite Pemantau Risiko dan Tata Kelola Terintegrasi) - Muhammad Harifur Syafar (merangkap sebagai Ketua Komite Audit) - Aqila Rahmani (merangkap sebagai Ketua Komite Nominasi dan Remunerasi) Sekretaris Dewan Komisaris - Analita Hayuningtyas Board of Commissioners - Santos Gunawan Matondang (concurrently as Member of Nomination and Remuneration Committee) - Hasby Muhammad Zamri (concurrently as Chairman of Integrated Risk and Governance Monitoring Committee) - Muhammad Harifur Syafar (concurrently as Chairman of Audit Committee) - Aqila Rahmani (concurrently as Chairman of Nomination and Remuneration Committee) Secretary of the Board of Commissioners - Analita Hayuningtyas	Nihil Nil
8	18 Juli 2025 July 18, 2025	Laporan Kinerja Keuangan bulan Juni 2025 June 2025 Financial Performance Report	Dewan Komisaris - Santos Gunawan Matondang (merangkap sebagai Anggota Komite Nominasi dan Remunerasi) - Hasby Muhammad Zamri (merangkap sebagai Ketua Komite Pemantau Risiko dan Tata Kelola Terintegrasi) - Muhammad Harifur Syafar (merangkap sebagai Ketua Komite Audit) - Aqila Rahmani (merangkap sebagai Ketua Komite Nominasi dan Remunerasi) Komite Audit - Jonni Hutahaean - Puji Wibowo Komite Pemantau Risiko dan Tata Kelola Terintegrasi - Sapto Wiratno - Alfonsus Andrew Sekretaris Dewan Komisaris - Analita Hayuningtyas Board of Commissioners - Santos Gunawan Matondang (concurrently as Member of Nomination and Remuneration Committee) - Hasby Muhammad Zamri (concurrently as Chairman of Integrated Risk and Governance Monitoring Committee) - Muhammad Harifur Syafar (concurrently as Chairman of Audit Committee) - Aqila Rahmani (concurrently as Chairman of Nomination and Remuneration Committee) Audit Committee - Jonni Hutahaean - Puji Wibowo Integrated Risk and Governance Monitoring Committee - Sapto Wiratno - Alfonsus Andrew Secretary of the Board of Commissioners - Analita Hayuningtyas	Komite Nominasi dan Remunerasi - Belladonna Troxylon Maulianda (Agenda Rapat Lainnya) Nomination and Remuneration Committee - Belladonna Troxylon Maulianda (Other Meeting Agendas)

No	Waktu Pelaksanaan Implementation Time	Agenda Rapat Meeting Agenda	Kehadiran Peserta dalam Rapat Participant Attendance in Meeting	
			Hadir Present	Tidak Hadir dan Alasannya Not Present and the Reason
9	19 Agustus 2025 August 19, 2025	Laporan Kinerja Keuangan bulan Juli 2025 July 2025 Financial Performance Report	Dewan Komisaris - Santos Gunawan Matondang (merangkap sebagai Anggota Komite Nominasi dan Remunerasi) - Hasby Muhammad Zamri (merangkap sebagai Ketua Komite Pemantau Risiko dan Tata Kelola Terintegrasi) - Muhammad Harrifar Syafar (merangkap sebagai Ketua Komite Audit) - Aqila Rahmani (merangkap sebagai Ketua Komite Nominasi dan Remunerasi) Komite Audit - Jonni Hutahaeen - Puji Wibowo Komite Nominasi dan Remunerasi - Belladonna Troxylon Maulianda Komite Pemantau Risiko dan Tata Kelola Terintegrasi - Sapto Wiratno - Alfonsus Andrew Sekretaris Dewan Komisaris - Analita Hayuningtyas Board of Commissioners - Santos Gunawan Matondang (concurrently as Member of Nomination and Remuneration Committee) - Hasby Muhammad Zamri (concurrently as Chairman of Integrated Risk and Governance Monitoring Committee) - Muhammad Harrifar Syafar (concurrently as Chairman of Audit Committee) - Aqila Rahmani (concurrently as Chairman of Nomination and Remuneration Committee) Audit Committee - Jonni Hutahaeen - Puji Wibowo Nomination and Remuneration Committee - Belladonna Troxylon Maulianda Integrated Risk and Governance Monitoring Committee - Sapto Wiratno - Alfonsus Andrew Secretary of the Board of Commissioners - Analita Hayuningtyas	Nihil Nil

No	Waktu Pelaksanaan Implementation Time	Agenda Rapat Meeting Agenda	Kehadiran Peserta dalam Rapat Participant Attendance in Meeting	
			Hadir Present	Tidak Hadir dan Alasannya Not Present and the Reason
10	26 Agustus 2025 August 26, 2025	Pembahasan Program Kerja Dewan Komisaris Tahun 2025 Discussion on the 2025 Board of Commissioners Work Program	Dewan Komisaris - Santos Gunawan Matondang (merangkap sebagai Ketua Komite) Komite Audit - Jonni Hutahaeen - Puji Wibowo Komite Nominasi dan Remunerasi - Belladonna Troxylon Maulianda Komite Pemantau Risiko dan Tata Kelola Terintegrasi - Sapto Wiratno - Alfonsus Andrew Sekretaris Dewan Komisaris - Analita Hayuningtyas Board of Commissioners - Santos Gunawan Matondang (concurrently as Committee Chairman) Audit Committee - Jonni Hutahaeen - Puji Wibowo Nomination and Remuneration Committee - Belladonna Troxylon Maulianda Integrated Risk and Governance Monitoring Committee - Sapto Wiratno - Alfonsus Andrew Secretary of the Board of Commissioners - Analita Hayuningtyas	Nihil Nil
11	23 September 2025 September 23, 2025	1. Laporan Kinerja Keuangan Bulan Agustus 2025 2. Penyusunan Anggaran, Program Kerja dan KPI Dewan Komisaris Tahun 2026 1. August 2025 Financial Performance Report 2. Preparation of the 2026 Board of Commissioners Budget, Work Program, and KPIs	Dewan Komisaris - Santos Gunawan Matondang (merangkap sebagai Ketua Komite) Komite Audit - Jonni Hutahaeen - Puji Wibowo Komite Nominasi dan Remunerasi - Belladonna Troxylon Maulianda Komite Pemantau Risiko dan Tata Kelola Terintegrasi - Sapto Wiratno - Alfonsus Andrew Sekretaris Dewan Komisaris - Analita Hayuningtyas Board of Commissioners - Santos Gunawan Matondang (concurrently as Committee Chairman) Audit Committee - Jonni Hutahaeen - Puji Wibowo Nomination and Remuneration Committee - Belladonna Troxylon Maulianda Integrated Risk and Governance Monitoring Committee - Sapto Wiratno - Alfonsus Andrew Secretary of the Board of Commissioners - Analita Hayuningtyas	Nihil Nil

No	Waktu Pelaksanaan Implementation Time	Agenda Rapat Meeting Agenda	Kehadiran Peserta dalam Rapat Participant Attendance in Meeting	
			Hadir Present	Tidak Hadir dan Alasannya Not Present and the Reason
12	21 Oktober 2025 October 21, 2025	Laporan Kinerja Keuangan Bulan September 2025 Financial Performance Report	Dewan Komisaris - Santos Gunawan Matondang (merangkap sebagai Ketua Komite) Komite Audit - Puji Wibowo Komite Nominasi dan Remunerasi - Belladonna Troxylon Maulianda Komite Pemantau Risiko dan Tata Kelola Terintegrasi - Sapto Wiratno - Alfonsus Andrew Sekretaris Dewan Komisaris - Analita Hayuningtyas Board of Commissioners - Santos Gunawan Matondang (concurrently as Committee Chairman) Audit Committee - Puji Wibowo Nomination and Remuneration Committee - Belladonna Troxylon Maulianda Integrated Risk and Governance Monitoring Committee - Sapto Wiratno - Alfonsus Andrew Secretary of the Board of Commissioners - Analita Hayuningtyas	Komite Audit - Jonni Hutahaeen (Agenda Kegiatan Lainnya) Audit Committee - Jonni Hutahaeen (Other Activity Agendas)
13	27 November 2025 November 27, 2025	1. Perkenalan Dewan Komisaris 2. Pemaparan & Pembagian Tugas dan Tanggung Jawab Dewan Komisaris 1. Introduction to the Board of Commissioners 2. Presentation and Division of Duties and Responsibilities of the Board of Commissioners	Dewan Komisaris - Raden Mas Aris Santosa - Ahmad Subagya Komite Audit - Indhit Pertomo - Puji Wibowo Komite Nominasi dan Remunerasi - Belladonna Troxylon Maulianda Komite Pemantau Risiko dan Tata Kelola Terintegrasi - Alfonsus Andrew Sekretaris Dewan Komisaris - Analita Hayuningtyas Board of Commissioners - Raden Mas Aris Santosa - Ahmad Subagya Audit Committee - Indhit Pertomo - Puji Wibowo Nomination and Remuneration Committee - Belladonna Troxylon Maulianda Integrated Risk and Governance Monitoring Committee - Alfonsus Andrew Secretary of the Board of Commissioners - Analita Hayuningtyas	Dewan Komisaris - Indra Utama (Agenda Lainnya) Komite Pemantau Risiko dan Tata Kelola Terintegrasi - Sapto Wiratno (Sakit) Board of Commissioners - Indra Utama (Other Agendas) Integrated Risk and Governance Monitoring Committee - Sapto Wiratno (Sick)

No	Waktu Pelaksanaan Implementation Time	Agenda Rapat Meeting Agenda	Kehadiran Peserta dalam Rapat Participant Attendance in Meeting	
			Hadir Present	Tidak Hadir dan Alasannya Not Present and the Reason
14	18 Desember 2025 December 18, 2025	Pembagian Tugas dan Tanggung Jawab Dewan Komisaris Division of Duties and Responsibilities of the Board of Commissioners	Dewan Komisaris • Indra Utama (merangkap sebagai Ketua Komite Audit dan Ketua Komite Pemantau Risiko dan Tata Kelola Terintegrasi) • Ahmad Subagya (merangkap sebagai Ketua Komite Nominasi dan Remunerasi) Sekretaris Dewan Komisaris • Analita Hayuningtyas Board of Commissioners • Indra Utama (concurrently as Chairman of Audit Committee and Chairman of Integrated Risk and Governance Monitoring Committee) • Ahmad Subagya (concurrently as Chairman of Nomination and Remuneration Committee) Secretary of the Board of Commissioners • Analita Hayuningtyas	Nihil Nil
15	23 Desember 2025 December 23, 2025	1. Pembahasan Persetujuan atas pengajuan Manajemen 2. Kinerja Bulan November 2025 1. Discussion and Approval of Management's Proposal 2. November 2025 Performance	Dewan Komisaris • Indra Utama (merangkap sebagai Ketua Komite Audit dan Ketua Komite Pemantau Risiko dan Tata Kelola Terintegrasi) • Ahmad Subagya (merangkap sebagai Ketua Komite Nominasi dan Remunerasi) Komite Audit • Puji Wibowo Komite Nominasi dan Remunerasi • Belladonna Troxylon Maulianda Komite Pemantau Risiko dan Tata Kelola Terintegrasi • Indhit Pertomo • Alfonsus Andrew Sekretaris Dewan Komisaris • Analita Hayuningtyas Board of Commissioners • Indra Utama (concurrently as Chairman of Audit Committee and Chairman of Integrated Risk and Governance Monitoring Committee) • Ahmad Subagya (concurrently as Chairman of Nomination and Remuneration Committee) Audit Committee • Puji Wibowo Nomination and Remuneration Committee • Belladonna Troxylon Maulianda Integrated Risk and Governance Monitoring Committee • Indhit Pertomo • Alfonsus Andrew Secretary of the Board of Commissioners • Analita Hayuningtyas	Dewan Komisaris • Darwin Suzandi (Agenda Rapat Lainnya) Board of Commissioners • Darwin Suzandi (Other Meeting Agendas)

No	Waktu Pelaksanaan Implementation Time	Agenda Rapat Meeting Agenda	Kehadiran Peserta dalam Rapat Participant Attendance in Meeting	
			Hadir Present	Tidak Hadir dan Alasannya Not Present and the Reason
Rapat Gabungan Dewan Komisaris Joint Meeting with Board of Directors				
1	23 Januari 2025 January 23, 2025	1. Tindak Lanjut Rapat Sebelumnya 2. Laporan Kinerja Keuangan Bulan Desember 2025 1. Follow-up to the Previous Meeting 2. December 2025 Financial Performance Report	- Dewan Komisaris - Komite - Direktur Utama - Direktur Keuangan, Manajemen Risiko dan Legal - Direktur Operasi - Direktur Pengembangan Bisnis & HCM - Board of Commissioners - Committees - President Director - Director of Finance, Risk Management, and Legal - Director of Operations - Director of Business Development & HCM	Nihil Nil
2	23 Januari 2025 January 23, 2025	Pembahasan Hasil Audit Internal 2024 (Plant Prambon) Discussion on 2024 Internal Audit Results (Prambon Plant)	- Dewan Komisaris - Direktur Utama - Direktur Keuangan, Manajemen Risiko dan Legal - Direktur Operasi - Direktur Pengembangan Bisnis & HCM - Divisi Internal Audit - Board of Commissioners - President Director - Director of Finance, Risk Management, and Legal - Director of Operations - Director of Business Development & HCM - Internal Audit Division	Nihil Nil
3	11 Maret 2025 March 11, 2025	1. Tindak Lanjut Rapat Sebelumnya 2. Laporan Kinerja Keuangan Bulan Januari 2025 3. Pembahasan Permohonan Pembatalan Perjanjian Perdamaian (Homologasi) 1. Follow-up to the Previous Meeting 2. January 2025 Financial Performance Report 3. Discussion on the Request for Cancellation of the Settlement Agreement (Homologation)	- Dewan Komisaris - Komite - Direktur Utama - Direktur Keuangan, Manajemen Risiko dan Legal - Direktur Operasi - Direktur Pengembangan Bisnis & HCM - Board of Commissioners - Committees - President Director - Director of Finance, Risk Management, and Legal - Director of Operations - Director of Business Development & HCM	Nihil Nil
4	21 April 2025 April 21, 2025	1. Tindak Lanjut Rapat Sebelumnya 2. Laporan Kinerja Keuangan Bulan Februari 2025 3. Laporan Kinerja Keuangan Bulan Maret 2025 4. Pembahasan Rencana RUPST Tahun Buku 2024 1. Follow-up to the Previous Meeting 2. February 2025 Financial Performance Report 3. March 2025 Financial Performance Report 4. Discussion on the 2024 Annual General Meeting of Shareholders (AGM) Plan	- Dewan Komisaris - Komite - Direktur Utama - Direktur Keuangan, Manajemen Risiko dan Legal - Direktur Operasi - Direktur Pengembangan Bisnis & HCM - Board of Commissioners - Committees - President Director - Director of Finance, Risk Management, and Legal - Director of Operations - Director of Business Development & HCM	Nihil Nil
5	2 Juni 2025 June 2, 2025	1. Perkenalan Dewan Komisaris dan Direksi 2. Pengenalan Perusahaan 3. Pemaparan Pedoman Tata Kelola Perusahaan 1. Introduction to the Board of Commissioners and Board of Directors 2. Company Introduction 3. Presentation of Corporate Governance Guidelines	- Dewan Komisaris - Komite - Direktur Utama - Direktur Operasi - Board of Commissioners - Committees - President Director - Director of Operations	- Direktur Keuangan, Manajemen Risiko dan Legal (melaksanakan Ibadah Haji) - Director of Finance, Risk Management, and Legal (performing the Hajj pilgrimage)

No	Waktu Pelaksanaan Implementation Time	Agenda Rapat Meeting Agenda	Kehadiran Peserta dalam Rapat Participant Attendance in Meeting	
			Hadir Present	Tidak Hadir dan Alasannya Not Present and the Reason
6	13 Juni 2025 June 13, 2025	- Tindak Lanjut Rapat Sebelumnya - Laporan Kinerja Keuangan Bulan April 2025 - Perencanaan KPI, Program Kerja & Recovery Plan	- Dewan Komisaris - Komite - Direktur Utama - Direktur Keuangan, Manajemen Risiko dan Legal - Direktur Operasi	
		- Follow-up to the Previous Meeting - April 2025 Financial Performance Report - KPI Planning, Work Program & Recovery Plan	- Board of Commissioners - Committees - President Director - Director of Finance, Risk Management, and Legal - Director of Operations	
7	7 Juli 2025 July 7, 2025	- Tindak Lanjut Rapat Dewan Komisaris dan Direksi, 13 Juni 2025 - Tindak Lanjut Catatan Saran Masukan Dewan Komisaris - Laporan Kinerja Keuangan Bulan Mei 2025	- Dewan Komisaris - Komite - Direktur Utama - Direktur Keuangan, Manajemen Risiko dan Legal	Direktur Operasi (melaksanakan perjalanan dinas luar kota)
		- Follow-up to the Meeting of the Board of Commissioners and Board of Directors, June 13, 2025 - Follow-up to Notes Suggestions Input from the Board of Commissioners - May 2025 Financial Performance Report	- Board of Commissioners - Committees - President Director - Director of Finance, Risk Management, and Legal	Director of Operations (on business trips out of town)
8	29 Juli 2025 July 29, 2025	- Tindak Lanjut Rapat Dewan Komisaris dan Direksi, 7 Juli 2025 dan Tindak Lanjut Catatan Saran Masukan Dewan Komisaris - Laporan Kinerja Keuangan Bulan Juni 2025 - Pembahasan Persetujuan Permohonan Revisi RKAP Perseroan	- Dewan Komisaris - Komite - Direktur Utama - Direktur Keuangan, Manajemen Risiko dan Legal - Direktur Operasi	
		- Follow-up to the Meeting of the Board of Commissioners and Board of Directors, July 7, 2025, and Follow-up to Notes Suggestions Input from the Board of Commissioners - June 2025 Financial Performance Report - Discussion on Approval of Request for Revision of the Company's RKAP	- Board of Commissioners - Committees - President Director - Director of Finance, Risk Management, and Legal - Director of Operations	
9	28 Agustus 2025 August 28, 2025	- Tindak Lanjut Rapat Dewan Komisaris dan Direksi, 29 Juli 2025 dan Tindak Lanjut Catatan Saran Masukan Dewan Komisaris - Laporan Kinerja Keuangan Bulan Juli 2025	- Dewan Komisaris - Komite - Direktur Utama - Direktur Keuangan, Manajemen Risiko dan Legal - Direktur Operasi	
		- Follow-up to the Meeting of the Board of Commissioners and Board of Directors, July 29, 2025, and Follow-up to Notes Suggestions Input from the Board of Commissioners - July 2025 Financial Performance Report	- Board of Commissioners - Committees - President Director - Director of Finance, Risk Management, and Legal - Director of Operations	
10	2 Oktober 2025 October 2, 2025	- Tindak Lanjut Rapat Dewan Komisaris dan Direksi, 28 Agustus 2025 dan Tindak Lanjut Catatan Saran Masukan Dewan Komisaris - Laporan Kinerja Keuangan Bulan Agustus 2025	- Dewan Komisaris - Komite - Direktur Utama - Direktur Keuangan, Manajemen Risiko dan Legal - Direktur Operasi	
		- Follow-up to the Meeting of the Board of Commissioners and Board of Directors, August 28, 2025, and Follow-up to Notes Suggestions Input from the Board of Commissioners - August 2025 Financial Performance Report	- Board of Commissioners - Committees - President Director - Director of Finance, Risk Management, and Legal - Director of Operations	

No	Waktu Pelaksanaan Implementation Time	Agenda Rapat Meeting Agenda	Kehadiran Peserta dalam Rapat Participant Attendance in Meeting	
			Hadir Present	Tidak Hadir dan Alasannya Not Present and the Reason
11	5 November 2025 November 5, 2025	- Tindak Lanjut Rapat Dewan Komisaris dan Direksi, 2 Oktober 2025 dan Tindak Lanjut Catatan Saran Masukan Dewan Komisaris (terlampir) - Laporan Kinerja Keuangan Bulan September 2025 - Pembahasan Permohonan Persetujuan Perencanaan Strategi Risiko dan Corporate Risk Profile (CRP) atas Revisi Rencana Kerja dan Anggaran Perusahaan (Revisi RKAP) Tahun 2025 PT Waskita Beton Precast Tbk	- Dewan Komisaris - Komite - Direktur Utama - Direktur Keuangan, Manajemen Risiko dan Legal - Direktur Operasi	
		- Follow-up to the Meeting of the Board of Commissioners and Board of Directors, October 2, 2025, and Follow-up to Notes Suggestions Input from the Board of Commissioners (attached) - September 2025 Financial Performance Report - Discussion on the Request for Approval of the Risk Strategy Planning and Corporate Risk Profile (CRP) for the Revised 2025 Company Work Plan and Budget (Revised RKAP) of PT Waskita Beton Precast Tbk	- Board of Commissioners - Committees - President Director - Director of Finance, Risk Management, and Legal - Director of Operations	
12	10 Desember 2025 December 10, 2025	- Perkenalan Dewan Komisaris dan Direksi - Pengenalan Perusahaan dan Pemaparan Tata Kelola Perusahaan - Tindak Lanjut Rapat Dewan Komisaris dan Direksi, 5 November 2025 & Arahan Dewan Komisaris - Laporan Kinerja Keuangan Bulan Oktober 2025	- Dewan Komisaris - Komite - Direktur Utama - Direktur Keuangan, Manajemen Risiko dan Legal - Direktur Operasi	
		- Introduction to the Board of Commissioners and Board of Directors - Company Introduction and Corporate Governance Presentation - Follow-up to the Board of Commissioners and Board of Directors Meeting, November 5, 2025, & Board of Commissioners' Directions - October 2025 Financial Performance Report	- Board of Commissioners - Committees - President Director - Director of Finance, Risk Management, and Legal - Director of Operations	

LAPORAN PELAKSANAAN TUGAS DEWAN KOMISARIS

Hingga 31 Desember 2025, Dewan Komisaris telah melaksanakan tugas dan tanggung jawabnya sebagai berikut:

- Melakukan Rapat Internal Dewan Komisaris dan Komite setiap bulan.
- Melakukan Rapat Gabungan Dewan Komisaris dan Direksi setiap bulan.
- Menanggapi atas rencana penyelenggaraan RUPS Tahunan dan RUPS Luar Biasa yang diselenggarakan pada tahun 2025.

INDEPENDENCE STATEMENT OF INDEPENDENT COMMISSIONERS

As of December 31, 2025, the Board of Commissioners has performed its duties and responsibilities, including the following:

- Conduct monthly internal meetings of the Board of Commissioners and Committees.
- Conduct monthly joint meetings of the Board of Commissioners and Board of Directors.
- Respond to the planned Annual General Meeting of Shareholders (AGM) and Extraordinary General Meeting of Shareholders (EGM) to be held in 2025.

4. Mengikuti Program Pelatihan Dewan Komisaris dan Komite.
 5. Melakukan Kunjungan Kerja Dewan Komisaris ke:
 - Terminal Peti Kemas Batu Ampar-Batam
 - Proyek Pembangunan Tembok Penahan Jembatan Enim 1 – Jembatan Enim 2 – Palembang
 - Plant Gasing, Palembang
 - Plant Karawang, Jawa Barat
 - Proyek UNIP, Bandung Jawa Barat
 - BP Bocimi-Sukabumi
 6. Menerbitkan Surat Keputusan Dewan Komisaris, antara lain:
4. Participate in the Board of Commissioners and Committee Training Program.
 5. Conduct working visits by the Board of Commissioners to:
 - Batu Ampar Container Terminal, Batam
 - Enim Bridge 1 – Enim Bridge 2 Retaining Wall Construction Project – Palembang
 - Gasing Plant, Palembang
 - Karawang Plant, West Java
 - UNIP Project, Bandung, West Java
 - BP Bocimi – Sukabumi
 6. Issue Board of Commissioners Decrees, including:

No	Tanggal SK Decree Date	Nomor SK Decree Number	Perihal Subject
1	17 April 2025 April 17, 2025	01/SK/WBP/DK/2025	Pemberhentian Sekretaris Dewan Komisaris dan Pengangkatan Sekretaris Dewan Komisaris PT Waskita Beton Precast Tbk Dismissal of the Secretary of the Board of Commissioners and Appointment of the Secretary of the Board of Commissioners of PT Waskita Beton Precast Tbk
2	17 April 2025 April 17, 2025	02/SK/WBP/DK/2025	Pengangkatan Anggota Komite Pemantau Risiko dan Tata Kelola Terintegrasi Dewan Komisaris serta Penetapan Susunan Komite Pemantau Risiko dan Tata Kelola Terintegrasi Dewan Komisaris PT Waskita Beton Precast Tbk Appointment of Members of the Integrated Risk and Governance Monitoring Committee of the Board of Commissioners and Determination of the Composition of the Integrated Risk and Governance Monitoring Committee of the Board of Commissioners of PT Waskita Beton Precast Tbk
3	4 Juni 2025 June 4, 2025	03/SK/WBP/DK/2025	Pembagian Tugas Dewan Komisaris PT Waskita Beton Precast Tbk Division of Duties of the Board of Commissioners of PT Waskita Beton Precast Tbk
4	4 Juni 2025 June 4, 2025	04/SK/WBP/DK/2025	Pemberhentian dan Pengangkatan Ketua Komite Audit serta Penetapan Susunan Komite Audit PT Waskita Beton Precast Tbk Dismissal and Appointment of the Chairman of the Audit Committee and Determination of the Composition of the Audit Committee of PT Waskita Beton Precast Tbk
5	4 Juni 2025 June 4, 2025	05/SK/WBP/DK/2025	Pemberhentian dan Pengangkatan Ketua serta Anggota Komite Pemantau Risiko dan Tata Kelola Terintegrasi, dan Penetapan Susunan Komite Pemantau Risiko dan Tata Kelola Terintegrasi PT Waskita Beton Precast Tbk Dismissal and Appointment of the Chairman and Members of the Integrated Risk and Governance Monitoring Committee, and Determination of the Composition of the Integrated Risk and Governance Monitoring Committee of PT Waskita Beton Precast Tbk
6	4 Juni 2025 June 4, 2025	06/SK/WBP/DK/2025	Pemberhentian dan Pengangkatan Ketua serta Anggota Komite Nominasi dan Remunerasi, serta Penetapan Komite Nominasi dan Remunerasi PT Waskita Beton Precast Tbk Dismissal and Appointment of the Chairman and Members of the Nomination and Remuneration Committee, and Determination of the Nomination and Remuneration Committee of PT Waskita Beton Precast Tbk
7	14 Oktober 2025 October 14, 2025	07/SK/WBP/DK/2025	Pemberhentian dan Pengangkatan Anggota Komite Audit serta Penetapan Susunan Anggota Komite Audit PT Waskita Beton Precast Tbk Dismissal and Appointment of Members of the Audit Committee and Determination of the Composition of the Audit Committee of PT Waskita Beton Precast Tbk
8	10 Desember 2025 December 10, 2025	08/SK/WBP/DK/2025	Pembagian Tugas Dewan Komisaris PT Waskita Beton Precast Tbk Division of Duties of the Board of Commissioners of PT Waskita Beton Precast Tbk
9	10 Desember 2025 December 10, 2025	09/SK/WBP/DK/2025	Pemberhentian dan Pengangkatan Ketua Komite Audit serta Penetapan Susunan Komite Audit Dewan Komisaris PT Waskita Beton Precast Tbk Dismissal and Appointment of the Chairman of the Audit Committee and Determination of the Composition of the Audit Committee of the Board of Commissioners of PT Waskita Beton Precast Tbk

No	Tanggal SK Decree Date	Nomor SK Decree Number	Perihal Subject
10	10 Desember 2025 December 10, 2025	10/SK/WBP/DK/2025	Pemberhentian dan Pengangkatan Ketua serta Anggota Komite Pemantau Risiko dan Tata Kelola Terintegrasi, dan Penetapan Susunan Komite Pemantau Risiko dan Tata Kelola Terintegrasi Dewan Komisaris PT Waskita Beton Precast Tbk Dismissal and Appointment of the Chairman and Members of the Risk Monitoring and Integrated Governance Committee, and Determination of the Composition of the Risk Monitoring and Integrated Governance Committee of the Board of Commissioners of PT Waskita Beton Precast Tbk
11	10 Desember 2025 December 10, 2025	11/SK/WBP/DK/2025	Pemberhentian dan Pengangkatan Ketua serta Anggota Komite Nominasi dan Remunerasi, serta Penetapan Komite Nominasi dan Remunerasi Dewan Komisaris PT Waskita Beton Precast Tbk Dismissal and Appointment of the Chairman and Members of the Nomination and Remuneration Committee, and Determination of the Nomination and Remuneration Committee of the Board of Commissioners of PT Waskita Beton Precast Tbk
12	22 Desember 2025 December 22, 2025	12/SK/WBP/DK/2025	Pembagian Tugas Dewan Komisaris PT Waskita Beton Precast Tbk Division of Duties of the Board of Commissioners of PT Waskita Beton Precast Tbk
13	22 Desember 2025 December 22, 2025	13/SK/WBP/DK/2025	Pemberhentian dan Pengangkatan Ketua serta Anggota Komite Pemantau Risiko dan Tata Kelola Terintegrasi, dan Penetapan Susunan Komite Pemantau Risiko dan Tata Kelola Terintegrasi Dewan Komisaris PT Waskita Beton Precast Tbk Dismissal and Appointment of the Chairman and Members of the Risk Monitoring and Integrated Governance Committee, and Determination of the Composition of the Risk Monitoring and Integrated Governance Committee of the Board of Commissioners of PT Waskita Beton Precast Tbk
14	22 Desember 2025 December 22, 2025	14/SK/WBP/DK/2025	Pemberhentian dan Pengangkatan Anggota Komite Nominasi dan Remunerasi, serta Penetapan Komite Nominasi dan Remunerasi Dewan Komisaris PT Waskita Beton Precast Tbk Dismissal and Appointment of Members of the Nomination and Remuneration Committee, and Determination of the Nomination and Remuneration Committee of the Board of Commissioners of PT Waskita Beton Precast Tbk
15	31 Desember 2025 December 31, 2025	15/SK/WBP/DK/2025	Penetapan Honorarium dan Tunjangan Anggota Komite Audit, Anggota Komite Pemantau Risiko dan Tata Kelola Terintegrasi, Anggota Komite Nominasi dan Remunerasi, Sekretaris Dewan Komisaris dan Staf Sekretariat Dewan Komisaris Tahun 2025 PT Waskita Beton Precast Tbk Determination of Honorarium and Allowances for Members of the Audit Committee, Members of the Risk Monitoring and Integrated Governance Committee, and Members of the Committee Nomination and Remuneration, Secretary of the Board of Commissioners and Staff of the Secretariat of the Board of Commissioners in 2025 PT Waskita Beton Precast Tbk

REKOMENDASI DAN KEPUTUSAN DEWAN KOMISARIS

Di tahun 2025, Dewan Komisaris telah memberikan sejumlah rekomendasi kepada Direksi, yang kemudian disahkan melalui surat persetujuan yang dikeluarkan, di antaranya:

BOARD OF COMMISSIONERS RECOMMENDATIONS AND RESOLUTIONS

In 2025, the Board of Commissioners provided several recommendations to the Board of Directors, which were then ratified through a letter of approval issued, as follows:

**Tabel Rekomendasi dan Keputusan Dewan Komisaris
Tahun 2025**

**Table of Board of Commissioners Recommendations
and Resolutions in 2025**

No	Nomor Surat Letter Number	Tanggal Surat Letter Date	Kepada To	Perihal Subject
1	2/WBP/DK/2025	13 Januari 2025 January 13, 2025	Direktur Utama PT Waskita Beton Precast Tbk President Director of PT Waskita Beton Precast Tbk	Persetujuan Perubahan Tunjangan dan Fasilitas Direksi PT Waskita Beton Precast Tbk ("Perseroan") untuk Tahun 2024 Approval of Changes to the 2024 Allowances and Facilities of the Board of Directors of PT Waskita Beton Precast Tbk (the "Company")
2	7.1/WBP/DK/2025	21 Februari 2025 February 21, 2025	Direktur Utama PT Waskita Beton Precast Tbk President Director of PT Waskita Beton Precast Tbk	Tindak Lanjut Rapat Komite PT Waskita Beton Precast Tbk Follow-up to the Committee Meeting of PT Waskita Beton Precast Tbk
3	13/WBP/DK/2025	19 Maret 2025 March 19, 2025	Direktur Utama PT Waskita Beton Precast Tbk President Director of PT Waskita Beton Precast Tbk	Persetujuan Prosedur Kerja Sama Operasi PT Waskita Beton Precast Tbk ("Perseroan") Approval of the Operational Cooperation Procedures of PT Waskita Beton Precast Tbk (the "Company")
4	14/WBP/DK/2025	27 Maret 2025 March 27, 2025	Direktur Utama PT Waskita Beton Precast Tbk President Director of PT Waskita Beton Precast Tbk	Persetujuan Persetujuan Target Key Performance Indicators (KPI) Tahun 2025 PT Waskita Beton Precast Tbk ("Perseroan") Approval of the 2025 Key Performance Indicator (KPI) Targets of PT Waskita Beton Precast Tbk (the "Company")
5	18/WBP/DK/2025	15 April 2025 April 15, 2025	Direktur Utama PT Waskita Beton Precast Tbk President Director of PT Waskita Beton Precast Tbk	Persetujuan Strategi Risiko dan Perencanaan Corporate Risk Profile (CRP) atas Rencana Kerja dan Anggaran Perusahaan (RKAP) Tahun 2025 PT Waskita Beton Precast Tbk Approval of the Risk Strategy and Corporate Risk Profile (CRP) Planning for the 2025 Corporate Work Plan and Budget (RKAP) of PT Waskita Beton Precast Tbk
6	19/WBP/DK/2025	15 April 2025 April 15, 2025	Direktur Utama PT Waskita Beton Precast Tbk President Director of PT Waskita Beton Precast Tbk	Persetujuan Konversi Utang Kreditur Dagang Tranche D Tahap Lanjutan Dan Ratifikasi Keputusan Rapat Umum Pemegang Saham Luar Biasa 30 Juni 2023 PT Waskita Beton Precast Tbk Approval of the Conversion of Trade Creditors' Debt Tranche D, Advanced Stage, and Ratification of the Resolution of the Extraordinary General Meeting of Shareholders of PT Waskita Beton Precast Tbk on June 30, 2023
7	24/WBP/DK/2025	23 April 2025 April 23, 2025	Direktur Utama PT Waskita Beton Precast Tbk President Director of PT Waskita Beton Precast Tbk	Persetujuan Laporan Tahunan dan Laporan Berkelanjutan Tahun Buku 2024 PT Waskita Beton Precast Tbk Approval of the Annual Report and Sustainability Report for the 2024 Fiscal Year of PT Waskita Beton Precast Tbk
8	28/WBP/DK/2025	28 April 2025 April 28, 2025	Direktur Utama PT Waskita Beton Precast Tbk President Director of PT Waskita Beton Precast Tbk	Persetujuan Izin Cuti Ibadah Haji Direktur Keuangan, Manajemen Risiko & Legal Approval of the Hajj Pilgrimage Leave Permit for the Director of Finance, Risk Management & Legal
9	35/WBP/DK/2025	20 Mei 2025 May 20, 2025	Direktur Utama PT Waskita Beton Precast Tbk President Director of PT Waskita Beton Precast Tbk	Perubahan Persetujuan Izin Cuti Ibadah Haji Direktur Keuangan, Manajemen Risiko & Legal Changes to the Approval of the Leave Permit Hajj Pilgrimage for the Director of Finance, Risk Management & Legal

No	Nomor Surat Letter Number	Tanggal Surat Letter Date	Kepada To	Perihal Subject
10	41/WBP/DK/2025	4 Juni 2025 June 4, 2025	Direktur Utama PT Waskita Beton Precast Tbk President Director of PT Waskita Beton Precast Tbk	Persetujuan Perubahan Struktur Organisasi PT Waskita Beton Precast Tbk ("Perseroan") Approval of Changes to the Organizational Structure of PT Waskita Beton Precast Tbk (the "Company")
11	54/WBP/DK/2025	24 Juli 2025	Direktur Utama PT Waskita Beton Precast Tbk President Director of PT Waskita Beton Precast Tbk	Izin Cuti Direktur Utama Leave Permit for the President Director
12	56/WBP/DK/2025	30 Juli 2025 July 30, 2025	Direktur Utama PT Waskita Beton Precast Tbk President Director of PT Waskita Beton Precast Tbk	Persetujuan Revisi Rencana Kerja dan Anggaran Perusahaan (Revisi RKAP) Tahun Buku 2025 PT Waskita Beton Precast Tbk Approval of the Revised Work Plan and Budget (Revised RKAP) for the 2025 Fiscal Year of PT Waskita Beton Precast Tbk
13	62/WBP/DK/2025	19 Agustus 2025 August 19, 2025	Direktur Utama PT Waskita Beton Precast Tbk President Director of PT Waskita Beton Precast Tbk	Tindak Lanjut Rapat Komite tanggal 12 Agustus 2025 Follow-up to the Committee Meeting on August 12, 2025
14	69/WBP/DK/2025	4 September 2025 September 4, 2025	Direktur Utama PT Waskita Beton Precast Tbk President Director of PT Waskita Beton Precast Tbk	Persetujuan Kebijakan GRC (Governance, Risk, Compliance) PT Waskita Beton Precast Tbk ("Perseroan") Approval of the GRC (Governance, Risk, Compliance) Policy of PT Waskita Beton Precast Tbk (the "Company")
15	78/WBP/DK/2025	9 Oktober 2025 October 9, 2025	Direktur Utama PT Waskita Beton Precast Tbk President Director of PT Waskita Beton Precast Tbk	Persetujuan Izin Cuti Direktur Operasi Approval of Leave Permit for the Director of Operations
16	87/WBP/DK/2025	30 Oktober 2025 October 30, 2025	Direktur Utama PT Waskita Beton Precast Tbk President Director of PT Waskita Beton Precast Tbk	Tanggapan Permohonan Persetujuan Rencana Divestasi Aset Tetap PT Waskita Beton Precast Tbk ("Perseroan") Response to the Request for Approval of the Fixed Asset Divestment Plan of PT Waskita Beton Precast Tbk (the "Company")
17	88/WBP/DK/2025	16 Desember 2025 December 16, 2025	Direktur Utama PT Waskita Beton Precast Tbk President Director of PT Waskita Beton Precast Tbk	Tindak Lanjut Rapat Komite tanggal 21 Oktober 2025 PT Waskita Beton Precast Tbk Follow-up to the Committee Meeting of PT Waskita Beton Precast Tbk on October 21, 2025
18	89/WBP/DK/2025	5 November 2025 November 5, 2025	Direktur Utama PT Waskita Beton Precast Tbk President Director of PT Waskita Beton Precast Tbk	Persetujuan Perencanaan Strategi Risiko dan Corporate Risk Profile (CRP) atas Revisi Rencana Kerja dan Anggaran Perusahaan (Revisi RKAP) Tahun 2025 PT Waskita Beton Precast Tbk ("Perseroan") Approval of the Risk Strategy Planning and Corporate Risk Profile (CRP) for the Revised Work Plan and Budget (Revised RKAP) for the 2025 Fiscal Year of PT Waskita Beton Precast Tbk (the "Company")
19	90/WBP/DK/2025	13 November 2025 November 13, 2025	Direktur Utama PT Waskita Beton Precast Tbk President Director of PT Waskita Beton Precast Tbk	Tanggapan Permohonan Persetujuan Rencana Kerja dan Anggaran Perusahaan (RKAP) Tahun Buku 2026 PT Waskita Beton Precast Tbk ("Perseroan") Response to the Request for Approval of the 2026 Work Plan and Budget of PT Waskita Beton Precast Tbk (the "Company")

No	Nomor Surat Letter Number	Tanggal Surat Letter Date	Kepada To	Perihal Subject
20	102/WBP/ DK/2025	19 Desember 2025 December 19, 2025	Direktur Utama PT Waskita Beton Precast Tbk President Director of PT Waskita Beton Precast Tbk	Persetujuan Pengesahan Pedoman Etika dan Perilaku (Code of Conduct) PT Waskita Beton Precast Tbk ("Perseroan") Approval of the Ratification of the Code of Conduct of PT Waskita Beton Precast Tbk (the "Company")
21	105/WBP/ DK/2025	23 Desember 2025 December 23, 2025	Direktur Utama PT Waskita Beton Precast Tbk President Director of PT Waskita Beton Precast Tbk	Persetujuan Rencana Kerja dan Anggaran Perusahaan (RKAP) Tahun Buku 2026 PT Waskita Beton Precast Tbk ("Perseroan") Approval of the 2026 Work Plan and Budget of PT Waskita Beton Precast Tbk (the "Company")
22	109/WBP/ DK/2025	29 Desember 2025 December 29, 2025	Direktur Utama PT Waskita Beton Precast Tbk President Director of PT Waskita Beton Precast Tbk	Penetapan Gaji/Honorarium, Tunjangan dan Fasilitas Direksi dan Dewan Komisaris PT Waskita Beton Precast Tbk Tahun 2025 Determination of the 2025 Salaries/Honorarium, Allowances, and Facilities of the Board of Directors and Board of Commissioners of PT Waskita Beton Precast Tbk
23	107/WBP/ DK/2025	23 Desember 2025 December 23, 2025	Direktur Utama PT Waskita Beton Precast Tbk President Director of PT Waskita Beton Precast Tbk	Persetujuan Perubahan <i>Key Performance Indicators</i> (KPI) Korporat dan Direktorat Tahun 2025 PT Waskita Beton Precast Tbk ("Perseroan") Approval of Changes to the Corporate and Directorate Key Performance Indicators (KPIs) for 2025 of PT Waskita Beton Precast Tbk (the "Company")

PENILAIAN KINERJA KOMITE DI BAWAH DEWAN KOMISARIS

Secara berkala, Dewan Komisaris melakukan evaluasi dan penilaian atas kinerja komite pendukung fungsi Dewan Komisaris. Penilaian tersebut dilakukan secara mandiri dan berdasarkan kriteria-kriteria yang telah ditentukan dalam pedoman kerja. Dengan demikian, Dewan Komisaris melakukan penilaian terhadap kinerja komite pendukung di tahun 2025 bahwa:

- **Sekretaris Dewan Komisaris**

Sekretaris Dewan Komisaris telah menjalankan tugas dan fungsinya secara efektif dan efisien. Dewan Komisaris menilai bahwa Sekretaris Dewan Komisaris telah aktif berpartisipasi dalam rapat-rapat Dewan Komisaris serta memberikan kontribusi positif terhadap pelaksanaan tugas pengawasan Dewan Komisaris sepanjang tahun 2025. Peran Sekretaris Dewan Komisaris dalam pengelolaan administrasi, koordinasi kegiatan, serta penyusunan dan penyampaian laporan kinerja telah mendukung kelancaran pelaksanaan tugas Dewan Komisaris.

PERFORMANCE ASSESSMENT OF COMMITTEES UNDER BOARD OF COMMISSIONERS

The Board of Commissioners periodically evaluates and assesses the performance of the committees supporting the Board of Commissioners' functions. These assessments are conducted independently and based on the criteria established in the work guidelines. Therefore, the Board of Commissioners assessed the performance of the supporting committees in 2025, as follows:

- **Secretary of Board of Commissioners**

The Secretary of the Board of Commissioners has carried out his/her duties and functions effectively and efficiently. The Board of Commissioners assessed that the Secretary of the Board of Commissioners has actively participated in Board of Commissioners meetings and made a positive contribution to the implementation of the Board of Commissioners' supervisory duties throughout 2025. The role of the Secretary of the Board of Commissioners in administrative management, coordination of activities, and preparation and submission of performance reports has supported the smooth implementation of the Board of Commissioners' duties.

• Komite Audit

Dewan Komisaris menilai bahwa Komite Audit telah melaksanakan tugas dan tanggung jawabnya dengan baik sesuai dengan ketentuan yang berlaku. Komite Audit menjalankan fungsi pengawasan atas pengendalian internal, penelaahan informasi keuangan, serta evaluasi atas audit yang dilakukan oleh auditor internal dan eksternal. Selain itu, Komite Audit secara aktif memberikan rekomendasi yang konstruktif dan kontribusi positif dalam memperkuat penerapan tata kelola perusahaan yang baik dan berkelanjutan.

• Komite Nominasi dan Remunerasi

Komite Nominasi dan Remunerasi telah melaksanakan fungsi nominasi dan remunerasi secara optimal. Komite Nominasi dan Remunerasi telah memberikan rekomendasi terkait nominasi, pengembangan SDM, dan kebijakan remunerasi dinilai efektif serta mendukung pencapaian tujuan strategis Perusahaan. Pelaksanaan tugas dan tanggung jawab yang baik ini, mampu memberikan kontribusi positif bagi kinerja Dewan Komisaris sepanjang tahun 2025.

• Komite Pemantau Risiko dan Tata Kelola Terintegrasi

Dewan Komisaris menilai bahwa Komite Pemantau Risiko dan Tata Kelola Terintegrasi telah menjalankan tugas dan tanggung jawabnya secara optimal. Pelaksanaan fungsi mulai dari mengidentifikasi, menganalisis, dan mengelola risiko telah dilakukan secara efektif. Upaya tersebut berdampak positif terhadap penguatan penerapan tata kelola perusahaan. Dewan Komisaris mendorong agar kinerja ini terus ditingkatkan guna mendukung pertumbuhan Perseroan yang berkelanjutan di masa mendatang.

• Audit Committee

The Board of Commissioners assessed that the Audit Committee has carried out its duties and responsibilities well in accordance with applicable regulations. The Audit Committee oversees internal control, reviews financial information, and evaluates audits conducted by internal and external auditors. Furthermore, the Audit Committee actively provides constructive recommendations and positive contributions to strengthening the implementation of good and sustainable corporate governance.

• Nomination and Remuneration Committee

The Nomination and Remuneration Committee has optimally carried out its nomination and remuneration functions. The recommendations given related to nomination, human capital development, and remuneration policy were considered effective and supported the achievement of the Company's strategic objectives. The proper implementation of these duties and responsibilities will be able to provide a positive contribution to the Board of Commissioners' performance throughout 2025.

• Integrated Risk and Governance Monitoring Committee

The Board of Commissioners assessed that the Integrated Risk and Governance Monitoring Committee has optimally carried out its duties and responsibilities. The implementation of functions ranging from identifying, analyzing, and managing risks has been carried out effectively. These efforts have had a positive impact on strengthening the implementation of corporate governance. The Board of Commissioners encourages continued improvement in this performance to support the Company's sustainable growth in the future.

KOMISARIS INDEPENDEN

Komisaris Independen adalah individu dalam Dewan Komisaris yang tidak memiliki keterkaitan keuangan, hubungan kepengurusan, kepemilikan saham, atau hubungan keluarga dengan pihak-pihak seperti anggota Dewan Komisaris lainnya, Direksi, pemegang saham pengendali, maupun perusahaan terkait. Hal ini memastikan pelaksanaan tugas secara objektif dan mandiri, sepenuhnya untuk kepentingan Perusahaan serta berlandaskan prinsip-prinsip governansi korporat. Komisaris Independen bertanggung jawab dalam pengawasan perusahaan dan mewakili kepentingan pemegang saham minoritas.

INDEPENDENT COMMISSIONERS

Independent Commissioners are individuals on the Board of Commissioners who have no financial, management, share ownership, or family relationships with parties such as other members of the Board of Commissioners, Board of Directors, controlling shareholders, or related companies. This ensures that duties are carried out objectively and independently, entirely in the Company's interests and based on the principles of corporate governance. Independent Commissioners are responsible for overseeing the Company and representing the interests of minority shareholders.

KEANGGOTAAN KOMISARIS INDEPENDEN

WSBP telah menetapkan ketentuan mengenai keanggotaan Komisaris Independen mencakup:

1. Dalam hal Dewan Komisaris terdiri dari lebih 2 (dua) orang, paling sedikit 30% (tiga puluh persen) merupakan Komisaris Independen yang ditetapkan dalam keputusan pengangkatannya.
2. Dalam hal Komisaris Independen menjabat pada Komite Audit, Komisaris Independen yang bersangkutan hanya dapat diangkat kembali pada Komite Audit untuk 1 (satu) periode masa jabatan Komite Audit berikutnya.

Ketentuan ini berdasarkan POJK No. 33/POJK.04/2014 tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik mengenai komposisi Komisaris Independen minimal 30% dari total anggota Dewan Komisaris harus merupakan Komisaris Independen

KOMPOSISI ANGGOTA KOMISARIS INDEPENDEN

Di tahun 2025, WSBP telah memiliki Dewan Komisaris independen sebanyak 2 (dua) orang dari total sebanyak 3 (tiga) Dewan Komisaris. Komposisi Komisaris Independen di tahun 2025 adalah sebagai berikut:

Tabel Komposisi Keanggotaan Komisaris Independen Tahun 2025

Nama Name	Jabatan Position	Dasar Pengangkatan Basis of Appointment	Dasar Pemberhentian Basis of Dismissal	Masa Akhir Jabatan End of Term	Periode Jabatan Term of Office
Berstatus Aktif Menjabat per 31 Desember 2025 Actively Serving as of December 31, 2025					
Ahmad Subagya	Komisaris Independen/Plt. Komisaris Utama Independent Commissioner/ Act. President Commissioner	Keputusan Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) tanggal 14 November 2025 dan telah diaktakan melalui Akta Notaris Aulia Taufani, S.H. Nomor 58 tanggal 14 November 2025 Extraordinary General Meeting of Shareholders (EGMS) Resolution dated November 14, 2025, and notarized through Notarial Deed of Aulia Taufani, S.H. Number 58 dated November 14, 2025	31 Desember 2025 masih aktif menjabat December 31, 2025, still actively serving	RUPS Ke-5 sejak pengangkatan sebagai Komisaris Independen (2030) 5 th GMS since appointment as Independent Commissioner (2030)	Ke-1 (2025-2030) 1 st period (2025-2030)
Indra Utama	Komisaris Independen Independent Commissioner	Keputusan Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) tanggal 14 November 2025 dan telah diaktakan melalui Akta Notaris Aulia Taufani, S.H. Nomor 58 tanggal 14 November 2025 Extraordinary General Meeting of Shareholders (EGMS) Resolution dated November 14, 2025, and notarized through Notarial Deed of Aulia Taufani, S.H. Number 58 dated November 14, 2025	31 Desember 2025 masih aktif menjabat December 31, 2025, still actively serving	RUPS Ke-5 sejak pengangkatan sebagai Komisaris Independen (2030) 5 th GMS since appointment as Independent Commissioner (2030)	Ke-1 (2025-2030) 1 st period (2025-2030)

INDEPENDENT COMMISSIONER MEMBERSHIP

WSBP has established provisions regarding the membership of Independent Commissioners, including:

1. In the event that the Board of Commissioners consists of more than 2 (two) persons, at least 30% (thirty percent) shall be Independent Commissioners as determined in their appointment decision.
2. In the event that an Independent Commissioner serves on the Audit Committee, the relevant Independent Commissioner may only be reappointed to the Audit Committee for the next 1 (one) Audit Committee term of office.

This provision is based on POJK No. 33/POJK.04/2014 concerning the Board of Directors and Board of Commissioners of Issuers or Public Companies, regarding the number of Independent Commissioners is at least 30% of the total Board of Commissioners in office.

INDEPENDENT COMMISSIONER COMPOSITION

In 2025, WSBP has 3 (three) Independent Commissioners out of 5 (five) Board of Commissioners. The composition of Independent Commissioners in 2025 is as follows:

Table of Independent Commissioners Composition in 2025

Nama Name	Jabatan Position	Dasar Pengangkatan Basis of Appointment	Dasar Pemberhentian Basis of Dismissal	Masa Akhir Jabatan End of Term	Periode Jabatan Term of Office
Berstatus Tidak Aktif Menjabat per 31 Desember 2025 Inactive as of December 31, 2025					
Agus Budiman Manalu	Komisaris Utama/ Independen President Commissioner/ Independent	- Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) 2020 tanggal 23 April 2021 - Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) 2022 tanggal 21 Juni 2023 2020 Annual General Meeting of Shareholders (AGMS) Resolution dated April 23, 2021 2022 Annual General Meeting of Shareholders (AGMS) Resolution dated June 21, 2023	Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) 2024 tanggal 22 Mei 2025 yang telah diaktakan melalui Akta Notaris Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn. No. 3 tanggal 22 Mei 2025 2024 Annual General Meeting of Shareholders (AGMS) Resolution dated May 22, 2025, which has been notarized through Notarial Deed No. 3 dated May 22, 2025, by Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn.	RUPS Ke-5 sejak pengangkatan sebagai Komisaris Independen (2026) 5 th GMS since appointment as Independent Commissioner (2026)	Ke-1 (2023-2026) 1 st period (2023-2026)
Abianti Riana	Komisaris Independen Independent Commissioner	Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) 2021 tanggal 27 Juni 2022 2021 Annual General Meeting of Shareholders (AGMS) Resolution dated June 27, 2022	Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) 2024 tanggal 22 Mei 2025 yang telah diaktakan melalui Akta Notaris Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn. No. 3 tanggal 22 Mei 2025 2024 Annual General Meeting of Shareholders (AGMS) Resolution dated May 22, 2025, which has been notarized through Notarial Deed No. 3 dated May 22, 2025, by Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn.	RUPS Ke-5 sejak pengangkatan (2027) 5 th GMS since the appointment (2027)	Ke-1 (2022-2027) 1 st period (2022-2027)
Fathur Rokhman	Komisaris Independen Independent Commissioner	Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) 2022 tanggal 21 Juni 2023 2022 Annual General Meeting of Shareholders (AGMS) Resolution dated June 21, 2023	Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) 2024 tanggal 22 Mei 2025 yang telah diaktakan melalui Akta Notaris Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn. No. 3 tanggal 22 Mei 2025 2024 Annual General Meeting of Shareholders (AGMS) Resolution dated May 22, 2025, which has been notarized through Notarial Deed No. 3 dated May 22, 2025, by Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn.	RUPS Ke-5 sejak pengangkatan (2028) 5 th GMS since the appointment (2028)	Ke-1 (2023-2028) 1 st period (2023-2028)
Aqila Rahmani	Komisaris Independen Independent Commissioner	Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) 2024 tanggal 22 Mei 2025 yang telah diaktakan melalui Akta Notaris Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn. No. 3 tanggal 22 Mei 2025 2024 Annual General Meeting of Shareholders (AGMS) Resolution dated May 22, 2025, which has been notarized through Notarial Deed No. 3 of Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn. dated May 22, 2025	Keputusan Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) tanggal 14 November 2025 dan telah diaktakan melalui Akta Notaris Aulia Taufani, S.H. Nomor 58 tanggal 14 November 2025 Extraordinary General Meeting of Shareholders (EGMS) Resolution dated November 14, 2025, which has been notarized through Notarial Deed No. 58 of Aulia Taufani, S.H., dated November 14, 2025	RUPS Ke-5 sejak pengangkatan sebagai Komisaris Independen (2030) 5 th GMS since appointment as Independent Commissioner (2030)	Ke-1 (2025-2030) 1 st period (2025-2030)

Nama Name	Jabatan Position	Dasar Pengangkatan Basis of Appointment	Dasar Pemberhentian Basis of Dismissal	Masa Akhir Jabatan End of Term	Periode Jabatan Term of Office
Muhammad Harriar Syafar	Komisaris Independen Independent Commissioner	Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) 2024 tanggal 22 Mei 2025 yang telah diaktakan melalui Akta Notaris Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn. No. 3 tanggal 22 Mei 2025 2024 Annual General Meeting of Shareholders (AGMS) Resolution dated May 22, 2025, which has been notarized through Notarial Deed No. 3 of Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn. dated May 22, 2025	Keputusan Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) tanggal 14 November 2025 dan telah diaktakan melalui Akta Notaris Aulia Taufani, S.H. Nomor 58 tanggal 14 November 2025 Extraordinary General Meeting of Shareholders (EGMS) Resolution dated November 14, 2025, which has been notarized through Notarial Deed No. 58 of Aulia Taufani, S.H., dated November 14, 2025	RUPS Ke-5 sejak pengangkatan sebagai Komisaris Independen (2030) 5 th GMS since appointment as Independent Commissioner (2030)	Ke-1 (2025-2030) 1 st period (2025-2030)

PERSYARATAN KOMISARIS INDEPENDEN

WSBP telah menetapkan persyaratan bagi Komisaris Independen harus memenuhi ketentuan sebagai berikut:

INDEPENDENT COMMISSIONER REQUIREMENTS

WSBP has set requirements for Independent Commissioners to meet the following provisions:

Tabel Persyaratan Komisaris Independen Tahun 2025

Table of Requirements for Independent Commissioners in 2025

Persyaratan Independen Komisaris Independent Commissioner Requirements	Komisaris Independen Independent Commissioner						
	Agus Budiman Manalu	Abianti Riana	Fathur Rokhman	Aqila Rahmani	Muhammad Harriar Syafar	Ahmad Subagya	Indra Utama
Bukan merupakan orang yang bekerja atau mempunyai wewenang dan tanggung jawab untuk merencanakan, memimpin, mengendalikan, atau mengawasi kegiatan Emiten atau Perusahaan Publik tersebut dalam waktu 6 (enam) bulan terakhir, kecuali untuk pengangkatan kembali sebagai Komisaris Independen Emiten atau Perusahaan Publik pada periode berikutnya. Not a person working or having the authority and responsibility to plan, lead, control, or supervise the activities of the Company within the last 6 (six) months, except for reappointment as an Independent Commissioner of the Company in the following period.	✓	✓	✓	✓	✓	✓	✓
Tidak mempunyai saham baik langsung maupun tidak langsung pada Emiten atau Perusahaan Publik tersebut. Does not own shares either directly or indirectly in the Issuer or Public Company.	✓	✓	✓	✓	✓	✓	✓
Tidak mempunyai hubungan Afiliasi dengan Emiten atau Perusahaan Publik, anggota Dewan Komisaris, anggota Direksi, atau pemegang saham utama Emiten atau Perusahaan Publik tersebut. Has no affiliation with the Issuer or Public Company, members of Board of Commissioners, members of Board of Directors, or major shareholder of Issuer or Public Company.	✓	✓	✓	✓	✓	✓	✓

Persyaratan Independen Komisaris Independent Commissioner Requirements	Komisaris Independen Independent Commissioner						
	Agus Budiman Manalu	Abianti Riana	Fathur Rokhman	Aqila Rahmani	Muhammad Harrifar Syafar	Ahmad Subagya	Indra Utama
Tidak mempunyai hubungan usaha baik langsung maupun tidak langsung yang berkaitan dengan kegiatan usaha Emiten atau Perusahaan Publik tersebut. Does not have a business relationship, either directly or indirectly, related to the business activities of Issuer or Public Company.	✓	✓	✓	✓	✓	✓	✓

PERNYATAAN INDEPENDENSI KOMISARIS INDEPENDEN

Setiap anggota Komisaris Independen yakni Agus Budiman Manalu, Abianti Riana, dan Fathur Rokhman menyatakan bahwa mampu menjalankan tugas dan tanggung jawab sebagai Komisaris Independen secara independen dan tanpa intervensi dari pihak mana pun. Seluruh Dewan Komisaris Independen telah menandatangani Surat Pernyataan Independensi yang kemudian surat tersebut juga telah diserahkan kepada Otoritas Jasa Keuangan (OJK) sebagai bentuk dari transparansi dan kepatuhan.

INDEPENDENCE STATEMENT OF INDEPENDENT COMMISSIONERS

Each member of the Independent Commissioners of WSBP, namely Agus Budiman Manalu, Abianti Riana, and Fathur Rokhman, has declared their ability to carry out their duties and responsibilities independently and without intervention from any party. All Independent Commissioners have signed a Statement of Independence and have submitted it to the Financial Services Authority (OJK) as a sign of transparency and regulatory compliance.

Tabel Pernyataan Independensi Komisaris Independen Tahun 2025

Table of Independent Commissioner Independence Statements in 2025

Nama Name	Jabatan Position	Tanggal Surat Pernyataan Komisaris Date of the Commissioner's Statement Letter
Agus Budiman Manalu	Komisaris Utama/Independen President Commissioner/Independent	3 Januari 2025 January 3, 2025
Abianti Riana	Komisaris Independen Independent Commissioner	3 Januari 2025 January 3, 2025
Fathur Rokhman	Komisaris Independen Independent Commissioner	3 Januari 2025 January 3, 2025
Aqila Rahmani	Komisaris Independen Independent Commissioner	22 Mei 2025 May 22, 2025
Muhammad Harrifar Syafar	Komisaris Independen Independent Commissioner	22 Mei 2025 May 22, 2025
Ahmad Subagya	Komisaris Independen Independent Commissioner	14 November 2025 November 14, 2025
Indra Utama	Komisaris Independen Independent Commissioner	14 November 2025 November 14, 2025

DIREKSI

Direksi merupakan komponen utama dalam struktur organisasi Perusahaan yang memiliki tanggung jawab penuh serta wewenang dalam pengelolaan WSBP. Direksi bertindak demi kepentingan, tujuan, serta visi Perusahaan yang telah disepakati dalam RUPS dan Anggaran Dasar Perusahaan. Sebagai pengelola utama, Direksi memiliki tugas kolektif untuk memimpin jalannya Perusahaan,

BOARD OF DIRECTORS

The Board of Directors is a major component in the organizational structure of the Company's that has full responsibility and authority in WSBP management. The Board of Directors acts in the interest, objectives, and vision of the Company as agreed in the GMS and The Company's Articles of Association. As the main manager, the Board of Directors has a collective duty to lead the

memastikan pengambilan keputusan strategis yang mengarah pada pencapaian tujuan jangka panjang, dan mengoptimalkan nilai tambah bagi Perusahaan. Direksi juga berperan dalam menjaga kelangsungan dan keberlanjutan usaha perusahaan, agar tetap berkembang dan mampu menghadapi tantangan di masa depan.

PERSYARATAN ANGGOTA DIREKSI

WSBP telah menetapkan persyaratan yang harus dipenuhi oleh calon yang diusulkan untuk menjadi anggota Direksi. Persyaratan tersebut di antaranya persyaratan formal dan persyaratan materiil. Pengangkatan anggota Direksi yang tidak memenuhi persyaratan, batal karena hukum sejak saat anggota Direksi lainnya atau Dewan Komisaris mengetahui tidak terpenuhinya persyaratan tersebut. Perusahaan wajib menyelenggarakan RUPS untuk melakukan penggantian anggota Direksi yang tidak memenuhi persyaratan.

Usulan pengangkatan, pemberhentian, dan/atau penggantian anggota Direksi kepada RUPS harus memperhatikan rekomendasi dari Dewan Komisaris atau komite yang menjalankan fungsi nominasi.

Persyaratan Formal

Ketentuan persyaratan formal anggota Direksi di antaranya:

1. Mempunyai akhlak, moral, dan integritas yang baik.
2. Cakap melakukan perbuatan hukum.
3. Dalam 5 (lima) tahun sebelum pengangkatan dan selama menjabat:
 - a. Tidak pernah dinyatakan pailit.
 - b. Tidak pernah menjadi anggota Direksi dan/atau anggota Dewan Komisaris yang dinyatakan bersalah menyebabkan suatu perusahaan dinyatakan pailit.
 - c. Tidak pernah dihukum karena melakukan tindak pidana yang merugikan keuangan negara dan/ atau yang berkaitan dengan sektor keuangan.
4. Tidak pernah menjadi anggota Direksi dan/atau anggota Dewan Komisaris yang selama menjabat:
 - a. Pernah tidak menyelenggarakan RUPS tahunan.
 - b. Pertanggungjawabannya sebagai anggota Direksi dan/atau anggota Dewan Komisaris pernah tidak diterima oleh RUPS atau pernah tidak memberikan pertanggungjawaban sebagai anggota Direksi dan/ atau anggota Dewan Komisaris kepada RUPS.

Company, ensure strategic decision-making that leads to the achievement of long-term objectives, and optimize added value for the Company. The Board of Directors also plays a role in maintaining the continuity and sustainability of the Company's business, in order to continue growing and be able to face challenges in the future.

REQUIREMENTS FOR MEMBERS OF BOARD OF DIRECTORS

WSBP has established requirements that must be met by candidates proposed to become members of the Board of Directors, which include formal and material requirements. The appointment of a member of the Board of Directors who does not meet these requirements is legally void from the moment other members of the Board of Directors or the Board of Commissioners become aware of the non-fulfillment of these requirements. The Company is required to hold a GMS to replace any member of the Board of Directors who does not meet these requirements.

Proposals for the appointment, dismissal, and/or replacement of members of the Board of Directors to the GMS must take into account recommendations from the Board of Commissioners or the committee that carries out the nomination function.

Formal Requirements

The formal requirements for members of the Board of Directors include:

1. Have good characters, morals, and integrity.
2. Proficient in conducting legal actions.
3. Within 5 (five) years before the appointment and during his/her tenure:
 - a. Never declared bankrupt.
 - b. Never been a member of the Board of Directors and/or a member of the Board of Commissioners who was found guilty of causing a Company to go bankrupt.
 - c. Never been convicted of a criminal offense that is detrimental to the state's finances and/or related to the financial sector.
4. Never been a member of the Board of Directors and/or a member of the Board of Commissioners while serving:
 - a. Ever not hold an Annual GMS.
 - b. His/her accountability as a member of the Board of Directors and/or a member of the Board of Commissioners has never been accepted by the GMS or has never been given his/her accountability as a member of the Board of Directors and/or a member of the Board of Commissioners to the GMS.

- c. Pernah menyebabkan perusahaan yang memperoleh izin, persetujuan, atau pendaftaran dari OJK tidak memenuhi kewajiban menyampaikan laporan tahunan dan/atau laporan keuangan kepada OJK.
- d. Memiliki komitmen untuk mematuhi peraturan perundang-undangan.
- e. Memiliki pengetahuan dan/atau keahlian di bidang yang dibutuhkan perusahaan.

Persyaratan Materiil

Ketentuan persyaratan materiil anggota Direksi di antaranya:

1. Memiliki keahlian, integritas, kepemimpinan, pengalaman, jujur, perilaku yang baik dan dedikasi yang tinggi untuk memajukan dan mengembangkan Perusahaan.
2. Anggota Direksi yang menjabat tidak diperbolehkan memiliki hubungan keluarga sedarah sampai dengan derajat kedua, baik menurut garis lurus maupun garis ke samping atau hubungan semenda (menantu/ipar) dengan sesama anggota Direksi lainnya maupun dengan anggota Dewan Komisaris.

- c. Ever caused a Company obtaining approval or registration from the Financial Services Authority, not to fulfill the obligation to submit an annual report and/or financial report to the Financial Services Authority.
- d. Having a commitment to comply with laws and regulations.
- e. Having knowledge and/or expertise in the fields needed by the Company.

Material Requirements

The material requirements for members of the Board of Directors include:

1. Have expertise, integrity, leadership, experience, honesty, good behavior, and high dedication to advance and develop the Company.
2. Incumbent members of the Board of Directors are not allowed to have blood family relations up to the second degree, either in a straight line or a sideways line or by marriage (in-law) with other members of the Board of Directors or with members of the Board of Commissioners. In the event of such circumstances, GMS has the authority to dismiss one of them.

PENGANGKATAN DAN PEMBERHENTIAN DIREKSI

Anggota Direksi diangkat melalui keputusan RUPS berdasarkan calon yang diajukan oleh para Pemegang Saham, dan pencalonan ini berlaku mengikat bagi RUPS. Pengangkatan dan pemberhentian Direksi WSBP dilakukan berdasarkan ketentuan yang berlaku antara lain Undang-Undang No. 40 Tahun 2007 tentang Perseroan Terbatas, Anggaran Dasar Perusahaan, dan Peraturan Otoritas Jasa Keuangan No. 33/POJK.04/2014 Tahun 2014 tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik.

Pengangkatan dan pemberhentian anggota Direksi WSBP dilaksanakan berdasarkan prinsip-prinsip tata kelola perusahaan yang baik. Calon anggota Direksi yang akan diangkat wajib lulus dalam *fit & proper test* sesuai peraturan perundang-undangan yang berlaku dan ketentuan governansi korporat.

Para anggota Direksi diangkat dan diberhentikan oleh RUPS, pengangkatan tersebut berlaku sejak tanggal yang ditentukan dalam RUPS dimana ia (mereka) diangkat dan berakhir pada 1 (satu) periode masa jabatan anggota

APPOINTMENT AND DISMISSAL OF BOARD OF DIRECTORS

Members of the Board of Directors are appointed through a GMS resolution based on candidates proposed by the Shareholders, and this nomination is binding for the GMS. The appointment and dismissal of the WSBP Board of Directors is carried out based on the applicable provisions, including Law No. 40 of 2007 on Limited Liability Companies, the Company's Articles of Association, and Financial Services Authority Regulation No. 33/POJK.04/2014 of 2014 concerning Board of Directors and Board of Commissioners of Issuers or Public Companies.

The appointment and dismissal of members of the WSBP Board of Directors is carried out based on the principles of Good Corporate Governance. Prospective members of the Board of Directors to be appointed must pass the *fit & proper test* in accordance with the applicable laws and regulations and corporate governance provisions.

The Board of Directors members are appointed and dismissed by the GMS. The appointment becomes effective on the date specified in the GMS resolution and remains valid for one term of office, which is 5 (five) years or until

Direksi tersebut yaitu 5 (lima) tahun atau sampai dengan penutupan RUPS tahunan pada akhir 1 (satu) periode masa jabatan dimaksud. Dengan demikian masa jabatan anggota Direksi tidak lebih dari 5 (lima) tahun, namun demikian dengan tidak mengurangi hak RUPS tersebut untuk memberhentikan anggota Direksi tersebut sewaktu-waktu sebelum masa jabatannya berakhir. Anggota Direksi setelah masa jabatannya berakhir dapat diangkat sesuai dengan keputusan RUPS.

Anggota Direksi sewaktu-waktu dapat diberhentikan untuk sementara waktu oleh Dewan Komisaris dengan menyebutkan alasannya. Pemberhentian sementara sebagaimana dimaksud, diberitahukan secara tertulis kepada anggota Direksi yang bersangkutan. Ketentuan pemberhentian sementara anggota Direksi adalah sebagai berikut:

1. Dalam hal terdapat anggota Direksi yang diberhentikan untuk sementara sebagaimana dimaksud, Dewan Komisaris harus menyelenggarakan RUPS untuk mencabut atau menguatkan keputusan pemberhentian sementara tersebut.
2. RUPS harus diselenggarakan dalam jangka waktu paling lambat 90 (sembilan puluh) hari kalender setelah tanggal pemberhentian sementara.
3. Dengan lampaunya jangka waktu penyelenggaraan RUPS sebagaimana dimaksud angka 2 (dua) atau RUPS tidak dapat mengambil keputusan, pemberhentian sementara menjadi batal.
4. Dalam RUPS, anggota Direksi yang bersangkutan diberi kesempatan untuk membela diri.
5. Anggota Direksi yang diberhentikan untuk sementara tidak berwenang menjalankan pengurusan Perusahaan untuk kepentingan Perusahaan sesuai dengan maksud dan tujuan Perusahaan serta mewakili Perusahaan di dalam maupun di luar pengadilan.
6. Pembatasan kewenangan sebagaimana dimaksud angka 5 (lima) berlaku sejak keputusan pemberhentian sementara oleh Dewan Komisaris sampai dengan terdapat keputusan RUPS yang menguatkan atau membatalkan pemberhentian sementara atau lampaunya jangka waktu sebagaimana dimaksud angka 2 (dua).
7. Dalam hal RUPS menguatkan keputusan pemberhentian sementara, maka anggota Direksi yang bersangkutan diberhentikan untuk seterusnya.

the closing of the Annual GMS at the end of that term. Accordingly, the term of office of a Board of Directors member does not exceed 5 (five) years. However, the GMS reserves the right to dismiss any Board of Directors members at any time before the end of their term. Board of Directors members whose term of office has ended may be reappointed based on a resolution of the GMS.

Members of the Board of Directors may, at any time, be temporarily dismissed by the Board of Commissioners by stating the reasons for such dismissal. The temporary dismissal shall be notified in writing to the relevant members of the Board of Directors. The provisions regarding the temporary dismissal of a member of the Board of Directors are as follows:

1. In the event of a temporary dismissal, the Board of Commissioners must convene a GMS to revoke or confirm the decision on the temporary dismissal.
2. The GMS must be held no later than 90 (ninety) calendar days from the date of the temporary dismissal.
3. If the period for convening the General Meeting of Shareholders referred to in clause 2 has expired, or if the General Meeting of Shareholders is unable to adopt a resolution, the temporary suspension shall be considered null and void by operation of law.
4. Members of the Board of Directors concerned shall be allowed to defend themselves at the GMS.
5. A temporarily dismissed member of the Board of Directors is not authorized to carry out the management of the Company or to represent the Company both in and out of court.
6. The restrictions referred to in point 5 (five) shall apply from the date of the temporary dismissal decision by the Board of Commissioners until the GMS renders a decision to confirm or revoke the dismissal, or until the expiration of the period mentioned in point 2 (two).
7. If the GMS confirms the temporary dismissal, the member of the Board of Directors shall be permanently dismissed.

8. Apabila anggota Direksi yang diberhentikan sementara tersebut tidak hadir dalam RUPS maka anggota Direksi yang diberhentikan sementara tersebut dianggap tidak menggunakan haknya untuk membela dirinya dalam RUPS, dengan demikian anggota Direksi yang diberhentikan sementara tersebut menerima keputusan RUPS.
9. Perusahaan wajib melakukan keterbukaan informasi kepada masyarakat dan menyampaikan kepada OJK mengenai keputusan pemberhentian sementara, dan hasil penyelenggaraan RUPS sebagaimana dimaksud atau informasi mengenai batalnya pemberhentian sementara oleh Dewan Komisaris karena tidak terselenggaranya RUPS sampai dengan lampainya jangka waktu sebagaimana dimaksud angka 3 (tiga).

MEKANISME PENGUNDURAN DIRI DAN PEMBERHENTIAN DIREKSI

Informasi mengenai mekanisme pengunduran diri dan pemberhentian Direksi WSBP adalah sebagai berikut:

1. Seorang anggota Direksi berhak mengundurkan diri dari jabatannya sebelum masa jabatannya berakhir dengan memberitahukan secara tertulis mengenai maksudnya tersebut kepada Perusahaan.
2. Perusahaan wajib melakukan keterbukaan informasi kepada masyarakat dan menyampaikan kepada OJK paling lambat 2 (dua) hari kerja setelah diterimanya permohonan pengunduran diri Direksi dan hasil penyelenggaraan RUPS.
3. Sebelum pengunduran diri berlaku efektif, Anggota Direksi yang bersangkutan tetap berkewajiban menyelesaikan tugas dan tanggung jawabnya sesuai dengan Anggaran Dasar Perusahaan dan peraturan perundang-undangan serta peraturan yang berlaku di bidang pasar modal di Indonesia.
4. Terhadap anggota Direksi yang mengundurkan diri sebagaimana tersebut di atas tetap dapat dimintakan pertanggungjawabannya sebagai anggota Direksi sejak pengangkatan yang bersangkutan hingga tanggal disetujuinya pengunduran dirinya dalam RUPS.
5. Pembebasan tanggung jawab anggota Direksi yang mengundurkan diri diberikan setelah RUPS Tahunan membebaskannya.

8. If the temporarily dismissed member of the Board of Directors does not attend the GMS, they shall be deemed to have waived their right to defend themselves and thereby accept the decision of the GMS.
9. The Company must disclose information to the public and submit to OJK regarding the decision to temporarily dismiss, and the results of the GMS as intended, or information regarding the cancellation of temporary dismissal by the Board of Commissioners due to the failure to hold a GMS until the expiration of the period referred to in number 3 (three).

MECHANISM OF RESIGNATION AND DISMISSAL OF BOARD OF DIRECTORS

Information on the mechanism for resignation and dismissal of the WSBP Board of Directors is as follows:

1. A member of the Board of Directors has the right to resign from his/her position before the end of his/her term of office by notifying the Company in writing of his/her intention.
2. The Company is required to disclose information to the public and submit a report to OJK no later than 2 (two) working days after receiving a resignation letter from a member of the Board of Directors and after the results of the GMS have been obtained.
3. Before the resignation becomes effective, the member of the Board of Directors concerned is still obliged to complete his duties and responsibilities in accordance with the Company's Articles of Association and the prevailing laws and regulations in the capital market sector in Indonesia.
4. Members of the Board of Directors who have submitted their resignation, as mentioned above, may still be held accountable for their duties and responsibilities as members of the Board of Directors from the date of their appointment until the date their resignation is approved at the GMS.
5. The release of responsibility for members of the Board of Directors who resign is granted only after the AGMS officially discharges them from their duties.

6. Dalam hal anggota Direksi mengundurkan diri sehingga mengakibatkan jumlah anggota Direksi menjadi kurang dari 2 (dua) orang, maka pengunduran diri tersebut sah apabila telah ditetapkan oleh RUPS dan telah diangkat anggota Direksi yang baru, sehingga memenuhi persyaratan minimal jumlah anggota Direksi.

KEBIJAKAN SUKSESI DIREKSI

WSBP memastikan adanya rencana suksesi yang jelas dan memadai, yang disertai dengan proses penunjukan, pelatihan, dan pemberian motivasi bagi setiap anggota Direksi serta mengevaluasi kinerja mereka secara formal dan berkala, minimal 1 (satu) kali setahun. Kandidat anggota Direksi dan Dewan Komisaris di lingkup WSBP dapat dipilih melalui proses pengembangan atau melalui penunjukan.

Kebijakan suksesi Direksi meliputi:

1. Persyaratan dan Keanggotaan

Seluruh anggota Direksi telah memenuhi persyaratan formal dan material yang berlaku. Persyaratan formal bersifat umum, sesuai peraturan perundang-undangan yang berlaku, sedangkan persyaratan material bersifat khusus, yang disesuaikan dengan kebutuhan dan sifat bisnis Perusahaan. Direksi diangkat oleh RUPS, dengan periode jabatan masing-masing anggota selama 5 (lima) tahun dan dapat diangkat kembali sesuai keputusan RUPS. Jabatan anggota Direksi berakhir apabila mengundurkan diri, tidak lagi memenuhi persyaratan, meninggal dunia, diberhentikan oleh Dewan Komisaris, atau berdasarkan keputusan RUPS. Pengangkatan Direksi telah melalui proses *fit & proper test* sesuai peraturan perundang-undangan yang berlaku dan ketentuan GCG. Seluruh anggota Direksi memiliki integritas, kompetensi, dan reputasi yang memadai.

2. Kemampuan dan Kepatutan Direksi (*Fit and Proper Test*)

Semua anggota Direksi Perusahaan memiliki integritas, kompetensi, reputasi dan pengalaman serta keahlian yang dibutuhkan dalam menjalankan fungsi dan tugasnya masing-masing. Mekanisme penjurangan atau nominasi calon anggota Direksi diatur dalam Peraturan

6. In the event that a member of the Board of Directors resigns, and as a result, the number of Directors falls below the required minimum of 2 (two), the resignation will be considered valid only after approval by the GMS. Additionally, a new member of the Board of Directors must be appointed to ensure that the minimum number of Board of Directors members is maintained.

SUCCESSION POLICY OF BOARD OF DIRECTORS

WSBP ensures that there are clear and adequate succession plans, accompanied by the process of appointment, training, and motivation enforcement for each member of the Board of Directors, as well as evaluating their performance formally and periodically, at least once a year. Candidates for the Board of Directors and Board of Commissioners members within the Company can be selected through the development process or through appointment.

The Board of Directors' succession policy consists of:

1. Requirements and Membership.

All Board of Directors members have met the applicable formal and material requirements. Formal requirements are general in nature, in accordance with the applicable laws and regulations, while the material requirements are specific, which are tailored to the needs and nature of the Company's business. The Board of Directors is appointed by the GMS, with a term of office of each member for 5 (five) years, and can be reappointed in accordance with GMS resolution. The position of Board of Directors' member ends if he/she resigns, no longer fulfills the requirements, passes away, is dismissed by the Board of Commissioners, or based on a GMS resolution. The appointment of the Board of Directors has gone through the *fit & proper test* process in accordance with the applicable laws and regulations and GCG provisions. All Board of Directors members have adequate integrity, competence, and reputation.

2. Fit and Proper Test

All the Company's Board of Directors members have the integrity, competence, reputation, and experience and expertise needed to carry out their respective functions and duties. The mechanism for selecting or nominating candidates for the Board of Directors is

Menteri BUMN No. PER-03/ MBU/02/2015 tentang Tata Cara Pengangkatan dan Pemberhentian Anggota Direksi Badan Usaha Milik Negara tanggal 17 Februari 2015. Pemegang Saham melaksanakan *fit & proper test* dengan menggunakan jasa pihak independen. Hasil dari pihak independen ini kemudian diajukan kepada RUPS untuk dilakukan proses selanjutnya.

3. Program Pengenalan dan Orientasi

- a. Kepada anggota Direksi yang diangkat untuk pertama kalinya wajib diberikan program pengenalan mengenai WSBP.
- b. Tanggung jawab untuk mengadakan program pengenalan berada pada Corporate Secretary atau siapa pun yang menjalankan fungsi sebagai Corporate Secretary.
- c. Program pengenalan meliputi:
 - 1) Pelaksanaan prinsip Tata Kelola Perusahaan yang Baik.
 - 2) Gambaran mengenai WSBP dan BUMN Induk berkaitan dengan tujuan, sifat dan lingkup kegiatan, kinerja keuangan dan operasi, strategi, rencana usaha jangka pendek dan jangka panjang, posisi kompetitif, risiko, dan masalah strategis lainnya.
 - 3) Keterangan berkaitan dengan kewenangan yang didelegasikan, Audit Intern dan Audit Ekstern, sistem dan kebijakan pengendalian internal, termasuk Komite Audit.
 - 4) Keterangan mengenai tugas dan tanggung jawab Dewan Komisaris dan Direksi serta hal yang tidak diperbolehkan.
- d. Program pengenalan perusahaan yang diberikan dapat berupa presentasi, pertemuan, kunjungan, pengkajian dokumen, atau program lainnya yang dapat disesuaikan dengan kebutuhan.

regulated in the SOE Minister Regulation No. PER-03/ MBU/02/2015 concerning Procedures for Appointment and Dismissal of SOE's Board of Directors dated February 17, 2015. Shareholders carry out a fit & proper test using independent party services. The results of this independent party are then submitted to GMS for further processing.

3. Induction and Orientation Program

- a. Members of the Board of Directors appointed for the first time must be provided with an induction program regarding the WSBP.
- b. The responsibility for conducting the induction program rests with the Corporate Secretary or any person acting as Corporate Secretary.
- c. The induction program shall include:
 - 1) Implementation of Good Corporate Governance principles.
 - 2) An overview of the WSBP and the parent SOE relating to the objectives, nature, and scope of activities, financial and operational performance, strategy, short- and long-term business plans, competitive position, risks, and other strategic issues.
 - 3) Information on delegated authority, Internal and External Audit, internal control systems and policies, including the Audit Committee.
 - 4) Information regarding the duties and responsibilities of the Board of Commissioners and the Board of Directors, as well as prohibited activities.
- d. The company's induction program may include presentations, meetings, visits, document reviews, or other programs tailored to the needs.

MASA JABATAN DIREKSI

Berdasarkan Anggaran Dasar Perusahaan, para anggota Direksi diangkat dan diberhentikan oleh RUPS, pengangkatan tersebut berlaku sejak tanggal yang ditentukan dalam RUPS dimana ia (mereka) diangkat dan berakhir pada 1 (satu) periode masa jabatan anggota Direksi tersebut yaitu 5 (lima) tahun atau sampai dengan penutupan RUPS tahunan pada akhir 1 (satu) periode masa jabatan dimaksud. Dengan demikian masa jabatan anggota Direksi

TERM OF OFFICE OF BOARD OF DIRECTORS

Based on the Company's Articles of Association, members of the Board of Directors are appointed and dismissed by the GMS, such appointment is valid from the date specified in the GMS, where he or she (they) is appointed, and ends in 1 (one) term of office of the members of the Board of Directors, namely 5 (five) years or until the closing of the annual GMS at the end of 1 (one) term of office. Thus, the term of office of the member of the Board of Directors is

tidak lebih dari 5 (lima) tahun, namun demikian dengan tidak mengurangi hak RUPS tersebut untuk memberhentikan anggota Direksi tersebut sewaktu-waktu sebelum masa jabatannya berakhir, dengan memperhatikan ketentuan Anggaran Dasar Perusahaan.

no more than 5 (five) years, however, unless otherwise specified in the GMS, without prejudice to the GMS' right to dismiss the member of the Board of Directors at any time before the end of their term of office, with due regard to the provisions of the Company's Articles of Association.

KOMPOSISI KEANGGOTAAN DIREKSI

Hingga 31 Desember 2025, ya/tidak terdapat perubahan komposisi keanggotaan Direksi Perusahaan. Komposisi Direksi Perusahaan di tahun 2025 adalah sebagai berikut:

COMPOSITION OF BOARD OF DIRECTORS

As of December 31, 2025, there were/were no changes to the membership of the Company's Board of Directors. The composition of the Company's Board of Directors in 2025 is as follows:

Tabel Komposisi Keanggotaan Direksi Tahun 2025

Table of Composition of Board of Directors in 2025

Nama Name	Jabatan Position	Dasar Pengangkatan Basis of Appointment	Dasar Pemberhentian Basis of Dismissal	Masa Akhir Jabatan End of Term of Office	Periode Jabatan Term of Office
Berstatus Aktif Menjabat per 31 Desember 2025 Actively Serving as of December 31, 2025					
Anak Agung Gede Sumadi	Direktur Utama President Director	Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) tanggal 22 Mei 2025 Resolution of the Second Annual General Meeting of Shareholders (AGMS) dated May 22, 2025	-	RUPS ke-5 sejak pengangkatan (2029) 5th GMS since the appointment (2029)	Ke-1 (2024-2029) 1 st period (2024-2029)
Fathul Anwar	Direktur Keuangan, Manajemen Risiko & Legal Director of Finance, Risk Management & Legal	Keputusan Rapat Umum Pemegang Saham Tahunan Kedua tanggal 3 Juli 2024 Resolution of the Second Annual General Meeting of Shareholders dated July 3, 2024	-	RUPS ke-5 sejak pengangkatan (2029) 5th GMS since the appointment (2029)	Ke-1 (2024-2029) 1 st period (2024-2029)
Itung Prasaja	Direktur Operasi Director of Operations	Keputusan Rapat Umum Pemegang Saham Tahunan Kedua tanggal 3 Juli 2024 Resolution of the Second Annual General Meeting of Shareholders dated July 3, 2024	-	RUPS ke-5 sejak pengangkatan (2029) 5th GMS since the appointment (2029)	Ke-1 (2024-2029) 1 st period (2024-2029)
Berstatus Tidak Aktif Menjabat per 31 Desember 2025 Inactive as of December 31, 2025					
FX Purbayu Ratsunu	Direktur Utama President Director	Keputusan Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) tanggal 17 Desember 2021 Keputusan Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) tanggal 17 Desember 2021	Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) tanggal 22 Mei 2025 Resolution of the Annual General Meeting of Shareholders (AGMS) dated May 22, 2025	2025	Ke-1 (2021-2025) 1 st period (2021-2025)

PERNYATAAN KEPEMILIKAN PEDOMAN DAN TATA TERTIB DIREKSI

WSBP telah menetapkan Pedoman Hubungan Kerja antara Direksi dan Dewan Komisaris yang diperbarui melalui Surat Keputusan Direksi No. 136.2/SK/WBP/PEN/2024 tentang Pedoman Hubungan Kerja Direksi dan Komisaris (HKD) PT Waskita Beton Precast Tbk. Pedoman ini dirancang sebagai pedoman untuk menjelaskan tugas dan tanggung jawab wewenang Direksi dan Dewan Komisaris, serta tata laksana kerja antara Direksi dan Dewan Komisaris dalam rangka penerapan tata kelola perusahaan yang baik. Dengan adanya pedoman ini, diharapkan dapat tercipta hubungan kerja yang erat, terbuka, konstruktif, profesional, dan saling percaya sinergi yang mendukung pencapaian tujuan strategis perusahaan secara optimal.

Dalam pedoman Direksi memuat hal-hal sebagai berikut:

1. Prinsip Dasar Hubungan Kerja Direksi dan Dewan Komisaris.
2. Struktur Tata Kelola Perusahaan.
3. Tata Laksana Perbuatan Direksi yang Memerlukan Persetujuan Tertulis Dewan Komisaris.
4. Tata Laksana Perbuatan Direksi yang Harus Mendapat Persetujuan Tertulis RUPS Setelah Terlebih Dahulu Mendapat Tanggapan Tertulis dari Dewan Komisaris.
5. Aspek Pengawasan dan Pemberian Nasihat oleh Dewan Komisaris kepada Direksi.
6. Hubungan Kerja Direksi dan Dewan Komisaris dalam Penerapan Manajemen Risiko.

PENILAIAN KEMAMPUAN DAN KEPATUHAN DIREKSI

Seluruh anggota Direksi telah memenuhi semua kriteria dan persyaratan yang ditetapkan dalam uji kepatutan dan kelayakan (*fit and proper test*), yang sesuai dengan ketentuan dalam Undang-Undang Perseroan Terbatas, Anggaran Dasar Perusahaan, serta peraturan yang mengatur tentang Tata Kelola Perusahaan yang Baik. Anggota Direksi juga telah memenuhi standar integritas, kompetensi, dan reputasi yang baik, yang telah dibuktikan dengan diperolehnya persetujuan lulus dalam uji kepatutan dan kelayakan sebagai berikut:

STATEMENT OF BOARD MANUAL OWNERSHIP OF BOARD OF DIRECTORS

WSBP has established the updated Guidelines for Working Relationship between Board of Commissioners and Board of Directors through the Board of Directors Decree No. 136.2/SK/WBP/PEN/2024 concerning Guidelines for Working Relationship between Board of Directors and Board of Commissioners (HKD) of PT Waskita Beton Precast Tbk. These guidelines are designed as a guideline to explain the duties and responsibilities of the authority of the Board of Directors and the Board of Commissioners, as well as the work procedures between the Board of Directors and the Board of Commissioners, in the context of implementing good corporate governance. With this guideline, it is hoped that a close, open, constructive, professional, and mutually trusting working relationship can be created, synergizing to support the optimal achievement of the company's strategic goals.

The Board of Directors' guidelines contain the following matters:

1. Basic Principles of Working Relations between the Board of Directors and the Board of Commissioners.
2. Corporate Governance Structure.
3. Procedures for Board of Directors Actions Requiring Written Approval from Board of Commissioners.
4. Procedures for Board of Directors Actions Requiring Written Approval from GMS After Obtaining Written Response from the Board of Commissioners.
5. Supervisory and Advisory Aspects by the Board of Commissioners to the Board of Directors.
6. Working Relationship between the Board of Directors and the Board of Commissioners in the Risk Management Implementation.

FIT AND PROPER TEST OF BOARD OF DIRECTORS

All members of the Board of Directors have met the criteria and conditions required in the fit and proper test in accordance with the Limited Liability Company Law, the Company's Articles of Association, regulations related to Good Corporate Governance, as well as other relevant rules and regulations. All members of the Board of Directors have met the requirements of integrity, competencies, and good reputation as evidenced by obtaining approval to pass the fit and proper test as follows:

**Tabel Penilaian Kemampuan dan Kepatuhan Direksi
Tahun 2025**

**Table of Assessment of Fit and Proper Test of Board of
Directors in 2025**

Nama Name	Jabatan Position	Pelaksana Organizer	Tanggal Efektif Effective Date
Berstatus Aktif Menjabat per 31 Desember 2025 Actively Serving as of December 31, 2025			
Anak Agung Gede Sumadi	Direktur Utama President Director	Induk Internal Perusahaan Internal Parent Company	3 Juli 2024 July 3, 2024
Itung Prasaja	Direktur Operasi Director of Operations	Induk Internal Perusahaan Internal Parent Company	3 Juli 2024 July 3, 2024
Fathul Anwar	Direktur Keuangan, Manajemen Risiko & Legal Director of Finance, Risk Management & Legal	Induk Internal Perusahaan Internal Parent Company	3 Juli 2024 July 3, 2024
Berstatus Tidak Aktif Menjabat per 31 Desember 2025 Inactive as of December 31, 2025			
FX Purbayu Ratsunu	Direktur Utama President Director	Induk Internal Perusahaan Internal Parent Company	2 November 2021 November 2, 2021

TUGAS, KEWAJIBAN, DAN TANGGUNG JAWAB DIREKSI

Tugas Direksi

Dalam menjalankan fungsinya, Direksi memiliki tugas sebagai berikut:

1. Direksi bertugas menjalankan dan bertanggung jawab atas pengurusan Perusahaan untuk kepentingan Perusahaan sesuai dengan maksud dan tujuan Perusahaan yang ditetapkan dalam Anggaran Dasar Perusahaan.
2. Direksi wajib mengelola Perusahaan sesuai dengan kewenangan dan tanggung jawab Direksi sebagaimana diatur dalam Anggaran Dasar Perusahaan dan ketentuan peraturan perundang-undangan.
3. Salah seorang anggota Direksi ditunjuk oleh rapat Direksi sebagai penanggung jawab dalam penerapan dan pemantauan Tata Kelola Perusahaan yang Baik di Perusahaan bersangkutan.
4. Direksi mewakili Perusahaan secara sah dan secara langsung baik di dalam maupun di luar pengadilan tentang segala hal dan dalam segala kejadian, mengikat Perusahaan dengan pihak lain dan pihak lain dengan Perusahaan serta menjalankan segala tindakan, baik yang kepengurusan maupun kepemilikan.

BOARD OF DIRECTORS DUTIES, OBLIGATIONS, AND RESPONSIBILITIES

Board of Directors Duties

In carrying out its functions, the Board of Directors has the following duties:

1. The Board of Directors is tasked with carrying out and being responsible for managing the Company for the interests of the Company in accordance with its purposes and objectives as provided in the Company's Articles of Association.
2. The Board of Directors is obliged to manage the Company within the scope of its authority and responsibilities as provided in the Company's Articles of Association and in accordance with prevailing laws and regulations.
3. One member of the Board of Directors is appointed by a Board of Directors' meeting to be responsible for the implementation and monitoring of Good Corporate Governance within the Company.
4. The Board of Directors legally and directly represents the Company both inside and outside of court in all matters and events, committing the Company to other parties and other parties to the Company, as well as carrying out all actions related to both management and ownership.

Kewajiban Direksi

Direksi memiliki kewajiban di antaranya:

Terkait dengan Pemegang Saham/Rapat Umum Pemegang Saham:

1. Anggota Direksi wajib melaporkan kepada Perusahaan mengenai saham yang dimiliki Anggota Direksi yang bersangkutan dan/atau keluarganya dalam Perusahaan dan perusahaan lain, termasuk perubahannya, untuk selanjutnya dicatat dalam daftar khusus.
2. Direksi harus menyampaikan informasi mengenai identitas, pekerjaan-pekerjaan utamanya, jabatan Dewan Komisaris di anak perusahaan-perusahaan patungan dan/atau perusahaan lain, termasuk rapat-rapat yang dilakukan dalam satu tahun buku (rapat internal maupun rapat gabungan dengan Dewan Komisaris) serta fasilitas dan/atau tunjangan lain yang diterima.
3. Memelihara Daftar Pemegang Saham, Daftar Khusus, Risalah RUPS, Risalah Rapat Dewan Komisaris dan Risalah Rapat Direksi, Laporan Tahunan dan dokumen keuangan Perusahaan serta dokumen Perusahaan lainnya.
4. Membuat Laporan Tahunan sebagai wujud pertanggungjawaban pengurusan Perusahaan, serta dokumen keuangan Perusahaan sebagaimana dimaksud dalam Undang-Undang tentang Dokumen Perusahaan.
5. Menyampaikan Laporan Tahunan setelah ditelaah oleh Dewan Komisaris dalam jangka waktu paling lambat 4 (empat) bulan setelah tahun buku Perusahaan berakhir kepada RUPS untuk disetujui dan disahkan.
6. Memberikan penjelasan kepada RUPS mengenai Laporan Tahunan.
7. Seluruh daftar, risalah, dokumen keuangan Perusahaan, dan dokumen Perusahaan lainnya sebagaimana dimaksud pada poin 3 (tiga) di atas disimpan di tempat kedudukan Perusahaan.
8. Memberikan penjelasan tentang segala hal yang ditanyakan atau yang diminta Anggota Dewan Komisaris dan para Pemegang Saham, dengan memperhatikan peraturan perundang-undangan serta peraturan yang berlaku di bidang Pasar Modal di Indonesia.
9. Memberikan laporan berkala menurut cara dan waktu sesuai dengan ketentuan yang berlaku, serta laporan lainnya setiap kali diminta oleh Dewan Komisaris, dengan memperhatikan peraturan perundang-undangan serta peraturan yang berlaku di bidang Pasar Modal di Indonesia.

Board of Directors Obligations

The Board of Directors has obligations, including:

Related to Shareholders/General Meeting of Shareholders

1. Members of the Board of Directors shall report to the Company regarding shares owned by the members concerned and/or their families in other companies, including the changes, henceforth be recorded in a special register.
2. The Board of Directors shall deliver information on identity, main duties, position of the Board of Commissioners in subsidiary/joint venture/or other companies, including meetings held within a fiscal year (internal meeting and joint meeting with the Board of Commissioners), and received facilities and/or other allowances.
3. Storing Shareholders List, Special Register, Minutes of GMS, Minutes of Board of Commissioners Meeting and Board of Directors Meeting, Annual Report, and financial documents of the Company, and other Company documents.
4. Considering the Annual Report as the form of accountability of the Company's management, and the Company financial documents as referred to in Law on Corporate Document.
5. Submitting the Annual Report after being reviewed by the Board of Commissioners in a period of time no later than 4 (four) months after the closing of the Company's fiscal year to the GMS to be approved and ratified.
6. Providing information on the Annual Report to the GMS.
7. All registers, minutes of meetings, documents on the Company's finance, and other documents of the Company as referred to in the above point 3 (three) are stored at the domicile of the Company.
8. Providing a periodic report based on the procedure and date on the applicable provisions, and other reports when requested by the Board of Commissioners, by complying with the laws and regulations, and legislation applicable in the Capital Market in Indonesia.
9. Providing periodic reports according to methods and time in accordance with the prevailing provisions, and other reports if requested by the Board of Commissioners, by taking into account the laws and regulations, and the prevailing regulations in the Capital Market in Indonesia.

10. Direksi wajib menyelenggarakan RUPS tahunan dan RUPS lainnya sebagaimana diatur dalam peraturan perundang-undangan dan Anggaran Dasar Perusahaan.
11. Membuat risalah rapat RUPS dan memberikan salinannya kepada Pemegang Saham.
12. Menyampaikan pemberitahuan perubahan susunan Pemegang Saham, Direksi dan Dewan Komisaris kepada Menteri yang membidangi Hukum dan Hak Asasi Manusia dalam jangka waktu paling lambat 30 (tiga puluh) hari terhitung sejak tanggal keputusan RUPS tersebut.

Terkait dengan Strategi dan Rencana Kerja

1. Mengusahakan dan menjamin terlaksananya usaha dan kegiatan Perusahaan sesuai dengan maksud dan tujuan serta kegiatan usahanya.
2. Membuat dan melaksanakan rencana kerja tahunan dan disampaikan kepada Dewan Komisaris untuk memperoleh persetujuan sebelum dimulainya tahun buku yang akan datang.
3. Memberikan penjelasan kepada Dewan Komisaris mengenai RJPP dan RKAP.

Terkait dengan Manajemen Risiko

1. Membangun dan melaksanakan program manajemen risiko korporasi secara terpadu yang merupakan bagian dari pelaksanaan program governansi korporat.
2. Menyampaikan laporan profil manajemen risiko dan penanganannya bersamaan dengan laporan berkala Perusahaan.

Terkait dengan Teknologi Informasi

1. Menetapkan tata kelola teknologi informasi yang efektif.
2. Menyampaikan laporan pelaksanaan tata kelola informasi secara periodik kepada Dewan Komisaris.

Terkait dengan Human Capital

1. Menyiapkan susunan organisasi Perusahaan lengkap dengan perincian dan tugasnya.
2. Menyusun dan menetapkan *blue print* organisasi Perusahaan.
3. Mempekerjakan, menetapkan besaran gaji, memberikan pelatihan, menetapkan jenjang karier, serta persyaratan kerja lainnya tanpa memperhatikan perbedaan latar belakang.
4. Menyediakan lingkungan kerja yang aman dan sehat serta bebas dari segala bentuk tekanan (pelecehan).

10. The Board of Directors shall hold annual GMS and other GMS as regulated in the laws and regulations and The Company's Articles of Association.
11. Preparing minutes of GMS and distributing its copy to the Shareholders.
12. Submitting notice of change in the composition of Shareholders, the Board of Directors and Board of Commissioners to the Minister of Law and Human Rights within a maximum period of time of 30 (thirty) days commencing from the date of the GMS resolution.

Related to Strategy and Work Plan

1. Striving and ensuring the implementation of the business and activity of the Company in line with its purpose and objectives, as well as its business activities.
2. Preparing and actualizing the annual work plan submitted to the Board of Commissioners to obtain approval before the future fiscal year starts.
3. Providing information on RJPP and RKAP to the Board of Commissioners.

Related to Risk Management

1. Establishing and implementing an integrated corporate risk management program as part of the implementation of the corporate governance program.
2. Submitting reports on the risk management profile and the handling, along with periodic reports of the Company.

Related to Information Technology

1. Building an effective information technology governance.
2. Submitting reports on the implementation of information governance periodically to the Board of Commissioners.

Related to Human Capital

1. Preparing the composition of the Company's organization, along with the details and duties.
2. Preparing and determining the blueprint of the Company's organization.
3. Employing, determining salary, providing training, determining career path, and other work requirements without discrimination.
4. Providing a safe and healthy working environment, as well as being free from any form of pressure (harassment)

Terkait dengan Sistem Pengendalian Internal

1. Menetapkan suatu sistem pengendalian intern yang efektif untuk mengamankan investasi dan aset Perusahaan.
2. Menyampaikan laporan pelaksanaan fungsi pengawasan intern secara periodik kepada Dewan Komisaris.
3. Menjaga dan mengevaluasi kualitas fungsi pengawasan intern di Perusahaan.
4. Memberikan masukan atas sistem pengendalian internal yang diterapkan Perusahaan serta melakukan tindak lanjut dan *monitoring* atas rekomendasi yang diberikan oleh satuan pengawasan internal untuk memastikan sistem pengendalian internal yang efektif.

Terkait dengan Sistem Akuntansi dan Pembukuan

1. Menyusun Laporan Keuangan berdasarkan Standar Akuntansi Keuangan dan menyerahkan kepada Akuntan Publik untuk diaudit.
2. Menyusun sistem akuntansi sesuai dengan Standar Akuntansi Keuangan dan berdasarkan prinsip-prinsip pengendalian intern, terutama fungsi pengurusan, pencatatan, penyimpanan dan pengawasan.
3. Menyampaikan laporan berkala yang terdiri dari laporan keuangan tahunan dan tengah tahun kepada OJK.

Terkait dengan Tugas dan Kewajiban Lain

Menjalankan kewajiban-kewajiban lainnya sesuai dengan ketentuan yang diatur dalam Anggaran Dasar Perusahaan dan yang ditetapkan oleh RUPS berdasarkan peraturan perundang-undangan.

Tanggung Jawab Direksi

Direksi memiliki tanggung jawab sebagai berikut:

1. Dalam melaksanakan tugasnya, setiap anggota Direksi wajib dengan itikad baik dan penuh tanggung jawab menjalani tugas untuk kepentingan dan usaha Perusahaan dengan mempertimbangkan risiko usaha dan mengindahkan peraturan perundang-undangan yang berlaku.
2. Setiap Anggota Direksi bertanggung jawab penuh secara tanggung renteng atas kerugian Perusahaan yang disebabkan oleh kesalahan atau kelalaian anggota Direksi dalam menjalankan tugasnya.

Related to Internal Control

1. Determining an effective internal control system to secure the investment and assets of the Company.
2. Submitting reports on the implementation of the internal audit function periodically to the Board of Commissioners.
3. Maintaining and evaluating the quality of the internal audit function in the Company.
4. Providing suggestions on the internal control system determined by the Company, as well as following up and monitoring the recommendations given by the internal audit unit to ensure an effective internal control system.

Related to Accounting and Bookkeeping System

1. Preparing financial statements based on financial accounting standards and submitting them to public accountants for auditing.
2. Developing accounting systems in accordance with Financial Accounting Standards and based on the principles of internal control, especially the functions of management, recording, storage, and supervision.
3. Submitting periodic reports consisting of annual financial reports and mid-year reports to OJK.

Related to other Duties and Responsibilities

Carry out other responsibilities in accordance with the provisions stipulated in the Company's Articles of Association and stipulated by the GMS based on legislation.

Board of Directors Responsibilities

The Board of Directors has the following responsibilities:

1. In carrying out their duties, each member of the Board of Directors is required to act in good faith and with full responsibility, performing their tasks in the interest and for the benefit of the Company, while taking into account business risks and complying with the applicable laws and regulations.
2. Each Member of the Board of Directors is fully and jointly liable for any losses to the Company caused by the errors or negligence of any member of the Board of Directors in carrying out their duties.

3. Anggota Direksi tidak dapat dipertanggungjawabkan atas kerugian Perusahaan, apabila dapat membuktikan::
 - a. Kerugian tersebut bukan karena kesalahan atau kelalaiannya.
 - b. Telah melakukan pengurusan dengan itikad baik, penuh tanggung jawab dan kehati-hatian untuk kepentingan dan sesuai dengan maksud dan tujuan Perusahaan.
 - c. Tidak mempunyai benturan kepentingan baik langsung maupun tidak langsung atas tindakan pengurusan yang mengakibatkan kerugian.
 - d. Telah mengambil tindakan untuk mencegah timbul atau berlanjutnya kerugian tersebut.

HAK DAN WEWENANG DIREKSI

Hak Direksi

Hak-hak Direksi mencakup:

1. Menerima gaji, uang jasa, dan tunjangan lainnya (jika ada) yang jumlahnya ditentukan oleh RUPS dan wewenang tersebut oleh RUPS dapat dilimpahkan kepada Dewan Komisaris.
2. Menerima tantiem apabila Perusahaan mencapai tingkat keuntungan sebagai imbalan atas prestasi kerjanya yang besarnya ditentukan oleh RUPS dan wewenang tersebut oleh RUPS dapat dilimpahkan kepada Dewan Komisaris.
3. Mengundurkan diri dari jabatannya sebelum masa jabatannya berakhir dengan memberitahukan secara tertulis mengenai maksudnya tersebut kepada Perusahaan.

Wewenang Direksi

Kewenangan Direksi di antaranya:

Kebijakan Umum

1. Menetapkan kebijakan kepengurusan Perusahaan.
2. Mewakili Perusahaan secara sah dan secara langsung baik di dalam maupun di luar pengadilan tentang segala hal dan dalam segala kejadian, mengikat Perusahaan dengan pihak lain dan pihak lain dengan Perusahaan, serta menjalankan segala tindakan, baik yang mengenai kepengurusan maupun kepemilikan, dengan pembatasan sebagaimana ditentukan dalam peraturan perundang – undangan, Anggaran Dasar Perusahaan dan/atau keputusan RUPS.

3. A member of the Board of Directors cannot be held liable for any losses to the Company if they can prove:
 - a. The loss is not due to an error or negligence.
 - b. Has done management in good faith, full of responsibility and prudence for the interests and in accordance with the purposes and objectives of the Company.
 - c. Does not have a conflict of interest, either directly or indirectly, over management actions that result in losses.
 - d. Has taken action to prevent the loss arising or continuing.

BOARD OF DIRECTORS RIGHTS AND AUTHORITIES

Board of Directors Rights

The Board of Directors' rights include:

1. Receiving salaries, service fees, and other benefits (if any) whose amount is determined by the GMS and that authority by the GMS can be delegated to the Board of Commissioners.
2. Receiving a tantiem if the Company reaches the level of profit in return for its performance, the amount of which is determined by the GMS, and the authority by the GMS can be delegated to the Board of Commissioners.
3. Resigning from his/her position before the end of his/her term of office by notifying the Company in writing of his/her intention.

Board of Directors Authorities

The Board of Directors' authorities include:

General Policy

1. Establishing Company management policies.
2. Representing the Company legally and directly both inside and outside the court regarding all matters and in all events, bind the Company with other parties and other parties with the Company, and carry out all actions, both regarding management and ownership, with limitations as determined in laws and regulations, The Company's Articles of Association, and/or GMS resolutions.

3. Mengatur ketentuan-ketentuan tentang kepegawaian Perusahaan termasuk penetapan gaji, pensiun/ jaminan hari tua dan penghasilan lain bagi pekerja Perusahaan berdasarkan peraturan perundang-undangan, dengan ketentuan penetapan gaji, pensiun atau jaminan hari tua dan penghasilan lainnya bagi pekerja yang melampaui kewajiban yang ditetapkan dengan peraturan perundang-undangan harus mendapat persetujuan Dewan Komisaris.

Kewenangan Direksi yang Membutuhkan Persetujuan Tertulis dari Dewan Komisaris

Dengan memperhatikan peraturan perundang-undangan, peraturan yang berlaku di bidang pasar modal di Indonesia serta Anggaran Dasar Perusahaan, perbuatan-perbuatan Direksi di bawah ini harus terlebih dahulu mendapatkan persetujuan tertulis dari Dewan Komisaris:

1. Melepaskan / memindahtangankan dan/atau mengagunkan aset WSBP dengan nilai yang melebihi jumlah tertentu yang ditetapkan oleh Dewan Komisaris, kecuali aset yang dicatat sebagai persediaan, dengan memperhatikan ketentuan di bidang Pasar Modal.
2. Mengadakan kerja sama dengan badan usaha atau pihak lain, dalam bentuk kerjasama operasi (KSO), sewa, kerja sama usaha (KSU), kerja sama lisensi Bangun Guna Serah (*Build, Operate and Transfer/BOT*), bangun guna milik (*Build, Operate and Own/BOO*) dan perjanjian lain yang mempunyai sifat yang sama, yang jangka waktunya atau apa pun nilainya melebihi dari yang ditetapkan oleh Dewan Komisaris. Namun sepanjang diperlukan dalam rangka pelaksanaan kegiatan usaha utama yang lazim dilakukan dalam bidang usaha WSBP dengan memperhatikan ketentuan peraturan perundang-undangan, tidak memerlukan persetujuan Dewan Komisaris.
3. Menetapkan dan mengubah logo perusahaan.
4. Menetapkan struktur organisasi 1 (satu) tingkat di bawah Direksi.
5. Melakukan penyertaan modal, melepaskan penyertaan modal termasuk perubahan struktur permodalan dengan nilai tertentu yang ditetapkan Dewan Komisaris pada perusahaan lain, anak perusahaan, dan perusahaan patungan yang tidak dalam rangka penyelamatan piutang dengan memperhatikan ketentuan di bidang Pasar Modal.

3. Regulating provisions concerning Company employment, including stipulation of salary, pension/old age security, and other income for Company employees based on laws and regulations, with provisions for stipulating salary, pension or old age security, and other income for workers who exceed the obligations stipulated by the Regulation legislation, must be approved by the Board of Commissioners.

Board of Directors Authorities requiring written approval from Board of Commissioners

By taking into account the laws and regulations, applicable regulations in the capital market sector in Indonesia, and the Company's Articles of Association, the following actions of the Board of Directors must first obtain written approval from the Board of Commissioners to:

1. Release/transfer and/or pledge WSBP assets with a value exceeding a certain amount determined by the Board of Commissioners, except for assets recorded as inventory, by considering the provisions in the Capital Market sector.
2. Cooperate with business entities or other parties, in the form of operational cooperation (JO), lease, business cooperation (BO), Build Operate and Transfer (BOT) license cooperation, Build Operate and Own (BOO), and other agreements of the same nature, the term or any value of which exceeds that determined by the Board of Commissioners. However, as long as it is necessary in the context of implementing the main business activities that are commonly carried out in the WSBP business sector by considering the provisions of laws and regulations, it does not require the Board of Commissioners' approval.
3. Determine and change the Company logo.
4. Establish an organizational structure 1 (one) level below the Board of Directors.
5. Make capital participation, releasing capital participation, including changes in capital structure with a certain value determined by the Board of Commissioners in other companies, subsidiaries, and joint ventures that are not in the context of rescuing receivables by considering the provisions in the Capital Market sector.

6. Mendirikan anak perusahaan dan/atau perusahaan patungan dengan nilai tertentu yang ditetapkan Dewan Komisaris dengan memperhatikan ketentuan di bidang Pasar Modal.
 7. Mengusulkan wakil WSBP untuk menjadi calon anggota Direksi dan Dewan Komisaris pada anak perusahaan yang memberikan kontribusi signifikan kepada Perusahaan dan/atau bernilai strategis yang ditetapkan oleh Dewan Komisaris.
 8. Melakukan penggabungan, peleburan, pengambilalihan, pemisahan, dan pembubaran anak perusahaan dan perusahaan patungan dengan nilai tertentu yang ditetapkan Dewan Komisaris dengan memperhatikan ketentuan di bidang Pasar Modal.
 9. Mengikat WSBP sebagai penjamin (*borg* atau *avalist*) dengan nilai tertentu yang ditetapkan Dewan Komisaris dengan memperhatikan ketentuan di bidang Pasar Modal.
 10. Menerima pinjaman jangka menengah/panjang dan memberikan pinjaman dengan jangka menengah/panjang nilai tertentu yang ditetapkan Dewan Komisaris dengan memperhatikan ketentuan di bidang Pasar Modal.
 11. Memberikan pinjaman jangka pendek/menengah/panjang yang tidak bersifat operasional, kecuali pinjaman kepada anak perusahaan wajib mendapatkan persetujuan dari Dewan Komisaris.
 12. Menghapuskan dari pembukuan terhadap piutang macet dan persediaan barang mati dalam nilai yang melebihi batas yang ditetapkan oleh Dewan Komisaris.
 13. Melakukan tindakan yang termasuk dalam transaksi material sebagaimana ditetapkan oleh peraturan perundang-undangan di bidang Pasar Modal dengan nilai tertentu yang ditetapkan oleh Dewan Komisaris kecuali tindakan tersebut termasuk dalam transaksi material yang dikecualikan oleh peraturan perundang-undangan yang berlaku di bidang Pasar Modal.
 14. Menetapkan pejabat 1 (satu) tingkat di bawah Direksi untuk fungsi Sekretaris Perusahaan dan fungsi Pengawasan Intern.
 15. Melakukan tindakan yang belum ditetapkan dalam RKAP.
 16. Melakukan investasi dengan batasan nilai dan/ atau kriteria tertentu yang ditetapkan oleh Dewan Komisaris berdasarkan usulan Direksi.
6. Establish subsidiaries and/or joint ventures with a certain value determined by the Board of Commissioners by considering the provisions in the Capital Market sector.
 7. Propose WSBP representatives to become candidates for members of the Board of Directors and Board of Commissioners in subsidiaries that make significant contributions to the Company and/or have strategic value as determined by the Board of Commissioners.
 8. Carry out mergers, amalgamations, takeovers, separations, and dissolutions of subsidiaries and joint ventures with a certain value determined by the Board of Commissioners by considering the provisions in the Capital Market sector.
 9. Bind WSBP as a guarantor (*borg* or *avalist*) with a certain value determined by the Board of Commissioners by considering the provisions in the Capital Market sector.
 10. Receive medium/long-term loans and provide medium/ long-term loans with a certain value determined by the Board of Commissioners by considering the provisions in the Capital Market sector.
 11. Provide short/medium/long-term loans that are not operational in nature, except for loans to subsidiaries that must obtain approval from the Board of Commissioners.
 12. Write off bad debts and dead stock in the books in values exceeding the limits set by the Board of Commissioners.
 13. Take actions that are included in material transactions as stipulated by laws and regulations in the Capital Market sector, with a certain value determined by the Board of Commissioners, unless such actions are included in material transactions that are excluded by laws and regulations in force in the Capital Market sector.
 14. Appoint officials 1 (one) level below the Board of Directors for the function of Corporate Secretary and the Internal Audit function.
 15. Take actions that have not been stipulated in the RKAP.
 16. Make investments with certain value limits and/or criteria set by the Board of Commissioners based on the Board of Directors' proposal.

17. Melaksanakan kegiatan usaha utama sebagaimana diatur dalam Pasal 3 Anggaran Dasar Perusahaan yang menggunakan pembiayaan dari WSBP terlebih dahulu (proyek *turnkey/prefinancing*) dengan nilai dan kriteria tertentu yang ditetapkan Dewan Komisaris.
18. Melakukan pembelian aset lahan dan/atau *landbank* untuk kegiatan usaha properti maupun dijadikan sebagai aktiva tetap, dengan nilai tertentu yang ditetapkan Dewan Komisaris.

Dalam waktu paling lama 30 (tiga puluh) hari sejak diterimanya permohonan atau penjelasan dan dokumen secara lengkap dari Direksi, Dewan Komisaris harus memberikan keputusan.

Kewenangan Direksi yang Membutuhkan Persetujuan Tertulis dari RUPS

Perbuatan di bawah ini hanya dapat dilakukan oleh Direksi setelah mendapatkan tanggapan tertulis dari Dewan Komisaris dan mendapat persetujuan dari RUPS untuk:

1. Mengalihkan dan menjadikan jaminan utang kekayaan Perusahaan, yang merupakan lebih dari 50% (lima puluh persen) jumlah kekayaan bersih Perusahaan dalam 1 (satu) transaksi atau lebih, baik yang berkaitan satu sama lain maupun tidak.
2. Melakukan tindakan yang termasuk dalam transaksi material sebagaimana ditetapkan oleh peraturan perundang-undangan di bidang Pasar Modal dengan nilai di atas 50% (lima puluh persen) dari ekuitas WSBP atau dengan nilai di atas 25% (dua puluh lima persen) dari aset WSBP (apabila WSBP membukukan ekuitas negatif, kecuali tindakan tersebut termasuk dalam transaksi material yang dikecualikan oleh peraturan perundang-undangan yang berlaku di bidang Pasar Modal.
3. Melakukan transaksi yang mengandung benturan kepentingan sebagaimana ditentukan dalam peraturan perundang-undangan yang berlaku di Pasar Modal.
4. Melakukan transaksi lain guna memenuhi peraturan perundang-undangan yang berlaku di Pasar Modal.

17. Carry out the main business activities as stipulated in Article 3 of the Company's Articles of Association that use financing from WSBP in advance (*turnkey/prefinancing* projects), with certain values and criteria determined by the Board of Commissioners.
18. Purchase land assets and/or land banks for property business activities or are used as fixed assets, with certain values determined by the Board of Commissioners.

Within a maximum of 30 (thirty) days from the receipt of the application or explanation, and complete documents from the Board of Directors, the Board of Commissioners must issue a decision.

Board of Directors Authorities Requiring Written Approval from the GMS

The following actions may only be carried out by the Board of Directors after receiving a written response from the Board of Commissioners and obtaining approval from the GMS to:

1. Transfer and make collateral for the Company's assets, which constitute more than 50% (fifty percent) of the Company's net assets in 1 (one) transaction or more, whether related to each other or not.
2. Carry out actions that are included in material transactions as stipulated by laws and regulations in the Capital Market sector with a value above 50% (fifty percent) of WSBP's equity or with a value above 25% (twenty-five percent) of WSBP's assets (if WSBP records negative equity, unless such actions are included in material transactions that are excluded by laws and regulations in the Capital Market sector.
3. Carry out transactions that contain a conflict of interest as stipulated in laws and regulations in the Capital Market sector.
4. Conduct other transactions in order to comply with laws and regulations in the Capital Market sector.

PEMBAGIAN TUGAS DAN TANGGUNG JAWAB DIREKSI

Berdasarkan Surat Keputusan Direksi No. 127/SK/WBP/PEN/2024 tanggal 9 Juli 2024, WSBP telah menentukan pembagian tugas dan tanggung jawab Direksi. Direksi memiliki peran penting dalam mengatur dan mengawasi jalannya operasional perusahaan dengan cara membagi tugas secara jelas di antara anggotanya. Pembagian tugas dan tanggung jawab Direksi di tahun 2025 adalah sebagai berikut:

Tabel Pembagian Tugas dan Tanggung Jawab Direksi Tahun 2025

Nama Name	Jabatan Position	Uraian Tugas Job Description
Anak Agung Gede Sumadi	Direktur Utama President Director	Bertugas dan berwenang dalam memimpin, mengarahkan, dan mengkoordinasikan seluruh kegiatan Direksi dalam melakukan pengelolaan dan pengurusan Perusahaan. Terkait dengan pembagian tugas dan wewenang, Direktur Utama melakukan perencanaan, pengorganisasian, pengelolaan dan pengawasan kegiatan di: 1. Divisi Corporate Secretary 2. Divisi Internal Audit 3. Divisi Supply Chain Management 4. Divisi QSHE In charge and authorized to lead, direct, and coordinate all activities of the Board of Directors in managing the Company. Regarding the division of duties and authorities, the President Director plans, organizes, manages, and supervises activities in: 1. Corporate Secretary Division 2. Internal Audit Division 3. Supply Chain Management Division 4. QSHE Division
Itung Prasaja	Direktur Operasi Director of Operations	Bertugas dan berwenang untuk melakukan perencanaan, pengorganisasian, pengelolaan dan pengawasan kegiatan di: 1. Divisi Penjualan 2. Divisi Precast & Post Tension 3. Divisi Readymix & Quarry 4. Divisi Konstruksi & Instalasi 5. Divisi Peralatan 6. Divisi Pengembangan Bisnis & Pemasaran In charge and authorized to plan, organize, manage, and supervise activities in the fields of: 1. Sales Division 2. Precast & Post-Tension Division 3. Readymix & Quarry Division 4. Construction & Installation Division 5. Equipment Division 6. Business Development & Marketing Division
Fathul Anwar	Direktur Keuangan, Manajemen Risiko & Legal Director of Finance, Risk Management & Legal	Bertugas dan berwenang untuk melakukan perencanaan, pengorganisasian, pengelolaan dan pengawasan kegiatan di: 1. Divisi Keuangan & Akuntansi 2. Divisi Kepatuhan & Manajemen Risiko 3. Divisi Strategi & Pengendalian Perusahaan 4. Divisi Legal 5. Divisi Human Capital Management In charge and authorized to plan, organize, manage, and supervise activities in the fields of: 1. Finance & Accounting Division 2. Compliance & Risk Management Division 3. Corporate Strategy & Control Division 4. Legal Division 5. Human Capital Management Division

DIVISION OF DUTIES AND RESPONSIBILITIES OF BOARD OF DIRECTORS

Based on the Board of Directors Decree No. 127/SK/WBP/PEN/2024 dated July 9, 2024, WSBP has determined the division of duties and responsibilities of the Board of Directors. The Board of Directors has an important role in regulating and supervising the Company's operations by clearly dividing duties among its members. The division of duties and responsibilities of the Board of Directors in 2025 is as follows:

Table of Division of Duties and Responsibilities of Board of Directors in 2025

INDEPENDENSI DAN BENTURAN KEPENTINGAN DIREKSI

WSBP menjamin bahwa seluruh Direksi menjalankan tugas dan tanggung jawabnya secara independen dan tanpa adanya intervensi dari pihak mana pun. Hal ini penting bagi Direksi untuk bertindak dengan pertimbangan yang objektif dan tidak dipengaruhi oleh kepentingan eksternal. Sehingga diharapkan dapat mencapai tujuan dan keberlanjutan pada bisnis Perusahaan di masa mendatang. Independensi Direksi meliputi:

1. Direksi dilarang memanfaatkan Perusahaan untuk kepentingan pribadi, keluarga, dan/atau pihak lain yang dapat merugikan atau mengurangi keuntungan Perusahaan.
2. Direksi dilarang mengambil keuntungan pribadi baik secara langsung maupun tidak langsung dari kegiatan Perusahaan selain penghasilan yang sah.
3. Dalam hal terjadi benturan kepentingan, anggota Direksi dan pejabat yang bertanggung jawab langsung kepada Direksi atau mempunyai pengaruh yang signifikan terhadap kebijakan dan/atau operasional Perusahaan, dilarang mengambil tindakan yang dapat merugikan Perusahaan atau mengurangi keuntungan Perusahaan dan wajib mengungkapkan benturan kepentingan dalam setiap keputusan.
4. Direksi tidak berwenang mewakili Perusahaan apabila:
 - a. Terdapat perkara di pengadilan antara Perusahaan dengan anggota Direksi yang bersangkutan.
 - b. Anggota Direksi yang bersangkutan mempunyai kepentingan yang berbenturan dengan kepentingan Perusahaan.
5. Apabila terjadi hal seperti di atas, maka yang berhak mewakili Perusahaan adalah:
 - a. Anggota Direksi lainnya yang tidak mempunyai benturan kepentingan dengan Perusahaan.
 - b. Dewan Komisaris dalam hal seluruh anggota Direksi mempunyai benturan kepentingan dengan Perusahaan.
 - c. Pihak lain yang ditunjuk oleh RUPS dalam hal seluruh anggota Direksi atau Dewan Komisaris mempunyai benturan kepentingan dengan Perusahaan.

BOARD OF DIRECTORS INDEPENDENCY AND CONFLICT OF INTEREST

WSBP ensures that all of the Board of Directors carry out their duties and responsibilities independently and without intervention from any party. It is important for the Board of Directors to act with objective consideration and not be influenced by external interests. Therefore, it is expected to achieve the Company's goals and ensure business sustainability in the future. The Board of Directors' independence includes:

1. The Board of Directors is prohibited from utilizing the Company for personal interests, those of their family members, and/or other parties that may cause harm to or reduce the Company's profits.
2. The Board of Directors is not allowed to gain personal benefit, either directly or indirectly, from the Company's activities other than through legitimate income.
3. In the event of a conflict of interest, members of the Board of Directors and officers reporting directly to the Board of Directors or those who have significant influence over the Company's policies and/or operations are prohibited from taking actions that may harm the Company or reduce its profits, and are required to disclose the conflict of interest in any related decision-making process.
4. The Board of Directors is not authorized to represent the Company if:
 - a. There is a case in court between the Company and the relevant member of the Board of Directors.
 - b. The member of the Board of Directors concerned has interests that conflict with the interests of the Company.
5. If something like the above occurs, those who are entitled to represent the Company are:
 - a. Other members of the Board of Directors who do not have a conflict of interest with the Company.
 - b. The Board of Commissioners in the event that all members of the Board of Directors have a conflict of interest with the Company.
 - c. Other parties appointed by the GMS in the event that all members of the Board of Directors or Board of Commissioners have a conflict of interest with the Company.

HUBUNGAN AFILIASI DIREKSI

Informasi mengenai hubungan afiliasi antar Dewan Komisaris, Direksi dan Pemegang Saham WSBP adalah sebagai berikut:

BOARD OF DIRECTORS AFFILIATION

Information on the affiliation between the Board of Commissioners, Board of Directors, and shareholders of WSBP is as follows:

Tabel Hubungan Afiliasi Direksi Tahun 2025

Table of Board of Directors Affiliation in 2025

Nama Name	Jabatan Position	Hubungan Keuangan Financial Relationship						Hubungan Keluarga Familial Relationship					
		Dewan Komisaris Board of Commissioners		Direksi Board of Directors		Pemegang Saham Shareholders		Dewan Komisaris Board of Commissioners		Direksi Board of Directors		Pemegang Saham Shareholders	
		Ya Yes	Tidak No	Ya Yes	Tidak No	Ya Yes	Tidak No	Ya Yes	Tidak No	Ya Yes	Tidak No	Ya Yes	Tidak No
Berstatus Aktif Menjabat per 31 Desember 2025 Actively Serving as of December 31, 2025													
Anak Agung Gede Sumadi	Direktur Utama President Director	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓
Itung Prasaja	Direktur Operasi Director of Operations	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓
Fathul Anwar	Direktur Keuangan, Manajemen Risiko & Legal Director of Finance, Risk Management & Legal	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓
Berstatus Tidak Aktif Menjabat per 31 Desember 2025 Inactive as of December 31, 2025													
FX Purbayu Ratsunu	Direktur Utama President Director	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓

RANGKAP JABATAN DIREKSI

Berdasarkan Peraturan Menteri BUMN No. PER-03/MBU/03/2023 tentang Organ Sumber Daya Manusia Badan Usaha Milik Negara, mengatur mengenai rangkap jabatan Direksi yang dilarang sebagai berikut:

1. Direksi pada BUMN dan badan usaha lainnya;
2. Dewan Komisaris/Dewan Pengawasan BUMN lainnya;
3. Jabatan struktural dan fungsional lainnya pada instansi/ lembaga pemerintah pusat dan/atau daerah;
4. Jabatan lainnya sesuai dengan ketentuan peraturan perundang-undangan;
5. Pengurus partai politik, anggota legislatif dan/atau kepala daerah/wakil kepala daerah;
6. Jabatan lain yang dapat menimbulkan benturan kepentingan; dan
7. Calon legislatif atau calon kepala daerah/wakil kepala daerah.

BOARD OF DIRECTORS CONCURRENT POSITION

WBased on the Regulation of the Minister of State-Owned Enterprises No. PER-03/MBU/03/2023 concerning Human Resources Organs of State-Owned Enterprises, the following concurrent positions are prohibited for the Board of Directors:

1. Positions as members of the Board of Directors in other SOEs and/or other business entities;
2. Positions as members of the Board of Commissioners/ Supervisory Board in other SOEs;
3. Other structural and functional positions within central and/or regional government institutions/agencies;
4. Other positions in accordance with the prevailing laws and regulations;
5. Positions as political party officials, members of the legislature, and/or regional heads/deputy regional heads;
6. Other positions that may give rise to conflicts of interest; and
7. Positions as legislative candidates or candidates for regional head/deputy regional head.

Rangkap jabatan sebagaimana dimaksud di atas, hanya dapat dilakukan sepanjang tidak bertentangan dengan peraturan perundang – undangan lainnya

The concurrent positions referred to above may only be held as long as they do not conflict with other laws and regulations.

Tabel Rangkap Jabatan Direksi Tahun 2025

Table of Board of Directors Concurrent Position in 2025

Nama Name	Jabatan Position	Nama Perusahaan/Instansi Company/Institution Name	Jabatan Position
Berstatus Aktif Menjabat per 31 Desember 2025 Actively Serving as of December 31, 2025			
Anak Agung Gede Sumadi	Direktur Utama President Director	-	-
Itung Prasaja	Direktur Operasi Director of Operations	-	-
Fathul Anwar	Direktur Keuangan, Manajemen Risiko & Legal Director of Finance, Risk Management & Legal	-	-
Berstatus Tidak Aktif Menjabat per 31 Desember 2025 Inactive as of December 31, 2025			
FX Purbayu Ratsunu	Direktur Utama President Director	-	-

KEPEMILIKAN SAHAM OLEH DIREKSI

Informasi kepemilikan saham oleh Direksi di tahun 2025 adalah sebagai berikut:

SHARE OWNERSHIP OF BOARD OF DIRECTORS

Information on share ownership of the Board of Directors in 2025 is as follows:

Tabel Kepemilikan Saham oleh Dewan Komisaris Tahun 2025

Table of Share Ownership of Board of Directors in 2025

Nama Name	Jabatan Position	Lembar Saham Shares	Persentase Kepemilikan Shareholding Percentage (%)
Berstatus Aktif Menjabat per 31 Desember 2025 Actively Serving as of December 31, 2025			
Anak Agung Gede Sumadi	Direktur Utama President Director	153.000	0,0002695%
Itung Prasaja	Direktur Operasi Director of Operations	743.400	0,0013093%
Fathul Anwar	Direktur Keuangan, Manajemen Risiko & Legal Director of Finance, Risk Management & Legal	Nihil	Nihil
Berstatus Tidak Aktif Menjabat per 31 Desember 2025 Inactive as of December 31, 2025			
FX Purbayu Ratsunu	Direktur Utama President Director	300.000	0,0005284%

PROGRAM PENGENALAN DAN PENINGKATAN KAPABILITAS DIREKSI

Program Pengenalan Direksi

WSBP telah menetapkan program pengenalan bagi anggota Direksi baru, meliputi:

1. Kepada anggota Direksi yang diangkat untuk pertama kalinya wajib diberikan program pengenalan mengenai WSBP.
2. Tanggung jawab untuk mengadakan program pengenalan berada pada Corporate Secretary atau siapa pun yang menjalankan fungsi sebagai Corporate Secretary.
3. Program pengenalan meliputi:
 - a. Pelaksanaan prinsip Tata Kelola Perusahaan yang Baik.
 - b. Gambaran mengenai WSBP dan BUMN Induk berkaitan dengan tujuan, sifat dan lingkup kegiatan, kinerja keuangan dan operasi, strategi, rencana usaha jangka pendek dan jangka panjang, posisi kompetitif, risiko, dan masalah strategis lainnya.
 - c. Keterangan berkaitan dengan kewenangan yang didelegasikan, Audit Intern dan Audit Ekstern, sistem dan kebijakan pengendalian internal, termasuk Komite Audit.
 - d. Keterangan mengenai tugas dan tanggung jawab Dewan Komisaris dan Direksi serta hal yang tidak diperbolehkan.
4. Program pengenalan perusahaan yang diberikan dapat berupa presentasi, pertemuan, kunjungan, pengkajian dokumen, atau program lainnya yang dapat disesuaikan dengan kebutuhan.

Pada tahun 2025 terdapat perubahan komposisi Direksi. Namun perubahan tersebut tidak melibatkan pengangkatan anggota Direksi baru, sehingga Perusahaan tidak menyelenggarakan program pengenalan Direksi.

Program Peningkatan Kapabilitas Direksi

Secara berkala, WSBP telah memfasilitasi program peningkatan kapabilitas bagi anggota Direksi. Langkah ini dilakukan untuk memastikan terdapat pemahaman yang mendalam mengenai perkembangan terkini dan dinamika bisnis Perusahaan.

Di tahun 2025, program peningkatan kapabilitas yang diikuti oleh Direksi adalah sebagai berikut:

BOARD OF DIRECTORS INDUCTION AND CAPABILITY BUILDING PROGRAM

Board of Directors Induction Program

WSBP has established an induction program for new Board of Directors members, including:

1. Members of the Board of Directors who are appointed for the first time must be given an induction program regarding WSBP.
2. The responsibility for holding an induction program lies with the Corporate Secretary or anyone who functions as Corporate Secretary.
3. The induction program includes:
 - a. Implementation of the principles of Good Corporate Governance.
 - b. An overview of WSBP and the Parent SOE 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.
 - c. Information relating to delegated authority, Internal Audit and External Audit, internal control systems and policies, including the Audit Committee.
 - d. Information on the duties and responsibilities of the Board of Commissioners and Board of Directors, and matters that are not permitted.
4. The Company induction program provided can be in the form of presentations, meetings, visits, document reviews, or other programs that can be adjusted to the needs.

In 2025, there were changes to the composition of the Board of Directors. However, these changes did not involve the appointment of new members, so the Company did not conduct a Board induction program.

Board of Directors Capability Building Program

Periodically, WSBP has facilitated the competency development programs for members of the Board of Directors to ensure a deep understanding of the latest developments and business dynamics of the Company.

In 2025, the capability improvement programs followed by the Board of Directors are as follows:

Tabel Program Peningkatan Kapabilitas Direksi

Table of Board of Directors Capability Building Program

Nama Name	Jabatan Position	Jenis Pendidikan dan Pelatihan Types of Education and Training	Materi Pendidikan dan Pelatihan Education and Training Materials	Lokasi Location	Tanggal Date	Penyelenggara Organizers
Berstatus Aktif Menjabat per 31 Desember 2025 Actively Served as of December 31, 2025						
Anak Agung Gede Sumadi	Direktur Utama President Director	Pendidikan Education	Program Profesi Insinyur UGM UGM Professional Engineering Program	Yogyakarta	15 Februari 2025 February 15, 25	Universitas Gadjah Mada Gadjah Mada University
		Pelatihan Training	Financial Shenanigans	Jakarta	09, 16 & 21 Oktober 2025 October 9, 16, & 21, 2025	PT Waskita Karya (Persero) Tbk
		Pelatihan Training	Leadership Forum	Jakarta	11 November 2025 November 11, 25	PT Utama Karya (Persero)
Fathul Anwar	Direktur Keuangan, Manajemen Risiko & Legal Director of Finance, Risk Management & Legal	Pendidikan Education	Program Profesi Insinyur UGM UGM Professional Engineering Program	Yogyakarta	15 Februari 2025 February 15, 25	Universitas Gadjah Mada Gadjah Mada University
		Pelatihan Training	FHCI Connect Expert Series 3 - HC Talent Development: Global Trend, Future Insight and Development	Jakarta	8 Oktober 2025 October 8, 2025	Forum Human Capital Indonesia (FHCI)
		Pelatihan Training	Financial Shenanigans	Jakarta	09, 16 & 21 Oktober 2025 October 9, 16, & 21, 2025	PT Waskita Karya (Persero) Tbk
		Pelatihan Training	FHCI Connect Expert Series 5 - From Engagement To Impact: Building Stronger Organizations Through People Power	Jakarta	19 Oktober 2025 October 19, 2025	Forum Human Capital Indonesia (FHCI)
		Pelatihan Training	FHCI Connect Expert Series 4 - Humanizing Digital Transformation: Building Ethical, Agile, and Future-Ready Talent Ecosystems	Jakarta	30 Oktober 2025 October 30, 2025	Forum Human Capital Indonesia (FHCI)
		Pelatihan Training	Leadership Forum	Jakarta	11 November 2025 November 11, 25	PT Utama Karya (Persero)
Itung Prasaja	Direktur Operasi Director of Operations	Pendidikan Education	Program Profesi Insinyur UGM UGM Professional Engineering Program	Yogyakarta	15 Februari 2025 February 15, 25	Universitas Gadjah Mada Gadjah Mada University
		Sertifikasi Certification	Certified Risk Governance Professional (CRGP)	Jakarta	9 - 10 September 2025 September 9-10, 2025	RAP Indonesia
		Pelatihan Training	Financial Shenanigans	Jakarta	09, 16 & 21 Oktober 2025 October 9, 16, & 21, 2025	PT Waskita Karya (Persero) Tbk
		Pelatihan Training	Leadership Forum	Jakarta	11 November 2025 November 11, 25	PT Utama Karya (Persero)
Berstatus Tidak Aktif Menjabat per 31 Desember 2025 Inactive Status as of December 31, 2025						
FX. Purbayu Ratsunu	Direktur Utama President Director	Pendidikan Education	Program Profesi Insinyur UGM UGM Professional Engineering Program	Yogyakarta	15 Februari 2025 February 15, 25	Universitas Gadjah Mada Gadjah Mada University

RAPAT DIREKSI

PENYELENGGARAAN RAPAT DIREKSI

Kebijakan Umum

Kebijakan rapat Direksi meliputi:

1. Rapat Direksi wajib diadakan secara berkala, paling sedikit sekali dalam setiap bulan, dan dalam rapat tersebut Direksi dapat mengundang Dewan Komisaris.
2. Direksi wajib menetapkan tata tertib rapat Direksi.
3. Rapat Direksi dapat dilangsungkan, sah dan berhak mengambil keputusan yang mengikat apabila dihadiri lebih dari 1/2 (satu per dua) bagian dari jumlah anggota Direksi hadir atau diwakili dalam Rapat.
4. Pemanggilan rapat Direksi dilakukan oleh Direktur Utama atau dapat diwakili oleh Corporate Secretary.
5. Pemanggilan rapat Direksi dikirimkan dengan sarana apa pun dalam bentuk tertulis selambat-lambatnya 1 (satu) hari kalender sebelum rapat dengan tidak memperhitungkan tanggal pemanggilan dan tanggal rapat.
6. Pemanggilan rapat pada poin 4 harus mencantumkan acara, tanggal, waktu, dan tempat rapat.
7. Rapat Direksi dipimpin oleh Direktur Utama, apabila Direktur Utama tidak hadir atau berhalangan, maka rapat dipimpin oleh salah seorang anggota Direksi yang dipilih dari anggota Direksi yang hadir dalam Rapat.
8. Seorang anggota Direksi hanya dapat diwakili dalam Direksi oleh anggota Direksi lain berdasarkan surat kuasa.
9. Risalah rapat Direksi wajib dibuat untuk setiap rapat Direksi yang memuat segala sesuatu yang dibicarakan dan diputuskan dalam rapat, termasuk tetapi tidak terbatas pada pendapat yang berkembang dalam rapat, baik pendapat yang mendukung maupun yang tidak mendukung atau pendapat berbeda (*dissenting opinion*), serta alasan ketidakhadiran anggota Direksi, apabila ada.
10. Risalah rapat Direksi wajib ditandatangani oleh anggota Direksi yang hadir.
11. Setiap anggota Direksi berhak menerima salinan risalah rapat Direksi, baik yang bersangkutan hadir maupun tidak hadir dalam rapat Direksi tersebut.
12. Risalah asli dari setiap rapat Direksi wajib disimpan oleh Perusahaan.

BOARD OF DIRECTORS MEETINGS

IMPLEMENTATION OF BOARD OF DIRECTORS MEETING

General Policy

The Board of Directors' meeting policies include:

1. The Board of Directors meetings must be held regularly, at least once every month, and the Board of Directors may invite the Board of Commissioners to such meetings.
2. The Board of Directors is required to establish rules of procedure for its meetings.
3. The Board of Directors meeting may be held, deemed valid, and authorized to make binding decisions if attended by more than ½ (half) of the total members of the Board of Directors, either in person or represented.
4. Meeting invitations for the Board of Directors are issued by the President Director or may be delegated to the Corporate Secretary.
5. The meeting invitation must be delivered by any written means no later than 1 (one) calendar day prior to the meeting date, excluding the date of the invitation and the date of the meeting.
6. The meeting invitation mentioned in point 4 must clearly state the agenda, along with the meeting's date, time, and venue.
7. The Board of Directors meeting is chaired by the President Director. If the President Director is absent or unable to attend, the meeting shall be chaired by a member of the Board of Directors elected from among those present.
8. Member of the Board of Directors may only be represented in the meeting by another member of the Board of Directors based on a power of attorney.
9. Minutes of the Board of Directors' meetings must be prepared for every meeting, documenting all matters discussed and resolved, including but not limited to any opinions expressed during the meeting—whether in agreement, disagreement, or dissenting opinions—as well as the reasons for the absence of any member of the Board of Directors, if applicable.
10. The minutes must be signed by all members of the Board of Directors who are present at the meeting.
11. Each member of the Board of Directors has the right to receive a copy of the minutes, regardless of whether they attended the meeting.
12. The original copy of each meeting's minutes must be retained by the Company.

13. Laporan tahunan wajib memuat jumlah rapat Direksi dan jumlah kehadiran masing-masing anggota Direksi.

14. Direksi dapat mengambil keputusan yang sah dan mengikat tanpa mengadakan Rapat Direksi, dengan ketentuan bahwa semua anggota Direksi telah diberitahukan secara tertulis tentang usul – usul yang bersangkutan dan semua anggota Direksi memberikan persetujuan mengenai usul yang diajukan secara tertulis serta menandatangani persetujuan tersebut.

Rapat Direksi terdiri dari:

1. Rapat Direksi

Rapat Direksi adalah rapat Perusahaan yang diikuti oleh Direksi, *Corporate Secretary* dan Kepala Divisi. Rapat Direksi dilaksanakan per 1 (satu) bulan sekali & sesuai kebutuhan dengan agenda tindak lanjut rapat sebelumnya, serta pembahasan lain yang membutuhkan arahan dan/atau persetujuan Direksi.

2. Rapat Direksi Terbatas

Rapat Direksi Terbatas adalah rapat yang diadakan oleh Perusahaan dan dihadiri oleh Direksi, Kepala Divisi *Corporate Secretary* dan Undangan sesuai arahan Direksi. Rapat ini dapat diselenggarakan per 2 (dua) minggu sekali & sesuai kebutuhan.

3. Rapat Koordinasi

Rapat Koordinasi adalah rapat Perusahaan tentang Evaluasi Kinerja Korporat Triwulan dan Prognosa sampai dengan akhir tahun serta hal-hal penting lainnya yang dihadiri oleh Direksi, Kepala Divisi, Manajer Unit Kerja & Unit Bisnis, Manajer Area Penjualan dan Manajer Proyek.

13. The annual report must disclose the number of Board of Directors meetings held and the attendance record of each member of the Board of Directors.

14. The Board of Directors may adopt valid and binding resolutions without convening a meeting, provided that all members have been notified in writing of the proposed resolutions and that all members give their written approval and sign the resolution.

Board of Directors meetings consist of:

1. Board of Directors Meeting

Board of Directors Meetings are company meetings attended by the Board of Directors, Vice President of *Corporate Secretary*, and Vice Presidents. The Board of Directors Meeting is held once every month and as needed, with an agenda to follow up on the previous meeting, as well as other discussions that require the direction and/or approval of the Board of Directors.

2. Limited Board of Directors Meeting

Limited Board of Directors Meetings are meetings held by the Company and attended by the Board of Directors, Vice President of *Corporate Secretary*, and Invitees as directed by the Board of Directors. These meetings can be held every two weeks and as needed.

3. Coordination Meeting

Coordination Meetings are Company meetings on Quarterly *Corporate Performance Evaluation* and Prognosis until the end of the year, as well as other important matters which are attended by the Board of Directors, Vice Presidents, Work Unit & Business Unit Managers, Sales Area Managers, and Project Managers.

Proses Pembahasan Masalah dan Pengambilan Keputusan

Mekanisme pembahasan masalah dan pengambilan keputusan dalam rapat adalah sebagai berikut:

1. Setiap anggota Direksi berhak mengeluarkan 1 (satu) suara dan tambahan 1 (satu) suara untuk setiap anggota Direksi yang diwakilinya.

Process of Issues Discussion and Decision-Making

The mechanism for discussing problems and making decisions in meetings is as follows:

1. Each member of the Board of Directors is entitled to cast 1 (one) vote and an additional 1 (one) vote for each member of the Board of Directors he/she represents.

2. Setiap anggota Direksi yang secara pribadi dengan cara apa pun baik secara langsung maupun tidak langsung, mempunyai kepentingan dalam suatu transaksi, kontrak, atau kontrak yang diusulkan, dalam mana Perusahaan menjadi salah satu pihaknya, harus menyatakan sifat kepentingan dalam pengambilan suara mengenai hal-hal yang berhubungan dengan transaksi atau kontrak tersebut.
3. Pemungutan suara mengenai diri orang dilakukan dengan surat suara tertutup tandatangan, sedangkan pemungutan suara mengenai hal-hal lain dilakukan dengan lisan kecuali Pimpinan Rapat menentukan lain tanpa ada keberatan dari yang hadir.
4. Pengambilan keputusan rapat Direksi harus diambil berdasarkan musyawarah untuk mufakat.
5. Dalam hal tidak tercapai keputusan musyawarah untuk mufakat, pengambilan keputusan berdasarkan suara terbanyak yaitu disetujui lebih dari 1/2 (satu per dua) dari anggota Direksi yang hadir.
2. Each member of the Board of Directors who personally, in any way, directly or indirectly, has an interest in a transaction, contract, or proposed contract, in which the Company is a party, must state the nature of the interest in voting on matters related to the transaction or contract.
3. Voting on an individual is carried out by means of a sealed, signed ballot, while voting on other matters is carried out verbally unless the Chairperson of the Meeting determines otherwise without any objection from those present.
4. Decisions at the Board of Directors meeting must be taken based on deliberation to reach consensus.
5. In the event that a resolution cannot be reached through deliberation for consensus, decision-making shall be carried out based on a majority vote, requiring approval from more than 1/2 (one-half) of the members of the Board of Directors present.

Realisasi Pelaksanaan Rapat Direksi 2025

Di sepanjang tahun 2025, Direksi telah melaksanakan rapat internal dengan rincian rapat Direksi adalah sebagai berikut:

1. Rapat Koordinasi sebanyak 1 kali.
2. Rapat Direksi Terbatas sebanyak 27 kali.
3. Rapat Direksi sebanyak 10 kali.

Rapat tersebut dilaksanakan secara konsisten sesuai rencana kerja yang telah ditetapkan, dan realisasinya mencapai 100%.

Frekuensi dan Tingkat Kehadiran Direksi dalam Rapat

Informasi frekuensi serta tingkat kehadiran rapat setiap anggota Direksi di sepanjang tahun 2025 adalah sebagai berikut:

Realization of Board of Directors Meetings in 2025

Throughout 2025, the Board of Directors has held internal meetings with details of the Board of Directors meetings as follows:

1. 1 Coordination Meeting.
2. 27 Limited Board of Directors Meetings.
3. 10 Board of Directors Meetings.

These meetings were held consistently according to the established work plan, with 100% attendance.

Frequency and Attendance of Board of Directors in Meetings

The following information on the frequency and attendance of each member of the Board of Directors' meetings throughout 2025 is as follows:

Tabel Frekuensi dan Tingkat Kehadiran Rapat Direksi Tahun 2025**Table of Frequency and Attendance Rate of Board of Directors Meetings in 2025**

Nama Name	Jabatan Position	Rapat Direksi Board of Directors Meeting			Rapat Gabungan dengan Dewan Komisaris Joint Meetings with Board of Commissioners		
		Jumlah Rapat Number of Meetings	Jumlah Kehadiran Number of Attendance	Tingkat Kehadiran Attendance Rate (%)	Jumlah Rapat Number of Meetings	Jumlah Kehadiran Number of Attendance	Tingkat Kehadiran Attendance Rate (%)
Berstatus Aktif Menjabat per 31 Desember 2025 Actively Serving as of December 31, 2025							
Anak Agung Gede Sumadi	Direktur Utama President Director	10	10	100	12	12	100
Itung Prasaja	Direktur Operasi Director of Operations	10	10	100	12	11	91,66
Fathul Anwar	Direktur Keuangan, Manajemen Risiko & Legal Director of Finance, Risk Management & Legal	10	8	80	12	11	91,66
Berstatus Tidak Aktif Menjabat per 31 Desember 2025 Inactive as of December 31, 2025							
FX Purbayu Ratsunu	Direktur Utama President Director	4	4	100	3	3	100

Risalah Rapat Direksi

Informasi mengenai agenda, jadwal pelaksanaan, dan daftar peserta yang hadir dalam rapat Direksi di tahun 2025 adalah sebagai berikut:

Minutes of Board of Directors Meetings

Information on the agenda, implementation schedule, and list of participants attending the Board of Directors meeting in 2025 is as follows:

Tabel Risalah Rapat Direksi Tahun 2025**Table of Minutes of Internal Board of Directors Meetings in 2025**

No	Waktu Pelaksanaan Implementation Time	Agenda Rapat Meeting Agenda	Kehadiran Peserta dalam Rapat Participant Attendance in Meeting	
			Hadir Present	Tidak Hadir dan Alasannya Not Present and the Reason
Rapat Internal Internal Meeting				
1	20 Januari 2025 January 20, 2025	1. Kinerja Korporat per 31 Desember 2024 2. <i>Update Cashflow</i> dan Penagihan Piutang 3. Evaluasi Insiden Batching Plant Bendungan Bener 4. Pencatatan Aset Plant Penajam	1. Direktur Utama 2. Direktur Keuangan, Manajemen Risiko dan Legal 3. Direktur Operasi 4. Direktur Pengembangan Bisnis & HCM 5. Kepala Divisi 6. Manajer Batching Plant Bendungan Bener	
		1. Corporate Performance as of December 31, 2024 2. Update on Cash Flow and Accounts Receivable Collection 3. Bener Dam Batching Plant Incident Evaluation 4. Penajam Plant Asset Recording	1. President Director 2. Director of Finance, Risk Management, and Legal 3. Director of Operations 4. Director of Business Development & HCM 5. Vice President 6. Bener Dam Batching Plant Manager	
2	24 Januari 2025 January 24, 2025	1. Kinerja Korporat per 31 Januari 2025 2. <i>Update Cashflow</i> dan Penagihan Piutang 3. Evaluasi QSHE Bulan Januari 2025	1. Direktur Utama 2. Direktur Keuangan, Manajemen Risiko dan Legal 3. Direktur Operasi 4. Direktur Pengembangan Bisnis & HCM 5. Kepala Divisi	
		1. Corporate Performance as of January 31, 2025 2. Update on Cash Flow and Accounts Receivable Collection 3. QSHE Evaluation January 2025	1. President Director 2. Director of Finance, Risk Management, and Legal 3. Director of Operations 4. Director of Business Development & HCM 5. Vice President	

No	Waktu Pelaksanaan Implementation Time	Agenda Rapat Meeting Agenda	Kehadiran Peserta dalam Rapat Participant Attendance in Meeting	
			Hadir Present	Tidak Hadir dan Alasannya Not Present and the Reason
3	24 Maret 2025 March 24, 2025	1. Kinerja Korporat per Februari 2025, Update Cashflow dan Penagihan Piutang Lini Bisnis Perusahaan	1. Direktur Utama	
		2. Kebijakan Tunjangan Produksi	2. Direktur Keuangan, Manajemen Risiko dan Legal	
		3. RUPS Tahunan Tahun Buku 2025	3. Direktur Operasi	
		4. RUPS Tahunan Tahun Buku 2025	4. Direktur Pengembangan Bisnis & HCM	
		1. Corporate Performance as of February 2025, Update on Cash Flow and Accounts Receivable Collection	5. Kepala Divisi	
		2. Company Business Lines	1. President Director	
		3. Production Allowance Policy	2. Director of Finance, Risk Management, and Legal	
		4. Annual General Meeting of Shareholders for 2025 Fiscal Year	3. Director of Operations	
		1. Kinerja Korporat per 31 Maret 2025	4. Director of Business Development & HCM	
		2. Perkembangan Arus Kas Perusahaan	5. Vice President	
		3. Legal Opinion Aset Tanah dan Bangunan Plant Bojonegara	1. Direktur Utama	
		4. Sosialisasi KPI Korporat & Direktorat Tahun Buku 2025	2. Direktur Keuangan, Manajemen Risiko dan Legal	
		1. Corporate Performance as of March 31, 2025	3. Direktur Operasi	
		2. Company Cash Flow Development	4. Direktur Pengembangan Bisnis & HCM	
		3. Legal Opinion on Land and Building Assets at Bojonegara Plant	5. Kepala Divisi	
		4. Corporate & Directorate KPI Dissemination for 2025 Fiscal Year	1. President Director	
		1. Kinerja Korporat per April 2025	2. Director of Finance, Risk Management, and Legal	
		2. Rencana dan Realisasi Arus Kas	3. Director of Operations	
		3. Kinerja Pemasaran per April & Mei 2025	4. Director of Business Development & HCM	
		1. Corporate Performance as of April 2025	5. Vice President	
		2. Cash Flow Plan and Realization	1. Direktur Utama	Direktur Keuangan, Manajemen Risiko, dan Legal tidak hadir dikarenakan cuti keperluan pribadi Director of Finance, Risk Management, and Legal was absent due to personal leave
		3. Marketing Performance as of April & May 2025	2. Direktur Operasi	
		1. Kinerja Korporat per Mei 2025	3. Kepala Divisi	
		2. Evaluasi Arus Kas dan Piutang Usaha	1. President Director	
		3. Perkembangan Verifikasi Lanjutan Tagihan Kreditur Dagang (Vendor) PKPU	2. Director of Operations	
		4. Tindak Lanjut Rekomendasi Hasil Audit KAP dan BPK	3. Vice President	
		1. Corporate Performance as of May 2025	1. Direktur Utama	Direktur Keuangan, Manajemen Risiko, dan Legal tidak hadir dikarenakan cuti keperluan pribadi Director of Finance, Risk Management, and Legal was absent due to personal leave
		2. Cash Flow and Accounts Receivable Evaluation	2. Direktur Operasi	
		3. Progress in the Follow-up Verification of Trade Creditor (Vendor) Claims for Delayed Public Offerings (PKPU)	3. Kepala Divisi	
		4. Follow-up on Recommendations from the Public Accounting Firm and the Supreme Audit Agency (BPK) Audit Results	1. President Director	
		1. Kinerja Pemasaran per 30 Juni 2025	2. Direktur Keuangan, Manajemen Risiko dan Legal	
		2. Kinerja Korporat per 30 Juni 2025	3. Direktur Operasi	
		3. Evaluasi Arus Kas dan Penagihan Piutang	4. Kepala Divisi	
		4. Revisi RKAP 2025	1. President Director	
		1. Marketing Performance as of June 30, 2025	2. Director of Finance, Risk Management, and Legal	
		2. Corporate Performance as of June 30, 2025	3. Director of Operations	
		3. Cash Flow and Accounts Receivable Collection Evaluation	4. Vice President	
		4. Revised 2025 Work Plan and Budget		

No	Waktu Pelaksanaan Implementation Time	Agenda Rapat Meeting Agenda	Kehadiran Peserta dalam Rapat Participant Attendance in Meeting	
			Hadir Present	Tidak Hadir dan Alasannya Not Present and the Reason
8	23 September 2025 September 23, 2025	1. Kinerja Pemasaran & Nilai Kontrak Baru 2. Kinerja Korporat per 31 Agustus 2025 3. Sosialisasi Program Optimasi HC	1. Direktur Utama 2. Direktur Keuangan, Manajemen Risiko dan Legal 3. Direktur Operasi 4. Kepala Divisi	
		1. Marketing Performance and New Contract Value 2. Corporate Performance as of August 31, 2025 3. HC Optimization Program Dissemination	1. President Director 2. Director of Finance, Risk Management, and Legal 3. Director of Operations 4. Vice President	
9	20 Oktober 2025 October 20, 2025	1. Kinerja Pemasaran & Nilai Kontrak Baru 2. Kinerja Korporat per 30 September 2025 3. Arus Kas & Penagihan Piutang	1. Direktur Utama 2. Direktur Keuangan, Manajemen Risiko dan Legal 3. Direktur Operasi 4. Kepala Divisi	
		1. Marketing Performance and New Contract Value 2. Corporate Performance as of September 30, 2025 3. Cash Flow and Accounts Receivable Collection	1. President Director 2. Director of Finance, Risk Management, and Legal 3. Director of Operations 4. Vice President	
10	24 November 2025 November 24, 2025	1. Kinerja Pemasaran & Nilai Kontrak Baru 2. Kinerja Korporat per 31 Oktober 2025 3. Arus Kas & Penagihan Piutang	1. Direktur Utama 2. Direktur Keuangan, Manajemen Risiko dan Legal 3. Direktur Operasi 4. Kepala Divisi	
		1. Marketing Performance and New Contract Value 2. Corporate Performance as of October 31, 2025 3. Cash Flow and Accounts Receivable Collection Development	1. President Director 2. Director of Finance, Risk Management, and Legal 3. Director of Operations 4. Vice President	
Rapat Gabungan Coordination Meeting				
1	23 Januari 2025 January 23, 2025	1. Tindak Lanjut Rapat Sebelumnya 2. Laporan Kinerja Keuangan Bulan Desember 2024	1. Dewan Komisaris 2. Komite 3. Direktur Utama 4. Direktur Keuangan, Manajemen Risiko dan Legal 5. Direktur Operasi 6. Direktur Pengembangan Bisnis & HCM	
		1. Follow-up to the Previous Meeting 2. December 2024 Financial Performance Report	1. Board of Commissioners 2. Committees 3. President Director 4. Director of Finance, Risk Management, and Legal 5. Director of Operations 6. Director of Business Development & HCM	
2	23 Januari 2025 January 23, 2025	1. Pembahasan Hasil Audit Internal 2024 (Plant Prambon) 2. Discussion on 2024 Internal Audit Results (Prambon Plant)	1. Dewan Komisaris 2. Komite 3. Direktur Utama 4. Direktur Keuangan, Manajemen Risiko dan Legal 5. Direktur Operasi 6. Direktur Pengembangan Bisnis & HCM	
			1. Board of Commissioners 2. Committees 3. President Director 4. Director of Finance, Risk Management, and Legal 5. Director of Operations 6. Director of Business Development & HCM	

No	Waktu Pelaksanaan Implementation Time	Agenda Rapat Meeting Agenda	Kehadiran Peserta dalam Rapat Participant Attendance in Meeting	
			Hadir Present	Tidak Hadir dan Alasannya Not Present and the Reason
3	11 Maret 2025 March 11, 2025	- Tindak Lanjut Rapat Sebelumnya - Laporan Kinerja Keuangan Bulan Januari 2025 - Pembahasan Permohonan Pembatalan Perjanjian Perdamaian (Homologasi)	- Dewan Komisaris - Komite - Direktur Utama - Direktur Keuangan, Manajemen Risiko dan Legal - Direktur Operasi - Direktur Pengembangan Bisnis & HCM	
		- Follow-up to the Previous Meeting - January 2025 Financial Performance Report - Discussion on the Request for Cancellation of the Settlement Agreement (Homologation)	- Board of Commissioners - Committees - President Director - Director of Finance, Risk Management, and Legal - Director of Operations - Director of Business Development & HCM	
4	21 April 2025 April 11, 2025	- Tindak Lanjut Rapat Sebelumnya - Laporan Kinerja Keuangan Bulan Februari 2025 - Laporan Kinerja Keuangan Bulan Maret 2025 - Pembahasan Rencana RUPST Tahun Buku 2024	- Dewan Komisaris - Komite - Direktur Utama - Direktur Keuangan, Manajemen Risiko dan Legal - Direktur Operasi - Direktur Pengembangan Bisnis & HCM	
		- Follow-up to the Previous Meeting - February 2025 Financial Performance Report - March 2025 Financial Performance Report - Discussion on the 2024 Annual General Meeting of Shareholders (AGM) Plan	- Board of Commissioners - Committees - President Director - Director of Finance, Risk Management, and Legal - Director of Operations - Director of Business Development & HCM	
5	2 Juni 2025 June 2, 2025	- Perkenalan Dewan Komisaris dan Direksi - Pengenalan Perusahaan - Pemaparan Pedoman Tata Kelola Perusahaan	- Dewan Komisaris - Komite - Direktur Utama - Direktur Operasi	Direktur Keuangan, Manajemen Risiko, dan Legal tidak hadir dikarenakan cuti keperluan pribadi
		- Introduction to the Board of Commissioners and Board of Directors - Company Introduction - Presentation of Corporate Governance Guidelines	- Board of Commissioners - Committees - President Director - Director of Operations	Director of Finance, Risk Management, and Legal was absent due to personal leave
6	13 Juni 2025 June 13, 2025	- Tindak Lanjut Rapat Sebelumnya - Laporan Kinerja Keuangan Bulan April 2025 - Perencanaan KPI, Program Kerja & Recovery Plan	- Dewan Komisaris - Komite - Direktur Utama - Direktur Keuangan, Manajemen Risiko dan Legal - Direktur Operasi	
		- Follow-up to the Previous Meeting - April 2025 Financial Performance Report - KPI Planning, Work Program & Recovery Plan	- Board of Commissioners - Committees - President Director - Director of Finance, Risk Management, and Legal - Director of Operations	
7	7 Juli 2025 July 7, 2025	- Tindak Lanjut Rapat Dewan Komisaris dan Direksi, 13 Juni 2025 - Tindak Lanjut Catatan Saran Masukan Dewan Komisaris - Laporan Kinerja Keuangan Bulan Mei 2025	- Dewan Komisaris - Komite - Direktur Utama - Direktur Keuangan, Manajemen Risiko dan Legal	Direktur Operasi tidak hadir dikarenakan tugas dinas luar kota
		- Follow-up to the Meeting of the Board of Commissioners and Board of Directors, June 13, 2025 - Follow-up to Notes Suggestions Input from the Board of Commissioners - May 2025 Financial Performance Report	- Board of Commissioners - Committees - President Director - Director of Finance, Risk Management, and Legal	Director of Operations was absent due to business trips out of town.

No	Waktu Pelaksanaan Implementation Time	Agenda Rapat Meeting Agenda	Kehadiran Peserta dalam Rapat Participant Attendance in Meeting	
			Hadir Present	Tidak Hadir dan Alasannya Not Present and the Reason
8	29 Juli 2025 July 29, 2025	- Tindak Lanjut Rapat Dewan Komisaris dan Direksi, 7 Juli 2025 dan Tindak Lanjut Catatan Saran Masukan Dewan Komisaris - Laporan Kinerja Keuangan Bulan Juni 2025 - Pembahasan Persetujuan Permohonan Revisi RKAP Perseroan	- Dewan Komisaris - Komite - Direktur Utama - Direktur Keuangan, Manajemen Risiko dan Legal - Direktur Operasi	
		- Follow-up to the Meeting of the Board of Commissioners and Board of Directors, July 7, 2025, and Follow-up to Notes/Suggestion-Input from the Board of Commissioners - June 2025 Financial Performance Report - Discussion on Approval of Request for Revision of the Company's RKAP	- Board of Commissioners - Committees - President Director - Director of Finance, Risk Management, and Legal - Director of Operations	
9	28 Agustus 2025 August 28, 2025	- Tindak Lanjut Rapat Dewan Komisaris dan Direksi, 29 Juli 2025 dan Tindak Lanjut Catatan Saran Masukan Dewan Komisaris - Laporan Kinerja Keuangan Bulan Juli 2025	- Dewan Komisaris - Komite - Direktur Utama - Direktur Keuangan, Manajemen Risiko dan Legal - Direktur Operasi	
		- Follow-up to the Meeting of the Board of Commissioners and Board of Directors, July 29, 2025, and Follow-up to Notes/Suggestions Input from the Board of Commissioners - July 2025 Financial Performance Report	- Board of Commissioners - Committees - President Director - Director of Finance, Risk Management, and Legal - Director of Operations	
10	2 Oktober 2025 October 2, 2025	- Tindak Lanjut Rapat Dewan Komisaris dan Direksi, 28 Agustus 2025 dan Tindak Lanjut Catatan Saran Masukan Dewan Komisaris - Laporan Kinerja Keuangan Bulan Agustus 2025	- Dewan Komisaris - Komite - Direktur Utama - Direktur Keuangan, Manajemen Risiko dan Legal - Direktur Operasi	
		- Follow-up to the Meeting of the Board of Commissioners and Board of Directors, August 28, 2025, and Follow-up to Notes/Suggestions Input from the Board of Commissioners - August 2025 Financial Performance Report	- Board of Commissioners - Committees - President Director - Director of Finance, Risk Management, and Legal - Director of Operations	
11	5 November 2025 November 5, 2025	- Tindak Lanjut Rapat Dewan Komisaris dan Direksi, 2 Oktober 2025 dan Tindak Lanjut Catatan Saran Masukan Dewan Komisaris (terlampir) - Laporan Kinerja Keuangan Bulan September 2025 - Pembahasan Permohonan Persetujuan Perencanaan Strategi Risiko dan Corporate Risk Profile (CRP) atas Revisi Rencana Kerja dan Anggaran Perusahaan (Revisi RKAP) Tahun 2025 PT Waskita Beton Precast Tbk	- Dewan Komisaris - Komite - Direktur Utama - Direktur Keuangan, Manajemen Risiko dan Legal - Direktur Operasi	
		- Follow-up to the Meeting of the Board of Commissioners and Board of Directors, October 2, 2025, and Follow-up to Notes/Suggestions Input from the Board of Commissioners (attached) - September 2025 Financial Performance Report - Discussion on the Request for Approval of the Risk Strategy Planning and Corporate Risk Profile (CRP) for the Revised 2025 Company Work Plan and Budget (Revised RKAP) of PT Waskita Beton Precast Tbk	- Board of Commissioners - Committees - President Director - Director of Finance, Risk Management, and Legal - Director of Operations	

No	Waktu Pelaksanaan Implementation Time	Agenda Rapat Meeting Agenda	Kehadiran Peserta dalam Rapat Participant Attendance in Meeting	
			Hadir Present	Tidak Hadir dan Alasannya Not Present and the Reason
12	10 Desember 2025 December 10, 2025	1. Perkenalan Dewan Komisaris dan Direksi 2. Pengenalan Perusahaan dan Pemaparan Tata Kelola Perusahaan 3. Tindak Lanjut Rapat Dewan Komisaris dan Direksi, 5 November 2025 & Arahan Dewan Komisaris 4. Laporan Kinerja Keuangan Bulan Oktober 2025 1. Introduction to the Board of Commissioners and Board of Directors 2. Company Introduction and Corporate Governance Presentation 3. Follow-up to the Board of Commissioners and Board of Directors Meeting, November 5, 2025, & Board of Commissioners' Directions 4. October 2025 Financial Performance Report	1. Dewan Komisaris 2. Komite 3. Direktur Utama 4. Direktur Keuangan, Manajemen Risiko dan Legal 5. Direktur Operasi 1. Board of Commissioners 2. Committees 3. President Director 4. Director of Finance, Risk Management, and Legal 5. Director of Operations	

RENCANA PELAKSANAAN RAPAT DIREKSI TAHUN 2026

Berdasarkan Prosedur Manajemen Rapat yang berlaku, rencana pelaksanaan Rapat Direksi Tahun 2026 disusun dengan mempertimbangkan efektivitas waktu, agenda strategis perusahaan, dan kesiapan materi untuk memastikan keputusan yang produktif dan berdampak positif, di antaranya:

1. Rapat Direksi dilaksanakan setiap 1 (satu) bulan dan sesuai kebutuhan.
2. Rapat Direksi Terbatas dilaksanakan 2 (dua) minggu dan sesuai kebutuhan.
3. Rapat Koordinasi Triwulanan dilaksanakan setiap triwulan pada minggu ke-4 (empat) bulan berikutnya.

LAPORAN PELAKSANAAN TUGAS DIREKSI

Hingga 31 Desember 2025, Direksi telah melaksanakan tugas dan tanggung jawabnya sebagai berikut:

1. Melakukan Rapat Gabungan Direksi dan Dewan Komisaris.
2. Penyelenggaraan Rapat Direksi dan Rapat Koordinasi.
3. Menyusun dan melaporkan kinerja perseroan pada Laporan Tahunan (*Annual Report*).
4. Menerbitkan Surat Keputusan, Surat Edaran dan Internal Memo
5. Mengikuti program pengembangan Direksi

BOARD OF DIRECTORS MEETING PLAN IN 2026

Referring to the applicable Meeting Management Procedure, the Board of Directors Meeting plan in 2026 has been prepared with consideration for time effectiveness, the Company's strategic agenda, and material readiness to ensure productive decisions with a positive impact, including:

1. Board of Directors Meetings are held every 1 (one) month and as needed.
2. Limited Board of Directors Meetings are held every 2 (two) weeks and as needed.
3. Quarterly Coordination Meetings are held every quarter in the 4th (fourth) week of the following month.

BOARD OF DIRECTORS DUTIES IMPLEMENTATION REPORT

As of December 31, 2025, the Board of Directors has carried out its duties and responsibilities as follows:

1. Conducting Joint Meetings of the Board of Directors and the Board of Commissioners.
2. Holding Board of Directors Meetings and Coordination Meetings.
3. Preparing and reporting the company's performance in the Annual Report.
4. Issuing Decrees, Circulars, and Internal Memos.
5. Participating in the Board of Directors' development program.

Selain itu, di sepanjang tahun 2025 Direksi telah menetapkan kebijakan dan mengeluarkan surat keputusan sebagai berikut:

In addition, the Board of Directors has established policies and issued the following decrees throughout 2025:

Keputusan/Perangkat Kebijakan yang Dikeluarkan Direksi Tahun 2025

Decisions/Policies Issued by Board of Directors in 2025

Uraian Description	Jumlah Total
Keputusan Direksi Board of Directors Decision	211
Surat Edaran Circular Letter	62
Surat Keluar Outgoing Letter	989
Internal Memo	98

PENILAIAN KINERJA KOMITE DI BAWAH DIREKSI

Di sepanjang tahun 2025, Direksi telah melakukan evaluasi dan penilaian terhadap komite pendukung pelaksanaan fungsi Direksi. Direksi telah di bantu oleh Kepala Divisi Corporate Secretary dan Kepala Divisi Internal Audit, kedua unit tersebut telah melaksanakan tugas dan tanggung jawabnya dengan baik. Dalam rapat koordinasi, unit tersebut telah berkontribusi secara aktif dan memberikan masukan yang membangun. Direksi mengapresiasi kinerja unit pendukung, dan berharap pencapaian yang dilakukan dapat terus di tingkatkan.

PERFORMANCE ASSESSMENT OF COMMITTEES UNDER BOARD OF DIRECTORS

Throughout 2025, the Board of Directors has evaluated and assessed the performance of the committees supporting the Board of Directors' functions. The Board of Directors has been assisted by the Vice President of Corporate Secretary and Vice President of Internal Audit, both of whom have carried out their duties and responsibilities well. In coordination meetings, these units have actively contributed and provided constructive input. The Board of Directors appreciates the performance of these supporting units and hopes that their achievements can continue to be improved.

PRINSIP DASAR HUBUNGAN KERJA DIREKSI DAN DEWAN KOMISARIS

Terciptanya hubungan kerja antara Dewan Komisaris dengan Direksi yang baik merupakan salah satu hal yang sangat penting agar masing-masing Organ Perusahaan tersebut dapat bekerja sesuai fungsinya masing-masing dengan efektif dan efisien. Oleh sebab itu, WSBP dalam menjaga hubungan kerja yang baik antara Dewan Komisaris dengan Direksi menerapkan prinsip-prinsip sebagai berikut:

WORK RELATIONSHIPS BETWEEN BOARD OF COMMISSIONERS AND BOARD OF DIRECTORS

The creation of a good working relationship between the Board of Commissioners and Board of Directors is one of the most important things, so that each of the Company's Organs can work according to their respective functions effectively and efficiently. For this reason, WSBP, in maintaining a good working relationship between the Board of Commissioners and Board of Directors, applies the following principles:

1. Dewan Komisaris menghormati fungsi dan peran Direksi dalam mengurus Perusahaan sebagaimana telah diatur, baik dalam peraturan perundang-undangan maupun dalam Anggaran Dasar Perusahaan.
2. Direksi menghormati fungsi dan peran Dewan Komisaris untuk melakukan pengawasan dan pemberian nasihat terhadap kebijakan pengurusan Perusahaan.

1. The Board of Commissioners respects the function and role of the Board of Directors in managing the Company as regulated, both in laws and regulations and in the Company's Articles of Association.
2. The Board of Directors respects the function and role of the Board of Commissioners to supervise and provide advice on the Company's management policies.

3. Korespondensi antara Dewan Komisaris dan Direksi menggunakan format surat yang di dalamnya mengandung penjelasan maksud dan tujuan atas surat tersebut.
 4. Setiap hubungan kerja antara Dewan Komisaris dan Direksi merupakan hubungan yang bersifat formal, yaitu harus senantiasa dilandasi oleh suatu mekanisme baku atau korespondensi yang dapat dipertanggungjawabkan.
 5. Hubungan kerja formal dalam bentuk korespondensi dari Dewan Komisaris kepada Direksi dapat ditandatangani oleh seluruh Anggota Dewan Komisaris atau oleh Komisaris Utama, sesuai ketentuan yang berlaku.
 6. Hubungan kerja formal dalam bentuk korespondensi dari Direksi kepada Dewan Komisaris ditandatangani oleh Direktur Utama, dengan ditembuskan kepada seluruh Anggota Direksi.
 7. Setiap hubungan kerja yang bersifat informal dapat dilakukan oleh setiap Anggota Dewan Komisaris dan anggota Direksi.
 8. Hubungan kerja yang bersifat informal ini dimaksudkan untuk kemudahan dan kelancaran komunikasi serta koordinasi antara Dewan Komisaris dan Direksi.
 9. Hubungan kerja yang bersifat informal tidak dapat dipakai sebagai kebijakan formal sebelum melalui mekanisme atau korespondensi yang dapat dipertanggungjawabkan.
 10. Hubungan kerja yang bersifat informal ini dapat dilakukan melalui korespondensi dalam berbagai cara dan bentuk melalui media yang tersedia, seperti media telepon, media pesan dalam bentuk elektronik (*e-mail*, SMS, aplikasi obrolan/pesan singkat).
 11. Setiap hubungan kerja antara Dewan Komisaris dan Direksi merupakan hubungan kelembagaan. Artinya, bahwa Dewan Komisaris dan Direksi sebagai jabatan kolektif yang merepresentasikan keseluruhan anggotanya sehingga setiap hubungan kerja Anggota Dewan Komisaris dengan salah seorang.
 12. Anggota Direksi harus diketahui oleh Anggota Dewan Komisaris dan Anggota Direksi lainnya.
 13. Sesuai dengan tugas dan perannya masing-masing, Direksi bekerja sama dengan Dewan Komisaris dalam merumuskan misi, visi dan strategi korporasi dan secara reguler membahas pengimplementasiannya.
3. Correspondence between the Board of Commissioners and Board of Directors uses a letter format that contains an explanation of the intent and purpose of the letter.
 4. Every working relationship between the Board of Commissioners and Board of Directors is a formal relationship, which must always be based on a standard mechanism or correspondence that can be accounted for.
 5. Formal working relationships in the form of correspondence from the Board of Commissioners to the Board of Directors can be signed by all Members of the Board of Commissioners or by the President Commissioner, in accordance with applicable provisions.
 6. Formal working relationships in the form of correspondence from the Board of Directors to the Board of Commissioners are signed by the President Director, with a copy to all Members of the Board of Directors.
 7. Every informal working relationship can be carried out by each Member of the Board of Commissioners and the Board of Directors.
 8. This informal working relationship is intended to facilitate and smooth communication and coordination between the Board of Commissioners and the Board of Directors.
 9. Informal working relationships cannot be used as formal policies before going through a mechanism or correspondence that can be accounted for.
 10. This informal working relationship can be carried out through correspondence in various ways and forms through available media, such as telephone media, electronic message media (*e-mail*, SMS, chat/short message applications).
 11. Every working relationship between the Board of Commissioners and the Board of Directors is an institutional relationship. This means that the Board of Commissioners and Board of Directors, as collective positions, represent all of its members so that every working relationship between a Member of the Board of Commissioners and one of them.
 12. Members of the Board of Directors must be known by Members of the Board of Commissioners and other Members of the Board of Directors.
 13. In accordance with their respective duties and roles, the Board of Directors cooperates with the Board of Commissioners in formulating the mission, vision, and corporate strategy and regularly discusses its implementation.

14. Dewan Komisaris dan Direksi melaksanakan rapat gabungan paling sedikit satu kali dalam satu bulan atau sesuai dengan kebutuhan Perusahaan.
15. Kepala Divisi Corporate Secretary memiliki peran penting dalam mendukung efektivitas hubungan kerja antara Direksi dengan Dewan Komisaris, mendorong implementasi praktik governansi korporat yang baik, termasuk komunikasi yang efektif dengan pemegang saham dan pemangku kepentingan lainnya.

14. The Board of Commissioners and Board of Directors hold joint meetings at least once a month or according to the needs of the Company.
15. The Vice President of Corporate Secretary has an important role in supporting the effectiveness of the working relationship between the Board of Directors and Board of Commissioners, encouraging the implementation of good corporate governance practices, including effective communication with shareholders and other stakeholders.

KEBIJAKAN NOMINASI DAN REMUNERASI BAGI DEWAN KOMISARIS DAN DIREKSI

NOMINASI DEWAN KOMISARIS DAN DIREKSI

Kebijakan Nominasi Dewan Komisaris dan Direksi

WSBP telah menetapkan kebijakan mengenai nominasi Dewan Komisaris dan Direksi berdasarkan keputusan Dewan Komisaris No. 01/SK/WBP/DK/2024 tanggal 04 Desember 2024 tentang Perubahan Piagam/Pedoman dan Tata Tertib Kerja Dewan Komisaris PT Waskita Beton Precast Tbk.

Di dalam kebijakan tersebut memuat hal-hal sebagai berikut:

1. Kebijakan Program Pengenalan Dewan Komisaris.
2. Kebijakan Program Pelatihan/Pembelajaran/ Pengembangan Dewan Komisaris.
3. Kebijakan Pembagian Tugas Dewan Komisaris.
4. Kebijakan Pengambilan Keputusan dan Rapat Dewan Komisaris.
5. Kebijakan Penyusunan Rencana Kerja dan Anggaran Tahunan Dewan Komisaris.
6. Kebijakan Tentang informasi Yang Harus Disediakan Oleh Direksi Kepada Dewan Komisaris.
7. Kebijakan Pemberian Persetujuan/Tanggapan/ Pendapat Dewan Komisaris Terhadap Rancangan Jangka Panjang Perusahaan (RJPP) Yang Disampaikan Direksi.
8. Kebijakan Pemberian Persetujuan/Tanggapan/ Pendapat Dewan Komisaris Terhadap Rancangan RKAP yang Disampaikan oleh Direksi.
9. Kebijakan Pemantauan Perubahan Lingkungan Bisnis.

NOMINATION AND REMUNERATION POLICY FOR BOARD OF COMMISSIONERS AND BOARD OF DIRECTORS

BOARD OF COMMISSIONERS AND BOARD OF DIRECTORS NOMINATION

Board of Commissioners and Board of Directors Nomination Policy

WSBP has established a policy regarding the nomination of the Board of Commissioners and Board of Directors based on Board of Commissioners Decree No. 01/SK/WBP/DK/2024 dated December 4, 2024, concerning Amendments to the Board of Commissioners Charter/Guidelines and Work Rules of PT Waskita Beton Precast Tbk.

The policy contains the following:

1. Board of Commissioners Introductory Program Policy.
2. Board of Commissioners Training/Learning/ Development Program Policy.
3. Board of Commissioners Duties Division Policy.
4. Board of Commissioners Decision-Making and Meeting Policy.
5. Board of Commissioners Annual Work Plan and Budget Preparation Policy.
6. Policy Concerning Information That Must Be Provided by the Board of Directors to the Board of Commissioners.
7. Policy for Granting Approval/Responses/Opinions to the Company's Long-Term Plan (RJPP) Submitted by the Board of Directors.
8. Policy for Granting Approval/Responses/Opinions to the RKAP Draft Submitted by the Board of Directors.
9. Policy for Monitoring Changes in the Business Environment.

10. Kebijakan dalam Merespons Saran, Permasalahan, atau Keluhan dari Stakeholder dan Menyampaikan Saran kepada Direksi.
11. Kebijakan Atas Rancangan Sistem Pengendalian Internal dan Pelaksanaannya.
12. Kebijakan Atas Kebijakan Manajemen Risiko Perseroan dan Pelaksanaannya.
13. Kebijakan Atas Kebijakan Sistem Teknologi Informasi Perseroan dan Pelaksanaannya.
14. Kebijakan Atas Pengelolaan Sumber Daya Manusia, khususnya mengenai Manajemen Karir.
15. Kebijakan Pengawasan Atas Kebijakan Akuntansi dan Penyusunan Laporan Keuangan.
16. Kebijakan Atas Pelaksanaan Pengadaan Barang dan Jasa.
17. Kebijakan Atas Peningkatan Mutu dan Pelayanan.
18. Kebijakan Atas Kepatuhan Perseroan.
19. Kebijakan Tentang Mekanisme Pemberian Persetujuan/ Otorisasi/Rekomendasi Dewan Komisaris terhadap Tindakan Direksi yang Memerlukan Rekomendasi/ Persetujuan Dewan Komisaris.
20. Kebijakan Tentang Mekanisme Penunjukan Calon Auditor Eksternal dan/atau Penunjukan Kembali Auditor Eksternal & Penyampaian Usulan Calon Auditor Eksternal kepada RUPS.
21. Kebijakan Pengawasan Efektivitas Pelaksanaan Audit Eksternal dan Audit Internal, serta Pelaksanaan Telaah Atas Pengaduan yang Berkaitan dengan Perseroan yang Diterima Oleh Dewan Komisaris.
22. Kebijakan Pelaporan Terjadi Gejala Menurunnya Kinerja Perseroan.
23. Kebijakan Atas Pengelolaan Anak Perseroan/Perseroan Patungan.
24. Kebijakan Atas Pengangkatan Direksi dan Dewan Komisaris Anak Usaha Perseroan/ Perusahaan Patungan.
25. Kebijakan dan Kriteria Seleksi Bagi Calon Direksi beserta Pengusulannya Kepada Pemegang Saham.
26. Kebijakan Penilaian Kinerja Direksi.
27. Kebijakan Remunerasi Direksi.
28. Kebijakan Tentang Potensi Benturan Kepentingan.
29. Kebijakan Pemantauan Penerapan Prinsip-Prinsip Tata Kelola Perusahaan Yang Baik (*Good Corporate Governance/GCG*).
10. Policy for Responding to Suggestions, Issues, or Complaints from Stakeholders and Submitting Suggestions to the Board of Directors.
11. Policy on the Design of the Internal Control System and its Implementation.
12. Policy on the Company's Risk Management Policy and its Implementation.
13. Policy on the Company's Information Technology System Policy and Its Implementation.
14. Policy on Human Resource Management, specifically regarding Career Management.
15. Policy on Oversight of Accounting Policies and Financial Report Preparation.
16. Policy on the Implementation of Procurement of Goods and Services.
17. Policy on Quality and Service Improvement.
18. Policy on the Company's Compliance.
19. Policy on the Mechanism for Granting Approval/ Authorization/Recommendations by the Board of Commissioners for Board of Directors Actions Requiring Recommendation/Approval from the Board of Commissioners.
20. Policy on the Mechanism for Appointing Candidates for External Auditors and/or Reappointing External Auditors and Submitting Proposals for Candidate External Auditors to the GMS.
21. Policy on Oversight of the Effectiveness of External and Internal Audit Implementation, as well as the Implementation of Reviews of Complaints Received from the Board of Commissioners Relating to the Company.
22. Policy on Reporting Signs of Declining Company Performance.
23. Policy on the Management of Subsidiaries/Joint Ventures.
24. Policy on the Appointment of Directors and Boards of Commissioners of Subsidiaries/Joint Ventures.
25. Policy and Selection Criteria for Candidates for Directors and Their Proposals to Shareholders.
26. Policy on Board Performance Assessment.
27. Policy on Board Remuneration.
28. Policy on Potential Conflicts of Interest.
29. Policy on Monitoring the Implementation of Good Corporate Governance (GCG) Principles.

30. Kebijakan Pengukuran dan Penilaian Kinerja Dewan.
31. Kebijakan Tentang Organ Pendukung Dewan Komisaris
32. Kebijakan Tentang Komite Audit, Komite Nominasi dan Remunerasi dan Komite Lain.
33. Kebijakan Tentang Tata Kerja Komite.

PROSEDUR NOMINASI DEWAN KOMISARIS DAN DIREKSI

Berdasarkan Keputusan Dewan Komisaris WSBP No. 01/SK/WBP/DK/2024 tanggal 04 Desember 2024 tentang Perubahan Piagam/Pedoman dan Tata Tertib Kerja Dewan Komisaris PT Waskita Beton Precast Tbk, fungsi nominasi dijalankan dengan prosedur sebagai berikut:

1. Dewan Komisaris menyampaikan surat rekomendasi kepada pimpinan RUPS sesuai dengan calon yang diusulkan secara tertulis dalam surat pemegang saham pengendali dan/atau pemegang saham mayoritas kepada pimpinan RUPS, agar selaras dengan kebijakan pemegang saham pengendali dan/atau pemegang saham mayoritas.
2. Apabila diperlukan, Dewan Komisaris dapat melakukan penilaian terhadap calon-calon Direksi yang diusulkan oleh pemegang saham pengendali dan/atau pemegang saham mayoritas.
3. Dewan Komisaris dibantu oleh Komite Audit dan/atau Komite Pemantau Risiko dan Tata Kelola Terintegrasi dan/ atau Komite Nominasi dan Remunerasi dalam melakukan proses penilaian di atas.

Sepanjang tahun 2025, Dewan Komisaris memberikan Rekomendasi Perubahan Susunan Pengurus WSBP kepada Pimpinan RUPS berdasarkan:

1. Surat No. 32/WBP/DK/2025 perihal Rekomendasi Perubahan Susunan Pengurus PT Waskita Beton Precast Tbk.
2. Surat No. 85/WBP/DK/2025 perihal Rekomendasi Perubahan Susunan Pengurus PT Waskita Beton Precast Tbk.

30. Policy on Measuring and Assessing Board Performance.
31. Policy on Supporting Organs of the Board of Commissioners.
32. Policy on the Audit Committee, the Nomination and Remuneration Committee, and Other Committees.
33. Policy on Committee Work Procedures.

BOARD OF COMMISSIONERS AND BOARD OF DIRECTORS NOMINATION PROCEDURE

Based on the Board of Commissioners Decree No. 01/SK/WBP/DK/2024 dated December 4, 2024, concerning Amendments to the Board of Commissioners Charter/ Guidelines and Work Rules of PT Waskita Beton Precast Tbk, the nomination function is carried out with the following procedures:

1. The Board of Commissioners submits a recommendation letter to the chairman of GMS in accordance with the candidates proposed in writing in the letter from the controlling shareholder and/or majority shareholder to the chairman of GMS, so that it is in line with the policies of the controlling shareholder and/or majority shareholder.
2. If necessary, the Board of Commissioners may assess the Board of Directors candidates proposed by controlling shareholders and/or majority shareholders.
3. The Board of Commissioners is assisted by the Audit Committee, and/or Integrated Risk Monitoring and Governance Committee, and/ or Nomination and Remuneration Committee in conducting the above assessment process.

Throughout 2025, the Board of Commissioners provided a Recommendation for Changes to the Composition of the WSBP Management to the Chairman of the AGMS based on:

1. Decree No. 32/WBP/DK/2025 concerning Recommendations for Changes to the Management Composition of PT Waskita Beton Precast Tbk.
2. Decree No. 85/WBP/DK/2025 concerning Recommendations for Changes to the Management Composition of PT Waskita Beton Precast Tbk.

REMUNERASI DEWAN KOMISARIS DAN DIREKSI

Penetapan remunerasi untuk anggota Dewan Komisaris dan Direksi ditentukan melalui mekanisme yang telah disahkan dalam RUPS. Proses ini melibatkan evaluasi komprehensif yang dilakukan oleh Dewan Komisaris dengan memperhatikan berbagai aspek yang relevan. Di tahun 2025, penetapan remunerasi Dewan Komisaris dan Direksi berdasarkan Surat Keputusan No. 203/SK/WBP/PEN/2025 tanggal 30 Desember 2025 tentang Penetapan Penghasilan, Tunjangan dan Fasilitas Direksi dan Dewan Komisaris Tahun 2025 di Lingkungan PT Waskita Beton Precast Tbk.

Prosedur Pengusulan hingga Penetapan Remunerasi Dewan Komisaris dan Direksi

Prosedur penetapan remunerasi Dewan Komisaris dan Direksi adalah sebagai berikut:

Bagan Prosedur Pengusulan hingga Penetapan Remunerasi Dewan Komisaris dan Direksi



BOARD OF COMMISSIONERS AND BOARD OF DIRECTORS REMUNERATION

The determination of remuneration for members of the Board of Commissioners and Board of Directors is based on a formula determined by the GMS and has been reviewed by the Board of Commissioners through deepening by the Shareholders. The remuneration of the Board of Directors and Board of Commissioners for 2025 is determined in accordance with the WSBP Board of Directors Decree No. 203/SK/WBP/PEN/2025 dated December 30, 2025, concerning Determination of Income, Allowances, and Facilities for Board of Directors and Board of Commissioners in 2025 at PT Waskita Beton Precast Tbk.

Procedure of Proposal Until Determination of Board of Commissioners and Board of Directors Remuneration

The procedure for determining the remuneration for the Board of Commissioners and Board of Directors is as follows:

Chart of Procedure of Proposal Until Determination of Board of Commissioners and Board of Directors Remuneration

Struktur Remunerasi Dewan Komisaris dan Direksi

Berdasarkan Peraturan Menteri BUMN No. PER-01/MBU/05/2019 tentang Perubahan Keempat atas Peraturan Menteri Badan Usaha Milik Negara No. PER-04/MBU/2014 Tentang Pedoman Penetapan Penghasilan Direksi, Dewan Komisaris, dan Dewan Pengawas Badan Usaha Milik Negara dan Surat Keputusan No. 203/SK/WBP/PEN/2025 tanggal 30 Desember 2025 tentang Penetapan Penghasilan, Tunjangan dan Fasilitas Direksi dan Dewan Komisaris Tahun 2025 di Lingkungan PT Waskita Beton Precast Tbk, struktur remunerasi Dewan Komisaris dan Direksi di tahun 2025 adalah sebagai berikut:

Remuneration Structure of Board of Commissioners and Board of Directors

In accordance with the Regulation of the Minister of State-Owned Enterprises No. PER-01/MBU/05/2019 regarding the Fourth Amendment to the Regulation of the Minister of State-Owned Enterprises No. PER-04/MBU/2014 on Guidelines for Determining the Remuneration of the Board of Directors, Board of Commissioners, and Board of Supervisors of State-Owned Enterprises, as well as Decree No. 203/SK/WBP/PEN/2025 dated December 30, 2025 concerning the Determination of Salaries, Benefits, and Facilities for the Board of Directors and Board of Commissioners for 2025 within PT Waskita Beton Precast Tbk, the remuneration structure of the Board of Commissioners and Board of Directors in 2025 is as follows:

Struktur Remunerasi Dewan Komisaris dan Direksi Tahun 2025

Struktur Remunerasi Dewan Komisaris Remuneration Structure of Board of Commissioners		Struktur Remunerasi Direksi Remuneration Structure of Board of Directors	
Honorarium Dewan Komisaris Board of Commissioners Honorarium		Gaji Direksi Board of Directors Salary	
- Perhitungan honorarium Komisaris Utama sebesar 45% dari gaji Direktur Utama. - Perhitungan honorarium Komisaris sebesar 90% dari honorarium Komisaris Utama.		- Gaji Direktur Utama ditetapkan melalui RUPS. Berdasarkan Keputusan RUPST Tahun Buku 2025, besaran gaji Direktur Utama untuk tahun 2025 yang telah ditetapkan dan disahkan oleh pimpinan rapat adalah sebesar Rp126.500.000,-. - Perhitungan gaji Direktur lainnya sebesar 85% dari gaji Direktur Utama.	
- President Commissioner honorarium is 45% of President Director salary. - Commissioner honorarium is 90% of President Commissioner honorarium.		- President Director's salary is determined through the GMS. Based on the 2025 Fiscal Year GMS resolution, the amount of salary of President Director for 2025 which has been determined and approved by the chairman of meeting is Rp126,500,000. - Other Directors salary is 85% from President Director salary.	
Tunjangan Dewan Komisaris Board of Commissioners Allowances		Tunjangan Direksi Board of Directors Allowances	
- Tunjangan Hari Raya Keagamaan 1 (satu) kali Honorarium. - Asuransi Purna Jabatan diberikan dalam bentuk Asuransi Purna Jabatan, dengan premi maksimal 25% dari Honorarium per tahun, termasuk premi asuransi kecelakaan dan kematian. - Tunjangan Transportasi Sebesar 20% x Honorarium, dibayarkan bersama-sama Honorarium.		- Tunjangan Hari Raya Keagamaan 1 (satu) kali Honorarium. - Tunjangan Perumahan termasuk Biaya Utilitas sudah tidak diberikan kepada Direksi. - Santunan Purna Jabatan Diberikan dalam bentuk Asuransi Purna Jabatan, dengan premi maksimal 25% dari Gaji per tahun.	
- Religious Holiday Allowance 1 (one) time Honorarium (per year). - Post-Service Insurance (per year) Provided for the duration of term of office, Max. 25% of annual honorarium, including accident and mortality insurance premiums, including accident and death insurance premiums. - Transportation Allowance (per month) maximum of 20% x Honorarium, paid together with the Honorarium.		- Religious Holiday Allowance 1 (one) time Honorarium. - Housing Allowance, including Utility Costs, is no longer provided to Directors. - Post-Employment Insurance (per year) Provided for the duration of term of office. Max. 25% of annual honorarium, including accident and mortality insurance premiums.	

Struktur Remunerasi Dewan Komisaris Remuneration Structure of Board of Commissioners	Struktur Remunerasi Direksi Remuneration Structure of Board of Directors
Fasilitas Dewan Komisaris Board of Commissioners Facility	Fasilitas Direksi Board of Directors Facility
1. Fasilitas Kesehatan dalam bentuk Asuransi Kesehatan yang telah ditunjuk oleh Perusahaan. 2. Fasilitas Kesehatan berupa Kacamata, Lensa & Alat Bantu Dengar ditanggung oleh Perusahaan mengacu pada SK PT Waskita Karya (Persero) Tbk selaku Pemegang Saham Seri A Perseroan 3. <i>Medical Check Up</i> per tahun 4. Fasilitas Bantuan Hukum sesuai kemampuan keuangan Perusahaan dengan memperhatikan prinsip kewajaran, transparansi, dan akuntabilitas sesuai dengan ketentuan yang berlaku. 1. Health insurance coverage designated by the Company. 2. Health coverage for eyeglasses, contact lenses, and hearing aids is covered by the Company, pursuant to a decree from PT Waskita Karya (Persero) Tbk, the Company's Series A shareholder. 3. Annual medical check-up. 4. Legal aid coverage according to the Company's financial capabilities, while adhering to the principles of fairness, transparency, and accountability in accordance with applicable regulations.	1. Fasilitas Kendaraan 1 (satu) Unit Kendaraan Dinas dan Biaya Operasional Rp7.500.000,- /bulan. 2. Fasilitas Kesehatan Dikelola oleh pihak ke-3 (Asuransi). 3. Fasilitas Bantuan Hukum At cost. 1. Vehicle Facilities of 1 (one) Service Vehicle Unit and Operational Cost of Rp7,500,000/month. 2. Health Facility Managed by 3rd party (Insurance). 3. Legal Assistance Facility At cost.
Tantiem/Insentif Kinerja (IK) Dewan Komisaris Tantiem/Work Incentives (IK) for Board of Commissioners	Tantiem/Insentif Kerja (IK) Direksi Tantiem/Work Incentives (IK) for Board of Directors
Tidak ada Tantiem/Insentif Kinerja Dewan Komisaris. No Tantiem/Performance Incentives were granted to the Board of Commissioners.	Tidak ada Tantiem/Insentif Kinerja Direksi. No Tantiem/Performance Incentives were granted to the Board of Directors.
Komponen Remunerasi Lainnya Dewan Komisaris Other Remuneration Components for Board of Commissioners	Komponen Remunerasi Lainnya Direksi Other Remuneration Components for Board of Directors
Tidak ada komponen lainnya (komponen yang dimaksud, seperti bonus non kinerja, opsi saham, asuransi dan lain-lain). There are no other components (the components in question, such as non-performance bonuses, stock options, insurance, etc.).	Tidak ada komponen lainnya (komponen yang dimaksud, seperti bonus non kinerja, opsi saham, asuransi dan lain-lain). There are no other components (the components in question, such as non-performance bonuses, stock options, insurance, etc.).

Besaran Remunerasi Dewan Komisaris dan Direksi

Informasi mengenai jumlah nominal atau komponen Remunerasi untuk masing-masing anggota Dewan Komisaris dan Direksi adalah sebagai berikut:

Amount of Remuneration for Board of Commissioners and Board of Directors

Information on the nominal amount or components of remuneration for the Board of Commissioners and Board of Directors is listed in the following table:

Besaran Remunerasi Dewan Komisaris dan Direksi Tahun 2025

Remuneration for Board of Commissioners and Board of Directors in 2025

Nama Name	Periode Jabatan Term of Office	Jabatan Position	Komponen Remunerasi (dalam Rupiah) Remuneration Component (in Rupiah)							
			Perhitungan per Bulan Calculation per Month				Jumlah Gaji, Tunjangan dan Fasilitas per Bulan Selama Periode Menjabat Tahun 2025 Total Salary, Allowances, and Facilities per Month During the 2025 Serving Period	Tunjangan Hari Raya Keagamaan Religious Holiday Allowance	Asuransi Purna Jabatan Post-Service Insurance	Jumlah Remunerasi Selama Periode Menjabat Tahun 2025 Total Remuneration During 2025
			Honorarium/ Gaji Honorarium/ Salary	Tunj. Perumahan Housing Allowance	Tunj. Transportasi Transportation Allowance	Total				
Dewan Komisaris Board of Commissioners										
Agus Budiman Manalu	2024 – Juni 2025	Komisaris Utama/ Independent President Commissioner/ Independent	Rp56.925.000	-	Rp11.835.000	Rp68.760.000	Rp825.120.000	Rp56.925.000	Rp170.775.000	Rp1.052.820.000
Abianti Riana	2024 – Juni 2025	Komisaris Independent Independent Commissioner	Rp51.232.500	-	Rp10.246.500	Rp61.479.000	Rp737.748.000	Rp51.232.500	Rp153.697.500	Rp942.678.000
Fathur Rokhman	2024 – Juni 2025	Komisaris Independent Independent Commissioner	Rp51.232.500	-	Rp10.246.500	Rp61.479.000	Rp737.748.000	Rp51.232.500	Rp153.697.500	Rp942.678.000
Asep Arofah Permana	2024 – Juni 2025	Komisaris Commissioner	Rp51.232.500	-	Rp10.246.500	Rp61.479.000	Rp737.748.000	Rp51.232.500	Rp153.697.500	Rp942.678.000
Poerwanto	2024 – Juni 2025	Komisaris Commissioner	Rp51.232.500	-	Rp10.246.500	Rp61.479.000	Rp737.748.000	Rp51.232.500	Rp153.697.500	Rp942.678.000
Santos Gunawan Matondang	Juni – November 2025	Komisaris Utama President Commissioner	Rp56.925.000	-	Rp11.385.000	Rp68.310.000	Rp371.150.977	-	Rp170.775.000	Rp541.925.977
Aqila Rahmani	Juni – Agustus 2025	Komisaris Independent Independent Commissioner	Rp51.232.500	-	Rp10.246.500	Rp61.479.000	Rp184.437.000	-	Rp153.697.500	Rp338.134.500
Hasby Muhammad Zamri	Juni – Agustus 2025	Komisaris Commissioner	Rp51.232.500	-	Rp10.246.500	Rp61.479.000	Rp184.437.000	-	Rp153.697.500	Rp338.134.500
Muhammad Harrifar Syafar	Juni – Agustus 2025	Komisaris Independent Independent Commissioner	Rp51.232.500	-	Rp10.246.500	Rp61.479.000	Rp184.437.000	-	Rp153.697.500	Rp338.134.500
R.M Aris Santosa	Desember 2025	Komisaris Utama President Commissioner	Rp56.925.000	-	Rp11.385.000	Rp68.310.000	Rp68.310.000	-	Rp170.775.000	Rp239.085.000
Indra Utama	Desember 2025 – Saat Ini	Komisaris Independent Independent Commissioner	Rp51.232.500	-	Rp10.246.500	Rp61.479.000	Rp61.479.000	-	Rp153.697.500	Rp215.176.500
Ahmad Subagya	Desember 2025 – Saat Ini	Komisaris Independent/Plt. Komisaris Utama Independent Commissioner/ Act. President Commissioner	Rp51.232.500	-	Rp10.246.500	Rp61.479.000	Rp61.479.000	-	Rp153.697.500	Rp215.176.500
Direksi Board of Directors										
FX Purbayu Ratsunu*	2022 – Juni 2025	Direktur Utama President Director	Rp126.500.000	-	Rp7.500.000	Rp134.000.000	Rp1.608.000.000	Rp126.500.000	Rp379.500.000	Rp2.114.000.000
Itung Prasaja	Juli 2024 – Saat ini	Direktur Operasi Director of Operations	Rp107.525.000	-	Rp7.500.000	Rp115.025.000	Rp1.380.300.000	Rp107.525.000	Rp322.575.000	Rp1.810.400.000
Fathul Anwar	Juli 2024 – Saat ini	Direktur Keuangan, Manajemen Risiko & Legal Director of Finance, Risk Management & Legal	Rp107.525.000	-	Rp7.500.000	Rp115.025.000	Rp1.380.300.000	Rp107.525.000	Rp322.575.000	Rp1.810.400.000
Anak Agung Gede Sumadi	Juli 2024 – Juni 2025	Direktur Utama/ Direktur Pengembangan Bisnis & HCM President Director/Director of Business Development & HCM	Rp107.525.000	-	Rp7.500.000	Rp115.025.000	Rp690.150.000	Rp107.525.000	Rp322.575.000	Rp1.120.250.000
Anak Agung Gede Sumadi	Juni 2025 – Saat ini	Direktur Utama President Director	Rp126.500.000	-	Rp7.500.000	Rp134.000.000	Rp804.000.000	-	Rp379.500.000	Rp1.183.500.000

*) Beliau sudah tidak lagi menjabat sebagai Direktur Utama berdasarkan Surat Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) tanggal 22 Mei 2025

*) No longer served as President Director based on Decree of Annual General Meeting of Shareholders (AGM) dated May 22, 2025.

Jumlah Besaran Remunerasi Dewan Komisaris dan Direksi 2025

Jumlah besaran remunerasi yang diberikan kepada Dewan Komisaris dan Direksi di tahun 2025 adalah sebagai berikut:

Total Remuneration for Board of Commissioners and Board of Directors in 2025

The amount of remuneration given to the Board of Commissioners and Directors in 2025 is as follows:

Jumlah Besaran Remunerasi Dewan Komisaris dan Direksi Tahun 2025

Total Remuneration for Board of Commissioners and Board of Directors in 2025

Uraian Description	Jumlah (dalam Rupiah) Amount (in Rupiah)
Jumlah Remunerasi Dewan Komisaris Total Remuneration for Board of Commissioners	Rp5.153.696.977
Jumlah Remunerasi Direksi Total Remuneration for Board of Directors	Rp6.311.825.000
Jumlah Remunerasi Dewan Komisaris dan Direksi Tahun 2025 Total Remuneration for Board of Commissioners and Board of Directors in 2025	Rp11.465.521.977

Rasio Gaji

WSBP telah menetapkan rasio gaji yang diberikan kepada Insan WSBP di tahun 2025. Penentuan rasio berdasarkan perjanjian kerja/kesepakatan, termasuk tunjangan bagi Insan WSBP dan keluarganya atas suatu pekerjaan dan/atau jasa yang telah dilakukan. Informasi rasio gaji selama 2 (dua) tahun terakhir adalah sebagai berikut:

Salary Ratio

WSBP has determined the salary ratio given to the Insan WSBP in 2025. The ratio is determined according to work agreements/agreements, including allowances for Insan WSBP and their families for work and/or services performed. Salary ratio information for the last 2 (two) years is as follows:

Tabel Rasio Gaji Tahun 2024-2025

Table of the Company's Salary Ratio in 2024-2025

Rasio* Ratio*	Jumlah (dalam Ribuan Rupiah) Amount (in Thousands of Rupiah)	
	2025	2024
Direktur Utama terhadap Direktur President Director to Director	1: 0,85	1: 0,85
Komisaris Utama terhadap Anggota Dewan Komisaris President Commissioner to Member of Board of Commissioners	1: 0,90	1: 0,90
Direktur Utama terhadap Komisaris Utama President Director to President Commissioner	1: 0,45	1: 0,45
Direktur Utama terhadap Insan WSBP Tertinggi President Director to Highest Insan WSBP	1: 0,34	1: 0,34
Direktur Utama terhadap Insan WSBP Terendah President Director to Lowest Insan WSBP	1: 0,04	1: 0,04
Insan WSBP Tertinggi terhadap Insan WSBP Terendah Highest Insan WSBP to Lowest Insan WSBP	1: 0,11	1: 0,11
Insan WSBP Terendah terhadap UMP Lowest Insan WSBP to Provincial Minimum Wage	1: 0,92	1: 0,85

*) Insan WSBP tertinggi adalah Insan WSBP dengan jabatan Kepala Divisi dan Insan WSBP terendah adalah Insan WSBP dengan level jabatan staf.

*) The highest Insan WSBP refers to the Insan WSBP with the position of Vice President while the lowest Insan WSBP refers to the Insan WSBP at the staff level.

PENILAIAN KINERJA DEWAN KOMISARIS DAN DIREKSI

KEBIJAKAN EVALUASI KINERJA DEWAN KOMISARIS

Penilaian kinerja Dewan Komisaris WSBP dilaksanakan oleh Pemegang Saham dengan merujuk pada pelaksanaan tugas dan tanggung jawab yang diatur dalam peraturan perundang-undangan, Anggaran Dasar Perusahaan, serta mandat yang diberikan oleh RUPS. Proses evaluasi mengedepankan berbagai aspek, seperti kehadiran dalam rapat, kontribusi dalam pengambilan keputusan, partisipasi dalam tugas-tugas tertentu, dan komitmen terhadap kemajuan Perusahaan. Hasil evaluasi kinerja ini disampaikan secara transparan kepada Dewan Komisaris setelah pengangkatannya. Evaluasi ini menjadi salah satu pertimbangan dalam RUPS untuk merekomendasikan kembali anggota Dewan Komisaris yang memiliki kinerja unggul dan sejalan dengan kebutuhan strategis WSBP. Selain itu, hasil evaluasi juga berfungsi sebagai dasar dalam perancangan sistem remunerasi bagi anggota Dewan Komisaris.

Evaluasi terhadap kinerja Dewan Komisaris untuk tahun 2025 dilakukan melalui pendekatan kolegial. Hasil dari evaluasi ini tercermin pada pencapaian *Key Performance Indicators* (KPI).

KRITERIA PENILAIAN KINERJA DEWAN KOMISARIS

WSBP menilai kinerja anggota Dewan Komisaris berdasarkan pemenuhan atas:

1. Kehadiran dalam rapat.
2. Kontribusi dalam pengambilan keputusan.
3. Partisipasi dalam tugas-tugas tertentu.
4. Komitmen terhadap kemajuan perusahaan.
5. *Key Performance Indicators* (KPI) Dewan Komisaris.

HASIL EVALUASI KINERJA DEWAN KOMISARIS

Di tahun 2025, WSBP melakukan evaluasi dan penilaian kinerja anggota Dewan Komisaris melalui pendekatan kolegial. Hasil dari evaluasi ini tercermin pada pencapaian *Key Performance Indicators* (KPI) Dewan Komisaris sebagai berikut:

PERFORMANCE ASSESSMENT OF BOARD OF COMMISSIONERS AND BOARD OF DIRECTORS

BOARD OF COMMISSIONERS PERFORMANCE EVALUATION POLICY

The performance assessment of WSBP's Board of Commissioners is conducted by the Shareholders with reference to the execution of duties and responsibilities as stipulated in applicable laws and regulations, Company's Articles of Association, and the mandate conferred by the General Meeting of Shareholders (GMS). The evaluation process prioritizes various aspects, including attendance at meetings, contribution to decision-making, participation in specific duties, and commitment to the advancement of the Company. The results of this performance evaluation are communicated transparently to the Board of Commissioners following their appointment. This evaluation serves as one of the considerations at the GMS for recommending the reappointment of Board of Commissioners members who demonstrate outstanding performance and are aligned with WSBP's strategic needs. Furthermore, the evaluation results also serve as the basis for designing the remuneration system for members of the Board of Commissioners.

The evaluation of the Board of Commissioners' performance for 2025 was conducted through a collegial approach. The results of this evaluation are reflected in the achievement of Key Performance Indicators (KPIs).

BOARD OF COMMISSIONERS PERFORMANCE ASSESSMENT CRITERIA

WSBP assesses the performance of members of the Board of Commissioners based on their fulfillment of the following:

1. Meeting attendance.
2. Contribution to decision-making.
3. Participation in specific tasks.
4. Commitment to the company's progress.
5. The Board of Commissioners' Key Performance Indicators (KPIs).

BOARD OF COMMISSIONERS PERFORMANCE EVALUATION RESULTS

In 2025, WSBP conducted an evaluation and assessment of the performance of members of the Board of Commissioners through a collegial approach. The results of this evaluation are reflected in the following achievement of the Board of Commissioners' Key Performance Indicators (KPIs):

Tabel Key Performance Indicators (KPI) Dewan Komisaris Tahun 2025

Table of Key Performance Indicators (KPIs) of Board of Commissioners in 2025

No	Kegiatan Activity	Indikator Indicator	Min/Max	Rencana Plan	Realisasi Realization	Bobot Weight (%)	Skor Score (%)
Aspek Pengawasan dan Nasehat Supervisory and Advisory Aspect						65	45
1	Melakukan Pembahasan dan/atau Memberikan Persetujuan/Tanggapan atas Usulan Direksi yang Membutuhkan Persetujuan Komisaris, antara lain: • RKAP • Laporan Tahunan • Aksi Korporasi Lainnya Conducting Discussions And/Or Providing Approval/Responses To Board Of Directors' Proposals That Require Board Of Commissioners' Approval, Including: • RKAP • Annual Report • Other Corporate Actions	Waktu Pemberian Persetujuan/Tanggapan Setelah Dokumen Berikut Data Pendukung Lengkap Diterima Time for approval/response after complete supporting documents and data are received	Max	14 hari kerja 14 working days	kurang dari 14 hari kerja (4 hari) less than 14 working days (4 days)	10,00	11,00
2	Memberikan Pengawasan Dan/ atau Nasehat/Saran atas Pengelolaan Perusahaan, antara lain: • Kebijakan Sistem & IT • Kebijakan Manajemen Risiko • Kebijakan Mutu & Pelayanan • Kebijakan Pengadaan Barang & Jasa Providing supervision and/or advice/suggestions on company management, including: • System & IT Policy • Risk Management Policy • Quality & Service Policy • Procurement of Goods & Services Policy	Jumlah Nasihat/Saran Number of advice/suggestions	Min	4 kali saran 4 advices	5 kali saran 5 advices	5,00	5,50
3	Melaksanakan Rapat Internal Dewan Komisaris Conducting Internal Meetings of Board of Commissioners	Jumlah rapat Number of meetings	Min	4 kali 4 times	15 kali 15 times	5,00	5,50
4	Melaksanakan Rapat Gabungan Dewan Komisaris dan Direksi Conducting Joint Meetings of Board of Commissioners and Board of Directors	Jumlah rapat Number of meetings	Min	12 kali 12 times	2 kali 2 times	15,00	15,00
5	Memberikan Tanggapan/Saran atas Usulan Direksi yang Membutuhkan Persetujuan RUPS Providing Responses/Suggestions on Board of Directors Proposals That Require GMS Approval	Waktu pemberian tanggapan/saran setelah dokumen lengkap diterima Time to provide feedback/suggestions after complete documents are received	Max	21 hari kerja 21 working days	Kurang dari 21 hari kerja Less than 21 working days	5,00	5,50
6	Review Terhadap Hasil Pelaksanaan dan/atau Laporan Audit Eksternal dan/atau Internal Review of the Results of The Implementation and/or Reports Of External and/or Internal Audits	Waktu pemberian review tertulis atas laporan setelah dokumen berikut data pendukung lengkap diterima Time to provide written review of the report after complete documents and supporting data are received	Max	14 hari kerja 14 working days	kurang dari 14 hari kerja (3 hari kerja) less than 14 working days (3 working days)	10,00	11,00
7	Review atas Kinerja KAP Review of KAP Performance	Waktu pemberian review tertulis atas laporan setelah dokumen berikut data pendukung lengkap diterima Time to provide written review of the report after complete documents and supporting data are received	Max	14 hari kerja 14 working days	18 hari kerja (77,8%) 18 working days (77.8%)	5,00	3,89
8	Kunjungan Kerja Lapangan Field Work Visits	Jumlah kunjungan Number of visits	Min	4 kali 4 times	6 kali 6 times	10,00	11,00

No	Kegiatan Activity	Indikator Indicator	Min/Max	Rencana Plan	Realisasi Realization	Bobot Weight (%)	Skor Score (%)
Aspek Pelaporan Reporting Aspect						30,00	32,00
9	Rencana Program Kerja Tahunan, Anggaran dan KPI Annual Work Program Plan, Budget and KPIs	Jumlah dokumen Number of visits	Min	1 dokumen 1 documents	Terpenuhi Fulfilled	10,00	10,00
10	Menyampaikan Laporan Tentang Tugas Pengawasan Submitting Reports on Supervisory Tasks	Jumlah dokumen Number of visits	Min	1 dokumen 1 documents	2 dokumen 2 documents	20,00	22,00
Aspek Dinamis Dynamic Aspect							
11	Peningkatan Kompetensi Dewan Komisaris & Komite Dynamic Aspect	Jumlah pelatihan/seminar atau peserta Number of training/seminars or participants	Min	5 pelatihan 5 training	5 pelatihan 5 training	5,00	5,00
TOTAL SKOR TOTAL SCORE						100,00	105,39

PENILAIAN KINERJA DIREKSI

KEBIJAKAN EVALUASI KINERJA DIREKSI

Penilaian kinerja Direksi mengacu pada pelaksanaan tugas dan tanggung jawab yang tercantum dalam peraturan perundang-undangan yang berlaku, Anggaran Dasar Perusahaan, serta penugasan yang diberikan oleh RUPS. Evaluasi kinerja masing-masing anggota Direksi dirancang berdasarkan target yang telah disepakati dalam perjanjian penunjukan (Kontrak Manajemen). Proses evaluasi ini dilakukan secara berkala dan hasilnya disampaikan dengan transparan kepada seluruh anggota Direksi sejak mereka diangkat.

Penilaian ini dijadikan sebagai salah satu dasar pertimbangan bagi RUPS untuk menunjuk kembali anggota Direksi yang berkinerja baik serta sebagai salah satu dasar dalam mengembangkan sistem remunerasi bagi Direksi.

KRITERIA PENILAIAN KINERJA DIREKSI

Penilaian kinerja Direksi sesuai dengan sistem evaluasi Direksi yang telah disusun oleh Dewan Komisaris. Sistem penilaian kinerja Direksi harus mencantumkan indikator untuk menilai kinerja Direksi, diajukan kepada RUPS agar disahkan, dan dilaksanakan setahun sekali.

BOARD OF DIRECTORS PERFORMANCE EVALUATION

BOARD OF DIRECTORS PERFORMANCE EVALUATION POLICY

The performance evaluation of WSBP's Board of Directors is carried out with reference to the duties and responsibilities listed in the applicable laws and regulations, the Company's Articles of Association, and the assignments given by the GMS. The performance evaluation of each member of the Board of Directors is designed based on the targets agreed upon in the appointment agreement (Management Contract). This evaluation process is carried out periodically, and the results are transparently communicated to all members of the Board of Directors since their appointment.

This assessment is carried out as one of the bases for consideration for the GMS to reappoint members of the Board of Directors who perform well, and as one of the bases for developing a remuneration system for the Board of Directors.

BOARD OF DIRECTORS PERFORMANCE ASSESSMENT CRITERIA

The performance evaluation of the Board of Directors is in accordance with the evaluation system of the Board of Directors that has been prepared by the Board of Commissioners. The performance appraisal system for the Board of Directors must include indicators to assess the performance of the Board of Directors, submitted to the GMS for approval, and implemented once a year.

HASIL EVALUASI KINERJA DIREKSI

Capaian KPI Direksi secara individual meliputi indikator kinerja utama yaitu:

1. KPI Kolegal/Bersama

KPI bersama merupakan variabel KPI dalam KPI Direksi secara Kolegal/Bersama yang disepakati menjadi tanggung jawab secara Kolegal/Bersama yang meliputi:

- Earning After Tax (EAT).*
- Presentasi BUA (Efisiensi BUA).
- Rasio Perputaran Piutang (Piutang usaha, Tagihan Bruto, Pekerjaan dalam proses konstruksi).
- Net Operating Cash Flow (NOCF).*
- Operasional: *On Time On Budget.*
- Penurunan NCP.
- Human Capital Transformation.*

2. KPI Direktorat

Variabel KPI yang mencerminkan tugas, fungsi, dan tanggung jawab direktorat yang memberikan kontribusi/dukungan secara langsung pada KPI Direksi secara kolegal, dengan capaian skor masing masing direksi; yang meliputi:

- Direktorat Keuangan, Manajemen Risiko & Legal
 - Menjaga Rasio Solvabilitas Perusahaan (DSCR, ISCR, DER).
 - Penilaian *Risk Maturity Index (RMI)* Tahun 2025 untuk Observasi Penilaian Penerapan Manajemen Risiko Tahun 2024.
 - Pencapaian program KPI transformasi.
 - Presentasi penanganan hukum yang dihadapi.
 - Net impairment Recovery.*
 - Implementasi Prioritas Penerapan Keamanan Siber BUMN dan Undang-undang Perlindungan Data Pribadi.
 - Pencapaian Skor AKHLAK.
 - Rasio Pemenuhan Kualifikasi Organ pengelola Risiko.
 - Skor *Employee Engagement.*
- Direktorat Pengembangan Bisnis & HCM
 - Order book Burn Rate.*
 - Profitabilitas - *Gross Profit Margin.*
 - Pendapatan Usaha dari Proyek Dengan Sumber Pendanaan PMN.
 - % Tender dimenangkan.
 - Nilai Kontrak Baru.
 - Equipment Reliability Index (ERI).*
 - Cost Efficiency Index (CEI).*
 - Jumlah Produk Inovasi yang *Fit to Market.*

BOARD OF DIRECTORS PERFORMANCE EVALUATION RESULTS

The individual KPI achievements of the Board of Directors include the following key performance indicators:

1. Joint KPIs

Joint KPIs are KPI variables within the Board of Directors' KPIs that are collectively agreed upon as shared responsibilities, which include::

- Earning After Tax (EAT).
- BUA Percentage (BUA Efficiency).
- Receivables Turnover Ratio (Accounts Receivable, Gross Bills, Work in Progress).
- Net Operating Cash Flow (NOCF).
- Operational: On Time, On Budget
- NCP Reduction.
- Human Capital Transformation.

2. Directorate KPIs

These KPI variables reflect the duties, functions, and responsibilities of each directorate, contributing directly to the collegial KPI of the Board of Directors. Each Director is evaluated based on individual scores, covering the following:

- Directorate of Finance, Risk Management & Legal
 - Maintaining the Company's Solvency Ratios (DER IBD, DSCR, ISCR, DER).
 - Risk Maturity Index (RMI) Assessment for 2025 based on 2024 Risk Management Implementation.
 - KPI Transformation Program Achievement.
 - Presentation of legal proceedings.
 - Net impairment recovery.
 - Implementation of State-Owned Enterprise Cybersecurity Priorities and Personal Data Protection Law.
 - Achievement of AKHLAK Score.
 - Risk Management Organ Qualification Fulfillment Ratio.
 - Employee Engagement Score.
- Directorate of Business Development & HCM
 - Order Book Burn Rate.
 - Profitability – Gross Profit Margin.
 - Revenue from Projects Funded by State Capital Injection (PMN).
 - % of Tenders Won.
 - Value of New Contracts.
 - Equipment Reliability Index (ERI).
 - Cost Efficiency Index (CEI).
 - Number of Innovative Products that are Fit to Market.

HASIL EVALUASI KINERJA DIREKSI

Di tahun 2025, WSBP melakukan evaluasi dan penilaian kinerja anggota Direksi berdasarkan pencapaian *Key Performance Indicators* (KPI) sebagai berikut:

1. Korporat/Direktur Utama: 93,74%.
2. Direktur Keuangan, Manajemen Risiko & Legal: 93,31%.
3. Direktur Operasi: 92,18%.

Tabel Key Performance Indicators (KPI) Direksi Tahun 2025

No	KPI	Bobot Weight	Skor Score (%)
1	Nilai Ekonomi dan Sosial Untuk Indonesia Economic and Social Value for Indonesia	62,00	54,94
2	Inovasi Model Bisnis Business Model Innovation	13,00	13,60
3	Kepemimpinan Teknologi Technology Leadership	5,00	5,00
4	Peningkatan Investasi Increased Investment	12,00	11,40
5	Pengembangan Talenta Talent Development	8,00	8,80
Jumlah Total		100,00	93,74

BOARD OF DIRECTORS' KPIS

In 2025, WSBP conducted an evaluation and assessment of the performance of members of the Board of Directors based on the achievement of the following Key Performance Indicators (KPIs):

1. Corporate/President Director: 93.74%.
2. Director of Finance, Risk Management & Legal: 93.31%.
3. Director of Operations: 92.18%.

Table of Key Performance Indicators (KPIs) for the Board of Directors in 2025

KEBIJAKAN KEBERAGAMAN DEWAN KOMISARIS DAN DIREKSI

Dalam menentukan komposisi Dewan Komisaris dan Direksi, WSBP telah mempertimbangkan kualifikasi profesional yang relevan dengan tantangan dan kebutuhan perusahaan. Penetapan ini melibatkan individu-individu dengan beragam keahlian, latar belakang pendidikan, dan pengalaman kerja yang saling melengkapi. Melalui keberagaman ini diharapkan mampu memberikan kontribusi positif dalam proses pengambilan keputusan.

POLICY OF DIVERSITY OF BOARD OF COMMISSIONERS AND BOARD FOR DIRECTORS

In determining the composition of the Board of Commissioners and Board of Directors, WSBP has considered professional qualifications that are relevant to the challenges and needs of the Company. This determination involves individuals with diverse and complementary skills, educational backgrounds, and complementary work experiences. This diversity is hoped to contribute positively to the decision-making process.

**Tabel Keberagaman Dewan Komisaris dan Direksi
Tahun 2025**

**Table of Diversity of Board of Commissioners and
Board of Directors in 2025**

Nama Name	Jabatan Position	Usia Age	Jenis Kelamin Gender	Masa Jabatan Term of Office	Pendidikan Education	Pengalaman Kerja Professional Experience	Kompetensi Competencies
Dewan Komisaris Board of Commissioners							
Berstatus Aktif Menjabat per 31 Desember 2025 Actively served as of December 31, 2025							
Raden Mas Aris Santosa	Komisaris Utama President Commissioner	58 Tahun Years Old	Laki-laki Male	14 November 2025-18 Desember 2025 (mengundurkan diri) November 14, 2025 - December 18, 2025 (resigned)	S2 Manajemen Universitas Negeri Jakarta, 2019 Master of Management, State University of Jakarta, 2019	- Komisaris Utama PT Waskita Beton Precast Tbk, 2025 - Sekretaris Utama Badan Pengawasan Keuangan dan Pembangunan, 2025 - Kepala Biro Sumber Daya Manusia Badan Pengawasan Keuangan dan Pembangunan, 2023 - President Commissioner of PT Waskita Beton Precast Tbk, 2025 - Principal Secretary of the Financial and Development Supervisory Agency, 2025 - Head of the Human Resources Bureau of the Financial and Development Supervisory Agency, 2023	- Keuangan - Danareksa - Manufaktur - Logistik/Supply Chain/Asset/GA - SDM/ Human Capital - Risiko Bisnis/Enterprise Risk - Finance - Danareksa - Manufacturing - Logistics/Supply Chain - Assets/GA - Human Capital - Business Risk/Enterprise Risk
Ahmad Subagya	Komisaris Independen / Plt. Komisaris Utama Independent Commissioner / Act. President Commissioner	61 Tahun Years Old	Laki-laki Male	14 November 2025-saat ini November 14, 2025-present	S2 Kebijakan Kesejahteraan Sosial Universitas Gadjah Mada, 2007 Master of Urban and Welfare Policy, Gadjah Mada University, 2007	- Senior Advisor PT Citra Kartika Konstruksi, 2024 - Direktur Utama Prajatama Paraduta, 2022 - Staf Ahli DPR RI, 2009 - Senior Advisor to PT Citra Kartika Konstruksi, 2024 - President Director of Prajatama Paraduta, 2022 - Expert Staff to the Indonesian House of Representatives, 2009	- Manufaktur - Infrastruktur - Kepemimpinan - Bisnis/Niaga/Pemasaran - Operasi/Produksi/Proyek - Manufacturing - Infrastructure - Leadership - Business/Commerce/Marketing - Operations/Production/Projects
Indra Utama	Komisaris Independen Independent Commissioner	59 Tahun Years Old	Laki-laki Male	14 November 2025-saat ini November 14, 2025-present	S2 Perencanaan Wilayah Kota Universitas Tarumanegara, 2021 Master of Urban and Regional Planning, Tarumanegara University, 2021	- CEO Journalist Media Network, 2023 - Direktur Utama PT Jurnalis Adimedia, 2020 - Direktur Utama PT Jurnalis Media Properti, 2005 - CEO of Journalist Media Network, 2023 - President Director of PT Jurnalis Adimedia, 2020 - President Director of PT Jurnalis Media Properti, 2005	- Pengembangan Usaha - Infrastruktur - Telekomunikasi & Media - Bisnis/Niaga/Pemasaran - Business Development - Infrastructure - Telecommunications and Media - Business/Commerce/Marketing
Berstatus Tidak Aktif Menjabat per 31 Desember 2025 Inactive Status as of December 31, 2025							
Agus Budiman Manalu	Komisaris Utama/ Independen President Commissioner/ Independent	66 Tahun Years Old	Laki-laki Male	23 April 2021- 22 Mei 2025 (Periode Pertama) April 23, 2021- May 22, 2025 (First Period)	- S1 Hukum, Universitas Sjahyaki, Palembang, 2001 - S1 Ilmu Kepolisian dari Perguruan Tinggi Ilmu Kepolisian, Jakarta, 1993 - Bachelor of Law from Sjahyaki University, Palembang, 2001 - Bachelor of Police Science from the College of Police Science, Jakarta, 1993	- Komisaris Utama/Independen PT Waskita Beton Precast Tbk, 2025 - Pati Mabes Polri Dalam Jabatan Analis Kebijakan Pada Bareskrim, 2017 - Kepala BNN Sulawesi Selatan, 2015-2017 - President/Independent Commissioner of PT Waskita Beton Precast Tbk, 2025 - Chief of the Indonesian National Police Headquarters as a Policy Analyst at the Criminal Investigation Agency (Bareskrim), 2017 - Head of the South Sulawesi National Narcotics Agency (BNN), 2015-2017	- Bidang Ilmu Hukum - Ilmu Kepolisian - Penyidik Reserse Ekonomi - Legal Studies - Police Science - Economic Investigation Investigator
Abianti Riana	Komisaris Independen Independent Commissioner	60 Tahun Years Old	Perempuan Female	27 Juni 2022- 22 Mei 2025 (Periode Pertama) June 27, 2022- May 22, 2025 (First Period)	Sarjana Teknik Pertanian, Institut Pertanian Bogor, 2008 Bachelor of Agricultural Engineering, Bogor Agricultural Institute, 2008	- Komisaris Independen PT Waskita Beton Precast Tbk, 2025 - Komisaris Utama merangkap Komisaris Independen PT Permodalan Nasional Madani Ventura Syariah, Agustus 2024-sekarang - Direktur Utama PT Daya Lima Rekrutmen, Januari 2023-November 2023 - Independent Commissioner of PT Waskita Beton Precast Tbk, 2025 - President Commissioner and Independent Commissioner of PT Permodalan Nasional Madani Ventura Syariah, August 2024-present - President Director of PT Daya Lima Rekrutmen, January 2023-November 2023	- Pengembangan Usaha/ R&D - Jasa Keuangan - Jasa Asuransi & Dana Pensiun - SDM/ Human Capital - Infrastruktur - Bisnis/Niaga/ Pemasaran - Operasi/ Produksi/Proyek - Business Development/ R&D - Financial Services - Insurance and Pension Fund Services - Human Capital - Infrastructure - Business/Commerce/Marketing - Operations/Production/Projects

Nama Name	Jabatan Position	Usia Age	Jenis Kelamin Gender	Masa Jabatan Term of Office	Pendidikan Education	Pengalaman Kerja Professional Experience	Kompetensi Competencies
Fathur Rokhman	Komisaris Independen Independent Commissioner	59 Tahun Years Old	Laki-laki Male	21 Juni 2023-22 Mei 2025 (Periode Pertama) June 21, 2023-May 22, 2025 (First Period)	S3 Doktor Linguistik, Universitas Gadjah Mada, Yogyakarta, 2003 Doctorate in Linguistics, Gadjah Mada University, Yogyakarta, 2003	- Komisaris Independen PT Waskita Beton Precast Tbk, 2025 - Direktur Sekolah Pascasarjana Universitas Negeri Semarang, 2023-sekarang - Rektor Universitas Negeri Semarang, 2014-2022 - Independent Commissioner of PT Waskita Beton Precast Tbk, 2025 - Director of the Graduate School, Semarang State University, 2023-present - Rector of Semarang State University, 2014-2022	- Pengembangan Usaha - Sistem Management & Safety - Manufaktur - Telekomunikasi & Media - SDM/Human Capital - Digitalisasi & IT - Infrastruktur - Bisnis/Niaga/Pemasaran - Organisasi dan Pendidikan - Business Development - Management & Safety Systems - Manufacturing - Telecommunications & Media - Human Capital - Digitalization & IT - Infrastructure - Business/Commerce/Marketing - Organization and Education
Asep Arofah Permana	Komisaris Commissioner	62 Tahun Years Old	Laki-laki Male	14 Desember 2022-22 Mei 2025 (Periode Pertama) December 14, 2022-May 22, 2025 (First Period)	- S2 Magister Manajemen Pemasaran, Sekolah Tinggi Ilmu Ekonomi IPWI, Jakarta, 2009 - S2 Magister Perencanaan Wilayah, Kota dari Universitas Diponegoro, Semarang, 2003 - Master of Marketing Management, IPWI College of Economics, Jakarta, 2009 - Master of Urban and Regional Planning, Diponegoro University, Semarang, 2003	- Komisaris PT Waskita Beton Precast Tbk, 2025 - Assessor SDM Aparatur Ahli Utama, Kementerian Pekerjaan Umum dan Perumahan Rakyat, 2023-sekarang - Staf Ahli Menteri Bidang Hubungan Antar Lembaga Tatalaksana, Kementerian Pekerjaan Umum dan Perumahan Rakyat, 2020-2023 - Commissioner of PT Waskita Beton Precast Tbk, 2025 - Senior Expert Human Resources Assessor, Ministry of Public Works and Public Housing, 2023-present - Expert Staff to the Minister for Inter-Agency Relations and Governance, Ministry of Public Works and Public Housing, 2020-2023	- Pengembangan Usaha/R&D - Manufaktur - Engineering & Maintenance - SDM/Human Capital - Logistik/Supply Chain/Asset/GA - Infrastruktur - Pariwisata dan pendukung Operasi/ Produksi/ Proyek - Business Development/R&D - Manufacturing - Engineering & Maintenance - Human Capital - Logistics/Supply Chain/Asset/GA - Infrastructure - Tourism and Support - Operations/Production/Projects
Poerwanto	Komisaris Commissioner	57 Tahun Years Old	Laki-laki Male	14 Desember 2022-22 Mei 2025 (Periode Pertama) December 14, 2022-May 22, 2025 (First Period)	S2 Magister Manajemen Universitas Gadjah Mada, 2025 Master of Management, Gadjah Mada University, 2025	- Komisaris PT Waskita Beton Precast Tbk, 2025 - Ketua Tim Taskforce Operasional Ekselen PT Waskita Karya (Persero) Tbk, 2025-sekarang - Senior Executive Vice President Operasional Ekselen merangkap Kepala Divisi Produksi & Operasional Ekselen PT Waskita Karya (Persero) Tbk, 2024-2025 - Commissioner of PT Waskita Beton Precast Tbk, 2025 - Head of the Excellent Operations Task Force at PT Waskita Karya (Persero) Tbk, 2025-present - Senior Executive Vice President of Excellent Operations, concurrently Head of the Excellent Production & Operations Division at PT Waskita Karya (Persero) Tbk, 2024-2025	- Pengembangan Bisnis - Produksi - Teknik - Risiko Perusahaan - Procurement/Pengadaan - Keamanan dan Keselamatan Kerja - Logistik - Operasional - Business Development - Production - Engineering - Corporate Risk - Procurement - Occupational Safety and Security - Logistics - Operations
Santos Gunawan Matondang	Komisaris Utama President Commissioner	62 Tahun Years Old	Laki-laki Male	22 Mei 2025-14 November 2025 (Periode Pertama) May 22, 2025-November 14, 2025 (First Period)	- S2 Magister Terapan Pertahanan, Universitas Pertahanan, Jakarta, 2014 - S2 Magister Manajemen, Universitas Pertahanan, Jakarta, 2012 - Master of Applied Defense Studies, Indonesia Defense University, Jakarta, 2014 - Master of Management, Indonesia Defense University, Jakarta, 2012	- Komisaris Utama PT Waskita Beton Precast Tbk, 2025 - Pangdam XIII/Merdeka Tentara Nasional Indonesia (TNI), 2019 - Aspam Kasad Tentara Nasional Indonesia (TNI), 2019 - President Commissioner of PT Waskita Beton Precast Tbk, 2025 - Commander of the XIII/Merdeka Military Command of the Indonesian National Armed Forces (TNI), 2019 - Assistant to the Chief of Staff of the Indonesian National Armed Forces (TNI), 2019	- SDM/Human Capital - Legal & Compliance - Kepemimpinan - Human Capital - Legal & Compliance - Leadership
Aqila Rahmani	Komisaris Independen Independent Commissioner	35 Tahun Years Old	Perempuan Female	22 Mei 2025-20 Agustus 2025 (Periode Pertama) May 22, 2025-August 20, 2025 (First Period)	S2 Magister Hukum, Universitas Pelita Harapan, Tangerang, 2015 Master of Laws, Pelita Harapan University, Tangerang, 2015	- Komisaris Independen PT Waskita Beton Precast Tbk, 2025 - Direktur Marketing PT Alton Yogantara Perkasa, 2024-saat ini - Staf Khusus Kepala BNPT Badan Nasional Penanggulangan Terorisme, 2021-2023 - Independent Commissioner of PT Waskita Beton Precast Tbk, 2025 - Marketing Director of PT Alton Yogantara Perkasa, 2024-present - Special Staff to the Head of the National Counterterrorism Agency (BNPT), 2021-2023	- Legal & Compliance - Pengembangan Usaha/R&D - Sistem Management & Safety - Keuangan - Telekomunikasi & Media - Pariwisata & Pendukung - Legal & Compliance - Business Development/R&D - Management & Safety Systems - Finance - Telecommunications & Media - Tourism & Support

Nama Name	Jabatan Position	Usia Age	Jenis Kelamin Gender	Masa Jabatan Term of Office	Pendidikan Education	Pengalaman Kerja Professional Experience	Kompetensi Competencies
Hasby Muhammad Zamri	Komisaris Commissioner	37 Tahun Years Old	Laki-laki Male	22 Mei 2025- 20 Agustus 2025 (Periode Pertama) May 22, 2025-August 20, 2025 (First Period)	S1 Sarjana Ilmu Politik, Universitas Jenderal Soedirman, Purwokerto, 2011 Bachelor of Political Science, General Soedirman University, Purwokerto, 2011	- Komisaris PT Waskita Beton Precast Tbk, 2025 - Staf Khusus Menteri Kementerian Koperasi dan Usaha Mikro, Kecil, dan Menengah Republik Indonesia, 2024 - Saat ini - Staf Ahli Ketua Majelis Permusyawaratan Rakyat Republik Indonesia, 2019-2024 - Commissioner of PT Waskita Beton Precast Tbk, 2025 - Special Staff to the Minister of Cooperatives and Micro, Small, and Medium Enterprises of the Republic of Indonesia, 2024 - Present - Expert Staff to the Chairman of the People's Consultative Assembly of the Republic of Indonesia, 2019-2024	- Keuangan - Danareksa - SDM/Human Capital - Legal & Compliance - Finance - Danareksa - Human Capital - Legal & Compliance
Muhammad Harrihar Syafar	Komisaris Independen Commissioner	41 Tahun Years Old	Laki-laki Male	22 Mei 2025- 20 Agustus 2025 (Periode Pertama) May 22, 2025-August 20, 2025 (First Period)	S2 Magister Manajemen Sumber Daya Manusia, Universitas Prof. Dr. Moestopo (Beragama), Jakarta, 2014 Master of Human Resource Management, Prof. Dr. Moestopo University (Beragama), Jakarta, 2014	- Komisaris Independen PT Waskita Beton Precast Tbk, 2025 - Direktur Keuangan PT Tusam Hutani Lestari, 2015-saat ini - ADC Menteri Pertahanan, 2019-2024 - Independent Commissioner of PT Waskita Beton Precast Tbk, 2025 - Finance Director of PT Tusam Hutani Lestari, 2015-present - ADC Assistant to the Minister of Defense, 2019-2024	- Energi & Migas - Mineral & Batubara - Perkebunan & Kehutanan - Pangan & Pupuk - Keuangan - SDM/Human Capital - Bisnis/Niaga/Pemasaran - Energy & Oil & Gas - Minerals & Coal - Plantations & Forestry - Food & Fertilizer - Finance - Human Capital - Business/Commerce/Marketing
Direksi Board of Directors							
Berstatus Aktif Menjabat per 31 Desember 2025 Actively Served as of December 31, 2025							
Anak Agung Gede Sumadi	Direktur Utama President Director	56 Tahun Years Old	Laki-laki Male	22 Mei 2025- Saat ini May 22, 2025-Present	S1 Teknik Sipil, Universitas Atma Jaya Yogyakarta, 1993 Bachelor of Civil Engineering, Atma Jaya University Yogyakarta, 1993	- Direktur Pengembangan Bisnis & HCM PT Waskita Beton Precast Tbk, 2024-2025 - Direktur Portofolio & HCM PT Waskita Toll Road, 2023-2024 - Komisaris Utama PT Waskita Sriwijaya Toll, 2023-2024 - Director of Business Development & HCM, PT Waskita Beton Precast Tbk, 2024-2025 - Director of Portfolio & HCM, PT Waskita Toll Road, 2023-2024 - President Commissioner of PT Waskita Sriwijaya Toll, 2023-2024	- Infrastruktur - Sistem Management & Safety - Engineering & Maintenance - SDM/Human Capital - Bisnis/Niaga/Pemasaran - Operasi/Produksi/Proyek - Infrastructure - Management System & Safety - Engineering & Maintenance - Human Capital - Business/Commercial/Marketing - Operations/Production/Projects
Fathul Anwar	Direktur Keuangan, Manajemen Risiko & Legal Director of Finance, Risk Management & Legal	47 Tahun Years Old	Laki-laki Male	3 Juli 2024- Saat ini July 3, 2024-present	S1 Teknik Sipil, Institut Teknologi Bandung, 2002 Bachelor of Civil Engineering, Bandung Institute of Technology, 2002	- Vice President Portfolio Management PT Waskita Toll Road, 2023-2024 - Direktur PT Pemalang Batang Toll Road, 2016-2023 - Vice President of Portfolio Management at PT Waskita Toll Road, 2023-2024 - Director of PT Pemalang Batang Toll Road, 2016-2023	- Infrastruktur - Keuangan - Pengembangan Usaha/ R&D - Engineering & Maintenance - SDM/Human Capital - Bisnis/Niaga/Pemasaran - Operasi/Produksi/Proyek - Infrastructure - Finance - Business Development/ R&D - Engineering and Maintenance - Human Capital - Business/Commercial/Marketing - Operations/Production/Projects
Itung Prasaja	Direktur Operasi Director of Operations	56 Tahun Years Old	Laki-laki Male	3 Juli 2024- Saat ini July 3, 2024-presenti	S1 Teknik Sipil, Institut Sains dan Teknologi Nasional, 2004 Bachelor of Civil Engineering, National Institute of Science and Technology, 2004	- Vice President Bulding Divison PT Waskita Karya (Persero) Tbk, 2023-2024 - Quantity Surveyor Manager PT Waskita Karya (Persero) Tbk, 2019-2023 - Engineering Manager Division VII PT Waskita Karya (Persero) Tbk, 2018-2019 - Vice President of the Building Division of PT Waskita Karya (Persero) Tbk, 2023-2024 - Quantity Surveyor Manager of PT Waskita Karya (Persero) Tbk, 2019-2023 - Engineering Manager of Division VII of PT Waskita Karya (Persero) Tbk, 2018-2019	- Manufaktur - Infrastruktur - Engineering & Maintenance - Bisnis/Niaga/Pemasaran - Operasi/Produksi/Proyek - Risiko Bisnis/Enterprise Risk - Manufacturing - Infrastructure - Engineering and Maintenance - Business/Commercial/Marketing - Operations/Production/Projects - Enterprise Risk Management

Nama Name	Jabatan Position	Usia Age	Jenis Kelamin Gender	Masa Jabatan Term of Office	Pendidikan Education	Pengalaman Kerja Professional Experience	Kompetensi Competencies
Berstatus Tidak Aktif Menjabat per 31 Desember 2025 Inactive Status as of December 31, 2025							
FX Purbayu Ratsunu	Direktur Utama President Director	57 Tahun Years Old	Laki-laki Male	17 Desember 2021-22 Mei 2025 (Periode Pertama) December 17, 2021-May 22, 2025 (First Period)	S2 Magister Management, Universitas Sumatera Utara, 2007 Master of Management, University of North Sumatra, 2007	- Direktur Utama PT Waskita Beton Precast Tbk, 2021-2025 - Direktur Pemasaran PT Waskita Beton Precast Tbk, 2020-2021 - GM Dept LN PT Wijaya Karya (Persero) Tbk, 2019-2020 - President Director of PT Waskita Beton Precast Tbk, 2021-2025 - Marketing Director of PT Waskita Beton Precast Tbk, 2020-2021 - General Manager of the Foreign Affairs Department of PT Wijaya Karya (Persero) Tbk, 2019-2020	- Infrastruktur - Manufaktur - Bisnis/Niaga/Pemasaran - Operasi/Produksi/Proyek - Infrastructure - Manufacturing - Business/Commercial/Marketing - Operations/Production/Projects

ORGAN PENDUKUNG DEWAN KOMISARIS

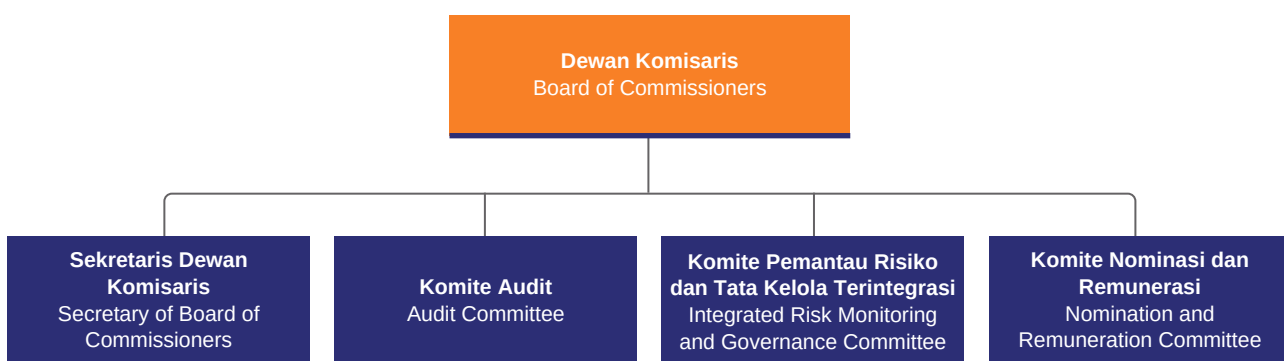
Dalam menjalankan fungsinya, Dewan Komisaris didukung oleh Sekretaris Dewan Komisaris, Komite Audit, Komite Pemantau Risiko dan Tata Kelola Terintegrasi dan Komite Nominasi dan Remunerasi. Pembentukan komite-komite ini mengacu pada regulasi yang tercantum dalam Peraturan Menteri BUMN No. PER-2/MBU/03/2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara dan Peraturan Menteri BUMN No. PER-3/MBU/03/2023 tentang Peraturan Menteri Badan Usaha Milik Negara tentang Organ dan Sumber Daya Manusia Badan Usaha Milik Negara.

BOARD OF COMMISSIONERS SUPPORTING ORGANS

In carrying out its function, the Board of Commissioners is supported by the Secretary of the Board of Commissioners, Audit Committee, Integrated Risk Monitoring and Governance Committee, and Nomination and Remuneration Committee. The establishment of these committees refers to the regulations listed in the Minister of SOE Regulation No. PER-2/MBU/03/2023 concerning Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises and Minister of SOE Regulation No. PER-3/MBU/03/2023 concerning Minister of State-Owned Enterprises Regulation on Organs and Human Capital of State-Owned Enterprises.

Struktur Organ Pendukung Dewan Komisaris

Structure of Board of Commissioners Supporting Organs



SEKRETARIS DEWAN KOMISARIS

Sekretaris Dewan Komisaris memiliki peran penting dalam mendukung kelancaran operasional dan pengambilan keputusan oleh Dewan Komisaris. Tanggung jawab utamanya meliputi pengelolaan administrasi, penyusunan jadwal rapat, serta memastikan tersedianya informasi yang diperlukan untuk kelancaran tugas Dewan Komisaris. Selain itu, Sekretaris Dewan Komisaris juga bertugas menjaga

SECRETARY OF BOARD OF COMMISSIONERS

The Secretary of the Board of Commissioners has an important role in supporting the smooth operation and decision-making of the Board of Commissioners. The main responsibilities include administrative management, scheduling of meetings, and ensuring the availability of information needed for the smooth running of the Board of Commissioners. In addition, the Secretary of the

komunikasi antara Dewan Komisaris dan pihak eksternal, sehingga koordinasi dapat berjalan dengan baik dan tepat waktu.

KRITERIA SEKRETARIS DEWAN KOMISARIS

Berdasarkan Surat Keputusan Dewan Komisaris WSBP No. 01/SK/WBP/DK/2024 tanggal 04 Desember 2025 tentang Perubahan Piagam/ Pedoman dan Tata Tertib Kerja Dewan Komisaris PT Waskita Beton Precast Tbk yang mengatur bahwa Sekretaris Dewan Komisaris wajib memenuhi sejumlah persyaratan, meliputi:

1. Memiliki pengetahuan tentang sistem pengelolaan, pengawasan dan pembinaan perusahaan.
2. Memiliki integritas yang baik dan memahami fungsi kesekretariatan.
3. Memiliki kemampuan untuk berkomunikasi dan berkoordinasi dengan baik.
4. Jika berasal dari WASKITA, merupakan Pejabat Struktural minimal setingkat Kepala Bagian atau Pejabat Fungsional yang setara.
5. Kompetensi dan kinerja yang sesuai dengan ketentuan yang berlaku.

PENGANGKATAN DAN PEMBERHENTIAN SEKRETARIS DEWAN KOMISARIS

Berdasarkan Surat Keputusan Dewan Komisaris 01/SK/WBP/DK/2025 yang tertanggal 17 April 2025 tentang Pemberhentian Sekretaris Dewan Komisaris dan Pengangkatan Sekretaris Dewan Komisaris PT Waskita Beton Precast Tbk Analita Hayuningtyas merupakan Sekretaris Dewan Komisaris Perseroan. Sekretaris Dewan Komisaris memiliki tanggung jawab langsung kepada Dewan Komisaris dan diangkat serta diberhentikan berdasarkan keputusan yang dikeluarkan oleh Dewan Komisaris.

Board of Commissioners is also tasked with maintaining communication between the Board of Commissioners and external parties, so that coordination can run properly and on time.

CRITERIA FOR SECRETARY OF BOARD OF COMMISSIONERS

Based on the Decree of WSBP Board of Commissioners No. 01/SK/WBP/DK/2024 dated December 4, 2025, concerning Amendments to the Charter/Guidelines and Work Rules of Board of Commissioners of PT Waskita Beton Precast Tbk, which stipulates that the Secretary of the Board of Commissioners must fulfill a number of requirements, including:

1. Have knowledge of the Company's management, supervision, and development system.
2. Have good integrity and understand secretarial functions.
3. Have the ability to communicate and coordinate well.
4. If coming from WASKITA, is a Structural Officer at least at the level of Section Head or equivalent Functional Officer.
5. Competencies and performance are in accordance with applicable regulations.

APPOINTMENT AND DISMISSAL OF SECRETARY OF BOARD OF COMMISSIONERS

Based on the Board of Commissioners Decree No. 01/SK/WBP/DK/2025 dated April 17, 2025, concerning the Dismissal and Appointment of the Secretary of the Board of Commissioners of PT Waskita Beton Precast Tbk, Analita Hayuningtyas is the Secretary of the Company's Board of Commissioners. The Secretary of the Board of Commissioners has direct responsibility to the Board of Commissioners and is appointed and dismissed based on a decision issued by the Board of Commissioners.

PROFIL SEKRETARIS DEWAN KOMISARIS

PROFIL SEKRETARIS DEWAN KOMISARIS

ANALITA HAYUNINGTYAS Sekretaris Dewan Komisaris Secretary of Board of Commissioners	
Periode Jabatan Term of Office	29 April 2025-28 April 2028 (Periode Pertama) April 29, 2025-April 28, 2028 (First Period)
Kewarganegaraan Nationality	Indonesia Indonesian
Domisili Domicile	Jakarta Timur East Jakarta
Usia Age	38 tahun 38 years old
Kelahiran Birth	Sukabumi, 03 Juni 1987 Sukabumi, June 03, 1987
Bergabung WSBP Joined WSBP	29 April 2025 April 29, 2025
Riwayat Pendidikan Educational Background	S1 Sarjana Teknik Sipil, Universitas Sebelas Maret Bachelor of Civil Engineering, Sebelas Maret University
Riwayat Pekerjaan Work Experience	• Kepala Departemen Sistem, PT Waskita Karya (Persero) Tbk (2022-sekarang) • Auditor System, PT Waskita Karya (Persero) Tbk (2022-2022) • General Manager System & IT, PT Waskita Beton Precast Tbk (2021-2022) • General Manager Penjualan, PT Waskita Beton Precast Tbk (2020-2021) • General Manager Ready Mix, PT Waskita Beton Precast Tbk (2020-2020) • Manajer Optimalisasi Produksi Precast, PT Waskita Beton Precast Tbk (2018-2020) • Staff s.d Manager Plant, PT Waskita Beton Precast Tbk (2012-2018) • Staff Teknik Proyek Bendung Gerak Bojonegoro Barrage, PT Waskita Karya (Persero) Tbk (2010-2012) • Head of Systems Department, PT Waskita Karya (Persero) Tbk (2022-present) • System Auditor, PT Waskita Karya (Persero) Tbk (2022-2022) • General Manager of Systems & IT, PT Waskita Beton Precast Tbk (2021-2022) • General Manager of Sales, PT Waskita Beton Precast Tbk (2020-2021) • General Manager of Ready Mix, PT Waskita Beton Precast Tbk (2020-2020) • Precast Production Optimization Manager, PT Waskita Beton Precast Tbk (2018-2020) • Staff to Plant Manager, PT Waskita Beton Precast Tbk (2012-2018) • Technical Staff for the Bojonegoro Barrage Movable Dam Project, PT Waskita Karya (Persero) Tbk (2010-2012)

Sertifikasi Certification	• Sertifikat CRMO, LSPMR, 2025 • Sertifikat Internal Audit Training Course, CBQA Global Indonesia, 2022 • Sertifikat QIA Tingkat Dasar, YPIA, 2022 • Pelatihan Sertifikasi QIA Dasar, YPIA, 2022 • Sertifikat Insinyur Profesional, PII, 2021 • Strategic Procurement Plan, LPKN, 2021 • BOD Briefing, Inti Pesan, 2021 • Bimtek Beton Pracetak Konstruksi Jalan Layang, AP3I, 2018 • ISO 45001:2018. SGS Academy, 2018 • Ahli Teknik Jembatan Muda, LPJK, 2018 • Fundamental Integrated Management System, LTS Global Academy, 2017 • Ahli Teknik Dermaga-Madya, LPJK, 2017 • Ahli Sumber Daya Air-Madya, LPJK, 2017 • Production/Operational Management, PPM Manajemen, 2014 • Effective Leadership, PPM Manajemen, 2014 • CRMO Certificate, LSPMR, 2025 • Internal Audit Training Course Certificate, CBQA Global Indonesia, 2022 • Basic QIA Certificate, YPIA, 2022 • Basic QIA Certification Training, YPIA, 2022 • Professional Engineer Certificate, PII, 2021 • Strategic Procurement Plan, LPKN, 2021 • BOD Briefing, Inti Pesan, 2021 • Precast Concrete Technical Guidance for Flyover Construction, AP3I, 2018 • ISO 45001:2018. SGS Academy, 2018 • Junior Bridge Engineer, LPJK, 2018 • Fundamental Integrated Management System, LTS Global Academy, 2017 • Intermediate Dock Engineer, LPJK, 2017 • Intermediate Water Resources Expert, LPJK, 2017 • Production/Operational Management, PPM Management, 2014 • Effective Leadership, PPM Management, 2014

MASA JABATAN SEKRETARIS DEWAN KOMISARIS

Sesuai dengan Peraturan Menteri BUMN No. PER-03/MBU/03/2023 tentang Organ dan Sumber Daya Manusia Badan Usaha Milik Negara, masa jabatan Sekretaris Dewan Komisaris ditetapkan oleh Dewan Komisaris maksimum 3 (tiga) tahun dan dapat diangkat kembali untuk paling lama 2 (dua) tahun dengan tidak mengurangi hak Dewan Komisaris untuk memberhentikannya sewaktu-waktu.

TUGAS DAN TANGGUNG JAWAB SEKRETARIS DEWAN KOMISARIS

Sekretaris Dewan Komisaris memiliki tugas dan tanggung jawab sebagai di antaranya:

- 1) Sekretariat Dewan Komisaris bertugas melakukan kegiatan untuk membantu Dewan Komisaris dalam melaksanakan tugasnya berupa:
 - a. Mempersiapkan rapat, termasuk bahan rapat (*briefing sheet*) Dewan Komisaris.
 - b. Membuat Risalah rapat Dewan Komisaris sesuai ketentuan Anggaran Dasar Perusahaan.

SECRETARY OF BOARD OF COMMISSIONERS TERM OF OFFICE

In accordance with the Minister of SOE Regulation No. PER-03/MBU/03/2023 concerning Organs and Human Capital of State-Owned Enterprises, Secretary of Board of Commissioners' term of office is determined by Board of Commissioners for a maximum of 3 (three) years and may be reappointed for a maximum of 2 (two) years without prejudice to the right of Board of Commissioners to dismiss him/her at any time.

SECRETARY OF BOARD OF COMMISSIONERS DUTIES AND RESPONSIBILITIES

Sekretaris Dewan Komisaris memiliki tugas dan tanggung jawab sebagai di antaranya:

1. The Board of Commissioners Secretariat is tasked with carrying out activities to assist the Board of Commissioners in carrying out its duties, including:
 - a. Preparing meetings, including meeting materials (*briefing sheets*) for the Board of Commissioners.
 - b. Preparing minutes of Board of Commissioners meetings in accordance with the provisions of the Company's Articles of Association.

- c. Mengadministrasikan dokumen Dewan Komisaris, baik surat masuk, surat keluar, risalah rapat maupun dokumen lainnya.
 - d. Menyusun Rancangan Rencana Kerja dan Anggaran Dewan Komisaris.
 - e. Menyusun Rancangan Laporan-laporan Dewan Komisaris.
 - f. Melaksanakan tugas lain dari Dewan Komisaris.
- 2) Selain melaksanakan tugas sebagaimana dimaksud pada ayat 1, Sekretaris Dewan Komisaris selaku pemimpin Sekretariat, melaksanakan tugas lain berupa:
- a. Memastikan bahwa Dewan Komisaris mematuhi peraturan perundang-undangan serta menerapkan prinsip-prinsip GCG.
 - b. Memberikan informasi yang dibutuhkan oleh Dewan Komisaris secara berkala dan/atau sewaktu-waktu apabila diminta.
 - c. Mengkoordinasikan anggota Komite, jika diperlukan dalam rangka memperlancar tugas Dewan Komisaris.
 - d. Sebagai penghubung (*Liaison Officer*) Dewan Komisaris dengan pihak lain.
- 3) Dalam rangka tertib administrasi dan pelaksanaan tata kelola perusahaan yang baik, Sekretariat Dewan Komisaris wajib memastikan dokumen penyelenggaraan kegiatan tersimpan dengan baik di Perusahaan.

- c. Administering Board of Commissioners documents, including incoming and outgoing letters, meeting minutes, and other documents.
 - d. Preparing a Draft Work Plan and Budget for the Board of Commissioners.
 - e. Preparing Draft Reports for the Board of Commissioners.
 - f. Carrying out other duties assigned by the Board of Commissioners.
2. In addition to carrying out the duties referred to in paragraph 1, the Secretary of the Board of Commissioners, as the head of the Secretariat, carries out other duties, including:
- a. Ensuring that the Board of Commissioners complies with laws and regulations and implements GCG principles.
 - b. Providing information required by the Board of Commissioners periodically and/or at any time upon request.
 - c. Coordinating Committee members, if necessary, to facilitate the Board of Commissioners' duties.
 - d. Acting as a liaison officer between the Board of Commissioners and other parties.
3. To ensure orderly administration and good corporate governance implementation, the Board of Commissioners Secretariat is required to ensure that documents related to the implementation of activities are properly stored within the Company.

PROGRAM PENGEMBANGAN KOMPETENSI SEKRETARIS DEWAN KOMISARIS

WSBP senantiasa memberikan fasilitas berupa program pengembangan kompetensi kepada seluruh Insan WSBP. Langkah ini dilakukan sebagai upaya untuk mengembangkan Human Capital WSBP yang unggul dan kompeten. Sekretaris Dewan Komisaris diberikan kesempatan untuk mengikuti berbagai kegiatan pengembangan, seperti pelatihan, seminar, atau lainnya. Keikutsertaan Sekretaris Dewan Komisaris dalam program kompetensi yang diselenggarakan di tahun 2025 adalah sebagai berikut:

SECRETARY OF BOARD OF COMMISSIONERS COMPETENCY DEVELOPMENT PROGRAM

WSBP consistently provides competency development programs for all Insan WSBP. This step is taken as an effort to develop superior and competent WSBP human capital. The Secretary to the Board of Commissioners is given the opportunity to participate in various development activities, such as training, seminars, and other activities. The Secretary to the Board of Commissioners' participation in the competency program held in 2025 is as follows:

Tabel Program Pengembangan Kompetensi Sekretaris Dewan Komisaris Tahun 2025

Table of Secretary of Board of Commissioners Competency Development Program in 2025

No	Program Kompetensi Competency Program	Waktu Pelaksanaan Implementation Time	Penyelenggara Organizer
1	Sertifikasi Manajemen Risiko - CRMO	Februari 2025 February 2025	LSPMR
2	ESG for Sustainable Business	Maret 2025 March 2025	Forum Ekselen Bisnis Indonesia Business Excellence Forum Indonesia
3	Awareness ISO 20400:2017 Sustainable Procurement	Mei 2025 May 2025	PT SGS Indonesia
4	Sosialisasi Fraud Control Plan	Mei 2025 May 2025	BPKP
5	Awareness ISO 37001:2025 SMAP	Juni 2025 June 2025	PT CBQA Global Indonesia
6	Awareness ESG	Juli 2025 July 2025	PT CBQA Global Indonesia
7	Awareness Bribery Risk Assessment	Juli 2025 July 2025	Internal PT Waskita Karya (Persero) Tbk
8	Awareness Pelindungan Data Pribadi	Oktober 2025 October 2025	PT SGS Indonesia
9	Business Continuity Management System (BCMS)	Oktober 2025 October 2025	PT CBQA Global Indonesia

REMUNERASI SEKRETARIS DEWAN KOMISARIS

Penetapan remunerasi bagi Sekretaris Dewan Komisaris mengacu pada Surat Keputusan Dewan Komisaris WSBP No. 15/SK/WBP/DK/2025 tanggal 31 Desember 2025 tentang Penetapan Honorarium Dan Tunjangan Anggota Komite Audit, Anggota Komite Pemantau Risiko Dan Tata Kelola Terintegrasi, Anggota Komite Nominasi Dan Remunerasi, Sekretaris Dewan Komisaris Dan Staf Sekretariat Dewan Komisaris Tahun 2025 PT Waskita Beton Precast Tbk. Remunerasi Sekretaris Dewan Komisaris adalah sebagai berikut:

SECRETARY OF BOARD OF COMMISSIONERS REMUNERATION

The determination of remuneration for Secretary of Board of Commissioners refers to Board of Commissioners Decree of WSBP No. 15/SK/WBP/DK/2025 dated December 31, 2025, concerning Determination of Honorarium and Allowances for Audit Committee Members, Integrated Risk Monitoring and Governance Committee Members, Nomination and Remuneration Committee Members, Secretary of Board of Commissioners and Board of Commissioners Secretariat Staff in 2025 of PT Waskita Beton Precast Tbk. The remuneration of the Secretary of the Board of Commissioners is as follows:

Tabel Remunerasi Sekretaris Dewan Komisaris Tahun 2025

Table of Secretary of Board of Commissioners Remuneration in 2025

Nama Name	Periode Jabatan Term of Office	Jabatan Position	Besaran Honorarium (dalam Rupiah penuh) Amount of Honorarium (in full Rupiah)	
			Setiap Bulan Every Month	Selama Periode Menjabat During the Term of Office
Alfonsus Andrew	Januari-April 2025 January-April 2025	Sekretaris Dewan Komisaris Secretary of Board of Commissioners	Rp18.975.000	Rp75,900,000
Analita Hayuningtyas	Mei-Desember 2025 May-December 2025	Sekretaris Dewan Komisaris Secretary of Board of Commissioners	Rp18.975.000	Rp151,800,000

LAPORAN PELAKSANAAN TUGAS SEKRETARIS DEWAN KOMISARIS

Di tahun 2025, berbagai kegiatan yang dilaksanakan oleh Sekretaris Dewan Komisaris antara lain mencakup:

1. Penyelenggaraan Rapat Internal Dewan Komisaris bersama Komite Audit, Komite Pemantau Risiko dan Tata Kelola Terintegrasi dan Komite Nominasi dan Remunerasi.
2. Penyelenggaraan Rapat Dewan Komisaris bersama Direksi.
3. Penyelenggaraan Rapat Komite Audit, Komite Pemantau Risiko dan Tata Kelola Terintegrasi dan Komite Nominasi dan Remunerasi bersama manajemen dan Direktur terkait.
4. Penyelenggaraan kunjungan kerja Dewan Komisaris.
5. Pendampingan Dewan Komisaris dalam Rapat Tata Kelola Terintegrasi dengan PT Waskita Karya (Persero) Tbk.
6. Membantu Dewan Komisaris dalam pemenuhan tatakelola sebagai fungsi Pengawasan terhadap Perseroan.

KOMITE AUDIT

Komite Audit berfungsi sebagai organ pendukung yang membantu Dewan Komisaris dalam melaksanakan tugas dan tanggung jawab pengawasan. Komite Audit berfokus pada beberapa aspek penting, seperti pemantauan informasi keuangan, pengawasan sistem pengendalian internal, penilaian efektivitas pemeriksaan auditor internal dan eksternal, serta pelaksanaan manajemen risiko. Selain itu, Komite Audit juga memastikan kepatuhan perusahaan terhadap peraturan perundang-undangan yang berlaku.

REPORT ON SECRETARY OF BOARD OF COMMISSIONERS' DUTIES IMPLEMENTATION REPORT

In 2025, various activities carried out by the Secretary of the Board of Commissioners include:

1. Holding Internal Meetings of the Board of Commissioners with the Audit Committee, the Risk Monitoring and Integrated Governance Committee, and the Nomination and Remuneration Committee.
2. Holding Meetings of the Board of Commissioners with the Board of Directors.
3. Holding Meetings of the Audit Committee, the Risk Monitoring and Integrated Governance Committee, and the Nomination and Remuneration Committee with management and relevant Directors.
4. Organizing working visits by the Board of Commissioners.
5. Assisting the Board of Commissioners in Integrated Governance Meetings with PT Waskita Karya (Persero) Tbk.
6. Assisting the Board of Commissioners in fulfilling its governance as part of its supervisory function for the Company.

AUDIT COMMITTEE

The Audit Committee functions as a supporting organ that assists the Board of Commissioners in carrying out supervisory duties and responsibilities. Audit Committee focuses on several important aspects, such as monitoring financial information, supervising internal control systems, assessing the effectiveness of internal and external audits, and implementing risk management. In addition, the Audit Committee also ensures the Company's compliance with applicable laws and regulations.

Dalam melaksanakan perannya, Komite Audit bertanggung jawab langsung kepada Dewan Komisaris. Keberadaan Komite Audit di WSBP merupakan kepatuhan terhadap Peraturan Menteri Negara Badan Usaha Milik Negara No. PER-3/MBU/03/2023 tanggal 20 Maret 2023 tentang Organ dan Sumber Daya Manusia Badan Usaha Milik Negara; Peraturan Menteri Badan Usaha Milik Negara No. PER-2/MBU/03/2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara. serta Peraturan OJK No. 55/POJK.04/2015 yang mengatur tentang pembentukan dan pedoman pelaksanaan kerja Komite Audit.

KOMPOSISI, PENGANGKATAN, DAN PEMBERHENTIAN KOMITE AUDIT

Komposisi Komite Audit di tahun 2025 terdiri dari 3 (tiga) orang anggota, dengan satu di antaranya menjabat sebagai Ketua Komite Audit. Ketua Komite Audit juga merupakan anggota Dewan Komisaris pada periode tahun buku yang bersangkutan. Informasi komposisi Komite Audit di tahun 2025 adalah sebagai berikut:

In carrying out its role, the Audit Committee is directly responsible to the Board of Commissioners. The existence of the Audit Committee in WSBP complies with the Minister of State-Owned Enterprises Regulation No. PER-3/MBU/03/2023 dated March 20, 2023 concerning Organs and Human Capital of State-Owned Enterprises; Minister of State-Owned Enterprises Regulation No. PER-2/MBU/03/2023 concerning Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises and OJK Regulation No. 55/POJK.04/2015, which regulates the formation and implementation guidelines for the Audit Committee.

COMPOSITION, APPOINTMENT, AND DISMISSAL OF AUDIT COMMITTEE

The composition of the Audit Committee in 2025 consists of 3 (three) members, one of whom serves as Chairman of the Audit Committee. The Chairman of the Audit Committee is also a member of the Board of Commissioners in the relevant fiscal year. Information on the composition of the Audit Committee in 2025 is as follows:

Tabel Komposisi Komite Audit Tahun 2025

Table of Audit Committee Composition in 2025

Nama Name	Jabatan Position	Status	Dasar Pengangkatan Basis of Appointment	Masa Jabatan Term of Office
Aktif menjabat sampai dengan 31 Desember 2025 Actively serving until December 31, 2025				
Indra Utama	Ketua Komite Audit Chairman of Audit Committee	Komisaris Independen Independent Commissioner	Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk No. 09/SK/WBP/DK/2025 tanggal 10 Desember 2025 Board of Commissioners Decree of PT Waskita Beton Precast Tbk No. 09/SK/WBP/DK/2025 dated December 10, 2025	Mengikuti masa jabatan Komisaris Independen Following the term of office as Independent Commissioner
Puji Wibowo	Anggota Komite Audit Member of Audit Committee	Pihak Eksternal External Party	Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk No. 01/SK/WBP/DK/2023 tanggal 24 Januari 2023 Board of Commissioners Decree of PT Waskita Beton Precast Tbk No. 01/SK/WBP/DK/2023 dated January 24, 2023	Periode Pertama (24 Januari 2023-23 Januari 2026) First Period (January 24, 2023-January 23, 2026)
Darwin Suzandi	Anggota Komite Audit Member of Audit Committee	Pihak Eksternal External Party	Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk No. 09/SK/WBP/DK/2025 tanggal 10 Desember 2025 Board of Commissioners Decree of PT Waskita Beton Precast Tbk No. 09/SK/WBP/DK/2025 dated December 10, 2025	Aktif menjabat sejak 10 Desember 2025 Actively serving since December 10, 2025
Tidak aktif menjabat 31 Desember 2025				
Abianti Riana	Ketua Komite Audit Chairman of Audit Committee	Komisaris Independen Independent Commissioner	Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk No. 07/SK/WBP/DK/2023 tanggal 07 Juli 2023 Board of Commissioners Decree of PT Waskita Beton Precast Tbk No. 07/SK/WBP/DK/2023 dated July 07, 2023	Berhenti menjabat sejak RUPS tanggal 22 Mei 2025 Resigned from office at the GMS on May 22, 2025

Nama Name	Jabatan Position	Status	Dasar Pengangkatan Basis of Appointment	Masa Jabatan Term of Office
Jonni Hutahaeen	Anggota Komite Audit Member of Audit Committee	Pihak Eksternal External Party	Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk No. 16/SK/WBP/DK/2023 tanggal 10 November 2023 Board of Commissioners Decree of PT Waskita Beton Precast Tbk No. 16/SK/WBP/DK/2023 dated November 10, 2023	Periode Kedua (10 November 2023-09 November 2025) Second Period (November 10, 2023-November 9, 2025)
Indhit Pertomo	Anggota Komite Audit Member of Audit Committee	Pihak Eksternal External Party	Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk No. 07/SK/WBP/DK/2025 tanggal 14 Oktober 2025 Board of Commissioners Decree of PT Waskita Beton Precast Tbk No. 07/SK/WBP/DK/2025 dated October 14, 2025	Aktif menjabat sejak 1 November s.d 10 Desember 2025 Actively serving since November 1, 2025, to December 10, 2025
Muhammad Harifur Syafar	Ketua Komite Audit Chairman of Audit Committee	Komisaris Independen Independent Commissioner	Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk No. 04/SK/WBP/DK/2025 tanggal 4 Juni 2025 Board of Commissioners Decree of PT Waskita Beton Precast Tbk No. 04/SK/WBP/DK/2025 dated June 4, 2025	Mengundurkan diri tanggal 20 Agustus 2025 Resigned on August 20, 2025
Santos Gunawan Matondang	Ketua Komite Audit Chairman of Audit Committee	Komisaris Utama President Commissioner	Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk No. 07/SK/WBP/DK/2025 tanggal 14 Oktober 2025 Board of Commissioners Decree of PT Waskita Beton Precast Tbk No. 07/SK/WBP/DK/2025 dated October 14, 2025	Berhenti menjabat sejak RUPS tanggal 14 November 2025 Resigned from office at the GMS on November 14, 2025

PROFIL KOMITE AUDIT

AUDIT COMMITTEE PROFILE

INDRA UTAMA Ketua Komite Audit/Komisaris Independen Chairman of Audit Committee/Independent Commissioner	
Periode Jabatan Term of Office	Mengikuti masa jabatan Komisaris Independen Following the term of office as Independent Commissioner
Dasar Pengangkatan Basis of Appointment	Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk No. 09/SK/WBP/DK/2025 tanggal 10 Desember 2025 Board of Commissioners Decree of PT Waskita Beton Precast Tbk No. 09/SK/WBP/DK/2025 dated December 10, 2025

Profil lengkap Ketua Komite Audit yaitu Indra Utama dapat dilihat pada bab Profil Perusahaan bagian Dewan Komisaris dalam Laporan Tahunan ini.

The complete profile of the Chairman of the Audit Committee, Indra Utama, can be seen in the Company Profile chapter under the Board of Commissioners in this Annual Report.

Anggota Komite Audit

Audit Committee Members

PUJI WIBOWO Anggota Komite Audit Member of Audit Committee	
Periode Jabatan Term of Office	Periode Pertama (24 Januari 2023-23 Januari 2026) First Period (January 24, 2023-January 23, 2026)
Dasar Pengangkatan Basis of Appointment	Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk No. 01/SK/WBP/DK/2023 tanggal 24 Januari 2023 Board of Commissioners Decree of PT Waskita Beton Precast Tbk No. 01/SK/WBP/DK/2023 dated January 24, 2023
Kewarganegaraan Nationality	Indonesia Indonesian

PUJI WIBOWO Anggota Komite Audit Member of Audit Committee	
Domisili Domicile	Tangerang Selatan, Banten, Indonesia South Tangerang, Banten, Indonesia
Usia Age	49 tahun 49 years old
Kelahiran Birth	Demak, 25 September 1975 Demak, September 25, 1975
Riwayat Pendidikan Educational Background	- Doktor Akuntansi, Universitas Trisakti - Master of International and Economics Development, Australian National University - Diploma IV Akuntansi, Sekolah Tinggi Akuntansi Negara - Diploma III Akuntansi, Sekolah Tinggi Akuntansi Negara - Doctor of Accounting, Trisakti University - Master of International and Economics Development, Australian National University - Diploma IV of Accounting, Indonesian State College of Accountancy - Diploma III of Accounting, Indonesian State College of Accountancy
Riwayat Pekerjaan Work Experience	- Ketua Program Studi Akuntansi Sektor Publik Program Sarjana Terapan Politeknik Keuangan Negara STAN (September 2021-Agustus 2024) - Ketua Program Studi Diploma III Akuntansi, Politeknik Keuangan Negara STAN (Januari 2020-Juli 2021) - Dosen Lektor Politeknik Keuangan Negara STAN (November 2016-sekarang) - Kepala Seksi Penerimaan Migas, Direktorat Jenderal Anggaran, Kementerian Keuangan (September 2011-Oktober 2016) - Kepala Seksi Data Dan Dukungan Teknis PNBPN, Direktorat Jenderal Anggaran, Kementerian Keuangan (Februari 2008-Oktober 2011) - Analisis Laporan Keuangan BUMN (Januari 2000-Desember 2004) - Head of Public Sector Accounting Department (Diploma 4) at Politeknik Keuangan Negara STAN (September 2021-August 2024) - Head of Accounting Department (Diploma III) at Politeknik Keuangan Negara STAN (January 2020-July 2021) - Senior Lecturer at Politeknik Keuangan Negara STAN (November 2016-present) - Head of Section of Oil and Gas Revenue at Directorate General of Budget, Ministry of Finance (September 2011-October 2016) - Head of Section of Data Management at Directorate General of Budget, Ministry of Finance (February 2008-October 2011) - Analyst for State-Owned Enterprises' Financial Statement (January 2000-December 2004)
Rangkap Jabatan Concurrent Position	-
Sertifikasi Certification	- Certification in Audit Committee Practices Ikatan Komite Audit Indonesia Batch XLII (6 Juli 2024) - Certification in International Public Sector Accounting Standards (Desember 2024) - Certified of Government Accountant Expert (CGAE) (2023) - Chartered of Accountant (2015) - Certification in Audit Committee Practices Indonesian Audit Committee Association Batch XLII (July 6, 2024) - Certification in International Public Sector Accounting Standards (December 2024) - Certified of Government Accountant Expert (CGAE) (2023) - Chartered of Accountant (2015)

DARWIN SUZANDI Anggota Komite Audit Member of Audit Committee	
Periode Jabatan Term of Office	Periode Pertama (10 Desember 2025 – 09 Desember 2028) First Period (December 25, 2025-December 09, 2028)
Dasar Pengangkatan Basis of Appointment	Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk No. 09/SK/WBP/DK/2025 tanggal 10 Desember 2025 Board of Commissioners Decree of PT Waskita Beton Precast Tbk No. 09/SK/WBP/DK/2025 dated December 10, 2025
Kewarganegaraan Nationality	Indonesia Indonesian
Domisili Domicile	Jakarta Selatan, DKI Jakarta, Indonesia South Jakarta, DKI Jakarta, Indonesia
Usia Age	69 tahun 69 years old
Kelahiran Birth	Lahat, 28 Mei 1956 Lahat, May 28, 1956
Riwayat Pendidikan Educational Background	• Magister International Business & General Management, University of Wisconsin, USA (1991) • Sarjana Ekonomi Perusahaan, Universitas Kristen Indonesia, Jakarta (1981) • Master of International Business & General Management, University of Wisconsin, USA (1991) • Bachelor of Corporate Economics, Christian University of Indonesia, Jakarta (1981)
Riwayat Pekerjaan Work Experience	• Komisaris Utama, Swadharma Kerry Satya PT (Shangri-La Hotel, Jakarta), 2021-saat ini • Komisaris, BNI Life Insurance, 2015-2021 • Wakil Rektor, Universitas Pancasila, 2012-2018 • Audit Committee, Bank Permata, 2014-2017 • HC Senior Advisor, Bank Sumsel Babel, 2012-2014 • Wakil Ketua Dewan Pengawas/Ketua Pengganti, Dana Pensiun BNI, 2010-2017 • Senior Consultant/Program Director, Lembaga Pengembangan Perbankan Indonesia, 2010-2016 • Direktur Konsumer, BNI, 2008-2010 • Direktur Manajemen Resiko, BNI, 2008 • President Commissioner, Swadharma Kerry Satya PT (Shangri-La Hotel, Jakarta), 2021-present • Commissioner, BNI Life Insurance, 2015-2021 • Vice Rector, Pancasila University, 2012-2018 • Audit Committee, Bank Permata, 2014-2017 • HC Senior Advisor, Bank Sumsel Babel, 2012-2014 • Deputy Chairman of the Supervisory Board/Alternate Chairman, BNI Pension Fund, 2010-2017 • Senior Consultant/Program Director, Indonesian Banking Development Institute, 2010-2016 • Consumer Director, BNI, 2008-2010 • Risk Management Director, BNI, 2008
Rangkap Jabatan Concurrent Position	Komisaris Utama, Swadharma Kerry Satya PT (Shangri-La Hotel, Jakarta), 2021-saat ini President Commissioner, Swadharma Kerry Satya PT (Shangri-La Hotel, Jakarta), 2021-present
Sertifikasi Certification	-

MASA JABATAN KOMITE AUDIT

Anggota Komite Audit WSBP diangkat untuk masa jabatan 3 (tiga) tahun dan dapat diperpanjang 1 (satu) kali selama 2 (dua) tahun, tanpa mengurangi hak Dewan Komisaris untuk memberhentikan sewaktu-waktu. Ketentuan terkait pengangkatan kembali Anggota Komite Audit WSBP sebagaimana tertuang dalam Surat Keputusan Dewan Komisaris No. 02/SK/WBP/DK/2024 tanggal 04 Desember

AUDIT COMMITTEE TERM OF OFFICE

WSBP Audit Committee members are appointed for a term of 3 (three) years and can be extended once for 2 (two) years, without prejudice to the right of the Board of Commissioners to dismiss them at any time. Provisions related to the reappointment of WSBP Audit Committee Members as stated in the Board of Commissioners Decree No. 02/SK/WBP/DK/2024 dated December 4, 2024,

2024 tentang Penetapan Piagam Komite Audit Panduan Tugas Pokok dan Fungsi Kerja Komite Audit Sesuai Tata Kelola Perusahaan yang Baik PT Waskita Beton Precast Tbk.

PIAGAM KOMITE AUDIT

Dalam melaksanakan fungsi pengawasan, Komite Audit merujuk pada Piagam Komite Audit yang menjadi pedoman operasional. Piagam ini mencakup berbagai aspek, seperti peran, tugas, tanggung jawab, serta hubungan antara Komite Audit dengan Divisi Internal Audit, Direksi, dan Auditor Eksternal. Piagam tersebut disahkan melalui Surat Keputusan Dewan Komisaris WSBP No. 02/SK/WBP/DK/2024 tanggal 04 Desember 2024 tentang Penetapan Piagam Komite Audit Panduan Tugas Pokok dan Fungsi Kerja Komite Audit Sesuai Tata Kelola Perusahaan yang Baik PT Waskita Beton Precast Tbk.

TUGAS, WEWENANG, DAN TANGGUNG JAWAB KOMITE AUDIT

Komite Audit bertugas dan bertanggungjawab untuk membantu Dewan Komisaris dengan cara memberikan pendapat profesional dan independen kepada Dewan Komisaris terhadap laporan atau hal-hal yang disampaikan oleh Direksi kepada Dewan Komisaris, dan melaksanakan tugas-tugas lain yang berkaitan dengan tugas Dewan Komisaris. Agar Komite Audit dapat berperan secara efisien dan efektif, maka tugas, tanggung jawab, dan kewenangannya diatur sebagaimana di bawah ini.

Tugas, wewenang dan tanggung jawab Komite Audit meliputi:

1. Penelaahan dan klarifikasi atas informasi keuangan
 - a. Melakukan penelaahan atas informasi keuangan yang disampaikan oleh manajemen WSBP kepada Dewan Komisaris, untuk mendorong agar informasi keuangan yang disampaikan oleh manajemen WSBP kepada *stakeholder* akurat, handal, dan dapat dipercaya.
 - b. Penelaahan dan klarifikasi atas informasi keuangan tersebut dapat dilakukan antara lain melalui:
 - i) Reviu atas hasil pemeriksaan Auditor Independen dan/atau Auditor Internal.
 - ii) Memastikan telah terdapat prosedur evaluasi yang memuaskan terhadap informasi penting yang dikeluarkan Perusahaan.

concerning the Determination of the Audit Committee Charter Guidelines for the Main Duties and Work Functions of the Audit Committee in Accordance with Good Corporate Governance of PT Waskita Beton Precast Tbk.

AUDIT COMMITTEE CHARTER

In carrying out its supervisory function, the Audit Committee refers to the Audit Committee Charter, which serves as operational guidelines. This charter covers various aspects, such as the roles, duties, responsibilities, and relationships between the Audit Committee and Internal Audit Division, Board of Directors, and External Auditors. The charter was ratified through the WSBP Board of Commissioners Decree Number 02/SK/WBP/DK/2024 dated December 4, 2024, concerning Stipulation of the Audit Committee Charter Guidelines for the Main Duties and Work Functions of Audit Committee in Accordance with Good Corporate Governance PT Waskita Beton Precast Tbk.

AUDIT COMMITTEE DUTIES, AUTHORITIES, AND RESPONSIBILITIES

The Audit Committee has the duty and responsibility to assist the Board of Commissioners by providing professional and independent opinions to the Board of Commissioners on reports or matters submitted by the Board of Directors to the Board of Commissioners, and to carry out other duties related to the duties of the Board of Commissioners. In order for the Audit Committee to play its role efficiently and effectively, its duties, responsibilities, and authorities are regulated as below.

Duties, authorities, and responsibilities of the Audit Committee are as follows:

1. Review and clarification of financial information
 - a. Review the financial information submitted by WSBP management to the Board of Commissioners, to ensure that the financial information submitted by WSBP management to stakeholders is accurate, reliable, and trustworthy.
 - b. Review and clarification of the financial information can be done, among others, through:
 - i) Review of the results of examinations by Independent Auditors and/or Internal Auditors.
 - ii) Ensure that there are satisfactory evaluation procedures for important information issued by the Company.

iii) Menelaah dan memberikan saran kepada Dewan Komisaris terkait dengan adanya potensi benturan kepentingan Perusahaan.

iv) Menelaah pengaduan (jika ada) yang berkaitan dengan proses akuntansi dan pelaporan keuangan Perusahaan.

2. Seleksi, Penunjukan, dan Pengawasan Pekerjaan Auditor Independen

a. Peran Komite Audit dalam Seleksi dan Penunjukan Auditor Independen

i) Melakukan revidu atas hasil seleksi dari manajemen dan merekomendasikan calon Auditor Independen yang akan mengaudit Laporan Keuangan Perusahaan kepada Dewan Komisaris.

ii) Dalam proses seleksi Auditor Independen, Komite Audit harus mengacu pada ketentuan-ketentuan mengenai legalitas, kompetensi, penugasan, fee dan Independensi akuntan publik.

b. Peran Komite dalam Pengawasan Pekerjaan Auditor Independen

i) Melakukan revidu atas rencana dan kecukupan program audit serta memantau pelaksanaan audit di lapangan.

ii) Komite memberikan pendapat independen dalam hal terjadi perbedaan pendapat antara manajemen dan auditor atas jasa yang diberikannya.

iii) Memastikan agar Auditor Independen mengomunikasikan antara lain mengenai hal-hal sebagai berikut:

- Tingkat tanggung jawab auditor terhadap pengendalian intern dalam penyajian laporan keuangan.
- Perubahan kebijakan akuntansi yang signifikan.
- Kelemahan signifikan dalam desain dan penerapan pengendalian intern.
- Metode pencatatan, pelaporan dan dampak dari transaksi luar biasa yang signifikan terhadap Laporan Keuangan.
- *Fraud* dan penyimpangan terhadap peraturan perundang-undangan yang dilakukan oleh manajemen atau Insan WSBP yang berdampak salah saji material dalam Laporan Keuangan.

iii) Review and provide advice to the Board of Commissioners regarding potential conflicts of interest for the Company.

iv) Review complaints (if any) relating to the Company's accounting and financial reporting processes.

2. Selection, Appointment, and Supervision of Independent Auditor Work

a. The Audit Committee's Role in the Selection and Appointment of Independent Auditors

i) Review the selection results from management and recommend prospective Independent Auditors who will audit the Company's Financial Statements to the Board of Commissioners.

ii) In the Independent Auditor selection process, the Audit Committee must refer to the provisions regarding the legality, competence, assignment, fee, and independence of public accountants.

b. The Committee's Role in Supervising the Work of Independent Auditors

i) Review the plan and adequacy of audit programs, and monitor the implementation of audits in the field.

ii) The committee provides an independent opinion in the event of a difference of opinion between management and the auditor for the services provided.

iii) Ensure that the Independent Auditor communicates, among other things, the following matters:

- The level of auditor responsibility for internal control in the presentation of financial statements.
- Significant changes in accounting policies.
- Significant weaknesses in the design and implementation of internal controls.
- The method of recording, reporting, and the impact of significant extraordinary transactions on the Financial Statements.
- Fraud and deviations from laws and regulations committed by management or Insan WSBP that have the effect of a material misstatement in the Financial Statements.

- Koreksi audit yang signifikan.
 - Prosedur yang dilaksanakan oleh auditor terhadap laporan tahunan yang berisi Laporan Keuangan audit.
 - Ketidaksepakatan dengan manajemen tentang penerapan prinsip akuntansi lingkup audit, pengungkapan dalam Laporan Keuangan dan kata-kata yang digunakan auditor dalam laporan auditnya.
 - Konsultasi yang dilakukan manajemen dengan Kantor Akuntan Publik lain dan pendapat auditor terhadap masalah yang dikonsultasikan tersebut.
 - Hambatan dalam pelaksanaan audit.
- iv) Komite dapat mengusulkan pemutusan hubungan kerja dengan Auditor Independen kepada Dewan Komisaris, jika terdapat indikasi kuat bahwa Auditor Independen dapat mengganggu atau terbukti bahwa auditor tidak melakukan pemeriksaan sesuai dengan standar pemeriksaan akuntan publik.
3. Evaluasi Efektivitas Pelaksanaan Fungsi Internal Audit.
- Komite Audit melakukan evaluasi terhadap efektivitas pelaksanaan tugas pokok dan fungsi dari Internal Auditor yang dilakukan, antara lain melalui:
- a. Reviu atas Internal Audit *Charter* dan Pedoman Pelaksanaan Audit (SOP Audit).
 - b. Evaluasi program kerja tahunan dan pelaksanaannya.
 - c. Melakukan penelaahan atas pelaksanaan audit/pemeriksaan oleh Auditor Internal dan melakukan pembahasan laporan hasil audit yang penting/material termasuk audit pengadaan.
 - d. Mengawasi pelaksanaan tindak lanjut oleh Manajemen atas temuan Auditor Internal.
4. Evaluasi terhadap Efektivitas Pengendalian Intern
- Komite Audit melakukan penelaahan terhadap desain dan pelaksanaan kebijakan serta prosedur, untuk memperoleh keyakinan yang memadai mengenai efektivitas pengendalian internal, agar salah saji material Laporan Keuangan, penyalahgunaan aset dan perbuatan melanggar peraturan perundang-undangan dapat dicegah serta agar pengamanan aset dan pemenuhan kewajiban Perusahaan dapat ditingkatkan. Agar pengendalian internal dapat dijalankan secara efektif, maka:
- Significant audit corrections.
 - Procedures carried out by the auditor on the annual report containing the audited Financial Statements.
 - Disagreements with management about the application of accounting principles in the audit scope, disclosures in the Financial Statements, and wording used by the auditor in the audit report.
 - Consultations conducted by management with other Public Accounting Firms, and the auditor's opinion on the issues consulted.
 - Obstacles in the audit implementation.
- iv) The Committee may propose termination of employment with an Independent Auditor to the Board of Commissioners, if there is a strong indication that the Independent Auditor may interfere, or it is proven that the auditor did not conduct an examination in accordance with public accountant examination standards.
3. Evaluation of the Effectiveness of Internal Audit Function Implementation
- The Audit Committee evaluates the effectiveness of the Internal Auditor's main duties and functions, including through:
- a. Review of the Internal Audit Charter and Audit Implementation Guidelines (Audit SOP).
 - b. Evaluation of the annual work program and its implementation.
 - c. Review the implementation of audits/inspections by the Internal Auditor and discuss important/material audit reports, including procurement audits.
 - d. Supervising the implementation of follow-up by the Management of the Internal Auditor's findings.
4. Evaluation of the Effectiveness of Internal Control
- The Audit Committee reviews the design and implementation of policies and procedures to obtain reasonable assurance regarding the effectiveness of internal control, so that material misstatements in the Financial Statements, misuse of assets, and violations of laws and regulations can be prevented, and so that the safeguarding of assets and fulfillment of the Company's obligations can be improved. For internal control to be carried out effectively, then:

- a. Pemahaman Pengendalian Internal diperoleh antara lain dari mempelajari Standar Operasi Perusahaan dan presentasi manajemen mengenai desain dan implementasi pengendalian internal.
 - b. Komite Audit harus mendapat laporan audit internal secara berkala dari Internal Auditor sebagai bahan untuk mengidentifikasi kemungkinan adanya kelemahan pengendalian internal.
 - c. Untuk meningkatkan efektivitas pengendalian internal, Komite Audit memberikan rekomendasi kepada Dewan Komisaris mengenai penyempurnaan sistem pengendalian internal serta pelaksanaannya.
 - d. Komite Audit harus berkoordinasi dengan Divisi Internal Audit untuk:
 - i) Mengadakan pertemuan reguler untuk membahas temuan Divisi Internal Audit dan/ atau hal-hal lain yang mengandung indikasi mengenai kelemahan pengendalian internal, termasuk kekeliruan penerapan standar akuntansi.
 - ii) Jika diperlukan, Komite Audit dapat meminta Divisi Internal Audit untuk memperluas reviu yang dilakukan untuk menilai sifat, lingkup, besaran dan dampak dari kelemahan signifikan pengendalian internal serta pengaruhnya terhadap Laporan Keuangan.
 - e. Dalam proses penelaahan terhadap efektivitas pengendalian intern, Komite Audit dapat mempergunakan laporan dari Auditor Independen untuk melakukan identifikasi kemungkinan adanya kelemahan pengendalian internal.
 - f. Setiap akhir tahun Komite Audit melakukan reviu dan memberi masukan atas Program Kerja Pemeriksaan Tahunan yang disusun oleh Internal Audit.
 - g. Komite memberikan rekomendasi kepada Dewan Komisaris dalam memberikan konsultasi kepada Direktur Utama atas usulan pengangkatan dan pemberhentian Kepala Divisi Internal Audit.
5. Kepatuhan terhadap Peraturan Perundang-undangan
- Komite memantau untuk memastikan terdapat pengendalian internal yang memadai bahwa kegiatan operasi Perusahaan dijalankan dengan mematuhi peraturan perundang-undangan yang berlaku, untuk itu Komite melakukan pemantauan melalui:
- a. Reviu atas laporan manajemen atau penasihat hukum Perusahaan yang berkaitan dengan ketaatan terhadap peraturan perundang-undangan yang berlaku yang berhubungan dengan kegiatan Perusahaan.

- a. An understanding of internal control is obtained, among other things, from studying the Company's Operating Standards and management presentations regarding the design and implementation of internal control.
 - b. The Audit Committee must receive periodic internal audit reports from the Internal Auditor as material to identify possible internal control weaknesses.
 - c. To improve the effectiveness of internal control, the Audit Committee provides recommendations to the Board of Commissioners regarding the improvement of the internal control system and its implementation.
 - d. Audit Committee must coordinate with the Internal Audit Division to:
 - i) Hold regular meetings to discuss Internal Audit Division findings and/or other matters that indicate weaknesses in internal control, including errors in the application of accounting standards.
 - ii) If necessary, the Audit Committee may request the Internal Audit Division to expand the review conducted to assess the nature, scope, magnitude, and impact of significant internal control weaknesses and their effect on the Financial Statements.
 - e. In the process of reviewing the effectiveness of internal control, the Audit Committee may use the report from the Independent Auditor to identify possible internal control weaknesses.
 - f. At the end of each year, the Audit Committee reviews and provides input on the Annual Audit Work Program prepared by Internal Audit.
 - g. The Committee provides recommendations to the Board of Commissioners in providing consultation to the President Director on the proposed appointment and dismissal of the Vice President of Internal Audit.
5. Compliance with Laws and Regulations
- The Committee monitors to ensure that there are adequate internal controls to ensure that the Company's operations are carried out in compliance with applicable laws and regulations, for which the Committee conducts monitoring through:
- a. Review of the Company's management or legal advisor reports relating to compliance with applicable laws and regulations relating to the Company's activities.

- b. Reviu atas temuan atau hasil pemeriksaan yang dilakukan oleh pemeriksa termasuk BPK, BPKP, Auditor Independen, dan Internal Audit.
 - c. Jika diperoleh petunjuk bahwa telah terjadi pelanggaran terhadap peraturan perundang-undangan, Komite Audit dapat memperluas reviu-nya dengan audit investigasi untuk menentukan dampak dan besarnya kerugian akibat pelanggaran tersebut. Untuk melaksanakan audit investigasi tersebut Komite Audit dapat meminta bantuan pihak Internal Audit atau eksternal auditor.
6. Manajemen Risiko berkoordinasi dengan Komite Pemantau Risiko & Tata Kelola Terintegrasi dalam hal pemantauan risiko dan mitigasinya, khususnya terkait dengan penyusunan Laporan Keuangan, yaitu untuk memastikan bahwa sistem dan pelaksanaan pengendalian internal khususnya di bidang pencatatan keuangan telah cukup memadai, sehingga dapat menghindari risiko materiil penyajian laporan keuangan dalam suatu tahun buku.
 7. Komite juga bertugas untuk memastikan telah terdapat prosedur evaluasi yang memuaskan terhadap segala informasi yang dikeluarkan oleh Perusahaan.
 8. Melakukan *self-assessment* terhadap efektivitas pelaksanaan tugasnya, dan memutakhirkan secara periodik Piagam (*Charter*) Komite Audit.
 9. Dewan Komisaris dapat memberikan penugasan khusus kepada Komite Audit, penugasan tersebut mencakup namun tidak terbatas pada:
 - a. Melakukan identifikasi hal-hal yang memerlukan perhatian Dewan Komisaris serta tugas-tugas Dewan Komisaris lainnya.
 - b. Memeriksa dugaan adanya kesalahan dalam keputusan rapat Direksi atau adanya penyimpangan dalam pelaksanaan hasil keputusan rapat Direksi dalam kaitannya dengan tugas dan tanggung jawabnya
- b. Review of findings or results of examinations conducted by examiners, including BPK, BPKP, Independent Auditors, and Internal Audit.
 - c. If there is evidence that there has been a violation of laws and regulations, the Audit Committee may expand its review with an investigative audit to determine the impact and amount of loss due to the violation. To carry out the investigative audit, the Audit Committee may request assistance from Internal Audit or external auditors.
6. Risk Management coordinates with the Integrated Risk Monitoring and Governance Committee in terms of risk monitoring and mitigation, especially related to the preparation of Financial Reports, namely to ensure that the internal control system and implementation, especially in the field of financial recording, are sufficient, so as to avoid material risk in the presentation of financial reports in a fiscal year.
 7. The Committee is also tasked with ensuring that there is a satisfactory evaluation procedure for all information issued by the Company.
 8. Conduct a self-assessment of the effectiveness of implementation of its duties, and periodically update the Audit Committee Charter.
 9. The Board of Commissioners may assign special tasks to the Audit Committee, including but not limited to:
 - a. Identify matters that require the attention of the Board of Commissioners and other duties of the Board of Commissioners.
 - b. Examine alleged errors in the Board of Directors' meeting decisions or deviations in implementing the results of Board of Directors' meeting decisions in relation to their duties and responsibilities.

PEMBAGIAN TUGAS DAN TANGGUNG JAWAB KOMITE AUDIT

Komite Audit menjalankan peran dan tanggung jawabnya dengan melibatkan 3 (tiga) anggota yang memiliki latar belakang dan pengalaman kerja yang beragam. Dalam melaksanakan tugasnya, Komite Audit menekankan pentingnya kolaborasi yang solid di antara anggotanya. Komite Audit memastikan bahwa setiap langkah yang diambil dilakukan secara bersama-sama, dengan memanfaatkan kekuatan masing-masing.

DIVISION OF DUTIES AND RESPONSIBILITIES OF AUDIT COMMITTEE

The Audit Committee carried out its roles and responsibilities by involving 3 (three) members who have diverse backgrounds and work experiences. In performing its duties, the Audit Committee emphasizes the importance of solid collaboration among its members. The Audit Committee ensures that every step taken is done collectively, by utilizing each other's strengths based on their education and expertise.

PERNYATAAN INDEPENDENSI KOMITE AUDIT

WSBP menjamin bahwa Komite Audit telah menjalankan tugas dan tanggung jawabnya secara independen, tanpa campur tangan dari pihak mana pun. Pernyataan independensi Komite Audit mencakup:

STATEMENT OF INDEPENDENCE OF AUDIT COMMITTEE

WSBP ensures that the Audit Committee has carried out its functions and duties independently, without interference from any party. The statement of independence of the Audit Committee is as follows:

Tabel Independensi Komite Audit Tahun 2025

Table of Independence of Audit Committee in 2025

Independensi Komite Audit Audit Committee Independence	Abianti Riana	Jonni Hutahae	Muhammad Harrihar Syafar	Santos Gunawan Matondang	Indhit Pertomo	Indra Utama	Puji Wibowo	Drawin Suzandi
Bukan merupakan orang dalam Kantor Akuntan Publik, Kantor Konsultan Hukum, Kantor Jasa Penilai Publik atau pihak lain yang memberi jasa asuransi, jasa non-asuransi, jasa penilai dan/atau jasa konsultasi lain kepada Perusahaan dalam waktu 6 (enam) bulan terakhir. Not a person in the Public Accounting Firm, Legal Consultant, Public Appraisal Service or other party that provides insurance services, non-insurance services, appraisal services and/or other consulting services to the Company in 6 (six) months last one.	✓	✓	✓	✓	✓	✓	✓	✓
Bukan merupakan orang yang bekerja atau mempunyai wewenang dan tanggung jawab untuk merencanakan, memimpin, mengendalikan, atau mengawasi kegiatan Perusahaan dalam waktu 1 (satu) tahun terakhir, kecuali Komisaris Independen. Not a person who works or has the authority and responsibility to plan, lead, control, or supervise the activities of the Company in the past 1 (one) year, except for an Independent Commissioner.	✓	✓	✓	✓	✓	✓	✓	✓
Tidak mempunyai saham langsung maupun tidak langsung pada Perusahaan. Dalam hal anggota Komite Audit memperoleh saham Perusahaan baik langsung maupun tidak langsung akibat suatu peristiwa hukum, saham tersebut wajib dialihkan kepada pihak lain dalam jangka waktu paling lama 6 (enam) bulan setelah diperolehnya saham tersebut. Not having direct or indirect shares in the Company. In the event that Audit Committee members obtain shares of the Company directly or indirectly due to a legal event, the shares must be transferred to another party within a maximum period of 6 (six) months after the acquisition of shares.	✓	✓	✓	✓	✓	✓	✓	✓
Tidak mempunyai hubungan afiliasi dengan anggota Dewan Komisaris, anggota Direksi, atau Pemegang Saham Utama Perusahaan. Not affiliated with members of Board of Commissioners, members of Board of Directors, or Major Shareholders of the Company.	✓	✓	✓	✓	✓	✓	✓	✓
Tidak mempunyai hubungan usaha baik langsung maupun tidak langsung yang berkaitan dengan kegiatan usaha Perusahaan. Do not have a business relationship either directly or indirectly related to the business activities of the Company.			✓			✓	✓	✓
Tidak memegang jabatan rangkap sebagai pengurus partai politik dan/atau calon anggota legislatif dan/atau calon kepala daerah/wakil kepala daerah, dan jabatan lain sesuai dengan ketentuan dan peraturan perundang-undangan yang dapat menimbulkan benturan kepentingan. Do not hold multiple positions as administrators of political parties and/or legislative candidates and/or regional head candidates/deputy regional heads, and other positions in accordance with the provisions and legislation that can cause a conflict of interest.	✓	✓	✓	✓	✓	✓	✓	✓

Independensi Komite Audit Audit Committee Independence	Abianti Riana	Jonni Hutahaeen	Muhammad Harrifar Syafar	Santos Gunawan Matondang	Indhit Pertomo	Indra Utama	Puji Wibowo	Drawin Suzandi
Jika ada anggota Komite Audit berasal dari sebuah institusi tertentu, maka institusi di mana anggota Komite Audit berasal tidak boleh memberikan jasa pada Perusahaan. If any member of Audit Committee is from a particular institution, then the institution where the member of Audit Committee is from is not allowed to provide services to the Company.	✓	✓	✓	✓	✓	✓	✓	✓

RAPAT KOMITE AUDIT

Kebijakan Rapat

Rapat Komite Audit dilaksanakan sekurang-kurangnya 1 (satu) kali dalam 1 (satu) bulan, yang dapat dihadiri oleh anggota Dewan Komisaris. Keputusan rapat Komite Audit diambil berdasarkan musyawarah untuk mufakat. Dalam hal keputusan secara musyawarah untuk mufakat tidak dapat dilakukan, maka pengambilan keputusan harus disetujui oleh lebih dari ½ ditambah satu dari jumlah anggota Komite Audit yang hadir.

Jika dalam pengambilan keputusan yang dilakukan dengan pemungutan suara terjadi suara yang sama banyaknya, maka ketua rapat yang akan memutuskan. Dalam proses pengambilan keputusan terdapat perbedaan pendapat, perbedaan pendapat tersebut wajib dimuat dalam risalah rapat beserta alasan perbedaan pendapat tersebut.

Realisasi Rapat

Di tahun 2025, Komite Audit telah melaksanakan rapat komite sebanyak 19 (sembilan belas) kali rapat. Informasi frekuensi dan kehadiran rapat Komite Audit di tahun 2025 adalah sebagai berikut:

Tabel Frekuensi dan Kehadiran Rapat Komite Audit Tahun 2025

Nama Name	Jabatan Position	Jumlah Rapat Number of Meetings	Jumlah Kehadiran Number of Attendance	Tingkat Kehadiran Attendance Rate (%)
Berstatus Aktif Menjabat per 31 Desember 2025 Actively Serving as of December 31, 2025				
Indra Utama	Ketua Komite Audit Chairman of Audit Committee	1	1	100
Puji Wibowo	Anggota Komite Audit Member of Audit Committee	19	18	100
Darwin Suzandi	Anggota Komite Audit Member of Audit Committee	1	1	100
Berstatus Tidak Aktif Menjabat per 31 Desember 2025 Inactive as of December 31, 2025				
Abianti Riana	Ketua Komite Audit Chairman of Audit Committee	9	9	100
Jonni Hutahaeen	Anggota Komite Audit Member of Audit Committee	17	17	100
Muhammad Harrifar Syafar	Ketua Komite Audit Chairman of Audit Committee	4	4	100

AUDIT COMMITTEE MEETING

Meeting Policy

The Audit Committee meeting is held at least once in 1 (one) month, which can be attended by members of the Board of Commissioners. The decisions of Audit Committee meetings are taken based on deliberation to reach consensus. In the event that a deliberation decision to reach a consensus cannot be made, then the decision must be approved by more than half plus one of the members of the Audit Committee present.

If an equal number of votes is made in the decision-making process, the Chairman of the meeting will decide. In the decision-making process, there is a difference of opinion; the difference of opinion must be contained in the meeting minutes along with the reasons for the difference of opinion.

Meeting Realization

In 2025, the Audit Committee held 19 (nineteen) committee meetings. Information on the frequency and attendance of Audit Committee meetings in 2025 is as follows:

Table of Frequency and Attendance of Audit Committee Meetings in 2025

Nama Name	Jabatan Position	Jumlah Rapat Number of Meetings	Jumlah Kehadiran Number of Attendance	Tingkat Kehadiran Attendance Rate (%)
Santos Gunawan Matondang	Ketua Komite Audit Chairman of Audit Committee	3	3	100
Indhit Pertomo	Anggota Komite Audit Member of Audit Committee	1	1	100

Risalah Rapat

Risalah rapat Komite Audit dalam rapat Komite bersama Komite Pemantau Risiko dan Tata Kelola Terintegrasi dan Komite Nominasi dan Remunerasi Tahun 2025 adalah sebagai berikut:

Meeting Minutes

The Audit Committee meeting minutes in the joint Committee meeting of the Integrated Risk and Governance Monitoring Committee and the Nomination and Remuneration Committee in 2025 are as follows:

Tabel Risalah Rapat Komite Audit Tahun 2025

Table of Audit Committee Meeting Minutes in 2025

No	Waktu Pelaksanaan Implementation Date	Agenda Rapat Meeting Agenda	Kehadiran Peserta dalam Rapat Participant Attendance in Meeting	
			Hadir Present	Tidak Hadir dan Alasannya Not Present and the Reason
1	21 Januari 2025 January 21, 2025	a. Pembahasan Penyampaian Laporan Kinerja Divisi Internal Audit Triwulan III dan Triwulan IV Tahun 2024 b. Pembahasan Penyampaian Laporan Kinerja Divisi Internal Audit Triwulan III dan Triwulan IV Tahun 2024 c. Telaah Kebijakan SPI a. Discussion on Submission of Internal Audit Division's Performance Report for Third and Fourth Quarters of 2024 b. Discussion on Submission of Internal Audit Division's Performance Report for Third and Fourth Quarters of 2024 c. Review of Internal Audit Policy	Abianti Riana, Jonni Hutahaeen, Puji Wibowo	Nihil Nil
2	18 Februari 2025 February 18, 2025	a. Pembahasan Permohonan Persetujuan Prosedur Kerja Sama Operasi Konstruksi & Manufaktur PT Waskita Beton Precast Tbk b. Telaah Pencapaian Kinerja Direksi Kolegial dan Individual Semester II Tahun 2024 c. Penelaahan atas Kebijakan Manajemen Risiko a. Discussion on the Request for Approval of the Construction & Manufacturing Operations Cooperation Procedures of PT Waskita Beton Precast Tbk b. Review of Performance Achievements of Collegial and Individual Board of Directors for Second Semester of 2024 c. Review of Risk Management Policy	Abianti Riana, Jonni Hutahaeen, Puji Wibowo	Nihil Nil
3	4 Maret 2025 March 4, 2025	a. Pembahasan Laporan Manajerial Triwulan I-IV Tahun 2024 PT Waskita Beton Precast Tbk b. Pembahasan Permohonan Reviu dan Penandatanganan Dokumen Fraud and Non-Compliance with Laws and Regulations (NOCLAR) Inquiries c. Pembahasan Penyampaian Laporan Pemantauan & Evaluasi Corporate Risk Profile Periode Triwulan III dan Triwulan IV Tahun 2024 PT Waskita Beton Precast Tbk d. Telaah Pengadaan Barang dan Jasa a. Discussion on Management Reports for Quarters I-IV of 2024 of PT Waskita Beton Precast Tbk b. Discussion on Request for Review and Signing of the Fraud and Non-Compliance with Laws and Regulations (NOCLAR) Inquiries Document c. Discussion on the Submission of the Corporate Risk Profile Monitoring & Evaluation Report for Quarters III and IV of 2024 of PT Waskita Beton Precast Tbk d. Review of Goods and Services Procurement	Abianti Riana, Jonni Hutahaeen, Puji Wibowo	Nihil Nil

No	Waktu Pelaksanaan Implementation Date	Agenda Rapat Meeting Agenda	Kehadiran Peserta dalam Rapat Participant Attendance in Meeting	
			Hadir Present	Tidak Hadir dan Alasannya Not Present and the Reason
4	10 Maret 2025 March 10, 2025	Pembahasan Progress Audit Laporan Keuangan Tahun Buku 2024 Discussion on Progress of 2024 Financial Statement Audit	Abianti Riana, Jonni Hutahaeen, Puji Wibowo	Nihil Nil
5	21 Maret 2025 March 21, 2025	Closing Meeting Audit Tahun Buku 2024 dengan KAP Closing Meeting of 2024 Financial Statement Audit with Public Accounting Firm	Abianti Riana, Jonni Hutahaeen, Puji Wibowo	Nihil Nil
6	26 Maret 2025 March 26, 2025	Pembahasan Permohonan Persetujuan Key Performance Indicators ("KPI") Tahun 2025 Discussion on Request for Approval of Key Performance Indicators ("KPIs") for 2025	Abianti Riana, Jonni Hutahaeen, Puji Wibowo	Nihil Nil
7	15 April 2025 April 15, 2025	a. Permohonan Persetujuan Konversi Utang Kreditur Dagang Tranche D Tahap Lanjutan Dan Ratifikasi Keputusan Rapat Umum Pemegang Saham Luar Biasa 30 Juni 2023 b. Permohonan Persetujuan Strategi Risiko dan Perencanaan Corporate Risk Profile (CRP) atas Rencana Kerja dan Anggaran Perusahaan (RKAP) Tahun 2025 PT Waskita Beton Precast Tbk c. Telaah Kebijakan Pengelolaan SDM & Suksesi Manajemen d. Telaah atas Kepatuhan Direksi terhadap PeraturanUU, RKAP dan RJPP a. Request for Approval of Conversion of Trade Creditors' Debt, Tranche D, for Next Phase and Ratification of Extraordinary General Meeting of Shareholders Resolution on June 30, 2023 b. Request for Approval of Risk Strategy and Corporate Risk Profile (CRP) Planning for 2025 Corporate Work Plan and Budget (RKAP) of PT Waskita Beton Precast Tbk c. Review of HR Management & Management Succession Policies d. Review of Board of Directors' Compliance with Regulation-Laws, the Company's Work Plan and Budget (RKAP), and the Long-Term Plan (RJPP)	Abianti Riana, Jonni Hutahaeen, Puji Wibowo	Nihil Nil
8	23 April 2025 April 23, 2025	Permohonan Persetujuan Laporan Tahunan dan Laporan Keberlanjutan Tahun Buku 2024 Request for Approval of Annual Report and Sustainability Report for 2024 Fiscal Year	Abianti Riana, Jonni Hutahaeen, Puji Wibowo	Nihil Nil
9	6 Mei 2025 May 6, 2025	a. Penyampaian Realisasi Kinerja TW I & Penyampaian Rencana Kerja TW II tahun 2025 Divisi Internal Audit b. Telaah Kebijakan Sistem & IT c. Telaah Kebijakan Akuntansi, Kebijakan Keuangan dan Pencatatan Laporan Keuangan a. Submission of the Internal Audit Division's First Quarter Performance Realization and Second Quarter 2025 Work Plan b. Review of Systems & IT Policies c. Review of Accounting Policies, Financial Policies, and Financial Reporting	Abianti Riana, Jonni Hutahaeen, Puji Wibowo	Nihil Nil
10	17 Juli 2025 July 16, 2025	Pembahasan Revisi Rencana Kerja Anggaran Perusahaan (RKAP) Tahun 2025 Discussion on Revised 2025 Company Work Budget Plan (RKAP)	Muhammad Harrifar Syafar, Jonni Hutahaeen, Puji Wibowo	Nihil Nil
11	17 Juli 2025 July 16, 2025	a. Pembahasan Telaah Kebijakan dan Kinerja Divisi Penjualan b. Pembahasan Telaah Kebijakan dan Kinerja Divisi Precast & Post Tension a. Discussion on Sales Division's Policy and Performance Review b. Discussion on Precast & Post-Tension Division's Policy and Performance Review	Muhammad Harrifar Syafar, Jonni Hutahaeen, Puji Wibowo	Nihil Nil

No	Waktu Pelaksanaan Implementation Date	Agenda Rapat Meeting Agenda	Kehadiran Peserta dalam Rapat Participant Attendance in Meeting	
			Hadir Present	Tidak Hadir dan Alasannya Not Present and the Reason
12	29 Juli 2025 July 19, 2025	Pembahasan Persetujuan Permohonan Revisi RKAP Perseroan Discussion on Approval of Request for Revision of the Company's RKAP	Muhammad Harrifar Syafar, Jonni Hutahaeen, Puji Wibowo	Nihil Nil
13	12 Agustus 2025 August 12, 2025	a. Pembahasan Penyampaian Laporan Pemantauan & Evaluasi Corporate Risk Profile Periode Triwulan I dan Triwulan II Tahun 2025 PT Waskita Beton Precast Tbk b. Pembahasan Permohonan Kebijakan GRC c. Telaah Efisiensi HCM dan Struktur Organisasi d. Evaluasi kinerja Laporan SPI TW II dan Progress Audit Khusus dan Pelaporan WBS a. Discussion on Submission of Corporate Risk Profile Monitoring & Evaluation Report for First and Second Quarters of 2025 for PT Waskita Beton Precast Tbk b. Discussion on GRC Policy Application c. Review of HCM Efficiency and Organizational Structure d. Performance Evaluation SPI Report for Second Quarter and Special Audit Progress and WBS Reporting	Muhammad Harrifar Syafar, Jonni Hutahaeen, Puji Wibowo	Nihil Nil
14	26 Agustus 2025 August 26, 2025	Penjelasan atas Penyampaian Hasil Tindak Lanjut Rapat Komite PT Waskita Beton Precast Tbk sesuai surat No. 508/WBP/DIR/2024 Explanation of Submission of Follow-up Results of PT Waskita Beton Precast Tbk Committee Meeting according to letter No. 508/WBP/DIR/2024	Jonni Hutahaeen, Puji Wibowo	Muhammad Harrifar Syafar (Mengundurkan diri 20 Agustus 2025) Muhammad Harrifar Syafar (Resigned on August 20, 2025)
15	16 September 2025 September 16, 2025	a. Telaah Kebijakan Mutu dan Pelayanan Pelanggan b. Telaah Kebijakan Pengadaan Barang dan Jasa c. Telaah Kebijakan Divisi Peralatan a. Review of Quality and Customer Service Policies b. Review of Goods and Services Procurement Policies c. Review of Equipment Division Policies	Jonni Hutahaeen, Puji Wibowo	Muhammad Harrifar Syafar (Mengundurkan diri 20 Agustus 2025) Muhammad Harrifar Syafar (Resigned on August 20, 2025)
16	17 Oktober 2025 October 17, 2025	a. Telaah Kebijakan Piutang b. Telaah Evaluasi Divisi Readymix c. Telaah Evaluasi Divisi Pengembangan Bisnis & Pemasaran (pending, diagendakan di rapat berikutnya) a. Review of Accounts Receivable Policy b. Review of Readymix Division Evaluation c. Review of Business Development & Marketing Division Evaluation (pending, scheduled for the next meeting)	Santos Gunawan Matondang, Jonni Hutahaeen, Puji Wibowo	Nihil Nil
17	21 Oktober 2025 October 21, 2025	a. Telaah Evaluasi Divisi Pengembangan Bisnis & Pemasaran b. Pembahasan Pengesahan Pedoman Etika dan Perilaku (Code of Conduct) c. Pembahasan Permohonan Persetujuan Rencana Divestasi Aset Tetap PT Waskita Beton Precast Tbk ("Perseroan") – (agenda tambahan, sesuai surat Direksi No. 712/WBP/DIR/2025 tanggal 20 Oktober 2025, perihal Permohonan Persetujuan Rencana Divestasi Aset Tetap PT Waskita Beton Precast Tbk) a. Evaluation Review of Business Development & Marketing Division b. Discussion on Ratification of Code of Conduct c. Discussion on Request for Approval of Fixed Asset Divestment Plan of PT Waskita Beton Precast Tbk (the "Company") – (additional agenda item, pursuant to Board of Directors' letter No. 712/WBP/DIR/2025 dated October 20, 2025, regarding the Request for Approval of the Fixed Asset Divestment Plan of PT Waskita Beton Precast Tbk)	Santos Gunawan Matondang, Jonni Hutahaeen, Puji Wibowo	Nihil Nil

No	Waktu Pelaksanaan Implementation Date	Agenda Rapat Meeting Agenda	Kehadiran Peserta dalam Rapat Participant Attendance in Meeting	
			Hadir Present	Tidak Hadir dan Alasannya Not Present and the Reason
18	11 November 2025 November 11, 2025	Evaluasi Laporan Internal Audit dan Pengawasan Triwulan III Evaluation of Internal Audit and Supervision Report for Third Quarter	Santos Gunawan Matondang, Puji Wibowo, Indhit Pertomo	Jonni Hutahean (berhenti menjabat sejak 1 November 2025) Jonni Hutahean (resigned on November 1, 2025)
19	19 Desember 2025 December 19, 2025	a. Pembahasan rencana kerja dan anggaran Perusahaan (RKAP) Tahun Buku 2026 PT Waskita Beton Precast Tbk b. Pembahasan Permohonan Usulan Gaji Direksi dan Dewan Komisaris PT Waskita Beton Precast Tbk Tahun 2025 c. Pembahasan Permohonan Persetujuan Perubahan Key Performance Indicators (KPI) Korporat dan Direktorat Tahun 2025 PT Waskita Beton Precast Tbk a. Discussion on the Company's Work Plan and Budget (RKAP) for 2026 Fiscal Year of PT Waskita Beton Precast Tbk b. Discussion on Request for Proposals for Salaries of Board of Directors and Board of Commissioners of PT Waskita Beton Precast Tbk for 2025 c. Discussion on Request for Approval of Changes to Corporate and Directorate Key Performance Indicators (KPIs) for 2025 of PT Waskita Beton Precast Tbk	Indra Utama, Puji Wibowo, Darwin Suzandi	Nihil Nil

PROGRAM PENGEMBANGAN KOMPETENSI KOMITE AUDIT

WSBP senantiasa memberikan fasilitas berupa program pengembangan kompetensi kepada seluruh Insan WSBP. Langkah ini dilakukan sebagai upaya untuk mengembangkan Human Capital WSBP yang unggul dan kompeten. Komite Audit diberikan kesempatan untuk mengikuti berbagai kegiatan pengembangan, seperti pelatihan, seminar, atau lainnya. Keikutsertaan Komite Audit dalam program kompetensi yang diselenggarakan di tahun 2025 adalah sebagai berikut:

AUDIT COMMITTEE COMPETENCY DEVELOPMENT PROGRAM

WSBP consistently provides competency development programs for all Insan WSBP. This step is taken as an effort to develop superior and competent WSBP Human Capital. The Audit Committee is given the opportunity to participate in various development activities, such as training, seminars, and other activities. The Audit Committee's participation in the competency program held in 2025 is as follows:

Tabel Program Pengembangan Kompetensi Komite Audit Tahun 2025

Table of Audit Committee Competency Development Program in 2025

No	Nama Name	Jabatan Position	Program Kompetensi Competency Program	Waktu Pelaksanaan Implementation Time	Penyelenggara Organizer
1	Puji Wibowo	Anggota Komite Audit Member of Audit Committee	Training persiapan Certified Professional Management Accountant (CPMA)	16 Agustus – 1 November 2025 August 16 – November 1, 2025	Pusat Pengembangan Akuntansi FEUI Accounting Development Center, Faculty of Economics, University of Indonesia

LAPORAN PELAKSANAAN TUGAS KOMITE AUDIT

Di tahun 2025, Komite Audit telah melaksanakan tugas dan tanggung jawab sebagai berikut:

Tabel Realisasi Pelaksanaan Kegiatan Komite Audit Tahun 2025

No	Program Kerja Work Program	Realisasi Program Kerja Work Program Realization	Waktu Pelaksanaan Implementation Time
1	Evaluasi Laporan SPI Evaluation of Internal Audit Reports	Pembahasan Penyampaian Laporan Kinerja Divisi Internal Audit Triwulan III dan Triwulan IV Tahun 2024 Discussion on Submission of Internal Audit Division's Performance Report for Third and Fourth Quarters of 2024	21 Januari 2025 January 21, 2025
2	Pengawasan dan Pemberian Nasihat terhadap SPI Supervision and Advice on Internal Audit	Pembahasan Penyampaian Laporan Kinerja Divisi Internal Audit Triwulan III dan Triwulan IV Tahun 2024 Discussion on Submission of Internal Audit Division's Performance Report for Third and Fourth Quarters of 2024	21 Januari 2025 January 21, 2025
3	Penelaahan atas Kebijakan SPI Review of Internal Audit Policies	Telaah Kebijakan SPI Review of Internal Audit Policy	21 Januari 2025 January 21, 2025
4	Rapat dengan Divisi Terkait Meeting with Related Divisions	Pembahasan Permohonan Persetujuan Prosedur Kerja Sama Operasi Konstruksi & Manufaktur PT Waskita Beton Precast Tbk Discussion on Request for Approval of Construction and Manufacturing Operations Cooperation Procedures at PT Waskita Beton Precast Tbk	18 Februari 2025 February 18, 2025
5	Rapat dengan Divisi Terkait Meeting with Related Divisions	Telaah Pencapaian Kinerja Direksi Kolegial dan Individual Semester II Tahun 2024 Review of Performance Achievements of Collegial and Individual Directors for Second Semester of 2024	18 Februari 2025 February 18, 2025
6	Rapat dengan Divisi Terkait Meeting with Related Divisions	Pembahasan Laporan Manajerial Triwulan I-IV Tahun 2024 PT Waskita Beton Precast Tbk Discussion on Managerial Reports for Quarters I-IV of 2024 at PT Waskita Beton Precast Tbk	4 Maret 2025 March 4, 2025
7	Rapat dengan Divisi Terkait Meeting with Related Divisions	Pembahasan Permohonan Reviu dan Penandatanganan Dokumen Fraud and Non-Compliance with Laws and Regulations (NOCLAR) Inquiries Discussion on Request for Review and Signing of the Fraud and Non-Compliance with Laws and Regulations (NOCLAR) Inquiries Document	4 Maret 2025 March 4, 2025
8	Penelaahan atas Pelaksanaan Audit Eksternal Review of External Audit Implementation	Pembahasan Progress Audit Laporan Keuangan Tahun Buku 2024 Discussion on Audit Progress of 2024 Financial Statements	10 Maret 2025 March 10, 2025
9	Menjadi <i>Conterpart</i> KAP Becoming a Counterpart to the Public Accounting Firm	Closing Meeting Audit Tahun Buku 2024 dengan KAP Closing Meeting of 2024 Fiscal Year Audit with Public Accounting Firm	21 Maret 2025 March 21, 2025
10	Rapat dengan Divisi Terkait Meeting with Related Divisions	Permohonan Persetujuan Konversi Utang Kreditur Dagang Tranche D Tahap Lanjutan Dan Ratifikasi Keputusan Rapat Umum Pemegang Saham Luar Biasa 30 Juni 2023 Request for Approval of Conversion of Trade Creditors' Debt, Tranche D, and Ratification of Extraordinary General Meeting of Shareholders Resolution on June 30, 2023	15 April 2025 April 15, 2025
11	Rapat dengan Divisi terkait Meeting with Related Divisions	Permohonan Persetujuan Strategi Risiko dan Perencanaan Corporate Risk Profile (CRP) atas Rencana Kerja dan Anggaran Perusahaan (RKAP) Tahun 2025 PT Waskita Beton Precast Tbk Request for Approval of Risk Strategy and Corporate Risk Profile (CRP) Planning for 2025 Work Plan and Budget of PT Waskita Beton Precast Tbk	15 April 2025 April 15, 2025

AUDIT COMMITTEE DUTIES IMPLEMENTATION REPORT

In 2025, the Audit Committee has carried out the following duties and responsibilities:

Table of Realization of Audit Committee Activities Implementation in 2025

No	Program Kerja Work Program	Realisasi Program Kerja Work Program Realization	Waktu Pelaksanaan Implementation Time
12	Telaah atas kepatuhan Direksi terhadap UU & peraturan yang berlaku, RKAP dan RJPP Review of the Board of Directors' Compliance with Applicable Laws and Regulations, the Company's Work Plan and Budget (RKAP), and the Long-Term Plan (RJPP)	Telaah atas Kepatuhan Direksi terhadap Peraturan/UU, RKAP dan RJPP Review of Board of Directors' Compliance with Regulations/Laws, the Company's Work Plan and Budget (RKAP), and the Long-Term Plan (RJPP)	15 April 2025 April 15, 2025
13	Rapat dengan Divisi Terkait Meeting with Related Divisions	Permohonan Persetujuan Laporan Tahunan dan Laporan Keberlanjutan Tahun Buku 2024 Request for Approval of 2024 Annual Report and Sustainability Report	23 April 2025 April 23, 2025
14	Evaluasi laporan SPI Evaluation of Internal Audit Reports	Penyampaian Realisasi Kinerja TW I & Penyampaian Rencana Kerja TW II tahun 2025 Divisi Internal Audit Submission of First Quarter Performance Realization and Submission of Second Quarter Work Plan for 2025 Internal Audit Division	6 Mei 2025 May 6, 2025
15	Penelaahan atas kebijakan Sistem & IT Review of Systems & IT Policies	Telaah Kebijakan Sistem & IT Review of Systems & IT Policies	6 Mei 2025 May 6, 2025
16	Penelaahan atas kebijakan Akuntansi Review of Accounting Policies	Telaah Kebijakan Akuntansi, Kebijakan Keuangan dan Pencatatan Laporan Keuangan Review of Accounting Policies, Financial Policies, and Financial Statement Recording	6 Mei 2025 May 6, 2025
17	Rapat dengan Divisi terkait Meeting with Related Divisions	Pembahasan Telaah Kebijakan dan Kinerja Divisi Penjualan Discussion on Sales Division's Policy and Performance Review	17 Juli 2025 July 17, 2025
18	Rapat dengan Divisi terkait Meeting with Related Divisions	Pembahasan Telaah Kebijakan dan Kinerja Divisi Precast & Post Tension Discussion of Precast & Post-Tension Division Policy and Performance Review	17 Juli 2025 July 17, 2025
19	Rapat dengan Divisi Terkait Meeting with Related Divisions	Pembahasan Permohonan Kebijakan GRC Discussion of GRC Policy Request	12 Agustus 2025 August 12, 2025
20	Rapat dengan Divisi Terkait Meeting with Related Divisions	Telaah Efisiensi HCM dan Struktur Organisasi Review of HCM Efficiency and Organizational Structure	12 Agustus 2025 August 12, 2025
21	Evaluasi Laporan SPI Evaluation of Internal Audit Reports	Evaluasi kinerja/Laporan SPI TW II dan Progress Audit Khusus dan Pelaporan WBS Evaluation of Internal Audit Reports/Performance for Second Quarter and Special Audit Progress and WBS Reporting	12 Agustus 2025 August 12, 2025
22	Rapat dengan Divisi Terkait Meeting with Related Divisions	Penjelasan atas Penyampaian Hasil Tindak Lanjut Rapat Komite PT Waskita Beton Precast Tbk sesuai surat nomor 508/WBP/DIR/2024 Explanation of Submission of Follow-up Results of PT Waskita Beton Precast Tbk Committee Meeting according to letter number 508/WBP/DIR/2024	26 Agustus 2025 August 26, 2025
23	Rapat dengan Divisi Terkait Meeting with Related Divisions	Telaah Kebijakan Mutu dan Pelayanan Pelanggan Review of Quality and Customer Service Policy	16 September 2025 September 16, 2025
24	Rapat dengan Divisi Terkait Meeting with Related Divisions	Telaah Kebijakan Pengadaan Barang dan Jasa Review of Goods and Services Procurement Policy	16 September 2025 September 16, 2025
25	Rapat dengan Divisi Terkait Meeting with Related Divisions	Telaah Kebijakan Divisi Peralatan Review of Equipment Division Policy	16 September 2025 September 16, 2025
26	Penelaahan atas kebijakan Akuntansi Review of Accounting Policies	Telaah Kebijakan Piutang Review of Accounts Receivable Policy	17 Oktober 2025 October 17, 2025
27	Rapat dengan Divisi Terkait Meeting with Related Divisions	Telaah Evaluasi Divisi Readymix Review of Readymix Division Evaluation	17 Oktober 2025 October 17, 2025
28	Rapat dengan Divisi Terkait Meeting with Related Divisions	Telaah Evaluasi Divisi Pengembangan Bisnis & Pemasaran (pending, dijadwalkan di rapat berikutnya) Review of Business Development & Marketing Division Evaluation (pending, scheduled for the next meeting)	17 Oktober 2025 October 17, 2025

No	Program Kerja Work Program	Realisasi Program Kerja Work Program Realization	Waktu Pelaksanaan Implementation Time
29	Rapat dengan divisi Terkait Meeting with Related Divisions	Telaah Evaluasi Divisi Pengembangan Bisnis & Pemasaran Review of Business Development & Marketing Division Evaluation	21 Oktober 2025 October 21, 2025
30	Aksi Koorporasi yang memerlukan persetujuan Dewan Komisaris yang belum ada di dalam RKAP Corporate Actions requiring the approval of the Board of Commissioners that are not yet included in RKAP	Pembahasan Permohonan Persetujuan Rencana Divestasi Aset Tetap PT Waskita Beton Precast Tbk ("Perseroan") – (agenda tambahan, sesuai surat Direksi nomor 712/WBP/DIR/2025 tanggal 20 Oktober 2025, perihal Permohonan Persetujuan Rencana Divestasi Aset Tetap PT Waskita Beton Precast Tbk) Discussion of Request for Approval of Fixed Asset Divestment Plan of PT Waskita Beton Precast Tbk (the "Company") – (additional agenda item, pursuant to Board of Directors' Letter No. 712/WBP/DIR/2025 dated October 20, 2025, regarding Request for Approval of Fixed Asset Divestment Plan of PT Waskita Beton Precast Tbk)	21 Oktober 2025 October 21, 2025
31	Evaluasi laporan SPI Evaluation of Internal Audit Reports	Evaluasi Laporan Internal Audit dan Pengawasan Triwulan III Evaluation of Internal Audit and Supervision Report for Third Quarter	11 November 2025 November 11, 2025

REMUNERASI KOMITE AUDIT

Penetapan remunerasi anggota Komite Audit didasarkan pada Peraturan Menteri Badan Usaha Milik Negara No. PER-3/MBU/03/2023 tanggal 20 Maret 2023 tentang Organ dan Sumber Daya Manusia Badan Usaha Milik Negara. Besaran remunerasi anggota Komite Audit ditentukan oleh Dewan Komisaris dengan mempertimbangkan kemampuan keuangan Perusahaan.

Besaran remunerasi yang diterima Komite Audit ditetapkan melalui Surat Keputusan Dewan Komisaris WSBP No. 15/SK/WBP/DK/2025 tanggal 31 Desember 2025 tentang Penetapan Honorarium dan Tunjangan Anggota Komite Audit, Anggota Komite Pemantau Risiko dan Tata Kelola Terintegrasi, Anggota Komite Nominasi dan Remunerasi, Sekretaris Dewan Komisaris dan Staf Sekretariat Dewan Komisaris Tahun 2025 PT Waskita Beton Precast Tbk maksimal sebesar 15% dari gaji Direktur Utama Perusahaan, dengan ketentuan pajak ditanggung oleh Perusahaan, dan tidak diperkenankan menerima penghasilan lain selain honorarium tersebut.

AUDIT COMMITTEE REMUNERATION

The determination of the remuneration of Audit Committee members is based on the Regulation of the Minister of State-Owned Enterprises No. PER-3/MBU/03/2023 dated March 20, 2023, concerning Organs and Human Resources of State-Owned Enterprises. The amount of remuneration of Audit Committee members is determined by the Board of Commissioners by considering the Company's financial capacity.

The amount of remuneration received by the Audit Committee is determined through PT Waskita Beton Precast Tbk Board of Commissioners Decree No. 15/SK/WBP/DK/2025 dated December 31, 2025, concerning Determination of Honorarium and Allowances for Audit Committee Members, Integrated Risk Monitoring and Governance Committee Members, Nomination and Remuneration Committee Members, Secretary of the Board of Commissioners and Secretariat Staff of the Board of Commissioners in 2025 PT Waskita Beton Precast Tbk with a maximum of 15% of the salary of the President Director of the Company, provided that taxes are borne by the Company, and are not allowed to receive other income besides the honorarium.

Remunerasi Komite Audit di tahun 2025 adalah sebagai berikut:

The Audit Committee remuneration in 2025 is as follows

Tabel Remunerasi Komite Audit Tahun 2025

Table of Audit Committee Remuneration in 2025

Nama Name	Jabatan Position	Besaran Honorarium (dalam Rupiah penuh) Amount of Honorarium (in full Rupiah)	
		Setiap Bulan Every Month	Selama Periode Menjabat During the Term of Office
Jonni Hutahaean	Anggota Komite Audit Member of Audit Committee	Rp18.975.000	Rp189.750.000
Puji Wibowo	Anggota Komite Audit Member of Audit Committee	Rp18.975.000	Rp227.700.000
Indhit Pertomo	Anggota Komite Audit Member of Audit Committee	Rp18.975.000	Rp18.975.000
Darwin Suzandi	Anggota Komite Audit Member of Audit Committee	Rp18.975.000	Rp18.975.000

Catatan:

Anggota Dewan Komisaris yang menjabat sebagai Ketua atau Anggota Komite Audit tidak menerima penghasilan tambahan dari posisi tersebut. Penghasilan yang diterima sepenuhnya merupakan bagian dari kompensasi yang melekat pada peran mereka sebagai anggota Dewan Komisaris.

Note:

Members of the Board of Commissioners who serve as Chairman or Member of the Audit Committee do not receive any additional income from such position, other than the income already received as part of their role as the Board of Commissioners.

KOMITE NOMINASI DAN REMUNERASI

WSBP membentuk Komite Nominasi dan Remunerasi berdasarkan Surat Keputusan Dewan Komisaris No. 11/SK/WBP/DK/2023 tanggal 12 Oktober 2023 tentang Pembentukan Komite Nominasi dan Remunerasi, Pengangkatan Ketua dan Anggota Komite Nominasi Dan Remunerasi, Penetapan Susunan Komite Nominasi dan Remunerasi dan Penetapan Honorarium dan Tunjangan Komite Nominasi dan Remunerasi.

Pembentukan Komite Nominasi dan Remunerasi WSBP telah sesuai dengan ketentuan POJK No. 34/2014 tentang Komite Nominasi dan Remunerasi Emiten atau Perseroan Publik. Anggota Komite Nominasi dan Remunerasi ditunjuk dan dapat diberhentikan oleh Dewan Komisaris, dan bertanggung jawab untuk memberikan rekomendasi terkait struktur, komposisi, dan kriteria anggota Dewan Komisaris dan Direksi, termasuk usulan kebijakan remunerasi yang sejalan dengan kinerja dan tanggung jawab masing-masing.

NOMINATION AND REMUNERATION COMMITTEE

WSBP establishes the Nomination and Remuneration Committee based on the Board of Commissioners Decree Number 11/SK/WBP/DK/2023 dated October 12, 2023, concerning the Formation of Nomination and Remuneration Committee, Appointment of Chairman and Members of Nomination and Remuneration Committee, Determination of Nomination and Remuneration Committee Composition, and Determination of Honorarium and Allowances of Nomination and Remuneration Committee.

The establishment of the WSBP Nomination and Remuneration Committee is in accordance with the provisions of POJK No. 34/2014 concerning Nomination and Remuneration Committees of Issuers or Public Companies. Members of the Nomination and Remuneration Committee are appointed and can be dismissed by the Board of Commissioners, and are responsible for providing recommendations regarding the structure, composition, and criteria of members of the Board of Commissioners and Board of Directors, including proposed remuneration policies that are in line with their respective performance and responsibilities.

KOMPOSISI, PENGANGKATAN, DAN PEMBERHENTIAN KOMITE NOMINASI DAN REMUNERASI

Di tahun 2025, Komite Nominasi dan Remunerasi terdiri dari sekurang-kurangnya 3 (tiga) orang yang diketuai oleh 1 (satu) anggota Dewan Komisaris dan 2 (dua) orang anggota yang dapat berasal dari anggota Dewan Komisaris, pihak yang berasal dari luar Perusahaan, atau pihak yang menduduki jabatan manajerial di bawah Direksi yang membidangi Human Capital. Informasi komposisi Komite Nominasi dan Remunerasi di tahun 2025 adalah sebagai berikut:

**Tabel Komposisi Komite Nominasi dan Remunerasi
Tahun 2025**

Nama Name	Jabatan Position	Status	Dasar Pengangkatan Basis of Appointment	Masa Jabatan Term of Office
Aktif Menjabat 31 Desember 2025 Actively Serving as of December 31, 2025				
Ahmad Subagya	Ketua Komite Nominasi dan Remunerasi Chairman of Nomination and Remuneration Committee	Plt. Komisaris Utama/Komisaris Independen Acting President Commissioner/ Independent Commissioner	Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk Nomor: 11/SK/WBP/DK/2025 tanggal 10 Desember 2025 Board of Commissioners Decree of PT Waskita Beton Precast Tbk No. 11/SK/WBP/DK/2025 dated December 10, 2025	Mengikuti Masa Jabatan sebagai Komisaris Independen Following the Term of Office as Independent Commissioner
Indra Utama	Anggota Komite Nominasi dan Remunerasi Member of Nomination and Remuneration Committee	Komisaris Independen Independent Commissioner	Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk Nomor: 14/SK/WBP/DK/2025 tanggal 22 Desember 2025 Board of Commissioners Decree of PT Waskita Beton Precast Tbk No. 14/SK/WBP/DK/2025 dated December 22, 2025	Mengikuti Masa Jabatan sebagai Komisaris Independen Following the Term of Office as Independent Commissioner
Belladonna Troxylon Maulianda	Anggota Komite Nominasi dan Remunerasi Member of Nomination and Remuneration Committee	Pihak Eksternal	Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk No. 11/SK/WBP/DK/2023 tanggal 12 Oktober 2023 Board of Commissioners Decree of PT Waskita Beton Precast Tbk No. 11/SK/WBP/DK/2023 dated October 12, 2023	Periode Pertama (12 Oktober 2023-11 Oktober 2026) First Period (October 12, 2023-October 11, 2026)
Tidak Aktif Menjabat 31 Desember 2025 Inactive as of December 31, 2025				
Fathur Rokhman	Ketua Komite Nominasi dan Remunerasi Chairman of Nomination and Remuneration Committee	Komisaris Independen Independent Commissioner	Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk No. 11/SK/WBP/DK/2023 tanggal 12 Oktober 2023 Board of Commissioners Decree of PT Waskita Beton Precast Tbk No. 11/SK/WBP/DK/2023 dated October 12, 2023	Berhenti menjabat sejak Keputusan RUPST 22 Mei 2025 Resigned as of AGMS Resolution of May 22, 2025

COMPOSITION, APPOINTMENT AND DISMISSAL OF NOMINATION AND REMUNERATION COMMITTEE

In 2025, the Nomination and Remuneration Committee consists of at least 3 (three) persons, chaired by 1 (one) member of the Board of Commissioners and 2 (two) members who may be members of the Board of Commissioners, parties from outside the Company, or parties who hold managerial positions under the Board of Directors in charge of Human Capital. Information on the composition of the Nomination and Remuneration Committee in 2025 is as follows:

**Table of Nomination and Remuneration Committee
Composition in 2025**

Nama Name	Jabatan Position	Status	Dasar Pengangkatan Basis of Appointment	Masa Jabatan Term of Office
Agus Budiman Manalu	Anggota Komite Nominasi dan Remunerasi Member of Nomination and Remuneration Committee	Komisaris Utama/Independen President Commissioner/Independent	Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk No. 11/SK/WBP/DK/2023 tanggal 12 Oktober 2023 Board of Commissioners Decree of PT Waskita Beton Precast Tbk No. 11/SK/WBP/DK/2023 dated October 12, 2023	Berhenti menjabat sejak Keputusan RUPST 22 Mei 2025 Resigned as of AGMS Resolution of May 22, 2025
Aqila Rahmani	Ketua Komite Nominasi dan Remunerasi Chairman of Nomination and Remuneration Committee	Komisaris Commissioner	Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk No. 06/SK/WBP/DK/2025 tanggal 4 Juni 2025 Board of Commissioners Decree of PT Waskita Beton Precast Tbk No. 06/SK/WBP/DK/2025 dated June 4, 2025	Berhenti menjabat sejak mengundurkan diri 20 Agustus 2025 Resigned on August 20, 2025
Santos Gunawan Matondang	Anggota Komite Nominasi dan Remunerasi Member of Nomination and Remuneration Committee	Komisaris Utama President Commissioner	Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk No. 06/SK/WBP/DK/2025 tanggal 4 Juni 2025 Board of Commissioners Decree of PT Waskita Beton Precast Tbk No. 06/SK/WBP/DK/2025 dated June 4, 2025	Berhenti menjabat sejak Keputusan RUPSLB 14 November 2025 Resigned as of EGMS Resolution of November 14, 2025
R.M. Aris Santosa	Anggota Komite Nominasi dan Remunerasi Member of Nomination and Remuneration Committee	Komisaris Utama President Commissioner	Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk Nomor: 11/SK/WBP/DK/2025 tanggal 10 Desember 2025 Board of Commissioners Decree of PT Waskita Beton Precast Tbk No. 11/SK/WBP/DK/2025 dated December 10, 2025	Berhenti menjabat sejak mengundurkan diri 18 Desember 2025 Resigned on December 18, 2025

PROFIL KOMITE NOMINASI DAN REMUNERASI

NOMINATION AND REMUNERATION COMMITTEE PROFILE

Ketua Komite Nominasi dan Remunerasi

Chairman of Nomination and Remuneration Committee

AHMAD SUBAGYA Ketua Komite Nominasi dan Remunerasi/Komisaris Independen Chairman of Nomination & Remuneration Committee/Independent Commissioner	
Periode Jabatan Term of Office	Mengikuti Masa Jabatan sebagai Komisaris Independen Following the Term of Office as Independent Commissioner
Dasar Pengangkatan Basis of Appointment	Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk Nomor: 11/SK/WBP/DK/2025 tanggal 10 Desember 2025 Board of Commissioners Decree of PT Waskita Beton Precast Tbk No. 11/SK/WBP/DK/2025 dated December 10, 2025

Profil lengkap Ketua Komite Nominasi dan Remunerasi yaitu Ahmad Subagya dapat dilihat pada bab Profil Perusahaan bagian Dewan Komisaris dalam Laporan Tahunan ini.

The complete profile of the Chairman of the Nomination and Remuneration Committee, Ahmad Subagya, can be seen in the Company Profile chapter under the Board of Commissioners in this Annual Report.

Anggota Dewan Komisaris

Members of Nomination and Remuneration Committee

INDRA UTAMA Anggota Komite Nominasi dan Remunerasi/Komisaris Utama/Independen Anggota Komite Nominasi dan Remunerasi/Komisaris Utama/Independen	
Periode Jabatan Term of Office	Mengikuti Masa Jabatan sebagai Komisaris Independen Following the Term of Office as Independent Commissioner
Dasar Pengangkatan Basis of Appointment	Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk No. 14/SK/WBP/DK/2025 tanggal 22 Desember 2025 Board of Commissioners Decree of PT Waskita Beton Precast Tbk No. 14/SK/WBP/DK/2025 dated December 22, 2025

Profil lengkap Anggota Komite Nominasi dan Remunerasi yaitu Indra Utama dapat dilihat pada bab Profil Perusahaan bagian Dewan Komisaris dalam Laporan Tahunan ini.

The complete profile of the Member of the Nomination and Remuneration Committee, Indra Utama, can be seen in the Company Profile chapter under the Board of Commissioners in this Annual Report.

BELLADONNA TROXYLON MAULIANDA Anggota Komite Nominasi dan Remunerasi Member of Nomination and Remuneration Committee	
Periode Jabatan Term of Office	Periode Pertama (12 Oktober 2023-11 Oktober 2026) First Period (October 12, 2023-October 11, 2026)
Dasar Pengangkatan Basis of Appointment	Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk No. 11/SK/WBP/DK/2023 tanggal 12 Oktober 2023 Board of Commissioners Decree of PT Waskita Beton Precast Tbk No. 11/SK/WBP/DK/2023 dated October 12, 2023
Kewarganegaraan Nationality	Indonesia Indonesian
Domisili Domicile	Jakarta Selatan, DKI Jakarta, Indonesia South Jakarta, DKI Jakarta, Indonesia
Usia Age	42 tahun 42 years old
Kelahiran Birth	Jayapura, 15 Desember 1983 Jayapura, December 15, 1983
Riwayat Pendidikan Educational Background	- Universiti Teknologi PETRONAS – MBA, Energy Management (2025) - Insinyur Profesional Berlisensi, Asosiasi Insinyur Perminyakan & Geosaintis Alberta (APEGA), Kanada (2017) - Doktor (PhD) di bidang Teknik Perminyakan, University of Calgary, Kanada (2016) - Sarjana Teknik (BSc) Gas dan Petrokimia, Universitas Indonesia (2005) - PETRONAS University of Technology – MBA, Energy Management (2025) - Licensed Professional Engineer, Association of Petroleum Engineer & Geoscientist of Alberta (APEGA), Canada (2017) - PhD in Petroleum Engineering, University of Calgary, Canada (2016) - Bachelor of Science in Gas and Petrochemical Engineering (BSc), Universitas Indonesia (2005)

Riwayat Pekerjaan Work Experience	• Direktur Eksekutif – Indonesia Carbon Capture Storage Center (Maret 2023-sekarang) • Senior Asisten Khusus untuk Wakil Ketua Majelis Permusyawaratan Rakyat (MPR) Republik Indonesia (Januari 2025-sekarang) • Kementerian Koordinator Bidang Kemaritiman dan Investasi – Indonesia (Februari 2023-Oktober 2024) • Deloitte Consulting – Indonesia (Juli 2022-Februari 2023) • PT Pertamina (Persero) – Indonesia (Juli 2020-Juli 2022) • University Teknologi Petronas (UTP) – Malaysia (April 2017-Juli 2020) • Weatherford Canada – Calgary (September 2013-September 2014) • BitCan G&E Canada – Calgary (September 2012-September 2013) • Total E&P Indonesia – Balikpapan (2007-2009) • Schlumberger Canada, Scotland, Malaysia (2005-2007)
Rangkap Jabatan Concurrent Position	• Executive Director – Indonesia Carbon Capture Storage Center (Maret 2023-sekarang) • Coordinating Ministry of Maritime and Investment – Indonesia (Februari 2023-Oktober 2024) • Deloitte Consulting – Indonesia (Juli 2022-Februari 2023) • PT Pertamina (Persero) – Indonesia (Juli 2020-Juli 2022) • University Teknologi Petronas (UTP) – Malaysia (April 2017-Juli 2020) • Weatherford Canada – Calgary (September 2013-September 2014) • BitCan G&E Canada – Calgary (September 2012-September 2013) • Total E&P Indonesia – Balikpapan (2007-2009) • Schlumberger Canada, Scotland, Malaysia (2005-2007)
Sertifikasi Certification	Insinyur Profesional, Asosiasi Insinyur Perminyakan & Geosaintis Alberta (APEGA), Kanada (2017) Professional Engineer, Petroleum Engineers & Geoscientists Association of Alberta (APEGA), Canada (2017)

MASA JABATAN KOMITE NOMINASI DAN REMUNERASI

Masa jabatan anggota Dewan Komisaris yang merangkap sebagai anggota Komite Nominasi dan Remunerasi, sama dengan masa jabatan penunjukannya sebagai anggota Dewan Komisaris yang ditentukan oleh Rapat Umum Pemegang Saham dan atau Keputusan Dewan Direksi sebagaimana yang berlaku pada Anggaran Dasar Perusahaan. Masa jabatan anggota Komite Nominasi dan Remunerasi yang bukan berasal dari anggota Dewan Komisaris adalah 3 (tiga) tahun dan dapat diperpanjang kembali sesuai dengan ketentuan hukum. Anggota Komite Nominasi dan Remunerasi yang bukan anggota Dewan Komisaris dapat diangkat kembali berdasarkan Keputusan Dewan Komisaris

PIAGAM KOMITE NOMINASI DAN REMUNERASI

Komite Nominasi dan Remunerasi menjalankan tugas dan tanggung jawabnya berdasarkan piagam komite yang telah ditetapkan dan disahkan oleh Dewan Komisaris melalui Keputusan Dewan Komisaris WSBP No. 04/SK/WBP/DK/2024 tanggal 04 Desember 2024 tentang Penetapan

NOMINATION AND REMUNERATION COMMITTEE TERM OF OFFICE

The term of office of a member of the Board of Commissioners who concurrently serves as a member of the Nomination & Remuneration Committee is the same as the term of office of his/her appointment as a member of the Board of Commissioners, determined by the General Meeting of Shareholders and or Board of Directors Decree, as applicable in the WSBP bylaws. The term of office of Nomination and Remuneration Committee members who are not members of the Board of Commissioners is 3 (three) years and can be extended again in accordance with legal provisions. Members of the Nomination and Remuneration Committee who are not members of the Board of Commissioners may be reappointed based on the Board of Commissioners' Decision.

NOMINATION AND REMUNERATION COMMITTEE CHARTER

The Nomination and Remuneration Committee carries out its duties and responsibilities based on the committee charter that has been established and ratified by the Board of Commissioners through WSBP Board of Commissioners Decree No. 04/SK/WBP/DK/2024 dated December 4, 2024,

Piagam Komite Nominasi dan Remunerasi Panduan Tugas Pokok dan Fungsi Kerja Komite Nominasi dan Remunerasi sesuai Tata Kelola Perusahaan yang Baik PT Waskita Beton Precast Tbk.

FUNGSI, TUGAS, DAN TANGGUNG JAWAB KOMITE NOMINASI DAN REMUNERASI

Komite Nominasi dan Remunerasi bertugas dan bertanggungjawab untuk membantu Dewan Komisaris dalam melaksanakan tugas pengawasan terhadap Perseroan dengan memastikan bahwa sistem/kebijakan Nominasi, remunerasi dan GCG telah disusun dan dilaksanakan berdasarkan azas keadilan dan transparansi serta patuh pada peraturan perundang-undangan yang berlaku.

Didasari oleh hal tersebut, maka fungsi, tugas, tanggung jawab dan kewenangannya diatur seperti di bawah ini.

Fungsi

Komite Nominasi dan Remunerasi mempunyai dua fungsi yaitu nominasi dan remunerasi.

Dalam melaksanakan fungsi Nominasi, Komite Nominasi dan Remunerasi wajib melakukan prosedur dan kebijakan sebagai berikut:

- Menyusun komposisi dan proses Nominasi anggota Direksi dan/atau anggota Dewan Komisaris.
- Menyusun kebijakan dan kriteria yang dibutuhkan dalam proses Nominasi calon anggota Direksi dan/atau anggota Dewan Komisaris.
- Membantu pelaksanaan evaluasi atas kinerja anggota Direksi dan/atau anggota Dewan Komisaris.
- Menyusun program pengembangan kemampuan anggota Direksi dan/atau anggota Dewan Komisaris.
- Menelaah dan mengusulkan calon yang memenuhi syarat sebagai anggota Direksi dan/atau anggota Dewan Komisaris kepada Dewan Komisaris untuk disampaikan kepada RUPS.

concerning Stipulation of Nomination and Remuneration Committee Charter Guidelines for the Main Duties and Work Functions of Nomination and Remuneration Committee in accordance with Good Corporate Governance of PT Waskita Beton Precast Tbk.

NOMINATION AND REMUNERATION COMMITTEE FUNCTIONS, DUTIES, AND RESPONSIBILITIES

The Nomination and Remuneration Committee is tasked and responsible for assisting the Board of Commissioners in carrying out its supervisory duties over the Company by ensuring that the nomination, remuneration, and GCG systems/policies are formulated and implemented based on the principles of fairness and transparency and in compliance with applicable laws and regulations.

Based on this, its functions, duties, responsibilities, and authorities are regulated as follows.

Functions

The Nomination and Remuneration Committee has two functions: nomination and remuneration.

In carrying out its nomination function, the Nomination and Remuneration Committee is required to implement the following procedures and policies:

- Preparing the composition and nomination process for members of the Board of Directors and/or members of the Board of Commissioners.
- Preparing policies and criteria required for the nomination process for candidates for members of the Board of Directors and/or members of the Board of Commissioners.
- Assisting in the evaluation of the performance of members of the Board of Directors and/or members of the Board of Commissioners.
- Preparing a competency development program for members of the Board of Directors and/or members of the Board of Commissioners.
- Reviewing and proposing qualified candidates for members of the Board of Directors and/or members of the Board of Commissioners to the Board of Commissioners for submission to the GMS.

Alur prosedur dan kebijakan pengangkatan dan pemberhentian anggota Direksi dan/atau Dewan Komisaris sebagai berikut:

The procedures and policies for the appointment and dismissal of members of the Board of Directors and/or Board of Commissioners are as follows:



Dalam melaksanakan fungsi Remunerasi, Komite Nominasi dan Remunerasi wajib melakukan prosedur sebagai berikut:

In carrying out its remuneration function, the Nomination and Remuneration Committee is required to carry out the following procedures:

- Menyusun struktur Remunerasi bagi anggota Direksi dan/atau anggota Dewan Komisaris.
- Menyusun kebijakan atas Remunerasi bagi anggota Direksi dan/atau anggota Dewan Komisaris.
- Menyusun besaran atas Remunerasi bagi anggota Direksi dan/atau anggota Dewan Komisaris.
- Struktur, kebijakan, dan besaran remunerasi harus dievaluasi oleh Komite Nominasi & Remunerasi paling kurang 1 (satu) kali dalam 1 (satu) tahun.

- Prepare a remuneration structure for members of the Board of Directors and/or members of the Board of Commissioners.
- Prepare a remuneration policy for members of the Board of Directors and/or members of the Board of Commissioners.
- Determine the amount of remuneration for members of the Board of Directors and/or members of the Board of Commissioners.
- The remuneration structure, policy, and amount must be evaluated by the Nomination & Remuneration Committee at least once a year.

Berdasarkan Surat No. 203/SK/WBP/PEN/2025 tanggal 30 Desember 2025 tentang Penetapan Penghasilan, Tunjangan dan Fasilitas Direksi dan Dewan Komisaris Tahun 2025 di Lingkungan PT Waskita Beton Precast Tbk, maka ditetapkan;

Based on Decree No. 203/SK/WBP/PEN/2025 dated 30 December 2025 concerning the Determination of Remuneration, Allowances, and Facilities for the Board of Directors and the Board of Commissioners for the Year 2025 within PT Waskita Beton Precast Tbk., it is stipulated that:

- Struktur, Kebijakan dan Besaran Remunerasi anggota Direksi sebagai berikut:
 - Gaji Direktur Utama Rp.126.500.000,-

- The structure, policy, and amount of remuneration for members of the Board of Directors are as follows:
 - President Director's Salary: Rp126,500,000

- ii. Gaji Direktur 85 % dari gaji Direktur Utama
- iii. Tunjangan Hari Raya 1 (satu) kali gaji
- iv. Tunjangan perumahan (selama tahun 2025 tidak dibayarkan karena mempertimbangkan efisiensi Perusahaan)
- v. Asuransi Purna Jabatan yang diberikan selama menjabat maksimal 25% dari gaji setahun, termasuk premi asuransi kecelakaan dan kematian.
- vi. Fasilitas Kendaraan, Kesehatan & Bantuan Hukum
- b. Struktur, Kebijakan dan Besaran Remunerasi Dewan Komisaris sebagai berikut:
 - i. Honorarium Komisaris Utama 45% dari gaji Direktur Utama
 - ii. Tunjangan Hari Raya 1 (satu) kali Honorarium
 - iii. Tunjangan Transportasi 20% dari Honorarium
 - iv. Asuransi Purna Jabatan yang diberikan selama menjabat maksimal 25% dari honorarium setahun, termasuk premi asuransi kecelakaan dan kematian
 - v. Fasilitas Kesehatan dan Bantuan Hukum

- ii) Director's Salary: 85% of President Director's salary
- iii) Holiday Allowance: 1 (one) time salary
- iv) Housing allowance (was not paid in 2025 for Company's efficiency reasons)
- v) Post-Employment Insurance: a maximum of 25% of annual salary, including accident and death insurance premiums.
- vi) Vehicle, Health, and Legal Aid Facilities
- b. The Structure, Policy, and Amount of Remuneration for the Board of Commissioners are as follows:
 - i) President Commissioner's Honorarium: 45% of President Director's salary
 - ii) Holiday Allowance: 1 (one) time honorarium
 - iii) Transportation Allowance: 20% of honorarium
 - iv) Post-Employment Insurance: a maximum of 25% of annual honorarium, including accident and death insurance premiums
 - v) Health and Legal Aid Facilities

TUGAS & TANGGUNG JAWAB

Untuk melaksanakan tanggung jawabnya, Komite Nominasi dan Remunerasi harus mengetahui lingkup pekerjaan yang meliputi hal-hal sebagai berikut:

1. Tugas Pokok Berkaitan Nominasi
 - a. Dengan mengacu pada prinsip GCG, merekomendasi kepada Dewan Komisaris mengenai:
 - i) Komposisi jabatan anggota Direksi dan/atau anggota Dewan Komisaris.
 - ii) Kebijakan dan kriteria yang dibutuhkan dalam proses nominasi.
 - iii) Kebijakan evaluasi kinerja bagi anggota Direksi dan/atau anggota Dewan Komisaris.
 - iv) Kebijakan pengelolaan talenta internal Perusahaan.
 - b. Dalam hal Komite menganggap perlu menggunakan konsultan independen bidang nominasi untuk melakukan penelaahan kembali atas sistem dan kebijakan nominasi, maka tugas Komite adalah:
 - i) Menentukan kriteria dan kompetensi konsultan berkoordinasi dengan Direktorat Human Capital Management.
 - ii) Melakukan pemantauan pekerjaan konsultan.

DUTIES & RESPONSIBILITIES

To carry out its responsibilities, the Nomination and Remuneration Committee must understand the scope of its work, which includes the following:

1. Main Duties Relating to Nomination
 - a. With reference to GCG principles, recommend to the Board of Commissioners regarding:
 - i) Composition of positions of members of the Board of Directors and/or members of the Board of Commissioners.
 - ii) Policies and criteria required in the nomination process.
 - iii) Performance evaluation policy for members of the Board of Directors and/or members of the Board of Commissioners.
 - iv) The Company's internal talent management policy.
 - b. In the event that the Committee deems it necessary to engage an independent nomination consultant to review the nomination system and policies, the Committee's duties are:
 - i) Determine the criteria and competencies of the consultant in coordination with the Directorate of Human Capital Management.
 - ii) Monitoring the work of the consultant.

- c. Membantu Dewan Komisaris melakukan penilaian kinerja Anggota Direksi dan/atau Anggota Dewan Komisaris berdasarkan tolak ukur yang telah disusun sebagai bahan evaluasi.
 - d. Memberikan rekomendasi kepada Dewan Komisaris mengenai program pengembangan kemampuan anggota Direksi dan/atau anggota Dewan Komisaris.
2. Tugas Pokok Berkaitan Remunerasi
 - a. Dengan mengacu pada prinsip GCG, memberikan rekomendasi kepada Dewan Komisaris mengenai evaluasi terhadap struktur, kebijakan dan besaran Remunerasi Perusahaan.
 - b. Dalam hal Komite menganggap perlu menggunakan konsultan remunerasi independen untuk melakukan penelaahan kembali atas remunerasi yang telah ditentukan, maka tugas Komite:
 - i) Menentukan kriteria dan kompetensi konsultan berkoordinasi dengan Direktorat Human Capital Management.
 - ii) Melakukan pemantauan pekerjaan konsultan.
 3. Tugas Pokok Berkaitan GCG
 - a. Melakukan kajian, evaluasi dan rekomendasi kepada Dewan Komisaris atas penerapan *Good Corporate Governance* di WSBP.
 - b. Melakukan kajian atas kepatuhan perusahaan terhadap peraturan perundang-undangan yang berlaku dan relevan dengan karakteristik bidang kegiatan perusahaan, antara lain yang mengatur tentang Badan Hukum Perusahaan, Badan Hukum Milik Negara, Pasar Modal, Jasa Konstruksi, Perjanjian dan Tata Kelola Perusahaan.
 - c. Memberikan pendapat dan/atau masukan yang objektif, profesional dan independen atas hal-hal yang memerlukan perhatian, tindak lanjut atau hal-hal lainnya yang dapat membantu pelaksanaan tugas Dewan Komisaris berkaitan dengan praktik GCG.
 - d. Melakukan kajian atas kesesuaian ketentuan-ketentuan dalam *Standard Operational Procedure* (SOP) dengan peraturan perundang-undangan dan kode etik yang berlaku dan relevan.
 - e. Mendokumentasikan hasil-hasil pelaksanaan tugas Komite dan melaporkannya kepada Dewan Komisaris secara periodik.
- c. Assist the Board of Commissioners in assessing the performance of Members of the Board of Directors and/ or Members of the Board of Commissioners based on the benchmarks that have been prepared as evaluation materials.
 - d. Provide recommendations to the Board of Commissioners regarding the capacity building program for members of the Board of Directors and/or members of the Board of Commissioners.
2. Main Duties Related to Remuneration
 - a. With reference to GCG principles, provide recommendations to the Board of Commissioners regarding the evaluation of the structure, policy, and amount of the Company's Remuneration.
 - b. In the event that the Committee considers it necessary to use an independent remuneration consultant to conduct a review of the remuneration that has been determined, then the Committee's duties are;
 - i) Determine the criteria and competence of the consultant in coordination with the Directorate of Human Capital Management.
 - ii) Monitoring the consultant's work.
 3. Main Duties related to GCG
 - a. Conduct studies, evaluations, and recommendations to the Board of Commissioners on the implementation of Good Corporate Governance at WSBP.
 - b. Conduct a review of the Company's compliance with laws and regulations that are applicable and relevant to the characteristics of the Company's field of activity, including those governing Corporate Legal Entities, State-Owned Legal Entities, Capital Markets, Construction Services, Agreements, and Corporate Governance.
 - c. Provide objective, professional, and independent opinions and/or inputs on matters that require attention, follow-up, or other matters that can assist the implementation of the Board of Commissioners' duties related to GCG practices.
 - d. Conduct a review of the suitability of the provisions in the Standard Operational Procedure (SOP) with the prevailing and relevant laws and regulations and codes of conduct.
 - e. Documenting the results of the Committee duties and reporting them to the Board of Commissioners periodically.

- f. Melaksanakan tugas khusus dan tugas lainnya dari Dewan Komisaris yang tidak bertentangan dengan peraturan perundang-undangan yang berlaku dan relevan, peraturan perusahaan, Pedoman Tata Kelola Perusahaan, Kode Etik perusahaan, *Board Manual* serta ketentuan-ketentuan lain dalam Piagam ini.
 - g. Mengevaluasi kebijakan tentang GCG dan Standar Etika Perusahaan serta memastikan tindak lanjut hasil penilaian yang dilakukan oleh instansi berwenang.
 - h. Dalam hal Komite menganggap perlu menggunakan konsultan independen bidang GCG untuk melakukan penelaahan kembali atas sistem dan kebijakan nominasi, maka tugas Komite adalah
 - i) Menentukan kriteria dan kompetensi konsultan berkoordinasi dengan Direktorat Human Capital Management.
 - ii) Melakukan pemantauan pekerjaan konsultan.
4. Pelaksanaan Tugas Khusus
- a. Pemberian tugas khusus kepada Komite Nominasi dan Remunerasi oleh Dewan Komisaris dilakukan melalui perintah tertulis yang antara lain menerangkan:
 - i) Nama anggota Komite Nominasi dan Remunerasi yang diberi tugas.
 - ii) Sifat dan lingkup pekerjaan.
 - iii) Tujuan dan sasaran pekerjaan.
 - iv) Waktu penugasan.
 - v) Hal-hal administratif yang berkaitan dengan tugas khusus dimaksud.
 - b. Tugas khusus dapat mencakup tetapi tidak terbatas pada pemeriksaan terhadap dugaan adanya kesalahan dalam keputusan rapat Direksi atau adanya penyimpangan dalam pelaksanaan tugasnya.
 - c. Komite Nominasi dan Remunerasi harus menyampaikan laporan pelaksanaan tugas khusus dengan tingkat kerahasiaan maksimal terbatas pada anggota Komite Nominasi dan Remunerasi dan anggota Dewan Komisaris.
5. Indikator Kinerja
- a. Ketersediaan kajian berkaitan nominasi perusahaan dan anak perusahaan.
 - b. Ketersediaan kajian manajemen talenta.
 - c. Ketersediaan kajian remunerasi Direksi.

- f. Carry out special assignments and other duties of the Board of Commissioners that are not contrary to the prevailing and relevant laws and regulations, Company regulations, the Code of Corporate Governance of PT Waskita Seton Precast Tbk, the Company's Code of Conduct, Board Manual, and other provisions in this Charter.
 - g. Evaluate policies on GCG and Corporate Ethics Standards and ensure follow-up of assessment results conducted by authorized agencies.
 - h. In the event that the Committee deems it necessary to use an independent GCG consultant to review the nomination system and policies, the Committee's duties are:
 - i) Determine the criteria and competence of the consultant in coordination with the Directorate of Human Capital Management.
 - ii) Monitoring the work of the consultant.
4. Implementation of Special Duties
- a. The assignment of special duties to the Nomination and Remuneration Committee by the Board of Commissioners is carried out through a written order which, among others, explains:
 - i) Name of the Nomination and Remuneration Committee member who is assigned the duties.
 - ii) Nature and scope of work.
 - iii) Purpose and objectives of the work.
 - iv) Time of assignment.
 - v) Administrative matters related to the special assignment.
 - b. Special duties may include, but are not limited to, the examination of allegations of errors in the decisions of Board of Directors meetings or irregularities in the implementation of their duties.
 - c. The Nomination and Remuneration Committee shall submit a report on the implementation of special tasks with a maximum level of confidentiality limited to members of the Nomination and Remuneration Committee and members of the Board of Commissioners.
5. Performance Indicators
- a. Availability of studies related to the Company and subsidiary nominations.
 - b. Availability of talent management studies.
 - c. Availability of review on remuneration of the Board of Directors.

- d. Bahan evaluasi Penilaian Kinerja Anggota Direksi dan/atau Anggota Dewan Komisaris.
 - e. Ketersediaan telaah GCG.
 - f. Skor *assessment* GCG/*Self Assessment* GCG.
 - g. Ketersediaan laporan triwulanan dan tahunan.
 - h. Realisasi pelaksanaan tugas khusus.
6. Tata Cara dan Prosedur Kerja
- a. Komite Nominasi dan Remunerasi bekerja secara kolektif dan bersifat mandiri dalam melaksanakan tugas-tugasnya.
 - b. Berdasarkan surat penugasan tertulis dari Dewan Komisaris, Komite Nominasi dan Remunerasi dapat mengakses catatan atau informasi tentang Insan WSBP, dana, aset, serta sumber daya lainnya milik Perusahaan yang berkaitan dengan pelaksanaan tugasnya.
 - c. Dalam melaksanakan wewenang, Komite Nominasi dan Remunerasi wajib bekerja sama dengan mitra kerja di antaranya Sekretariat Dewan Komisaris, komite penunjang Dewan Komisaris, tim terkait di level manajemen, Direktorat Human Capital, Divisi Corporate Secretary, dan unit-unit operasional Perusahaan yang berkaitan dengan tugasnya.
 - d. Apabila diperlukan, Komite Nominasi dan Remunerasi dapat meminta masukan dari pihak eksternal/independen yang profesional dalam rangka pelaksanaan tugas dan peningkatan kemampuan anggota Komite Nominasi dan Remunerasi atas biaya Perusahaan.
 - e. Apabila diperlukan, Komite Nominasi dan Remunerasi dapat mengundang pihak manajemen WSBP untuk hadir dalam rapat Komite Nominasi dan Remunerasi.
7. Kode Etik Kerahasiaan
- a. Anggota Komite Nominasi dan Remunerasi yang masih dan/atau yang sudah tidak menjabat lagi sebagai anggota Komite, wajib menjaga kerahasiaan dokumen, data dan informasi perusahaan yang diperoleh sewaktu menjabat sebagai anggota Komite, baik dari pihak internal maupun pihak eksternal dan hanya digunakan untuk kepentingan pelaksanaan tugasnya.
 - b. Anggota Komite dilarang menyalahgunakan informasi penting yang berkaitan dengan Perusahaan untuk keuntungan pribadi.
- d. Evaluation materials for the Performance Appraisal of Members of the Board of Directors and/or Members of Board of Commissioners.
 - e. Availability of GCG review.
 - f. GCG assessment score/GCG self-assessment.
 - g. Availability of quarterly and annual reports.
 - h. Realization of special task implementation.
6. Work Procedures and Procedures
- a. The Nomination and Remuneration Committee works collectively and is independent in carrying out its duties.
 - b. Based on a written assignment letter from the Board of Commissioners, the Nomination and Remuneration Committee can access records or information about Insan WSBP, funds, assets, and other resources of the Company related to the implementation of its duties.
 - c. In exercising its authority, the Nomination and Remuneration Committee shall cooperate with working partners, including the Secretariat of the Board of Commissioners, supporting committees of the Board of Commissioners, relevant teams at the management level, Human Capital Directorate, Corporate Secretary Division, and operational units of the Company related to its duties.
 - d. If necessary, the Nomination and Remuneration Committee may request input from external/ independent professional parties in the context of carrying out its duties and improving the ability of Nomination and Remuneration Committee members at the Company's expense.
 - e. If necessary, the Nomination and Remuneration Committee may invite the Company's management to attend the Nomination and Remuneration Committee meeting.
7. Confidentiality Code of Conduct
- a. Nomination and Remuneration Committee members who are still and/or who have no longer served as Committee members must maintain the confidentiality of documents, data, and Company information obtained while serving as Committee members, both from internal and external parties, and are only used for the interests of their duties.
 - b. Committee members are prohibited from misusing important information relating to the Company for personal gain.

- c. Anggota Komite dalam melaksanakan tugas dan tanggung jawabnya wajib menaati Standar Etika Perusahaan dan dilarang mengambil keuntungan pribadi baik secara langsung maupun tidak langsung dari kegiatan Perusahaan selain honorarium.
- 8. Pertanggungjawaban
 - a. Komite Nominasi dan Remunerasi bertanggung jawab kepada Dewan Komisaris.
 - b. Pertanggungjawaban Komite Nominasi dan Remunerasi disampaikan kepada Dewan Komisaris dalam bentuk laporan-laporan sebagai berikut:
 - i) Laporan kinerja dan pelaksanaan kegiatan tahunan Komite.
 - ii) Laporan hasil kunjungan lapangan yang antara lain berisi temuan atau fakta lapangan, evaluasi, analisa, kesimpulan dan saran.
 - iii) Laporan pelaksanaan tugas khusus.

PEMBAGIAN TUGAS DAN TANGGUNG JAWAB KOMITE NOMINASI DAN REMUNERASI

Komite Nominasi dan Remunerasi menjalankan peran dan tanggung jawabnya dengan melibatkan 3 (tiga) anggota dengan latar belakang pendidikan serta pengalaman kerja yang beragam. Komite Nominasi dan Remunerasi menjalankan tugasnya secara mandiri dan kolegal, memastikan pelaksanaan tugas dilakukan secara efektif dan objektif.

PERNYATAAN INDEPENDENSI KOMITE NOMINASI DAN REMUNERASI

WSBP menjamin bahwa Komite Nominasi dan Remunerasi telah menjalankan tugas dan tanggung jawabnya secara independen, tanpa campur tangan dari pihak mana pun. Pernyataan independensi Komite Nominasi dan Remunerasi mencakup:

- c. Committee members in carrying out their duties and responsibilities must comply with the Company's Ethical Standards and are prohibited from taking personal benefits either directly or indirectly from the Company's activities other than honorarium.
- 8. Accountability
 - a. The Nomination and Remuneration Committee is responsible to the Board of Commissioners.
 - b. The accountability of the Nomination and Remuneration Committee is submitted to the Board of Commissioners in the form of reports as follows:
 - i) Performance report and implementation of the Committee's annual activities.
 - ii) Reports on the results of site visits which, among others, contain site findings or facts, evaluation, analysis, conclusions, and suggestions.
 - iii) Report on the implementation of special duties.

DIVISION OF DUTIES AND RESPONSIBILITIES OF NOMINATION AND REMUNERATION COMMITTEE

The Nomination and Remuneration Committee carries out its duties and responsibilities by involving 3 (three) members with diverse educational backgrounds and work experiences. The Nomination and Remuneration Committee carries out its duties independently and collegially, ensuring that the duties are carried out effectively and objectively.

STATEMENT OF INDEPENDENCY OF NOMINATION AND REMUNERATION COMMITTEE

WSBP guarantees that the Nomination and Remuneration Committee has carried out its duties and responsibilities independently, without interference from any party. The Nomination and Remuneration Committee's independence statement includes:

**Tabel Independensi Komite Nominasi dan Remunerasi
Tahun 2025**

**Table of Nomination and Remuneration Committee
Independence in 2025**

Independensi Komite Nominasi dan Remunerasi Nomination and Remuneration Committee Independence	Fathur Rokhman	Agus Budiman Manalu	Belladonna Troxylon Maulianda	Aqila Rahmani	Santos Gunawan Matondang	R.M. Aris Santosa	Ahmad Subagya	Indra Utama
Anggota Komite Nominasi dan Remunerasi yang kedudukannya sebagai anggota Dewan Komisaris tidak mempunyai hubungan keluarga sedarah sampai derajat ketiga, baik menurut garis lurus maupun garis ke samping ataupun hubungan yang timbul karena perkawinan dengan anggota Dewan Komisaris lainnya atau dengan anggota Direksi. Members of the Nomination and Remuneration Committee whose positions as members of the Board of Commissioners do not have blood family relationships up to the third degree, either in a straight line or sideways line or relationships arising from marriage with other members of the Board of Commissioners or members of the Board of Directors.	✓	✓	✓	✓	✓	✓	✓	✓
Anggota Komite Nominasi dan Remunerasi yang bukan anggota Dewan Komisaris dilarang mempunyai hubungan keluarga sedarah dan semenda sampai derajat ketiga, baik menurut garis lurus maupun garis ke samping dengan anggota Dewan Komisaris dan anggota Direksi Perusahaan. Members of the Nomination and Remuneration Committee who are not members of the Board of Commissioners are prohibited from having family relationship by blood and consanguinity up to the third degree, either by straight line or sideways line with members of the Board of Commissioners and members of the Board of Directors of the Company.	✓	✓	✓	✓	✓	✓	✓	✓
Tidak memegang jabatan rangkap sebagai pengurus partai politik dan/atau calon/ anggota legislatif dan/atau calon kepada daerah/wakil kepala daerah dan jabatan lain sesuai dengan ketentuan peraturan perundang-undangan yang dapat menimbulkan benturan kepentingan. Not holding concurrent positions as political party administrators and/or legislative candidates/members and/or candidates for regional/deputy regional heads and other positions in accordance with the provisions of laws and regulations that may cause conflicts of interest.	✓	✓	✓	✓	✓	✓	✓	✓
Tidak memiliki hubungan usaha, baik langsung maupun tidak langsung yang berkaitan dengan kegiatan usaha Perusahaan yang dapat menimbulkan benturan kepentingan. Has no business relationship, either directly or indirectly related to the business activities of the Company that may cause a conflict of interest.	✓	✓	✓	✓	✓	✓	✓	✓
Tidak mempunyai kepentingan pribadi langsung atau tidak langsung dengan informasi material Perseroan. Has no direct or indirect personal interest in the Company's material information.	✓	✓	✓	✓	✓	✓	✓	✓

RAPAT KOMITE NOMINASI DAN REMUNERASI

Kebijakan Rapat

Pelaksanaan rapat Komite Nominasi dan Remunerasi sekurang-kurangnya diadakan sekali dalam 3 (tiga) bulan untuk menyelesaikan Program Kerja Komite Nominasi dan Remunerasi. Segala sesuatu yang dibicarakan dan diputuskan dalam rapat Komite termasuk pendapat yang berbeda, dituangkan dalam Risalah Rapat yang ditandatangani oleh seluruh anggota Komite yang hadir, sebagai bukti yang sah atas keputusan yang diambil dalam rapat.

Realisasi Rapat

Di tahun 2025, Komite Nominasi dan Remunerasi telah melaksanakan rapat komite sebanyak 19 (sembilan belas) kali rapat. Informasi frekuensi dan kehadiran rapat Komite Nominasi dan Remunerasi di tahun 2025 adalah sebagai berikut:

Tabel Frekuensi dan Kehadiran Rapat Komite Nominasi dan Remunerasi Tahun 2025

Nama Name	Jabatan Position	Jumlah Rapat Number of Meetings	Jumlah Kehadiran Number of Attendance	Tingkat Kehadiran Attendance Rate (%)
Fathur Rokhman	Ketua Komite Nominasi dan Remunerasi Chairman of Nomination and Remuneration Committee	9	9	100
Agus Budiman Manalu	Anggota Komite Nominasi dan Remunerasi Member of Nomination and Remuneration Committee	9	9	100
Belladonna Troxylon Maulianda	Anggota Komite Nominasi dan Remunerasi Member of Nomination and Remuneration Committee	19	15	79
Aqila Rahmani	Ketua Komite Nominasi dan Remunerasi Chairman of Nomination and Remuneration Committee	4	4	100
Santos Gunawan Matondang	Anggota Komite Nominasi dan Remunerasi Member of Nomination and Remuneration Committee	9	9	100
R.M. Aris Santosa	Anggota Komite Nominasi dan Remunerasi Member of Nomination and Remuneration Committee	-	-	-
Ahmad Subagya	Ketua Komite Nominasi dan Remunerasi Chairman of Nomination and Remuneration Committee	1	1	100
Indra Utama	Anggota Komite Nominasi dan Remunerasi Member of Nomination and Remuneration Committee	1	1	100

NOMINATION AND REMUNERATION COMMITTEE MEETING

Meeting Policy

The Nomination and Remuneration Committee convenes at least once every 3 (three) months to complete the Nomination and Remuneration Committee Work Program. Everything discussed and decided in the Committee meeting, including dissenting opinions, is set forth in the Minutes of Meeting signed by all Committee members present, as valid evidence of the decisions made at the meeting.

Meeting Realization

In 2025, the Nomination and Remuneration Committee held 19 (nineteen) committee meetings. Information on the frequency and attendance of Nomination and Remuneration Committee meetings in 2025 is as follows:

Table of Frequency and Attendance of Nomination and Remuneration Committee Meetings in 2025

Nama Name	Jabatan Position	Jumlah Rapat Number of Meetings	Jumlah Kehadiran Number of Attendance	Tingkat Kehadiran Attendance Rate (%)
Fathur Rokhman	Ketua Komite Nominasi dan Remunerasi Chairman of Nomination and Remuneration Committee	9	9	100
Agus Budiman Manalu	Anggota Komite Nominasi dan Remunerasi Member of Nomination and Remuneration Committee	9	9	100
Belladonna Troxylon Maulianda	Anggota Komite Nominasi dan Remunerasi Member of Nomination and Remuneration Committee	19	15	79
Aqila Rahmani	Ketua Komite Nominasi dan Remunerasi Chairman of Nomination and Remuneration Committee	4	4	100
Santos Gunawan Matondang	Anggota Komite Nominasi dan Remunerasi Member of Nomination and Remuneration Committee	9	9	100
R.M. Aris Santosa	Anggota Komite Nominasi dan Remunerasi Member of Nomination and Remuneration Committee	-	-	-
Ahmad Subagya	Ketua Komite Nominasi dan Remunerasi Chairman of Nomination and Remuneration Committee	1	1	100
Indra Utama	Anggota Komite Nominasi dan Remunerasi Member of Nomination and Remuneration Committee	1	1	100

Risalah Rapat

Risalah rapat Komite Nominasi dan Remunerasi tahun 2025, yang mencakup informasi mengenai agenda, waktu pelaksanaan, serta daftar peserta rapat, disajikan secara rinci dalam tabel.

Risalah Rapat Komite Nominasi dan Remunerasi dalam Rapat Komite Bersama Komite Pemantau Risiko dan Tata Kelola Terintegrasi dan Komite Audit Tahun 2025 adalah sebagai berikut:

Meeting Minutes

The 2025 Nomination and Remuneration Committee meeting minutes, including information on the agenda, time, and list of meeting participants, are presented in detail in the table.

The Nomination and Remuneration Committee Meeting Minutes, including the Joint Committee Meeting of the Integrated Risk Monitoring and Governance Committee and Audit Committee in 2025, are as follows:

Tabel Risalah Rapat Komite Nominasi dan Remunerasi Tahun 2025

Table of Nomination and Remuneration Committee Meeting Minutes in 2025

No	Waktu Pelaksanaan Implementation Time	Agenda Rapat Meeting Agenda	Kehadiran Peserta dalam Rapat Participant Attendance in Meeting	
			Hadir Present	Tidak Hadir dan Alasannya Not Present and the Reason
1	21 Januari 2025 January 21, 2025	a. Pembahasan Penyampaian Laporan Kinerja Divisi Internal Audit Triwulan III dan Triwulan IV Tahun 2024 b. Pembahasan Penyampaian Laporan Kinerja Divisi Internal Audit Triwulan III dan Triwulan IV Tahun 2024 c. Telaah Kebijakan SPI a. Discussion on Submission of Internal Audit Division's Performance Report for Third and Fourth Quarters of 2024 b. Discussion on Submission of Internal Audit Division's Performance Report for Third and Fourth Quarters of 2024 c. Review of Internal Audit Policy	Fathur Rokhman, Agus Budiman Manalu, Belladonna Troxyton Maulianda	Nihil Nil
2	18 Februari 2025 February 18, 2025	a. Pembahasan Permohonan Persetujuan Prosedur Kerja Sama Operasi Konstruksi & Manufaktur PT Waskita Beton Precast Tbk b. Telaah Pencapaian Kinerja Direksi Kolegial dan Individual Semester II Tahun 2024 c. Penelaahan atas Kebijakan Manajemen Risiko a. Discussion on the Request for Approval of the Construction & Manufacturing Operations Cooperation Procedures of PT Waskita Beton Precast Tbk b. Review of Performance Achievements of Collegial and Individual Board of Directors for Second Semester of 2024 c. Review of Risk Management Policy	Fathur Rokhman, Agus Budiman Manalu, Belladonna Troxyton Maulianda	Nihil Nil
3	4 Maret 2025 March 4, 2025	a. Pembahasan Laporan Manajerial Triwulan I-IV Tahun 2024 PT Waskita Beton Precast Tbk b. Pembahasan Permohonan Reviu dan Penandatanganan Dokumen Fraud and Non-Compliance with Laws and Regulations (NOCLAR) Inquiries c. Pembahasan Penyampaian Laporan Pemantauan & Evaluasi Corporate Risk Profile Periode Triwulan III dan Triwulan IV Tahun 2024 PT Waskita Beton Precast Tbk d. Telaah Pengadaan Barang dan Jasa a. Discussion on Management Reports for Quarters I-IV of 2024 of PT Waskita Beton Precast Tbk b. Discussion on Request for Review and Signing of the Fraud and Non-Compliance with Laws and Regulations (NOCLAR) Inquiries Document c. Discussion on the Submission of the Corporate Risk Profile Monitoring & Evaluation Report for Quarters III and IV of 2024 of PT Waskita Beton Precast Tbk d. Review of Goods and Services Procurement	Fathur Rokhman, Agus Budiman Manalu, Belladonna Troxyton Maulianda	Nihil Nil

No	Waktu Pelaksanaan Implementation Time	Agenda Rapat Meeting Agenda	Kehadiran Peserta dalam Rapat Participant Attendance in Meeting	
			Hadir Present	Tidak Hadir dan Alasannya Not Present and the Reason
4	10 Maret 2025 March 10, 2025	Pembahasan Progress Audit Laporan Keuangan Tahun Buku 2024 Discussion on Progress of 2024 Financial Statement Audit	Fathur Rokhman, Agus Budiman Manalu	Belladonna Troxylon Maulianda (Perjalanan luar negeri) Belladonna Troxylon Maulianda (Overseas travel)
5	21 Maret 2025 March 21, 2025	Closing Meeting Audit Tahun Buku 2024 dengan KAP Closing Meeting of 2024 Financial Statement Audit with Public Accounting Firm	Fathur Rokhman, Agus Budiman Manalu	Belladonna Troxylon Maulianda (Perjalanan luar negeri) Belladonna Troxylon Maulianda (Overseas travel)
6	26 Maret 2025 March 26, 2025	Pembahasan Permohonan Persetujuan Key Performance Indicators ("KPI") Tahun 2025 Discussion on Request for Approval of Key Performance Indicators ("KPIs") for 2025	Fathur Rokhman, Agus Budiman Manalu, Belladonna Troxylon Maulianda	Nihil Nil
7	15 April 2025 April 15, 2025	a. Permohonan Persetujuan Konversi Utang Kreditur Dagang Tranche D Tahap Lanjutan Dan Ratifikasi Keputusan Rapat Umum Pemegang Saham Luar Biasa 30 Juni 2023 b. Permohonan Persetujuan Strategi Risiko dan Perencanaan Corporate Risk Profile (CRP) atas Rencana Kerja dan Anggaran Perusahaan (RKAP) Tahun 2025 PT Waskita Beton Precast Tbk c. Telaah Kebijakan Pengelolaan SDM & Suksesi Manajemen d. Telaah atas Kepatuhan Direksi terhadap PeraturanUU, RKAP dan RJPP a. Request for Approval of Conversion of Trade Creditors' Debt, Tranche D, for Next Phase and Ratification of Extraordinary General Meeting of Shareholders Resolution on June 30, 2023 b. Request for Approval of Risk Strategy and Corporate Risk Profile (CRP) Planning for 2025 Corporate Work Plan and Budget (RKAP) of PT Waskita Beton Precast Tbk c. Review of HR Management & Management Succession Policies d. Review of Board of Directors' Compliance with RegulationsLaws, the Company's Work Plan and Budget (RKAP), and the Long-Term Plan (RJPP)	Fathur Rokhman, Agus Budiman Manalu, Belladonna Troxylon Maulianda	Nihil Nil
8	23 April 2025 April 23, 2025	Permohonan Persetujuan Laporan Tahunan dan Laporan Keberlanjutan Tahun Buku 2024 Request for Approval of Annual Report and Sustainability Report for 2024 Fiscal Year	Fathur Rokhman, Agus Budiman Manalu, Belladonna Troxylon Maulianda	Nihil Nil
9	6 Mei 2025 May 6, 2025	a. Penyampaian Realisasi Kinerja TW I & Penyampaian Rencana Kerja TW II tahun 2025 Divisi Internal Audit b. Telaah Kebijakan Sistem & IT c. Telaah Kebijakan Akuntansi, Kebijakan Keuangan dan Pencatatan Laporan Keuangan a. Submission of the Internal Audit Division's First Quarter Performance Realization and Second Quarter 2025 Work Plan b. Review of Systems & IT Policies c. Review of Accounting Policies, Financial Policies, and Financial Reporting	Fathur Rokhman, Agus Budiman Manalu, Belladonna Troxylon Maulianda	Nihil Nil
10	17 Juli 2025 July 16, 2025	Pembahasan Revisi Rencana Kerja Anggaran Perusahaan (RKAP) Tahun 2025 Discussion on Revised 2025 Company Work Budget Plan (RKAP)	Santos Gunawan Matondang, Aqila Rahmani, Belladonna Troxylon Maulianda	Nihil Nil

No	Waktu Pelaksanaan Implementation Time	Agenda Rapat Meeting Agenda	Kehadiran Peserta dalam Rapat Participant Attendance in Meeting	
			Hadir Present	Tidak Hadir dan Alasannya Not Present and the Reason
11	17 Juli 2025 July 16, 2025	a. Pembahasan Telaah Kebijakan dan Kinerja Divisi Penjualan b. Pembahasan Telaah Kebijakan dan Kinerja Divisi Precast & Post Tension a. Discussion on Sales Division's Policy and Performance Review b. Discussion on Precast & Post-Tension Division's Policy and Performance Review	Santos Gunawan Matondang, Aqila Rahmani, Belladonna Troxylon Maulianda	Nihil Nil
12	29 Juli 2025 July 19, 2025	Pembahasan Persetujuan Permohonan Revisi RKAP Perseroan Discussion on Approval of Request for Revision of the Company's RKAP	Santos Gunawan Matondang, Aqila Rahmani, Belladonna Troxylon Maulianda	Nihil Nil
13	12 Agustus 2025 August 12, 2025	a. Pembahasan Penyampaian Laporan Pemantauan & Evaluasi Corporate Risk Profile Periode Triwulan I dan Triwulan II Tahun 2025 PT Waskita Beton Precast Tbk b. Pembahasan Permohonan Kebijakan GRC c. Telaah Efisiensi HCM dan Struktur Organisasi d. Evaluasi kinerja Laporan SPI TW II dan Progress Audit Khusus dan Pelaporan WBS a. Discussion on Submission of Corporate Risk Profile Monitoring & Evaluation Report for First and Second Quarters of 2025 for PT Waskita Beton Precast Tbk b. Discussion on GRC Policy Application c. Review of HCM Efficiency and Organizational Structure d. Performance Evaluation SPI Report for Second Quarter and Special Audit Progress and WBS Reporting	Santos Gunawan Matondang, Aqila Rahmani, Belladonna Troxylon Maulianda	Nihil Nil
14	26 Agustus 2025 August 26, 2025	Penjelasan atas Penyampaian Hasil Tindak Lanjut Rapat Komite PT Waskita Beton Precast Tbk sesuai surat nomor 508WBPDIR2024 Explanation of Submission of Follow-up Results of PT Waskita Beton Precast Tbk Committee Meeting according to letter number 508WBPDIR2024	Santos Gunawan Matondang, Belladonna Troxylon Maulianda	Aqila Rahmani (mengundurkan diri tanggal 20 Agustus 2025) Aqila Rahmani (resigned on August 20, 2025)
15	16 September 2025 September 16, 2025	a. Telaah Kebijakan Mutu dan Pelayanan Pelanggan b. Telaah Kebijakan Pengadaan Barang dan Jasa c. Telaah Kebijakan Divisi Peralatan a. Review of Quality and Customer Service Policies b. Review of Goods and Services Procurement Policies c. Review of Equipment Division Policies	Santos Gunawan Matondang, Belladonna Troxylon Maulianda	Aqila Rahmani (mengundurkan diri tanggal 20 Agustus 2025) Aqila Rahmani (resigned on August 20, 2025)
16	17 Oktober 2025 October 17, 2025	a. Telaah Kebijakan Piutang b. Telaah Evaluasi Divisi Readymix c. Telaah Evaluasi Divisi Pengembangan Bisnis & Pemasaran (pending, diagendakan di rapat berikutnya) a. Review of Accounts Receivable Policy b. Review of Readymix Division Evaluation c. Review of Business Development & Marketing Division Evaluation (pending, scheduled for the next meeting)	Santos Gunawan Matondang, Belladonna Troxylon Maulianda	Nihil Nil

No	Waktu Pelaksanaan Implementation Time	Agenda Rapat Meeting Agenda	Kehadiran Peserta dalam Rapat Participant Attendance in Meeting	
			Hadir Present	Tidak Hadir dan Alasannya Not Present and the Reason
17	21 Oktober 2025 October 21, 2025	a. Telaah Evaluasi Divisi Pengembangan Bisnis & Pemasaran b. Pembahasan Pengesahan Pedoman Etika dan Perilaku (Code of Conduct) c. Pembahasan Permohonan Persetujuan Rencana Divestasi Aset Tetap PT Waskita Beton Precast Tbk ("Perseroan") – (agenda tambahan, sesuai surat Direksi nomor 712WBPDIR2025 tanggal 20 Oktober 2025, perihal Permohonan Persetujuan Rencana Divestasi Aset Tetap PT Waskita Beton Precast Tbk) a. Evaluation Review of Business Development & Marketing Division b. Discussion on Ratification of Code of Conduct c. Discussion on Request for Approval of Fixed Asset Divestment Plan of PT Waskita Beton Precast Tbk (the "Company") – (additional agenda item, pursuant to Board of Directors' letter number 712WBPDIR2025 dated October 20, 2025, regarding the Request for Approval of the Fixed Asset Divestment Plan of PT Waskita Beton Precast Tbk)	Santos Gunawan Matondang,	Belladonna Troxylon Maulianda (Perjalanan luar negeri) Belladonna Troxylon Maulianda (Overseas travel)
18	11 November 2025 November 11, 2025	Evaluasi Laporan Internal Audit dan Pengawasan Triwulan III Evaluation of Internal Audit and Supervision Report for Third Quarter	Santos Gunawan Matondang	Belladonna Troxylon Maulianda (Sick) Belladonna Troxylon Maulianda (Sick)
19	19 Desember 2025 December 19, 2025	a. Pembahasan rencana kerja dan anggaran Perusahaan (RKAP) Tahun Buku 2026 PT Waskita Beton Precast Tbk b. Pembahasan Permohonan Usulan Gaji Direksi dan Dewan Komisaris PT Waskita Beton Precast Tbk Tahun 2025 c. Pembahasan Permohonan Persetujuan Perubahan Key Performance Indicators (KPI) Korporat dan Direktorat Tahun 2025 PT Waskita Beton Precast Tbk a. Discussion on the Company's Work Plan and Budget (RKAP) for 2026 Fiscal Year of PT Waskita Beton Precast Tbk b. Discussion on Request for Proposals for Salaries of Board of Directors and Board of Commissioners of PT Waskita Beton Precast Tbk for 2025 c. Discussion on Request for Approval of Changes to Corporate and Directorate Key Performance Indicators (KPIs) for 2025 of PT Waskita Beton Precast Tbk	Ahmad Subagya, Belladonna Troxylon Maulianda	Nihil Nil

PROGRAM PENGEMBANGAN KOMPETENSI KOMITE NOMINASI DAN REMUNERASI

WSBP senantiasa memberikan fasilitas berupa program pengembangan kompetensi kepada seluruh Insan WSBP. Langkah ini dilakukan sebagai upaya untuk mengembangkan Human Capital WSBP yang unggul dan kompeten. Komite Nominasi dan Remunerasi diberikan kesempatan untuk mengikuti berbagai kegiatan pengembangan, seperti pelatihan, seminar, atau lainnya.

Di tahun 2025, tidak terdapat dalam program kompetensi yang diikuti oleh Komite Nominasi dan Remunerasi.

NOMINATION AND REMUNERATION COMMITTEE COMPETENCY DEVELOPMENT PROGRAM

WSBP consistently provides competency development programs for all Insan WSBP. This step is taken as an effort to develop superior and competent WSBP Human Capital. The Nomination and Remuneration Committee is given the opportunity to participate in various development activities, such as training, seminars, and other activities. The Nomination and Remuneration Committee's participation in the competency program held in 2025 is as follows:

In 2025, there were no competency programs participated in by the Nomination and Remuneration Committee.

LAPORAN PELAKSANAAN TUGAS KOMITE NOMINASI DAN REMUNERASI

Di tahun 2025, Komite Nominasi dan Remunerasi telah melaksanakan tugas dan tanggung jawab sebagai berikut:

NOMINATION AND REMUNERATION COMMITTEE DUTIES IMPLEMENTATION REPORT

In 2025, the Nomination and Remuneration Committee has carried out the following duties and responsibilities:

Tabel Realisasi Pelaksanaan Kegiatan Komite Nominasi dan Remunerasi Tahun 2025

Table of Realization of Nomination and Remuneration Committee Activities Implementation in 2025

No	Program Kerja Work Program	Realisasi Program Kerja Work Program Realization	Waktu Pelaksanaan Implementation Time
1	Rapat dengan Divisi Terkait Meeting with Related Divisions	Pembahasan Permohonan Persetujuan Prosedur Kerja Sama Operasi Konstruksi & Manufaktur PT Waskita Beton Precast Tbk Discussion on Request for Approval of Construction & Manufacturing Operations Cooperation Procedures of PT Waskita Beton Precast Tbk	18 Februari 2025 February 18, 2025
2	Rapat dengan Divisi Terkait Meeting with Related Divisions	Telaah Pencapaian Kinerja Direksi Kolegial dan Individual Semester II Tahun 2024 Review of Performance Achievements of Collegial and Individual Board of Directors for Second Semester of 2024	18 Februari 2025 February 18, 2025
3	Rapat dengan Divisi Terkait Meeting with Related Divisions	Pembahasan Laporan Manajerial Triwulan I-IV Tahun 2024 PT Waskita Beton Precast Tbk Discussion on Managerial Reports for Quarters I-IV of 2024 of PT Waskita Beton Precast Tbk	4 Maret 2025 March 4, 2025
4	Rapat dengan Divisi Terkait Meeting with Related Divisions	Pembahasan Permohonan Reviu dan Penandatanganan Dokumen Fraud and Non-Compliance with Laws and Regulations (NOCLAR) Inquiries Discussion on Request for Review and Signing of Fraud and Non-Compliance with Laws and Regulations (NOCLAR) Inquiries Document	4 Maret 2025 March 4, 2025
5	Telaah Penyusunan KPI KPI Preparation Review	Pembahasan Permohonan Persetujuan Key Performance Indicators ("KPI") Tahun 2025 Discussion on Request for Approval of Key Performance Indicators ("KPIs") for 2025	26 Maret 2025 March 26, 2025
6	Rapat dengan Divisi Terkait Meeting with Related Divisions	Permohonan Persetujuan Konversi Utang Kreditur Dagang Tranche D Tahap Lanjutan Dan Ratifikasi Keputusan Rapat Umum Pemegang Saham Luar Biasa 30 Juni 2023 Request for Approval of Conversion of Trade Creditors' Debt Tranche D for Next Stage and Ratification of Extraordinary General Meeting of Shareholders Resolution on June 30, 2023	15 April 2025 April 15, 2025
7	Rapat dengan Divisi terkait Meeting with Related Divisions	Permohonan Persetujuan Strategi Risiko dan Perencanaan Corporate Risk Profile (CRP) atas Rencana Kerja dan Anggaran Perusahaan (RKAP) Tahun 2025 PT Waskita Beton Precast Tbk Request for Approval of Risk Strategy and Corporate Risk Profile (CRP) Planning for 2025 Corporate Work Plan and Budget (RKAP) of PT Waskita Beton Precast Tbk	15 April 2025 April 15, 2025
8	Rapat dengan Divisi Terkait Meeting with Related Divisions	Permohonan Persetujuan Laporan Tahunan dan Laporan Keberlanjutan Tahun Buku 2024 Request for Approval of Annual Report and Sustainability Report for 2024 Fiscal Year	23 April 2025 April 23, 2025
9	Counterpart Penyusunan RKAP RKAP Preparation Counterpart	Pembahasan Revisi Rencana Kerja Anggaran Perusahaan (RKAP) tahun 2025 Discussion on Revision of 2025 Corporate Work Plan and Budget	17 Juli 2025 July 17, 2025
10	Rapat dengan Divisi terkait Meeting with Related Divisions	Pembahasan Telaah Kebijakan dan Kinerja Divisi Penjualan Discussion on Review of Sales Division's Policy and Performance	17 Juli 2025 July 17, 2025
11	Rapat dengan Divisi terkait Meeting with Related Divisions	Pembahasan Telaah Kebijakan dan Kinerja Divisi Precast & Post Tension Discussion on Review of the Precast & Post-Tension Division's Policy and Performance	17 Juli 2025 July 17, 2025
12	Counterpart Penyusunan RKAP RKAP Preparation Counterpart	Pembahasan Persetujuan Permohonan Revisi RKAP Perseroan Discussion on Approval of Request for Revision of the Company's RKAP	29 Juli 2025 July 29, 2025
13	Rapat dengan Divisi Terkait Meeting with Related Divisions	Pembahasan Permohonan Kebijakan GRC Discussion on Request for GRC Policy	12 Agustus 2025 August 12, 2025

No	Program Kerja Work Program	Realisasi Program Kerja Work Program Realization	Waktu Pelaksanaan Implementation Time
14	Rapat dengan Divisi Terkait Meeting with Related Divisions	Telaah Efisiensi HCM dan Struktur Organisasi Review of HCM Efficiency and Organizational Structure	12 Agustus 2025 August 12, 2025
15	Rapat dengan Divisi Terkait Meeting with Related Divisions	Penjelasan atas Penyampaian Hasil Tindak Lanjut Rapat Komite PT Waskita Beton Precast Tbk sesuai surat nomor 508/WBP/DIR/2024 Explanation on Submission of Follow-Up Results from Committee Meeting of PT Waskita Beton Precast Tbk as per Letter No. 508/WBP/DIR/2024	26 Agustus 2025 August 26, 2025
16	Rapat dengan Divisi Terkait Meeting with Related Divisions	Telaah Kebijakan Mutu dan Pelayanan Pelanggan Quality and Customer Service Policy Review	16 September 2025 September 16, 2025
17	Rapat dengan Divisi Terkait Meeting with Related Divisions	Telaah Kebijakan Pengadaan Barang dan Jasa Goods and Services Procurement Policy Review	16 September 2025 September 16, 2025
18	Rapat dengan Divisi Terkait Meeting with Related Divisions	Telaah Kebijakan Divisi Peralatan Equipment Division Policy Review	16 September 2025 September 16, 2025
19	Rapat dengan Divisi terkait Meeting with Related Divisions	Telaah Evaluasi Divisi Readymix Readymix Division Evaluation Review	17 Oktober 2025 October 17, 2025
20	Rapat dengan Divisi terkait Meeting with Related Divisions	Telaah Evaluasi Divisi Pengembangan Bisnis & Pemasaran (pending, diagendakan di rapat berikutnya) Business Development & Marketing Division Evaluation Review (pending, scheduled for the next meeting)	17 Oktober 2025 October 17, 2025
21	Rapat dengan divisi terkait Meeting with Related Divisions	Telaah Evaluasi Divisi Pengembangan Bisnis & Pemasaran Business Development & Marketing Division Evaluation Review	21 Oktober 2025 October 21, 2025
22	Telaah Kepatuhan Terhadap Kode Etik Code of Conduct Compliance Review	Pembahasan Pengesahan Pedoman Etika dan Perilaku (<i>Code of Conduct</i>) Discussion on Ratification of Code of Conduct	21 Oktober 2025 October 21, 2025
23	Aksi Korporasi yang memerlukan persetujuan Dewan Komisaris yang belum ada di dalam RKAP Corporate actions that require the approval of Board of Commissioners that are not yet included in the RKAP	Pembahasan Permohonan Persetujuan Rencana Divestasi Aset Tetap PT Waskita Beton Precast Tbk ("Perseroan") – (agenda tambahan, sesuai surat Direksi nomor 712/WBP/DIR/2025 tanggal 20 Oktober 2025, perihal Permohonan Persetujuan Rencana Divestasi Aset Tetap PT Waskita Beton Precast Tbk) Discussion on Request for Approval of Fixed Asset Divestment Plan of PT Waskita Beton Precast Tbk (the "Company") – (additional agenda, in accordance with Directors' letter number 712/WBP/DIR/2025 dated October 20, 2025, regarding the Request for Approval of the Fixed Asset Divestment Plan of PT Waskita Beton Precast Tbk)	21 Oktober 2025 October 21, 2025
24	Counterpart Penyusunan RKAP RKAP Preparation Counterpart	Pembahasan Permohonan Persetujuan Rencana Kerja dan Anggaran Perusahaan (RKAP) Tahun Buku 2026 PT Waskita Beton Precast Tbk Discussion on Request for Approval of 2026 Fiscal Year Work Plan and Budget (RKAP) of PT Waskita Beton Precast Tbk	11 November 2025 November 11, 2025
25	Counterpart Penyusunan RKAP	Pembahasan rencana kerja dan anggaran Perusahaan (RKAP) Tahun Buku 2026 PT Waskita Beton Precast Tbk Discussion of the Company's Work Plan and Budget (RKAP) for 2026 Fiscal Year of PT Waskita Beton Precast Tbk	19 Desember 2025 December 19, 2025
26	Telaah atas Remunerasi Direksi dan Dekom Review of Remuneration of Board of Directors and Board of Commissioners	Pembahasan Permohonan Usulan Gaji Direksi dan Dewan Komisaris PT Waskita Beton Precast Tbk th 2025 Discussion of Request for Proposal of Salaries for Board of Directors and Board of Commissioners of PT Waskita Beton Precast Tbk for 2025	19 Desember 2025 December 19, 2025
27	Telaah Penyusunan KPI KPI Preparation Review	Pembahasan Permohonan Persetujuan Perubahan <i>Key Performance Indicators</i> (KPI) Korporat dan Direktorat Tahun 2025 PT Waskita Beton Precast Tbk Discussion of Request for Approval of Changes to Corporate and Directorate Key Performance Indicators (KPIs) for 2025 at PT Waskita Beton Precast Tbk	19 Desember 2025 December 19, 2025

REMUNERASI KOMITE NOMINASI DAN REMUNERASI

Penetapan remunerasi anggota Komite Nominasi dan Remunerasi didasarkan pada Peraturan Menteri Badan Usaha Milik Negara No.PER-3/MBU/03/2023 tanggal 20 Maret 2023 tentang Organ dan Sumber Daya Manusia Badan Usaha Milik Negara. Besaran remunerasi anggota Komite Nominasi dan Remunerasi ditentukan oleh Dewan Komisaris dengan mempertimbangkan kemampuan keuangan Perusahaan.

Besaran remunerasi yang diterima Komite Nominasi dan Remunerasi ditetapkan melalui Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk No. 15/SK/WBP/DK/2025 tanggal 31 Desember 2025 tentang Penetapan Honorarium dan Tunjangan Anggota Komite Audit, Anggota Komite Pemantau Risiko dan Tata Kelola Terintegrasi, Anggota Komite Nominasi dan Remunerasi, Sekretaris Dewan Komisaris dan Staf Sekretariat Dewan Komisaris Tahun 2025 PT Waskita Beton Precast Tbk maksimal sebesar 15% dari gaji Direktur Utama Perusahaan, dengan ketentuan pajak ditanggung oleh Perusahaan, dan tidak diperkenankan menerima penghasilan lain selain honorarium tersebut.

Remunerasi Komite Nominasi dan Remunerasi di tahun 2025 adalah sebagai berikut:

Tabel Remunerasi Komite Nominasi dan Remunerasi Tahun 2025

Nama Name	Jabatan Position	Besaran Honorarium (dalam Rupiah penuh) Amount of Honorarium (in full Rupiah)	
		Setiap Bulan Every Month	Selama Periode Menjabat During the Term of Office
Belladonna Troxylon Maulianda	Anggota Komite Nominasi dan Remunerasi	Rp18.975.000	Rp227.700.000

Catatan:

Anggota Dewan Komisaris yang menjabat sebagai Ketua atau Anggota Komite Nominasi dan Remunerasi tidak menerima penghasilan tambahan dari posisi tersebut. Penghasilan yang diterima sepenuhnya merupakan bagian dari kompensasi yang melekat pada peran mereka sebagai anggota Dewan Komisaris.

NOMINATION AND REMUNERATION COMMITTEE REMUNERATION

The determination of the remuneration of members of the Nomination and Remuneration Committee is based on the Regulation of the Minister of State-Owned Enterprises Number: PER-3/MBU/03/2023 dated March 20, 2023, concerning Organs and Human Resources of State-Owned Enterprises. The amount of remuneration for members of the Nomination and Remuneration Committee is determined by the Board of Commissioners by considering the Company's financial capacity.

The amount of remuneration received by the Nomination and Remuneration Committee is determined through PT Waskita Beton Precast Tbk Board of Commissioners Decree No. 15/SK/WBP/DK/2025 dated December 31, 2025, concerning Determination of Honorarium and Allowances for Audit Committee Members, Integrated Risk Monitoring and Governance Committee Members, Nomination and Remuneration Committee Members, Secretary of the Board of Commissioners and Secretariat Staff of the Board of Commissioners in 2025 PT Waskita Beton Precast Tbk with a maximum of 15% of the salary of the President Director of the Company, provided that taxes are borne by the Company, and are not allowed to receive other income besides the honorarium.

The remuneration of the Nomination and Remuneration Committee in 2025 is as follows:

Table of Nomination and Remuneration Committee Remuneration in 2025

Nama Name	Jabatan Position	Besaran Honorarium (dalam Rupiah penuh) Amount of Honorarium (in full Rupiah)	
		Setiap Bulan Every Month	Selama Periode Menjabat During the Term of Office
Belladonna Troxylon Maulianda	Anggota Komite Nominasi dan Remunerasi	Rp18.975.000	Rp227.700.000

Note:

Members of the Board of Commissioners who serve as Chairman or Member of the Nomination and Remuneration Committee do not receive any additional income from such position, other than the income already received as part of their role as the Board of Commissioners.

KOMITE PEMANTAU RISIKO DAN TATA KELOLA TERINTEGRASI

Dewan Komisaris membentuk Komite Pemantau Risiko dan Tata Kelola Terintegrasi sebagai komite yang menjalankan fungsi pengawasan pengelolaan risiko usaha yang dihadapi oleh perusahaan. Komite Pemantau Risiko dan Tata Kelola Terintegrasi memastikan bahwa risiko yang timbul dari kegiatan WSBP dapat diidentifikasi, diukur, dipantau, dan dikendalikan dengan tepat. Selain itu, Komite Pemantau Risiko dan Tata Kelola Terintegrasi juga bertugas untuk mengawasi pelaksanaan kebijakan manajemen risiko, memperkuat peran pengawasan Dewan Komisaris, dan memastikan kualitas pengawasan secara keseluruhan.

KOMPOSISI, PENGANGKATAN, DAN PEMBERHENTIAN KOMITE PEMANTAU RISIKO DAN TATA KELOLA TERINTEGRASI

Komposisi Komite Pemantau Risiko dan Tata Kelola Terintegrasi di tahun 2025 terdiri dari 3 (tiga) orang anggota. Komposisi Komite Pemantau Risiko dan Tata Kelola Terintegrasi di tahun 2025 adalah sebagai berikut:

Tabel Komposisi Komite Pemantau Risiko dan Tata Kelola Terintegrasi Tahun 2025

Nama Name	Jabatan Position	Status	Dasar Pengangkatan Basis of Appointment	Masa Jabatan Term of Office
Berstatus Aktif Menjabat per 31 Desember 2025 Actively Serving as of December 31, 2025				
Ahmad Subagya	Ketua Komite Pemantau Risiko dan Tata Kelola Terintegrasi Chairman of Integrated Risk Monitoring and Governance Committee	Komisaris Independen/Plt. Komisaris Utama Independent Commissioner/Act. President Commissioner	Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk Nomor: 13/SK/WBP/DK/2025 tanggal 22 Desember 2025 Board of Commissioners Decree of PT Waskita Beton Precast Tbk Number: 13/SK/WBP/DK/2025 dated December 22, 2025	Mengikuti masa jabatan Komisaris Independen Following the term of office as Independent Commissioner
Alfonsus Andrew	Anggota Komite Pemantau Risiko dan Tata Kelola Terintegrasi Member of Integrated Risk Monitoring and Governance Committee	Pihak Internal Internal Party	Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk Nomor: 02/SK/WBP/DK/2025 tanggal 17 April 2025 Board of Commissioners Decree of PT Waskita Beton Precast Tbk Number: 02/SK/WBP/DK/2025 dated April 17, 2025	Aktif menjabat sejak 29 April 2025-28 April 2028, Periode Pertama Actively serving from April 29, 2025 to April 28, 2028, First Period
Indhit Pertomo	Anggota Komite Pemantau Risiko dan Tata Kelola Terintegrasi Member of Integrated Risk Monitoring and Governance Committee	Pihak Eksternal External Party	Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk Nomor: 10/SK/WBP/DK/2025 tanggal 10 Desember 2025 Board of Commissioners Decree of PT Waskita Beton Precast Tbk Number: 10/SK/WBP/DK/2025 dated December 10, 2025	Aktif menjabat sejak 10 Desember 2025-09 Desember 2028, Periode Pertama Actively serving from December 10, 2025 to December 9, 2028, First Period
Berstatus Tidak Aktif Menjabat per 31 Desember 2025 Inactive as of December 31, 2025				
Poerwanto	Ketua Komite Pemantau Risiko dan Tata Kelola Terintegrasi Chairman of Integrated Risk Monitoring and Governance Committee	Komisaris Commissioner	Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk No. 06/SK/WBP/DK/2023 tanggal 7 Juli 2023 Board of Commissioners Decree of PT Waskita Beton Precast Tbk No. 06/SK/WBP/DK/2023 dated July 7, 2023	Berhenti menjabat sejak Keputusan RUPST 22 Mei 2025 Resigned as of AGMS Resolution of May 22, 2025

INTEGRATED RISK MONITORING AND GOVERNANCE COMMITTEE

The Board of Commissioners establishes the Integrated Risk Monitoring and Governance Committee as a committee that performs the supervisory function of managing business risks faced by the Company. The Integrated Risk Monitoring and Governance Committee ensures that the risks arising from WSBP activities can be properly identified, measured, monitored, and controlled. In addition, the Integrated Risk Monitoring and Governance Committee is also tasked with supervising the implementation of risk management policies, strengthening the supervisory role of the Board of Commissioners, and ensuring the overall quality of supervision.

COMPOSITION, APPOINTMENT, AND DISMISSAL OF INTEGRATED RISK MONITORING AND GOVERNANCE COMMITTEE

The composition of the Integrated Risk and Governance Monitoring Committee in 2025 consists of 3 (three) members. The composition of the Integrated Risk and Governance Monitoring Committee in 2025 is as follows:

Table of Integrated Risk and Governance Monitoring Committee Composition in 2025

Nama Name	Jabatan Position	Status	Dasar Pengangkatan Basis of Appointment	Masa Jabatan Term of Office
Berstatus Aktif Menjabat per 31 Desember 2025 Actively Serving as of December 31, 2025				
Ahmad Subagya	Ketua Komite Pemantau Risiko dan Tata Kelola Terintegrasi Chairman of Integrated Risk Monitoring and Governance Committee	Komisaris Independen/Plt. Komisaris Utama Independent Commissioner/Act. President Commissioner	Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk Nomor: 13/SK/WBP/DK/2025 tanggal 22 Desember 2025 Board of Commissioners Decree of PT Waskita Beton Precast Tbk Number: 13/SK/WBP/DK/2025 dated December 22, 2025	Mengikuti masa jabatan Komisaris Independen Following the term of office as Independent Commissioner
Alfonsus Andrew	Anggota Komite Pemantau Risiko dan Tata Kelola Terintegrasi Member of Integrated Risk Monitoring and Governance Committee	Pihak Internal Internal Party	Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk Nomor: 02/SK/WBP/DK/2025 tanggal 17 April 2025 Board of Commissioners Decree of PT Waskita Beton Precast Tbk Number: 02/SK/WBP/DK/2025 dated April 17, 2025	Aktif menjabat sejak 29 April 2025-28 April 2028, Periode Pertama Actively serving from April 29, 2025 to April 28, 2028, First Period
Indhit Pertomo	Anggota Komite Pemantau Risiko dan Tata Kelola Terintegrasi Member of Integrated Risk Monitoring and Governance Committee	Pihak Eksternal External Party	Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk Nomor: 10/SK/WBP/DK/2025 tanggal 10 Desember 2025 Board of Commissioners Decree of PT Waskita Beton Precast Tbk Number: 10/SK/WBP/DK/2025 dated December 10, 2025	Aktif menjabat sejak 10 Desember 2025-09 Desember 2028, Periode Pertama Actively serving from December 10, 2025 to December 9, 2028, First Period
Berstatus Tidak Aktif Menjabat per 31 Desember 2025 Inactive as of December 31, 2025				
Poerwanto	Ketua Komite Pemantau Risiko dan Tata Kelola Terintegrasi Chairman of Integrated Risk Monitoring and Governance Committee	Komisaris Commissioner	Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk No. 06/SK/WBP/DK/2023 tanggal 7 Juli 2023 Board of Commissioners Decree of PT Waskita Beton Precast Tbk No. 06/SK/WBP/DK/2023 dated July 7, 2023	Berhenti menjabat sejak Keputusan RUPST 22 Mei 2025 Resigned as of AGMS Resolution of May 22, 2025

Nama Name	Jabatan Position	Status	Dasar Pengangkatan Basis of Appointment	Masa Jabatan Term of Office
Asep Arofah Permana	Anggota Komite Pemantau Risiko dan Tata Kelola Terintegrasi Member of Integrated Risk Monitoring and Governance Committee	Komisaris Commissioner	Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk No. 06/SK/WBP/DK/2023 tanggal 7 Juli 2023 Board of Commissioners Decree of PT Waskita Beton Precast Tbk No. 06/SK/WBP/DK/2023 dated July 7, 2023	Berhenti menjabat sejak Keputusan RUPST 22 Mei 2025 Resigned as of AGMS Resolution of May 22, 2025
Sapto Wiratno	Anggota Komite Pemantau Risiko dan Tata Kelola Terintegrasi Member of Integrated Risk Monitoring and Governance Committee	Pihak Eksternal External Party	Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk No. 04/SK/WBP/DK/2023 tanggal 24 Mei 2023 Board of Commissioners Decree of PT Waskita Beton Precast Tbk No. 04/SK/WBP/DK/2023 dated May 24, 2023	Berhenti menjabat sejak mengundurkan diri 1 Desember 2025 Resigned on December 1, 2025
Hasby Muhammad Zamri	Ketua Komite Pemantau Risiko dan Tata Kelola Terintegrasi Chairman of Integrated Risk Monitoring and Governance Committee	Komisaris Commissioner	Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk Nomor: 05/SK/WBP/DK/2025 tanggal 4 Juni 2025 Board of Commissioners Decree of PT Waskita Beton Precast Tbk No. 05/SK/WBP/DK/2025 dated June 4, 2025	Berhenti menjabat sejak mengundurkan diri 20 Agustus 2025 Resigned on August 20, 2025
Santos Gunawan Matondang	Ketua Komite Pemantau Risiko dan Tata Kelola Terintegrasi Chairman of Integrated Risk Monitoring and Governance Committee	Komisaris Commissioner	Surat Komisaris Utama PT Waskita Beton Precast Tbk Nomor: 64/WBP/DK/2025 tanggal 21 Agustus 2025 Board of Commissioners Decree of PT Waskita Beton Precast Tbk No. 64/SK/WBP/DK/2025 dated August 21, 2025	Berhenti menjabat sejak Keputusan RUPSLB 14 November 2025 Resigned as of EGMS Resolution of November 14, 2025
R.M. Aris Santosa	Ketua Komite Pemantau Risiko dan Tata Kelola Terintegrasi Chairman of Integrated Risk Monitoring and Governance Committee	Komisaris Commissioner	Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk Nomor: 10/SK/WBP/DK/2025 tanggal 10 Desember 2025 Board of Commissioners Decree of PT Waskita Beton Precast Tbk No. 10/SK/WBP/DK/2025 dated November 10, 2025	Berhenti menjabat sejak mengundurkan diri 18 Desember 2025 Resigned on December 18, 2025

PROFIL KOMITE PEMANTAU RISIKO DAN TATA KELOLA TERINTEGRASI

Ketua Komite Pemantau Risiko dan Tata Kelola Terintegrasi

INTEGRATED RISK MONITORING AND GOVERNANCE COMMITTEE PROFILE

Chairman of Integrated Risk Monitoring and Governance Committee

AHMAD SUBAGYA Ketua Komite Pemantau Risiko dan Tata Kelola Terintegrasi Chairman of Integrated Risk Monitoring and Governance Committee	
Periode Jabatan Term of Office	Mengikuti masa jabatan sebagai Komisaris Following the term of office as Commissioner
Dasar Pengangkatan Basis of Appointment	Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk No. 06/SK/WBP/DK/2023 tanggal 7 Juli 2023 Board of Commissioners Decree of PT Waskita Beton Precast Tbk No. 06/SK/WBP/DK/2023 dated July 7, 2023

Profil lengkap Ketua Komite Pemantau Risiko dan Tata Kelola Terintegrasi yaitu Ahmad Subagya dapat dilihat pada bab Profil Perusahaan bagian Dewan Komisaris dalam Laporan Tahunan ini.

The complete profile of the Chairman of the Integrated Risk Monitoring and Governance Committee, Ahmad Subagya, can be seen in the Company Profile chapter under the Board of Commissioners in this Annual Report.

ALFONSUS ANDREW Anggota Komite Pemantau Risiko dan Tata Kelola Terintegrasi Member of Integrated Risk Monitoring and Governance Committee	
Periode Jabatan Term of Office	29 April 2025-28 April 2028 (Periode Pertama) April 29, 2025-April 28, 2028 (First Period)
Dasar Pengangkatan Basis of Appointment	Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk No. 02/SK/WBP/DK/2025 tanggal 17 April 2025 Board of Commissioners Decree of PT Waskita Beton Precast Tbk No. 02/SK/WBP/DK/2025 dated April 17, 2025
Kewarganegaraan Nationality	Indonesia Indonesian
Domisili Domicile	Jakarta Pusat, DKI Jakarta, Indonesia Central Jakarta, DKI Jakarta, Indonesia
Usia Age	38 tahun 38 years old
Kelahiran Birth	Jakarta, 20 April 1987 Jakarta, April 20, 1987
Riwayat Pendidikan Educational Background	- Universitas Trisakti, Sarjana Hukum (S.H) (2004 – 2008) - Universitas Trisakti, Magister Hukum (M.H) (2009 – 2011) - Universitas Trisakti, Doktor Ilmu Hukum (Dr.) (2019 – 2023) - Trisakti University, Bachelor of Laws (LL.B.) (2004 – 2008) - Trisakti University, Master of Laws (LL.M.) (2009 – 2011) - Trisakti University, Doctor of Laws (LL.D.) (2019 – 2023)
Riwayat Pekerjaan Work Experience	- Junior Associate, JL & Associate with Yan Apul (2008 – 2009) - Legal & Litigasi PT. RPM (2009 – 2011) - Staf Bagian Hukum, Sekretariat Perusahaan PT Waskita Karya (Persero) Tbk (2011 – 2014) - Ahli Muda Bidang Hukum, Sekretariat Perusahaan PT Waskita Karya (Persero) Tbk (2014 – 2017) - Ahli Madya Bidang Hukum, Sekretariat Perusahaan PT Waskita Karya (Persero) Tbk (2017 – 2018) - Kepala Departemen Aksi Korporasi (d/h Corporate Action Manager), Divisi Legal PT Waskita Karya (Persero) Tbk (2018 – sekarang) - Junior Associate, JL & Associate with Yan Apul (2008 – 2009) - Legal & Litigation, PT. RPM (2009 – 2011) - Legal Staff, Corporate Secretariat, PT Waskita Karya (Persero) Tbk (2011 – 2014) - Junior Legal Expert, Corporate Secretariat, PT Waskita Karya (Persero) Tbk (2014 – 2017) - Associate Legal Expert, Corporate Secretariat, PT Waskita Karya (Persero) Tbk (2017 – 2018) - Head of the Corporate Action Department (formerly Corporate Action Manager), Legal Division, PT Waskita Karya (Persero) Tbk (2018 – present)
Rangkap Jabatan Concurrent Position	Kepala Departemen Aksi Korporasi (d/h Corporate Action Manager), Divisi Legal PT Waskita Karya (Persero) Tbk (2018 – sekarang) Head of Corporate Action Department (formerly Corporate Action Manager), Legal Division of PT Waskita Karya (Persero) Tbk (2018 – present)
Sertifikasi Certification	- Advokat - Perhimpunan Advokat Indonesia (Peradi) - Profesional Utama GRC (GRC Professional Advanced-Level Executives/ GRCE) - Badan Nasional Sertifikasi Profesi - Konsultan Hukum Perbankan Bersertifikat (Certified Banking Legal Consultant/ CBLC) - Badan Nasional Sertifikasi Profesi - Auditor Hukum Bersertifikat (Certified Legal Auditor/ CLA) – Badan Nasional Sertifikasi Profesi - Advocates – Indonesian Advocates Association (Peradi) - GRC Professional Advanced-Level Executives (GRCE) – National Professional Certification Agency - Certified Banking Legal Consultants (CBLC) – National Professional Certification Agency - Certified Legal Auditors (CLA) – National Professional Certification Agency

INDHIT PERTOMO Anggota Komite Pemantau Risiko dan Tata Kelola Terintegrasi Member of Integrated Risk Monitoring and Governance Committee	
Periode Jabatan Term of Office	10 Desember 2025-9 Desember 2028 (Periode Pertama) December 10, 2025-December 9, 2028 (First Period)
Dasar Pengangkatan Basis of Appointment	Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk No. 10/SK/WBP/DK/2025 tanggal 10 Desember 2025 Board of Commissioners Decree of PT Waskita Beton Precast Tbk No. 10/SK/WBP/DK/2025 dated December 10, 2025
Kewarganegaraan Nationality	Indonesia Indonesian
Domisili Domicile	Depok, Jawa Barat Depok, West Java
Usia Age	56 tahun 56 years old
Kelahiran Birth	Banyumas, 14 April 1969 Banyumas, April 14, 1969
Riwayat Pendidikan Educational Background	Sarjana Teknik Sipil, Universitas Islam Indonesia (2003) Bachelor of Civil Engineering, Islamic University of Indonesia (2003)
Riwayat Pekerjaan Work Experience	- Direktur Utama Trans Jabar Tol (2002-2024) - Head of Transformation Office PT Waskita Karya (Persero) Tbk (2022) - SVP Production Control Division PT Waskita Karya (Persero) Tbk (2021-2022) - SVP Human Capital Management Division PT Waskita Karya (Persero) Tbk (2020-2021) - SVP Production Control Division PT Waskita Karya (Persero) Tbk (2020) - Quantity Surveyor Manager Division I PT Waskita Karya (Persero) Tbk (2005-2020) - President Director of Trans Jabar Tol (2002-2024) - Head of Transformation Office of PT Waskita Karya (Persero) Tbk (2022) - Senior Vice President of Production Control Division of PT Waskita Karya (Persero) Tbk (2021-2022) - Senior Vice President of Human Capital Management Division of PT Waskita Karya (Persero) Tbk (2020-2021) - Senior Vice President of Production Control Division of PT Waskita Karya (Persero) Tbk (2020) - Quantity Surveyor Manager, Division I of PT Waskita Karya (Persero) Tbk (2005-2020)
Rangkap Jabatan Concurrent Position	Tidak memiliki rangkap jabatan Has no concurrent position
Sertifikasi Certification	-

MASA JABATAN KOMITE PEMANTAU RISIKO DAN TATA KELOLA TERINTEGRASI

1. Setiap Anggota Komite diangkat dan diberhentikan oleh Dewan Komisaris.
2. Masa Jabatan setiap Anggota Komite tidak boleh lebih lama dari masa jabatan Dewan Komisaris atau 3 (tiga) tahun terhitung sejak tanggal pengangkatan dan berakhir sampai dengan penutupan Rapat Umum Pemegang Saham Tahunan Perseroan yang ke-3 setelah tanggal pengangkatannya.
3. Setiap Anggota Komite dapat dipilih kembali hanya untuk 1 (satu) periode berikutnya atau 3 (tiga) tahun.
4. Keanggotaan Komite dapat berakhir sewaktu-waktu sebelum masa jabatan berakhir sesuai Keputusan Dewan Komisaris.

INTEGRATED INTEGRATED RISK MONITORING AND GOVERNANCE COMMITTEE TERM OF OFFICE

1. Each Committee Member is appointed and dismissed by the Board of Commissioners.
2. The term of office of each Committee Member may not exceed the term of office of the Board of Commissioners or 3 (three) years, starting from the date of appointment and ending at the close of the Company's third Annual General Meeting of Shareholders following the date of appointment.
3. Each Committee Member may be re-elected only for 1 (one) subsequent term or 3 (three) years.
4. Committee membership may terminate at any time before the end of the term of office in accordance with a Decision of the Board of Commissioners.

5. Penggantian Anggota Komite yang bukan berasal dari Dewan Komisaris dilakukan paling lambat 60 (enam puluh) hari sejak Anggota Komite dimaksud tidak dapat lagi melaksanakan fungsinya.
6. Perusahaan wajib mendokumentasikan keputusan pengangkatan dan pemberhentian Anggota Komite.

PIAGAM KOMITE PEMANTAU RISIKO DAN TATA KELOLA TERINTEGRASI

Dalam melaksanakan tugas, tanggung jawab, wewenang, dan fungsinya, Komite Pemantau Risiko dan Tata Kelola Terintegrasi mengacu pada Piagam yang telah disepakati dan ditandatangani oleh Dewan Komisaris melalui Keputusan Dewan Komisaris No. 03/SK/WBP/DK/2024 tanggal 04 Desember 2024, Perubahan Piagam Komite Pemantau Risiko dan Tata Kelola Terintegrasi Panduan Tugas Pokok dan Fungsi Kerja Komite Pemantau Risiko dan Tata Kelola Terintegrasi PT Waskita Beton Precast Tbk.

Piagam Komite Pemantau Risiko dan Tata Kelola Terintegrasi juga memuat tata kerja komite-komite dalam melaksanakan fungsinya membantu tugas pengawasan Dewan Komisaris dalam rangka mewujudkan sistem dan pelaksanaan pengawasan yang kompeten dan independen di WSBP. Isi piagam komite memuat hal-hal sebagai berikut:

1. Latar Belakang
2. Maksud dan Tujuan
3. Definisi
4. Struktur Keanggotaan
5. Masa Jabatan
6. Persyaratan Keanggotaan
7. Tugas dan Tanggung Jawab
8. Wewenang
9. Kode Etik Kerahasiaan
10. Rapat Komite
11. Pelaporan
12. Honorarium dan Pembebanan Biaya
13. Larangan
14. Penutup

5. Replacement of Committee Members who are not members of the Board of Commissioners shall be made no later than 60 (sixty) days after the Committee Member in question is no longer able to perform their functions.
6. The Company is required to document the decision on the appointment and dismissal of Committee Members.

INTEGRATED RISK MONITORING AND GOVERNANCE COMMITTEE CHARTER

In carrying out its duties, responsibilities, authorities, and functions, Integrated Risk Monitoring and Governance Committee refers to the Charter that has been agreed upon and signed by Board of Commissioners through the Board of Commissioners Decree No. 03/SK/WBP/DK/2024 dated December 4, 2024, Amendment to the Integrated Risk Monitoring and Governance Committee Charter Main Duties and Work Functions of Integrated Risk Monitoring and Governance Committee of PT Waskita Beton Precast Tbk.

The Integrated Risk Monitoring and Governance Committee Charter also outlines the working procedures of the committees in carrying out their functions to assist the Board of Commissioners' supervisory duties in order to realize a competent and independent system and implementation of supervision at WSBP. The committee charter contains the following:

1. Background
2. Purpose and Objectives
3. Definition
4. Membership Structure
5. Term of Office
6. Membership Requirements
7. Duties and Responsibilities
8. Authority
9. Confidentiality Code of Conduct
10. Committee Meetings
11. Reporting
12. Honorarium and Expenses
13. Prohibitions
14. Closing

TUGAS, WEWENANG, DAN TANGGUNG JAWAB KOMITE PEMANTAU RISIKO DAN TATA KELOLA TERINTEGRASI

Komite Pemantau Risiko dan Tata Kelola Terintegrasi memiliki tugas, wewenang dan tanggung jawab sebagai berikut:

Tugas dan Tanggung Jawab

- a. Melakukan *review* atas permohonan persetujuan Direksi kepada Dewan Komisaris atas rencana *corporate actions* antara lain:
 - i) Investasi.
 - ii) Pembentukan Anak Perusahaan.
 - iii) Rencana Jangka Panjang Perusahaan.
 - iv) Kontrak Kerja Sama Operasi.
 - v) Penjaminan Aset.
- b. Melakukan evaluasi kebijakan dan strategi manajemen risiko baik operasional dan pengembangan usaha Perusahaan.
- c. Memantau dan melakukan evaluasi penerapan manajemen risiko dan mitigasinya atas rencana bisnis dan investasi Perusahaan serta pelaksanaan operasional ditinjau dari sisi keuangan dan legal.
- d. Melaporkan hasil pemantauan dan evaluasi serta memberikan rekomendasi atas hal-hal yang perlu mendapat perhatian Dewan Komisaris.
- e. Memberikan masukan atas kebijakan Tata Kelola Terintegrasi yang disusun Perusahaan.
- f. Melakukan pemantauan dan evaluasi atas kesesuaian kebijakan Tata Kelola Terintegrasi dengan perusahaan induk.
- g. Melakukan evaluasi pelaksanaan Tata Kelola Terintegrasi paling sedikit melalui penilaian kecukupan pengendalian internal dan pelaksanaan fungsi kepatuhan secara terintegrasi.
- h. Memberikan rekomendasi kepada Dewan Komisaris untuk penyempurnaan kebijakan Tata Kelola Terintegrasi.
- i. Melakukan koordinasi dengan Direksi induk untuk memastikan tindak lanjut atas telaah komite-komite Dewan Komisaris yang berkaitan dengan kebijakan dan/atau pengelolaan antar anak Perusahaan.
- j. Melakukan komunikasi dengan unit kerja untuk fungsi antara lain audit intern, hukum dan kepatuhan, keuangan dan Manajemen Risiko, sumber daya manusia dan aspek fungsi operasional usaha yang diperlukan, untuk memperoleh informasi, klarifikasi serta meminta laporan yang diperlukan secara terintegrasi.

INTEGRATED RISK MONITORING AND GOVERNANCE COMMITTEE DUTIES, AUTHORITIES, AND RESPONSIBILITIES

The Integrated Risk Monitoring and Governance Committee has the following duties, authorities, and responsibilities:

Duties and Responsibilities

- a. Review the request for approval from the Board of Directors to the Board of Commissioners for Corporate actions, among others:
 - i) Investment.
 - ii) Establishment of Subsidiaries.
 - iii) Long-term Plan of the Company.
 - iv) Cooperation Operation Contract.
 - v) Asset Guarantee.
- b. Evaluate risk management policies and strategies for both operational and business development of the Company.
- c. Monitor and evaluate the implementation of risk management and its mitigation of the Company's business and investment plans, as well as operational implementation in terms of financial and legal aspects.
- d. Report the results of monitoring and evaluation and provide recommendations on matters that need the Board of Commissioners' attention.
- e. Provide input on the Integrated Governance policy prepared by the Company.
- f. Monitor and evaluate the suitability of Integrated Governance policies with the parent Company.
- g. Evaluate the implementation of Integrated Governance at least through assessing the adequacy of internal control and the implementation of the integrated compliance function.
- h. Provide recommendations to the Board of Commissioners for the improvement of the Integrated Governance policy.
- i. Coordinate with the parent Board of Directors to ensure follow-up on the review of Board of Commissioners committees related to policies and/or management among subsidiaries.
- j. Communicate with working units for functions such as internal audit, legal and compliance, finance and risk management, human capital, and aspects of business operational functions as required, to obtain information, clarification, and request the necessary reports in an integrated manner.

- k. Menjembatani permasalahan dengan induk Perusahaan.
- l. Melakukan pemantauan atas penerapan *Good Corporate Governance* di induk dan anak perusahaan beserta tindak lanjut atas masukan auditor eksternal atas penerapan *Good Corporate Governance* di lingkungan perusahaan.
- m. Melaksanakan pemantauan dan evaluasi terhadap pelaksanaan fungsi Tata Kelola Terintegrasi lainnya sesuai dengan ketentuan peraturan perundang-undangan, anggaran dasar, dan/atau keputusan RUPS/Menteri.
- n. Menjalankan wewenang, tugas, dan tanggung jawab lain yang terkait dengan fungsinya.
- o. Melaksanakan tugas yang diberikan oleh Dewan Komisaris sepanjang masih dalam lingkup tugas dan Dewan Komisaris berdasarkan ketentuan perundang-undangan yang berlaku.

Wewenang

- a. Komite bekerja secara kolektif dan bersifat mandiri dalam melaksanakan tugas-tugasnya dan bertanggung jawab kepada Dewan Komisaris.
- b. Komite mempunyai wewenang untuk mendapatkan informasi Perusahaan yang terkait dengan penerapan Manajemen Risiko yang dilaksanakan Perusahaan.
- c. Apabila diperlukan Komite dapat mempekerjakan tenaga ahli dan atau konsultan untuk membantu Komite terkait dengan rencana pengembangan usaha Perusahaan dengan persetujuan tertulis Dewan Komisaris dan atas beban Perusahaan yang dialokasikan dari anggaran biaya Dewan Komisaris.

PEMBAGIAN TUGAS DAN TANGGUNG JAWAB KOMITE PEMANTAU RISIKO DAN TATA KELOLA TERINTEGRASI

Komite Pemantau Risiko dan Tata Kelola Terintegrasi terdiri dari 3 (tiga) anggota yang memiliki latar belakang pendidikan dan pengalaman kerja yang beragam. Komite Pemantau Risiko dan Tata Kelola Terintegrasi bekerja secara kolektif dan kolegial, dengan pelaksanaan tugas yang dilakukan bersama-sama. Langkah ini dilakukan untuk mendukung pengawasan yang lebih efektif oleh Dewan Komisaris, memanfaatkan pengetahuan dan keterampilan yang dimiliki oleh setiap anggota komite.

- k. Bridge problems with the Parent Company.
- l. Monitor the implementation of good corporate governance in the parent and subsidiaries, along with the follow-up on the external auditor's input on the implementation of good corporate governance within the Company.
- m. Monitor and evaluate the implementation of other Integrated Governance functions in accordance with the provisions of laws and regulations, articles of association, and/or decisions of the GMS/Minister.
- n. Carry out other authorities, duties, and responsibilities related to its functions.
- o. Carry out duties assigned by the Board of Commissioners as long as it is within the scope of duties and the Board of Commissioners, based on the prevailing laws and regulations.

Authorities

- a. The Committee works collectively and independently in carrying out its duties and is responsible to the Board of Commissioners.
- b. The Committee is authorized to obtain Company information related to the Risk Management implemented by the Company.
- c. If necessary, the Committee may hire experts and/or consultants to assist the Committee in relation to the Company's business development plan, with the Board of Commissioners' written approval and at the Company's expense allocated from the Board of Commissioners' budget.

DIVISION OF DUTIES AND RESPONSIBILITIES OF INTEGRATED RISK MONITORING AND GOVERNANCE COMMITTEE

The Integrated Risk Monitoring and Governance Committee consists of three (3) members who have diverse educational backgrounds and work experiences. The Integrated Risk Monitoring and Governance Committee works collectively and collegially, with the implementation of duties carried out together. This approach aims to support more effective supervision by the Board of Commissioners, utilizing the knowledge and skills possessed by each committee member.

PERNYATAAN INDEPENDENSI KOMITE PEMANTAU RISIKO DAN TATA KELOLA TERINTEGRASI

WSBP menjamin bahwa Komite Pemantau Risiko dan Tata Kelola Terintegrasi telah menjalankan tugas dan tanggung jawabnya secara independen, tanpa campur tangan dari pihak mana pun. Pernyataan independensi Komite Pemantau Risiko dan Tata Kelola Terintegrasi mencakup:

STATEMENT OF INTEGRATED RISK MONITORING AND GOVERNANCE COMMITTEE INDEPENDENCY

WSBP guarantees that the Integrated Risk Monitoring and Governance Committee has carried out its duties and responsibilities independently, without interference from any party. The Integrated Risk Monitoring and Governance Committee's independence statement includes:

Tabel Independensi Komite Pemantau Risiko dan Tata Kelola Terintegrasi Tahun 2025

Table of Integrated Risk Monitoring and Governance Committee Independence in 2025

Independensi Komite Pemantau Risiko dan Tata Kelola Terintegrasi Integrated Risk Monitoring and Governance Committee Independence	Poerwanto	Asep Arofah Permana	Sapto Wiratno	Hasby Muhammad Zamri	Alfonsus Andrew	Santos Gunawan Matondang	R.M. Aris Santosa	Indhit Pertomo
Tidak mempunyai hubungan afiliasi dengan Perusahaan, Anggota Direksi atau pemegang saham utama Perusahaan. Not affiliated with the Company, Members of Board of Directors or the Company's major shareholders.	✓	✓	✓	✓	✓	✓	✓	✓
Tidak mempunyai hubungan keluarga sedarah sampai derajat ke-3, baik menurut garis lurus maupun garis ke samping ataupun hubungan yang timbul karena perkawinan dengan Anggota Dewan Komisaris lainnya atau dengan Anggota Direksi. Do not have family relationships as far as the third degree, either in a straight line or side line or relationship arising from marriage with other members of Board of Commissioners or with members of Board of Directors.	✓	✓	✓	✓	✓	✓	✓	✓
Tidak mempunyai hubungan usaha baik langsung maupun tidak langsung yang berkaitan dengan kegiatan usaha Perusahaan. Does not have a business relationship either directly or indirectly related to the Company's business activities.	✓	✓	✓	✓	✓	✓	✓	✓
Bukan merupakan orang yang bekerja atau mempunyai wewenang dan tanggung jawab untuk merencanakan, memimpin, mengendalikan, atau mengawasi Perusahaan dalam waktu 6 (enam) bulan sebelum diangkat oleh Dewan Komisaris. Not a person who works or has the authority and responsibility to plan, lead, control, or supervise the Company within 6 (six) months before being appointed by Board of Commissioners.	✓	✓	✓	✓	✓	✓	✓	✓

Independensi Komite Pemantau Risiko dan Tata Kelola Terintegrasi Integrated Risk Monitoring and Governance Committee Independence	Poerwanto	Asep Arofah Permana	Sapto Wiratno	Hasby Muhammad Zamri	Alfonsus Andrew	Santos Gunawan Matondang	R.M. Aris Santosa	Indhit Pertomo
Tidak mempunyai saham baik langsung maupun tidak langsung di Perusahaan dan perusahaan lain yang dapat menimbulkan benturan kepentingan. Dalam hal anggota Komite memperoleh saham akibat suatu peristiwa hukum maka dalam jangka waktu paling lambat 6 (enam) bulan setelah diperoleh saham tersebut wajib mengalihkan pada pihak lain. Do not have shares directly or indirectly in the Company and other companies that can cause a conflict of interest. In the event that a member of Committee obtains shares due to a legal event then within a period of no later than 6 (six) months after the acquisition of said shares must be transferred to another party.	✓	✓	✓	✓	✓	✓	✓	✓
Tidak memegang jabatan rangkap sebagai pengurus partai politik dan/atau calon/ anggota legislatif dan/atau calon kepala daerah/wakil kepala daerah, dan jabatan lain sesuai dengan ketentuan peraturan perundang-undangan yang dapat menimbulkan benturan kepentingan. Committee members who are or are not members of Board of Commissioners do not hold multiple positions as administrators of political parties and/or candidates/ legislative members and or candidates for regional heads/ deputy regional heads, and other positions in accordance with statutory provisions that can cause conflict interests.	✓	✓	✓	✓	✓	✓	✓	✓
Bukan merupakan orang dalam Kantor Akuntan Publik, Kantor Konsultan Hukum, Kantor Jasa Penilai Publik atau pihak lain yang memberi jasa assurance, jasa nonassurance, jasa penilai dan/atau jasa konsultasi lain kepada Perusahaan yang bersangkutan dalam waktu 6 (enam) bulan terakhir. Not a person in the Public Accounting Firm, Legal Consultant Firm, Public Appraisal Service Firm or other party that provides assurance, nonassurance services, appraisal services and/or other consulting services to the Company in the past 6 (six) months.	✓	✓	✓	✓	✓	✓	✓	✓

RAPAT KOMITE PEMANTAU RISIKO DAN TATA KELOLA TERINTEGRASI

Kebijakan Rapat

Rapat Komite Pemantau Risiko dan Tata Kelola Terintegrasi dilaksanakan sekurang-kurangnya 1 (satu) kali dalam 3 (tiga) bulan, yang dapat dihadiri oleh anggota Dewan Komisaris. Keputusan rapat Komite diambil berdasarkan musyawarah untuk mufakat. Dalam hal keputusan berdasarkan musyawarah mufakat tidak tercapai, pengambilan keputusan dilakukan berdasarkan suara terbanyak.

Jika dalam pengambilan keputusan yang dilakukan dengan pemungutan suara terjadi suara yang sama banyaknya, maka ketua rapat yang akan memutuskan. Dalam proses pengambilan keputusan terdapat perbedaan pendapat, perbedaan pendapat tersebut wajib dimuat dalam risalah rapat beserta alasan perbedaan pendapat tersebut.

Realisasi Rapat

Di tahun 2025, Komite Pemantau Risiko dan Tata Kelola Terintegrasi telah melaksanakan rapat komite sebanyak 19 (sembilan belas) kali rapat. Informasi frekuensi dan kehadiran rapat Komite Pemantau Risiko dan Tata Kelola Terintegrasi di tahun 2025 adalah sebagai berikut:

Tabel Frekuensi dan Kehadiran Rapat Komite Pemantau Risiko dan Tata Kelola Terintegrasi Tahun 2025

Nama Name	Jabatan Position	Jumlah Rapat Number of Meetings	Jumlah Kehadiran Number of Attendance	Tingkat Kehadiran Attendance Rate (%)
Aktif Menjabat per 31 Desember 2025 Actively Serving as of December 31, 2025				
Ahmad Subagya	Ketua Komite Pemantau Risiko dan Tata Kelola Terintegrasi Chairman of Integrated Risk Monitoring and Governance Committee	1	1	100
Alfonsus Andrew	Anggota Komite Pemantau Risiko dan Tata Kelola Terintegrasi Member of Integrated Risk Monitoring and Governance Committee	11	11	100
Indhit Pertomo	Anggota Komite Pemantau Risiko dan Tata Kelola Terintegrasi Member of Integrated Risk Monitoring and Governance Committee	1	1	100
Berstatus Tidak Aktif Menjabat per 31 Desember 2025 Inactive as of December 31, 2025				
Poerwanto	Ketua Komite Pemantau Risiko dan Tata Kelola Terintegrasi Chairman of Integrated Risk Monitoring and Governance Committee	9	9	100

INTEGRATED RISK MONITORING AND GOVERNANCE COMMITTEE MEETING

Meeting Policy

The Integrated Risk Monitoring and Governance Committee meetings are held at least 1 (one) time in 3 (three) months, which can be attended by members of the Board of Commissioners. Decisions of the Committee meetings are made based on deliberation for consensus. In the event that a decision based on deliberation to reach a consensus is not reached, the decision is made based on a majority vote.

If in the decision-making by voting, there are equal votes, the chairman of the meeting will decide. In the process of decisionmaking there are differences of opinion; such differences of opinion must be contained in the minutes of the meeting along with the reasons for such differences of opinion.

Meeting Realization

In 2025, the Integrated Risk Monitoring and Governance Committee held 19 (nineteen) committee meetings. Information on the frequency and attendance of Integrated Risk Monitoring and Governance Committee meetings in 2025 is as follows:

Table of Frequency and Attendance of Integrated Risk Monitoring and Governance Committee in 2025

Nama Name	Jabatan Position	Jumlah Rapat Number of Meetings	Jumlah Kehadiran Number of Attendance	Tingkat Kehadiran Attendance Rate (%)
Asep Arofah Permana	Anggota Komite Pemantau Risiko dan Tata Kelola Terintegrasi Member of Integrated Risk Monitoring and Governance Committee	9	9	100
Sapto Wiratno	Anggota Komite Pemantau Risiko dan Tata Kelola Terintegrasi Member of Integrated Risk Monitoring and Governance Committee	18	18	100
Hasby Muhammad Zamri	Ketua Komite Pemantau Risiko dan Tata Kelola Terintegrasi Chairman of Integrated Risk Monitoring and Governance Committee	4	4	100
Santos Gunawan Matondang	Ketua Komite Pemantau Risiko dan Tata Kelola Terintegrasi Chairman of Integrated Risk Monitoring and Governance Committee	5	5	100
R.M. Aris Santosa	Ketua Komite Pemantau Risiko dan Tata Kelola Terintegrasi Chairman of Integrated Risk Monitoring and Governance Committee	-	-	-

Risalah Rapat

Risalah rapat Komite Pemantau Risiko dan Tata Kelola Terintegrasi tahun 2025, yang mencakup informasi mengenai agenda, waktu pelaksanaan, serta daftar peserta rapat, disajikan secara rinci dalam tabel.

Risalah Rapat Komite Pemantau Risiko dan Tata Kelola Terintegrasi dalam Rapat Komite Bersama Komite Audit dan Komite Nominasi dan Remunerasi Tahun 2025.

Meeting Minutes

The 2025 Integrated Risk Oversight and Governance Committee meeting minutes, including information on the agenda, time, and list of meeting participants, are presented in detail in the table.

The Integrated Risk Oversight and Governance Committee Meeting Minutes in the Joint Committee Meeting of the Audit Committee and the Nomination and Remuneration Committee in 2025.

Tabel Risalah Rapat Komite Pemantau Risiko dan Tata Kelola Terintegrasi Tahun 2025

Table of Integrated Risk Monitoring and Governance Committee Meeting Minutes in 2025

No	Waktu Pelaksanaan Implementation Time	Agenda Rapat Meeting Agenda	Kehadiran Peserta dalam Rapat Participant Attendance in Meeting	
			Hadir Present	Tidak Hadir dan Alasannya Not Present and the Reason
1	21 Januari 2025 January 21, 2025	a. Pembahasan Penyampaian Laporan Kinerja Divisi Internal Audit Triwulan III dan Triwulan IV Tahun 2024 b. Pembahasan Penyampaian Laporan Kinerja Divisi Internal Audit Triwulan III dan Triwulan IV Tahun 2024 c. Telaah Kebijakan SPI a. Discussion on Submission of Internal Audit Division's Performance Report for Third and Fourth Quarters of 2024 b. Discussion on Submission of Internal Audit Division's Performance Report for Third and Fourth Quarters of 2024 c. Review of Internal Audit Policy	Poerwanto, Asep Arofah Permana, Sapto Wiratno	Nihil Nil

No	Waktu Pelaksanaan Implementation Time	Agenda Rapat Meeting Agenda	Kehadiran Peserta dalam Rapat Participant Attendance in Meeting	
			Hadir Present	Tidak Hadir dan Alasannya Not Present and the Reason
2	18 Februari 2025 February 18, 2025	a. Pembahasan Permohonan Persetujuan Prosedur Kerja Sama Operasi Konstruksi & Manufaktur PT Waskita Beton Precast Tbk b. Telaah Pencapaian Kinerja Direksi Kolegial dan Individual Semester II Tahun 2024 c. Penelaahan atas Kebijakan Manajemen Risiko a. Discussion on the Request for Approval of the Construction & Manufacturing Operations Cooperation Procedures of PT Waskita Beton Precast Tbk b. Review of Performance Achievements of Collegial and Individual Board of Directors for Second Semester of 2024 c. Review of Risk Management Policy	Poerwanto, Asep Arofah Permana, Sapto Wiratno	Nihil Nil
3	4 Maret 2025 March 4, 2025	a. Pembahasan Laporan Manajerial Triwulan I-IV Tahun 2024 PT Waskita Beton Precast Tbk b. Pembahasan Permohonan Reviu dan Penandatanganan Dokumen Fraud and Non-Compliance with Laws and Regulations (NOCLAR) Inquiries c. Pembahasan Penyampaian Laporan Pemantauan & Evaluasi Corporate Risk Profile Periode Triwulan III dan Triwulan IV Tahun 2024 PT Waskita Beton Precast Tbk d. Telaah Pengadaan Barang dan Jasa a. Discussion on Management Reports for Quarters I-IV of 2024 of PT Waskita Beton Precast Tbk b. Discussion on Request for Review and Signing of the Fraud and Non-Compliance with Laws and Regulations (NOCLAR) Inquiries Document c. Discussion on the Submission of the Corporate Risk Profile Monitoring & Evaluation Report for Quarters III and IV of 2024 of PT Waskita Beton Precast Tbk d. Review of Goods and Services Procurement	Poerwanto, Asep Arofah Permana, Sapto Wiratno	Nihil Nil
4	10 Maret 2025 March 10, 2025	Pembahasan Progress Audit Laporan Keuangan Tahun Buku 2024 Discussion on Progress of 2024 Financial Statement Audit	Poerwanto, Asep Arofah Permana, Sapto Wiratno	Nihil Nil
5	21 Maret 2025 March 21, 2025	Closing Meeting Audit Tahun Buku 2024 dengan KAP Closing Meeting of 2024 Financial Statement Audit with Public Accounting Firm	Poerwanto, Asep Arofah Permana, Sapto Wiratno	Nihil Nil
6	26 Maret 2025 March 26, 2025	Pembahasan Permohonan Persetujuan Key Performance Indicators ("KPI") Tahun 2025 Discussion on Request for Approval of Key Performance Indicators ("KPIs") for 2025	Poerwanto, Asep Arofah Permana, Sapto Wiratno	Nihil Nil
7	15 April 2025 April 15, 2025	a. Permohonan Persetujuan Konversi Utang Kreditur Dagang Tranche D Tahap Lanjutan Dan Ratifikasi Keputusan Rapat Umum Pemegang Saham Luar Biasa 30 Juni 2023 b. Permohonan Persetujuan Strategi Risiko dan Perencanaan Corporate Risk Profile (CRP) atas Rencana Kerja dan Anggaran Perusahaan (RKAP) Tahun 2025 PT Waskita Beton Precast Tbk c. Telaah Kebijakan Pengelolaan SDM & Suksesi Manajemen d. Telaah atas Kepatuhan Direksi terhadap PeraturanUU, RKAP dan RJPP a. Request for Approval of Conversion of Trade Creditors' Debt, Tranche D, for Next Phase and Ratification of Extraordinary General Meeting of Shareholders Resolution on June 30, 2023 b. Request for Approval of Risk Strategy and Corporate Risk Profile (CRP) Planning for 2025 Corporate Work Plan and Budget (RKAP) of PT Waskita Beton Precast Tbk c. Review of HR Management & Management Succession Policies d. Review of Board of Directors' Compliance with RegulationsLaws, the Company's Work Plan and Budget (RKAP), and the Long-Term Plan (RJPP)	Poerwanto, Asep Arofah Permana, Sapto Wiratno	Nihil Nil

No	Waktu Pelaksanaan Implementation Time	Agenda Rapat Meeting Agenda	Kehadiran Peserta dalam Rapat Participant Attendance in Meeting	
			Hadir Present	Tidak Hadir dan Alasannya Not Present and the Reason
8	23 April 2025 April 23, 2025	Permohonan Persetujuan Laporan Tahunan dan Laporan Keberlanjutan Tahun Buku 2024 Request for Approval of Annual Report and Sustainability Report for 2024 Fiscal Year	Poerwanto, Asep Arofah Permana, Sapto Wiratno	Nihil Nil
9	6 Mei 2025 May 6, 2025	a. Penyampaian Realisasi Kinerja TW I & Penyampaian Rencana Kerja TW II tahun 2025 Divisi Internal Audit b. Telaah Kebijakan Sistem & IT c. Telaah Kebijakan Akuntansi, Kebijakan Keuangan dan Pencatatan Laporan Keuangan a. Submission of the Internal Audit Division's First Quarter Performance Realization and Second Quarter 2025 Work Plan b. Review of Systems & IT Policies c. Review of Accounting Policies, Financial Policies, and Financial Reporting	Poerwanto, Asep Arofah Permana, Sapto Wiratno, Alfonsus Andrew	Nihil Nil
10	17 Juli 2025 July 16, 2025	Pembahasan Revisi Rencana Kerja Anggaran Perusahaan (RKAP) Tahun 2025 Discussion on Revised 2025 Company Work Budget Plan (RKAP)	Hasby Muhammad Zamri, Sapto Wiratno, Alfonsus Andrew	Nihil Nil
11	17 Juli 2025 July 16, 2025	a. Pembahasan Telaah Kebijakan dan Kinerja Divisi Penjualan b. Pembahasan Telaah Kebijakan dan Kinerja Divisi Precast & Post Tension a. Discussion on Sales Division's Policy and Performance Review b. Discussion on Precast & Post-Tension Division's Policy and Performance Review	Hasby Muhammad Zamri, Sapto Wiratno, Alfonsus Andrew	Nihil Nil
12	29 Juli 2025 July 19, 2025	Pembahasan Persetujuan Permohonan Revisi RKAP Perseroan Discussion on Approval of Request for Revision of the Company's RKAP	Hasby Muhammad Zamri, Sapto Wiratno, Alfonsus Andrew	Nihil Nil
13	12 Agustus 2025 August 12, 2025	a. Pembahasan Penyampaian Laporan Pemantauan & Evaluasi Corporate Risk Profile Periode Triwulan I dan Triwulan II Tahun 2025 PT Waskita Beton Precast Tbk b. Pembahasan Permohonan Kebijakan GRC c. Telaah Efisiensi HCM dan Struktur Organisasi d. Evaluasi kinerja Laporan SPI TW II dan Progress Audit Khusus dan Pelaporan WBS a. Discussion on Submission of Corporate Risk Profile Monitoring & Evaluation Report for First and Second Quarters of 2025 for PT Waskita Beton Precast Tbk b. Discussion on GRC Policy Application c. Review of HCM Efficiency and Organizational Structure d. Performance Evaluation SPI Report for Second Quarter and Special Audit Progress and WBS Reporting	Hasby Muhammad Zamri, Sapto Wiratno, Alfonsus Andrew	Nihil Nil
14	26 Agustus 2025 August 26, 2025	Penjelasan atas Penyampaian Hasil Tindak Lanjut Rapat Komite PT Waskita Beton Precast Tbk sesuai surat nomor 508WBPDIR2024 Explanation of Submission of Follow-up Results of PT Waskita Beton Precast Tbk Committee Meeting according to letter number 508WBPDIR2024	Santos Gunawan Matondang, Sapto Wiratno, Alfonsus Andrew	Hasby Muhammad Zamri (Mengundurkan diri tanggal 20 Agustus 2025) Hasby Muhammad Zamri (Resigned on August 20, 2025)
15	16 September 2025 September 16, 2025	a. Telaah Kebijakan Mutu dan Pelayanan Pelanggan b. Telaah Kebijakan Pengadaan Barang dan Jasa c. Telaah Kebijakan Divisi Peralatan a. Review of Quality and Customer Service Policies b. Review of Goods and Services Procurement Policies c. Review of Equipment Division Policies	Santos Gunawan Matondang, Sapto Wiratno, Alfonsus Andrew	Hasby Muhammad Zamri (Mengundurkan diri tanggal 20 Agustus 2025) Hasby Muhammad Zamri (Resigned on August 20, 2025)

No	Waktu Pelaksanaan Implementation Time	Agenda Rapat Meeting Agenda	Kehadiran Peserta dalam Rapat Participant Attendance in Meeting	
			Hadir Present	Tidak Hadir dan Alasannya Not Present and the Reason
16	17 Oktober 2025 October 17, 2025	a. Telaah Kebijakan Piutang b. Telaah Evaluasi Divisi Readymix c. Telaah Evaluasi Divisi Pengembangan Bisnis & Pemasaran (pending, diagendakan di rapat berikutnya)	Santos Gunawan Matondang, Sapto Wiratno, Alfonsus Andrew	Nihil Nil
		a. Review of Accounts Receivable Policy b. Review of Readymix Division Evaluation c. Review of Business Development & Marketing Division Evaluation (pending, scheduled for the next meeting)		
17	21 Oktober 2025 October 21, 2025	a. Telaah Evaluasi Divisi Pengembangan Bisnis & Pemasaran b. Pembahasan Pengesahan Pedoman Etika dan Perilaku (Code of Conduct) c. Pembahasan Permohonan Persetujuan Rencana Divestasi Aset Tetap PT Waskita Beton Precast Tbk ("Perseroan") – (agenda tambahan, sesuai surat Direksi nomor 712WBPDIR2025 tanggal 20 Oktober 2025, perihal Permohonan Persetujuan Rencana Divestasi Aset Tetap PT Waskita Beton Precast Tbk)	Santos Gunawan Matondang, Sapto Wiratno, Alfonsus Andrew	Nihil Nil
		a. Evaluation Review of Business Development & Marketing Division b. Discussion on Ratification of Code of Conduct c. Discussion on Request for Approval of Fixed Asset Divestment Plan of PT Waskita Beton Precast Tbk (the "Company") – (additional agenda item, pursuant to Board of Directors' letter number 712WBPDIR2025 dated October 20, 2025, regarding the Request for Approval of the Fixed Asset Divestment Plan of PT Waskita Beton Precast Tbk)		
18	11 November 2025 November 11, 2025	Evaluasi Laporan Internal Audit dan Pengawasan Triwulan III Evaluation of Internal Audit and Supervision Report for Third Quarter	Santos Gunawan Matondang, Sapto Wiratno, Alfonsus Andrew	Nihil Nil
19	19 Desember 2025 December 19, 2025	a. Pembahasan rencana kerja dan anggaran Perusahaan (RKAP) Tahun Buku 2026 PT Waskita Beton Precast Tbk b. Pembahasan Permohonan Usulan Gaji Direksi dan Dewan Komisaris PT Waskita Beton Precast Tbk Tahun 2025 c. Pembahasan Permohonan Persetujuan Perubahan Key Performance Indicators (KPI) Korporat dan Direktorat Tahun 2025 PT Waskita Beton Precast Tbk	Ahmad Subagya, Indhit Pertomo, Alfonsus Andrew	Nihil Nil
		a. Discussion on the Company's Work Plan and Budget (RKAP) for 2026 Fiscal Year of PT Waskita Beton Precast Tbk b. Discussion on Request for Proposals for Salaries of Board of Directors and Board of Commissioners of PT Waskita Beton Precast Tbk for 2025 c. Discussion on Request for Approval of Changes to Corporate and Directorate Key Performance Indicators (KPIs) for 2025 of PT Waskita Beton Precast Tbk		

PROGRAM PENGEMBANGAN KOMPETENSI KOMITE PEMANTAU RISIKO DAN TATA KELOLA TERINTEGRASI

WSBP senantiasa memberikan fasilitas berupa program pengembangan kompetensi kepada seluruh insan WSBP. Langkah ini dilakukan sebagai upaya untuk mengembangkan Human Capital WSBP yang unggul dan kompeten. Komite Pemantau Risiko dan Tata Kelola Terintegrasi diberikan kesempatan untuk mengikuti berbagai kegiatan pengembangan, seperti pelatihan, seminar, atau lainnya.

Di tahun 2025, tidak terdapat program kompetensi yang diikuti Komite Pemantau Risiko dan Tata Kelola Terintegrasi.

LAPORAN PELAKSANAAN TUGAS KOMITE PEMANTAU RISIKO DAN TATA KELOLA TERINTEGRASI

Di tahun 2025, Komite Pemantau Risiko dan Tata Kelola Terintegrasi telah melaksanakan tugas dan tanggung jawab sebagai berikut:

**Tabel Realisasi Pelaksanaan Kegiatan Komite
Pemantau Risiko dan Tata Kelola Terintegrasi Tahun
2025**

No	Program Kerja Work Program	Realisasi Program Kerja Work Program Realization	Tanggal Pelaksanaan Implementation Date
1	Rapat dengan Divisi Terkait Meeting with Related Divisions	Pembahasan Permohonan Persetujuan Prosedur Kerja Sama Operasi Konstruksi & Manufaktur PT Waskita Beton Precast Tbk Discussion on Request for Approval of Construction & Manufacturing Operations Cooperation Procedures of PT Waskita Beton Precast Tbk	18 Februari 2025 February 18, 2025
2	Rapat dengan Divisi Terkait Meeting with Related Divisions	Telaah Pencapaian Kinerja Direksi Kolegial dan Individual Semester II Tahun 2024 Review of Performance Achievements of Collegial and Individual Board of Directors for Second Semester of 2024	18 Februari 2025 February 18, 2025
3	Penelaahan atas Kebijakan Manajemen Risiko Review of Risk Management Policy	Telaah Kebijakan Manajemen Risiko Review of Risk Management Policy	18 Februari 2025 February 18, 2025
4	Rapat dengan Divisi Terkait Meeting with Related Divisions	Pembahasan Laporan Manajerial Triwulan I-IV Tahun 2024 PT Waskita Beton Precast Tbk Discussion on Managerial Reports for Quarters I-IV of 2024 of PT Waskita Beton Precast Tbk	4 Maret 2025 March 4, 2025
5	Rapat dengan Divisi Terkait Meeting with Related Divisions	Pembahasan Permohonan Reviu dan Penandatanganan Dokumen Fraud and Non-Compliance with Laws and Regulations (NOCLAR) Inquiries Discussion of Request for Review and Signing of Fraud and Non-Compliance with Laws and Regulations (NOCLAR) Inquiries Document	4 Maret 2025 March 4, 2025

INTEGRATED RISK MONITORING AND GOVERNANCE COMMITTEE COMPETENCY DEVELOPMENT PROGRAM

WSBP consistently provides competency development programs for all Insan WSBP. This step is taken as an effort to develop superior and competent WSBP Human Capital. The Integrated Risk Monitoring and Governance Committee is given the opportunity to participate in various development activities, such as training, seminars, and other activities.

In 2025, there were no competency program participated in by the Integrated Risk Monitoring and Governance Committee.

INTEGRATED RISK MONITORING AND GOVERNANCE COMMITTEE DUTIES IMPLEMENTATION REPORT

In 2025, the Integrated Risk and Governance Monitoring Committee has carried out the following duties and responsibilities:

**Table of Realization of Nomination and Remuneration
Committee Activities Implementation in 2025**

No	Program Kerja Work Program	Realisasi Program Kerja Work Program Realization	Tanggal Pelaksanaan Implementation Date
6	Reviu terhadap Pelaksanaan dan Laporan Manajemen Risiko Review of Risk Management Implementation and Reporting	Pembahasan Penyampaian Laporan Pemantauan & Evaluasi Corporate Risk Profile Periode Triwulan III dan Triwulan IV Tahun 2024 PT Waskita Beton Precast Tbk Discussion of Submission of Corporate Risk Profile Monitoring & Evaluation Report for Third and Fourth Quarters of 2024 of PT Waskita Beton Precast Tbk	4 Maret 2025 March 4, 2025
7	Penelaahan atas Kebijakan Pengadaan Barang dan Jasa Review of Goods and Services Procurement Policy	Telaah Pengadaan Barang dan Jasa Review of Goods and Services Procurement	4 Maret 2025 March 4, 2025
8	Rapat dengan Divisi Terkait Meeting with Related Divisions	Permohonan Persetujuan Konversi Utang Kreditur Dagang Tranche D Tahap Lanjutan Dan Ratifikasi Keputusan Rapat Umum Pemegang Saham Luar Biasa 30 Juni 2023 Request for Approval of Conversion of Trade Creditors' Debt Tranche D, Advanced Stage, and Ratification of Extraordinary General Meeting of Shareholders Resolution, June 30, 2023	15 April 2025 April 15, 2025
9	Rapat dengan Divisi Terkait Meeting with Related Divisions	Permohonan Persetujuan Strategi Risiko dan Perencanaan Corporate Risk Profile (CRP) atas Rencana Kerja dan Anggaran Perusahaan (RKAP) Tahun 2025 PT Waskita Beton Precast Tbk Request for Approval of Risk Strategy and Corporate Risk Profile Planning (CRP) for 2025 Corporate Work Plan and Budget (RKAP) of PT Waskita Beton Precast Tbk	15 April 2025 April 15, 2025
10	Penelaahan atas kebijakan pengelolaan SDM & suksesi manajemen Review of HC management policies & management succession	Telaah Kebijakan Pengelolaan SDM & Suksesi Manajemen Review of HR Management & Management Succession Policies	15 April 2025 April 15, 2025
11	Telaah atas kepatuhan Direksi terhadap UU & peraturan yang berlaku, RKAP, dan RJPP Review of Board of Directors' compliance with applicable laws and regulations, the Company's Work Plan and Budget (RKAP), and the Long-Term Plan (RJPP)	Telaah atas Kepatuhan Direksi terhadap Peraturan/UU, RKAP dan RJPP Review of Board of Directors' compliance with applicable laws and regulations, the Company's Work Plan and Budget (RKAP), and the Long-Term Plan (RJPP)	15 April 2025 April 15, 2025
12	Rapat dengan Divisi Terkait Meeting with Related Divisions	Permohonan Persetujuan Laporan Tahunan dan Laporan Keberlanjutan Tahun Buku 2024 Request for Approval of Annual Report and Sustainability Report for 2024 Fiscal Year	23 April 2025 April 23, 2025
13	Rapat dengan Divisi Terkait Meeting with Related Divisions	Pembahasan Telaah Kebijakan dan Kinerja Divisi Penjualan Discussion on Review of Sales Division's Policies and Performance	17 Juli 2025 July 17, 2025
14	Rapat dengan Divisi Terkait Meeting with Related Divisions	Pembahasan Telaah Kebijakan dan Kinerja Divisi Precast & Post Tension Discussion on Review of Precast & Post-Tension Division Policies and Performance	17 Juli 2025 July 17, 2025
15	Review terhadap Pelaksanaan dan Laporan Manajemen Risiko	Pembahasan Penyampaian Laporan Pemantauan & Evaluasi Corporate Risk Profile Periode Triwulan I dan Triwulan II Tahun 2025 PT Waskita Beton Precast Tbk Discussion on Submission of Corporate Risk Profile Monitoring & Evaluation Report for First and Second Quarters of 2025 of PT Waskita Beton Precast Tbk	12 Agustus 2025 August 12, 2025
16	Rapat dengan Divisi Terkait Meeting with Related Divisions	Pembahasan Permohonan Kebijakan GRC Discussion on GRC Policy Application	12 Agustus 2025 August 12, 2025
17	Rapat dengan Divisi Terkait Meeting with Related Divisions	Telaah Efisiensi HCM dan Struktur Organisasi Review of HCM Efficiency and Organizational Structure	12 Agustus 2025 August 12, 2025

No	Program Kerja Work Program	Realisasi Program Kerja Work Program Realization	Tanggal Pelaksanaan Implementation Date
18	Rapat dengan Divisi Terkait Meeting with Related Divisions	Penjelasan atas Penyampaian Hasil Tindak Lanjut Rapat Komite PT Waskita Beton Precast Tbk sesuai surat nomor 508/WBP/DIR/2024 Explanation of Submission of Follow-up Results from PT Waskita Beton Precast Tbk Committee Meeting as per Letter No. 508/WBP/DIR/2024	26 Agustus 2025 August 26, 2025
19	Rapat dengan Divisi Terkait Meeting with Related Divisions	Telaah Kebijakan Mutu dan Pelayanan Pelanggan Review of Quality and Customer Service Policy	16 September 2025 September 16, 2025
20	Rapat dengan Divisi Terkait Meeting with Related Divisions	Telaah Kebijakan Pengadaan Barang dan Jasa Review of Goods and Services Procurement Policy	16 September 2025 September 16, 2025
21	Rapat dengan Divisi Terkait Meeting with Related Divisions	Telaah Kebijakan Divisi Peralatan Review of Equipment Division Policy	16 September 2025 September 16, 2025
22	Rapat dengan Divisi Terkait Meeting with Related Divisions	Telaah Evaluasi Divisi Readymix Review of Readymix Division Evaluation	17 Oktober 2025 October 17, 2025
23	Rapat dengan Divisi Terkait Meeting with Related Divisions	Telaah Evaluasi Divisi Pengembangan Bisnis & Pemasaran (pending, diagendakan di rapat berikutnya) Review of Business Development & Marketing Division Evaluation (pending, scheduled for the next meeting)	17 Oktober 2025 October 17, 2025
24	Rapat dengan Divisi Terkait Meeting with Related Divisions	Telaah Evaluasi Divisi Pengembangan Bisnis & Pemasaran Review of Business Development & Marketing Division Evaluation	21 Oktober 2025 October 21, 2025
25	Aksi Korporasi yang memerlukan persetujuan Dewan Komisaris yang belum ada di dalam RKAP Corporate Actions requiring the approval of the Board of Commissioners that are not yet included in RKAP	Pembahasan Permohonan Persetujuan Rencana Divestasi Aset Tetap PT Waskita Beton Precast Tbk ("Perseroan") – (agenda tambahan, sesuai surat Direksi nomor 712/WBP/DIR/2025 tanggal 20 Oktober 2025, perihal Permohonan Persetujuan Rencana Divestasi Aset Tetap PT Waskita Beton Precast Tbk) Discussion on Application for Approval of the Fixed Asset Divestment Plan of PT Waskita Beton Precast Tbk (the "Company") – (additional agenda, as per the Board of Directors' Letter No. 712/WBP/DIR/2025 dated October 20, 2025, regarding the Application for Approval of the Fixed Asset Divestment Plan of PT Waskita Beton Precast Tbk)	21 Oktober 2025 October 21, 2025
26	Telaah Keselarasan Peraturan Internal dengan Peraturan Pemegang Saham Pengendali (KPRTK) Review of Alignment of Internal Regulations with Controlling Shareholder Regulations (KPRTK)	Telaah Keselarasan Peraturan Internal dengan Peraturan Pemegang Saham Pengendali Review of Alignment of Internal Regulations with Controlling Shareholder Regulations	11 November 2025 November 11, 2025

REMUNERASI KOMITE PEMANTAU RISIKO DAN TATA KELOLA TERINTEGRASI

Penetapan remunerasi anggota Komite Pemantau Risiko dan Tata Kelola Terintegrasi didasarkan pada Peraturan Menteri Badan Usaha Milik Negara No. PER-3/MBU/03/2023 tanggal 20 Maret 2023 tentang Organ dan Sumber Daya Manusia Badan Usaha Milik Negara. Besaran remunerasi anggota Komite Pemantau Risiko dan Tata Kelola Terintegrasi ditentukan oleh Dewan Komisaris dengan mempertimbangkan kemampuan keuangan Perusahaan.

INTEGRATED RISK MONITORING AND GOVERNANCE COMMITTEE REMUNERATION

The determination of remuneration for members of the Integrated Risk Monitoring and Governance Committee is based on the Regulation of the Minister of State-Owned Enterprises Number: PER-3/MBU/03/2023 dated March 20, 2023, concerning Organs and Human Resources of State-Owned Enterprises. The amount of remuneration for members of the Integrated Risk Monitoring and Governance Committee is determined by the Board of Commissioners by considering the Company's financial capacity.

Besaran remunerasi yang diterima Komite Pemantau Risiko dan Tata Kelola Terintegrasi ditetapkan melalui Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk No. 15/SK/WBP/DK/2025 tanggal 31 Desember 2025 tentang Penetapan Honorarium dan Tunjangan Anggota Komite Audit, Anggota Komite Pemantau Risiko dan Tata Kelola Terintegrasi, Anggota Komite Nominasi dan Remunerasi, Sekretaris Dewan Komisaris dan Staf Sekretariat Dewan Komisaris Tahun 2025 PT Waskita Beton Precast Tbk maksimal sebesar 15% dari gaji Direktur Utama Perusahaan, dengan ketentuan pajak ditanggung oleh Perusahaan, dan tidak diperkenankan menerima penghasilan lain selain honorarium tersebut.

The amount of remuneration received by the Integrated Risk Monitoring and Governance Committee is determined through PT Waskita Beton Precast Tbk Board of Commissioners Decree No. 15/SK/WBP/DK/2025 dated December 31, 2025, concerning Determination of Honorarium and Allowances for Audit Committee Members, Integrated Risk Monitoring and Governance Committee Members, Nomination and Remuneration Committee Members, Secretary of the Board of Commissioners and Board of Commissioners Secretariat Staff in 2025 PT Waskita Beton Precast Tbk with a maximum of 15% of the salary of the President Director of the Company, provided that taxes are borne by the Company, and are not allowed to receive other income besides the honorarium.

Remunerasi Komite Pemantau Risiko dan Tata Kelola Terintegrasi di tahun 2025 adalah sebagai berikut:

The remuneration of the Integrated Risk Monitoring and Governance Committee in 2025 is as follows:

Tabel Remunerasi Komite Pemantau Risiko dan Tata Kelola Terintegrasi Tahun 2025

Table of Nomination and Remuneration Committee Remuneration in 2025

Nama Name	Periode Jabatan Term of Office	Jabatan Position	Besaran Honorarium (dalam Rupiah penuh) Amount of Honorarium (in full Rupiah)	
			Setiap Bulan Every Month	Selama Periode Menjabat During the Term of Office
Alfonsus Andrew	April-Desember 2025 April-December 2025	Anggota Komite Pemantau Risiko dan Tata Kelola Terintegrasi Member of Integrated Risk Monitoring and Governance Committee	Rp18.975.000	Rp151,800,000
Sapto Wiratno	Januari-November 2025 January-November 2025	Anggota Komite Pemantau Risiko dan Tata Kelola Terintegrasi Member of Integrated Risk Monitoring and Governance Committee	Rp18.975.000	Rp208,725,000
Indhit Pertomo	Desember 2025 December 2025	Anggota Komite Pemantau Risiko dan Tata Kelola Terintegrasi Member of Integrated Risk Monitoring and Governance Committee	Rp18.975.000	Rp18.975.000

Catatan:

Anggota Dewan Komisaris yang menjabat sebagai Ketua atau Anggota Komite Pemantau Risiko dan Tata Kelola Terintegrasi tidak menerima penghasilan tambahan dari posisi tersebut. Penghasilan yang diterima sepenuhnya merupakan bagian dari kompensasi yang melekat pada peran mereka sebagai anggota Dewan Komisaris.

Note:

Members of the Board of Commissioners who serve as Chairman or Member of the Nomination and Remuneration Committee do not receive any additional income from such position, other than the income already received as part of their role as the Board of Commissioners.

KOMITE LAIN DI BAWAH DEWAN KOMISARIS

Hingga 31 Desember 2025, Dewan Komisaris dibantu oleh Sekretaris Dewan Komisaris, Komite Audit, Komite Nominasi dan Remunerasi, serta Komite Pemantau Risiko dan Tata Kelola Terintegrasi. Sehingga tidak terdapat komite lainnya yang membantu mendukung fungsi Dewan Komisaris dalam menjalankan tugas dan tanggung jawab Dewan Komisaris.

OTHER COMMITTEES UNDER BOARD OF COMMISSIONERS

As of December 31, 2025, the Board of Commissioners is assisted by the Secretary of the Board of Commissioners, Audit Committee, Nomination and Remuneration Committee, and Integrated Risk Monitoring and Governance Committee. Therefore, no other committees help support the function of the Board of Commissioners in carrying out its duties and responsibilities.

ORGAN PENDUKUNG DIREKSI

Dalam menjalankan fungsinya, Direksi didukung oleh Divisi *Corporate Secretary* dan Divisi Internal Audit. Organ pendukung ini memberikan kontribusi yang signifikan dalam memperkuat transparansi operasional, memastikan kepatuhan terhadap regulasi yang berlaku, serta mendukung pencapaian kinerja optimal Perusahaan. Dengan demikian diharapkan WSBP dapat mencapai strategi dan operasional secara lebih efisien, memperkuat pengawasan internal, dan memastikan tercapainya tujuan jangka panjang dengan tingkat efektivitas yang tinggi.

DIVISI CORPORATE SECRETARY

WSBP membentuk Divisi *Corporate Secretary* berdasarkan Peraturan Menteri BUMN No. PER-02/MBU/03/2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara dan Peraturan OJK No. 35/POJK.04/2014 tentang Sekretaris Perusahaan Emiten atau Perusahaan Publik.

Divisi *Corporate Secretary* memiliki tanggung jawab esensial dalam menjalin komunikasi yang efektif antara perusahaan, pemegang saham, regulator, serta pemangku kepentingan lainnya. Fungsi utama Divisi *Corporate Secretary* adalah memastikan bahwa seluruh aktivitas perusahaan berjalan sesuai dengan ketentuan hukum yang berlaku, serta mendukung keterbukaan informasi yang transparan dan akurat. Divisi *Corporate Secretary* dipimpin oleh seorang Kepala Divisi yang memiliki peran strategis dalam mengelola hubungan eksternal, memperkuat kepercayaan publik, dan menjaga kepatuhan terhadap regulasi pasar modal yang dinamis.

PERSYARATAN KEPALA DIVISI CORPORATE SECRETARY

WSBP telah menetapkan persyaratan yang harus dipenuhi untuk menjadi Kepala Divisi *Corporate Secretary* meliputi:

1. Cakap melakukan perbuatan hukum.
2. Memiliki pengetahuan dan pemahaman di bidang hukum, keuangan, dan GCG.
3. Memahami kegiatan usaha Perusahaan.
4. Dapat berkomunikasi dengan baik.
5. Berdomisili di Indonesia.

BOARD OF DIRECTORS SUPPORTING ORGANS

In carrying out its functions, the Board of Directors is supported by the Corporate Secretary Division and the Internal Audit Division. These supporting organs make a significant contribution in strengthening operational transparency, ensuring compliance with applicable regulations, and supporting the achievement of optimal Company performance. In this way, it is hoped that WSBP can achieve its strategies and operations more efficiently, strengthen internal supervision, and ensure the achievement of long-term goals with a high level of effectiveness.

CORPORATE SECRETARY DIVISION

WSBP establishes the Corporate Secretary Division in accordance with the Minister of SOE Regulation No. PER-02/MBU/03/2023 concerning Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises and OJK Regulation No. 35/POJK.04/2014 concerning the Corporate Secretary of Issuers or Public Companies.

The Corporate Secretary Division has the essential responsibility of establishing effective communication between the Company, shareholders, regulators, and other stakeholders. The main function of the Corporate Secretary Division is to ensure that all Company activities are carried out in accordance with applicable laws and regulations, and to support transparent and accurate information disclosure. The Corporate Secretary Division is led by a Vice President who has a strategic role in managing external relations, strengthening public trust, and maintaining compliance with dynamic capital market regulations.

VICE PRESIDENT OF CORPORATE SECRETARY REQUIREMENTS

WSBP has set the requirements that must be met to become Head of the Corporate Secretary Division, including:

1. Proficient in performing legal actions.
2. Having knowledge and understanding in the fields of law, finance, and GCG.
3. Understanding the Company's business activities.
4. Able to communicate well.
5. Must be domiciled in Indonesia.

PENGANGKATAN DAN PEMBERHENTIAN KEPALA DIVISI CORPORATE SECRETARY

Pengangkatan dan pemberhentian Kepala Divisi *Corporate Secretary* dilakukan oleh Direktur Utama sesuai dengan mekanisme internal perusahaan dan harus mendapatkan persetujuan dari Dewan Komisaris.

PROFIL KEPALA DIVISI CORPORATE SECRETARY

Di tahun 2025, Kepala Divisi *Corporate Secretary* adalah Fandy Dewanto, diangkat melalui Surat Keputusan Direksi No. 114.1/SK/WBP/PEN/2021 tanggal 15 September 2021. Informasi profil Kepala Divisi *Corporate Secretary* adalah sebagai berikut:

VICE PRESIDENT OF CORPORATE SECRETARY APPOINTMENT AND DISMISSAL

The appointment and dismissal of the Vice President of the Corporate Secretary is carried out by the President Director in accordance with the Company's internal mechanism and must be approved by the Board of Commissioners.

VICE PRESIDENT OF CORPORATE SECRETARY PROFILE

In 2025, the Vice President of the Corporate Secretary is Fandy Dewanto, appointed through the Board of Directors' Decree No. 114.1/SK/WBP/PEN/2021 dated September 15, 2021. The profile information of the Vice President of the Corporate Secretary is as follows:

FANDY DEWANTO Kepala Divisi <i>Corporate Secretary</i> Vice President of Corporate Secretary	
Periode Jabatan Term of Office	15 September 2021-sekarang September 15, 2021-present
Dasar Pengangkatan Basis of Appointment	Surat Keputusan Direksi No. 114.1/SK/WBP/PEN/2021 tanggal 15 September 2021 Board of Directors' Decree No. 114.1/SK/WBP/PEN/2021 dated September 15, 2021
Kewarganegaraan Nationality	Indonesia Indonesian
Domisili Domicile	Jakarta Timur, DKI Jakarta, Indonesia East Jakarta, DKI Jakarta, Indonesia
Usia Age	32 tahun 32 years old
Kelahiran Birth	Jakarta, 18 Oktober 1993 Jakarta, October 18, 1993
Riwayat Pendidikan Educational Background	Sarjana Akuntansi, Universitas Padjadjaran Bachelor of Accounting, Universitas Padjadjaran
Riwayat Pekerjaan Work Experience	- Kepala Divisi <i>Corporate Secretary</i> (2021-Saat ini) Vice President of Corporate Secretary (2021-Present) - Investor Relations Manager PT Waskita Karya (Persero) Tbk (2019-2021) Investor Relations Manager of PT Waskita Karya (Persero) Tbk (2019-2021) - Investor Relations Officer PT Waskita Karya (Persero) Tbk (2017-2019) Investor Relations Officer of PT Waskita Karya (Persero) Tbk (2017-2019)
Rangkap Jabatan Concurrent Position	Tidak memiliki rangkap jabatan Has no concurrent position
Sertifikasi Certification	Certified Investor Relations

STRUKTUR ORGANISASI DIVISI CORPORATE SECRETARY

Berdasarkan Surat Keputusan Direksi No. 78/SK/WBP/PEN/2025 yang dikeluarkan pada tanggal 23 Juni 2025, struktur organisasi Divisi *Corporate Secretary* adalah sebagai berikut:

Struktur Organisasi Divisi *Corporate Secretary*



Divisi *Corporate Secretary* WSBP berada di bawah Direktorat Utama dan bertanggung jawab langsung kepada Direktur Utama. Komposisi keanggotaan dalam Divisi *Corporate Secretary* di tahun 2025 meliputi:

Tabel Komposisi Divisi *Corporate Secretary* Tahun 2025

No	Jabatan Position	Anggota (orang) Number (person)
1	Kepala Divisi <i>Corporate Secretary</i> Vice President of Corporate Secretary	1
2	Manajer Dept. Komunikasi Perusahaan & TJSL Manager of Corporate Communications & CSR Department	1
3	Manajer Dept. Hubungan Investor & Tata Kelola Perusahaan Manager of Investor Relations & Governance Department	1
4	Manajer Dept. Pengembangan TI Manager of IT Development Department	1
5	Staf Dept. Komunikasi Perusahaan & TJSL Staff of Corporate Communication & CSR Department	5
6	Staf Dept. Hubungan Investor & Tata Kelola Perusahaan Staff of Investor Relations & Governance Department	8
7	Staf Dept. Pengembangan TI Staff of IT Development Department	5

CORPORATE SECRETARY DIVISION ORGANIZATIONAL STRUCTURE

Based on the Board of Directors' Decree No. 78/SK/WBP/PEN/2025 issued on June 23, 2025, the organizational structure of the Corporate Secretary Division is as follows:

Corporate Secretary Division Organizational Structure

The WSBP Corporate Secretary Division is under the Main Directorate and reports directly to the President Director. The Corporate Secretary Division's membership in 2025 includes:

Table of Corporate Secretary Division Composition in 2025

No	Jabatan Position	Anggota (orang) Number (person)
8	Sekretaris Direksi Secretary of Board of Directors	2
9	Sekretaris Divisi Sekretaris Divisi	1
10	Staf Sekretaris Dewan Komisaris Staff of Secretary of Board of Commissioners	1
Total		26

FUNGSI DAN PERAN DIVISI CORPORATE SECRETARY

Berdasarkan Pedoman GCG, Kepala Divisi *Corporate Secretary* melaksanakan tiga fungsi utama, yaitu yakni fungsi kesekretariatan, fungsi humas, dan fungsi kepatuhan terhadap peraturan dan perundang-undangan pasar modal.

Kemudian, Divisi *Corporate Secretary* memiliki peran sebagai berikut:

1. Memastikan bahwa Perusahaan mematuhi peraturan tentang persyaratan keterbukaan sejalan dengan penerapan prinsip tata kelola perusahaan yang baik.
2. Memberikan informasi yang dibutuhkan oleh Direksi dan Dewan Komisaris secara berkala dan/atau sewaktu-waktu apabila diminta.
3. Sebagai penghubung dengan pemangku kepentingan.
4. Menatausahakan serta menyimpan dokumen perusahaan termasuk tetapi tidak terbatas pada daftar pemegang saham, daftar khusus dan risalah rapat Direksi, Dewan Komisaris dan RUPS.

CORPORATE SECRETARY DIVISION FUNCTIONS AND ROLES

Based on the GCG Guidelines owned by WSBP, the Vice President of the Corporate Secretary Division carries out three main functions, namely the secretarial function, public relations function, and compliance function with capital market regulations and laws.

The following are the roles of the Corporate Secretary Division:

1. Ensuring that the Company complies with regulations on disclosure requirements in line with the implementation of good corporate governance principles.
2. Providing information needed by the Board of Directors and Board of Commissioners periodically and/or at any time if requested.
3. Acting as a liaison officer with stakeholders.
4. Managing and storing Company documents, including but not limited to the list of shareholders, special lists, and minutes of meetings of the Board of Directors, Board of Commissioners, and GMS.

TUGAS DAN TANGGUNG JAWAB DIVISI CORPORATE SECRETARY

Divisi Corporate Secretary memiliki tanggung jawab untuk memastikan pelaksanaan GCG di WSBP berjalan dengan baik. Selain itu, Divisi Corporate Secretary juga berperan sebagai penghubung untuk menjaga komunikasi yang efektif antara WSBP, pemegang saham, dan para pemangku kepentingan lainnya.

Tabel Tugas dan Tanggung Jawab Kepala Divisi Corporate Secretary

Hubungan dengan Dewan Komisaris dan Direksi Relations with Board of Commissioners and Board of Directors
1. Melakukan koordinasi dengan Sekretaris Dewan Komisaris terkait dengan pelaksanaan tugas Dewan Komisaris dan Direksi. 2. Menyusun Laporan Manajerial WSBP yang disampaikan secara Triwulanan kepada Dewan Komisaris. 3. Membuat laporan secara berkala paling kurang 1 (satu) kali dalam 1 (satu) tahun mengenai pelaksanaan fungsi Corporate Secretary kepada Direksi dan ditembuskan kepada Dewan Komisaris. 4. Menyampaikan laporan hasil <i>monitoring</i> penerapan GCG dan tingkat kepatuhan terhadap paduan yang telah ditetapkan oleh Perusahaan. 5. Mempersiapkan bahan rapat Dewan Komisaris dan Direksi. 6. Membantu Direksi dan Divisi dalam menyusun kajian aspek tata kelola atas tindakan yang memerlukan persetujuan Dewan Komisaris. 1. Coordinate with the Secretary of the Board of Commissioners regarding the implementation of the duties of the Board of Commissioners and the Board of Directors. 2. Prepare WSBP's Managerial Report, submitted quarterly to the Board of Commissioners. 3. Prepare a periodic report at least once (1) a year regarding the implementation of the Corporate Secretary function to the Board of Directors, with a copy to the Board of Commissioners. 4. Submit reports on the monitoring results of GCG (Good Corporate Governance) implementation and the level of compliance with the guidelines set by the Company. 5. Prepare materials for meetings of the Board of Commissioners and the Board of Directors. 6. Assist the Board of Directors and Divisions in preparing governance aspect reviews of actions that require approval from the Board of Commissioners.

CORPORATE SECRETARY DIVISION DUTIES AND RESPONSIBILITIES

The Corporate Secretary Division is responsible for ensuring that GCG implementation in WSBP runs smoothly. Furthermore, the Corporate Secretary Division also acts as a liaison officer to maintain effective communication between WSBP, shareholders, and other stakeholders.

Table of Vice President of Corporate Secretary Duties and Responsibilities

Hubungan dengan Pemegang Saham, Regulator, Publik dan Pemangku Kepentingan Lainnya Relations with Shareholders, Regulators, the Public, and Other Stakeholders
1. Mengelola dan menyusun Keterbukaan Informasi sesuai dengan Peraturan Perundang-undangan dan Peraturan Pasar Modal yang berlaku. 2. Memberikan informasi dan penjelasan yang dibutuhkan oleh pemegang saham, regulator, dan pemangku kepentingan lain. 3. Membantu Direksi dan Dewan Komisaris dalam menyusun dan mempublikasikan laporan tahunan dan laporan keberlanjutan perusahaan. 4. Mempersiapkan dan Menyelenggarakan Rapat Umum Pemegang Saham Tahunan dan Rapat Umum Pemegang Saham Luar Biasa. 5. Membantu Dewan Komisaris dan Direksi dalam menjawab pertanyaan dalam Rapat Umum Pemegang Saham. 6. Mempersiapkan dan menyelenggarakan <i>Public Expose Tahunan</i> dan <i>Press Conference Tahunan</i>. 7. Mengelola situs web perusahaan. 8. Menyusun, mengelola, dan mempublikasikan rilis berita perusahaan. 9. Mengelola seluruh kanal media perusahaan. 1. Manage and prepare Information Disclosure in accordance with prevailing Laws and Capital Market Regulations. 2. Provide information and explanations required by shareholders, regulators, and other stakeholders. 3. Assist the Board of Directors and the Board of Commissioners in preparing and publishing the Company's annual and sustainability reports. 4. Prepare and organize the Annual General Meeting of Shareholders and the Extraordinary General Meeting of Shareholders. 5. Assist the Board of Commissioners and the Board of Directors in answering questions during the General Meeting of Shareholders. 6. Prepare and organize the Annual Public Expose and Annual Press Conference. 7. Manage the Company's website. 8. Draft, manage, and publish Company press releases. 9. Manage all of the Company's media channels.

PROGRAM PENGEMBANGAN KOMPETENSI DIVISI CORPORATE SECRETARY

WSBP senantiasa memberikan fasilitas berupa program pengembangan kompetensi kepada seluruh Insan WSBP. Langkah ini dilakukan sebagai upaya untuk mengembangkan *Human Capital* WSBP yang unggul dan kompeten. Divisi *Corporate Secretary* diberikan kesempatan untuk mengikuti berbagai kegiatan pengembangan, seperti pelatihan, seminar, atau lainnya. Keikutsertaan Divisi *Corporate Secretary* dalam program kompetensi yang diselenggarakan di tahun 2025 adalah sebagai berikut:

**Tabel Program Pengembangan Kompetensi Divisi
Corporate Secretary Tahun 2025**

Nama Name	Program Kompetensi Competency Program	Waktu Pelaksanaan Implementation Time	Penyelenggara Organizer
Fandy Dewanto (Kepala Divisi Corporate Secretary) Fandy Dewanto (Vice President of Corporate Secretary)	From Policy to Practice: Embedding ESG into Business Strategy	Mei 2025 May 2025	Indonesia Corporate Secretary Association
Insyira Anindita Mustika (Manajer Departemen Hubungan Investor & Tata Kelola Perusahaan) Insyira Anindita Mustika (Manager of Investor Relations & Corporate Governance)	From Policy to Practice: Embedding ESG into Business Strategy	Mei 2025 May 2025	Indonesia Corporate Secretary Association
	Investor Relations Forum 2025	Januari 2025 January 2025	Kitacomm
Indra Kurnia (Manajer Departemen Komunikasi Perusahaan & TJSL) Indra Kurnia (Manager of Corporate Communications & CSR)	Investor Relations Forum 2025	Januari 2025 January 2025	Kitacomm
	Workshop ESG 2030: SDG Games	Februari 2025 February 2025	PT Waskita Karya (Persero) Tbk
	From Policy to Practice: Embedding ESG into Business Strategy	Mei 2025 May 2025	Indonesia Corporate Secretary Association
	Integrasi Adopsi ISO 26000 SR dengan Pelaporan Berkelanjutan Integration of ISO 26000 SR Adoption with Sustainability Reporting	September 2025	MSI Group
Rikh Brilliantino Arbi (Manajer Departemen Pengembangan TI) Rikh Brilliantino Arbi (Manager of IT Development)	-	-	-

LAPORAN PELAKSANAAN TUGAS DIVISI CORPORATE SECRETARY

Di tahun 2025, Divisi *Corporate Secretary* telah menjalankan tugas dan tanggung jawabnya sebagai berikut:

CORPORATE SECRETARY DIVISION COMPETENCY DEVELOPMENT PROGRAM

WSBP consistently provides competency development programs for all Insan WSBP. This step is taken as an effort to develop superior and competent WSBP Human Capital. The Corporate Secretary Division is given the opportunity to participate in various development activities, such as training, seminars, and other activities. The Corporate Secretary Division's participation in the competency program held in 2025 is as follows:

**Table of Corporate Secretary Division Competency
Development Program in 2025**

CORPORATE SECRETARY DIVISION DUTIES IMPLEMENTATION REPORT

In 2025, the Corporate Secretary Division carried out its duties and responsibilities as follows:

Tabel Laporan Pelaksanaan Tugas Divisi Corporate Secretary Tahun 2025

Table of Corporate Secretary Division Duties Implementation Report in 2025

No	Program Kerja Tahun 2025 2025 Work Programs	Target s/d TW IV Tahun 2025 Target by the Fourth Quarter of 2025	Realisasi s/d TW IV Tahun 2025 Realization by the Fourth Quarter of 2025
A. Departemen Komunikasi Perusahaan & TJSL Corporate Communication & CSR Department			
1.	Pemberitaan WSBP dan Hubungan dengan Media WSBP News and Media Relations	News value positif: Rp100.000.000.000,- Positive news value: Rp100,000,000,000,-	News value: Rp244.675.641.441,-
		Jumlah publikasi press release: 104 kali Number of press release publications: 104 times	Press release terpublikasi: 92 kali Press release publications: 92 times
		Jumlah kerja sama media: 4 media Number of media collaborations: 4 media	Media baru yang bekerja sama pada tahun 2025: 2 media • INews (Realisasi benefit: 0/22) • Tirta.ID (Realisasi benefit: 14/22) Media yang bekerja sama lanjutan pada 2025: 3 media • ANTARA (Realisasi benefit: 12/72) • IDX Channel (Realisasi benefit: 6/35) • Suara.com (Realisasi benefit: 43/43) New media partnerships in 2025: 2 media outlets • INews (Benefit realization: 0/22) • Tirta.ID (Benefit realization: 14/22) Continued media partnerships in 2025: 3 media outlets • ANTARA (Benefit realization: 12/72) • IDX Channel (Benefit realization: 6/35) • Suara.com (Benefit realization: 43/43)
		Jumlah kegiatan bersama media: 2 kali Number of activities with media: 2 times	Pelaksanaan kegiatan bersama media: 6 kali • 1x Press Conference (PUBEX) • 1x Media Site Visit (Proyek Jalan Tol Probolinggo-Banyuwangi (Proban) • 4x Media Visit (ANTARA, Suara.com, IDX Channel, dan KG Media) Joint media engagements: 6 times • 1 press conference (PUBEX) • 1 media site visit (Probolinggo-Banyuwangi Toll Road Project (Proban) • 4 media visits (ANTARA, Suara.com, IDX Channel, and KG Media)
		Respons FAQ media: 100% Media FAQ response: 100%	Respons FAQ media: 33 Media FAQ response: 33 • Bloomberg Technoz • Kontan • Kompas
		Partisipasi pada HUT Media: 100% Participation in Media Anniversary: 100%	Partisipasi pada HUT Media: 11/11 Participation in Media Anniversary: 11/11 • Kumparan • Suara.com • Beritasatu • Investor Daily • Kompas • Sindo News • Detikcom • Kabar Kontan • CNBC Indonesia • Bisnis Indonesia • Transcorp
		Manajemen Komunikasi Krisis: 100% Crisis Communication Management: 100%	Pelaksanaan penanganan komunikasi krisis: Participation in Media Anniversary: • Level 1: 10/10 • Level 2: 14/4 • Level 3: 0/0

No	Program Kerja Tahun 2025 2025 Work Programs	Target s/d TW IV Tahun 2025 Target by the Fourth Quarter of 2025	Realisasi s/d TW IV Tahun 2025 Realization by the Fourth Quarter of 2025
2.	Pengelolaan Kanal Komunikasi Perusahaan Corporate Communication Channel Management	Jumlah update buku korporasi: 4 kali Number of corporate book updates: 4 times	Update buku korporasi: 5 kali - Sustainability Report 2024 - Company Profile - Brosur Sewa Alat - Brosur Lab - Brosur Divestasi JIPE Corporate book updates: 5 times - Sustainability Report 2024 - Company Profile - Equipment Rental Brochure - Lab Brochure - JIPE Divestment Brochure
		Update Website korporasi secara reguler Regular updates to the corporate website	Terlaksana update konten corporate website: 2 kali/minggu Corporate website content updates implemented: 2 times/week
		Pemenuhan permintaan data informasi melalui KIP: 100% Fulfillment of data information requests via KIP: 100%	Kepatuhan permintaan data informasi melalui KIP: 0/0 Compliance with data information requests via KIP: 0/0
		Reach Instagram korporasi: 2.380.000 Corporate Instagram reach: 2,380,000	Reach Instagram korporasi @waskita_precast: 4.767.616 Corporate Instagram reach @waskita_precast: 4,767,616
		Target views YouTube korporasi: 210.000 Corporate YouTube target views: 210,000	Total views YouTube korporasi @WSBP: 700.689 Total corporate YouTube views @WSBP: 700,689
		Target views TikTok korporasi: 210.000 Corporate TikTok target views: 210,000	Total views TikTok korporasi @waskita_precast: 171.964 Total corporate TikTok views @waskita_precast: 171,964
3.	Pengelolaan Komunikasi Internal Internal Communication Management	Jumlah publikasi majalah internal: 2 kali Number of internal magazine publications: 2 times	Majalah Cakrawala Waskita Beton Precast (CWBP) terpublikasi: 2 kali Cakrawala Waskita Beton Precast (CWBP) Magazine published: 2 times
		Publikasi berita internal di WSBP Central secara reguler: 2 kali/minggu Regular internal news publications in WSBP Central: 2 times/week	Berita internal terpublikasi: 64 berita Internal news published: 64 articles
		Update berkala konten WSBP Central Regular updates to WSBP Central content	16 Video Internal 13 Artikel Cerita Insan WSBP 27 Profil Insan 16 Internal Videos 13 Articles on Insan WSBP 27 Insan Profiles
4.	Penyesuaian prosedur yang berkaitan seiring dengan perubahan kebijakan-kebijakan Perusahaan Adjustment of related procedures in line with changes in Company policies	KKO 01 Prosedur Pengelolaan Media Massa, Pers, & Kejurnalisian KKO 02 Prosedur Pengelolaan Media Sosial, Konten, dan Influencer KKO 03 Prosedur Pengelolaan Owned Media & Aset Komunikasi KKO 04 Manajemen Komunikasi Krisis KKO 05 Komunikasi Internal KKO 06 Komunitas KKO 07 Sponsorship KKO 08 Prosedur Tanggung Jawab Sosial & Lingkungan KKO 10 Prosedur Pengelolaan Pameran	KKO 01 Pengesahan oleh Sistem (90%) KKO 02 Penyusunan oleh Sistem (70%) KKO 03 Penyusunan oleh Sistem (70%) KKO 04 Telah terbit pada JDI WSBP (100%) KKO 05 Penyusunan oleh Sistem (70%) KKO 06 Penyusunan oleh Sistem (70%) KKO 07 Telah terbit pada JDI WSBP (100%) KKO 08 Proses revisi ke-1 (80%) KKO 10 Penyusunan oleh Sistem (70%)
		KKO 01 Mass Media, Press, & Journalism Management Procedures KKO 02 Social Media, Content, and Influencer Management Procedures KKO 03 Owned Media & Communication Asset Management Procedures KKO 04 Crisis Communication Management KKO 05 Internal Communications KKO 06 Community KKO 07 Sponsorship KKO 08 Corporate Social Responsibility Procedures KKO 10 Exhibition Management Procedures	KKO 01 System Approval (90%) KKO 02 System Compilation (70%) KKO 03 System Compilation (70%) KKO 04 Published on JDI WSBP (100%) KKO 05 System Compilation (70%) KKO 06 System Compilation (70%) KKO 07 Published on JDI WSBP (100%) KKO 08 First Revision Process (80%) KKO 10 System Compilation (70%)

No	Program Kerja Tahun 2025 2025 Work Programs	Target s/d TW IV Tahun 2025 Target by the Fourth Quarter of 2025	Realisasi s/d TW IV Tahun 2025 Realization by the Fourth Quarter of 2025
5.	Pemenuhan Permintaan Sponsorship Fulfillment of Sponsorship Requests	Penyaluran dana Sponsorship sesuai yang disetujui dan anggaran Distribution of sponsorship funds according to the agreement and budget	Pemenuhan penyaluran dana sponsorship sesuai yang disetujui: 28/28 Total realisasi: Rp459.000.000,- Sponsorship fund disbursement as agreed: 28/28 Total realization: Rp459,000,000
6.	Pelaksanaan TJSL CSR Implementation	Pemenuhan pilar utama TJSL sesuai PER-1/MBU/03/2023: 3 pilar Fulfillment of CSR main pillars according to PER-1/MBU/03/2023: 3 pillars Pemenuhan TJSL berdasar SDG: 8 SDG CSR fulfillment based on SDGs: 8 SDGs Pelaksanaan Program TJSL dengan baik sesuai RKAP Implementation of the CSR Program properly in accordance with the RKAP	• Pilar Sosial: 24 • Pilar Lingkungan: 12 • Pilar Ekonomi: 19 • Social Pillars: 24 • Environmental Pillars: 12 • Economic Pillars: 19 • SDG 2: Zero Hunger • SDG 3: Good Health & Well-Being • SDG 4: Quality Education • SDG 5: Gender Equality • SDG 10: Reduced Inequality • SDG 11: Sustainable Cities & Communities • SDG 13: Climate Action • SDG 15: Life on Land Program TJSL: • WSBP Inspiring Kindness: Piles of Sustainability: 12 kali • WSBP Inspiring Kindness: Girls on Site: 1 kali • WSBP Inspiring Kindness: Belajar Beton Goes to School: 3 kali • WSBP Inspiring Kindness: Unit Produksi: 29 kali • WSBP Inspiring Kindness: HUT WSBP Ke-11: 1 kali • Qurban Idul Adha: 1 kali • Penugasan Khusus: • Mudik Bareng bersama BUMN: 1 kali - Total realisasi: Rp1.056.805.820,- CSR Programs: • WSBP Inspiring Kindness: Piles of Sustainability: 12 times • WSBP Inspiring Kindness: Girls on Site: 1 time • WSBP Inspiring Kindness: Learning Concrete Goes to School: 3 times • WSBP Inspiring Kindness: Production Unit: 29 times • WSBP Inspiring Kindness: WSBP's 11th Anniversary: 1 time • Eid al-Adha Sacrifice: 1 time • Special Assignments: • Mudik Bareng with State-Owned Enterprises: 1 time - Total realization: Rp1,056,805,820

No	Program Kerja Tahun 2025 2025 Work Programs	Target s/d TW IV Tahun 2025 Target by the Fourth Quarter of 2025	Realisasi s/d TW IV Tahun 2025 Realization by the Fourth Quarter of 2025
7.	Manajemen Komunitas Internal Internal Community Management	Aktivasi program Srikandi WSBP sesuai RKAP: 1 kali Activation of the Srikandi WSBP program according to the RKAP: 1 time Aktivasi kegiatan komunitas internal WSBP sesuai RKAP Activation of WSBP internal community activities in accordance with RKAP	Pelaksanaan program Srikandi WSBP: • Event mandiri: 1 kali • Kolaborasi TJSL: 1 kali • Publikasi: 6 Implementation of the Srikandi WSBP program: • Independent event: 1 time • CSR collaboration: 1 time • Publications: 6 Pelaksanaan kegiatan komunitas internal WSBP: • Badminton: 64 kali • Basketball: 24 kali • Tennis Meja: 21 kali • FutsalMinisoccer: 12 kali • Running: 5 kali • Tennis Lapangan: 0 kali • E-Sport: 0 kali • Gowes: 0 kali • Diving: 0 kali WSBP's internal community activities: • Badminton: 64 times • Basketball: 24 times • Table Tennis: 21 times • FutsalMinisoccer: 12 times • Running: 5 times • Tennis: 0 times • E-Sports: 0 times • Cycling: 0 times • Diving: 0 times
B. Departemen Hubungan Investor & Tata Kelola Perusahaan Investor Relations & Corporate Governance Department			
1.	Pelaporan, keterbukaan informasi, dan publikasi perusahaan Reporting, information disclosure, and company publications	Annual Report: 1x • RUPST: 1x • RUPSLB: sesuai kebutuhan • AGMS: 1x • EGMS: as needed Publikasi Laporan Keuangan 4x Publication of Financial Statements 4x Public Expose Tahunan 1x Annual Public Expose 1x Keterbukaan Informasi (Insidentil) Information Disclosure (Incidental)	Sudah terpublikasi pada 25 April 2025 (tepat waktu) Published on April 25, 2025 (on time) • RUPST telah diselenggarakan pada tanggal 22 Mei 2025 • RUPSLB telah diselenggarakan pada tanggal 14 November 2025 • The AGMS was held on May 22, 2025 • The EGMS was held on November 14, 2025 4x Publikasi Laporan Keuangan • Laporan Keuangan Audited 31 Desember 2024 disubmit tanggal 24 Maret 2025 • Laporan Keuangan 31 Maret 2025 disubmit tanggal 30 April 2025 • Laporan Keuangan 30 Juni 2025 disubmit tanggal 15 Juli 2025 • Laporan Keuangan 30 September 2025 disubmit tanggal 17 Oktober 2025 4x Financial Statement Publications • Audited Financial Statements for December 31, 2024, submitted on March 24, 2025 • Financial Statements for March 31, 2025, submitted on April 30, 2025 • Financial Statements for June 30, 2025, submitted on July 15, 2025 • Financial Statements for September 30, 2025, submitted on October 17, 2025 Public Expose telah dilaksanakan pada tanggal 10 Desember 2025 Public Expose was held on December 10, 2025 Sampai dengan TW IV 2025 sebanyak 102x Keterbukaan Informasi As of the Fourth Quarter of 2025, there were 102x Information Disclosure

No	Program Kerja Tahun 2025 2025 Work Programs	Target s/d TW IV Tahun 2025 Target by the Fourth Quarter of 2025	Realisasi s/d TW IV Tahun 2025 Realization by the Fourth Quarter of 2025
2.	Komunikasi Eksternal External Communication	One on One Meeting 12x One-on-One Meeting 12x	Sampai dengan TW IV telah dilakukan one on one meeting sebanyak 13 kali • 2x dengan BRI MI • 1x dengan Trimegah Sekuritas • 1x dengan RHB Sekuritas • 1x dengan Taspen (Persero) • 1x Analyst Site Visit BPJS TK • 1x dengan MNC Sekuritas • 1x dengan BNI AM • 1x dengan Sucorinvest AM • 1x dengan Bahana TCW • 1x dengan Dapenbun • 1x dengan Insight Investment • 1x dengan Trimegah AM As of the Fourth Quarter, 13 one-on-one meetings have been held: • 2 with BRI MI • 1 with Trimegah Securities • 1 with RHB Securities • 1 with Taspen (Persero) • 1 with BPJS TK Analyst Site Visit • 1 with MNC Securities • 1 with BNI AM • 1 with Sucorinvest AM • 1 with Bahana TCW • 1 with Dapenbun • 1 with Insight Investment • 1 with Trimegah AM
		Audiensi Regulator (Insidentil) Regulatory Hearing (Incidental)	Telah dilakukan audiensi dengan OJK pada tanggal 11 September 2025 An audience was held with the Financial Services Authority (OJK) on September 11, 2025
		Investor Analyst Meeting 2x Investor Analyst Meeting 2x	Investor Gathering tanggal 15 Mei 2025 Investor Gathering on May 15, 2025
		Tools IR (Newsletter) 12x IR Tools (Newsletter) 12x	Digantikan dengan email kepada Analis dan Investor atas Kinerja Perseroan Replaced by an email to analysts and investors regarding the Company's performance
3.	Penyesuaian prosedur yang berkaitan seiring dengan perubahan kebijakan perusahaan Adjustment of related procedures in line with changes in company policies	• PWP 01 Prosedur Hubungan Investor • PWP 02 Prosedur Penerbitan Efek Bersifat Ekuitas Saham dan/atau Selain Saham • PWP 01 Investor Relations Procedures • PWP 02 Procedures for Issuing Equity Securities (Shares and/or Securities Other Than Shares)	• PWP 01 Prosedur Hubungan Investor Telah disahkan pada 17 Februari 2025 (dapat di akses di JDI) • PWP 02 Prosedur Penerbitan Efek Bersifat Ekuitas Saham dan/atau Selain Saham (dalam proses) • PWP 01 Investor Relations Procedures Approved on February 17, 2025 (accessible at JDI) • PWP 02 Procedures for Issuing Equity Securities (Shares and/or Other than Shares) (in process)
4.	Pendampingan Self Assessment GCG 2024 2024 GCG Self-Assessment Assistance	Pencapaian skoring GCG GCG Scoring Achievement	Sudah dilaksanakan Asesmen oleh Konsultan (eksternal) dan mendapatkan skor 84.07 An assessment conducted by an external consultant resulted in a score of 84.07
5.	Pendampingan Assessment GCG 2023 & 2024 2023 & 2024 GCG Assessment Assistance	Pemenuhan AOI GCG tahun 2023 & 2024 Compliance with the 2023 & 2024 GCG AOI	Monitoring AOI yang sudah selesai untuk: • Tahun buku 2023: 95% • Tahun buku 2024: 78% Monitoring of completed AOI for: • Fiscal Year 2023: 95% • Fiscal Year 2024: 78%
6.	Transaksi Padi UMKM MSME Rice Transactions	Rencana: Rp300.000.000,- Planned: Rp300,000,000	Terealisasi TW IV: Rp273.654.966,- Realized in Fourth Quarter: Rp273,654,966
7.	Pendataan barang inventaris Inventory Data Collection	Pendataan barang-barang inventaris Kantor Pusat Inventory Data Collection at the Head Office	Sampai dengan TW IV telah dilakukan pendataan barang inventaris secara berkala As of the Fourth Quarter of 2020, periodic inventory data collection has been conducted

No	Program Kerja Tahun 2025 2025 Work Programs	Target s/d TW IV Tahun 2025 Target by the Fourth Quarter of 2025	Realisasi s/d TW IV Tahun 2025 Realization by the Fourth Quarter of 2025
8.	Penomoran barcoding barang inventaris Inventory item barcoding numbering	Penomoran barcoding inventaris setelah dilakukan pendataan Inventory numbering barcoding after data collection	Sampai dengan TW IV telah dilakukan pendataan secara berkala Periodic data collection has been conducted until Fourth Quarter
9.	Renovasi ruang arsip di LC Dormitory Karawang Archive room renovation at LC Dormitory Karawang	Renovasi khusus ruang arsip WSBP Special renovation of WSBP archive room	Tidak dapat dilakukan mempertimbangkan kondisi likuiditas Perusahaan Not feasible due to the Company's liquidity situation
10.	Pelaksanaan kerja sama dengan pihak ketiga untuk kebutuhan bulanan Rumah Tangga & Perlengkapan Kantor Implementation of cooperation with third parties for monthly household and office equipment needs	- Rumah Tangga kantor - Perlengkapan Kantor - Office Household - Office Supplies	- Sampai dengan TW IV pengadaan kebutuhan rumah tangga kantor terlaksana sesuai rencana - Sampai dengan TW IV pengadaan kebutuhan perlengkapan kantor terlaksana sesuai rencana - Up to Fourth Quarter, the procurement of office household needs was carried out according to plan - Up to Fourth Quarter, the procurement of office equipment needs was carried out according to plan
11.	Penggabungan penyimpanan dokumen di pihak ketiga Consolidation of third-party document storage	Pemindahan seluruh dokumen dari MMI ke Indoarsip Transfer of all documents from MMI to Indoarsip	Seluruh dokumen MMI telah dipindahkan ke Indoarsip All MMI documents have been transferred to Indoarsip
12.	Pelaksanaan kerja sama dengan pihak ketiga untuk pengiriman dokumen Implementation of collaboration with third parties for document delivery	Pick up dokumen langsung dilakukan oleh pihak ketiga Document pickup is carried out directly by a third party	TW IV telah terlaksana Fourth Quarter has been completed
13.	Perbaikan fasilitas kerja dan perawatan gedung Improvement of work facilities and building maintenance	Perbaikan fasilitas kerja dan perawatan Gedung rutin dilakukan Work facility repairs and building maintenance are routinely carried out	TW IV telah terlaksana Fourth Quarter has been completed
14.	Pembuatan aplikasi GA Creation of GA applications	Permintaan dan peminjaman sarana kerja Requesting and borrowing work equipment	Proses penyempurnaan bersama dengan Divisi IT Refinement process in conjunction with the IT Division
15.	Pengembangan Aplikasi E-Office tahap 2 Development of E-Office Application Phase 2	- Penambahan fungsi format surat, multi sign, dan e-materai - Integration Application Firewall - Added letter format, multi-signature, and e-stamp functions - Application Firewall Integration	- Penambahan fungsi format surat, multi sign dan e-materai telah selesai dilakukan - Integration Application Firewall masih dalam proses pengembangan oleh Vendor E-Office dan Dept Pengembangan TI - The addition of letter formatting, multi-signature, and e-stamp functions has been completed. - The Application Firewall Integration is still under development by the E-Office Vendor and the IT Development Department.
16.	Pembaharuan Prosedur Sekretariat Secretariat Procedure Update	Tata Naskah Dinas Official Document Layout	Sampai dengan TW IV pedoman Tata Naskah Dinas dalam proses review oleh Divisi Kepatuhan & Manajemen Risiko As of Fourth Quarter, guidelines for Official Documents are in the review process by the Compliance & Risk Management Division
C. Departemen Pengembangan TI IT Development Department			
1.	Assessment IT Maturity	Assessment Selesai Assessment Completed	Sudah dilakukan Carried out
2.	Implementasi & Sertifikasi ISO 27001 ISO 27001 Implementation & Certification	Persiapan sertifikasi selesai Certification preparation completed	Sudah dilakukan Carried out
3.	Pentest dan VA Jaringan & Server (Cyber Security) Pentest and VA Network & Server (Cybersecurity)	Pentest + VA selesai Pentest + VA completed	Sudah dilakukan Carried out
4.	Perpanjang Lisence AMTISS AMTISS License Renewal	Proses renewal selesai Renewal process completed	Sudah Selesai Completed
5.	Training IT ABAP ABAP IT Training	Pelaksanaan training selesai Training implementation completed	Sudah Selesai Completed
6.	Training IT Fungsional SAP SAP Functional IT Training	Pelaksanaan training selesai Training implementation completed	Sudah Selesai Completed

No	Program Kerja Tahun 2025 2025 Work Programs	Target s/d TW IV Tahun 2025 Target by the Fourth Quarter of 2025	Realisasi s/d TW IV Tahun 2025 Realization by the Fourth Quarter of 2025
7.	Manage Service IT (Programmer) Manage IT Services (Programmer)	Kontrak & operasional berjalan Contracts & operations ongoing	Dalam proses pembuatan PO dan SPK In the process of creating POs and SPKs
8.	Printout SAP SAP Printout	Modul printout finalisasi Finalization Printout Module	Sudah Selesai Completed
9.	Integrasi App dengan SAP App Integration with SAP	Desain & integrasi awal selesai Initial design and integration completed	Sudah Selesai Completed
10.	Training IT BASIS IT BASIS Training	Pelaksanaan training selesai Training completed	Sudah Selesai Completed
11.	AssessmentRoadmap PDP PDP AssessmentRoadmap	Assessment PDP dan Road Map selesai PDP Assessment and Road Map completed	Sudah dilakukan Assessment dan dalam Penyusunan Prosedur dan Pedoman Assessment has been carried out and procedures and guidelines are being prepared
12.	Asset Management	Go-Live Aplikasi Amtiss Asset management Go-Live Amtiss Asset Management Application	Dalam Proses UAT Under UAT Process
13.	Enhancement Dashboard	Go-Live Dashboard	Dalam Proses pembuatan Dashboard Aset,Balanced Sheet (laba rugi, asset, utang, piutang),Amtiss dan Integrasi SAP In the process of creating an Asset Dashboard, Balanced Sheet (profit and loss, assets, debts, receivables), Amtiss and SAP Integration
14.	CRM & TKMR	Go Live Aplikasi CRM Go Live CRM Application	Dalam Proses UAT dan sosialisasi Sales Engineer In the UAT process and Sales Engineer dissemination
15.	Stock Opname Sparepart Spare Part Stocktaking	Go Live Aplikasi Stock Opname Go Live Stock Taking Application	Dalam Proses UAT Under UAT Process
16.	Datawarehouse	Sudah Terimplementasi Implemented	Sudah terimplementasi Implemented
17.	Penguatan Keamanan Cyber Cybersecurity Enhancement	Sudah Terimplementasi Implemented	Sudah terimplementasi Implemented
18.	PengembanganCR SAP SAP DevelopmentCR	All Dashboard dan New Proses Bisnis SAP All Dashboards and New SAP Business Processes	Sudah terimplementasi Implemented
19.	DRC SAP on Public Cloud	Sudah Terimplementasi Implemented	Sudah Terimplementasi Implemented
20.	DC & DRC Azure untuk non SAP Azure DC & DRC for non-SAP	Sudah Terimplementasi Implemented	Sudah Terimplementasi Implemented
21.	Sewa Laptop Ownership Laptop Ownership Rental	Sudah Terimplementasi Implemented	Sudah Terimplementasi Implemented
22.	Support & License Hitachi Hitachi Support & License	Sudah Terimplementasi Implemented	Sudah Terimplementasi Implemented
23.	Lisensi Fortigate Fortigate License	Sudah Terimplementasi Implemented	Sudah Terimplementasi Implemented
24.	Lisensi Office 365 E1 Office 365 E1 License	Sudah Terimplementasi Implemented	Sudah Terimplementasi Implemented
25.	Lisensi Endpoint Security (Antivirus) + EDR Endpoint Security (Antivirus) + EDR License	Sudah Terimplementasi Implemented	Sudah Terimplementasi Implemented
26.	Support Commvault Commvault Support	Sudah Terimplementasi Implemented	Sudah Terimplementasi Implemented
27.	Microsoft Office 365 (Business StandardPremium)	Sudah Terimplementasi Implemented	Sudah Terimplementasi Implemented
28.	Support System Backup Rubrik Support System Backup Section	Sudah Terimplementasi Implemented	Sudah Terimplementasi Implemented
29.	Internet + Metro-e (Clear Channel 1Gbps) kantor pusat Teraskita & Heritage Internet + Metro-e (Clear Channel 1Gbps) Teraskita & Heritage Head Office	Sudah Terimplementasi Implemented	Sudah Terimplementasi Implemented
30.	Maintenance & Perbaikan Infrastructure (cabling, CCTV, dan perbaikan infra) Maintenance & Infrastructure Repair (cabling, CCTV, and infrastructure repair)	Sudah Terimplementasi Implemented	Sudah Terimplementasi Implemented
31.	Lisensi Aplikasi AutoCAD LT & Autodesk AutoCAD LT & Autodesk Application License	Sudah Terimplementasi Implemented	Sudah Terimplementasi Implemented
32.	Mobile Device Management (MDM)	Sudah Terimplementasi Implemented	Sudah Terimplementasi Implemented

No	Program Kerja Tahun 2025 2025 Work Programs	Target s/d TW IV Tahun 2025 Target by the Fourth Quarter of 2025	Realisasi s/d TW IV Tahun 2025 Realization by the Fourth Quarter of 2025
33.	Lisensi ITSM Tools ITSM Tools License	Sudah Terimplementasi Implemented	Sudah Terimplementasi Implemented
34.	Lisensi Firewall Sonicwall Sonicwall Firewall License	Sudah Terimplementasi Implemented	Sudah Terimplementasi Implemented
35.	Lisensi Zoom meeting Biz Zoom Meeting Biz License	Sudah Terimplementasi Implemented	Sudah Terimplementasi Implemented
36.	SSL Digicert multi-domain 1 Th	Sudah Terimplementasi Implemented	Sudah Terimplementasi Implemented
37.	Cpanel 13 MaX waskitaprecast.co.id	Sudah Terimplementasi Implemented	Sudah Terimplementasi Implemented
38.	Lisensi MS Visio Plan 2 MS Visio Plan 2 License	Sudah Terimplementasi Implemented	Sudah Terimplementasi Implemented
39.	Lisensi MS Project Plan 1 MS Project Plan 1 License	Sudah Terimplementasi Implemented	Sudah Terimplementasi Implemented
40.	Lisensi MS Power BI MS Power BI License	Sudah Terimplementasi Implemented	Sudah Terimplementasi Implemented
41.	SSL Comodo	Sudah Terimplementasi Implemented	Sudah Terimplementasi Implemented
42.	Lisensi e365 Public Sector e365 Public Sector License	Sudah Terimplementasi Implemented	Sudah Terimplementasi Implemented
43.	Lisensi Sketchup SketchUp License	Sudah Terimplementasi Implemented	Sudah Terimplementasi Implemented
44.	Lisensi Aplikasi Midas Midas Application License	Sudah Terimplementasi Implemented	Sudah Terimplementasi Implemented
45.	Peremajaan Network Network Upgrade	Sudah Terimplementasi Implemented	Sudah Terimplementasi Implemented
46.	Implementasi NAC (Network Control) dengan Clearpass Network Access Control (NAC) Implementation with Clearpass	Sudah Terimplementasi Implemented	Sudah Terimplementasi Implemented
47.	Hardening IT Infrastructure (Cybersecurity)	Sudah Terimplementasi Implemented	Sudah Terimplementasi Implemented

DIVISI INTERNAL AUDIT

Pembentukan Divisi Internal Audit WSBP mengacu pada Peraturan Menteri BUMN No. PER-2/MBU/03/2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara, dan Peraturan OJK No. 56/ POJK.04/2015 tentang Pembentukan dan Pedoman Penyusunan Piagam Unit Audit Internal. Dengan berpedoman pada peraturan tersebut, Divisi Internal Audit memastikan pelaksanaan tugasnya selaras dengan prinsip tata kelola yang baik, mendukung pencapaian tujuan strategis Perusahaan, dan memperkuat kepercayaan pemangku kepentingan. Divisi Internal Audit memegang peran penting dalam memastikan efektivitas pengelolaan Perusahaan. Sebagai unit pendukung Direksi, Divisi ini menjalankan fungsi memberikan keyakinan (*assurance*) dan konsultasi (*consulting*) secara independen dan objektif.

V

The establishment of the WSBP Internal Audit Division refers to the Minister of SOE Regulation No. PER-2/MBU/03/2023 concerning Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises, and OJK Regulation No. 56/POJK.04/2015 concerning the Establishment and Guidelines for Preparing the Internal Audit Unit Charter. By following these regulations, the Internal Audit Division ensures that its duties are carried out in accordance with good governance principles, supporting the achievement of the Company's strategic objectives, and strengthening stakeholders' trust. The Internal Audit Division plays an important role in ensuring the effectiveness of the Company's management. As a supporting unit for the Board of Directors, this Division provides assurance and consulting services independently and objectively.

Divisi Internal Audit memiliki fungsi sebagai berikut:

1. *Jasa Assurance*

Suatu pengujian objektif terhadap bukti dengan maksud untuk memberikan penilaian yang independen atas proses tata kelola (*governance*), pengelolaan risiko dan pengendalian internal.

2. *Jasa Konsultasi*

Kegiatan yang dimaksudkan untuk memberikan nilai tambah dan saran perbaikan pada Manajemen dalam pengambilan keputusan, dalam rangka membangun dan memperbaiki pengelolaan risiko, pengendalian internal dan proses tata kelola (*governance*). Kegiatan ini dapat dilakukan sepanjang tidak melakukan pengambilan keputusan dan tidak ada pengalihan tanggung jawab dari Manajemen ke Internal Audit.

Divisi Internal Audit juga memberikan nilai tambah dan meningkatkan efektivitas pengendalian internal Perusahaan. Proses ini dilakukan dengan pendekatan yang sistematis dan terukur, dimana evaluasi dan peningkatan dilakukan terhadap efektivitas pengendalian internal, manajemen risiko, dan proses tata kelola Perusahaan. Standar yang digunakan sebagai acuan adalah Standar Global Internal Audit (GIAS 2024) yang diterbitkan oleh The Institute of Internal Auditors (IIA).

PERSYARATAN AUDITOR INTERNAL

Divisi Internal Audit telah menentukan persyaratan untuk menjadi Auditor wajib memenuhi ketentuan sebagai berikut:

1. Memiliki integritas dan perilaku yang profesional, independen, jujur, dan objektif dalam pelaksanaan tugasnya.
2. Memiliki pengetahuan dan pengalaman mengenai teknis audit dan disiplin ilmu lain yang relevan dengan bidang tugasnya.
3. Memiliki pengetahuan tentang peraturan perundang-undangan di bidang Pasar Modal dan peraturan perundang-undangan terkait lainnya.
4. Memiliki kecakapan untuk berinteraksi dan berkomunikasi baik lisan maupun tertulis secara efektif.
5. Mematuhi standar profesi yang dikeluarkan oleh asosiasi Audit Internal.
6. Mematuhi kode etik Audit Internal.
7. Menjaga kerahasiaan informasi dan/atau data perusahaan terkait dengan pelaksanaan tugas dan tanggung jawab Audit Internal kecuali diwajibkan berdasarkan peraturan perundang-undangan atau penetapan atau putusan pengadilan.

The Internal Audit Division has the following functions:

1. *Assurance Services*

It is an objective test of evidence with the intention of providing an independent assessment of governance, risk management, and internal control processes.

2. *Consulting Services*

They are activities intended to provide added value and suggestions for improvement to Management in decision-making, in order to build and improve risk management, internal control, and governance processes. This activity can be carried out as long as it does not involve decision-making and there is no transfer of responsibility from Management to Internal Audit.

The Internal Audit Division also adds value and enhances the effectiveness of the Company's internal controls. This process is carried out through a systematic and measured approach, evaluating and improving the effectiveness of internal controls, risk management, and governance processes. The division adheres to the Global Internal Audit Standards (GIAS 2024) issued by The Institute of Internal Auditors (IIA).

INTERNAL AUDITOR REQUIREMENTS

The Internal Audit Division has determined that the requirements for becoming an Auditor must meet the following provisions:

1. Have integrity and professional behavior, be independent, honest, and objective in carrying out their duties.
2. Have knowledge and experience of technical auditing and other disciplines relevant to their field of work.
3. Have knowledge of the laws and regulations in the Capital Market sector and other related laws and regulations.
4. Having the ability to interact and communicate both verbally and in writing effectively.
5. Comply with professional standards issued by the Internal Audit association.
6. Comply with the Internal Audit code of conduct.
7. Maintain the confidentiality of the Company's information and/or data related to the implementation of Internal Audit duties and responsibilities unless required by laws and regulations or court decisions.

8. Memahami prinsip tata kelola perusahaan yang baik dan manajemen risiko.
9. Bersedia meningkatkan pengetahuan, keahlian, dan kemampuan profesionalismenya secara terus-menerus.

8. Understand the principles of good corporate governance and risk management.
9. Be willing to continuously improve their knowledge, skills, and professionalism.

PENGANGKATAN DAN PEMBERHENTIAN KEPALA DIVISI INTERNAL AUDIT

Pengangkatan dan pemberhentian jabatan Kepala Divisi Internal Audit dilakukan sesuai dengan mekanisme internal yang berlaku di perusahaan, dengan mendapatkan persetujuan dari Direksi. Calon Kepala Divisi Internal Audit diharapkan memiliki kualifikasi akademis yang memadai serta kompetensi yang sesuai, agar dapat menjalankan tugas dan tanggung jawabnya dengan optimal.

APPOINTMENT AND DISMISSAL OF VICE PRESIDENT OF INTERNAL AUDIT

The appointment and dismissal of the Vice President of Internal Audit is carried out in accordance with the internal mechanisms applicable in the Company, with the Board of Directors' approval. The candidate for Vice President of Internal Audit is expected to have adequate academic qualifications and appropriate competencies to optimally carry out his/her duties and responsibilities.

PROFIL KEPALA DIVISI INTERNAL AUDIT

Berdasarkan Surat Keputusan Direksi WSBP No. 76/SK/WBP/PEN/2022 tanggal 16 Agustus 2022, Kepala Divisi Internal Audit adalah:

VICE PRESIDENT OF INTERNAL AUDIT DIVISION PROFILE

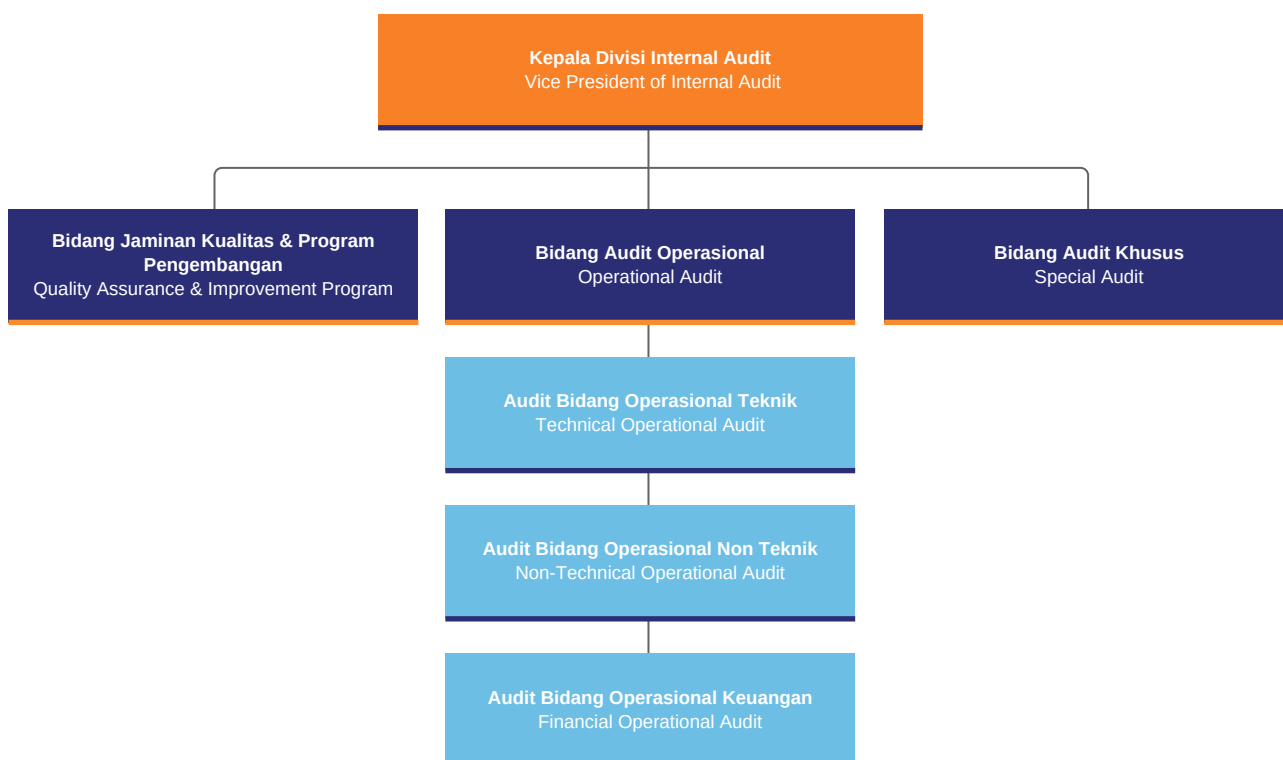
Based on the Board of Directors' Decree of WSBP No. 76/SK/WBP/PEN/2022 dated August 16, 2022, the Vice President of the Internal Audit is:

MOHAMMAD ABI YUDHA PRAWIRA Kepala Divisi Internal Audit Vice President of Internal Audit	
Periode Jabatan Term of Office	16 Agustus 2022-saat ini August 16, 2022-present
Dasar Pengangkatan Basis of Appointment	Surat Keputusan Direksi WSBP No. 76/SK/WBP/PEN/2022 tanggal 16 Agustus 2022 Board of Directors' Decree of WSBP No. 76/SK/WBP/PEN/2022 dated August 16, 2022
Kewarganegaraan Nationality	Indonesia Indonesian
Domisili Domicile	Jakarta, DKI Jakarta, Indonesia Jakarta, DKI Jakarta, Indonesia
Usia Age	35 tahun 35 years old
Kelahiran Birth	Jakarta, 12 Februari 1990 Jakarta, February 12, 1990
Riwayat Pendidikan Educational Background	Sarjana Ekonomi, Program Studi Akuntansi, Universitas Indonesia (2015) Bachelor of Economics, Accounting Study Program, Universitas Indonesia (2015)
Riwayat Pekerjaan Work Experience	• Kepala Divisi Internal Audit (Agustus 2022-saat ini) • Treasury & Asset Management Manager (2022) • Collection Manager (2021-2022) • Accounting Manager (2020-2021) • Internal Auditor (2020) • Auditor RSM Indonesia (2017-2020) • Vice President of Internal Audit (August 2022-present) • Treasury & Asset Management Manager (2022) • Collection Manager (2021-2022) • Accounting Manager (2020-2021) • Internal Auditor (2020) • RSM Indonesia Auditor (2017-2020)
Rangkap Jabatan Concurrent Position	Tidak memiliki rangkap jabatan Has no concurrent position
Sertifikasi Certification	• Certified Risk Management Officer (CRMO) (2024) • Qualified Internal Auditor (QIA) (2022)

STRUKTUR ORGANISASI DIVISI INTERNAL AUDIT

Berdasarkan Surat Keputusan Direksi No. 78/SK/WBP/PEN/2025 yang dikeluarkan pada tanggal 23 Juni 2025, struktur organisasi Divisi Internal Audit adalah sebagai berikut:

Struktur Organisasi Divisi Internal Audit



INTERNAL AUDIT DIVISION ORGANIZATIONAL STRUCTURE

Based on the Board of Directors' Decree No. 78/SK/WBP/PEN/2025 issued on June 23, 2025, the organizational structure of the Internal Audit Division is as follows:

Internal Audit Division Organizational Structure

Kedudukan Divisi Internal Audit berada di bawah wewenang Direktorat Utama dan bertanggung jawab langsung kepada Direktur Utama. Struktur dan kedudukan Divisi Internal Audit adalah sebagai berikut:

1. Internal Audit berkedudukan langsung di bawah Direktur Utama.
2. Audit Internal dipimpin oleh seorang Kepala Divisi Internal Audit.
3. Kepala Divisi Internal Audit diangkat dan diberhentikan oleh Direktur Utama setelah mendapat persetujuan Dewan Komisaris dan diberitahukan kepada Otoritas Jasa Keuangan (sesuai Peraturan Otoritas Jasa Keuangan (POJK) No. 56 Tahun 2015 Pasal 11).
4. Auditor yang duduk dalam Divisi Internal Audit bertanggung jawab secara langsung kepada Kepala Divisi Internal Audit yang mekanismenya mengacu pada hierarki organisasi dan prosedur yang ditetapkan.

The Internal Audit Division is under the authority of the Main Directorate and is directly responsible to the President Director. The following is the structure and position of the Internal Audit Division:

1. Internal Audit is directly under the President Director.
2. Internal Audit is led by a Vice President of Internal Audit.
3. The Vice President of the Internal Audit Division is appointed and dismissed by the President Director after approval from the Board of Commissioners and notified to the Financial Services Authority (according to Financial Services Authority Regulation (POJK) No. 56 of 2015 Article 11).
4. Auditors who sit in the Internal Audit Division are directly responsible to the Vice President of Internal Audit, whose mechanism refers to the organizational hierarchy and established procedures.

5. Semua jajaran dalam Perusahaan dan unit kerja lainnya wajib untuk bekerja sama dengan Divisi Internal Audit, sehingga memungkinkan pelaksanaan tanggung jawab audit.
6. Divisi Internal Audit membantu Direksi dan Dewan Komisaris melalui Komite Audit dalam melaksanakan fungsi pengawasan.
5. All levels in the Company and other work units are required to cooperate with the Internal Audit Division, enabling the implementation of audit responsibilities.
6. Internal Audit Division assists the Board of Directors and Board of Commissioners through the Audit Committee in carrying out the supervisory function.

Komposisi keanggotaan dalam Divisi Internal Audit di tahun 2025 meliputi:

The membership composition of the Internal Audit Division in 2025 includes:

Tabel Komposisi Divisi Internal Audit Tahun 2025

Table of Internal Audit Division Composition in 2025

No	Jabatan Position	Anggota (orang) Total (person)
1	Kepala Divisi Internal Audit Vice President of Internal Audit	1
2	Auditor Madya Bidang Jaminan Kualitas & Program Pengembangan Auditor for Quality Assurance & Improvement Program	2
3	Auditor Madya Bidang Audit Khusus Auditor for Special Audits	1
4	Auditor Madya Bidang Operasional Non Teknik Auditor for Non-Technical Operations	1
5	Auditor Madya Bidang Operasional Keuangan Auditor for Financial Operations	1
6	Auditor Muda Bidang Operasional Teknik Junior Auditor for Technical Operations	2
7	Auditor Muda Bidang Operasional Non Teknik Junior Auditor for Non-Technical Operations	1
8	Auditor Muda Bidang Operasional Keuangan Junior Auditor for Financial Operations	1
Total		10

SERTIFIKASI PROFESI AUDIT INTERNAL

Dalam menjalankan fungsinya, Divisi Internal Audit telah memenuhi persyaratan dan sertifikasi profesi. Komitmen tersebut dilakukan agar senantiasa mencapai kinerja terbaik dan mewujudkan visi serta keberlanjutan WSBP. Sertifikasi profesi yang dimiliki Divisi Internal Audit hingga tahun 2025 adalah sebagai berikut:

INTERNAL AUDIT PROFESSIONAL CERTIFICATION

In carrying out its functions, the Internal Audit Division has met professional requirements and certifications. This commitment is made to consistently achieve the best performance and realize WSBP's vision and sustainability. The professional certifications held by the Internal Audit Division until 2025 are as follows:

Tabel Sertifikasi Divisi Internal Audit Tahun 2025

Table of Internal Audit Division Certification in 2025

Sertifikasi Certification	Instansi Penerbit Issuer Agency	Kepemilikan (orang) Ownership (people)
Qualified Internal Auditor (QIA)	Yayasan Pendidikan Internal Audit (YPIA) Internal Audit Education Institute (YPIA)	8 orang 8 people
Certified Risk Management Officer (CRMO)	Risk Advisory & Performance (RAP)	7 orang 7 people
Sertifikasi Auditor SMK3 KEMNAKER RI Certified OSHMS Auditor of Ministry of Manpower of the Republic of Indonesia	Kementerian Ketenagakerjaan RI Indonesian Ministry of Manpower	1 orang 1 person
CQI and IRCA Certified ISO 45001:2018 Lead Auditor Training Course	CQI & IRCA - The British Standards Institution	1 orang 1 person
CQI and IRCA Certified ISO 9001:2015 Lead Auditor Training Course	CQI & IRCA - The British Standards Institution	1 orang 1 person

Sertifikasi Certification	Instansi Penerbit Issuer Agency	Kepemilikan (orang) Ownership (people)
CQI and IRCA Certified ISO 14001:2015 Lead Auditor Training Course	CQI & IRCA - The British Standards Institution	2 orang 2 people
Certified Business Intelligent	Badan Nasional Sertifikasi Profesi National Professional Certification Board	1 orang 1 person

PIAGAM AUDIT INTERNAL

Divisi Internal Audit memiliki pedoman kerja/ piagam yang telah ditetapkan dan disahkan oleh Direksi pada 17 Januari 2024. Piagam telah disesuaikan dengan Peraturan Otoritas Jasa Keuangan (POJK) No. 56 Tahun 2015 tentang Pembentukan dan Pedoman Penyusunan Piagam Unit Audit Internal, yang menginformasikan kepada OJK dalam setiap pengangkatan, penggantian, atau pemberhentian Kepala Divisi Internal Audit dan mengacu pada Standar Global Internal Audit (GIAS 2024) yang diterbitkan oleh The Institute of Internal Auditors (IIA).

Piagam ini berfungsi sebagai pedoman utama yang mengatur pelaksanaan tugas auditor internal, serta mendukung fungsi pengawasan dalam memastikan independensi yang jelas. Selain itu, piagam ini memberikan wewenang yang diperlukan kepada auditor internal untuk menjalankan tugasnya dengan efektif. Secara keseluruhan, piagam audit internal menjadi acuan dalam menilai sejauh mana efektivitas kegiatan audit internal di Perusahaan.

Lebih lanjut, berdasarkan Undang-Undang No. 19 Tahun 2003 tentang Badan Usaha Milik Negara (BUMN), serta Peraturan Menteri Negara Badan Usaha Milik Negara No. PER-02/MBU/3/2023 tanggal 3 Maret 2023, tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara, khususnya Pasal 29, disebutkan bahwa Direksi wajib menyelenggarakan pengawasan intern dengan:

1. Membentuk Audit Internal (IA).
2. Membuat Piagam Audit Internal (PAI).

VISI, MISI, DAN ATRIBUT DIVISI AUDIT INTERNAL

Informasi visi, misi dan atribut Divisi Internal Audit meliputi:

Visi

Menjadi mitra strategis bagi manajemen, berintegritas, independen, objektif, dan profesional dalam melaksanakan tugasnya.

INTERNAL AUDIT CHARTER

The Internal Audit Division has a work guideline/charter that has been established and approved by the Board of Directors on January 17, 2024, which has been adjusted to the Financial Services Authority Regulation (POJK) No. 56 of 2015 concerning Establishment and Guidelines for Preparation of Internal Audit Unit Charter, which informs OJK in every appointment, replacement, or dismissal of Vice President of Internal Audit and refers to International Standards for the Professional Practice of Internal Auditing (IPPF 2017).

This charter serves as the main guideline governing the performance of internal auditors' duties, as well as supporting the supervisory function in ensuring clear independence. In addition, this charter provides the internal auditors with the necessary authority to carry out their duties effectively. Overall, the internal audit charter serves as a reference in assessing the effectiveness of internal audit activities in the Company.

Furthermore, in accordance with Law No. 19 of 2003 on State-Owned Enterprises (SOEs), as well as the Minister of State-Owned Enterprises Regulation No. PER-2/MBU/03/2023 dated March 3, 2023, concerning Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises, specifically Article 29, it is stated that the Board of Directors must organize an internal audit by:

1. Establishing an Internal Audit (IA).
2. Creating an Internal Audit Charter (PAI).

INTERNAL AUDIT DIVISION VISION, MISSION, AND ATTRIBUTE

Information on the vision, mission, and attributes of the Internal Audit Division includes:

Vision

Become a strategic partner for management with integrity, independence, and objectivity in carrying out their duties.

Misi

- Mendorong terwujudnya tata kelola perusahaan yang baik sehingga meningkatkan kemampuan daya saing, efisiensi, efektivitas dan produktivitas perusahaan.
- Melaksanakan kegiatan pengawasan secara independen di bidang keuangan, operasional, sumber daya manusia, dan SMK3L dengan pendekatan audit berbasis risiko yang sesuai dengan standar.
- Melakukan evaluasi atas efektivitas pengendalian intern, manajemen risiko dan proses tata kelola perusahaan sesuai dengan peraturan perundang-undangan dan kebijakan perusahaan.
- Meningkatkan kompetensi auditor intern agar senantiasa profesional dan memiliki kapabilitas yang tinggi di bidangnya.
- Membangun sistem pencegahan terhadap terjadinya dan peluang terjadinya penyalahgunaan dan kecurangan (*fraud*).
- Meningkatkan dan melindungi nilai-nilai perusahaan dengan memberikan jasa assurance, *advice* dan *insight* yang berbasis risiko dan objektif.

Atribut

Sebagai partner manajemen, dalam melaksanakan tugasnya, auditor intern harus senantiasa mampu memberi nilai tambah dan dapat dipercaya melalui proses kerja, mencakup:

- Mendemonstrasikan integritas.
- Mendemonstrasikan kompetensi dan kecermatan profesional.
- Objektif dan bebas dari pengaruh yang tidak semestinya (*independen*).
- Selaras dengan strategi, tujuan dan risiko organisasi.
- Diposisikan secara layak dan didukung sumber daya memadai.
- Mendemonstrasikan kualitas dan perbaikan berkelanjutan.
- Berkomunikasi secara efektif.
- Memberi asuransi berbasis risiko.
- Berwawasan, proaktif dan fokus pada masa depan.
- Mendorong perbaikan organisasi.

Dalam menghadapi dinamika perkembangan teknologi dan perubahan dalam dunia bisnis, auditor internal perlu selalu menyesuaikan diri dengan tantangan baru. Proses ini mengharuskan auditor untuk tidak hanya mengasah keterampilan teknis, tetapi juga mengembangkan sikap mental dan atribut profesional yang relevan dengan perubahan zaman.

Mission

- Encourage the realization of good corporate governance so as to improve the competitiveness, efficiency, effectiveness, and productivity of the Company.
- Carry out independent supervisory activities in finance, operations, human capital, and OSHMS with a risk-based audit approach in accordance with standards.
- Evaluate the effectiveness of internal control, risk management, and corporate governance processes in accordance with laws and regulations and the Company policies.
- Improve the competence of internal auditors so that they are always professional and have high capabilities in their fields.
- Build a prevention system against the occurrence of abuse and fraud.
- Enhance and protect the Company's values by providing risk-based and objective assurance, advice, and insight services.

Attributes

As a partner of the management, in carrying out their duties, internal auditors must always be able to add value and be trusted through the work process:

- Demonstrate integrity.
- Demonstrate professional competence and care.
- Objective and free from undue influence (*independent*).
- Aligned with the organization's strategy, objectives, and risks.
- Appropriately positioned and adequately resourced.
- Demonstrate quality and continuous improvement.
- Communicate effectively.
- Provide risk-based assurance.
- Insightful, proactive, and future-focused.
- Drive organizational improvement.

In facing the dynamics of technological developments and changes in the business world, internal auditors need to constantly adapt to new challenges. This process requires auditors to not only hone their technical skills, but also develop mental attitudes and professional attributes relevant to the changing times.

WSBP telah menetapkan langkah strategis untuk meningkatkan kualitas auditor internal melalui penguatan pada aspek sebagai berikut:

WSBP has established strategic steps to improve the quality of internal auditors by strengthening the following aspects:

Teknologi Technology	Diperlukan pemahaman auditor yang mengikuti perkembangan teknologi, seperti pemahaman terhadap Big Data, Keamanan Cyber dan Analisis Data Forensik dalam era kemajuan teknologi informasi saat ini. It is necessary for auditors to comprehend and follow technological developments, such as an understanding of Big Data, Cyber Security, and Forensic Data Analysis in the current era of advances in information technology.
Efektivitas Biaya Cost Effectiveness	Auditor internal dapat memberikan keyakinan yang memadai atas beban biaya dalam suatu proses bisnis apakah tetap relevan dan telah mengadopsi praktik-praktik terbaik yang ada saat ini. Internal auditors can provide adequate assurance of the cost burden in a business process whether it remains relevant and has adopted current best practices.
Budaya yang memberikan pelayanan A culture that delivers service	Peka dan memperhatikan perkembangan budaya ke depan serta melakukan kolaborasi dengan generasi sekarang untuk memberikan pelayanan terbaik kepada <i>Stakeholder</i> . Sensitive and attentive to future cultural developments and collaborate with the current generation to provide the best service to stakeholders.
Manajemen atas pemangku kepentingan Stakeholder management	Memenuhi kepentingan perusahaan yang berorientasi pada profit dan sebagai agen pembangunan atas strategi dan bisnis proses ke arah yang lebih baik. Fulfilling the interests of profit-oriented companies and as development agents for strategies and business processes in a better direction.
Rekomendasi yang berkualitas dan memberikan inovasi Quality recommendations and innovation	Auditor internal harus mampu memberikan ide-ide inovatif yang berkualitas dan kreatif atas setiap aspek kritical dalam perusahaan yang menjadi objek audit seiring dengan perkembangan zaman. Internal auditors must be able to provide high-quality and creative innovative ideas on every critical aspect within the Company that is subject to audit, in line with the changing times.
Peningkatan kompetensi Competency improvement	Auditor internal harus memahami apakah perkembangan bisnis yang dinamis telah diimbangi dengan kemampuan identifikasi atas risiko-risiko signifikan perusahaan yang muncul. Internal auditors must understand whether dynamic business developments have been balanced with the ability to identify significant Company risks that arise.
Pemahaman model bisnis Understanding the business model	Auditor internal harus mampu memahami model bisnis yang diimplementasikan saat ini dan rencana di masa depan agar tetap update dengan perkembangannya. Internal auditors must be able to understand the business model implemented today and future plans in order to stay updated with its development.
Fokus terhadap risiko Risk focus	Auditor internal yang telah bersertifikasi risiko dan lebih sadar atas risiko-risiko yang muncul terkait bisnis Perusahaan. Risk-certified internal auditors are more aware of the risks associated with the Company's business.

TUGAS DAN TANGGUNG JAWAB DIVISI INTERNAL AUDIT

Divisi Internal Audit memiliki tugas dan tanggung jawab sebagai berikut:

1. Menyusun Rencana Kerja Internal Audit (RKIA) Tahunan dan alokasi anggaran untuk pelaksanaan fungsi pengawasan intern dengan metodologi pengawasan dan audit berbasis risiko yang sudah disesuaikan dengan strategi dan prinsip pelaksanaan Audit Intern oleh SPI BUMN Induk sesuai PER-2/MBU/03/2023 Tahun 2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara, kemudian menyampaikan kepada Direktur Utama, Dewan Komisaris dan Komite Audit.

INTERNAL AUDIT DIVISION DUTIES AND RESPONSIBILITIES

The Internal Audit Division has the following duties and responsibilities:

1. Prepare an Annual Internal Audit Work Plan (RKIA) and budget allocation for the implementation of internal control functions with risk-based supervision and audit methodologies that have been adjusted to the strategy and principles of Internal Audit implemented by the Parent SOE SPI in accordance with Regulation No. PER-2/MBU/03/2023 of 2023 concerning Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises, then submit to the President Director, Board of Commissioners, and Audit Committee.

2. Melaksanakan RKIA yang telah disetujui oleh Direktur Utama.
 3. Mengakses seluruh informasi yang relevan tentang Perusahaan terkait tugas dan fungsi Audit Internal.
 4. Mengikuti rapat yang bersifat strategis.
 5. Memastikan pelaksanaan fungsi pengawasan audit intern sesuai dengan piagam audit, standar profesional Audit Intern, kode etik Audit Intern, dan metodologi kegiatan audit yang telah diatur.
 6. Melakukan penyusunan dan pengkajian piagam audit internal secara periodik.
 7. Menguji dan mengevaluasi pelaksanaan pengendalian internal dan sistem manajemen risiko sesuai kebijakan Perusahaan.
 8. Melakukan pemeriksaan dan penilaian atas efisiensi, efektivitas dan ketaatan di bidang keuangan, akuntansi, operasional, sumber daya manusia, umum, teknologi informasi dan SMK3L.
 9. Melakukan revidi dan/atau audit atas keakuratan data keuangan dan akuntansi serta tercapainya efektivitas dan efisiensi dari operasi.
 10. Melakukan pemeriksaan bila terdapat indikasi penyimpangan (*fraud*) serta melaksanakan tindakan pencegahan terhadap sesuatu yang dapat merugikan harta kekayaan Perusahaan. Menyampaikan hasil pemeriksaan atas penyimpangan kepada Direktur Utama.
 11. Melakukan koordinasi pada semua bagian dan unit kegiatan Perusahaan di Unit Kerja dan Unit Produksi sebagai upaya atau tindakan pencegahan terhadap penyalahgunaan dan kecurangan (*fraud*).
 12. Menyampaikan rekomendasi atas alternatif perbaikan dan peningkatan efisiensi dan efektivitas kepada bagian dan unit berdasarkan hasil pengawasan dan audit serta memantau pelaksanaan tindak lanjut atas rekomendasi.
 13. Membuat laporan hasil audit internal dan menyampaikan laporan tersebut kepada Direktur Utama dan Dewan Komisaris.
 14. Melaksanakan komunikasi dan koordinasi dengan Auditor Eksternal berkaitan dengan audit yang dilaksanakan serta menindaklanjuti saran yang disampaikan kepada bidang dan Unit yang terkait.
 15. Menjaga kerahasiaan informasi dan/atau data Perusahaan terkait dengan pelaksanaan tugas dan tanggung jawab Audit Intern, kecuali diprasyaratkan berdasarkan ketentuan peraturan perundang-undangan dan/atau putusan pengadilan.
2. Implement the work plan and RKIA approved by the President Director.
 3. Access all relevant information about the Company related to the duties and functions of the Internal Audit.
 4. Participate in meetings that are strategic in nature.
 5. Ensure the implementation of internal audit supervision functions in accordance with the audit charter, professional standards for internal audit, code of conduct for internal audit, and regulated audit methodology.
 6. Conduct periodic preparation and review of the internal audit charter.
 7. Test and evaluate the implementation of internal control and risk management systems in accordance with Company policy.
 8. Examine and assess the efficiency, effectiveness, and compliance in finance, accounting, operations, human capital, general, and information technology. and OSHMS.
 9. Review and/or audit the accuracy of financial and accounting data and the achievement of effectiveness and efficiency of operations.
 10. Conduct examinations if there are indications of irregularities (*fraud*) and carry out preventive actions against something that can harm the Company's assets. Submit the examination results on irregularities to the President Director.
 11. Coordinate all parts and units of the Company's activities in the Work Unit and Production Unit as an effort or preventive measure against abuse and fraud.
 12. Deliver recommendations on alternative improvements and increasing efficiency and effectiveness to sections and units based on the results of supervision and audits, and monitor the implementation of follow-up on recommendations.
 13. Prepare Internal Audit reports and submit the reports to the President Director and Board of Commissioners.
 14. Carry out communication and coordination with the External Auditor related to the audit carried out, and follow up on the suggestions submitted to the relevant fields and units.
 15. Maintains the confidentiality of Company information and/or data related to the implementation of Internal Audit duties and responsibilities, unless required by statutory provisions and/or court decisions.

16. Mengembangkan dan memelihara program assurance dan peningkatan kualitas yang mencakup seluruh aspek aktivitas Internal Audit.
17. Melakukan penilaian aktivitas audit internal secara berkala yang dilakukan ke seluruh auditor untuk menilai kecukupan program kerja kegiatan audit dan konsultasi terhadap *framework* atau parameter tertentu yang ditetapkan sehingga efektivitas dapat terjaga melalui *self assessment* paling sedikit setiap satu tahun sekali.
18. Melakukan penilaian eksternal independen (*Quality Assurance Review*) paling sedikit setiap tiga tahun sekali.
19. Menyusun serta mengevaluasi kebijakan, prosedur, *Business Process Modelling* (BPM), *Risk Control Matrix* (RCM), *Risk Self Assessment* (RSA), dan *Control Self Assessment* (CSA) terkait dengan proses bisnis Internal Audit.
20. Menjaga informasi rahasia yang diperoleh sewaktu menjabat sesuai dengan ketentuan peraturan perundang-undangan dan ketentuan internal Perusahaan.
21. Dalam hal penggunaan jasa eksternal untuk aktivitas pengawasan, Internal Audit harus memastikan:
 - a. Terselenggaranya transfer pengetahuan antara pihak eksternal kepada anggota Internal Audit mengingat penggunaan jasa ahli pihak ekstern bersifat sementara.
 - b. Penggunaan jasa eksternal tidak mempengaruhi independensi dan objektivitas fungsi Internal Audit.
 - c. Pihak eksternal mematuhi Piagam Audit Internal.
 - d. Kriteria dan proses pemilihan jasa eksternal tertuang dalam prosedur.
22. Mengembangkan kompetensi dan kinerja auditor intern sesuai pada bidangnya.
23. Sebagai Konsultan Internal dan Katalisator atas praktik-praktik bisnis terbaik yang paling efektif dan efisien sebagai bahan pertimbangan pengambilan keputusan yang diambil manajemen di dalam WSBP.
24. Menyusun dan melakukan survei penilaian kepuasan atas fungsi Internal Audit Perusahaan secara periodik.

WEWENANG DIVISI INTERNAL AUDIT

Divisi Internal Audit memiliki wewenang sebagai berikut:

1. Menyusun dan mengembangkan sistem, pedoman, program kerja pengawasan dan audit sesuai dengan Standar dan Kode Etik yang berlaku.

16. Develop and maintain an assurance and quality improvement program that covers all aspects of Internal Audit activities.
17. Periodically assess the internal audit activities of all auditors to assess the adequacy of the audit and consulting work programs against specific frameworks or parameters set so that effectiveness can be maintained through self-assessment at least once a year.
18. Conduct an independent external assessment (*Quality Assurance Review*) at least once every three years.
19. Develop and evaluate policies, procedures, Business Process Modeling (BPM), Risk Control Matrix (RCM), Risk Self Assessment (RSA), and Control Self-Assessment (CSA) related to Internal Audit business processes.
20. Keep confidential information obtained during the term of office in accordance with statutory regulations and the Company's internal provisions.
21. In the case of using external services for supervisory activities, Internal Audit must ensure:
 - a. The implementation of knowledge transfer between external parties to Internal Audit members, considering the use of external expert services, is temporary.
 - b. The use of external services does not affect the independence and objectivity of the Internal Audit function.
 - c. The external party complies with the Internal Audit Charter.
 - d. The criteria and process for selecting external services are contained in the procedure.
22. Develop the competence and performance of internal auditors according to their field.
23. As an internal consultant and catalyst for the most effective and efficient best business practices, as a consideration for decision-making by management within the Company.
24. Prepare and conduct periodic satisfaction surveys on the Company's Internal Audit function.

INTERNAL AUDIT DIVISION AUTHORITIES

The Internal Audit Division has the following authorities:

1. Prepare and develop systems, guidelines, supervision, and audit work programs in accordance with the applicable Standards and Code of Conduct.

2. Menyusun dan melaksanakan kebijakan audit internal termasuk menentukan prosedur dan lingkup audit. 3. Akses terhadap semua dokumen pencatatan, personal dan fisik, serta informasi atas obyek audit yang dilaksanakan untuk mendapatkan data serta informasi yang berkaitan dengan pelaksanaan tugasnya. 4. Melakukan verifikasi dan uji keandalan terhadap informasi yang diperoleh, dalam kaitan dengan penilaian efektivitas sistem yang diaudit. 5. Meminta penjelasan kepada Manajemen Bagian atau Unit Kerja untuk menindaklanjuti suatu temuan atau permasalahan. 6. Melakukan komunikasi secara langsung dengan mengadakan rapat secara berkala maupun insidental dengan Direktur Utama, Dewan Komisaris dan/atau Komite Audit.	2. Develop and implement internal audit policies, including determining procedures and the scope of audit. 3. Access to all documents, records, personal and physical, information on the object of audit carried out, to obtain data and information relating to the implementation of their duties. 4. Verify and test the reliability of the information obtained, in relation to the effectiveness assessment of the system being audited. 5. Request an explanation to management section or the work unit to follow up on an acknowledgment or problem. 6. Communicate directly by holding regular and incidental meetings with the President Director, Board of Commissioners, and/or Audit Committee.

KODE ETIK DIVISI INTERNAL AUDIT

Dalam menjalankan fungsinya, Divisi Internal Audit senantiasa mematuhi kode etik yang berlaku di antaranya:

1. Umum
Hasil kerja auditor internal sangat ditentukan oleh kualitas kompetensi auditor Internnya. Hasil kerja ini akan sangat bermanfaat bagi auditor intern dan terutama bagi Perusahaan. Auditor internal harus mampu memberikan keyakinan bahwa kegiatan audit yang dilakukan mampu memberikan nilai tambah bagi Perusahaan.
2. Aturan Perilaku
Auditor internal diharapkan menerapkan dan menjunjung tinggi prinsip-prinsip dan aturan-aturan berikut:
 - a. Integritas
Auditor internal harus memiliki integritas untuk membentuk keyakinan dan menjadi dasar kepercayaan auditee terhadap pertimbangan auditor intern. Oleh karena itu auditor internal harus:
 - i) Melaksanakan penugasan dengan penuh kejujuran, ketekunan, dan tanggung jawab;
 - ii) Mematuhi hukum dan peraturan yang berlaku, termasuk tidak melakukan atau ikut terlibat dalam tindakan yang dapat mendiskreditkan profesi dan organisasinya;
 - iii) Auditor internal harus mematuhi standar profesi auditor internal, kebijakan Perusahaan, dan peraturan perundangan;
 - iv) Tidak menerima imbalan/suap dari pihak manapun yang terkait dengan temuan.

INTERNAL AUDIT DIVISION CODE OF CONDUCT

In carrying out its functions, the Internal Audit Division always complies with the applicable code of ethics, including:

1. General
The internal auditor's work is largely determined by the quality of the internal auditor's competence. The results of this work will be very beneficial for internal auditors and especially for the Company. Internal auditors must be able to provide confidence that the audit activities carried out are able to provide added value to the Company.
2. Rules of Conduct
Internal auditors are expected to apply and uphold the following principles and rules:
 - a. Integrity
Internal auditors must have integrity to form confidence and be the basis of the auditees' trust in the internal auditor's judgment. Therefore, internal auditors must:
 - i) Carry out the assignment with honesty, diligence, and responsibility.
 - ii) Comply with applicable laws and regulations, including not committing or participating in actions that could discredit the profession and its organization.
 - iii) Internal auditors must comply with internal auditor professional standards, Company policies, and laws and regulations.
 - iv) Not receiving compensation/bribes from any party related to the findings.

b. Objektivitas

Auditor internal harus menunjukkan objektivitas profesional dalam melaksanakan penugasan. Oleh karena itu auditor internal tidak boleh terlibat dalam aktivitas atau hubungan apa pun yang dapat mengganggu atau dianggap mengganggu penilaian profesional auditor internal, dengan cara:

- i) Auditor internal harus menghindari hal-hal yang dapat menimbulkan konflik kepentingan dan tidak berpartisipasi dalam kegiatan atau hubungan apa pun yang dapat atau patut diduga dapat menghalangi penilaian secara objektif. Termasuk dalam hal ini adalah kegiatan atau hubungan apa pun yang dapat menimbulkan pertentangan kepentingan dengan Perusahaan.
- ii) Dilarang menerima apa pun, yang dapat atau patut diduga dapat mempengaruhi pertimbangan profesional;
- iii) Harus mengungkapkan semua fakta penting yang diketahui agar tidak terjadi distorsi pada laporan hasil penilaian.

c. Kerahasiaan

Auditor internal menghormati nilai dan kepemilikan informasi yang diterimanya dan tidak mengungkapkan informasi tanpa kewenangan yang sah, kecuali ada kewajiban hukum atau profesional untuk melakukannya, dengan cara:

- i) Auditor internal harus bijaksana dan bertanggung jawab dalam menggunakan informasi yang diperolehnya selama menjalankan penugasan.
- ii) Tidak memanfaatkan informasi yang diperoleh untuk kepentingan atau keuntungan pribadi atau hal-hal lain yang patut diduga dapat disalahgunakan baik oleh dirinya sendiri atau oleh pihak lainnya yang tidak berhak.

d. Kompetensi

Auditor internal menerapkan pengetahuan, keterampilan, dan pengalaman yang diperlukan dalam menjalankan audit internal, dengan cara:

- i) Melaksanakan kegiatan audit internal sesuai dengan standar profesi yang berlaku umum.
- ii) Secara terus menerus meningkatkan kemampuan, kecakapan, efektivitas, dan kualitas dari kegiatan audit yang dilakukan melalui Pendidikan profesional berkelanjutan.

b. Objectivity

Internal auditors must demonstrate professional objectivity in carrying out assignments. Therefore, internal auditors should not be involved in any activity or relationship that may interfere or be considered to interfere with the professional judgment of internal auditors, by way of:

- i) Internal auditors should avoid matters that could create a conflict of interest and not participate in any activity or relationship that could or should be suspected of hindering objective judgment. This includes any activity or relationship that may create a conflict of interest with the Company.
- ii) Shall not accept anything which may or may reasonably be expected to influence professional judgment.
- iii) Must disclose all important facts known so that there is no distortion in the assessment report

c. Confidentiality

Internal auditors respect the value and ownership of the information they receive and do not disclose information without legal authority, unless there is a legal or professional obligation to do so, by the way:

- i) The internal auditor must be prudent and responsible in using the information obtained during the assignment.
- ii) Not utilizing the information obtained for personal interest or gain, or other matters that should be suspected of being misused either by himself or by other unauthorized parties.

d. Competence

Internal auditors apply the necessary knowledge, skills, and experience in carrying out an Internal Audit, by:

- i) Carrying out Internal Audit activities in accordance with generally accepted professional standards.
- ii) Continuously improving the ability, proficiency, effectiveness, and quality of the audit activities carried out through continuing professional education.

- iii) Hanya melakukan jasa-jasa yang dapat diselesaikan dengan menggunakan kompetensi profesional yang dimilikinya;
- iv) Kegiatan audit internal harus dilaksanakan oleh auditor-auditor yang mempunyai kecermatan profesional yang memadai dan kecermatan yang seksama dalam bidang tugasnya.
- e. Independensi
Dalam melaksanakan tugasnya, auditor internal harus dapat menjaga independensi terhadap objek yang di auditnya, antara lain dalam bentuk:
 - i) Organisasi Internal Audit berada langsung di bawah dan bertanggung jawab langsung kepada Direktur Utama. Semua jajaran dalam Perusahaan dan Unit Kerja lainnya berkewajiban untuk bekerja sama dengan Internal Audit, sehingga dapat mendukung pelaksanaan tanggung jawab audit.
 - ii) Bersikap independen yaitu dapat melaksanakan tugas auditnya dengan bebas baik secara organisatoris maupun secara pribadi terhadap auditee dan organisasinya dengan demikian ia dapat memberikan pendapat penting yang tidak memihak dan tidak berprasangka dalam pelaksanaan dan pelaporan hasil auditnya.

- iii) Only performing services that can be completed using their professional competence.
- iv) Internal Audit activities must be carried out by auditors who have adequate professional care and carefulness in their field of work.

- e. Independence
In carrying out their duties, internal auditors must be able to maintain independence from the objects they audit, among others, in the form of:
 - i) The Internal Audit organization is directly under and directly responsible to the President Director. All levels within the Company and other work units are obliged to cooperate with Internal Audit, so as to support the implementation of audit responsibilities.
 - ii) Being Independent, namely being able to carry out its audit duties freely both organizationally and personally against the auditee and its organization so that it can provide important opinions that are impartial and unprejudiced in the implementation and reporting of the audit results.

STANDAR PELAKSANAAN TUGAS

Standar pelaksanaan tugas Divisi Internal Audit meliputi:

1. Auditor internal melaksanakan tugas berpedoman pada Standar Global Internal Audit (GIAS 2024) yang diterbitkan oleh The Institute of Internal Auditors (IIA) untuk program kerja di Tahun 2025.
2. Untuk memastikan/ menjamin bahwa fungsi Divisi Internal Audit telah berjalan sesuai dengan standar dan kode etik profesi internal auditor, maka perlu dilakukan program pemastian/jaminan dan peningkatan kualitas (*quality assurance & improvement program*). Program tersebut juga dimaksudkan untuk menilai efisiensi dan efektivitas fungsi pengawasan intern dan mengidentifikasi peluang untuk perbaikan/ peningkatan dengan cara melakukan penilaian internal (*self-assessment*) paling sedikit sekali dalam 1 (satu) tahun dan penilaian oleh pihak eksternal independen paling sedikit sekali dalam 3 (tiga) tahun.
3. Laporan hasil penilaian dilaporkan kepada Direktur Utama dan Dewan Komisaris.

DUTIES IMPLEMENTATION STANDARD

The Internal Audit Division's task implementation standards include:

1. Internal auditors, in carrying out their duties, are guided by the Global Standard on Internal Auditing (GIAS 2024), published by The Institute of Internal Auditors (IIA) for the 2025 work program.
2. To ensure/guarantee that the function of the Internal Audit Division has been running in accordance with the standards and code of conduct of the internal auditor profession, it is necessary to conduct a quality assurance & improvement program. The program is also intended to assess the efficiency and effectiveness of the Internal Audit function and identify opportunities for improvement by conducting an internal assessment (self-assessment) at least once every 1 (one) year and an assessment by an independent external party at least once every 3 (three) years.
3. The assessment report is reported to the President Director and Board of Commissioners.

PROGRAM PENGEMBANGAN KOMPETENSI DIVISI INTERNAL AUDIT

WSBP senantiasa memberikan fasilitas berupa program pengembangan kompetensi kepada seluruh Insan WSBP. Langkah ini dilakukan sebagai upaya untuk mengembangkan Human Capital WSBP yang unggul dan kompeten. Divisi Internal Audit diberikan kesempatan untuk mengikuti berbagai kegiatan pengembangan, seperti pelatihan, seminar, atau lainnya. Keikutsertaan Divisi Internal Audit dalam program kompetensi yang diselenggarakan di tahun 2025 adalah sebagai berikut:

**Tabel Program Pengembangan Kompetensi Divisi
Internal Audit Tahun 2025**

No.	Program Kompetensi Competency Program	Jumlah Total	Penyelenggara Organizer
1	Awareness Fraud Control Plan (FCP)	5 Orang 5 People	PT Waskita Karya (Persero) Tbk (pembicara: BPKP) PT Waskita Karya (Persero) Tbk (speaker: BPKP)
2	Budgeting for Corporate	1 Orang 1 Person	Qubisa
3	Certified Business Intelligent	1 Orang 1 Person	Digital Skola
4	Certified Internal Risk Management Officer	1 Orang 1 Person	PT Waskita Beton Precast, Tbk
5	Certified Risk Management Officer (CRMO)	2 Orang 2 People	PT RAP Indonesia – Lembaga Sertifikasi Profesi Manajemen Risiko (LSPMR) PT RAP Indonesia – Risk Management Professional Certification Institute (LSPMR)
6	Chartered Accountant Review - Level Professional	3 Orang 3 People	Pusat Pengembangan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Indonesia (PPA FEB UI) Accounting Development Center, Faculty of Economics and Business, University of Indonesia (PPA FEB UI)
7	Digital Forensic In Internal Audit: From Data To Evidance	1 Orang 1 Person	Badan Pengawasan Keuangan dan Pembangunan (BPKP) Financial and Development Supervisory Board
8	Emerging Leadership Program	3 Orang 3 People	Proxis
9	Financial Analysis & Forecasting	1 Orang 1 Person	Qubisa
10	Financial Planning untuk Perusahaan	1 Orang 1 Person	Qubisa
11	ISO 37001:2016 Internal Auditor Training Course	2 Orang 2 People	The British Standards Institution - BSI Group Indonesia
12	Leader as Coach	1 Orang 1 Person	Proxis
13	Sustainability Analyst	1 Orang 1 Person	TÜV Rheinland
14	The Future Corporate Sustainability: Technology, Innovation, and Global Collaboration	1 Orang 1 Person	Universitas Mercu Buana Mercu Buana University

RAPAT DIVISI INTERNAL AUDIT

Kebijakan Rapat

Divisi Internal Audit terus membangun hubungan yang erat dengan Direksi, Komite Audit, dan Auditor Eksternal untuk memastikan bahwa cakupan audit yang dilakukan dapat

INTERNAL AUDIT DIVISION COMPETENCY DEVELOPMENT PROGRAM

WSBP consistently facilitates Insan WSBP by providing competency development programs. This step is taken as an effort to develop superior and competent WSBP Human Capital. The Internal Audit Division is given the opportunity to participate in various development activities, such as training, seminars, and other activities. The Internal Audit Division's participation in the competency program held in 2025 is as follows:

**Table of Internal Audit Division Competency
Development Program in 2025**

INTERNAL AUDIT DIVISION MEETING

Meeting Policy

Internal Audit Division continues to build close relationships with the Board of Directors, Audit Committee, and External Auditor to ensure that the scope of audits carried out

berjalan secara optimal tanpa ada duplikasi. Hubungan ini terjalin melalui berbagai forum rapat, baik yang diadakan secara internal maupun eksternal. Dalam rapat-rapat ini, seluruh anggota tim Divisi Internal Audit dilibatkan bersama dengan perwakilan dari tim Internal Audit beserta Komite Audit Induk Perusahaan. Tujuannya adalah untuk memastikan bahwa proses audit berjalan dengan lancar dan koordinasi antar tim dapat dilakukan secara efisien.

Realisasi dan Risalah Rapat

Di sepanjang tahun 2025, Divisi Internal Audit telah melaksanakan rapat sebanyak 13 (tiga belas) kali rapat. Informasi pelaksanaan dan agenda rapat Divisi Internal Audit adalah sebagai berikut:

can run optimally without duplication. This relationship is established through various meeting forums, both internally and externally. In these meetings, all members of the Internal Audit Division team are involved, along with representatives from the Internal Audit team and the Parent Company Audit Committee. The aim is to ensure that the audit process runs smoothly and that coordination between teams can be carried out efficiently.

Meeting Realization and Minutes

Throughout 2025, the Internal Audit Division held 13 (thirteen) meetings. Information on the implementation and agenda of the Internal Audit Division meetings is as follows:

Tabel Agenda Rapat Divisi Internal Audit Tahun 2025

Table of Internal Audit Division Meeting Agenda in 2025

No	Tanggal Rapat Meeting Date	Agenda Rapat Meeting Agenda
1	21 Januari 2025 January 21, 2025	Rapat perihal Penyampaian Laporan Kinerja Divisi Internal Audit Triwulan III dan Triwulan IV Tahun 2024, Penyampaian Rencana Kerja Divisi Internal Audit Tahun 2025, dan Mengkaji Kebijakan Sistem Pengendalian Internal Perusahaan bersama dengan Dewan Komisaris, Direksi, Komite Audit, Komite Pemantau Risiko dan Tata Kelola Terintegrasi, dan Komite Nominasi dan Remunerasi. Meeting regarding the Submission of the Internal Audit Division's Performance Report for the Third and Fourth Quarters of 2024, Submission of the Internal Audit Division's Work Plan for 2025, and Review of the Company's Internal Control System Policy with the Board of Commissioners, Board of Directors, Audit Committee, Integrated Risk Monitoring and Governance Committee, and Nomination and Remuneration Committee.
2	4 Maret 2025 March 4, 2025	Rapat perihal Laporan Manajerial Triwulan I-IV Tahun 2024 PT Waskita Beton Precast Tbk, Permohonan Reviu dan Penandatanganan Dokumen <i>Fraud and Non-Compliance Laws and Regulations</i> (NOCLAR) <i>Inquiries</i> , Penyampaian Laporan Pemantauan & Evaluasi <i>Corporate Risk Profile</i> Periode Triwulan III dan Triwulan IV Tahun 2024 PT Waskita Beton Precast Tbk, dan Telaah Pengadaan Barang dan Jasa bersama dengan Dewan Komisaris, Direksi, Komite Audit, Komite Pemantau Risiko dan Tata Kelola Terintegrasi, dan Komite Nominasi dan Remunerasi. Meeting regarding the Managerial Report for First-Fourth Quarters of 2024 of PT Waskita Beton Precast Tbk, Request for Review and Signing of the Fraud and Non-Compliance Laws and Regulations (NOCLAR) <i>Inquiries</i> Document, Submission of the Corporate Risk Profile Monitoring & Evaluation Report for Third and Fourth Quarters of 2024 of PT Waskita Beton Precast Tbk, and Review of Goods and Services Procurement with the Board of Commissioners, Board of Directors, Audit Committee, Integrated Risk Monitoring and Governance Committee, and Nomination and Remuneration Committee.
3	8 Maret 2025 March 8, 2025	Rapat perihal Progress Audit Laporan Keuangan Tahun Buku 2024 bersama dengan Dewan Komisaris, Direksi, Komite Audit, Komite Pemantau Risiko dan Tata Kelola Terintegrasi, dan Komite Nominasi dan Remunerasi bersama dengan Dewan Komisaris, Direksi, Komite Audit, Komite Pemantau Risiko dan Tata Kelola Terintegrasi, dan Komite Nominasi dan Remunerasi. Meeting regarding the Audit Progress of the Financial Statements for Fiscal Year 2024 with the Board of Commissioners, Board of Directors, Audit Committee, Integrated Risk Monitoring and Governance Committee, and Nomination and Remuneration Committee.
4	21 Maret 2025 March 21, 2025	Rapat perihal Pembahasan Progress Audit Laporan Keuangan 31 Desember 2024 bersama dengan Direktur Keuangan, Manajemen Risiko & Legal dan Dewan Komisaris. Meeting regarding the Discussion of the Audit Progress of the Financial Statements for December 31, 2024, with the Directors of Finance, Risk Management & Legal, and the Board of Commissioners.
5	6 Mei 2025 May 6, 2025	Rapat perihal Penyampaian Realisasi Kinerja TW I dan Penyampaian Rencana Kerja TW II Tahun 2025 Divisi Internal Audit, Telaah Kebijakan Sistem & IT, dan Telaah Kebijakan Akuntansi, Kebijakan Keuangan dan Pencatatan Laporan keuangan bersama dengan Dewan Komisaris, Direksi, Komite Audit, Komite Pemantau Risiko dan Tata Kelola Terintegrasi, dan Komite Nominasi dan Remunerasi. Meeting regarding the Submission of the Realization of Performance for First Quarter and Submission of the Work Plan for Second Quarter 2025 for the Internal Audit Division, Review of Systems & IT Policies, and Review of Accounting Policies, Financial Policies, and Financial Statement Recording with the Board of Commissioners, Board of Directors, Audit Committee, Integrated Risk Monitoring and Governance Committee, and the Nomination and Remuneration Committee.

No	Tanggal Rapat Meeting Date	Agenda Rapat Meeting Agenda
6	23 Mei 2025 May 23, 2025	Rapat perihal Tindak Lanjut Hasil Rapat Koordinasi TW IV 2024, Realisasi Kinerja TW I dan Rencana Kerja TW II 2025, Tindak Lanjut Hasil Audit Eksternal, dan Isu Strategis Anak Perusahaan bersama dengan Internal Audit Induk dan Anak Perusahaan serta Komite Audit Induk dan Anak Perusahaan. Meeting regarding the Follow-up to the Results of the Fourth Quarter 2024 Coordination Meeting, Performance Realization for the First Quarter and Work Plan for the Second Quarter 2025, Follow-up to External Audit Results, and Strategic Issues for Subsidiaries, with the Internal Audit of the Parent Company and Subsidiaries, as well as the Audit Committees of the Parent Company and Subsidiaries.
7	11 Juli 2025 July 11, 2025	Rapat perihal Koordinasi Tim Penilai <i>Risk Maturity Index</i> (RMI) PT Waskita Karya (Persero) Tbk dan Anak Perusahaan. Meeting regarding the Coordination of the Risk Maturity Index (RMI) Assessment Team of PT Waskita Karya (Persero) Tbk and Subsidiaries.
8	16 Juli 2025 May 16, 2025	Rapat Kick off Meeting Pelaksanaan Penilaian Risk Maturity Index (RMI) Tahun 2024 oleh tim penilai internal PT Waskita Beton Precast. Kick-off Meeting for the Implementation of the 2024 Risk Maturity Index (RMI) Assessment by the internal assessment team of PT Waskita Beton Precast.
9	6 Agustus 2025 August 6, 2025	Rapat perihal Tindak Lanjut Hasil Rapat Koordinasi TW I 2025, Realisasi Kinerja TW II dan Rencana Kerja TW III 2025, Tindak Lanjut Hasil Audit Eksternal, dan Isu Strategis Anak Perusahaan bersama dengan Internal Audit Induk dan Anak Perusahaan serta Komite Audit Induk dan Anak Perusahaan. Meeting regarding the Follow-up to the Results of the First Quarter 2025 Coordination Meeting, Performance Realization for the Second Quarter and Work Plan for the Third Quarter 2025, Follow-up to External Audit Results, and Strategic Issues for Subsidiaries, with the Internal Audit of the Parent Company and Subsidiaries, and the Audit Committees of the Parent Company and Subsidiaries.
10	12 Agustus 2025 August 12, 2025	Rapat perihal Evaluasi Kinerja/Laporan Pemantauan Audit Khusus dan Pelaporan WBS, Penyampaian Laporan Pemantauan & Evaluasi Corporate Risk Profile Periode Triwulan I dan Triwulan II Tahun 2025 PT Waskita Beton Precast Tbk bersama dengan Dewan Komisaris, Direksi, Komite Audit, Komite Pemantau Risiko dan Tata Kelola Terintegrasi, dan Komite Nominasi dan Remunerasi. Meeting regarding the Performance Evaluation/Special Audit Monitoring Report and WBS Report, Submission of the Corporate Risk Profile Monitoring & Evaluation Report for the First and Second Quarters of 2025 of PT Waskita Beton Precast Tbk, with the Board of Commissioners, Board of Directors, Audit Committee, Integrated Risk Monitoring and Governance Committee, and Nomination and Remuneration Committee.
11	4 November 2025 November 4, 2025	Rapat perihal Pembahasan Permohonan Persetujuan Rencana Kerja dan Anggaran Perusahaan (RKAP) Tahun Buku 2026 PT Waskita Beton Precast Tbk, Telaah Keselarasan Peraturan Internal dengan Peraturan Pemegang Saham Pengendali, dan Evaluasi Laporan Internal Audit dan Pengawasan Triwulan III Tahun 2025 bersama dengan Direksi, Komite Audit, Komite Pemantau Risiko dan Tata Kelola Terintegrasi, dan Komite Nominasi dan Remunerasi. Meeting regarding the Discussion of the Request for Approval of the Company's Work Plan and Budget (RKAP) for the 2026 Fiscal Year of PT Waskita Beton Precast Tbk, Review of the Alignment of Internal Regulations with Controlling Shareholder Regulations, and Evaluation of the Internal Audit and Supervisory Report for the Third Quarter of 2025, with the Board of Directors, Audit Committee, Integrated Risk Monitoring and Governance Committee, and Nomination and Remuneration Committee.
12	5 November 2025 November 5, 2025	Rapat perihal Sosialisasi Internal Audit Charter Edisi Oktober 2025 bersama dengan Internal Audit Induk dan Anak Perusahaan. Meeting regarding the Dissemination of the Internal Audit Charter, October 2025 Edition, with the Internal Audit of the Parent Company and Subsidiaries.
13	6 November 2025 November 6, 2025	Rapat perihal Tindak Lanjut Hasil Rapat Koordinasi TW II 2025, Realisasi Kinerja TW III dan Rencana Kerja TW IV 2025, Tindak Lanjut Hasil Audit Eksternal, dan Isu Strategis Anak Perusahaan bersama dengan Internal Audit Induk dan Anak Perusahaan serta Komite Audit Induk dan Anak Perusahaan. Meeting regarding Follow-up on the Results of the Coordination Meeting for Second Quarter 2025, Realization of Performance for Third Quarter, and Work Plan for Fourth Quarter 2025, Follow-up on External Audit Results, and Strategic Issues of Subsidiaries together with the Internal Audit of the Parent Company and Subsidiaries and the Audit Committee of the Parent Company and Subsidiaries.

PELAKSANAAN KEGIATAN AUDIT

Di tahun 2025, Divisi Internal Audit telah melaksanakan tugas dan tanggung jawab sebagai berikut:

IMPLEMENTATION OF AUDIT ACTIVITIES

In 2025, the Internal Audit Division carried out the following duties and responsibilities:

Tabel Realisasi Pelaksanaan Kegiatan Divisi Internal Audit Tahun 2025

Table of Realization of Nomination and Remuneration Committee Activities Implementation in 2025

No	Program Kerja Work Program	Realisasi Program Kerja Work Program Realization
1	Pembuatan Rencana Kerja Internal Audit (RKIA) Preparation of Internal Audit Plan	Pembuatan Divisi Internal Audit telah menyelesaikan penyusunan dan finalisasi RKIA Tahun 2025 sebagai pedoman pelaksanaan kegiatan audit internal sesuai dengan ketentuan dan prioritas berbasis risiko yang telah ditetapkan. The Internal Audit Division has completed the preparation and finalization of the 2025 RKIA of Internal Audit Plan as a guideline for internal audit activities in accordance with established risk-based regulations and priorities.
2	Pendampingan Audit Laporan Keuangan 31 Desember 2024 oleh Kantor Akuntan Publik Audit Assistance for the Financial Statements as of December 31, 2024, by a Public Accounting Firm	Dalam menjalankan fungsi sebagai counterpart, Divisi Internal Audit telah melakukan pendampingan atas pelaksanaan audit kinerja korporasi periode 31 Desember 2024. In carrying out its counterpart function, the Internal Audit Division assisted in the implementation of the corporate performance audit for the period December 31, 2024.
3	Pendampingan Audit Laporan Keuangan periode Semester II Tahun 2022 - Semester I Tahun 2024 oleh Badan Pemeriksa Keuangan Republik Indonesia (BPK RI) Audit Assistance for the Financial Statements for the Second Semester of 2022 - First Semester of 2024 by The Audit Board of the Republic of Indonesia (BPK RI)	Telah dilaksanakan pendampingan proses audit hingga pemberian tanggapan manajemen pada draft laporan audit BPK RI. Laporan Hasil Pemeriksaan Final telah diserahkan kepada manajemen pada tanggal 29 Mei 2025. The audit process was supported, including providing management feedback on the draft audit report from The Audit Board of the Republic of Indonesia (BPK RI). The Final Audit Report was submitted to management on May 29, 2025.
4	Pendampingan dan Monitoring Pelaksanaan Tindak Lanjut rekomendasi Auditor Eksternal Assistance and Monitoring of Follow-Up on External Auditor Recommendations	Dalam memaksimalkan pengendalian internal Perusahaan, Divisi Internal Audit telah melaksanakan proses pendampingan dan monitoring pelaksanaan tindak lanjut rekomendasi auditor eksternal, untuk memastikan rekomendasi perbaikan pengendalian internal telah dilaksanakan sesuai dengan substansinya. To maximize the Company's internal control, the Internal Audit Division has assisted and monitored the follow-up to external auditor recommendations to ensure that internal control improvement recommendations have been implemented in accordance with their substance.
5	Pelaksanaan Self-Assessment Quality Assurance Review (QAR) Implementation of the Quality Assurance Review (QAR) Self-Assessment	Dalam meningkatkan kesesuaian pelaksanaan internal audit, Divisi Internal Audit telah menindaklanjuti rekomendasi penilaian QAR periode Tahun 2024, dan melakukan <i>self assessment</i> terhadap standar baru yaitu Global Internal Audit Standar (GIAS 2024). Atas hasil tersebut diperoleh sebanyak 30 standar dari 52 standar yang sudah sesuai secara umum, atau sebesar 57,69% dengan kategori nilai <i>Generally Conform</i> . To improve the compliance of internal audit implementation, the Internal Audit Division has followed up on the QAR assessment recommendations for the 2024 period and conducted a self-assessment against the new Global Internal Audit Standard (GIAS 2024). These results indicated that 30 of the 52 standards were generally in compliance, representing 57.69% of the 52 standards, with a score of <i>Generally Conformity</i> .
6	Pelaksanaan Self-Assessment Internal Audit Capability Model (IACM) Implementation of the Internal Audit Capability Model (IACM) Self-Assessment	Dalam meningkatkan tingkat kematangan fungsi audit, Divisi Internal Audit telah menindaklanjuti rekomendasi penilaian IACM periode Tahun 2024, sehingga skor penilaian setelah ditindaklanjuti menjadi 2,88 level 3 dengan catatan. To improve the maturity level of the audit function, the Internal Audit Division has followed up on the recommendations of the 2024 IACM assessment, resulting in a score of 2.88 (level 3 with notes).
7	Pelaksanaan Self-Assessment Sistem Pengendalian Intern (SPIn) Implementation of the Internal Control System (SPIn) Self-Assessment	Dalam meningkatkan efektivitas pengendalian internal sesuai dengan catatan dan rekomendasi dari hasil asesmen SPIn periode 2024, Divisi Internal Audit telah mendampingi dan memonitoring pelaksanaan tindak lanjut SPIn yang dilaksanakan oleh masing-masing Divisi yang terkait. secara keseluruhan implementasi Sistem Pengendalian Intern mencapai nilai rata-rata capaian komponen sebesar 93% dengan kategori "Cukup Efektif". To improve the effectiveness of internal control, in accordance with the notes and recommendations from the 2024 SPIn assessment, the Internal Audit Division has assisted and monitored the implementation of SPIn follow-up actions by each relevant Division. Overall, the implementation of the Internal Control System achieved an average component score of 93%, categorized as "Quite Effective".

No	Program Kerja Work Program	Realisasi Program Kerja Work Program Realization
8	Peningkatan Kompetensi Auditor Auditor Competency Improvement	Untuk menunjang kompetensi auditor, sampai dengan TW IV 2025 Tim Divisi Internal Audit sudah mengikuti 11 judul sertifikasi dan/atau pelatihan, yang diikuti secara merata oleh seluruh Tim Divisi Internal Audit. To support auditor competency, by the Fourth Quarter 2025, the Internal Audit Division Team had participated in 11 certifications and/or training programs, attended by the entire Internal Audit Division team.
9	Pelaksanaan Audit Operasional Implementation of Operational Audits	Demi meningkatkan efektivitas pengendalian internal Perusahaan, Divisi Internal Audit telah melaksanakan audit operasional pada 19 objek audit, sesuai dengan Rencana Kerja Internal Audit (RKIA). To improve the effectiveness of the Company's internal control, the Internal Audit Division has conducted operational audits on 19 audit sites, in accordance with the Internal Audit Plan (RKIA).
10	Pelaksanaan Audit Khusus Implementation of Special Audits	Divisi Internal Audit telah melaksanakan audit khusus pada 5 objek audit, guna mendalami dan menindaklanjuti temuan pada audit operasional. The Internal Audit Division has conducted special audits on five audit sites to further explore and follow up on operational audit findings.
11	Pengembangan Aplikasi Sistem Informasi Audit (SIA) Development of SIA Application	Telah dilaksanakan proses pengembangan mulai dari aspek fitur perencanaan, pelaksanaan, hingga pelaporan. The development process has been carried out, starting from the planning, implementation, to reporting feature aspects.

Di tahun 2025, Divisi Internal Audit telah melakukan pelaksanaan audit kepada 19 (sembilan belas) objek audit sesuai dengan RKIA yang telah disusun, sebagai berikut

In 2025, the Internal Audit Division has carried out audits of 19 (nineteen) audit objects in accordance with the RKIA that has been prepared, as follows:

Tabel Objek Pelaksanaan Kegiatan Audit Tahun 2025

Table of Objects of Audit Activities Implementation in 2025

No	Kategori Objek Audit Audit Object Category	Jumlah Objek Audit Number of Audit Objects
1	Kantor Pusat Head Office	2
2	Precast & Post Tension	5
3	Readymix & Quarry	4
4	Peralatan Equipment	2
5	Konstruksi & Instalasi Construction & Installation	4
6	Penjualan Sales	2
Jumlah Total		19

AKUNTAN PUBLIK/AUDITOR EKSTERNAL

WSBP melibatkan Akuntan Publik Independen sebagai pihak eksternal yang memiliki tanggung jawab penuh. Hal ini dilakukan untuk memastikan akurasi dan keandalan laporan keuangan yang disampaikan kepada pemegang saham. Akuntan publik akan melakukan audit tahunan terhadap laporan keuangan dan memberikan opini mengenai kesesuaian penyajian laporan keuangan dengan Standar Akuntansi Keuangan (SAK) yang berlaku di Indonesia. Penunjukan akuntan publik dilakukan melalui Rapat Umum Pemegang Saham (RUPS) setelah mendapatkan rekomendasi dari Dewan Komisaris, yang disampaikan

VW

WSBP engages an Independent Public Accountant as an external party with full responsibility. It is to ensure the accuracy and reliability of financial statements submitted to shareholders. This public accountant conducts an annual audit of the financial statements and provides an opinion on the conformity of financial statement presentation with Financial Accounting Standards (SAK) applicable in Indonesia. The appointment of a public accountant is made through a General Meeting of Shareholders (GMS) after receiving a recommendation from the Board of Commissioners, which is submitted through the Audit

melalui Komite Audit. Opini yang diberikan mencerminkan evaluasi menyeluruh terhadap laporan keuangan yang disusun oleh Manajemen, guna memastikan kepatuhan terhadap standar yang berlaku serta menjaga kredibilitas dan integritas laporan tersebut.

MEKANISME PENUNJUKAN KANTOR AKUNTAN PUBLIK DAN AKUNTAN PUBLIK

Akuntan Publik ini melakukan audit tahunan terhadap laporan keuangan dan memberikan opini mengenai kesesuaian penyajian laporan keuangan dengan Standar Akuntansi Keuangan (SAK) yang berlaku di Indonesia. Penunjukan akuntan publik dilakukan melalui Rapat Umum Pemegang Saham (RUPS) setelah mendapatkan rekomendasi dari Dewan Komisaris, yang disampaikan melalui Komite Audit. Opini yang diberikan mencerminkan evaluasi menyeluruh terhadap laporan keuangan yang disusun oleh Manajemen, guna memastikan kepatuhan terhadap standar yang berlaku serta menjaga kredibilitas dan integritas laporan tersebut.

MEKANISME PENUNJUKAN KAP DAN AKUNTAN PUBLIK

Committee. The opinion given reflects a comprehensive evaluation of financial statements prepared by Management to ensure compliance with applicable standards and maintain the credibility and integrity of the report.

PUBLIC ACCOUNTING FIRM AND PUBLIC ACCOUNTANT APPOINTMENT MECHANISM

The public accountant conducts an annual audit of the financial statements and expresses an opinion on whether they are fairly presented in accordance with the Indonesian Financial Accounting Standards (SAK). The appointment of the public accountant is determined through the General Meeting of Shareholders (GMS) upon recommendation from the Board of Commissioners, as conveyed through the Audit Committee. The opinion provided reflects a comprehensive evaluation of the financial statements prepared by Management, to ensure compliance with applicable standards and to maintain the credibility and integrity of such reports.

PUBLIC ACCOUNTING FIRM AND PUBLIC ACCOUNTANT APPOINTMENT MECHANISM



Dewan Komisaris WSBP diberi wewenang untuk memilih KAP dan Akuntan Publik yang akan melaksanakan audit laporan keuangan Perusahaan. Keputusan tersebut diambil setelah memperoleh persetujuan dalam RUPS Tahunan. Selanjutnya pemegang saham menyetujui delegasi kewenangan tersebut kepada Dewan Komisaris untuk penunjukan KAP dan Akuntan Publik yang akan mengaudit laporan keuangan WSBP untuk tahun buku berjalan.

Pelimpahan kewenangan kepada Dewan Komisaris WSBP untuk penunjukan KAP dan Akuntan Publik dilakukan karena proses pengadaan KAP belum selesai hingga RUPS Tahunan berlangsung. Kriteria penunjukan akan ditentukan secara terpisah, berdasarkan pertimbangan serta rekomendasi dari Komite Audit, dan proses ini akan dilaksanakan sesuai dengan ketentuan peraturan perundang-undangan yang berlaku.

PENUGASAN KANTOR AKUNTAN PUBLIK DAN AKUNTAN PUBLIK

Berdasarkan hasil Keputusan RUPS Tahunan yang diselenggarakan pada tanggal 22 Mei 2025, telah disepakati untuk memberi kuasa dan wewenang kepada Dewan Komisaris dengan terlebih dahulu mendapatkan persetujuan dari Pemegang Saham Seri A untuk menetapkan Akuntan Publik dan/atau Kantor Akuntan Publik (KAP) yang digunakan oleh WSBP untuk melakukan audit atas laporan keuangan WSBP tahun buku 2025.

Dewan Komisaris, setelah mempertimbangkan rekomendasi dari Komite Audit yang telah melakukan evaluasi dan seleksi serta menunjuk Kantor Akuntan Publik (KAP) Heliantono & Rekan (Parker Russell International) untuk melakukan audit terhadap Laporan Keuangan WSBP untuk tahun buku yang berakhir pada 31 Desember 2025 dan ditetapkan berdasarkan Perjanjian Turunan antara WSBP dengan Kantor Akuntan Publik Heliantono dan Rekan No. 01/P/AUDIT-LK/WBP/2025 tanggal 12 November 2025.

PERIODE PENUGASAN DAN BESARAN FEE KANTOR AKUNTAN PUBLIK DAN AKUNTAN PUBLIK

Periode penugasan KAP Heliantono & Rekan (Parker Russell International) dimulai sejak tanggal 13 November 2025 hingga 30 April 2026. WSBP merealisasikan biaya yang dibayarkan kepada KAP tahun buku 2025 sejumlah Rp656.880.000 (*exclude* pajak).

WSBP's Board of Commissioners is authorized to select a Public Accounting Firm and Public Accountant to audit the Company's financial statements. The decision was made after obtaining approval at the Annual GMS, where shareholders approved the delegation of this authority to the Board of Commissioners for appointing a Public Accounting Firm and Public Accountant to audit WSBP's financial statements for the current fiscal year.

The delegation of authority to WSBP's Board of Commissioners for appointing a Public Accounting Firm and Public Accountant was carried out because the process of procuring a Public Accounting Firm had not been completed by the time the Annual GMS took place. The appointment criteria will be determined separately, based on the considerations and recommendations of the Audit Committee, and this process will be carried out in accordance with the provisions of applicable laws and regulations.

PUBLIC ACCOUNTING FIRM AND PUBLIC ACCOUNTANT ASSIGNMENT

Based on the results of the Annual GMS held on May 22, 2025, it was agreed to grant power and authority to the Board of Commissioners by first obtaining approval from Series A Shareholders to appoint a Public Accountant and/or Public Accounting Firm (PAF) used by WSBP to conduct an audit of WSBP's financial statements for the 2025 fiscal year.

The Board of Commissioners, after considering the Audit Committee's recommendation, which has conducted an evaluation and selection, has appointed a Public Accounting Firm (PAF) Heliantono & Rekan (Parker Russell International) to conduct an audit of the WSBP Financial Statements for the fiscal year ended on December 31, 2025, and determined based on Decree No. 01/P/AUDIT-LK/WBP/2025 dated November 12, 2025.

ASSIGNMENT PERIOD AND FEE AMOUNT FOR PUBLIC ACCOUNTING FIRM AND PUBLIC ACCOUNTANT

The assignment period for the Public Accounting Firm Heliantono & Rekan (Parker Russell International) begins on November 13, 2025 and continues until on April 30, 2026. WSBP has paid Rp656.880.000 million (*excluding* tax) to the Public Accountant for the 2025 fiscal year.

DAFTAR KANTOR AKUNTAN PUBLIK, AKUNTAN PUBLIK, DAN OPINI AUDIT DALAM LIMA TAHUN TERAKHIR

Informasi Kantor Akuntan Publik beserta nama Akuntan Publik yang telah ditunjuk dalam periode 5 (lima) tahun terakhir WSBP adalah sebagai berikut:

Tabel Jasa KAP Tahun 2021-2025

Tahun Buku Fiscal Year	Nama KAP Public Accounting Firm Name	Akuntan Publik Public Accountant Name	Nomor Izin Akuntan Publik Public Accountant License Number	Opini Audit Audit Opinion
2025	Heliantono & Rekan (Parker Russell International)	Ade Ikhwan	AP.0916	Wajar Tanpa Pengecualian (WTP) Unqualified
2024	Heliantono & Rekan (Parker Russell International)	Ade Ikhwan	AP.0916	Wajar Tanpa Pengecualian (WTP) Unqualified
2023	Hertanto, Grace, Karunawan (TIAG)	Bambang Karunawan	AP.0921	Wajar Tanpa Pengecualian (WTP) Unqualified
2022	Kosasih, Nurdyaman, Mulyadi, Tjahjo & Rekan	Henri Arifian	AP.0561	Wajar Tanpa Pengecualian (WTP) Unqualified
2021	Kosasih, Nurdyaman, Mulyadi, Tjahjo & Rekan	Henri Arifian	AP.0561	Wajar Tanpa Pengecualian (WTP) Unqualified

LIST OF PUBLIC ACCOUNTING FIRM, PUBLIC ACCOUNTANTS, AND AUDIT OPINIONS IN THE LAST FIVE YEARS

Information on the Public Accounting Firm and the names of the Public Accountants appointed by WSBP in the last five years is as follows:

Table of KAP Services in 2021-2025

JASA YANG DIBERIKAN OLEH KANTOR AKUNTAN PUBLIK DAN AKUNTAN PUBLIK

Jasa Utama

Jasa utama yang diberikan oleh KAP Heliantono & Rekan (Parker Russell International) dan Akuntan Publik Ade Ikhwan untuk tahun buku 2025 adalah melakukan audit atas Laporan Keuangan WSBP untuk tahun buku yang berakhir pada tanggal 31 Desember 2025 yang mencakup audit umum atas Laporan Keuangan sesuai dengan Standar Akuntansi Keuangan (SAK) di Indonesia.

Jasa Lainnya

Tidak terdapat jasa lainnya yang diberikan oleh KAP Heliantono & Rekan (Parker Russell International) untuk tahun buku 2025.

SISTEM PENGENDALIAN INTERN

Dalam rangka penerapan prinsip-prinsip GCG, diperlukan suatu Sistem Pengendalian Intern yang efektif untuk mengamankan investasi dan aset Perusahaan. Sistem Pengendalian Intern adalah proses yang integral pada tindakan dan kegiatan yang dilakukan secara terus menerus oleh pimpinan dan seluruh Insan WSBP untuk memberikan keyakinan memadai atas tercapainya tujuan organisasi

SERVICES PROVIDED BY PUBLIC ACCOUNTING FIRM AND PUBLIC ACCOUNTANT

Main Services

The main service provided by the Public Accounting Firm Heliantono & Rekan (Parker Russell International) and the Public Accountant Ade Ikhwan for the 2025 fiscal year is to audit the Financial Statements of WSBP for the fiscal year ending December 31, 2024, which includes a general audit of Financial Statements in accordance with Financial Accounting Standards (SAK) in Indonesia.

Other Services

There were no other services provided by the Public Accounting Firm Heliantono & Rekan (Parker Russell International) for the 2025 fiscal year.

V

In implementing GCG principles, an effective Internal Control System is required to safeguard the Company's investments and assets. The Internal Control System is an integral process of actions and activities carried out continuously by the management and all Insan WSBP to provide reasonable assurance that the organization's objectives are achieved through effective and efficient

melalui kegiatan yang efektif dan efisien, keandalan pelaporan keuangan, pengamanan aset, dan ketaatan terhadap peraturan perundang-undangan.

Melalui pengawasan internal seluruh proses kegiatan audit, evaluasi, pemantauan, dan kegiatan pengawasan lain terhadap penyelenggaraan tugas dan fungsi organisasi dapat berjalan dengan efektif. Sehingga memberikan keyakinan yang memadai bahwa kegiatan telah dilaksanakan sesuai dengan tolok ukur yang telah ditetapkan secara efektif dan efisien untuk kepentingan WSBP dalam mewujudkan tata kelola Perusahaan yang baik.

PENERAPAN SISTEM PENGENDALIAN INTERN DI PERUSAHAAN KESESUAIAN TERHADAP KERANGKA COSO – INTERNAL CONTROL SYSTEM

Pelaksanaan Sistem Pengendalian Intern di WSBP mengacu pada Perubahan Sistem Pengendalian Intern WSBP yang ditetapkan berdasarkan Surat Keputusan Direksi No. 53/SK/WBP/PEN/2023 tanggal 20 Maret 2023.

Sistem Pengendalian Intern juga telah disesuaikan dengan kerangka kerja global, yaitu *Committee of Sponsoring Organizations of the Treadway Commission* (COSO). Di dalamnya mencakup komponen pengendalian yang saling terkait di antaranya:

1. Lingkungan pengendalian.
2. Penilaian risiko.
3. Aktivitas pengendalian.
4. Informasi dan komunikasi.
5. Pemantauan pengendalian intern.

activities, reliable financial reporting, asset security, and compliance with laws and regulations.

Through internal oversight, all audits, evaluations, monitoring, and other supervisory activities related to the implementation of organizational duties and functions can be carried out effectively. This provides reasonable assurance that activities are carried out in accordance with established benchmarks effectively and efficiently for the benefit of WSBP in realizing good corporate governance.

IMPLEMENTATION OF INTERNAL CONTROL SYSTEM IN THE COMPANY BASED ON COSO – INTERNAL CONTROL SYSTEM FRAMEWORK

The implementation of the Internal Control System at WSBP refers to the Amendment to the WSBP Internal Control System, stipulated in the Decree of the Board of Directors No. 53/SK/WBP/PEN/2023 dated March 20, 2023.

The Internal Control System has also been aligned with the global framework of the Committee of Sponsoring Organizations of the Treadway Commission (COSO). It encompasses interrelated control components, including:

1. Control environment.
2. Risk assessment.
3. Control activities.
4. Information and communication.
5. Monitoring Activities.

Tabel Implementasi Sistem Pengendalian Intern Berdasarkan Kerangka COSO

Lingkungan Pengendalian Control Environment	• Komitmen terhadap integritas dan nilai etika. • Tanggung jawab pengawasan Dewan Komisaris. • Struktur organisasi yang sesuai dengan kebutuhan. • Komitmen terhadap kompetensi. • Penegakkan akuntabilitas.
Penilaian Risiko Risk Assessment	• Commitment to integrity and ethical values. • Oversight responsibility of the Board of Commissioners. • An organizational structure appropriate to needs. • Commitment to competence. • Enforcing accountability.
	• Penetapan tujuan (<i>objectives</i>) yang tepat. • Identifikasi dan analisis risiko. • Identifikasi dan analisis risiko kecurangan (<i>fraud risk</i>). • Identifikasi dan analisis perubahan yang signifikan.
	• Setting appropriate objectives. • Identifying and analyzing risks. • Identifying and analyzing fraud risks. • Identifying and analyzing significant changes.

Table of Implementation of Internal Control System Based on the COSO Framework

Aktivitas Pengendalian Control Activity	- Memilih dan mengembangkan aktivitas pengendalian. - Memilih dan mengembangkan pengendalian umum atas teknologi. - Kebijakan dan prosedur. - Select and develop control activities. - Select and develop general controls over technology. - Policies and procedures.
Informasi dan Komunikasi Information and Communication	- Komunikasi atas Informasi yang Relevan. - Komunikasi Internal. - Komunikasi Eksternal. - Communication of Relevant Information. - Internal Communication. - External Communication.
Pemantauan Pengendalian Intern Monitoring Activities	<i>Monitoring</i> berkelanjutan dan/atau evaluasi terpisah. - Evaluasi dan komunikasi defisiensi pengendalian. - Continuous monitoring and/or separate evaluations. - Evaluation and communication of control deficiencies.

PIHAK YANG TERLIBAT DALAM PENGUATAN EFEKTIVITAS SISTEM PENGENDALIAN INTERN

Pelibatan organ perusahaan dilakukan sebagai upaya untuk meningkatkan efektivitas implementasi Sistem Pengendalian Intern di seluruh lingkungan Perusahaan. Pihak yang terlibat di antaranya:

1. Dewan Komisaris

Dewan Komisaris bertanggung jawab dalam mengawasi dan memantau efektivitas pelaksanaan Sistem Pengendalian Intern Perusahaan.

2. Direksi

Direksi bertanggung jawab dalam menciptakan dan memelihara Sistem Pengendalian Intern yang efektif serta memastikan bahwa sistem tersebut berjalan secara aman dan sehat, sesuai dengan tujuan pengendalian intern yang ditetapkan oleh Perusahaan. Sementara itu, Direktur Keuangan, Manajemen Risiko & Legal berperan aktif dalam:

- Mencegah adanya penyimpangan yang dilakukan oleh manajemen dalam menetapkan kebijakan berkaitan dengan prinsip kehati-hatian.
- Mendorong budaya risiko (*risk culture*) yang memadai.
- Mempercepat proses identifikasi terhadap praktik yang tidak sehat melalui sistem deteksi dini yang efisien.

3. Kepala Divisi dan Manajer Unit Kerja/Unit Bisnis/ Unit Operasional/Unit Area Penjualan

Kepala Divisi dan Manajer Unit Kerja/Unit Bisnis/ Unit Operasional/Unit Area Penjualan bertanggung jawab atas efektivitas penyelenggaraan Sistem Pengendalian Intern di lingkungan Unit Kerja/Unit Bisnis/Unit Operasional/Unit Area Penjualan Pendukung masing-masing.

PARTIES INVOLVED IN STRENGTHENING THE EFFECTIVENESS OF THE INTERNAL CONTROL SYSTEM

The involvement of the Company's organs aims to increase the effectiveness of the implementation of the Internal Control System throughout the Company. The parties involved include:

1. The Board of Commissioners

The Board of Commissioners is responsible for overseeing and monitoring the effectiveness of the implementation of the Company's Internal Control System.

2. The Board of Directors

The Board of Directors is responsible for establishing and maintaining an effective Internal Control System and ensuring that it operates safely and soundly, in accordance with the internal control objectives established by the Company. Meanwhile, the Director of Finance, Risk Management & Legal plays an active role in:

- Preventing management from deviating from the principles of prudence in establishing policies.
- Encouraging an adequate risk culture.
- Accelerating the identification of unhealthy practices through an efficient early detection system.

3. Vice Presidents, Work Unit/Business Unit/ Operational Unit/Sales Area Unit Managers

Vice Presidents, Work Unit/Business Unit/Operational Unit/Sales Area Unit Managers Responsible for the effectiveness of the Internal Control System within their respective units.

4. Divisi Kepatuhan & Manajemen Risiko

Divisi Kepatuhan Manajemen Risiko bertanggung jawab untuk memastikan perencanaan dan pelaksanaan kegiatan manajemen risiko di Perusahaan, serta memastikan perbaikan sistem manajemen risiko dapat terimplementasi untuk melindungi Perusahaan atas potensi risiko yang ada di level strategis dan operasional Perusahaan sehingga tidak menghambat pencapaian sasaran Perusahaan yang ditetapkan di RKAP dan RJPP.

5. Divisi Internal Audit

Divisi Internal Audit bertanggung jawab mengevaluasi dan berperan aktif dalam meningkatkan efektivitas Sistem Pengendalian Intern secara berkesinambungan berkaitan dengan pelaksanaan operasional yang berpotensi menimbulkan kerugian dalam pencapaian sasaran yang telah ditetapkan oleh Manajemen. Di samping itu, Perusahaan perlu memberikan perhatian kepada pelaksanaan audit intern yang independen melalui jalur pelaporan yang memadai, dan keahlian auditor intern, khususnya praktik dan penerapan penilaian risiko.

4. Compliance & Risk Management Division

The Compliance & Risk Management Division is responsible for ensuring the planning and implementation of risk management activities in the Company, as well as ensuring the improvement of the risk management system is implemented to protect the Company from potential risks at both strategic and operational levels, so as not to hinder the achievement of targets set in the RKAP and RJPP.

5. Internal Audit Division

The Internal Audit Division is responsible for evaluating and actively enhancing the effectiveness of the Internal Control System on an ongoing basis, particularly concerning operational implementation that could potentially cause losses in achieving the targets set by Management. Additionally, the Company needs to pay attention to the execution of independent internal audits through appropriate reporting lines and the competency of internal auditors, especially in risk assessment practices and implementation.

HASIL EVALUASI ATAS PENYELENGGARAAN SISTEM PENGENDALIAN INTERN

WSBP melakukan penilaian atas implementasi Sistem Pengendalian Intern dengan tujuan untuk mengetahui kondisi penerapan Sistem Pengendalian Intern WSBP serta tingkat efektivitasnya berdasarkan ketentuan perundangan yang berlaku. Penilaian efektivitas penerapan Sistem Pengendalian Intern dilakukan dengan mengacu kepada COSO Framework 2013 dan *best practices*, yang dilakukan dengan cara menilai 5 (lima) komponen Sistem Pengendalian Intern. Dalam penilaian ini meliputi faktor-faktor terkini yang dapat mempengaruhi efektivitas penerapan sistem pengendalian intern.

Di tahun 2025, penilaian Sistem Pengendalian Intern (SPIn) dilakukan secara mandiri (Self-Assessment) oleh Divisi Internal Audit berdasarkan Internal Memo No. 5/IM/WBP/DIR/2026, dengan hasil penilaian sebagai berikut:

EVALUATION RESULTS OF THE IMPLEMENTATION OF THE INTERNAL CONTROL SYSTEM

WSBP conducted an assessment of the implementation of the Internal Control System to determine the current state of the WSBP Internal Control System and its level of effectiveness based on applicable laws and regulations. The assessment of the effectiveness of the Internal Control System implementation was conducted with reference to the 2013 COSO Framework and best practices, and was conducted by assessing 5 (five) components of the Internal Control System. This assessment included current factors that could influence the effectiveness of the internal control system implementation.

In 2025, the Internal Control System (SPIn) assessment was conducted independently (Self-Assessment) by the Internal Audit Division based on Internal Memo No. 5/IM/WBP/DIR/2026, with the following assessment results:

**Tabel Hasil Penilaian Sistem Pengendalian Intern
Tahun 2025**

**Table of the Internal Control System Assessment
Results for 2025**

No	Komponen Penerapan Sistem Pengendalian Intern Internal Control System Implementation Components	Bobot Weight	Nilai Capaian Achievement Value	Persentase Capaian (%) Achievement Percentage (%)
1	Lingkungan Pengendalian Control Environment	20.00	19,10	96
2	Penilaian Risiko Risk Assessment	30.00	24,58	82
3	Aktivitas Pengendalian Control Activities	30.00	30,00	100
4	Informasi dan Komunikasi Information and Communication	10.00	9,63	96
5	Pemantauan Pengendalian Intern Monitoring Activities	10.00	10,00	100
Jumlah Total		100,00	93,31	93

Penetapan klasifikasi efektivitas penerapan SPIn tersebut memperhatikan batasan Kategori “Efektif”, yaitu diberikan jika total skor di atas 85 dan semua komponen penerapan SPIn mencapai nilai akhir di atas nilai 85, indikator tujuan dan cakupan terpenuhi tanpa terkecuali, dan alur penilaian risiko-monitoring terpenuhi tanpa terkecuali. Hasil penilaian efektivitas Sistem Pengendalian Intern periode 2025 dengan metode penilaian yang digunakan meliputi reviu dokumen, wawancara, dan FGD, maka disimpulkan secara keseluruhan implementasi Sistem Pengendalian Intern mencapai nilai rata-rata capaian komponen sebesar 93% dengan kategori “Cukup Efektif” dikarenakan masih terdapat satu komponen yaitu penilaian risiko yang belum mencapai 85%.

The determination of the effectiveness classification of the SPIn implementation takes into account the limits of the “Effective” Category, which is given if the total score is above 85 and all components of the SPIn implementation reach a final value above 85, the objective and scope indicators are met without exception, and the risk-monitoring assessment flow is met without exception. The assessment results of the Internal Control System effectiveness for the 2025 period with the assessment methods used include document review, interviews, and FGDs, it is concluded that overall the Internal Control System implementation achieved an average component achievement value of 93% with the “Fairly Effective” category because there is still one component, namely the risk assessment, which has not reached 85%.

INTERNAL AUDIT CAPABILITY MODEL (IACM)

Di tahun 2025, WSBP melakukan penilaian IACM secara mandiri (*self-assessment*) terhadap Divisi Internal Audit. Penilaian ini merupakan penilaian atas kapabilitas Internal Audit. Berdasarkan hasil penilaian dilakukan pada level 3 atas 96 pernyataan, Divisi Internal Audit memperoleh skor 2,88. Hasil penilaian pada level 3 yang telah divalidasi tersebut adalah sebagai berikut:

1. 77 pernyataan telah seluruhnya terpenuhi atau sebesar 80,2%
2. 14 pernyataan telah terpenuhi sebagian atau sebesar 14,6%.
3. 5 pernyataan belum terpenuhi atau sebesar 5,2%.

INTERNAL AUDIT CAPABILITY MODEL (IACM)

In 2025, WSBP conducted an independent IACM self-assessment of the Internal Audit Division. This assessment assessed the capabilities of Internal Audit. Based on the assessment results conducted at the level of 3 for 96 statements, the Internal Audit Division received a score of 2.88. The validated assessment results at level 3 are as follows:

1. 77 statements or 80.2% have been fully fulfilled.
2. 14 statements or 14.6% have been partially fulfilled.
3. 5 statements or 5.2% have not been fulfilled.

QUALITY ASSURANCE REVIEW (QAR)

Di tahun 2025, WSBP juga melakukan penilaian mandiri (self assessment) atas QAR untuk menilai kesesuaian pelaksanaan Divisi Internal Audit Perusahaan mengacu kepada Standar Global Internal Audit (GIAS 2024) yang dikeluarkan oleh The Institute of Internal Auditors ("IIA") yang sebelumnya menggunakan The International Professional Practices Framework (IPPF 2017).

Berdasarkan hasil penilaian QAR atas periode 1 Januari sampai dengan 31 Desember 2025 terhadap fungsi Audit Internal pada 52 area pemeriksaan (standar), diperoleh hasil sebagai berikut:

Tabel Penilaian QAR Tahun 2025

Domain Pemeriksaan Audit Domain	Total Area Pemeriksaan Total Audit Area	Sesuai Secara Umum Generally Conforms	Sesuai Secara Parsial Partially Conforms	Tidak Sesuai Does not Conform
Etik dan Profesionalisme Ethics and Professionalism	13	4	9	-
Tata Kelola Fungsi Audit Internal Internal Audit Function Governance	9	7	2	-
Mengelola Fungsi Audit Internal Managing the Internal Audit Function	16	10	6	-
Melaksanakan Jasa Audit Internal Implementing Internal Audit Services	14	9	5	-
Total	52	30	22	-

Atas hasil tersebut diperoleh sebanyak 30 standar dari 52 standar yang sudah sesuai secara umum, atau sebesar 57,69% dengan kategori nilai *Generally Conform*.

**PERNYATAAN DIREKSI DAN/ ATAU DEWAN
KOMISARIS ATAU KOMITE AUDIT ATAS KECUKUPAN
SISTEM PENGENDALIAN INTERN**

Dewan Komisaris dan Direksi serta Komite Audit menilai bahwa hasil penilaian mandiri atas sistem pengendalian intern tahun 2025 dilingkungan perusahaan menunjukkan peningkatan yang signifikan dan berkelanjutan, dengan adanya penguatan pada 5 komponen penilaian sistem pengendalian intern.

Berdasarkan hasil evaluasi dan penilaian yang dilakukan, terhadap beberapa area yang perlu ditingkatkan meliputi:

1. Perlu dijaga konsistensi dan efektivitas atas pengendalian yang sudah menunjukkan peningkatan setiap tahunnya.

QUALITY ASSURANCE REVIEW (QAR)

In 2025, WSBP also conducted a self-assessment of the Internal Audit Division's QAR to assess the Company's Internal Audit Division's compliance with the Global Internal Audit Standards (GIAS 2024) issued by the Institute of Internal Auditors ("IIA"), which previously used the International Professional Practices Framework (IPPF 2017).

Based on the QAR assessment results for the period of January 1 to December 31, 2025, of the Internal Audit function across 52 audit areas (Standard), the following results were obtained:

Table of QAR Audit for 2025

Domain Pemeriksaan Audit Domain	Total Area Pemeriksaan Total Audit Area	Sesuai Secara Umum Generally Conforms	Sesuai Secara Parsial Partially Conforms	Tidak Sesuai Does not Conform
Etik dan Profesionalisme Ethics and Professionalism	13	4	9	-
Tata Kelola Fungsi Audit Internal Internal Audit Function Governance	9	7	2	-
Mengelola Fungsi Audit Internal Managing the Internal Audit Function	16	10	6	-
Melaksanakan Jasa Audit Internal Implementing Internal Audit Services	14	9	5	-
Total	52	30	22	-

Based on these results, 30 standards out of 52 standards were obtained that were generally in accordance, or 57.69%, with a value category of Generally Conform.

**STATEMENT BY THE BOARD OF DIRECTORS AND/OR
BOARD OF COMMISSIONERS OR AUDIT COMMITTEE
ON THE ADEQUACY OF THE INTERNAL CONTROL
SYSTEM**

The Board of Commissioners and Board of Directors, as well as the Audit Committee, assessed that the 2025 self-assessment results of the Company's internal control system showed significant and sustainable improvements, with strengthening of the 5 components of the internal control system assessment.

Based on the results of the evaluation and assessment, several areas requiring improvement include:

1. Consistency and effectiveness of controls, which have shown improvement each year, must be maintained.

2. Perlu dilakukannya penguatan pada antisipasi potensi risiko kecurangan dengan melakukan risk assessment pada beberapa area strategis, yaitu perubahan atas kebijakan strategis, regulasi, dan implementasi sistem manajemen pada level operasional.
3. Perlu dilakukan reviu dan penguatan pada kebijakan, prosedur, pedoman, dan pengendalian operasional untuk mendukung mencapai tujuan organisasi.

WSBP berkomitmen senantiasa melakukan upaya peningkatan terhadap Sistem Pengendalian Intern Perusahaan. Komitmen ini diwujudkan melalui penetapan langkah dan kebijakan strategis untuk mewujudkan masa depan berkelanjutan bagi WSBP di masa mendatang.

MANAJEMEN RISIKO

Manajemen risiko merupakan aspek yang sangat krusial dalam menjaga keberlanjutan dan memperkuat fondasi pertumbuhan WSBP dalam jangka panjang. Sebagai upaya untuk mengantisipasi dan mengelola risiko yang berpotensi menghambat pencapaian sasaran strategis, WSBP berkomitmen penuh untuk mengintegrasikan prinsip-prinsip GCG dan kepatuhan dalam setiap lapisan struktur organisasinya.

Implementasi sistem manajemen risiko yang adaptif dan responsif, dilakukan melalui langkah identifikasi hingga pengelolaan baik terhadap berbagai risiko yang mungkin timbul. Hal ini dilakukan dengan tujuan untuk menciptakan nilai jangka panjang yang berkelanjutan. Selain itu, sebagai langkah untuk memastikan bahwa sistem berjalan baik, relevan dan efektif. Lebih lanjut, WSBP secara berkala melakukan evaluasi dan pembaruan terhadap kebijakan manajemen risikonya, guna menghadapi dinamika pasar yang terus berkembang, inovasi produk yang berkelanjutan, serta perubahan regulasi yang senantiasa berlangsung.

PEDOMAN PENYELENGGARAAN PROGRAM MANAJEMEN RISIKO WSBP

WSBP menyadari bahwa penerapan manajemen risiko yang terintegrasi dalam setiap aspek operasional Perusahaan merupakan faktor kunci untuk menciptakan nilai jangka panjang, baik bagi pemegang saham maupun seluruh pemangku kepentingan. Dengan membangun sistem manajemen risiko yang komprehensif, WSBP tidak hanya dapat mengidentifikasi dan mengelola risiko yang ada, tetapi juga memanfaatkan peluang yang muncul, sehingga kinerja Perusahaan dapat dioptimalkan secara menyeluruh.

2. Anticipation of potential fraud risks must be strengthened by conducting risk assessments in several strategic areas, including changes to strategic policies, regulations, and the implementation of management systems at the operational level.
3. Policies, procedures, guidelines, and operational controls must be reviewed and strengthened to support the achievement of organizational goals.

WSBP is committed to continuously improving the Company's Internal Control System. This commitment is demonstrated through the establishment of strategic steps and policies to achieve a sustainable future for WSBP.

RISK MANAGEMENT

Risk management is a crucial aspect in maintaining sustainability and strengthening the foundation of WSBP's long-term growth. To anticipate and manage risks that could potentially hinder the achievement of strategic objectives, WSBP is fully committed to integrating GCG and compliance principles into every layer of its organizational structure.

The implementation of an adaptive and responsive risk management system is carried out through the identification and proper management of various potential risks. This aims to create sustainable long-term value and ensure that the system is operating properly, relevant, and effective. Furthermore, WSBP periodically evaluates and updates its risk management policies to address evolving market dynamics, ongoing product innovation, and ongoing regulatory changes.

WSBP RISK MANAGEMENT PROGRAM IMPLEMENTATION GUIDELINES

WSBP recognizes that implementing integrated risk management in every aspect of the Company's operations is a key factor in creating long-term value for both shareholders and all stakeholders. By establishing a comprehensive risk management system, WSBP can not only identify and manage existing risks but also capitalize on emerging opportunities, thereby optimizing the Company's overall performance.

Proses manajemen risiko di WSBP melibatkan setiap unit di seluruh organisasi, yang bertanggung jawab untuk mengidentifikasi, menganalisis, mengevaluasi, dan memantau potensi risiko yang dapat mempengaruhi pencapaian tujuan strategis Perusahaan. Pendekatan ini memungkinkan Perusahaan untuk lebih tangguh dalam menghadapi dinamika pasar yang terus berkembang. Selain itu, dengan sistem yang terintegrasi, informasi terkait risiko dapat diakses dengan cepat dan akurat, sehingga pengambilan keputusan menjadi lebih terinformasi dan berbasis data.

WSBP telah mengadopsi praktik-praktik terbaik dalam manajemen risiko yang tidak hanya berpedoman pada kebijakan internal Perusahaan, tetapi juga mengikuti standar internasional yang berlaku. WSBP mengintegrasikan COSO Enterprise Risk Management – Integrated Framework (COSO ERM) yang dikembangkan oleh The Committee of Sponsoring WSBP mengadopsi praktik-praktik terbaik dalam manajemen risiko yang tidak hanya berpedoman pada kebijakan internal Perusahaan, tetapi juga mengikuti standar internasional yang berlaku. WSBP mengintegrasikan COSO Enterprise Risk Management – Integrated Framework (COSO ERM) yang dikembangkan oleh The Committee of Sponsoring.

Kepatuhan terhadap standar berlaku ini menunjukkan komitmen WSBP untuk menciptakan tata kelola yang transparan dan solid, serta memberikan landasan yang kuat dalam pengelolaan manajemen risiko secara holistik. Melalui penerapan standar tersebut, WSBP tidak hanya memastikan bahwa manajemen risiko dijalankan secara efektif dan efisien, tetapi juga berupaya membangun budaya pengelolaan risiko yang proaktif, yang akan semakin memperkuat daya saing perusahaan di pasar yang semakin kompleks.

WSBP's risk management process involves every unit across the organization, which is responsible for identifying, analyzing, evaluating, and monitoring potential risks that could impact the achievement of the Company's strategic objectives. This approach enables the Company to be more resilient in the face of evolving market dynamics. Furthermore, with an integrated system, risk-related information can be accessed quickly and accurately, enabling more informed and data-driven decision-making.

WSBP has adopted best practices in risk management that are guided not only by the Company's internal policies but also comply with applicable international standards. WSBP integrates the COSO Enterprise Risk Management – Integrated Framework (COSO ERM), developed by the Committee of Sponsoring. WSBP adopts best practices in risk management that are not only guided by the Company's internal policies but also adhere to applicable international standards. WSBP integrates the COSO Enterprise Risk Management – Integrated Framework (COSO ERM), developed by the Committee of Sponsoring.

Compliance with these applicable standards demonstrates WSBP's commitment to creating transparent and robust governance and provides a strong foundation for holistic risk management. Through the implementation of these standards, WSBP not only ensures that risk management is carried out effectively and efficiently but also strives to build a proactive risk management culture, which will further strengthen the company's competitiveness in an increasingly complex marketplace.

Rujukan Penerapan Manajemen Risiko Perusahaan

Reference for the Company's Risk Management Implementation



Implementasi sistem manajemen risiko WSBP mengacu pada pedoman yang telah disahkan melalui Surat Keputusan Direksi No. 231/SK/WBP/PEN/2024, tanggal 20 Desember 2024, Pedoman dan Prosedur Manajemen Risiko tersebut mencakup panduan dan prosedur untuk menerapkan manajemen risiko di WSBP, mulai dari tingkat strategis hingga operasional. Selain itu, kebijakan ini juga menetapkan wewenang dan tanggung jawab setiap pihak sebagai pemilik risiko, serta menegaskan peran pemimpin tertinggi dalam membangun budaya risiko di lingkungan internal WSBP.

ORGAN PENGELOLA RISIKO

Sebagaimana yang tertuang dalam Piagam Manajemen Risiko berdasarkan Peraturan Menteri BUMN No. PER-2/MBU/03/2023, pihak-pihak yang terlibat dalam penyelenggaraan Program Manajemen Risiko Perusahaan atau Organ Pengelola Risiko terdiri dari Dewan Komisaris, Direksi, Komite Audit, Komite Pemantau Risiko dan Tata Kelola Terintegrasi, Direktur yang membidangi Pengelolaan Risiko, Direktur yang membidangi Pengelolaan Keuangan, Unit Kerja Manajemen Risiko (Lini Kedua), Divisi Internal Audit (Lini Ketiga), dan Pemilik Risiko (Lini Pertama).

WEWENANG, TUGAS DAN TANGGUNG JAWAB ORGAN PENGELOLA RISIKO

Organ Pengelola Risiko tersebut memiliki wewenang, tugas, dan tanggung jawab sebagai berikut:

1. Dewan Komisaris

a. Manajemen Risiko

- i) Melakukan evaluasi dan persetujuan kebijakan serta strategi Manajemen Risiko;
- ii) Melakukan evaluasi pertanggungjawaban Direksi atas pelaksanaan kebijakan dan strategi Manajemen Risiko; dan
- iii) Melaksanakan pengawasan dan pemberian nasihat terhadap pelaksanaan fungsi Manajemen Risiko sesuai dengan ketentuan peraturan perundang-undangan, Anggaran Dasar Perusahaan, dan/atau keputusan RUPS.

b. Internal Audit

- i) Memastikan bahwa Direksi Perusahaan memiliki Divisi Internal Audit yang menjalankan fungsi Internal Audit;
- ii) Memberikan persetujuan atas pengangkatan dan pemberhentian Kepala Divisi Internal Audit yang diusulkan oleh Direksi;

The implementation of the WSBP risk management system refers to the guidelines ratified through the Decree of the Board of Directors No. 231/SK/WBP/PEN/2024, dated December 20, 2024. These Risk Management Guidelines and Procedures include guidance and procedures for implementing risk management at WSBP, from the strategic to operational levels. Furthermore, this policy defines the authority and responsibilities of each risk owner and emphasizes the role of top leadership in building a risk culture within WSBP.

RISK MANAGEMENT ORGAN

Based on the Risk Management Charter stipulated in the Minister of BUMN Regulation No. PER-2/MBU/03/2023, the risk management organs consist of the Board of Commissioners, the Board of Directors, the Audit Committee, the Risk Monitoring and Integrated Governance Committee, the Director in Charge of Risk Management, the Director in Charge of Financial Management, the Risk Management Work Unit (second line), Internal Audit (third line), and the Risk Owners (first line).

AUTHORITY, DUTIES, AND RESPONSIBILITIES OF THE RISK MANAGEMENT ORGAN

The Risk Management Organ has the following authorities, duties, and responsibilities:

1. Board of Commissioners

a. Risk Management

- i) Evaluating and approving Risk Management policies and strategies;
- ii) Evaluating the Board of Directors' accountability for the implementation of Risk Management policies and strategies; and
- iii) Supervising and providing advice on the implementation of Risk Management functions in accordance with laws and regulations, the Company's Articles of Association, and/or GMS decisions.

b. Internal Audit

- i) Ensure that the Company's Board of Directors has an Internal Audit Division that carries out the Internal Audit function;
- ii) Approve the appointment and dismissal of the Vice President of Internal Audit proposed by the Board of Directors;

- iii) Memastikan Divisi Internal Audit memiliki akses terhadap informasi dan/atau data mengenai BUMN yang perlu untuk melaksanakan tugasnya;
- iv) Memberikan persetujuan atas piagam Internal Audit (Internal Audit Charter) yang diusulkan oleh Direksi dengan memperhatikan usulan dari Divisi Internal Audit;
- v) Mengkaji efektivitas dan efisiensi Sistem Pengendalian Intern berdasarkan informasi yang diperoleh dari Divisi Internal Audit paling sedikit sekali dalam 1 (satu) tahun;
- vi) Menunjuk pengendali mutu profesional dari pihak eksternal untuk melakukan kaji ulang terhadap kinerja Internal Audit (*quality assurance review*) paling sedikit sekali dalam 3 (tiga) tahun; dan
- vii) Melaksanakan pengawasan dan pemberian nasihat terhadap pelaksanaan fungsi Internal Audit lainnya sesuai dengan ketentuan peraturan perundang-undangan, Anggaran Dasar Perusahaan, dan/atau keputusan RUPS.

c. Tata Kelola Terintegrasi

- i) Melakukan evaluasi dan persetujuan kebijakan Tata Kelola Terintegrasi;
- ii) Mengawasi penerapan Tata Kelola Terintegrasi pada Perusahaan agar selaras dengan kebijakan Manajemen Risiko PT Waskita Karya (Persero) Tbk sebagai Induk Perusahaan;
- iii) Mengawasi pelaksanaan tugas dan tanggung jawab Direksi Perusahaan, serta memberikan arahan atau nasihat kepada Direksi Perusahaan atas pelaksanaan kebijakan Tata Kelola Terintegrasi;
- iv) Mengevaluasi kebijakan Tata Kelola Terintegrasi dan mengarahkan untuk penyempurnaan;
- v) Mengawasi penerapan Tata Kelola Terintegrasi pada Perusahaan agar selaras dengan kebijakan Tata Kelola Terintegrasi PT Waskita Karya (Persero) Tbk sebagai Induk Perusahaan; dan
- vi) Melaksanakan pengawasan dan pemberian nasihat terhadap pelaksanaan fungsi Tata Kelola Terintegrasi lainnya sesuai dengan ketentuan peraturan perundang-undangan, Anggaran Dasar Perusahaan, dan/atau keputusan RUPS.

- iii) Ensure that the Internal Audit Division has access to information and/or data regarding the State-Owned Enterprise (BUMN) necessary to carry out its duties;
- iv) Approve the Internal Audit Charter proposed by the Board of Directors, taking into account the proposals from the Internal Audit Division;
- v) Review the effectiveness and efficiency of the Internal Control System based on information obtained from the Internal Audit Division at least once a year;
- vi) Appoint a professional external quality control officer to conduct a quality assurance review of the Internal Audit performance at least once every three years; and
- vii) Supervise and provide advice on the implementation of other Internal Audit functions in accordance with statutory provisions, the Company's Articles of Association, and/or GMS decisions.

c. Integrated Governance

- i) Evaluate and approve the Integrated Governance policy;
- ii) Supervise the implementation of Integrated Governance within the Company to ensure it aligns with the Risk Management policy of PT Waskita Karya (Persero) Tbk as the Parent Company;
- iii) Supervise the implementation of the duties and responsibilities of the Company's Board of Directors, and provide direction and advice to the Company's Board of Directors on the implementation of the Integrated Governance policy;
- iv) Evaluate the Integrated Governance policy and provide guidance for improvements;
- v) Supervise the implementation of Integrated Governance within the Company to ensure it aligns with the Integrated Governance policy of PT Waskita Karya (Persero) Tbk as the Parent Company; and
- vi) Supervise and provide advice on the implementation of other Integrated Governance functions in accordance with statutory provisions, Company's Articles of Association, and/or GMS decisions.

2. Direksi

Wewenang, tugas dan tanggung jawab Direksi fungsinya dalam pelaksanaan fungsi:

a. Manajemen Risiko

- i) Menyusun dan mengusulkan kebijakan serta strategi Manajemen Risiko secara komprehensif;
- ii) Melaksanakan kebijakan Manajemen Risiko;
- iii) Mengembangkan budaya Manajemen Risiko pada seluruh jenjang organisasi;
- iv) Melaksanakan peningkatan kompetensi Sumber Daya Manusia yang terkait dengan Manajemen Risiko;
- v) Memastikan bahwa fungsi Manajemen Risiko telah beroperasi secara profesional;
- vi) Melaksanakan kaji ulang secara berkala untuk memastikan:
 - Keakuratan metodologi penilaian Risiko;
 - Kecukupan implementasi sistem informasi Manajemen Risiko;
 - Ketepatan kebijakan dan prosedur Manajemen Risiko serta penetapan batasan Risiko (*risk limit*) dan ambang batas (*threshold*); dan
- vii) Melaksanakan fungsi Manajemen Risiko lainnya sesuai dengan ketentuan peraturan perundang-undangan, Anggaran Dasar Perusahaan, dan/atau keputusan RUPS.

b. Internal Audit

- i) Mengembangkan kerangka Internal Audit untuk mengidentifikasi, mengukur, memantau, dan mengendalikan semua Risiko yang dihadapi;
- ii) Memastikan Divisi Internal Audit memperoleh informasi terkait perkembangan yang terjadi, inisiatif, proyek, produk, dan perubahan operasional serta Risiko yang telah diidentifikasi dan diantisipasi;
- iii) Memastikan telah dilakukan tindakan perbaikan yang tepat dalam waktu yang cepat terhadap semua temuan dan rekomendasi Internal Audit;
- iv) Memastikan Kepala Divisi Internal Audit memiliki sumber daya serta anggaran yang diperlukan untuk menjalankan tugas dan fungsi sesuai dengan rencana audit tahunan, sesuai kemampuan keuangan Perusahaan;

2. Board of Directors

The authority, duties and responsibilities of the Board of Directors in carrying out their functions are:

a. Risk Management

- i) Develop and propose comprehensive Risk Management policies and strategies;
- ii) Implement Risk Management policies;
- iii) Develop a Risk Management culture at all levels of the organization;
- iv) Improve the competency of Human Resources related to Risk Management;
- v) Ensure that the Risk Management function operates professionally;
- vi) Conduct periodic reviews to ensure:
 - The accuracy of the risk assessment methodology;
 - The adequacy of the implementation of the risk management information system;
 - The accuracy of risk management policies and procedures, as well as the establishment of risk limits and thresholds; and
- vii) Carry out other Risk Management functions in accordance with the provisions of laws and regulations, Company's Articles of Association, and/or GMS decisions.

b. Internal Audit

- i) Develop an Internal Audit framework to identify, measure, monitor, and control all risks encountered;
- ii) Ensure the Internal Audit Division is informed about developments, initiatives, projects, products, and operational changes, as well as identified and anticipated risks;
- iii) Ensure appropriate corrective actions are taken promptly to address all findings and recommendations of the Internal Audit;
- iv) Ensure the Vice President of Internal Audit has the necessary resources and budget to carry out his duties and functions in accordance with the annual audit plan, within the Company's financial capabilities;

- v) Memastikan Perusahaan dan anak Perusahaan (apabila ada) memiliki Divisi Internal Audit; dan
- vi) Melaksanakan fungsi Internal Audit lainnya sesuai dengan ketentuan peraturan perundang-undangan, Anggaran Dasar Perusahaan, dan/atau keputusan RUPS.

c. Tata Kelola Terintegrasi

- i) Menyusun kebijakan Tata Kelola Terintegrasi;
- ii) Mengarahkan, memantau, dan mengevaluasi pelaksanaan kebijakan Tata Kelola Terintegrasi;
- iii) Menindaklanjuti arahan atau nasihat Dewan Komisaris dalam rangka penyempurnaan kebijakan Tata Kelola Terintegrasi; dan
- iv) Melaksanakan fungsi Tata Kelola Terintegrasi lainnya sesuai dengan ketentuan peraturan perundang-undangan, Anggaran Dasar Perusahaan, dan/atau keputusan RUPS.

3. Komite Audit

Komite Audit sebagai Organ Pengelola Risiko di bawah Dewan Komisaris memiliki fungsi Internal Audit dengan wewenang, tugas dan tanggung jawab:

- a. Mengakses seluruh informasi yang relevan tentang Perusahaan terkait dengan tugas dan fungsi Komite Audit;
- b. Memantau dan mengkaji efektivitas pelaksanaan Audit Intern dan Audit Ekstern;
- c. Memastikan objektivitas dan independensi Auditor Internal dan Auditor Eksternal;
- d. Memastikan kredibilitas dan objektivitas laporan keuangan Perusahaan yang akan diterbitkan untuk pihak eksternal dan badan pengawas, termasuk penindaklanjutan keluhan dan/atau catatan ketidakwajaran terhadap laporan selama periode pengkajian Komite Audit;
- e. Memantau dan mengkaji proses pelaporan keuangan yang diaudit oleh Auditor Eksternal;
- f. Memastikan Divisi Internal Audit melakukan komunikasi dengan Direksi, Dewan Komisaris, dan Auditor Eksternal;
- g. Memberikan rekomendasi kepada Dewan Komisaris terkait penyusunan rencana audit, ruang lingkup, dan anggaran Divisi Internal Audit;

- v) Ensure the Company and its subsidiaries (if any) have an Internal Audit Division; and
- vi) Carry out other Internal Audit functions in accordance with laws and regulations, the Company's Articles of Association, and/or GMS resolutions.

c. Integrated Governance

- i) Develop Integrated Governance policies;
- ii) Direct, monitor, and evaluate the implementation of Integrated Governance policies;
- iii) Follow-up on directions of advice from the Board of Commissioners for the improvement of the Integrated Governance policies; and
- iv) Carry out other Integrated Governance functions in accordance with the provisions of laws and regulations, Company's Articles of Association, and/or resolutions of the GMS.

3. Audit Committee

The Audit Committee, as the Risk Management Body under the Board of Commissioners, has the function of internal audit, with the following authority, duties, and responsibilities:

- a. Access all relevant information about the Company related to the duties and functions of the Audit Committee;
- b. Monitor and review the effectiveness of the implementation of Internal and External Audits;
- c. Ensure the objectivity and independence of Internal and External Auditors;
- d. Ensure the credibility and objectivity of the Company's financial reports to be issued to external parties and supervisory bodies, including following up on complaints and/or reports of irregularities during the Audit Committee's review period;
- e. Monitor and review the financial reporting process audited by the External Auditor;
- f. Ensure that the Internal Audit Division communicates with the Board of Directors, Board of Commissioners, and External Auditor;
- g. Provide recommendations to the Board of Commissioners regarding the preparation of the Internal Audit Division's audit plan, scope, and budget;

- h. Mengevaluasi laporan auditor internal berkala dan merekomendasikan tindakan perbaikan untuk mengatasi kelemahan pengendalian, kecurangan (*fraud*), masalah kepatuhan terhadap kebijakan dan peraturan perundang-undangan atau masalah lain yang diidentifikasi dan dilaporkan oleh Divisi Internal Audit;
- i. Mengevaluasi kinerja Divisi Internal Audit;
- j. Memastikan Divisi Internal Audit menjunjung tinggi integritas dalam pelaksanaan tugas;
- k. Memberikan rekomendasi kepada Dewan Komisaris terkait pemberian remunerasi tahunan Divisi Internal Audit secara keseluruhan serta penghargaan kinerja;
- l. Melakukan pemantauan dan evaluasi atas kesesuaian penerapan kebijakan keuangan dan Audit Intern Perusahaan maupun Anak Perusahaan;
- m. Memberikan rekomendasi kepada Dewan Komisaris atas hal yang mendukung efektivitas dan akurasi proses pelaporan keuangan dan kesesuaian antara kebijakan Internal Audit Perusahaan dan Internal Audit Anak Perusahaan;
- n. Melaksanakan pemantauan dan evaluasi terhadap pelaksanaan fungsi Internal Audit lainnya sesuai dengan ketentuan peraturan perundang undangan, Anggaran Dasar Perusahaan, dan/atau keputusan RUPS; dan
- o. Menjalankan wewenang, tugas, dan tanggung jawab lain yang terkait dengan fungsinya.

4. Komite Pemantau Risiko

Komite Pemantau Risiko sebagai Organ Pengelola Risiko di bawah Dewan Komisaris memiliki fungsi Manajemen Risiko dengan wewenang tugas, dan tanggung jawab:

- a. Mengakses seluruh informasi yang relevan tentang Perusahaan terkait dengan tugas dan fungsi Komite Pemantau Risiko dan Tata Kelola Terintegrasi;
- b. Melakukan komunikasi dengan kepala unit kerja dan pihak lain dalam Perusahaan untuk memperoleh informasi, klarifikasi serta meminta dokumen dan laporan yang diperlukan;
- c. Melakukan pemantauan dan penelaahan terhadap laporan Manajemen Risiko dan laporan lainnya terkait penerapan Manajemen Risiko baik Perusahaan maupun Anak Perusahaan;

- h. Evaluate periodic internal auditor reports and recommend corrective actions to address control weaknesses, fraud, compliance issues with policies and laws and regulations, or other issues identified and reported by the Internal Audit Division;
- i. Evaluate the performance of the Internal Audit Division;
- j. Ensure that the Internal Audit Division upholds integrity in carrying out its duties;
- k. Provide recommendations to the Board of Commissioners regarding the annual remuneration of the Internal Audit Division as a whole and performance awards;
- l. Monitor and evaluate the compliance with the implementation of financial and Internal Audit policies of the Company and its Subsidiaries;
- m. Provide recommendations to the Board of Commissioners regarding matters that support the effectiveness and accuracy of the financial reporting process and the compliance between the Company's Internal Audit policies and those of its Subsidiaries;
- n. Monitor and evaluate the implementation of other Internal Audit functions in accordance with laws and regulations, Company's Articles of Association, and/or GMS resolutions; and
- o. Exercise other authorities, duties, and responsibilities related to its functions.

4. Risk Monitoring Committee

The Risk Monitoring Committee, as the Risk Management Body under the Board of Commissioners, performs risk management functions and has the following authority, duties, and responsibilities:

- a. Access all relevant information about the Company related to the duties and functions of the Risk Monitoring and Integrated Governance Committee;
- b. Communicate with heads of work units and other parties within the Company to obtain information, clarification, and request necessary documents and reports;
- c. Monitor and review Risk Management reports and other reports related to the implementation of Risk Management for both the Company and its Subsidiaries;

- d. Melakukan pemantauan dan evaluasi atas kesesuaian penerapan kebijakan dan strategi Manajemen Risiko Perusahaan dan Anak Perusahaan;
- e. Memberikan rekomendasi kepada Dewan Komisaris atas hal yang mendukung efektivitas penerapan Manajemen Risiko dan kesesuaian antara.
- f. Melaksanakan pemantauan dan evaluasi terhadap pelaksanaan fungsi Manajemen Risiko lainnya sesuai dengan ketentuan peraturan perundang undangan, Anggaran Dasar Perusahaan, dan/atau keputusan RUPS; dan
- g. Menjalankan wewenang, tugas, dan tanggung jawab lain yang terkait dengan fungsinya.

5. Komite Tata Kelola Terintegrasi

Komite Tata Kelola Terintegrasi sebagai Organ Pengelola Risiko di bawah Dewan Komisaris memiliki fungsi Manajemen Risiko dengan wewenang, tugas, dan tanggung jawab:

- a. Melakukan evaluasi kebijakan Tata Kelola Terintegrasi;
- b. Melakukan pemantauan dan evaluasi atas kesesuaian kebijakan Tata Kelola Terintegrasi Perusahaan;
- c. Melakukan evaluasi pelaksanaan Tata Kelola Terintegrasi, paling sedikit melalui penilaian kecukupan pengendalian internal dan pelaksanaan fungsi kepatuhan secara terintegrasi;
- d. Memberikan rekomendasi kepada Dewan Komisaris untuk penyempurnaan kebijakan Tata Kelola Terintegrasi;
- e. Melakukan komunikasi dengan unit kerja untuk fungsi antara lain Internal Audit, hukum dan kepatuhan, keuangan dan Manajemen Risiko, sumber daya manusia dan aspek fungsi operasional usaha yang diperlukan, untuk memperoleh informasi, klarifikasi serta meminta laporan yang diperlukan secara terintegrasi;
- f. Melaksanakan pemantauan dan evaluasi terhadap pelaksanaan fungsi Tata Kelola Terintegrasi lainnya sesuai dengan ketentuan peraturan perundang undangan, Anggaran Dasar Perusahaan, dan/atau keputusan RUPS; dan
- g. Menjalankan wewenang, tugas, dan tanggung jawab lain yang terkait dengan fungsinya.

- d. Monitor and evaluate the appropriateness of the implementation of Risk Management policies and strategies for the Company and its Subsidiaries;
- e. Provide recommendations to the Board of Commissioners on matters that support the effectiveness of Risk Management implementation and the appropriateness thereof.
- f. Monitor and evaluate the implementation of other Risk Management functions in accordance with laws and regulations, Company's articles of association, and/or GMS decisions; and
- g. Exercise other authorities, duties, and responsibilities related to its functions.

5. Integrated Governance Committee

The Integrated Governance Committee, as the Risk Management Body under the Board of Commissioners, performs Risk Management functions with the following authorities, duties, and responsibilities:

- a. Evaluate the Integrated Governance policy;
- b. Monitor and evaluate the compliance of the Company's Integrated Governance policy;
- c. Evaluate the implementation of Integrated Governance, at least through an assessment of the adequacy of internal controls and the implementation of the integrated compliance function;
- d. Provide recommendations to the Board of Commissioners for improvements to the Integrated Governance policy;
- e. Communicate with work units for functions including Internal Audit, legal and compliance, finance and risk management, human resources, and other aspects of the business's operational functions as needed, to obtain information, clarification, and request necessary reports in an integrated manner;
- f. Monitor and evaluate the implementation of other Integrated Governance functions in accordance with statutory provisions, Company's Articles of Association, and/or GMS resolutions; and
- g. Exercise other authorities, duties, and responsibilities related to its functions.

6. Direksi yang membidangi pengelolaan Risiko

Direktur yang membidangi Pengelolaan Risiko sebagai Organ Pengelola Risiko memiliki wewenang, tugas, dan tanggung jawab:

- a. Melaksanakan pengurusan Perusahaan sesuai bidang pengelolaan Risiko sesuai dengan ketentuan peraturan perundang-undangan, Anggaran Dasar Perusahaan, dan/atau keputusan RUPS;
- b. Melaksanakan penetapan strategi dan kebijakan bidang pengelolaan Risiko yang menjadi tanggung jawabnya dengan memperhatikan visi, strategi, dan kebijakan Perusahaan yang telah ditetapkan;
- c. Melaksanakan koordinasi dan memberikan arahan pelaksanaan prinsip Tata Kelola Perusahaan yang Baik;
- d. Melaksanakan penetapan langkah yang diperlukan untuk memastikan Perusahaan telah memenuhi seluruh peraturan perundangan dan menjaga agar kegiatan usaha Perusahaan tidak menyimpang dari ketentuan peraturan perundangan;
- e. Melaksanakan pemantauan dan menjaga kepatuhan Perusahaan terhadap seluruh perjanjian dan komitmen yang dibuat oleh Perusahaan kepada pihak eksternal;
- f. Melaksanakan pengembangan organisasi kerja sehingga Perusahaan memiliki kebijakan, prosedur, dan metode yang handal dalam menerapkan pengelolaan Risiko;
- g. Melaksanakan pemantauan kepatuhan dan pengawasan melekat pada semua unit kerja organisasi pengelolaan Risiko;
- h. Membentuk unit kerja Manajemen Risiko yang bertanggung jawab langsung kepada Direktur yang membidangi pengelolaan Risiko, yang memiliki wewenang dan tanggung jawab meliputi:
 - i) Memantau pelaksanaan strategi Manajemen Risiko yang telah disetujui oleh Direksi;
 - ii) Memantau profil Risiko, peta Risiko, realisasi perhitungan Risiko inheren dan Risiko residual, dan realisasi pelaksanaan perlakuan Risiko dan biaya;
 - iii) Melakukan internal control testing dan stress testing;
 - iv) Mengkaji ulang secara berkala terhadap proses Manajemen Risiko;

6. Director in charge of Risk management

The Director in charge of Risk Management, as the Risk Management Body, has the following authority, duties, and responsibilities:

- a. Manage the Company's Risk Management activities in accordance with laws and regulations, Company's Articles of Association, and/or GMS resolutions;
- b. Establish strategies and policies for Risk Management within its responsibility, taking into account the Company's established vision, strategy, and policies;
- c. Coordinate and provide direction for the implementation of Good Corporate Governance principles;
- d. Determine the necessary steps to ensure the Company complies with all laws and regulations and ensure that its business activities do not deviate from these provisions;
- e. Monitor and maintain the Company's compliance with all agreements and commitments made by the Company to external parties;
- f. Develop the Company's work organization so that the Company has reliable policies, procedures, and methods for implementing Risk Management;
- g. Implement compliance monitoring and supervision across all Risk Management work units;
- h. Establish a Risk Management work unit directly responsible to the Director in charge of Risk Management, with the authority and responsibility to:
 - i) Monitor the implementation of the Risk Management strategy approved by the Board of Directors;
 - ii) Monitor the Risk profile, Risk map, the realization of inherent and residual Risk calculations, and the realization of Risk treatment and costs;
 - iii) Conduct internal control testing and stress testing;
 - iv) Periodically review the Risk Management process;

- v) Mengevaluasi terhadap akurasi model dan validitas data yang digunakan untuk mengukur Risiko;
- vi) Memberikan rekomendasi kepada lini pertama dan/atau komite pemantau Risiko sesuai kewenangan yang dimiliki;
- vii) Menyusun dan menyampaikan laporan Manajemen Risiko kepada Direktur yang membidangi pengelolaan Risiko dan komite Pemantau Risiko secara berkala triwulan; dan
- viii) Melaksanakan pengurusan Perusahaan di bidang pengelolaan Risiko sesuai dengan ketentuan peraturan perundang-undangan, Anggaran Dasar Perusahaan, dan/atau keputusan RUPS.

- v) Evaluate the accuracy of the models and the validity of the data used to measure Risk;
- vi) Provide recommendations to the first line and/or the Risk Monitoring Committee, in accordance with their authority;
- vii) Prepare and submit Risk Management reports to the Director in charge of Risk Management and the Risk Monitoring Committee on a quarterly basis; and
- viii) Carry out the Company's management in the area of Risk Management in accordance with laws and regulations, the Company's Articles of Association, and/or GMS decisions.

7. Direktur yang membidangi Pengelolaan Keuangan

Direktur yang membidangi Pengelolaan Keuangan sebagai Organ Pengelola Risiko memiliki wewenang, tugas, dan tanggung jawab:

- a. Melaksanakan pengurusan Perusahaan di bidang pengelolaan keuangan sesuai dengan ketentuan peraturan perundang-undangan, Anggaran Dasar Perusahaan, dan/atau keputusan RUPS;
- b. Melaksanakan penetapan strategi dan kebijakan unit kerja dan Anak Perusahaan yang berada di bidang keuangan, serta berkoordinasi dengan Direktur lainnya;
- c. Melaksanakan penyusunan dan penetapan pengaturan terkait keuangan dengan memperhatikan kebijakan Perusahaan dan prinsip kehati-hatian;
- d. Melaksanakan penyusunan dan penyajian laporan keuangan Perusahaan; dan
- e. Menjalankan wewenang, tugas, dan tanggung jawab lain yang terkait dengan fungsinya.

7. Director in Charge of Financial Management

The Director in charge of Financial Management, as the Risk Management Body, has the following authority, duties, and responsibilities:

- a. Carry out the Company's financial management in accordance with the provisions of laws and regulations, the Company's Articles of Association, and/or the GMS resolutions;
- b. Establish strategies and policies for work units and subsidiaries in the financial sector, and coordinate with other Directors;
- c. Prepare and establish financial regulations while taking into account Company policies and the principle of prudence;
- d. Prepare and present the Company's financial statements; and
- e. Exercise other authorities, duties, and responsibilities related to its functions.

8. Internal Audit

Internal Audit sebagai Organ Pengelola Risiko memiliki fungsi Audit Internal dengan wewenang, tugas dan tanggung jawab:

- a. Mengakses seluruh informasi yang relevan tentang Perusahaan terkait dengan tugas dan fungsi Internal Audit;
- b. Melakukan komunikasi secara langsung dengan Direksi, Dewan Komisaris, dan Komite Audit;
- c. Melakukan penyelenggaraan rapat secara berkala dan insidentil dengan Direksi, Dewan Komisaris, dan Komite Audit;

8. Internal Audit

Internal Audit, as part of the Risk Management function, carries out internal audit activities with the following authorities, duties, and responsibilities:

- a. Access all relevant information about the Company related to the duties and functions of the Internal Audit;
- b. Communicate directly with the Board of Directors, Board of Commissioners, and Audit Committee;
- c. Hold regular and ad hoc meetings with the Board of Directors, Board of Commissioners, and Audit Committee;

d. Melakukan koordinasi kegiatan dengan Auditor Eksternal; e. Memberikan konsultasi dan keyakinan terkait hal yang bersifat strategis baik pada saat perencanaan maupun pada saat pelaksanaan kegiatan operasional; f. Memastikan pelaksanaan fungsi pengawasan intern sesuai dengan standar profesional Audit Intern dan kode etik Audit internal; g. Melakukan pemilihan sumber daya manusia yang kompeten sesuai dengan kebutuhan dalam pelaksanaan tugas Internal Audit; h. Memastikan anggota Divisi Internal Audit mengikuti pengembangan profesional berkelanjutan serta pelatihan lain sesuai dengan perkembangan kompleksitas dan kegiatan usaha Perusahaan; i. Melakukan penyusunan dan pengkajian Piagam Internal Audit secara periodik; j. Melakukan penyusunan rencana audit tahunan dan alokasi anggaran untuk pelaksanaan fungsi pengawasan internal; k. Memastikan pelaksanaan pengawasan intern sesuai dengan rencana; l. Melaporkan temuan yang signifikan kepada Direktur Utama dan Dewan Komisaris untuk dilakukan tindakan perbaikan dalam waktu yang cepat; m. Memantau tindakan perbaikan atas temuan yang signifikan; n. Melaporkan hasil pemantauan tindak lanjut perbaikan atas temuan yang signifikan kepada Direktur Utama dan Dewan Komisaris; o. Menjaga kerahasiaan informasi dan/atau data Perusahaan terkait dengan pelaksanaan tugas dan tanggung jawab Audit Internal, kecuali diperbolehkan berdasarkan ketentuan peraturan perundang-undangan dan/atau putusan pengadilan; p. Menjaga informasi rahasia yang diperoleh sewaktu menjabat sesuai dengan ketentuan peraturan perundang-undangan; q. Memastikan dalam hal terdapat penggunaan jasa pihak eksternal untuk aktivitas pengawasan intern; r. Terselenggaranya transfer pengetahuan antara pihak eksternal kepada anggota Divisi Internal Audit mengingat penggunaan jasa ahli pihak ekstern bersifat sementara;	d. Coordinate activities with the External Auditor; e. Provide consultation and assurance on strategic matters both during planning and during operational activities; f. Ensure the implementation of internal oversight functions is in accordance with Internal Audit professional standards and the Internal Audit Code of Conduct; g. Select competent human resources as needed to carry out the duties of the Internal Audit; h. Ensure that members of the Internal Audit Division participate in continuing professional development and other training in accordance with the evolving complexity and business activities of the Company; i. Prepare and periodically review the Internal Audit Charter; j. Prepare an annual audit plan and allocate a budget for the implementation of the internal audit function; k. Ensure that internal oversight is carried out in accordance with the plan; l. Report significant findings to the President Director and the Board of Commissioners for prompt corrective action; m. Monitor corrective actions on significant findings; n. Report the results of monitoring follow-up corrective actions on significant findings to the President Director and the Board of Commissioners; o. Maintain the confidentiality of Company information and/or data related to the implementation of Internal Audit duties and responsibilities, unless permitted by laws and regulations and/or court decisions; p. Maintain confidential information obtained during the term of office in accordance with laws and regulations; q. Ensure that, in the event of the use of external party services for internal oversight activities; r. Ensure the transfer of knowledge between external parties and members of the Internal Audit Division, considering the temporary nature of the use of external expert services;

- s. Penggunaan jasa pihak eksternal tidak memengaruhi independensi dan objektivitas fungsi Internal Audit;
- t. Pihak eksternal mematuhi piagam Audit internal Perusahaan;
- u. Melakukan evaluasi atas efektivitas pelaksanaan pengendalian intern, Manajemen Risiko, dan proses tata kelola Perusahaan, sesuai dengan peraturan perundang-undangan dan kebijakan Perusahaan;
- v. Melakukan pemeriksaan dan penilaian atas efisiensi dan efektivitas di bidang keuangan, komersial, operasional, human capital, teknologi informasi,
- w. Kegiatan lainnya; sebagai Internal Audit anak Perusahaan;
- x. Menentukan strategi pelaksanaan Audit internal Anak Perusahaan;
- y. Merumuskan prinsip Audit internal yang mencakup metodologi audit dan langkah pelaksanaan pengendalian mutu; dan
- z. Memantau pelaksanaan Audit internal pada masing-masing Anak Perusahaan BUMN.

- s. The use of external party services does not affect the independence and objectivity of the Internal Audit function;
- t. External parties comply with the Company's Internal Audit Charter;
- u. Evaluate the effectiveness of the implementation of internal control, Risk Management, and the Company's governance processes, in accordance with laws and regulations and Company policies;
- v. Conduct audits and assessments of efficiency and effectiveness in the areas of finance, commerce, operations, human capital, and information technology;
- w. Other activities; as the Internal Auditor of a subsidiary;
- x. Determine the strategy for implementing Internal Audits for Subsidiaries;
- y. Formulate Internal Audit principles, including audit methodology and quality control implementation steps; and
- z. Monitor the implementation of Internal Audits in each State-Owned Enterprise Subsidiary.

KEPEMILIKAN RISIKO

Kepemilikan risiko adalah kapasitas untuk memegang kontrol terhadap risiko yang dimiliki oleh suatu individu ataupun entitas secara eksklusif maupun inklusif berdasarkan deskripsi proses kerja dan menggunakannya untuk mencapai sasaran/target Perusahaan. Tujuan kepemilikan risiko adalah mengalokasikan risiko kepada individu ataupun entitas yang paling tepat untuk mengelola risiko tersebut sesuai dengan akuntabilitas dan kewenangan yang diatur dalam Organisasi. Kepemilikan proses manajemen risiko yang mumpuni akan mempertimbangkan aspek berikut:

1. Penugasan tanggung jawab pengelolaan kepada pemilik risiko.
2. Mengidentifikasi besaran dampak risiko yang akan ditanggung oleh individu dan/atas entitas yang terlibat (*Risk Bearing Organization*).

Menurut ISO 31073:2022 orang atau entitas dengan akuntabilitas dan kewenangan untuk mengelola risiko disebut dengan pemilik risiko (*risk owner*). Dalam hal mencapai sasaran/target dan keterkaitan erat antara risiko dengan sasaran/target, maka individu atau entitas pemilik sasaran/target adalah pemilik risiko (*risk owner*) yang memiliki tanggung jawab/akuntabilitas untuk memastikan ketepatan pengelolaan risiko.

RISK OWNERSHIP

Risk ownership refers to the capacity to exercise control over risks assigned to an individual or entity, either exclusively or jointly, based on defined work processes and utilized to achieve the Company's objectives/targets. The purpose of risk ownership is to allocate risks to the most appropriate individual or entity to manage such risks, in accordance with the accountability and authority stipulated within the organizational structure. Effective risk ownership in the risk management process takes into consideration the following aspects:

1. Assignment of risk management responsibilities to the respective risk owners.
2. Identification of the magnitude of risk impact to be borne by the involved individuals and/or entities (*Risk Bearing Organization*).

According to ISO 31073:2022, a person or entity with the accountability and authority to manage risk is referred to as a risk owner. In relation to the achievement of objectives/targets and the close linkage between risks and such objectives/targets, the individual or entity responsible for the objectives/targets shall be designated as the risk owner, who bears the responsibility and accountability to ensure the proper management of risks.

Pengelolaan risiko harus ditentukan kepemilikan risikonya hingga tingkat yang paling rendah sesuai hierarki kepemilikan risiko. Hierarki kepemilikan risiko adalah jenjang atau tingkat kepemilikan risiko yang ditetapkan berdasarkan struktur organisasi, proses kerja, dan kepemilikan sasaran/target Perusahaan. Namun, setiap tingkatan Organisasi tentunya memiliki jenis risiko yang berbeda sesuai dengan wewenang, tugas, dan tanggung jawab yang diemban. Komunikasi Manajemen Risiko yang dibangun antara setiap tingkatan kepemilikan risiko mengikuti garis komando, akuntabilitas, koordinasi sebagaimana diatur dalam Organisasi dan tata kerja.

PT Waskita Beton Precast Tbk membagi 4 (empat) jenjang/tingkatan hierarki kepemilikan risiko sebagai berikut:

a. *Risk Principle*

Risk Principle adalah pejabat setingkat Direksi yang merupakan pemilik risiko tertinggi di Perusahaan dan bertanggung jawab atas pengelolaan risiko secara keseluruhan dalam Perusahaan. *Risk Principle* memiliki wewenang dan tanggung jawab yang tinggi dalam membuat keputusan strategis terkait risiko sebagai berikut:

- i) Mengambil keputusan Perusahaan yang bersifat strategis dengan mempertimbangkan aspek risiko di tingkat Perusahaan;
- ii) Memastikan pelaksanaan manajemen risiko secara menyeluruh telah berjalan sesuai dengan ketentuan yang berlaku;
- iii) Menyusun kebijakan risiko dan strategi pengelolaan risiko Perusahaan;
- iv) Memastikan bahwa pengelolaan risiko terintegrasi dalam perencanaan strategis Perusahaan;
- v) Mengidentifikasi risiko-risiko utama yang mempengaruhi keseluruhan Perusahaan; dan
- vi) Menilai efektivitas pengelolaan risiko dan kepatuhan terhadap kebijakan risiko.

b. *Risk Associate*

Risk Associate adalah pejabat setingkat di bawah Direksi (BOD-1) yang membantu *Risk Principle*. Kewenangan dan tanggung jawab *Risk Associate* adalah sebagai berikut:

- i) Mengambil keputusan Perusahaan yang bersifat operasional di tingkat Unit Kerja/Unit Bisnis dengan mempertimbangkan aspek risiko di tingkat Perusahaan;

Risk management shall establish risk ownership down to the lowest level in accordance with the risk ownership hierarchy. The risk ownership hierarchy refers to the levels of risk ownership determined based on the organizational structure, work processes, and ownership of the Company's objectives/targets. Each organizational level carries different types of risks in line with its respective authority, duties, and responsibilities. Risk Management Communication established across all levels of risk ownership follows the lines of command, accountability, and coordination as defined in the organizational structure and working procedures.

PT Waskita Beton Precast Tbk establishes 4 (four) levels of risk ownership hierarchy as follows:

a. *Risk Principle*

Risk Principle is a director-level official who holds the highest risk profile in the Company and is responsible for overall risk management within the Company. The *Risk Principle* has significant authority and responsibility for making strategic decisions related to the risks, as follows:

- i) Make strategic Company decisions by considering risk aspects at the Company level;
- ii) Ensure that the overall implementation of risk management is in accordance with applicable regulations;
- iii) Develop the Company's risk policy and risk management strategy;
- iv) Ensure that risk management is integrated into the Company's strategic planning;
- v) Identify key risks affecting the Company as a whole; and
- vi) Assess the effectiveness of risk management and compliance with risk policies.

b. *Risk Associate*

Risk Associate is an official one level below the Board of Directors (BOD-1) who assists the *Risk Principle*. The *Risk Associate's* authority and responsibilities are as follows:

- i) Make operational Company decisions at the Work Unit/Business Unit level, taking into account risk aspects at the Company level;

- ii) Melaksanakan praktik manajemen risiko berjalan dengan baik pada level Unit Kerja/Unit Bisnis sesuai dengan ketentuan Perusahaan yang berlaku;
- iii) Mengomunikasikan kepada Unit Kerja/Unit Bisnis lain perihal aspek risiko yang dalam proses pengelolaan risiko memiliki keterkaitan dengan Unit Kerja/Unit Bisnis tersebut; dan
- iv) Memantau perkembangan dan efektivitas pengelolaan risiko dan melaporkan kepada *Risk Principle*.

c. *Risk Agent*

Risk Agent adalah pejabat setingkat Manajer (BOD-2) yang membantu *Risk Associate*. Kewenangan dan tanggung jawab *Risk Agent* adalah sebagai berikut:

- i) Mengambil keputusan Perusahaan yang bersifat operasional di tingkat Unit Kerja/Unit Bisnis dengan mempertimbangkan aspek risiko di tingkat Perusahaan;
- ii) Melaksanakan praktik manajemen risiko berjalan dengan baik pada level Unit Kerja/Unit Bisnis sesuai dengan ketentuan Perusahaan yang berlaku;
- iii) Mengomunikasikan kepada Unit Kerja/Unit Bisnis lain perihal aspek risiko yang dalam proses pengelolaan risiko memiliki keterkaitan dengan Unit Kerja/Unit Bisnis tersebut; dan
- iv) Melaporkan kepada *Risk Associate* dan *Risk Principle* tentang perkembangan dan kendala yang terkait dengan risiko.

d. *Risk Officer*

Risk Officer adalah pejabat yang sekurang kurangnya setingkat staf yang membantu *Risk Agent* dalam melaksanakan praktik manajemen risiko. Tugas dan kewenangan *Risk Officer* adalah sebagai berikut:

- i) Melaksanakan proses identifikasi, analisa, dan pengelolaan risiko pada wilayah kerjanya; dan
- ii) Memastikan ketentuan Perusahaan bidang manajemen risiko telah berjalan dengan baik sesuai dengan ketentuan yang berlaku.

- ii) Implement effective risk management practices at the Work Unit/Business Unit level in accordance with applicable Company regulations;
- iii) Communicate to other Work Units/Business Units regarding risk aspects that are relevant to the Work Unit/Business Unit in the risk management process; and
- iv) Monitor the progress and effectiveness of risk management and reporting to the *Risk Principle*.

c. *Risk Agent*

Risk Agent is a Manager-level official (BOD-2) who assists a *Risk Associate*. The *Risk Agent*'s authority and responsibilities are as follows:

- i) Make operational Company decisions at the Work Unit/Business Unit level, taking into account risk aspects at the Company level;
- ii) Implement effective risk management practices at the Work Unit/Business Unit level in accordance with applicable Company regulations;
- iii) Communicate to other Work Units/Business Units regarding risk aspects that are relevant to the Work Unit/Business Unit in the risk management process; and
- iv) Report to the *Risk Associate* and *Risk Principle* regarding developments and challenges related to risk.

d. *Risk Officer*

Risk Officer is an official at least at staff level who assists the *Risk Agent* in implementing risk management practices. The duties and authorities of a *Risk Officer* are as follows:

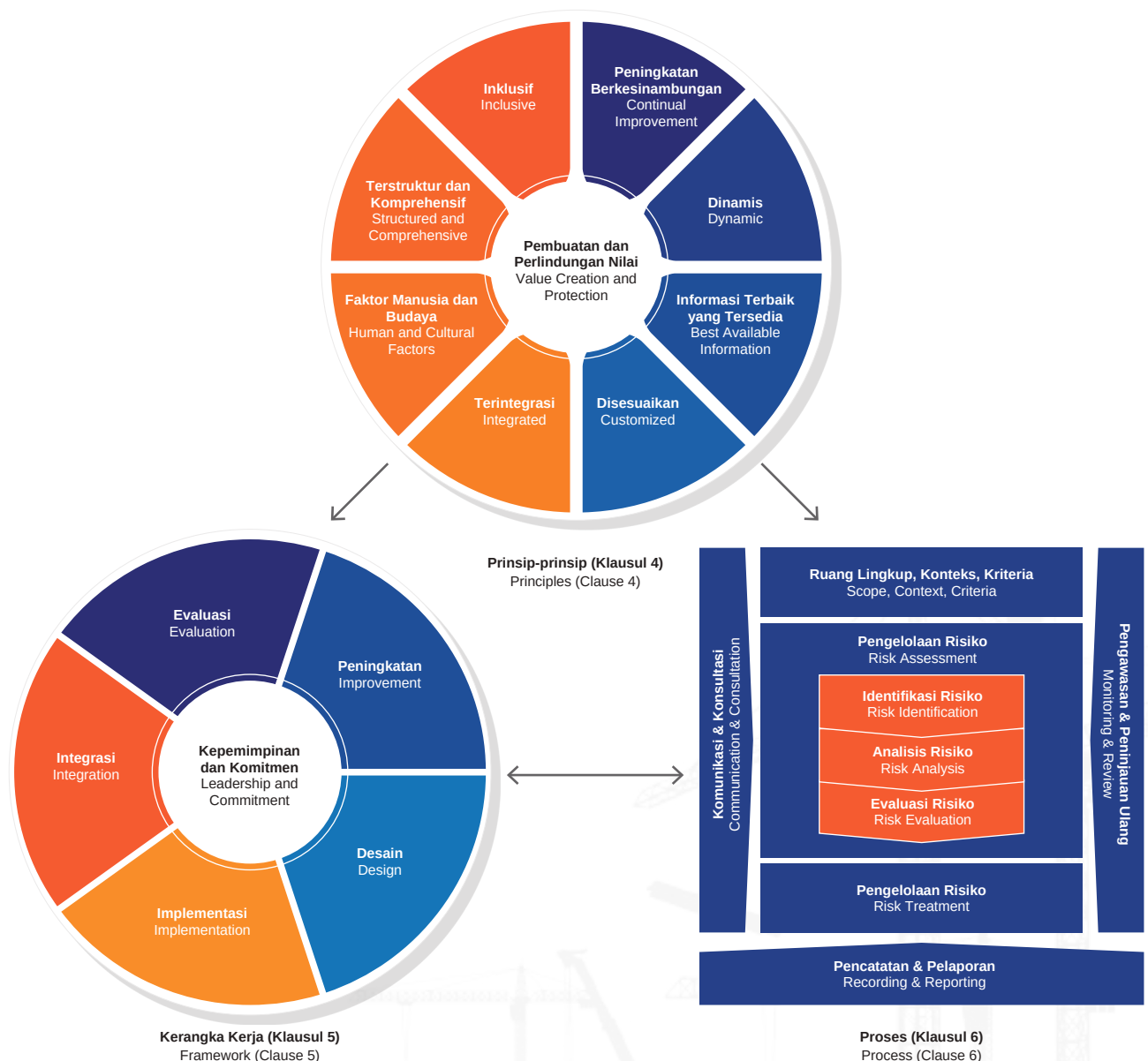
- i) Implement risk identification, analysis, and management processes within its work area; and
- ii) Ensure that the Company's risk management provisions are implemented properly in accordance with applicable regulations.

SISTEM MANAJEMEN RISIKO PERUSAHAAN

WSBP mengadopsi Sistem Manajemen Risiko yang mengacu pada ISO 31000:2018. Sistem ini terdiri dari tiga komponen utama, yakni Prinsip Manajemen Risiko, Kerangka Manajemen Risiko, dan Proses Manajemen Risiko. Setiap komponen tersebut memiliki peran penting dalam mengidentifikasi, menilai, serta mengelola risiko secara efektif untuk mendukung kelancaran operasional Perusahaan.

THE COMPANY'S RISK MANAGEMENT SYSTEM

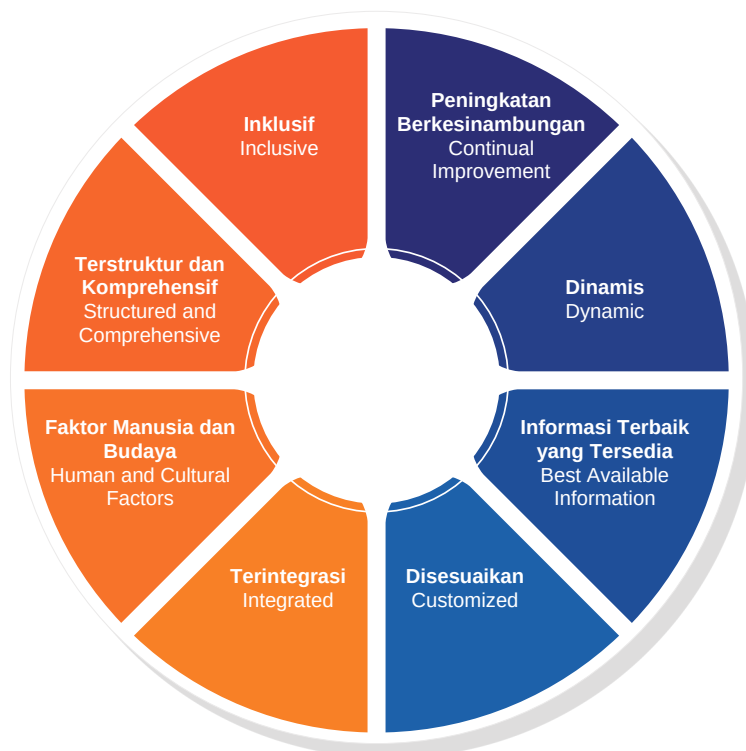
WSBP adopts a Risk Management System that refers to ISO 31000:2018. This system consists of three main components, namely Risk Management Principles, Risk Management Framework, and Risk Management Processes. Each of these components has an important role in identifying, assessing, and effectively managing risks to support the effective operation of the Company.



PRINSIP MANAJEMEN RISIKO

WSBP menerapkan prinsip manajemen risiko untuk mencapai manajemen risiko yang optimal. Kerangka kerja manajemen risiko telah disesuaikan dengan pedoman dan standar ISO 31000:2018. Prinsip manajemen risiko terdiri dari:

Diagram Prinsip Manajemen Risiko



1. Manajemen Risiko Bersifat Terintegrasi Manajemen

WSBP menilai bahwa manajemen risiko sudah dianggap sebagai bagian integral dari seluruh proses bisnis dan menjadi bagian yang tak terpisahkan dari tanggung jawab WSBP. Implementasi manajemen risiko di WSBP sudah disesuaikan dan diintegrasikan dengan praktik-praktik bisnis dan budaya Perusahaan, seperti kebijakan manajemen risiko, perencanaan strategis, *budgeting*, perencanaan operasional. Dengan demikian, diharapkan pelaksanaan kegiatan operasional WSBP dapat terlaksana dengan efektif dan efisien.

RISK MANAGEMENT PRINCIPLES

WSBP applies risk management principles to achieve optimal risk management. The risk management framework has been aligned with ISO 31000:2018 guidelines and standards. The risk management principles consist of:

Chart of Risk Management Principles

1. Integrated Risk Management

WSBP considers risk management an integral part of all business processes and an inseparable part of WSBP's responsibilities. The implementation of risk management at WSBP has been aligned and integrated with business practices and the Company's culture, including risk management policies, strategic planning, budgeting, and operational planning. Therefore, WSBP's operational activities is expected to be carried out effectively and efficiently.

2. Manajemen Risiko Bersifat Terstruktur dan Komprehensif

Pendekatan yang terstruktur dan komprehensif terhadap manajemen risiko memberikan kontribusi yang konsisten dan hasil yang komprehensif serta dapat membuat proses manajemen risiko menjadi lebih efektif dan efisien. Sistem pelaporan, komunikasi, konsultasi dan eskalasi pelaporan risiko di WSBP telah diselenggarakan dan didokumentasikan dengan baik. Dengan adanya mekanisme yang telah tersistem tersebut, para pihak yang bertanggung jawab dapat terbantu dalam menangani potensi risiko dengan tepat waktu.

3. Manajemen Risiko Disesuaikan dengan Konteks Perusahaan

Kerangka kerja dan proses manajemen risiko serta kriteria risiko diselaraskan dengan konteks eksternal dan internal WSBP. Selain itu, penyelarasan tersebut juga dilakukan untuk metode dan teknik dengan proses dan kebutuhan yang digunakan oleh para *risk owner* terkait.

4. Manajemen Risiko Bersifat Inklusif

Pelibatan pemangku kepentingan memungkinkan pengetahuan, pandangan, dan persepsi mereka untuk dipertimbangkan dalam menentukan kriteria risiko WSBP. Selain itu, hal tersebut juga dapat meningkatkan kesadaran dan informasi mengenai pengelolaan risiko yang tepat. Dalam proses pengambilan keputusan, WSBP melibatkan para pihak terkait di tiap tingkatan organisasi dan hasil dari penilaian risiko tersebut diinformasikan kepada pihak yang mungkin terkena dampaknya.

5. Manajemen Risiko Bersifat Dinamis

Risiko dapat muncul, berubah, atau hilang, ketika konteks eksternal dan internal organisasi mengalami perubahan. Oleh sebab itu, Departemen Manajemen Risiko wajib mengantisipasi, mendeteksi, mengakui dan menanggapi perubahan dan peristiwa tersebut dengan cepat dan tepat waktu. Departemen Manajemen Risiko melakukan proses *monitoring* perubahan lingkungan internal maupun eksternal secara berkala, minimal 3 (tiga) bulan sekali di Unit Produksi, Area Penjualan, serta Proyek dan 6 (enam) bulan sekali di Unit Kerja Dan Unit Bisnis. Dari hasil *monitoring* tersebut, jika terbukti terjadi perubahan, maka Departemen Manajemen Risiko bersama dengan para *user* akan menganalisis dampak dan mengevaluasi sasaran WSBP.

2. Structured and Comprehensive Risk Management

A structured and comprehensive approach to risk management contributes to consistent and comprehensive results and can make the risk management process more effective and efficient. Systems for reporting, communication, consultation, and escalation of risk reporting at WSBP have been implemented and well-documented. This systematic mechanism helps responsible parties address potential risks in a timely manner.

3. Risk Management Adapted to the Company's Context

The risk management framework and processes, as well as risk criteria, are aligned with WSBP's external and internal context. Furthermore, this alignment is also carried out for methods and techniques with the processes and needs used by the relevant risk owners.

4. Inclusive Risk Management

Stakeholder engagement allows their knowledge, views, and perceptions to be considered in determining WSBP risk criteria. Furthermore, it can increase awareness and information regarding appropriate risk management. In the decision-making process, WSBP involves relevant parties at every level of the organization, and the results of the risk assessment are communicated to those who may be affected.

5. Dynamic Risk Management

Risks can emerge, change, or disappear when the external and internal context of the organization changes. Therefore, the Risk Management Department is obliged to anticipate, detect, acknowledge, and respond to these changes and events quickly and in a timely manner. The Risk Management Department monitors changes in the internal and external environment periodically, at least once every 3 (three) months in Production Units, Sales Areas, and Projects, and once every 6 (six) months in Work Units and Business Units. Based on these monitoring results, if changes are evident, the Risk Management Department, together with users, will analyze the impact and evaluate WSBP objectives.

6. Manajemen Risiko Berdasarkan Informasi Terbaik yang Tersedia

Masukan untuk manajemen risiko didasarkan pada informasi historis dan terkini serta harapan di masa depan. Manajemen risiko secara eksplisit harus mempertimbangkan segala keterbatasan dan ketidakpastian terkait dengan informasi dan harapan semacam itu. Informasi tersebut harus tepat waktu, jelas dan tersedia untuk pemangku kepentingan yang relevan. Namun, para pembuat keputusan harus memiliki informasi yang cukup dan memperhitungkan keterbatasan data atau model yang digunakan atau kemungkinan perbedaan pendapat di antara para ahli.

7. Manajemen Risiko memperhitungkan Faktor Manusia dan Budaya

Pelaksanaan pengendalian risiko di WSBP beserta penanganan risiko untuk setiap jabatan dan posisi di seluruh tingkatan organisasi telah memenuhi aspek kejelasan akuntabilitas. Seluruh pemangku kepentingan secara umum dan Departemen Manajemen Risiko khususnya bertanggung jawab dalam pengembangan, penerapan dan perawatan kerangka kerja manajemen risiko, serta proses manajemen risiko di tiap tingkatan organisasi dengan terlebih dahulu mempertimbangkan persepsi dari para stakeholders.

8. Manajemen Risiko memfasilitasi Perbaikan yang Berkesinambungan

Departemen Manajemen Risiko melakukan *review* berkala untuk memastikan bahwa kerangka kerja manajemen risiko, kebijakan manajemen risiko, dan perangkat pengendalian risiko masih tetap efektif dan efisien. Informasi yang terkandung di dalam *review* tersebut antara lain untuk mengetahui seberapa jauh perubahan lingkungan mempengaruhi efektivitas dan efisiensi manajemen risiko yang digunakan dan perbaikan-perbaikan berkelanjutan yang telah dilakukan untuk memastikan efektivitas sistem manajemen risiko yang digunakan.

6. Risk Management Based on the Best Available Information

Risk management input is based on historical and current information and future expectations. Risk management must explicitly consider any limitations and uncertainties associated with such information and expectations. Such information must be timely, clear, and readily available to relevant stakeholders. However, decision-makers must have sufficient information and take into account limitations in the data or models used, or potential differences of opinion among experts.

7. Risk Management Considers Human and Cultural Factors

The implementation of risk control at WSBP, along with risk management for each position and position at all levels of the organization, has met the clarity of accountability. All stakeholders, in general, and the Risk Management Department in particular, are responsible for developing, implementing, and maintaining the risk management framework and risk management processes at all levels of the organization, taking into account stakeholder perceptions.

8. Risk Management Facilitates Continuous Improvement

The Risk Management Department conducts periodic reviews to ensure that the risk management framework, risk management policies, and risk control tools remain effective and efficient. The information contained in the review includes information on how far environmental changes affect the effectiveness and efficiency of the risk management used and the continuous improvements that have been made to ensure the effectiveness of the risk management system used.

KERANGKA KERJA MANAJEMEN RISIKO

Kerangka Kerja Manajemen Risiko

RISK MANAGEMENT FRAMEWORK

Risk Management Framework



Kerangka kerja manajemen risiko adalah fondasi yang mengatur bagaimana sistem manajemen risiko diterapkan dan diintegrasikan ke dalam seluruh aktivitas dan fungsi perusahaan. Hal ini penting untuk memastikan bahwa manajemen risiko menjadi bagian dari setiap langkah yang diambil oleh perusahaan, termasuk dalam proses pengambilan keputusan. Keberhasilan manajemen risiko sangat bergantung pada komitmen dan pelaksanaan yang terkoordinasi dengan baik, serta dukungan penuh dari pemangku kepentingan, terutama pihak manajemen puncak. Pengembangan kerangka kerja ini mencakup langkah-langkah pengintegrasian, perancangan, penerapan, serta evaluasi dan perbaikan berkelanjutan dari praktik manajemen risiko yang diterapkan di WSBP.

Komitmen keberlanjutan diwujudkan melalui evaluasi secara berkala terhadap efektivitas manajemen risiko. Langkah ini dilakukan untuk memastikan bahwa kerangka kerja yang ada selalu relevan dan dapat mengatasi tantangan baru yang muncul, serta meningkatkan ketahanan perusahaan dalam menghadapi potensi risiko. WSBP memastikan bahwa kerangka kerja yang diterapkan telah sesuai dengan tujuan dan kebutuhan perusahaan dalam menciptakan nilai jangka panjang.

Risk management framework is the foundation that regulates how the risk management system is implemented and integrated into all activities and functions of the Company. This is important to ensure that risk management is part of every step taken by the Company, including in the decision-making process. The success of risk management depends heavily on commitment and well-coordinated implementation, as well as the full support of stakeholders, especially top management. The development of this framework includes steps for the integration, design, implementation, and evaluation and continuous improvement of the risk management practices applied in WSBP.

The commitment to sustainability is demonstrated through regular evaluation of the effectiveness of risk management. This measure is taken to ensure that the existing framework remains relevant and can address emerging new challenges, while also enhancing the Company's resilience in the face of potential risks. WSBP ensures that the implemented framework aligns with the company's objectives and needs in creating long-term value.

Implementasi kerangka kerja sistem manajemen risiko WSBP di antaranya:

1. Kepemimpinan dan Komitmen

Manajemen puncak berperan dalam fungsi pengelolaan dan pengawasan, yaitu memastikan bahwa manajemen risiko diintegrasikan ke dalam semua kegiatan organisasi dan harus ditunjukkan dengan kepemimpinan dan komitmen dengan:

- Menyelaraskan manajemen risiko dengan strategi, tujuan, dan budaya organisasi.
- Mengeluarkan pernyataan atau kebijakan mengenai manajemen risiko, rencana, dan tindakannya.
- Memastikan kebutuhan Human Capital dapat terpenuhi untuk mengelola risiko.
- Menetapkan wewenang, tanggung jawab, dan akuntabilitas di seluruh level yang sesuai di dalam organisasi.
- Mematuhi seluruh peraturan di dalam organisasi.
- Menetapkan jumlah dan jenis risiko yang mungkin atau tidak dapat diambil oleh organisasi dengan membuat kriteria risiko serta memastikan kriteria tersebut dikomunikasikan ke seluruh organisasi dan pemangku kepentingan.
- Mengomunikasikan nilai manajemen risiko kepada pemangku kepentingan.
- Memastikan *monitoring* risiko dilakukan secara sistematis.
- Mempromosikan pemantauan risiko secara sistematis.
- Memastikan bahwa kerangka kerja manajemen risiko selaras dan sesuai dengan proses bisnis perusahaan.

2. Mengintegrasikan Manajemen Risiko

Mengintegrasikan manajemen risiko bergantung pada pemahaman struktur dan konteks organisasi. Struktur yang berbeda akan berpengaruh terhadap tujuan dan kompleksitas organisasi. Risiko dikelola di setiap bagian dari struktur organisasi. Setiap orang dalam organisasi memiliki tanggung jawab untuk mengelola risiko. Tata kelola yang berlaku akan memandu jalannya organisasi, hubungan eksternal-internal, aturan, proses dan praktik untuk mencapai tujuan perusahaan. Struktur manajemen akan mengarahkan sesuai dengan strategi dan tujuan untuk mencapai tingkat yang diinginkan perusahaan dan keberlangsungan perusahaan secara jangka panjang.

Implementation of the WSBP risk management system framework includes:

1. Leadership and Commitment

Top management plays a role in the management and supervisory functions, namely ensuring that risk management is integrated into all organizational activities and must be demonstrated by leadership and commitment by:

- Aligning risk management with organizational strategy, objectives and culture.
- Issuing a statement or policy regarding risk management, plans and actions.
- Ensuring Human Capital requirements can be met to manage risk.
- Assigning authority, responsibility and accountability at all appropriate levels within the organization.
- Complying with all regulations within the organization.
- Determining the amount and type of risk that may or may not be taken by the organization by establishing risk criteria and ensuring these criteria are communicated to all organizations and stakeholders.
- Communicating the value of risk management to stakeholders.
- Ensuring that risk monitoring is carried out systematically.
- Promoting systematic risk monitoring.
- Ensuring that the risk management framework is aligned and in line with the Company's business processes.

2. Integrating Risk Management

Integrating risk management relies on understanding the structure and context of organization. Different structures will affect the goals and complexity of organization. Risk is managed in every part of the organizational structure. Everyone in the organization has a responsibility to manage risk. Applicable governance will guide the organization's operations, external-internal relations, rules, processes and practices to achieve Company goals. The management structure will direct in accordance with the strategies and objectives to achieve the Company desired level and long-term sustainability.

Menentukan akuntabilitas dan peran pengawasan dalam suatu organisasi adalah bagian integral dari tata kelola organisasi. Mengintegrasikan manajemen risiko ke dalam organisasi adalah proses yang dinamis dan berulang, dan seharusnya disesuaikan dengan kebutuhan dan budaya organisasi. Manajemen risiko harus menjadi bagian dari tujuan organisasi, kepemimpinan-komitmen, strategi, tujuan dan operasi.

3. Desain

- a. Memahami Organisasi dan Konteksnya Ketika merancang kerangka kerja untuk mengelola risiko, organisasi harus memeriksa dan memahami konteks eksternal dan internal.
- b. Penegasan Komitmen Manajemen Risiko Top Management menegaskan dan menunjukkan komitmen yang berkelanjutan untuk manajemen risiko. Hal ini dapat diperlihatkan melalui kebijakan, pernyataan atau bentuk lain yang dengan jelas menyampaikan tujuan dan komitmen WSBP terhadap implementasi manajemen risiko, yang mencakup:
 - i) Tujuan organisasi untuk mengelola risiko dan kebijakan lainnya.
 - ii) Memperkuat kebutuhan untuk mengintegrasikan manajemen risiko ke dalam budaya organisasi secara keseluruhan.
 - iii) Mengintegrasikan manajemen risiko ke dalam kegiatan bisnis inti dan pengambilan keputusan.
 - iv) Wewenang, tanggung jawab dan akuntabilitas.
 - v) Memastikan sumber daya yang dibutuhkan tersedia.
 - vi) Memastikan agar yang dapat menghambat pencapaian tujuan perusahaan dapat tertangani dengan tepat.
 - vii) Pengukuran dan pelaporan dalam indikator kinerja organisasi.
 - viii) Review dan perbaikan.
 - ix) Komitmen manajemen risiko harus dikomunikasikan dalam organisasi dan kepada para pemangku kepentingan.
- c. Menetapkan peran, wewenang, tanggung jawab, dan akuntabilitas
Top Management harus memastikan bahwa peran, akuntabilitas WSBP, tanggung jawab dan wewenang harus saling relevan antara peraturan dan budaya perusahaan dan dikomunikasikan di semua tingkat organisasi, menekankan bahwa manajemen risiko

Determining the accountability and supervisory role in an organization is an integral part of organizational governance. Integrating risk management into the organization is a dynamic and iterative process, and should be adapted to the needs and culture of the organization. Risk management should be part of the organization's objectives, leadership-commitment, strategy, objectives and operations.

3. Design

- a. Understanding the Organization and Its Context
When designing a framework for managing risk, organizations must examine and understand the external and internal context.
- b. Affirmation of Risk Management Commitment Top Management affirms and demonstrates an ongoing commitment to risk management. This can be demonstrated through policies, statements or other forms that clearly convey the Company's objectives and commitment to the implementation of risk management, which include:
 - i) Organizational objectives to manage risk and other policies.
 - ii) Reinforcing the need to integrate risk management into the overall organizational culture.
 - iii) Integrating risk management into core business activities and decision making.
 - iv) Authority, responsibility and accountability.
 - v) Ensuring required resources are available.
 - vi) Ensuring that those that can hinder the achievement of Company goals can be handled appropriately.
 - vii) Measurement and reporting in organizational performance indicators.
 - viii) Reviews and improvements.
 - ix) Risk management commitments must be communicated within the organization and to stakeholders.
- c. Assigning roles, authorities, responsibilities and accountability
Top Management must ensure that roles, Company accountability, responsibilities and authorities are interrelated between regulations and Company culture and communicated at all levels of the organization, emphasize that risk management is

adalah tanggung jawab utama, dan mengidentifikasi individu yang memiliki akuntabilitas dan otoritas untuk mengelola risiko (*Risk Owner*).

d. Mengalokasikan Human Capital

Top Management harus memastikan alokasi yang tepat terkait Human Capital untuk pelaksanaan manajemen risiko di Perusahaan.

e. Membangun Komunikasi dan Konsultasi

Perusahaan harus mempunyai pendekatan untuk komunikasi dan konsultasi yang disetujui guna mendukung kerangka kerja dan memfasilitasi manajemen risiko yang efektif. Informasi dibagi dengan *audiens* yang ditargetkan, di mana konsultasi juga memberikan umpan balik dengan harapan bahwa hal itu akan berkontribusi dan membentuk keputusan atau kegiatan lain. Metode komunikasi dan konsultasi serta konten harus mencerminkan harapan para pemangku kepentingan yang relevan. Komunikasi dan konsultasi harus tepat waktu dan memastikan bahwa informasi yang relevan dapat ditangkap, dikonsolidasikan dan dibagikan, jika sesuai, dan umpan balik diberikan dan melakukan perbaikan.

4. Implementasi

WSBP harus menerapkan kerangka kerja manajemen risiko dengan:

- Mengembangkan rencana yang sesuai termasuk waktu.
- Mengidentifikasi di mana, kapan dan bagaimana berbagai jenis keputusan dibuat di seluruh organisasi, dan oleh siapa.
- Memodifikasi proses pengambilan keputusan yang berlaku bila perlu.
- Memastikan bahwa pengaturan organisasi untuk mengelola risiko dipahami dengan jelas dan dipraktikkan.

5. Evaluasi

Untuk mengevaluasi efektivitas kerangka manajemen risiko, organisasi harus:

- Secara berkala mengukur kinerja kerangka kerja manajemen risiko terhadap tujuannya, implementasi rencana, indikator, dan perilaku yang diharapkan.
- Menentukan kerangka kerja manajemen risiko yang digunakan saat ini tetap sesuai untuk mendukung pencapaian tujuan organisasi.

the primary responsibility, and identify individuals who have the accountability and authority to manage risk (*Risk Owner*).

d. Allocating Human Capital

Top Management must ensure the proper allocation of human capital for the implementation of risk management in the Company.

e. Building Communication and Consulting

Companies should have an agreed-upon approach to communication and consultation to support the framework and facilitate effective risk management. Information is shared with the targeted audience, where the consultancy also provides feedback in the hope that it will contribute to and shape other decisions or activities. Communication and consultation methods and content should reflect the expectations of the relevant stakeholders. Communication and consultation should be timely and ensure that relevant information can be captured, consolidated and shared, where appropriate, and feedback is provided and improvements made.

4. Implementation

WSBP must implement a risk management framework by:

- Developing appropriate plans including timing.
- Identifying where, when and how different types of decisions are made across the organization, and by whom.
- Modifying the applicable decision-making process when necessary.
- Ensuring that organizational arrangements for managing risk are clearly understood and put into practice.

5. Evaluation

To evaluate the effectiveness of risk management framework, the organization should:

- Periodically measure the performance of risk management framework against its objectives, implementation of plans, indicators, and expected behavior.
- Determine that the current risk management framework is still appropriate to support the achievement of organizational goals.

6. Peningkatan

a. Adaptasi

WSBP harus terus memantau dan menyesuaikan kerangka kerja manajemen risiko sesuai dengan perubahan eksternal dan internalnya. Dengan demikian, organisasi dapat meningkatkan nilainya.

b. Pengembangan Berkelanjutan

WSBP seharusnya terus meningkatkan kesesuaian, kecukupan, dan efektivitas kerangka manajemen risiko dan bagaimana proses manajemen risiko diintegrasikan. Apabila kesenjangan atau peluang untuk perbaikan sudah diidentifikasi, organisasi seharusnya mengembangkan rencana dan tugas dan menunjuk pihak yang mempunyai akuntabilitas untuk melakukan penerapan. Ketika diterapkan, perbaikan tersebut seharusnya berkontribusi untuk meningkatkan manajemen risiko

6. Upgrade

a. Adaptation

WSBP must continuously monitor and adapt their risk management framework according to their external and internal changes. Therefore, the organization can increase its value.

b. Sustainable Development

WSBP should continue to improve the suitability, adequacy and effectiveness of risk management framework and how risk management processes are integrated. Once gaps or opportunities for improvement have been identified, the organization should develop plans and tasks and designate those with accountability for implementation. When implemented, these improvements should contribute to improving risk management.

PROSES MANAJEMEN RISIKO

Berdasarkan Keputusan Deputi Keuangan dan Manajemen Risiko Kementerian BUMN RI No. SK-6/ DKU.MBU/10/2023 tentang Petunjuk Teknis Proses Manajemen Risiko dan Agregasi pada Taksonomi Risiko Portofolio BUMN dan ISO 31000:2018 *Risk Management Guidelines* melalui penetapan Pedoman Manajemen Risiko (PWP-PRM Rev.01) yang membagi 4 (empat) proses utama yaitu:

1. Proses perencanaan meliputi:

- e. Penetapan strategi risiko.
- f. Penetapan rencana sasaran.
- g. Penetapan konteks organisasi.
- h. Penetapan kriteria risiko.
- i. Penilaian risiko yang terdiri dari identifikasi risiko, analisis risiko, penilaian internal control, dan evaluasi.
- j. Rencana perlakuan risiko.
- k. Prioritisasi.
- l. Penetapan perencanaan strategis.

2. Proses pemantauan dan evaluasi meliputi:

- a. Pemantauan dan evaluasi atas pelaksanaan perlakuan risiko.
- b. Evaluasi kinerja.

3. Proses pencatatan dan pelaporan meliputi:

- a. Pelaporan proses perencanaan.
- b. Pelaporan proses pemantauan dan evaluasi.

RISK MANAGEMENT PROCESS

Based on the Decree of the Deputy for Finance and Risk Management of the Ministry of State-Owned Enterprises (BUMN) of the Republic of Indonesia No. SK-6/ DKU.MBU/10/2023 concerning Technical Instructions for Risk Management and Aggregation Processes in the State-Owned Enterprise Portfolio Risk Taxonomy and ISO 31000:2018 *Risk Management Guidelines* through the establishment of the Risk Management Guidelines (PWP-PRM Rev.01) which divides 4 (four) main processes, namely:

1. The planning process includes:

- a. Determination of risk strategy.
- b. Determination of target plans.
- c. Determination of organizational context.
- d. Determination of risk criteria.
- e. Risk assessment consisting of risk identification, risk analysis, internal control assessment, and evaluation.
- f. Risk treatment plan.
- g. Prioritization.
- h. Determination of strategic planning

2. The monitoring and evaluation process includes:

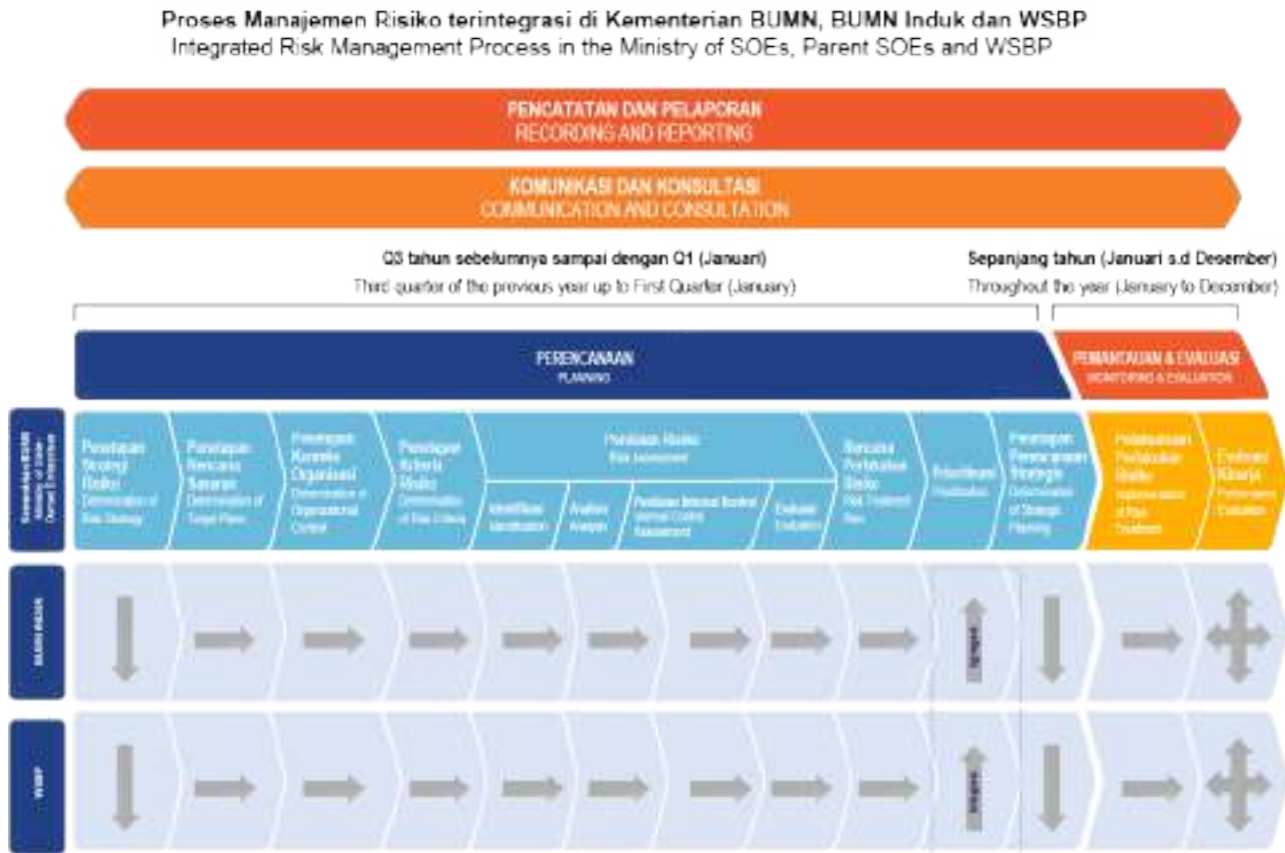
- a. Monitoring and evaluating the implementation of risk treatment.
- b. Performance evaluation.

3. The recording and reporting process includes:

- a. Reporting the planning process.
- b. Reporting the monitoring and evaluation process.

4. Proses komunikasi dan konsultasi.

4. Proses komunikasi dan konsultasi.



Keterangan:

1. Rangkaian proses Manajemen Risiko dilakukan secara integrasi risiko Perusahaan pada risiko BUMN Induk dan Risiko BUMN Induk tersebut teragregasi pada Kementerian BUMN sesuai dengan taksonomi agregasi yang telah ditetapkan.
2. Pada proses penilaian risiko dilakukan proses integrasi Risiko Perusahaan pada BUMN Induk dan agregasi risiko BUMN Induk kepada Kementerian BUMN dengan berdasarkan pada eksposur risikonya.
3. Rangkaian perencanaan meliputi penetapan strategi risiko, penetapan rencana sasaran, penilaian risiko serta penetapan perencanaan strategis (RKAP dan RJP). Perencanaan strategis tersebut sudah dilakukan berbasis risiko.
4. Pemantauan dan evaluasi merupakan proses yang dilakukan secara berkala dalam satu tahun yang meliputi pelaksanaan risiko, evaluasi kinerja, serta pencatatan dan pelaporan.

Description:

1. The series of Risk Management processes is carried out in the integration of the Company risk in the Parent SOE risk, and the Parent SOE risk is aggregated to the Ministry of SOEs in accordance with the established aggregation taxonomy.
2. In the risk assessment process, the Company Risk integration process is carried out in the Parent SOE, and the aggregation of Parent SOE risks to the Ministry of SOEs is based on their risk exposure.
3. The planning cycle includes determining risk strategies, setting target plans, assessing risks, and determining strategic planning (RKAP and RJP). The strategic planning is already risk-based.
4. Monitoring and evaluation are processes that are carried out periodically throughout the year and include risk implementation, performance evaluation, and recording and reporting.

TATA KELOLA MODEL TIGA LINI

Three Lines Model membantu Perusahaan mengidentifikasi struktur dan proses yang terbaik dalam membantu pencapaian tujuan dan memfasilitasi tata kelola dan manajemen risiko yang kuat. Model ini dapat diterapkan pada semua organisasi dan telah dioptimalkan dengan cara sebagai berikut:

1. Mengadopsi pendekatan berbasis prinsip-prinsip dan menyesuaikan model tersebut dengan tujuan dan lingkungan Perusahaan;
2. Berfokus pada kontribusi manajemen risiko dalam membantu pencapaian tujuan dan penciptaan nilai dan juga pada hal-hal yang terkait dengan "pertahanan" dan perlindungan nilai;
3. Memahami dengan jelas peran dan tanggung jawab yang direpresentasikan dalam model ini dan hubungan-hubungan di antara mereka; dan
4. Menerapkan langkah-langkah untuk memastikan aktivitas dan tujuan telah selaras dengan kepentingan utama dari pemangku kepentingan.

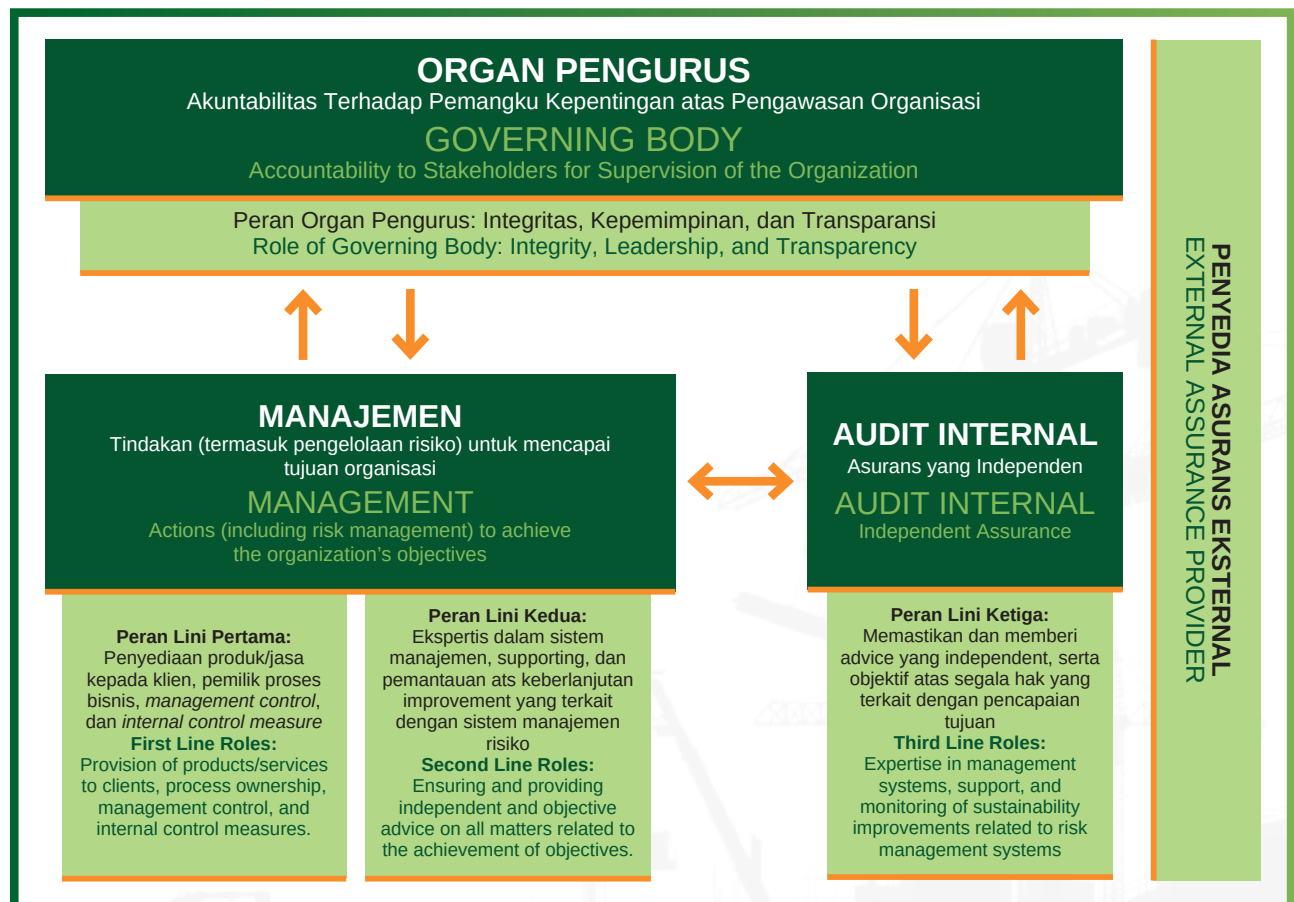
THREE-LINES MODEL GOVERNANCE

The Three Lines Model helps the Company identify the structures and processes that best support the achievement of objectives and facilitate robust governance and risk management. This model is applicable to all organizations and has been optimized in the following ways:

1. Adopt a principles-based approach and tailor the model to the Company's objectives and environment;
2. Focus on the contribution of risk management to the achievement of objectives and value creation, as well as on matters related to "defense" and value protection;
3. Clearly understand the roles and responsibilities represented in the model and the relationships between them; and
4. Implement measures to ensure activities and objectives align with the primary interests of stakeholders.

Diagram Tata Kelola Model Tiga Lini

Three Lines Model Governance Diagram



- KUNCI:**
KEY:
- ↑ Akuntabilitas, Pelaporan
Accountability, Reporting
 - ↓ Delegasi, Mengarahkan
Menyediakan sumber daya,
dan Pengawasan
Delegation, Directing,
Providing Resources, and
Supervision
 - ↔ Keselarasan, Komunikasi,
Koordinasi, dan Kolaborasi
Harmony, Communication,
Coordination, and
Collaboration

Penjelasan garis besar peran-peran yang pada *Three Lines Model* adalah sebagai berikut:

1. Organ Pengurus

- a. Memiliki akuntabilitas kepada pemangku kepentingan untuk melakukan pengawasan terhadap Perusahaan;
- b. Terlibat dengan pemangku kepentingan untuk memantau kepentingan mereka dan secara transparan mengkomunikasikan pencapaian tujuan-tujuan Perusahaan;
- c. Menumbuhkan budaya yang mengedepankan perilaku etis dan akuntabilitas;
- d. Membangun struktur dan proses-proses tata kelola, termasuk komite penunjang yang disyaratkan;
- e. Mendelegasikan tanggung jawab dan menyediakan Human Capital kepada manajemen untuk dapat mencapai tujuan Perusahaan;
- f. Menentukan selera risiko Perusahaan dan menjalankan pengawasan manajemen risiko (termasuk pengendalian internal);
- g. Menjaga pengawasan atas kepatuhan terhadap hukum, peraturan, dan nilai-nilai etika; dan
- h. Membangun dan mengawasi fungsi audit internal yang independen, objektif, dan kompeten.

2. Manajemen

- a. Lini Pertama
 - i) Memimpin dan mengarahkan tindakan-tindakan (termasuk pengelolaan risiko) dan penerapan sumber daya untuk mencapai tujuan-tujuan Perusahaan;
 - ii) Menjaga dialog yang berkelanjutan dengan organ pengurus dan melaporkan rencana, realisasi, dan hasil yang diharapkan dihubungkan dengan pencapaian tujuan Perusahaan dan risikonya;
 - iii) Mengembangkan dan memelihara struktur & proses-proses yang memadai untuk pengelolaan operasional & risiko (termasuk pengendalian internal); dan
 - iv) Memastikan kepatuhan terhadap hukum, peraturan, dan nilai-nilai etika.
- b. Lini Kedua
 - i) Memberikan keahlian penunjang, dukungan, pemantauan dan tantangan dalam proses mengelola risiko, termasuk:
 - Pengembangan, penerapan, dan peningkatan berkelanjutan dari praktik-praktik manajemen risiko (termasuk pengendalian internal) pada level proses, sistem dan entitas; dan

The roles in the Three Lines Model are explained as follows:

1. Governing Body

- a. Accountable to stakeholders for oversight of the Company;
- b. Engaging with stakeholders to monitor their interests and transparently communicating the achievement of the Company's objectives;
- c. Fostering a culture that prioritizes ethical behavior and accountability;
- d. Establishing governance structures and processes, including required supporting committees;
- e. Delegating responsibility and providing human capital to management in order to achieve the Company's objectives;
- f. Determining the Company's risk appetite and exercising oversight of risk management (including internal controls);
- g. Maintaining oversight of compliance with laws, regulations, and ethical values; and
- h. Establishing and overseeing an independent, objective, and competent internal audit function.

2. Management

- a. 1st Line
 - i) Leading and directing actions (including risk management) and the application of resources to achieve the Company's objectives;
 - ii) Maintaining ongoing dialogue with the board of directors and reporting on plans, implementation, and expected results related to the achievement of the Company's objectives and risks;
 - iii) Developing and maintaining adequate structures and processes for operational and risk management (including internal control); and
 - iv) Ensuring compliance with laws, regulations, and ethical values.
- b. 2nd Line
 - i) Providing supporting expertise, support, monitoring, and challenges in the risk management process, including:
 - Developing, implementing, and continuously improving risk management practices (including internal control) at the process, system, and entity levels; and

- Pencapaian tujuan manajemen risiko, seperti: kepatuhan terhadap hukum, peraturan, dan perilaku yang etis, pengendalian internal, keamanan teknologi dan informasi, keberlanjutan, dan asurans kualitas.
- ii) Memberikan analisis dan laporan-laporan mengenai kecukupan dan efektivitas manajemen risiko (termasuk pengendalian internal).

3. Audit Internal

- a. Menjaga akuntabilitas utama kepada organ pengurus dan independensinya dari pelaksanaan pekerjaan yang menjadi tanggung jawab manajemen;
- b. Mengkomunikasikan asurans dan advis yang independen dan objektif kepada manajemen dan organ pengurus mengenai kecukupan dan efektivitas tata kelola dan manajemen risiko (termasuk pengendalian internal) untuk mendukung pencapaian tujuan-tujuan Perusahaan, serta mempromosikan dan memfasilitasi peningkatan yang berkelanjutan; dan
- c. Melaporkan kerusakan independensi dan objektivitas kepada organ pengurus dan menerapkan pengamanan yang dipersyaratkan.

4. Penyedia Asuransi Eksternal

Memberikan asurans tambahan untuk:

- a. Memenuhi ekspektasi ketentuan legislatif dan peraturan dalam rangka melindungi kepentingan pemangku kepentingan; dan
- b. Memenuhi permintaan manajemen dan organ pengurus untuk melengkapi sumber asurans internal.

PEMBENTUKAN BUDAYA SADAR RISIKO DI INTERNAL PERUSAHAAN

WSBP komitmen dalam membentuk budaya sadar risiko di internal Perusahaan. Langkah ini dilakukan untuk memperkuat ketahanan dan memastikan keberlanjutan perusahaan. Menghadapi dinamika lingkungan bisnis yang terus berubah, kesadaran risiko di seluruh organisasi menjadi hal yang sangat krusial untuk mencegah dan mengelola risiko secara efektif. Langkah ini mencakup pemahaman bersama tentang berbagai potensi risiko yang mungkin timbul, serta pengembangan sikap proaktif dalam penanganannya. Melalui penguatan budaya sadar

- Achieving risk management objectives, such as: compliance with laws, regulations, and ethical behavior, internal control, technology and information security, sustainability, and quality assurance.
- ii) Providing analysis and reports on the adequacy and effectiveness of risk management (including internal control).

3. Internal Audit

- a. Maintaining primary accountability to the board of directors and its independence from the implementation of work under management responsibility;
- b. Communicating independent and objective assurance and advice to management and the Board of Directors regarding the adequacy and effectiveness of governance and risk management (including internal control) to support the achievement of the Company's objectives, and promote and facilitate continuous improvement; and
- c. Reporting any impairments in independence and objectivity to the board of directors and implement the required safeguards.

4. External Assurance Provider

Provides additional assurance to:

- a. Meet legislative and regulatory requirements to protect stakeholder interests; and
- b. Meet requests from management and the board of directors to supplement internal assurance sources.

ESTABLISHMENT OF A RISK CULTURE WITHIN THE COMPANY

WSBP is committed to fostering a culture of risk awareness within the Company. This initiative aims to strengthen resilience and ensure the Company's sustainability. Facing a dynamic and ever-changing business environment, risk awareness throughout the organization is crucial for preventing and managing risks effectively. This initiative encompasses a shared understanding of the various potential risks that may arise and the development of a proactive approach to addressing them. By strengthening a culture of risk awareness, WSBP is not only able to improve

risiko, WSBP tidak hanya mampu meningkatkan respons terhadap tantangan yang ada, tetapi juga menciptakan dasar yang kuat untuk pengambilan keputusan yang lebih tepat dan strategis. Kesadaran risiko yang tumbuh di seluruh lini organisasi akan memudahkan tindakan yang lebih cepat, adaptif, dan responsif terhadap perubahan, sehingga memungkinkan pencapaian tujuan perusahaan dengan lebih efisien.

its response to existing challenges but also creates a strong foundation for more informed and strategic decision-making. Growing risk awareness throughout the organization will facilitate faster, more adaptive, and more responsive actions to change, enabling the Company's objectives to be achieved more efficiently.

Di sepanjang tahun 2025, WSBP telah melaksanakan implementasi budaya sadar risiko melalui aktivitas sebagai berikut:

Throughout 2025, WSBP has implemented a culture of risk awareness through the following activities:

Sosialisasi

Dissemination

No	Sosialisasi Dissemination
1	Sosialisasi Pelaksanaan Identifikasi Konteks Organisasi Tahun 2026 dan Pelaksanaan <i>Risk Self Assessment</i> (RSA) Manajemen Risiko Operasional Dissemination of the 2026 Organizational Context Identification Implementation and the Operational Risk Management Risk Self-Assessment (RSA)
2	Sosialisasi Perencanaan, Pemantauan dan Evaluasi <i>Corporate Risk Profile</i> 2025 Dissemination of the 2025 Corporate Risk Profile Planning, Monitoring, and Evaluation
3	Sosialisasi Pengisian Kertas Kerja Perencanaan, Pemantauan dan Evaluasi <i>Corporate Risk Profile</i> 2025 Dissemination of the 2025 Corporate Risk Profile Planning, Monitoring, and Evaluation Working Paper Completion
4	Sosialisasi Pengisian Kertas Kerja Perencanaan, Pemantauan dan Evaluasi Revisi <i>Corporate Risk Profile</i> 2025 Dissemination of the 2025 Corporate Risk Profile Planning, Monitoring, and Evaluation Working Paper Completion
5	Sosialisasi Pelaksanaan Survei Kuesioner Kegiatan Penilaian <i>Risk Maturity Index</i> (RMI) Tahun 2024 Dissemination of the 2024 Risk Maturity Index (RMI) Assessment Questionnaire Survey
6	Sosialisasi <i>Economic, Construction & Risk Outlook</i> 2026 Dissemination of the 2026 Economic, Construction, and Risk Outlook
7	Sosialisasi Kebijakan Kepatuhan Dissemination of the Compliance Policy

Pelatihan dan Sertifikasi Internal

Internal Training and Certification

No	Pelatihan dan Sertifikasi Internal Internal Training and Certification
1	Pelatihan dan Sertifikasi Internal Manajemen Risiko (Certified Management/"CIRMO") Batch 2 Internal Risk Management Training and Certification (Certified Management/"CIRMO") Batch 2

Risk Forum

Risk Forum

No	Risk Forum Risk Forum
1	Revisit Integrated Risk Management Dalam Rangka Mencapai Pertumbuhan Perusahaan Berkelanjutan: Membangun Ketahanan & Agilitas dengan Inovasi Berkelanjutan Revisiting Integrated Risk Management to Achieve Sustainable Corporate Growth: Building Resilience & Agility with Continuous Innovation

PROGRAM PELATIHAN DAN SERTIFIKASI DI BIDANG MANAJEMEN RISIKO

WSBP merancang program pelatihan dan sertifikasi di bidang manajemen risiko. Program tersebut berfokus pada penguatan pengelolaan risiko melalui peningkatan pemahaman dan keahlian Human Capital yang bertanggung jawab, baik dalam kapasitasnya sebagai *Risk Owner*. Program ini dirancang untuk memastikan bahwa setiap individu yang terlibat memiliki kompetensi yang memadai dalam menghadapi tantangan risiko.

Program pelatihan dan sertifikasi yang diselenggarakan WSBP di tahun 2025 adalah sebagai berikut:

TRAINING AND CERTIFICATION PROGRAM IN RISK MANAGEMENT

WSBP has designed a training and certification program in risk management. The program focuses on strengthening risk management by enhancing the understanding and skills of responsible Human Capital, both in their capacity as Risk Owners. This program is designed to ensure that every individual involved has sufficient competency to address risk challenges.

The training and certification programs offered by WSBP in 2025 are as follows:

Tabel Program Pelatihan dan Sertifikasi Tahun 2025

Table of Training and Certification Programs in 2025

No	Program Pelatihan dan Sertifikasi Training and Certification Program	Waktu Pelaksanaan Implementation Time	Penyelenggara Organizer
1	PDCA	Januari 2025 January 2025	Kaweroo Institute
2	Risiko Proyek Project Risk	Januari 2025 January 2025	PT GRC Tangguh Management
3	ISO 14001:2015	Februari 2025 February 2025	PT BSI Group Indonesia
4	Control Over Financial Reporting	Februari 2025 February 2025	Kementerian BUMN Ministry of State-Owned Enterprises
5	ISO 37001:2025	Maret 2025 March 2025	Legacy Trust Solution (LTS)
6	Certified Risk Management Officer	April 2025 April 2025	PT RAP
7	Negotiation Skill	Mei 2025 May 2025	LMS Qubisa
8	Agile SCRUM Lengkap untuk Project Management Professional Complete Agile SCRUM for Project Management Professionals	Mei 2025 May 2025	LMS Qubisa
9	Pelatihan ISO 37001:2016 Sistem Manajemen Anti Penyuapan ISO 37001:2016 Anti-Bribery Management System Training	Juni 2025 June 2025	BSI Group & CRMS Indonesia
10	QRMO	Juni 2025 June 2025	CRMS Indonesia
11	Implementing GRC	Juli 2025 July 2025	PT Madani Solusi Internasional
12	ISO 37301:2021	Juli 2025 July 2025	PT Waskita Karya Karya (Persero) Tbk
13	Emerging Leadership Program Batch IX	Agustus 2025 August 2025	Proxis HR
14	Pelatihan Financial for Non-Financial Financial for Non-Financial Training	Oktober 2025 October 2025	Revolution Mind Indonesia
15	Scale Up (Spirit Change Agent for Learning & Unlock Potential)	Oktober 2025 October 2025	PT Waskita Karya (Persero) Tbk
16	Training GRC GRC Training	Oktober 2025 October 2025	CRMS Indonesia

PEMENUHAN KUALIFIKASI ORGAN PENGELOLA RISIKO

WSBP komitmen untuk hadirkan sistem manajemen risiko yang efektif. Komitmen ini ditunjukkan dengan pemenuhan tenaga ahli yang kompeten dan andal. Pemenuhan kualifikasi organ pengelola risiko hingga tahun 2025 adalah sebagai berikut:

Tabel Pemenuhan Kualifikasi Organ Pengelola Risiko Tahun 2025

No	Jabatan Position	Sertifikasi yang dimiliki Certification held	Instansi Penerbit Issuing Agency	Jumlah (orang) Total (person)
1	Dewan Komisaris Board of Commissioners	Certified Risk Governance Professional	Lembaga Sertifikasi Profesi Manajemen Risiko Risk Management Professional Certification Institute	1
2	Direksi Board of Directors	Certified Risk Governance Professional	Lembaga Sertifikasi Profesi Manajemen Risiko Risk Management Professional Certification Institute	1
3	Unit Manajemen Risiko Risk Management Unit	Certified Risk Management Officer	Lembaga Sertifikasi Profesi Manajemen Risiko Risk Management Professional Certification Institute	1
4	Internal Audit	Certified Risk Management Officer	Lembaga Sertifikasi Profesi Manajemen Risiko Risk Management Professional Certification Institute	3

FULFILLMENT OF RISK MANAGEMENT ORGAN QUALIFICATIONS

WSBP is committed to providing an effective risk management system. This commitment is demonstrated by the availability of competent and reliable experts. The qualifications for the risk management organ up to 2025 are as follows:

Table of Fulfillment of Risk Management Organ Qualifications in 2025

No	Jabatan Position	Sertifikasi yang dimiliki Certification held	Instansi Penerbit Issuing Agency	Jumlah (orang) Total (person)
1	Dewan Komisaris Board of Commissioners	Certified Risk Governance Professional	Lembaga Sertifikasi Profesi Manajemen Risiko Risk Management Professional Certification Institute	1
2	Direksi Board of Directors	Certified Risk Governance Professional	Lembaga Sertifikasi Profesi Manajemen Risiko Risk Management Professional Certification Institute	1
3	Unit Manajemen Risiko Risk Management Unit	Certified Risk Management Officer	Lembaga Sertifikasi Profesi Manajemen Risiko Risk Management Professional Certification Institute	1
4	Internal Audit	Certified Risk Management Officer	Lembaga Sertifikasi Profesi Manajemen Risiko Risk Management Professional Certification Institute	3

INFRASTRUKTUR PENUNJANG PELAKSANAAN MANAJEMEN RISIKO

Secara berkala WSBP melakukan penguatan terhadap infrastruktur penunjang pelaksanaan manajemen risiko. Dengan langkah pengembangan inovasi, WSBP merancang rencana khusus untuk menciptakan aplikasi manajemen risiko yang terintegrasi. Aplikasi ini bertujuan untuk mendukung pelaksanaan Manajemen Risiko Terintegrasi dan memfasilitasi kolaborasi yang lebih baik dengan Induk Perusahaan.

RISK MANAGEMENT SUPPORTING INFRASTRUCTURE

WSBP periodically strengthens its supporting infrastructure for risk management implementation. Through innovation development, WSBP has designed a specific plan to create an integrated risk management application. This application aims to support the implementation of Integrated Risk Management and facilitate better collaboration with the Parent Company.

STRATEGI RISIKO

Berdasarkan Peraturan Menteri No. PER-2/MBU/03/2023, WSBP telah menetapkan strategi risiko yang terdiri dari Pernyataan Selera Risiko (*Risk Appetite Statement* "RAS") dan Nilai Ambang Batas Risiko di level korporat. Strategi risiko terdiri dari:

RISK STRATEGY

Based on Ministerial Regulation No. PER-2/MBU/03/2023, WSBP has established a risk strategy consisting of a Risk Appetite Statement (RAS) and a Risk Threshold Value at the corporate level. The risk strategy consists of:

Tabel Strategi Risiko WSBP Tahun 2025

Table of WSBP Risk Strategy in 2025

Taksonomi Risiko Risk Taxonomy	Pernyataan Selera Risiko Risk Appetite Statement	Sikap Terhadap Risiko Attitude Toward Risk
Formulasi Strategis Strategic Formulation	WSBP mempertimbangkan toleransi risiko strategik dengan sangat hati-hati dan mempertimbangkan konsekuensi yang mungkin terjadi sebelum mengambil keputusan, terutama yang memiliki dampak signifikan dalam mempengaruhi arah dan hasil bisnis. WSBP considers the risk tolerance of strategic formulation very carefully and considers the possible consequences before making decisions, especially those that have a significant impact on influencing business direction and results.	Konservatif Conservative
Pasar & Makroekonomi Markets and Macroeconomics	WSBP mempertimbangkan toleransi risiko pasar dan makroekonomi dengan sangat hati-hati terhadap pergerakan variabel makroekonomi global yang di luar kendali Perusahaan, seperti fluktuasi tingkat bunga referensi, nilai tukar Rupiah, dan harga-harga komoditas yang dapat menciptakan ketidakpastian dalam lingkungan bisnis Perusahaan. WSBP considers market and macroeconomic risk tolerance very carefully against movements in global macroeconomic variables that are beyond the Company's control, such as fluctuations in reference interest rates, Rupiah exchange rates, and commodity prices that may create uncertainty in the Company's business environment.	Konservatif Conservative
Keuangan Finance	WSBP mempertimbangkan toleransi risiko keuangan dengan sangat hati-hati, termasuk risiko-risiko yang disebabkan struktur dan akses pendanaan, terkait perpajakan, anggaran, akuntansi, piutang, pengelolaan modal kerja dan arus kas serta risiko integritas atas penyusunan dan pelaporan keuangan. WSBP considers financial risk tolerance very carefully, including risks due to funding structure and access, related to taxation, budgeting, accounting, receivables, working capital and cash flow management, as well as integrity risks of financial preparation and reporting.	Konservatif Conservative
Proyek Project	WSBP mempertimbangkan toleransi risiko proyek dengan sangat hati-hati, termasuk risiko-risiko yang disebabkan oleh proyek-proyek yang dijalankan oleh BUMN mulai dari proses pemilihan proyek, pemilihan konsorsium, risiko kontraktual proyek, risiko eksekusi proyek dan penyelesaian proyek. Risiko ini terutama berasal dari BUMN yang memiliki sumber pendapatan yang berasal dari kontrak-kontrak jangka panjang, dan atau BUMN yang sedang menjalankan proyek jangka panjang untuk kepentingan ekspansi. WSBP considers project risk tolerance very carefully, including risks caused by projects undertaken by SOEs, starting from the project selection process, consortium selection, project contractual risks, project execution risks, and project completion. This risk mainly comes from SOEs that have sources of income derived from long-term contracts, and or SOEs that are running long-term projects for expansion purposes.	Konservatif Conservative
Operasional Operational	WSBP mempertimbangkan toleransi risiko Operasional dengan sangat hati-hati, termasuk risiko akibat proses internal, kegagalan sistem, K3, kesalahan manusia, kapasitas produksi, tingkat utilitas, atau kejadian eksternal (seperti gangguan rantai pasok, logistik, dan lain sebagainya) yang dapat mempengaruhi operasional bisnis. WSBP considers Operational risk tolerance, including risks due to internal processes, system failures, OHS, human error, production capacity, utility rates, or external events (such as supply chain disruptions, logistics, etc.) that may affect business operations.	Konservatif Conservative
Hukum, Reputasi, & Kepatuhan Legal, Reputation & Compliance	WSBP menghindari risiko Hukum, Reputasi, dan Kepatuhan, termasuk tidak memberikan ruang untuk melakukan pelanggaran terhadap peraturan perundang-undangan, regulasi, kecurangan (fraud), tindakan yang dapat menurunkan reputasi Perusahaan. WSBP avoids Legal, Reputation, and Compliance risks, including not allowing room for violations of laws and regulations, fraud, and actions that may lower the Company's reputation.	Tidak Toleran Intolerant
Teknologi & Keamanan Siber Technology & Cybersecurity	WSBP menghindari risiko Teknologi dan Keamanan Siber, termasuk risiko yang disebabkan oleh kegagalan perangkat lunak, perangkat keras, jaringan, atau sistem teknologi informasi lainnya, serta risiko yang diakibatkan oleh serangan siber, kehilangan data, pelanggaran privasi, manipulasi data berbahaya, dan/atau pengelolaan akses data. WSBP avoids Technology and Cybersecurity risks, including risks caused by the failure of software, hardware, networks, or other information technology systems, as well as risks resulting from cyberattacks, data loss, privacy breaches, malicious data manipulation, and/or data access management.	Tidak Toleran Intolerant
Sosial & Lingkungan Social & Environment	WSBP menghindari risiko Sosial dan Lingkungan, termasuk risiko yang disebabkan oleh perubahan iklim fisik, transisi terkait perubahan kebijakan lingkungan, risiko terkait hubungan yang tidak baik dengan komunitas/masyarakat, serta <i>social engagement</i> . WSBP avoids Social and Environmental risks, including risks caused by physical climate change, transitions related to environmental policy changes, risks related to unfavorable relationships with communities, and social engagement.	Tidak Toleran Intolerant

PROFIL RISIKO PERUSAHAAN DAN UPAYA MITIGASINYA

Di tahun 2025, WSBP telah menetapkan *Corporate Risk Profile* (CRP) periode Revisi RKAP Tahun 2025 dengan Jumlah Risiko Negatif (*Downside*) sebanyak 9 (sembilan) risiko. Profil risiko Perusahaan dan upaya mitigasi yang dilakukan di tahun 2025 adalah sebagai berikut:

CORPORATE RISK PROFILE AND MITIGATION EFFORTS

In 2025, WSBP established the *Corporate Risk Profile* (CRP) for the Revised RKAP 2025 period, identifying a total of 9 (nine) downside risks. The Company's risk profile and the mitigation efforts undertaken throughout 2025 are as follows:

**Tabel Profil Risiko Perusahaan dan Upaya Mitigasi
Tahun 2025**

**Table of Corporate Risk Profile and Mitigation
Measures for the Year 2025**

No	Taksonomi Risiko Risk Taxonomy	Risiko Risk	Rencana Perlakuan Risiko Risk Management Plan
Downside Risk			
1	Keuangan Finance	Tidak Terpenuhi Ketentuan Perjanjian Perdamaian Failure to Fulfill the Provisions of the Settlement Agreement	Melakukan rekonsiliasi daftar piutang yang terikat fidusia dengan PT Bank DKI dan menyiapkan langkah strategis berupa penyesuaian daftar piutang serta top up jaminan senilai Rp518,94 miliar, dengan opsi memanfaatkan tagihan piutang yang telah terbentuk CKPN maupun dihapusbukukan, guna memastikan kecukupan jaminan dan keberlanjutan hubungan perbankan. Reconciling the list of receivables bound by fiduciary with PT Bank DKI and preparing strategic steps in the form of adjusting the list of receivables and topping up collateral worth Rp518.94 billion, with the option of utilizing receivables that have formed CKPN or been written off, to ensure the adequacy of collateral and the sustainability of banking relationships.
2	Proyek Project	Penurunan Daya Saing Declining Competitiveness	- Memperkuat daya saing dengan meningkatkan kapabilitas tim Penjualan dalam <i>market intelligence</i>, analisis pasar dan kompetitor, serta strategi harga untuk mendukung keputusan bisnis yang lebih tepat dan responsif terhadap dinamika industri. - Melakukan akselerasi finalisasi kajian segmen Beton Readymix retail dengan fokus pada strategi harga, penyederhanaan koordinasi, dan penataan organisasi, sekaligus mendalami peluang kemitraan dalam pengelolaan aset <i>idle</i>, metode kerja, serta sistem operasi pabrik untuk meningkatkan efisiensi dan nilai tambah. - Mendorong kemitraan strategis dengan pihak ketiga di bidang penambangan, produksi, dan penjualan melalui kajian bisnis yang komprehensif, tata kelola yang kuat, dan prinsip kehati-hatian, serta memastikan persetujuan Direksi atas rencana kerja sama terkait trailer. - Melakukan penguatan manajemen kinerja segmen konstruksi melalui pengembangan tools manajemen portofolio yang mampu memetakan target tiap sub-segmen secara presisi, perencanaan pasar yang lebih selektif sesuai kapabilitas perusahaan, serta pelaksanaan subkontrak strategis dengan mitra SBUJK konstruksi gedung hunian yang terjamin kesepakatannya dengan Owner. - Strengthening competitiveness by enhancing the Sales team's capabilities in market intelligence, market and competitor analysis, and pricing strategy to support more informed business decisions that are responsive to industry dynamics. - Accelerating the finalization of the retail Readymix Concrete segment study with a focus on pricing strategy, coordination simplification, and organizational restructuring, while exploring partnership opportunities in idle asset management, work methods, and factory operating systems to increase efficiency and added value. - Encouraging strategic partnerships with third parties in mining, production, and sales through comprehensive business studies, strong governance, and prudent principles, and ensuring Board approval for trailer-related collaboration plans. - Strengthening the performance management of the construction segment through the development of portfolio management tools capable of precisely mapping targets for each sub-segment, more selective market planning in line with the company's capabilities, and implementing strategic subcontracts with residential building construction SBUJK partners that guarantee agreements with the Owner.
3	Proyek Project	Peningkatan Beban Usaha Increased Operating Expenses	Memperkuat tata kelola dan mitigasi risiko melalui peningkatan internal control pada Sistem Penjaminan Mutu Produk, pengetatan mekanisme penagihan piutang melalui Surat Edaran Direktur Keuangan, Manajemen Risiko & Legal dan implementasi Instruksi Kerja secara konsisten, serta reviu kecukupan kontrol dalam prosedur keamanan dan pemeliharaan untuk memastikan keberlanjutan operasional yang andal. Strengthening governance and risk mitigation through improving internal control in the Product Quality Assurance System, tightening the receivables collection mechanism through the Director of Finance, Risk Management & Legal Circular Letter, and consistent implementation of Work Instructions, as well as reviewing the adequacy of controls in security and maintenance procedures to ensure reliable operational continuity.
4	Keuangan Finance	Modal Kerja Tidak Tersedia Working Capital Not Available	Mengupayakan standarisasi profiling calon pelanggan melalui parameter yang seragam dan pembangunan database berbasis data untuk memperkuat fokus pada pelanggan berkualitas, mempercepat pengembangan aplikasi CRM, serta memastikan konsistensi penagihan melalui koordinasi lintas divisi, penyempurnaan SLA, dan penerbitan Surat Edaran Direktur Keuangan, Manajemen Risiko & Legal terkait implementasi IK penagihan piutang bermasalah. Striving for standardization of prospective customer profiling through uniform parameters and the development of a data-based database to strengthen the focus on quality customers, accelerate the development of CRM applications, and ensure consistency of billing through cross-divisional coordination, SLA improvements, and the issuance of a Circular Letter from the Director of Finance, Risk Management & Legal regarding the implementation of the IK for the collection of problematic receivables.
5	Formulasi Strategis Strategic Formulation	Pemulihan Aset Tidak Tercapai Asset Recovery Not Achieved	Mengupayakan penawaran strategi negosiasi atas skema alternatif penyelesaian piutang yang bisa menjadi langkah win-win solution kepada Owner, dengan memastikan tidak terganggunya arus kas Perusahaan. Striving to offer a negotiation strategy for an alternative receivables settlement scheme that could be a win-win solution for the Owner, by ensuring that the Company's cash flow is not disrupted.

No	Taksonomi Risiko Risk Taxonomy	Risiko Risk	Rencana Perlakuan Risiko Risk Management Plan
6	Sosial & Lingkungan Social & Environment	Keadaan darurat/ kabar (<i>Emerging Risk</i>) Emergency/force majeure (<i>Emerging Risk</i>)	Memperkuat komitmen keberlanjutan melalui penanaman pohon dan pembangunan sumur resapan di sekitar unit operasi untuk menjaga keseimbangan air tanah, sekaligus mendorong penggunaan <i>green raw material</i> , penerapan <i>green policy</i> , serta pengembangan produk ramah lingkungan melalui kolaborasi lintas fungsi. Strengthening sustainability commitments through tree planting and the construction of infiltration wells around operational units to maintain groundwater balance, while encouraging the use of green raw materials, the implementation of green policies, and the development of environmentally friendly products through cross-functional collaboration.
7	Pasar & Makroekonomi Markets and Macroeconomics	Peningkatan Biaya Produksi Increased Production Costs	Mencari <i>supply</i> alternatif untuk memenuhi kebutuhan supply agar kebutuhan material produksi dapat terpenuhi dengan potensi terjadinya selisih harga (kenaikan) terhadap COGM. Seeking alternative supplies to meet supply needs so that production material needs can be met with the potential for price differences (increases) to COGM.
8	Hukum, Reputasi, & Kepatuhan Legal, Reputation & Compliance	Permasalahan Hukum Legal Issues	- Membentuk kriteria khusus pemenuhan perizinan lingkungan sesuai tipe unit produksi dan melakukan rewi alur perizinan, dengan Divisi Readymix & Quarry berkoordinasi bersama Divisi Human Capital Management untuk menyusun SK awal terkait pengurusan izin, pembangunan, dan produksi guna memastikan kepatuhan regulasi yang terstruktur. - Memperkuat tata kelola melalui rewi prosedur pengadaan, sertifikasi aset, dan pendampingan BPKP, serta meningkatkan akurasi pembayaran remunerasi dan uang makan melalui integrasi payroll, standarisasi kontrak, dan verifikasi absensi. Pengelolaan insentif dan aset diperkuat melalui standarisasi database dan PWP-PUE-06, sementara akselerasi Internal Control Testing dilakukan sesuai Permen BUMN No. PER-2/MBU/03/2023 untuk memastikan efektivitas pengendalian internal. - Memperkuat pengelolaan piutang melalui penerbitan Surat Edaran Direktur Keuangan, Manajemen Risiko & Legal dan penerapan konsisten Instruksi Kerja penagihan piutang bermasalah, baik kepada WSKT maupun customer eksternal, guna memastikan efektivitas penagihan dan perbaikan arus kas. / - Establishing specific criteria for environmental permit fulfillment based on production unit type and reviewing the permit flow, with the Readymix & Quarry Division coordinating with the Human Capital Management Division to draft initial decrees related to permit processing, construction, and production to ensure structured regulatory compliance. - Strengthening governance through reviewing procurement procedures, asset certification, and BPKP assistance, as well as improving the accuracy of remuneration and meal allowance payments through payroll integration, contract standardization, and attendance verification. Incentive and asset management were strengthened through database standardization and PWP-PUE-06, while accelerating Internal Control Testing was carried out in accordance with SOE Ministerial Regulation No. PER-2/MBU/03/2023 to ensure the effectiveness of internal controls. - Strengthening accounts receivable management through the issuance of a Circular Letter from the Director of Finance, Risk Management & Legal and the consistent implementation of Work Instructions for collecting problem receivables, both to WSKT and external customers, to ensure effective collection and improve cash flow.
9	Teknologi & Keamanan Siber Technology & Cybersecurity	<i>Cyber attack</i> terhadap sistem teknologi informasi Perusahaan Cyberattack on the Company's information technology system	Meningkatkan kualitas keamanan siber melalui penerapan <i>zero trust</i> , NAC, penguatan <i>firewall</i> , <i>Pen-Test</i> dan VA, <i>patching</i> rutin, serta IDS/IPS untuk mendeteksi ancaman; melaksanakan asesmen Perlindungan Data Pribadi sesuai regulasi; dan menyusun serta menguji rencana pemulihan bencana tahunan (<i>recovery plan</i>) guna memastikan kesiapan operasional pasca serangan. Improving cybersecurity through the implementation of zero trust, NAC, firewall strengthening, Pen-Test and VA, routine patching, and IDS/IPS to detect threats; conducting Personal Data Protection assessments in accordance with regulations; and developing and testing annual disaster recovery plans to ensure operational readiness after an attack.

EVALUASI ATAS EFEKTIVITAS SISTEM MANAJEMEN RISIKO PERUSAHAAN

Di tahun 2025, WSBP telah melakukan evaluasi terhadap Sistem Manajemen Risiko Perusahaan melalui penilaian Indeks Kematangan Risiko (*Risk Maturity Index/RMI*). Evaluasi dan penilaian ini dilakukan dengan mengacu pada Keputusan Deputi Bidang Keuangan dan Manajemen Risiko Kementerian BUMN RI No. SK-8/DKU.MBU/12/2023 tentang Petunjuk Teknis Penilaian Indeks Kematangan Risiko (*Risk Maturity Index*) di Lingkungan BUMN dengan beberapa penjelasan sebagai berikut:

EVALUATION OF THE COMPANY'S RISK MANAGEMENT SYSTEM EFFECTIVENESS

In 2025, WSBP conducted an evaluation of the Enterprise Risk Management System through a Risk Maturity Index (RMI) assessment. This evaluation and assessment were conducted with reference to the Decree of the Deputy for Finance and Risk Management of the Ministry of State-Owned Enterprises of the Republic of Indonesia No. SK-8/DKU.MBU/12/2023 concerning Technical Instructions for Risk Maturity Index Assessment in State-Owned Enterprises with the following explanations:

1. Pada tahun 2025, WSBP telah melakukan penilaian RMI berdasarkan kinerja tahun 2024 oleh Penilai Internal dari PT Waskita Karya Realty yang menunjukkan hasil bahwa WSBP dinyatakan pada Fase Berkembang (*Emerging Phase*).
2. Atas penilaian tersebut, WSBP telah menetapkan Peta Jalan (Roadmap) Perbaikan Penerapan Manajemen Risiko 2025 – 2030 melalui Memo Persetujuan No. 198/MP/WBP/DIR/2025.
3. Sampai dengan Triwulan IV tahun 2024, WSBP telah melakukan seluruh tindak lanjut rekomendasi RMI berdasarkan Penetapan Peta Jalan (*Roadmap*) Perbaikan Penerapan Manajemen Risiko di tahun 2025.

1. In 2025, WSBP conducted an RMI assessment based on its 2024 performance by an Internal Assessor from PT Waskita Karya Realty, which indicated that WSBP was in the Emerging Phase.
2. Based on this assessment, WSBP established a Roadmap for Improving Risk Management Implementation for 2025 – 2030 through Approval Memo No. 198/MP/WBP/DIR/2025.
3. By the Fourth Quarter of 2024, WSBP had implemented all RMI recommendations based on the Roadmap for Improving Risk Management Implementation in 2025.

PERNYATAAN DIREKSI DAN/ ATAU DEWAN KOMISARIS ATAU KOMITE AUDIT ATAS KECUKUPAN SISTEM MANAJEMEN RISIKO

Dewan Komisaris dan Direksi menyatakan bahwa implementasi sistem manajemen risiko di lingkungan Perusahaan telah sesuai dan memenuhi aspek kecukupan. WSBP berkomitmen bahwa operasional telah dijalankan dengan tata kelola yang baik, meliputi pada aspek manajemen risiko. Lebih lanjut, secara berkala WSBP senantiasa meningkatkan kualitas manajemen risiko melalui:

1. Menerapkan pengelolaan risiko secara terpadu sesuai dengan Tata Kelola Perusahaan yang baik (*Good Corporate Governance*) untuk mencapai sasaran dan tujuan Perusahaan.
2. Meningkatkan kesadaran berbudaya risiko dalam setiap aktivitas pekerjaan sehingga menjadi bagian yang terintegrasi dengan proses bisnis Perusahaan.
3. Selalu mempertimbangkan risiko di dalam setiap pengambilan keputusan pada level strategis dan operasional sesuai dengan toleransi risiko yang sudah ditetapkan.
4. Selalu menginformasikan kejadian risiko yang menyebabkan kerugian atau peluang untuk Perusahaan dengan mewajibkan pengelola risiko di setiap tingkatan organisasi melakukan proses identifikasi, analisis, dan evaluasi risiko serta melaporkan realisasi pengendalian dan penanganan risiko secara berkala sebagai bahan evaluasi untuk proses manajemen risiko yang berkesinambungan.
5. Mengembangkan kompetensi sumber daya manusia pengelola risiko, menyediakan anggaran pengelolaan risiko, serta menyediakan dukungan teknologi informasi untuk pengelolaan risiko secara memadai.

STATEMENT OF BOARD OF DIRECTORS AND/OR BOARD OF COMMISSIONERS OR AUDIT COMMITTEE ON THE ADEQUACY OF RISK MANAGEMENT SYSTEM

The Board of Commissioners and Board of Directors declare that the implementation of the risk management system within the Company is appropriate and meets the adequacy requirements. WSBP is committed to ensuring that operations are carried out with good governance, including aspects of risk management. Furthermore, WSBP periodically improves the quality of risk management through:

1. Implementing integrated risk management in accordance with Good Corporate Governance to achieve the Company's goals and objectives.
2. Increase risk culture awareness in every work activity so that it becomes an integrated part of the Company's business processes.
3. Always consider risk in every decision making at strategic and operational levels in accordance with the risk tolerance that has been set.
4. Always informing risk events that cause losses or opportunities for the Company by requiring risk managers at every level of the organization to carry out the process of identifying, analyzing and evaluating risks and reporting the realization of risk control and handling periodically as an evaluation material for a continuous risk management process.
5. Develop the competence of human capital for risk management, provide risk management budget, and provide adequate information technology support for risk management.

6. Menjadikan hasil register risiko sebagai dasar pemeriksaan dan pengawasan dalam rangka peningkatan kinerja dan akuntabilitas.

6. Make the results of the risk register as the basis for inspection and supervision in order to improve performance and accountability.

PERKARA PENTING

Di sepanjang tahun 2025, terdapat perkara hukum yang tertuju kepada Perusahaan. Informasi perkara hukum yang signifikan, baik yang telah diselesaikan maupun yang masih dalam proses penyelesaian di tahun 2025 adalah sebagai berikut:

Tabel Perkara Penting Tahun 2025

No	Perkara hukum Legal Cases	Jumlah Total	
		Perdata Civil	Pidana Criminal
1	Perkara selesai (telah berkekuatan hukum tetap) Cases completed (have permanent legal force)	2	-
2	Perkara dalam proses penyelesaian Cases in the settlement process	-	-
Jumlah Total		2	-

LEGAL CASES

Throughout 2025, there were legal cases involving the Company. Information on significant legal cases, whether resolved or still in progress in 2025, is as follows:

PERKARA PERDATA

Selama tahun 2025, terdapat perkara perdata yang di hadapi WSBP di tahun 2025. Informasi perkara perdata yang dihadapi WSBP di tahun 2025 adalah sebagai berikut:

CIVIL CASES

Throughout 2025, there were no civil cases involving the Company. Information on civil cases faced by WSBP in 2025 is as follows:

Tabel Perkara Perdata Tahun 2025

No	Perkara Case	Pokok Perkara Case Summary	Status Perkara Case Status	Risiko/ Dampak yang Dihadapi WSBP Risks/ Impacts Faced by WSBP	Upaya Manajemen WSBP Management Efforts	Sanksi yang Dikenakan oleh Otoritas Sanctions Imposed by Authorities	Nilai Perkara Case Value
1	11/Pdt.Sus- Pembatalan Perdamaian/2025/ PN.Niaga.Jkt.Pst	Permohonan Pembatalan Perdamaian Application for Annulment of the Settlement Agreement	Dicabut Annulled	Tidak ada None	Melakukan penanganan perkara Handling the case	Tidak ada None	Rp2.019.864.000
2	2555 K/Pdt/2025	Perbuatan Melawan Hukum Unlawful Acts	Putusan Kasasi sudah berkekuatan hukum tetap/ inkracht The Supreme Court's decision has obtained permanent legal force/Inkracht	Tidak ada None	Melakukan penanganan perkara Handling the case	Tidak ada None	Rp745.845.316.361

PERKARA PIDANA

Tidak terdapat perkara pidana yang di hadapi WSBP di tahun 2025.

CRIMINAL CASES

There were no criminal cases faced by WSBP in 2025.

PERKARA PAJAK

Tidak terdapat perkara perpajakan yang di hadapi WSBP di tahun 2025.

TAX CASES

There were no tax cases faced by WSBP in 2025.

PERMASALAHAN HUKUM YANG SEDANG DIHADAPI DIREKSI DAN DEWAN KOMISARIS

Di sepanjang tahun 2025, tidak terdapat anggota Direksi dan/atau Dewan Komisaris WSBP yang menghadapi permasalahan hukum, baik secara administratif, pidana maupun perdata.

PERMASALAHAN HUKUM YANG DIHADAPI ENTITAS ANAK

Hingga 31 Desember 2025, WSBP tidak memiliki entitas anak. Sehingga tidak terdapat permasalahan hukum yang dihadapi oleh entitas anak Perusahaan.

SANKSI ADMINISTRATIF

Pada tahun 2025, WSBP menerima 2 (dua) sanksi administratif dari Otoritas Jasa Keuangan (OJK).

AKSES INFORMASI DAN DATA PERUSAHAAN

TRANSPARANSI DAN PENGUNGKAPAN INFORMASI

WSBP berkomitmen untuk menyediakan akses informasi yang jelas dan mudah dipahami melalui berbagai saluran komunikasi yang memadai. Hal ini memastikan pemegang saham dan pemangku kepentingan memperoleh informasi secara tepat waktu dan teratur. Sebagai bagian dari prinsip GCG, langkah ini mencerminkan komitmen WSBP terhadap transparansi. Transparansi bukan hanya pedoman fundamental, tetapi juga kewajiban dalam menyampaikan informasi signifikan yang dapat mempengaruhi keputusan investasi pemangku kepentingan.

WSBP secara rutin mempublikasikan kejadian atau transaksi penting yang terjadi dalam perusahaan. Selain itu, WSBP menjaga keseimbangan antara keterbukaan informasi dan kerahasiaan, dengan tetap mengedepankan prinsip kehati-hatian. Prinsip transparansi dan pengungkapan informasi dalam GCG menjadi dasar pengelolaan informasi di perusahaan, guna memastikan bahwa informasi yang disampaikan kepada publik selalu akurat, jelas, dan relevan.

LEGAL CASES FACED BY THE BOARD OF DIRECTORS AND BOARD OF COMMISSIONERS

Throughout 2025, no members of the Board of Directors and/or Board of Commissioners of WSBP faced legal cases, either administrative, criminal or civil.

LEGAL CASES FACED BY SUBSIDIARIES

As of December 31, 2025, WSBP had no subsidiaries. Therefore, there were no legal issues faced by the Company's subsidiaries.

ADMINISTRATIVE SANCTIONS

In 2025, WSBP received 2 (two) administrative sanctions from the Financial Services Authority (OJK).

ACCESS TO COMPANY INFORMATION AND DATA

INFORMATION TRANSPARENCY AND DISCLOSURE

WSBP is committed to providing clear and easy-to-understand information through various adequate communication channels. This ensures that shareholders and stakeholders receive timely and regular information. As part of its GCG principles, this step reflects WSBP's commitment to transparency. Transparency is not only a fundamental guideline but also an obligation to disclose significant information that may influence stakeholders' investment decisions.

WSBP regularly publishes important events or transactions occurring within the Company. Furthermore, WSBP maintains a balance between information disclosure and confidentiality, while prioritizing the principle of prudence. The principles of transparency and information disclosure in GCG serve as the foundation for information management within the company, ensuring that information disclosed to the public is always accurate, clear, and relevant.

Prinsip dasar transparansi dan pengungkapan informasi sebagaimana yang diatur dalam Pedoman GCG meliputi:

1. *Timely and Accuracy*

WSBP wajib mengungkapkan informasi material mengenai usaha Perusahaan atau efeknya yang dapat berpengaruh terhadap keputusan pemodal terhadap efek dan atau harga dari efek tersebut secara tepat waktu dan akurat kepada Pemegang Saham, lembaga pemerintahan dan pemangku kepentingan lainnya sesuai dengan peraturan perundang-undangan yang berlaku.

2. *Full and Fair Disclosure*

Sebagai perusahaan publik, Perusahaan memegang prinsip *full disclosure* untuk informasi yang dapat mempengaruhi pergerakan harga saham di Bursa dan dapat mempengaruhi bidang usaha Perusahaan Publik. Prinsip *Fair Disclosure* diterapkan untuk informasi yang tidak bersifat material dan tidak seharusnya diketahui publik.

3. *Good Governance*

WSBP wajib melaksanakan prinsip-prinsip GCG dan aktif merespon setiap kejadian penting dari penyimpangan dan atau ketidakpatuhan terhadap prinsip-prinsip tersebut.

Media Informasi

WSBP memanfaatkan berbagai saluran komunikasi untuk menyampaikan informasi yang transparan dan dapat diakses dengan mudah oleh seluruh pemangku kepentingan. Pengelolaan media informasi dilakukan secara tepat, relevan, dan akurat. WSBP memiliki beragam platform media yang terdiri dari saluran cetak hingga digital.

Dalam implementasinya, WSBP dapat menyebarkan informasi secara efisien, baik melalui publikasi maupun siaran pers. Upaya ini dilakukan agar informasi yang disampaikan dapat diterima dengan jelas dan mudah dipahami oleh masyarakat luas, serta mendukung keterbukaan dan transparansi dalam setiap aspek operasional WSBP.

Situs Web Perusahaan

WSBP telah memiliki situs web Perusahaan dengan alamat waskitaprecast.co.id. Situs web Perusahaan disajikan dalam 2 (dua) bahasa, yakni Bahasa Indonesia dan Bahasa Inggris. Di dalamnya memuat informasi mengenai sejarah singkat perusahaan, visi dan misi Perusahaan, detail produk

The basic principles of transparency and information disclosure as stipulated in the GCG Guidelines include:

1. *Timeliness and Accuracy*

WSBP is obliged to disclose material information regarding the Company's business or its securities that may affect investors' decisions on securities and/ or the price of these securities in a timely and accurate manner to Shareholders, government agencies and other stakeholders in accordance with applicable laws and regulations.

2. *Full and Fair Disclosure*

As a public Company, the Company adheres to the principle of Full Disclosure for information that may affect the movement of share prices on the Stock Exchange and may affect the Public Company's line of business. The principle of Fair Disclosure is applied to information that is not material and should not be known to the public.

3. *Good Governance*

WSBP must implement the principles of Good Corporate Governance and actively respond to any significant events of deviation and or non-compliance with these principles.

Information Media

WSBP utilizes various communication channels to convey transparent information that is easily accessible to all stakeholders. Media management is carried out appropriately, relevantly, and accurately. WSBP has a diverse media platform, ranging from print to digital channels.

In practice, WSBP efficiently disseminates information, both through publications and press releases. This effort ensures that the information disseminated is clearly received and easily understood by the wider public, while also supporting openness and transparency in every aspect of WSBP's operations.

Company Website

WSBP has a company website at waskitaprecast.co.id. The website is available in 2 (two) languages: Indonesian and English. It contains information about the Company's brief history, vision and mission, details of the products and services offered, and the latest profiles of the Board

dan layanan yang ditawarkan, serta profil terkini anggota Dewan Komisaris dan Direksi. Selain itu, situs web ini juga menyediakan laporan mengenai kinerja keberlanjutan perusahaan, implementasi praktik GCG, serta informasi yang relevan untuk media dan investor.

Laporan Tahunan dan Laporan Keberlanjutan

Secara berkala, WSBP melakukan publikasi Laporan Tahunan dan Laporan Keberlanjutan di dalam situs web perusahaan. Sejak tahun 2016, WSBP juga menerbitkan Laporan Keberlanjutan tahunan yang memberikan informasi mendalam mengenai pencapaian keberlanjutan WSBP dalam tiga aspek utama, yakni Ekonomi, Lingkungan, dan Sosial. Laporan ini bertujuan untuk memberikan transparansi terkait dampak dan kontribusi perusahaan terhadap pembangunan yang berkelanjutan.

Publikasi laporan ini menjadi komitmen WSBP untuk menjaga komunikasi yang terbuka dengan pemangku kepentingan, termasuk pemegang saham, regulator, dan masyarakat luas. Proses verifikasi yang dilakukan oleh Dewan Komisaris dan Direksi memastikan bahwa informasi yang disampaikan dalam laporan-laporan tersebut telah terjamin keakuratan dan kredibilitasnya. Sejak 2016, Laporan Tahunan dan Laporan Keberlanjutan dapat diakses dengan mudah oleh publik melalui situs web resmi perusahaan, menyediakan akses informasi yang transparan dan dapat dipertanggungjawabkan.

KORESPONDENSI PERUSAHAAN KEPADA REGULATOR PASAR MODAL

WSBP sebagai perusahaan publik yang terdaftar di Bursa Efek Indonesia (BEI) dan mematuhi ketentuan yang ditetapkan oleh Otoritas Jasa Keuangan (OJK), WSBP secara rutin mengirimkan laporan dan korespondensi kepada otoritas terkait sepanjang tahun 2025. Komunikasi tersebut mencakup berbagai informasi yang diperlukan untuk memenuhi kewajiban transparansi dan akuntabilitas perusahaan, antara lain kepada OJK dan BEI, yang meliputi laporan tahunan, pengungkapan informasi material, serta dokumentasi terkait dengan kepatuhan terhadap peraturan pasar modal yang berlaku.

of Commissioners and Directors. Furthermore, the website provides reports on the Company's sustainability performance, implementation of GCG practices, and relevant information for the media and investors.

Annual Report and Sustainability Report

WSBP periodically publishes its Annual Report and Sustainability Report on its company website. Since 2016, WSBP has also published an annual Sustainability Report, which provides in-depth information on WSBP's sustainability achievements across three main aspects: Economic, Environmental, and Social. This report aims to provide transparency regarding the Company's impact and contribution to sustainable development.

The publication of this report demonstrates WSBP's commitment to maintaining open communication with stakeholders, including shareholders, regulators, and the wider public. A verification process conducted by the Board of Commissioners and Board of Directors ensures that the information presented in these reports is accurate and credible. Since 2016, the Annual Report and Sustainability Report have been easily accessible to the public through the company's official website, providing transparent and accountable access to information.

THE COMPANY'S CORRESPONDENCE TO CAPITAL MARKET REGULATORS

As a publicly listed company on the Indonesia Stock Exchange (IDX) and in compliance with Financial Services Authority (OJK) regulations, WSBP routinely submitted reports and correspondence to the relevant authorities throughout 2025. These communications include annual reports, disclosures of material information, and other documentation required to meet the company's transparency and accountability obligations under applicable capital market regulations, including those of the OJK and IDX.

**Tabel Korespondensi Perusahaan kepada Regulator
Pasar Modal Tahun 2025**

**Table of the Company's Correspondence to Capital
Market Regulators in 2025**

No	Kode Form Form Code	Nomor Surat Letter Number	Perihal Subject	Tanggal Surat Letter Date	Tanggal Upload Upload Date
1	E001	172/WBP/DIR/2025	Penyampaian Pengumuman Rapat Umum Pemegang Saham Tahunan (RUPST) Tahun Buku 2024 PT Waskita Beton Precast Tbk Announcement of the Annual General Meeting of Shareholders (AGM) for the 2024 Fiscal Year of PT Waskita Beton Precast Tbk	10 April 2025 April 10, 2025	10 April 2025 April 10, 2025
2	E001	651/WBP/DIR/2025	Penyampaian Pengumuman Rapat Umum Pemegang Saham Luar Biasa Tahun 2025 PT Waskita Beton Precast Tbk Announcement of the Extraordinary General Meeting of Shareholders for the 2025 Fiscal Year of PT Waskita Beton Precast Tbk	8 Oktober 2025 October 8, 2025	8 Oktober 2025 October 8, 2025
3	E002	213/WBP/DIR/2025	Penyampaian Pemanggilan Rapat Umum Pemegang Saham Tahunan (RUPST) Tahun Buku 2024 PT Waskita Beton Precast Tbk Invitation of the Annual General Meeting of Shareholders (AGM) for the 2024 Fiscal Year of PT Waskita Beton Precast Tbk	25 April 2025 April 25, 2025	25 April 2025 April 25, 2025
4	E002	225/WBP/DIR/2025	Penyampaian Pemanggilan Ulang Rapat Umum Pemegang Saham Tahunan (RUPST) Tahun Buku 2024 PT Waskita Beton Precast Tbk Invitation of the Re-invitation of the Annual General Meeting of Shareholders (AGM) for the 2024 Fiscal Year of PT Waskita Beton Precast Tbk	30 April 2025 April 30, 2025	30 April 2025 April 30, 2025
5	E002	723/WBP/DIR/2025	Penyampaian Pemanggilan Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) Tahun 2025 PT Waskita Beton Precast Tbk Invitation of the Extraordinary General Meeting of Shareholders (EGM) for the 2025 Fiscal Year of PT Waskita Beton Precast Tbk	23 Oktober 2025 October 23, 2025	23 Oktober 2025 October 23, 2025
6	E003	759/WBP/CORSEC/2025	Penyampaian Rencana Paparan Publik (Public Expose) Tahunan 2025 PT Waskita Beton Precast Tbk Invitation of the Planned Annual Public Expose for the 2025 Fiscal Year of PT Waskita Beton Precast Tbk	26 November 2025 November 26, 2025	26 November 2025 November 26, 2025
7	E003	794/WBP/CORSEC/2025	Penyampaian Materi Paparan Publik (Public Expose) Tahunan 2025 PT Waskita Beton Precast Tbk Invitation of the Annual Public Expose Material for the 2025 Fiscal Year of PT Waskita Beton Precast Tbk	8 Desember 2025 December 8, 2025	8 Desember 2025 December 8, 2025
8	E003	796/WBP/CORSEC/2025	Penyampaian Laporan Paparan Publik (Public Expose) Tahunan 2025 PT Waskita Beton Precast Tbk Invitation of the Annual Public Expose Report 2025 PT Waskita Beton Precast Tbk	11 Desember 2025 December 11, 2025	11 Desember 2025 December 11, 2025
9	E009	DPS/WBP/DESEMBER/2024	Daftar Pemegang Saham - Desember 2024 Shareholder List - December 2024		8 Januari 2025 January 8, 2025
10	E009	DPS/WBP/JANUARI/2025	Daftar Pemegang Saham - Januari 2025 Shareholder List - January 2025		7 Februari 2025 February 7, 2025
11	E009	DPS/WBP/FEBRUARI/2025	Daftar Pemegang Saham - Februari 2025 Shareholder List - February 2025		7 Maret 2025 March 7, 2025
12	E009	DPS/WBP/MARET/2025	Daftar Pemegang Saham - Maret 2025 Shareholder List - March 2025		8 April 2025 April 8, 2025
13	E009	DPS/WBP/APRIL/2025	Daftar Pemegang Saham - April 2025 Shareholder List - April 2025		6 Mei 2025 May 6, 2025
14	E009	DPS/WBP/MEI/2025	Daftar Pemegang Saham - Mei 2025 Shareholder List - May 2025		5 Juni 2025 June 5, 2025
15	E009	DPS/WBP/JUNI/2025	Daftar Pemegang Saham - Juni 2025 Shareholder List - June 2025		7 Juli 2025 July 7, 2025
16	E009	DPS/WBP/JULI/2025	Daftar Pemegang Saham - Juli 2025 Shareholder List - July 2025		7 Agustus 2025 August 7, 2025
17	E009	DPS/WBP/AGUSTUS/2025	Daftar Pemegang Saham - Agustus 2025 Shareholder List - August 2025		9 September 2025 September 7, 2025
18	E009	DPS/WBP/SEPTEMBER/2025	Daftar Pemegang Saham - September 2025 Shareholder List - September 2025		7 Oktober 2025 October 7, 2025

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19	E009	DPS/WBP/ OKTOBER/2025	Daftar Pemegang Saham - Oktober 2025 Shareholder List - October 2025		6 November 2025 November 6, 2025
20	E009	DPS/WBP/ NOVEMBER/2025	Daftar Pemegang Saham - November 2025 Shareholder List - November 2025	8 Desember 2025 December 8, 2025	8 Desember 2025 December 8, 2025
21	E013	344/WBP/ CORSEC/2025	Penyampaian Ringkasan Risalah Rapat Umum Pemegang Saham Tahunan Tahun Buku 2024 PT Waskita Beton Precast Tbk Submission of Summary of Minutes of the Annual General Meeting of Shareholders for the 2024 Fiscal Year of PT Waskita Beton Precast Tbk	26 Mei 2025 May 26, 2025	26 Mei 2025 May 26, 2025
22	E013	407/WBP/ CORSEC/2025	Penyampaian Akta Risalah Rapat Umum Pemegang Saham Tahunan Tahun Buku 2024 PT Waskita Beton Precast Tbk Submission of Deed of Minutes of the Annual General Meeting of Shareholders for the 2024 Fiscal Year of PT Waskita Beton Precast Tbk	20 Juni 2025 June 20, 2025	22 Juni 2025 June 20, 2025
23	E013	741/WBP/ CORSEC/2025	Penyampaian Ringkasan Risalah Rapat Umum Pemegang Saham Luar Biasa Tahun 2025 PT Waskita Beton Precast Tbk Submission of Summary of Minutes of the Extraordinary General Meeting of Shareholders for the 2025 Fiscal Year of PT Waskita Beton Precast Tbk	18 November 2025 November 18, 2025	18 November 2025 November 18, 2025
24	E013	800/WBP/ CORSEC/2025	Penyampaian Akta Risalah Rapat Umum Pemegang Saham Luar Biasa Tahun 2025 PT Waskita Beton Precast Tbk Submission of Deed of Minutes of the Extraordinary General Meeting of Shareholders for the 2025 Fiscal Year of PT Waskita Beton Precast Tbk	15 Desember 2025 December 15, 2025	15 Desember 2025 December 15, 2025
25	E014	219/WBP/ CORSEC/2025	Penyampaian Bukti Iklan Pengumuman Rapat Umum Pemegang Saham Tahunan (RUPST) Tahun Buku 2024 PT Waskita Beton Precast Tbk Submission of Advertisement Proof for the Announcement of the Annual General Meeting of Shareholders (AGM) for the 2024 Fiscal Year of PT Waskita Beton Precast Tbk	10 April 2025 April 10, 2025	10 April 2025 April 10, 2025
26	E014	251/WBP/ CORSEC/2025	Penyampaian Bukti Iklan Pemanggilan Rapat Umum Pemegang Saham Tahunan (RUPST) Tahun Buku 2024 PT Waskita Beton Precast Tbk Submission of Advertisement Proof for the Invitation to the Annual General Meeting of Shareholders (AGM) for the 2024 Fiscal Year of PT Waskita Beton Precast Tbk	25 April 2025 April 25, 2025	25 April 2025 April 25, 2025
27	E014	317/WBP/ CORSEC/2025	Penyampaian Bukti Iklan Perubahan dan/atau Tambahan Informasi Keterbukaan Informasi atas Rencana Pelaksanaan Penambahan Modal Tanpa Hak Memesan Efek Terlebih Dahulu ("PMTHMETD") PT Waskita Beton Precast Tbk Submission of Advertisement Proof for Changes and/or Additional Information on Disclosure of Information on the Planned Capital Increase Without Pre-emptive Rights ("PMTHMETD") of PT Waskita Beton Precast Tbk	18 Mei 2025 May 18, 2025	18 Mei 2025 May 18, 2025
28	E014	349/WBP/ CORSEC/2025	Penyampaian Bukti Iklan Ringkasan Risalah Rapat Umum Pemegang Saham Tahunan Tahun Buku 2024 PT Waskita Beton Precast Tbk Submission of Advertisement Proof of Summary of Minutes of the Annual General Meeting of Shareholders for the Fiscal Year 2024 of PT Waskita Beton Precast Tbk	27 Mei 2025 May 27, 2025	27 Mei 2025 May 27, 2025
29	E014	683/WBP/ CORSEC/2025	Penyampaian Bukti Iklan Pengumuman Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) Tahun 2025 PT Waskita Beton Precast Tbk Submission of Advertisement Proof of Announcement of the Extraordinary General Meeting of Shareholders (EGMS) for the 2025 of PT Waskita Beton Precast Tbk	8 Oktober 2025 October 8, 2025	8 Oktober 2025 October 8, 2025
30	E014	704/WBP/ CORSEC/2025	Penyampaian Bukti Iklan Pemanggilan Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) Tahun 2025 PT Waskita Beton Precast Tbk Submission of Advertisement Proof of Notice of the Extraordinary General Meeting of Shareholders (EGMS) for the 2025 of PT Waskita Beton Precast Tbk	27 Oktober 2025 October 27, 2025	27 Oktober 2025 October 27, 2025
31	E014	748/WBP/ CORSEC/2025	Penyampaian Bukti Iklan Ringkasan Risalah Rapat Umum Pemegang Saham Luar Biasa Tahun 2025 PT Waskita Beton Precast Tbk Submission of Advertisement Proof of Summary of Minutes of the Extraordinary General Meeting of Shareholders for the 2025 of PT Waskita Beton Precast Tbk	19 November 2025 November 19, 2025	19 November 2025 November 19, 2025
32	E014	752/WBP/ CORSEC/2025	Penyampaian Bukti Iklan Pemanggilan Rapat Umum Pemegang Obligasi (RUPO) Tahun 2025 PT Waskita Beton Precast Tbk Submission of Advertisement Proof of Notice of the Bondholders' General Meeting (RUPO) for the 2025 of PT Waskita Beton Precast Tbk	20 November 2025 November 20, 2025	20 November 2025 November 20, 2025
33	E014	810/WBP/ CORSEC/2025	Penyampaian Bukti Iklan Pengumuman Ringkasan Risalah Rapat Umum Pemegang Obligasi atas Obligasi-Obligasi PT Waskita Beton Precast Tbk Submission of Advertisement Proof of Announcement of Summary of Minutes of the Bondholders' General Meeting for Bonds of PT Waskita Beton Precast Tbk	19 Desember 2025 December 19, 2025	19 Desember 2025 December 19, 2025

No	Kode Form Code	Nomor Surat Letter Number	Perihal Subject	Tanggal Surat Letter Date	Tanggal Upload Upload Date
34	E015	307/WBP/DIR/2025	Perubahan Susunan Komite Audit PT Waskita Beton Precast Tbk Changes in the Composition of the Audit Committee of PT Waskita Beton Precast Tbk	5 Juni 2025 June 5, 2025	5 Juni 2025 June 5, 2025
35	E015	312/WBP/DIR/2025	Perubahan Susunan Komite Nominasi & Remunerasi PT Waskita Beton Precast Tbk Changes in the Composition of the Nomination & Remuneration Committee of PT Waskita Beton Precast Tbk	9 Juni 2025 June 9, 2025	9 Juni 2025 June 9, 2025
36	E015	677/WBP/DIR/2025	Perubahan Susunan Komite Audit PT Waskita Beton Precast Tbk Changes in the Composition of the Audit Committee of PT Waskita Beton Precast Tbk	15 Oktober 2025 October 15, 2025	15 Oktober 2025 October 15, 2025
37	E015	869/WBP/DIR/2025	Perubahan Susunan Komite Nominasi & Remunerasi PT Waskita Beton Precast Tbk Changes to the Composition of the Nomination & Remuneration Committee of PT Waskita Beton Precast Tbk	10 Desember 2025 December 10, 2025	10 Desember 2025 December 10, 2025
38	E015	871/WBP/DIR/2025	Perubahan Susunan Komite Audit PT Waskita Beton Precast Tbk Changes to the Composition of the Audit Committee of PT Waskita Beton Precast Tbk	11 Desember 2025 December 11, 2025	11 Desember 2025 December 11, 2025
39	E015	918/WBP/DIR/2025	Perubahan Susunan Komite Nominasi & Remunerasi PT Waskita Beton Precast Tbk Changes to the Composition of the Nomination & Remuneration Committee of PT Waskita Beton Precast Tbk	24 Desember 2025 December 24, 2025	24 Desember 2025 December 24, 2025
40	E016A	865/WBP/DIR/2024	Laporan Penunjukan Akuntan Publik dan/atau Kantor Akuntan Publik dalam Rangka Audit Laporan Tahunan Tahun 2024 PT Waskita Beton Precast Tbk (KOREKSI) Report on the Appointment of a Public Accountant and/or Public Accounting Firm for the Audit of the 2024 Annual Report of PT Waskita Beton Precast Tbk (CORRECTION)	1 November 2024 November 1, 2024	14 Februari 2025 February 14, 2025
41	E016A	809/WBP/DIR/2025	Laporan Penunjukan Akuntan Publik dan/atau Kantor Akuntan Publik dalam Rangka Audit Laporan Tahunan Tahun 2025 PT Waskita Beton Precast Tbk Report on the Appointment of a Public Accountant and/or Public Accounting Firm for the Audit of the 2025 Annual Report of PT Waskita Beton Precast Tbk	21 November 2025 November 21, 2025	21 November 2025 November 21, 2025
42	E019	22/WBP/DIR/2025	Penyampaian Tanggapan Permintaan Penjelasan PT Waskita Beton Precast Tbk Submission of Response to Request for Explanation of PT Waskita Beton Precast Tbk	13 Januari 2025 January 13, 2025	13 Januari 2025 January 13, 2025
43	E019	62/WBP/DIR/2025	Laporan Informasi atau Fakta Material PT Waskita Beton Precast Tbk Report on Material Information or Facts of PT Waskita Beton Precast Tbk	4 Februari 2025 February 4, 2025	4 Februari 2025 February 4, 2025
44	E019	95/WBP/DIR/2025	Laporan Informasi atau Fakta Material PT Waskita Beton Precast Tbk Report on Material Information or Facts of PT Waskita Beton Precast Tbk	28 Februari 2025 February 28, 2025	28 Februari 2025 February 28, 2025
45	E019	141/WBP/DIR/2025	Laporan Informasi atau Fakta Material PT Waskita Beton Precast Tbk Report on Material Information or Facts of PT Waskita Beton Precast Tbk	17 Maret 2025 March 17, 2025	17 Maret 2025 March 17, 2025
46	E019	148/WBP/DIR/2025	Penyampaian Keterbukaan Informasi Rencana Penambahan Modal Tanpa Hak Memesan Efek Terlebih Dahulu ("PMTHMETD") Tahap IV PT Waskita Beton Precast Tbk Submission of Information Disclosure on the Planned Capital Increase Without Pre-emptive Rights ("PMTHMETD") Phase IV of PT Waskita Beton Precast Tbk	19 Maret 2025 March 19, 2025	19 Maret 2025 March 19, 2025
47	E019	154/WBP/DIR/2025	Penyampaian Laporan Keuangan Audited per 31 Desember 2024 PT Waskita Beton Precast Tbk Submission of Audited Financial Statements as of December 31, 2024 of PT Waskita Beton Precast Tbk	25 Maret 2025 March 25, 2025	25 Maret 2025 March 25, 2025
48	E019	155/WBP/DIR/2025	Laporan Informasi atau Fakta Material Cash Flow Available For Debt Services (CFADS) Tahap V PT Waskita Beton Precast Tbk Report on Material Information or Facts on Cash Flow Available for Debt Services (CFADS) Phase V of PT Waskita Beton Precast Tbk	25 Maret 2025 March 25, 2025	25 Maret 2025 March 25, 2025
49	E019	169/WBP/DIR/2025	Penyampaian Keterbukaan Informasi Hasil Penambahan Modal Tanpa Hak Memesan Efek Terlebih Dahulu ("PMTHMETD") Tahap IV PT Waskita Beton Precast Tbk Submission of Information Disclosure on the Results of the Capital Increase Without Pre-emptive Rights ("PMTHMETD") Phase IV of PT Waskita Beton Precast Tbk	8 April 2025 April 8, 2025	8 April 2025 April 8, 2025

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50	E019	173/WBP/DIR/2025	Penyampaian Keterbukaan Informasi Penambahan Modal Tanpa Hak Memesan Efek Terlebih Dahulu ("PMTHMETD") dengan Ratifikasi Keputusan RUPS Luar Biasa PT Waskita Beton Precast Tbk Submission of Information Disclosure on Capital Increase Without Pre-emptive Rights ("PMTHMETD") with Ratification of the Decision of the Extraordinary GMS of PT Waskita Beton Precast Tbk	10 April 2025 April 10, 2025	10 April 2025 April 10, 2025
51	E019	223/WBP/DIR/2025	Penyampaian Laporan Keuangan Unaudited per 31 Maret 2025 PT Waskita Beton Precast Tbk Submission of Unaudited Financial Statements as of March 31, 2025, PT Waskita Beton Precast Tbk	30 April 2025 April 30, 2025	30 April 2025 April 30, 2025
52	E019	253/WBP/DIR/2025	Penyampaian Perubahan dan/atau Tambahan Informasi Keterbukaan Informasi atas Rencana Pelaksanaan Penambahan Modal Tanpa Hak Memesan Efek Terlebih Dahulu ("PMTHMETD") PT Waskita Beton Precast Tbk Submission of Amendments and/or Additional Information regarding the Public Disclosure of Information regarding the Planned Capital Increase Without Pre-emptive Rights ("PMTHMETD") of PT Waskita Beton Precast Tbk	18 Mei 2025 May 18, 2025	18 Mei 2025 May 18, 2025
53	E019	258/WBP/DIR/2025	Penyampaian Perubahan dan/atau Tambahan Informasi Keterbukaan Informasi atas Rencana Pelaksanaan Penambahan Modal Tanpa Hak Memesan Efek Terlebih Dahulu ("PMTHMETD") PT Waskita Beton Precast Tbk Submission of Amendments and/or Additional Information regarding the Public Disclosure of Information regarding the Planned Capital Increase Without Pre-emptive Rights ("PMTHMETD") of PT Waskita Beton Precast Tbk	19 Mei 2025 May 19, 2025	19 Mei 2025 May 19, 2025
54	E019	259/WBP/DIR/2025	Penyampaian Tanggapan Surat Otoritas Jasa Keuangan ("OJK") No. S-191 PT Waskita Beton Precast Tbk Submission of Response to Financial Services Authority ("OJK") Letter No. S-191 of PT Waskita Beton Precast Tbk	19 Mei 2025 May 19, 2025	19 Mei 2025 May 19, 2025
55	E019	261/WBP/DIR/2025	Penyampaian Tanggapan Surat Otoritas Jasa Keuangan ("OJK") No. S-191 PT Waskita Beton Precast Tbk (KOREKSI) Submission of Response to Financial Services Authority ("OJK") Letter No. S-191 of PT Waskita Beton Precast Tbk (CORRECTION)	19 Mei 2025 May 19, 2025	19 Mei 2025 May 19, 2025
56	E019	267/WBP/DIR/2025	Penyampaian Kembali Tanggapan Surat Otoritas Jasa Keuangan ("OJK") No. S-191 PT Waskita Beton Precast Tbk Resubmission of Response to Financial Services Authority ("OJK") Letter No. S-191 PT Waskita Beton Precast Tbk	20 Mei 2025 May 20, 2025	20 Mei 2025 May 20, 2025
57	E019	313/WBP/DIR/2025	Laporan Informasi atau Fakta Material PT Waskita Beton Precast Tbk Report of Material Information or Facts of PT Waskita Beton Precast Tbk	9 Juni 2025 June 9, 2025	9 Juni 2025 June 9, 2025
58	E019	362/WBP/DIR/2025	Penyampaian Keterbukaan Informasi Rencana Penambahan Modal Tanpa Hak Memesan Efek Terlebih Dahulu ("PMTHMETD") Tahap V PT Waskita Beton Precast Tbk Information Disclosure on the Planned Capital Increase Without Pre-emptive Rights ("PMTHMETD") Phase V of PT Waskita Beton Precast Tbk	2 Juli 2025 July 2, 2025	2 Juli 2025 July 2, 2025
59	E019	396/WBP/DIR/2025	Penyampaian Keterbukaan Informasi Hasil Penambahan Modal Tanpa Hak Memesan Efek Terlebih Dahulu ("PMTHMETD") Tahap V PT Waskita Beton Precast Tbk Information Disclosure on the Results of the Capital Increase Without Pre-emptive Rights ("PMTHMETD") Phase V of PT Waskita Beton Precast Tbk	11 Juli 2025 July 11, 2025	11 Juli 2025 July 11, 2025
60	E019	481/WBP/DIR/2025	Laporan Informasi atau Fakta Material Proses Kasasi PT Waskita Beton Precast Tbk Report of Material Information or Facts on the Cassation Process of PT Waskita Beton Precast Tbk	14 Agustus 2025 August 14, 2025	14 Agustus 2025 August 14, 2025
61	E019	488/WBP/DIR/2025	Penyampaian Tanggapan Penjelasan Atas Volatilitas Transaksi Efek Submission of Explanatory Responses Regarding Securities Transaction Volatility	15 Agustus 2025 August 15, 2025	15 Agustus 2025 August 15, 2025
62	E019	510/WBP/DIR/2025	Laporan Informasi atau Fakta Material Pengunduran Diri Komisaris PT Waskita Beton Precast Tbk Report of Material Information or Facts on the Resignation of a Commissioner of PT Waskita Beton Precast Tbk	21 Agustus 2025 August 21, 2025	21 Agustus 2025 August 21, 2025
63	E019	511/WBP/DIR/2025	Laporan Informasi atau Fakta Material Pengunduran Diri Komisaris Independen PT Waskita Beton Precast Tbk Report of Material Information or Facts on the Resignation of an Independent Commissioner of PT Waskita Beton Precast Tbk	21 Agustus 2025 August 21, 2025	21 Agustus 2025 August 21, 2025
64	E019	509/WBP/DIR/2025	Laporan Informasi atau Fakta Material Pengunduran Diri Komisaris Independen PT Waskita Beton Precast Tbk Report of Material Information or Facts on the Resignation of an Independent Commissioner of PT Waskita Beton Precast Tbk	21 Agustus 2025 August 21, 2025	21 Agustus 2025 August 21, 2025
65	E019	587/WBP/DIR/2025	Laporan Informasi atau Fakta Material Cash Flow Available For Debt Services (CFADS) Tahap VI PT Waskita Beton Precast Tbk Report of Material Information or Facts on the Cash Flow Available for Debt Services (CFADS) Phase VI of PT Waskita Beton Precast Tbk	25 September 2025 September 25, 2025	25 September 2025 September 25, 2025

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66	E019	721/WBP/CORSEC/2025	Penyampaian Pengumuman Rapat Umum Pemegang Obligasi atas Obligasi Wajib Konversi Waskita Beton Precast I Tahun 2023 dan Obligasi Wajib Konversi Waskita Beton Precast II Tahun 2023 PT Waskita Beton Precast Tbk Announcement of the General Meeting of Bondholders for the Mandatory Convertible Bonds of Waskita Beton Precast I in 2023 and the Mandatory Convertible Bonds of Waskita Beton Precast II in 2023 of PT Waskita Beton Precast Tbk	3 November 2025 November 3, 2025	3 November 2025 November 3, 2025
67	E019	722/WBP/CORSEC/2025	Penyampaian Pengumuman Rapat Umum Pemegang Obligasi atas Obligasi Waskita Beton Precast I Tahun 2022 dan Obligasi Waskita Beton Precast II Tahun 2022 PT Waskita Beton Precast Tbk Announcement of the General Meeting of Bondholders for the Waskita Beton Precast I in 2022 and the Waskita Beton Precast II in 2022 of PT Waskita Beton Precast Tbk	3 November 2025 November 3, 2025	3 November 2025 November 3, 2025
68	E019	772/WBP/CORSEC/2025	Pemberitahuan Hasil Rapat Umum Pemegang Obligasi Waskita Beton Precast II Tahun 2022 Notification of the Results of the General Meeting of Bondholders of Waskita Beton Precast II in 2022	3 Desember 2025 December 3, 2025	3 Desember 2025 December 3, 2025
69	E019	774/WBP/CORSEC/2025	Pemberitahuan Hasil Rapat Umum Pemegang Obligasi Waskita Beton Precast I Tahun 2022 Notification of the Results of the General Meeting of Bondholders of Waskita Beton Precast I in 2022	3 Desember 2025 December 3, 2025	3 Desember 2025 December 3, 2025
70	E019	775/WBP/CORSEC/2025	Pemberitahuan Hasil Rapat Umum Pemegang Obligasi Wajib Konversi Waskita Beton Precast II Tahun 2023 Notification of the Results of the General Meeting of Mandatory Convertible Bonds of Waskita Beton Precast II in 2023	3 Desember 2025 December 3, 2025	3 Desember 2025 December 3, 2025
71	E019	773/WBP/CORSEC/2025	Pemberitahuan Hasil Rapat Umum Pemegang Obligasi Wajib Konversi Waskita Beton Precast I Tahun 2023 Notification of the Results of the General Meeting of Mandatory Convertible Bonds of Waskita Beton Precast I in 2023	3 Desember 2025 December 3, 2025	3 Desember 2025 December 3, 2025
72	E019	904/WBP/DIR/2025	Laporan Informasi atau Fakta Material Pengunduran Diri Komisaris Utama PT Waskita Beton Precast Tbk Report of Material Information or Facts on the Resignation of the President Commissioner of PT Waskita Beton Precast Tbk	22 Desember 2025 December 22, 2025	22 Desember 2025 December 22, 2025
73	E020	249/WBP/CORSEC/2025	Penyampaian Laporan Tahunan PT Waskita Beton Precast Tbk Tahun Buku 2024 Submission of PT Waskita Beton Precast Tbk's Annual Report for the Fiscal Year 2024	25 April 2025 April 25, 2025	25 April 2025 April 25, 2025
74	E020	250/WBP/CORSEC/2025	Penyampaian Laporan Keberlanjutan PT Waskita Beton Precast Tbk Tahun Buku 2024 Submission of PT Waskita Beton Precast Tbk's Sustainability Report for the Fiscal Year 2024	25 April 2025 April 25, 2025	26 April 2025 April 25, 2025
75	E026	742/WBP/CORSEC/2025	Penyampaian Pemanggilan Rapat Umum Pemegang Obligasi atas Obligasi Wajib Konversi Waskita Beton Precast II Tahun 2023 Notification of the General Meeting of Bondholders for the 2023 Waskita Beton Precast Mandatory Convertible Bonds II	18 November 2025 November 18, 2025	18 November 2025 November 18, 2025
76	E026	743/WBP/CORSEC/2025	Penyampaian Pemanggilan Rapat Umum Pemegang Obligasi atas Obligasi Wajib Konversi Waskita Beton Precast I Tahun 2023 Notification of the General Meeting of Bondholders for the 2023 Waskita Beton Precast Mandatory Convertible Bonds I	18 November 2025	18 November 2025
77	E026	744/WBP/CORSEC/2025	Penyampaian Pemanggilan Rapat Umum Pemegang Obligasi atas Obligasi Waskita Beton Precast II Tahun 2022 Notice of Invitation to General Meeting of Bondholders for the 2022 Waskita Beton Precast Bonds II	18 November 2025 November 18, 2025	18 November 2025 November 18, 2025
78	E026	745/WBP/CORSEC/2025	Penyampaian Pemanggilan Rapat Umum Pemegang Obligasi atas Obligasi Waskita Beton Precast I Tahun 2022 Notice of Invitation to General Meeting of Bondholders for the 2022 Waskita Beton Precast Bonds I	18 November 2025 November 18, 2025	18 November 2025 November 18, 2025
79	E026	779/WBP/CORSEC/2025	Penyampaian Ringkasan Risalah Rapat Umum Pemegang Obligasi atas Obligasi Waskita Beton Precast I Tahun 2022 PT Waskita Beton Precast Tbk Submission of Summary of Minutes of the General Meeting of Bondholders for the 2022 Waskita Beton Precast Bond I of PT Waskita Beton Precast Tbk	4 Desember 2025 December 4, 2025	4 Desember 2025 December 4, 2025
80	E026	780/WBP/CORSEC/2025	Penyampaian Ringkasan Risalah Rapat Umum Pemegang Obligasi atas Obligasi Waskita Beton Precast II Tahun 2022 PT Waskita Beton Precast Tbk Submission of Summary of Minutes of the General Meeting of Bondholders for the 2022 Waskita Beton Precast II Bonds of PT Waskita Beton Precast Tbk	4 Desember 2025 December 4, 2025	4 Desember 2025 December 4, 2025

No	Kode Form Form Code	Nomor Surat Letter Number	Perihal Subject	Tanggal Surat Letter Date	Tanggal Upload Upload Date
81	E026	781/WBP/ CORSEC/2025	Penyampaian Ringkasan Risalah Rapat Umum Pemegang Obligasi atas Obligasi Wajib Konversi Waskita Beton Precast I Tahun 2023 PT Waskita Beton Precast Tbk Submission of Summary Minutes of the General Meeting of Bondholders for the Mandatory Convertible Bonds I of 2023 of PT Waskita Beton Precast Tbk	4 Desember 2025 December 4, 2025	4 Desember 2025 December 4, 2025
82	E026	782/WBP/ CORSEC/2025	Penyampaian Ringkasan Risalah Rapat Umum Pemegang Obligasi atas Obligasi Wajib Konversi Waskita Beton Precast II Tahun 2023 PT Waskita Beton Precast Tbk Submission of Summary Minutes of the General Meeting of Bondholders for the Mandatory Convertible Bonds II of 2023 of PT Waskita Beton Precast Tbk	4 Desember 2025 December 4, 2025	4 Desember 2025 December 4, 2025
83	E030	626/WBP/ CORSEC/2025	Laporan Hasil Pemingkatan atas Perusahaan, Obligasi Konversi serta Obligasi PT Waskita Beton Precast Tbk Rating Report on the Company, Convertible Bonds, and Bonds of PT Waskita Beton Precast Tbk	10 September 2025 September 10, 2025	10 September 2025 September 10, 2025
84	E049	157/WBP/DIR/2025	Pemberitahuan Rencana Penyelenggaraan Rapat Umum Pemegang Saham Tahunan (RUPST) Tahun Buku 2024 PT Waskita Beton Precast Tbk Notification of Plans to Hold an Annual General Meeting of Shareholders (AGM) of PT Waskita Beton Precast Tbk for the Fiscal Year 2024	25 Maret 2025 March 25, 2025	25 Maret 2025 March 25, 2025
85	E049	209/WBP/DIR/2025	Pemberitahuan Perubahan Mata Acara Rapat Umum Pemegang Saham Tahunan (RUPST) Tahun Buku 2024 PT Waskita Beton Precast Tbk Notification of Changes to the Agenda of the Annual General Meeting of Shareholders (AGM) of PT Waskita Beton Precast Tbk for the Fiscal Year 2024	25 April 2025 April 25, 2025	25 April 2025 April 25, 2025
86	E049	229/WBP/DIR/2025	Pemberitahuan Perubahan Mata Acara dan Waktu Penyelenggaraan Rapat Umum Pemegang Saham Tahunan (RUPST) Tahun Buku 2024 PT Waskita Beton Precast Tbk Notification of Changes to the Agenda and Time of the Annual General Meeting of Shareholders (AGM) of PT Waskita Beton Precast Tbk for the Fiscal Year 2024	30 April 2025 April 30, 2025	30 April 2025 April 30, 2025
87	E049	596/WBP/DIR/2025	Pemberitahuan Rencana Penyelenggaraan Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) Tahun 2025 PT Waskita Beton Precast Tbk Notification of Plan to Hold the 2025 Extraordinary General Meeting of Shareholders (EGM) of PT Waskita Beton Precast Tbk	30 September 2025 September 30, 2025	30 September 2025 September 30, 2025
88	E049	641/WBP/DIR/2025	Pemberitahuan Perubahan Waktu Penyelenggaraan Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) Tahun 2025 PT Waskita Beton Precast Tbk Notification of Changes to the Schedule for the 2025 Extraordinary General Meeting of Shareholders (EGMS) of PT Waskita Beton Precast Tbk	6 Oktober 2025 October 6, 2025	6 Oktober 2025 October 6, 2025
89	E074	94/WBP/DIR/2025	Penyampaian Tanggapan Permintaan Penjelasan PT Waskita Beton Precast Tbk Submission of Response to Request for Explanation of PT Waskita Beton Precast Tbk	27 Februari 2025 February 27, 2025	27 Februari 2025 February 27, 2025
90	E074	147/WBP/DIR/2025	Permohonan Pencatatan Saham dalam rangka Penambahan Modal Tanpa Hak Memesan Efek Terlebih Dahulu (PMTHMETD) Tahap IV PT Waskita Beton Precast Tbk Application for Share Listing in Context of Capital Increase Without Pre-emptive Rights (PMTHMETD) Phase IV of PT Waskita Beton Precast Tbk	18 Maret 2025 March 18, 2025	18 Maret 2025 March 18, 2025
91	E074	200/WBP/DIR/2025	Tanggapan Permintaan Penjelasan Response to Request for Explanation	17 April 2025 April 17, 2025	17 April 2025 April 17, 2025
92	E074	360/WBP/DIR/2025	Permohonan Pencatatan Saham Tahap V dalam rangka Penambahan Modal Tanpa Hak Memesan Efek Terlebih Dahulu ("PMTHMETD") PT Waskita Beton Precast Tbk Application for Share Listing Phase V in Context of Capital Increase Without Pre-emptive Rights ("PMTHMETD") of PT Waskita Beton Precast Tbk	1 Juli 2025 July 1, 2025	1 Juli 2025 July 1, 2025
93	E074	377/WBP/DIR/2025	Tanggapan Permintaan Penjelasan Response to Request for Explanation	4 Juli 2025 July 4, 2025	5 Juli 2025 July 5, 2025
94	E075	25/WBP/DIR/2025	Penyampaian Progress Pelaksanaan Homologasi PT Waskita Beton Precast Tbk Submission of Homologation Progress of PT Waskita Beton Precast Tbk	14 Januari 2025 January 14, 2025	14 Januari 2025 January 14, 2025
95	E075	128/WBP/DIR/2025	Tanggapan Permintaan Penjelasan Laporan Informasi atau Fakta Material PT Waskita Beton Precast Tbk Response to Request for Explanation of Material Information or Facts Report of PT Waskita Beton Precast Tbk	12 Maret 2025 March 12, 2025	12 Maret 2025 March 12, 2025
96	E075	198/WBP/DIR/2025	Permintaan Waktu Audiensi Terkait Rencana Penambahan Modal Tanpa Hak Memesan Efek Terlebih Dahulu (PMTHMETD) dengan Ratifikasi Keputusan Rapat Umum Pemegang Saham Luar Biasa 30 Juni 2023 PT Waskita Beton Precast Tbk Request for Hearing Time Regarding the Planned Capital Increase Without Pre-emptive Rights (PMTHMETD) with Ratification of the Resolution of the Extraordinary General Meeting of Shareholders on June 30 2023 PT Waskita Beton Precast Tbk	17 April 2025 April 17, 2025	17 April 2025 April 17, 2025

No	Kode Form Code	Nomor Surat Letter Number	Perihal Subject	Tanggal Surat Letter Date	Tanggal Upload Upload Date
97	E075	252/WBP/DIR/2025	Penyampaian Tanggapan Surat Otoritas Jasa Keuangan ("OJK") No. S-191 PT Waskita Beton Precast Tbk Submission of Response to Financial Services Authority ("OJK") Letter No. S-191 of PT Waskita Beton Precast Tbk	18 Mei 2025 May 18, 2025	18 Mei 2025 May 18, 2025
98	E075	281/WBP/DIR/2025	Penyampaian Kembali Tanggapan Surat Otoritas Jasa Keuangan ("OJK") No. S-191 PT Waskita Beton Precast Tbk Resubmission of Response to Financial Services Authority ("OJK") Letter No. S-191 of PT Waskita Beton Precast Tbk	22 Mei 2025 May 22, 2025	22 Mei 2025 May 22, 2025
99	E075	309/WBP/DIR/2025	Tanggapan atas Surat Otoritas Jasa Keuangan Nomor S-873/PM.212/2025 Response to Financial Services Authority Letter No. S-873/PM.212/2025	5 Juni 2025 June 5, 2025	07 Juni 2025 June 5, 2025
100	E075	314/WBP/DIR/2025	Tanggapan Penelaahan atas Laporan Keuangan Tahunan 2024 PT Waskita Beton Precast Tbk Response to the Review of PT Waskita Beton Precast Tbk's 2024 Annual Financial Statements	10 Juni 2025 June 10, 2025	10 Juni 2025 June 10, 2025
101	E075	393/WBP/DIR/2025	Penyampaian Progress Pelaksanaan Homologasi PT Waskita Beton Precast Tbk Submission of Progress on the Homologation Implementation of PT Waskita Beton Precast Tbk	10 Juli 2025 July 10, 2025	10 Juli 2025 July 10, 2025
102	E076	351/WBP/DIR/2025	Laporan Hasil Evaluasi Komite Audit PT Waskita Beton Precast Tbk terhadap Pelaksanaan Pemberian Jasa Audit atas Informasi Keuangan Historis Tahunan Report on the Results of the Audit Committee's Evaluation of PT Waskita Beton Precast Tbk's Implementation of Audit Services for Annual Historical Financial Information	26 Juni 2025 June 26, 2025	26 Juni 2025 June 26, 2025

KERAHASIAAN INFORMASI

Dalam mendukung pelaksanaan tugas pengawasan dan audit secara efektif, sesuai dengan ketentuan yang berlaku, serta memastikan implementasi tata kelola perusahaan yang baik di seluruh tingkat organisasi, WSBP menjamin kerahasiaan seluruh informasi yang mengenai operasional ataupun Perusahaan. Dewan Komisaris dan Direksi bertanggung jawab untuk memastikan bahwa Auditor Eksternal, Auditor Internal, Komite Audit, dan komite lainnya memperoleh akses yang diperlukan terhadap catatan akuntansi, data pendukung, dan informasi relevan mengenai WSBP.

Kerahasiaan Informasi Perusahaan

Informasi, yang berdasarkan ketentuan peraturan perundang-undangan dan/ atau ketentuan perusahaan merupakan informasi rahasia yang berkenaan dengan perusahaan, harus dirahasiakan sesuai dengan ketentuan peraturan perundang-undangan dan/atau ketentuan perusahaan.

Kecuali disyaratkan dalam ketentuan peraturan perundang-undangan, Anggaran Dasar Perusahaan dan/atau Peraturan Perusahaan, Auditor Eksternal, Auditor Internal, dan Komite Audit, serta Komite lainnya jika ada, harus merahasiakan informasi yang diperoleh sewaktu melaksanakan tugasnya.

CONFIDENTIALITY OF INFORMATION

To support the effective implementation of oversight and audit duties, in accordance with applicable regulations, and to ensure the implementation of good corporate governance at all levels of the organization, WSBP guarantees the confidentiality of all information concerning its operations and the Company. The Board of Commissioners and Board of Directors are responsible for ensuring that the External Auditor, Internal Auditor, Audit Committee, and other committees obtain necessary access to accounting records, supporting data, and relevant information concerning WSBP.

Confidentiality of Company Information

Any information deemed confidential under applicable laws, regulations, or company policies must be protected in strict accordance with the laws and regulations and/or company policies.

Unless disclosure is required by law, the Company's Articles of Association, and/or Company Regulations, the External Auditor, Internal Auditor, Audit Committee, and any other relevant committees are obliged to maintain the confidentiality of information obtained in the course of performing their duties.

Dalam implementasinya, Dewan Komisaris dan Direksi bertanggung jawab kepada perusahaan untuk menjaga kerahasiaan informasi perusahaan.

Keterbukaan Informasi

WSBP wajib melaksanakan keterbukaan informasi secara tepat waktu, akurat, jelas, dan objektif, sesuai dengan ketentuan peraturan perundang-undangan. Lebih lanjut, WSBP memiliki kebijakan dan prosedur pengungkapan dan transparansi yang memastikan pengungkapan informasi material dan menjaga informasi sensitif serta rahasia korporasi.

Perlindungan Data Pribadi

Dalam implementasinya, Direksi wajib melindungi dan memastikan keamanan data pribadi yang dikelola BUMN sesuai dengan ketentuan peraturan perundang-undangan yang mengatur mengenai perlindungan data pribadi.

Hubungan dengan Pemangku Kepentingan (Stakeholders)

Dalam menjalankan operasional bisnis, WSBP senantiasa menghormati hak pemangku kepentingan Perusahaan termasuk pemangku kepentingan yang timbul berdasarkan ketentuan peraturan perundang-undangan dan/atau perjanjian yang dibuat oleh Perusahaan dengan Insan WSBP, pelanggan, pemasok, dan kreditur serta masyarakat sekitar tempat usaha Perusahaan.

HUBUNGAN INVESTOR

WSBP berkomitmen menjaga komunikasi yang transparan dan efektif dengan para pelaku pasar modal melalui berbagai kegiatan Investor Relations yang terstruktur dan informatif. Melalui kegiatan ini, WSBP bertujuan untuk menyediakan informasi yang cepat, jelas, dan relevan, yang dapat mempermudah pelaku pasar modal dalam mengambil keputusan investasi yang tepat. Fokus utama dari kegiatan ini adalah untuk memastikan bahwa para investor, baik yang sudah ada maupun calon investor, memiliki pemahaman yang mendalam mengenai strategi perusahaan, kinerja operasional, dan posisi keuangan yang akurat.

Aktivitas tersebut dijalankan oleh Departemen Hubungan Investor dan Tata Kelola Perusahaan yang merupakan bagian dari Divisi Corporate Secretary, bertanggung jawab dalam melaksanakan komunikasi ini dengan profesionalisme, ketepatan waktu, dan sesuai dengan prinsip keterbukaan yang berlaku.

In practice, the Board of Commissioners and the Board of Directors are responsible for ensuring the confidentiality of company information.

Information Disclosure

WSBP is required to implement information disclosure in a timely, accurate, clear, and objective manner, in accordance with applicable laws and regulations. Furthermore, WSBP has disclosure and transparency policies and procedures that ensure the disclosure of material information and safeguard sensitive information and corporate confidentiality.

Personal Data Protection

In its implementation, the Board of Directors is required to protect and ensure the security of personal data managed by BUMN in accordance with laws and regulations governing personal data protection.

Stakeholder Relations

In conducting its business operations, WSBP consistently respects the rights of all stakeholders, including those established by law and/or through agreements made by the Company with Insan WSBP, customers, suppliers, creditors, and the communities surrounding its business locations.

INVESTOR RELATIONS

WSBP is committed to maintaining transparent and effective communication with capital market players through various structured and informative Investor Relations activities. Through these activities, WSBP aims to provide timely, clear, and relevant information that can facilitate capital market players in making informed investment decisions. The primary focus of this activity is to ensure that investors, both existing and prospective, have a thorough understanding of the Company's strategy, operational performance, and accurate financial position.

This activity is carried out by the Investor Relations and Corporate Governance Department, which is part of the Corporate Secretary Division. It is responsible for conducting this communication professionally, timely, and in accordance with applicable transparency principles.

Secara berkala, WSBP senantiasa melakukan peningkatan kualitas dan frekuensi kegiatan Investor Relations, dengan berbagai program yang dirancang untuk menjawab kebutuhan informasi pasar. Aktivitas Investor Relations di sepanjang tahun 2025 adalah sebagai berikut:

WSBP periodically improves the quality and frequency of its Investor Relations activities, with various programs designed to meet market information needs. Investor Relations activities throughout 2025 are as follows:

Tabel Aktivitas Investor Relations Tahun 2025

Table of Investor Relations Activities in 2025

No	Jenis Kegiatan Activity Type	Frekuensi Kegiatan Activity Frequency
1	Press Conference	1 kali Once
2	Press Release	92 kali 92 times
3	RUPS GMS	2 kali 2 times
4	Pertemuan Analis Analyst Meeting	13 kali 13 times
5	Public Expose	1 kali Once

PUBLIC EXPOSE & PRESS CONFERENCE

Secara berkala, WSBP mengadakan sesi *Public Expose* yang ditujukan kepada pemegang saham, pemangku kepentingan, serta masyarakat umum. Melalui *Public Expose* ini, WSBP bertujuan untuk menyampaikan informasi yang jelas dan lengkap mengenai aktivitas operasional, strategi Perusahaan, serta pencapaian yang telah diraih. *Public Expose* ini juga menjadi sarana untuk membangun komunikasi yang efektif dan memperdalam pemahaman mengenai kinerja dan arah bisnis WSBP ke depan.

PUBLIC EXPOSE & PRESS CONFERENCE

WSBP periodically holds Public Expose sessions aimed at shareholders, stakeholders, and the general public. Through these Public Exposes, WSBP aims to convey clear and comprehensive information regarding operational activities, the Company's strategies, and achievements. These Public Exposes also serve as a means to build effective communication and deepen understanding of WSBP's performance and future business direction.

Pada tahun 2025, WSBP telah menyelenggarakan *public expose* sebanyak 1 (satu) kali yang dilaksanakan pada tanggal 10 Desember 2025 pukul 09.00 WIB melalui Zoom Webinar. Peserta yang menghadiri acara *Public Expose* Tahun 2025 WSBP berjumlah 9 (sembilan) orang yang terdiri dari 5 (lima) orang masyarakat (publik) dan 4 (empat) orang perwakilan instansi. Dari jumlah peserta yang hadir dalam *Public Expose*, 6 (enam) orang di antaranya merupakan Pemegang Saham WSBP.

In 2025, WSBP held one public expose on December 10, 2025, at 9:00 a.m. Western Indonesian Time (WIB) via Zoom Webinar. Nine participants attended the 2025 WSBP Public Expose, consisting of five members of the public and four representatives from agencies. Of those in attendance, six were WSBP Shareholders.

Kegiatan *Public Expose* juga disertai dengan kegiatan *Press Conference* yang dibuka pada pukul 10.15 WIB yang dihadiri oleh 14 (empat belas) orang perwakilan media. Seluruh rangkaian *Public Expose* dan *Press Conference* dihadiri oleh jajaran Direksi WSBP.

The Public Expose also included a press conference, which opened at 10:15 a.m. Western Indonesian Time (WIB), and was attended by fourteen media representatives. The entire Public Expose and Press Conference was attended by the WSBP Board of Directors.

Adapun hasil pelaksanaan *Public Expose* dan *Press Conference* WSBP Tahun 2025 dapat diakses dan diunduh di website resmi Bursa Efek Indonesia (BEI).

SIARAN PERS

WSBP berupaya untuk memberikan informasi terkait perkembangan Perusahaan kepada publik melalui berbagai saluran komunikasi, termasuk siaran pers yang rutin disampaikan. Upaya ini dilakukan sebagai komitmen transparansi kepada pemangku kepentingan terhadap informasi terkini mengenai kinerja dan inisiatif Perusahaan.

Di sepanjang tahun 2025, WSBP telah menerbitkan sebanyak 92 (sembilan puluh dua) siaran pers yang mencakup berbagai topik penting terkait kegiatan operasional, inovasi, dan pencapaian strategis. Informasi siaran pers WSBP adalah sebagai berikut:

The results of the 2025 WSBP Public Expose and Press Conference can be accessed and downloaded from the official website of the Indonesia Stock Exchange (IDX).

PRESS RELEASE

WSBP strives to provide the public with information regarding the Company's developments through various communication channels, including regular press release. This effort demonstrates its commitment to transparency and providing stakeholders with the latest information on the Company's performance and initiatives.

Throughout 2025, WSBP issued a total of 92 (ninety-two) press release covering various important topics related to operational activities, innovation, and strategic achievements. The WSBP's press release information is as follows:

Tabel Siaran Pers Tahun 2025

Table of Press Releases in 2025

No	Tanggal Date	Judul Siaran Pers Press Release Title
1	2 Januari 2025 January 2, 2025	Komitmen Bangun Infrastruktur Perairan, WSBP Bangun Batching Plant Baru di Proyek Bendungan Bener Committed to Developing Water Infrastructure, WSBP Builds a New Batching Plant at the Bener Dam Project
2	7 Januari 2025 January 7, 2025	WSBP Selesaikan Pengiriman Spun Pile ke Proyek Nusantara International Convention & Exhibition Center (NICE) di PIK 2 Senilai Rp97,97 Miliar WSBP Completes Spun Pile Delivery to the Nusantara International Convention & Exhibition Center (NICE) Project in PIK 2 Worth Rp97.97 Billion
3	10 Januari 2025 January 10, 2025	WSBP Suplai Produk Spun Pile untuk Pembangunan Tanggul Pengaman Pantai NCICD Fase A Lokasi 1 Paket 2 Senilai Rp41,56 Miliar WSBP Supplies Spun Pile Products for the Construction of the NCICD Coastal Protection Wall Phase A, Location 1, Package 2, Worth Rp41.56 Billion
4	15 Januari 2025 January 15, 2025	Memperingati Bulan K3 Nasional, WSBP Pastikan Implementasi 10 Golden Rules HSE Commemorating National Occupational Health and Safety Month, WSBP Ensures Implementation of the 10 Golden Rules of HSE
5	17 Januari 2025 January 17, 2025	Tambah Portofolio Baru di Proyek Perairan, WSBP Selesaikan Suplai untuk Proyek Peningkatan Jaringan Irigasi Kandanghaur Adding New Portfolio in Water Projects, WSBP Completes Supply for the Kandanghaur Irrigation Network Improvement Project
6	21 Januari 2025 January 21, 2025	WSBP Catatkan NKB Rp2,37 Triliun pada 2024, Capai Target Tahunan WSBP Records NKB of Rp2.37 Trillion in 2024, Achieving Annual Target
7	24 Januari 2025 January 24, 2025	Lanjutkan Tol Sumatra, WSBP Suplai Readymix untuk Proyek Jalan Tol Palembang-Betung Seksi 3 Pangkalan Balai Betung Continuing the Sumatra Toll Road, WSBP Supplies Readymix for the Palembang-Betung Toll Road Project Section 3, Pangkalan Balai Betung
8	29 Januari 2025 January 29, 2025	Pembangunan Berkelanjutan, WSBP Tanam 643 Pohon Trembesi di Januari 2025 untuk 6.341 Spun Pile Terkirim Selama Desember 2024 Sustainable Development, WSBP Plants 643 Rain Trees in January 2025 for 6,341 Spun Piles Delivered in December 2024
9	31 Januari 2025 January 31, 2025	WSBP Rampungkan Proyek Flyover Bridge Connecting Shangri-La Hotel & Residences WSBP Completes Flyover Bridge Project Connecting Shangri-La Hotel & Residences
10	4 Februari 2025 February 4, 2025	Tambah Portofolio Kontrak Eksternal, Kini WSBP Suplai Pembangunan RS Hermina Adding to External Contract Portfolio, WSBP Now Supplies Construction of Hermina Hospital
11	7 Februari 2025 February 7, 2025	Berbagai Rumah Sakit Indonesia Kokoh dengan Beton WSBP, Kini WSBP Suplai RS Bhayangkara Sartika Asih, Bandung Various Indonesian Hospitals Are Strong with WSBP Concrete, Now WSBP Supplies Bhayangkara Sartika Asih Hospital, Bandung
12	11 Februari 2025 February 11, 2025	WSBP Catatkan Capaian Positif di Bidang K3 Sepanjang 2024 WSBP Records Positive Achievements in the OHS Sector Throughout 2024

No	Tanggal Date	Judul Siaran Pers Press Release Title
13	14 Februari 2025 February 14, 2025	WSBP Suplai Produk Precast dan Readymix untuk Proyek Jalan Tol Palembang–Betung Seksi 1, Raih NKB Rp65,82 Miliar WSBP Supplies Precast and Readymix Products for the Palembang – Betung Toll Road Section 1 Project, Earning Rp65.82 Billion in NKB
14	18 Februari 2025 February 18, 2025	WSBP Suplai Readymix untuk Struktur Jembatan Musi Ruas Tol Palembang–Betung WSBP Supplies Readymix for the Musi Bridge Structure on the Palembang – Betung Toll Road Section
15	21 Februari 2025 February 21, 2025	Lanjut Tanam 433 Pohon Trembesi, WSBP Terus Lakukan Pembangunan Berkelanjutan WSBP Continues to Plant 433 Rain Trees, Continues Sustainable Development
16	25 Februari 2025 February 25, 2025	Suplai ke Proyek Tzu Chi School Extension, Spun Pile WSBP Kembali Jadi Pondasi Infrastruktur Pendidikan Berkualitas Supplying the Tzu Chi School Extension Project, WSBP's Spun Pile Once Again Becomes the Foundation of Quality Educational Infrastructure
17	28 Februari 2025 February 28, 2025	WSBP Raih Tiga Penghargaan Pada Public Relations Indonesia Awards 2025 WSBP Wins Three Awards at the 2025 Public Relations Indonesia Awards
18	4 Maret 2025 March 4, 2025	Percepat Pembangunan Tanggul Laut, Pemancangan Spun Pile WSBP Terus Berlanjut Accelerating Sea Wall Construction, WSBP's Spun Pile Piling Continues
19	8 Maret 2025 March 8, 2025	Komitmen Berikan Mutu Produk dan Pelayanan Terbaik, Pelanggan Puas dengan Layanan WSBP Committed to Providing the Best Product Quality and Service, Customers Satisfied with WSBP's Services
20	11 Maret 2025 March 11, 2025	WSBP Suplai Precast dan Readymix untuk Proyek Jalan Tol Bogor-Ciawi-Sukabumi Seksi 3A WSBP Supplies Precast and Readymix for the Bogor - Ciawi - Sukabumi Toll Road Section 3A
21	14 Maret 2025 March 14, 2025	Readymix WSBP untuk Pemulihan Infrastruktur, WSBP Selesaikan Suplai Proyek Rekonstruksi Jembatan Palu IV WSBP Readymix for Infrastructure Recovery, WSBP Completes Supplies for the Palu IV Bridge Reconstruction Project
22	20 Maret 2025 March 20, 2025	WSBP Penuhi Hak Kreditur lewat Private Placement Tahap 4 WSBP Fulfills Creditors' Rights through Phase 4 of Private Placement
23	21 Maret 2025 March 21, 2025	WSBP Raih 2 Penghargaan pada Anugerah BUMN 2025 WSBP Wins 2 Awards at the 2025 BUMN Awards
24	26 Maret 2025 March 26, 2025	WSBP Laksanakan Kewajiban Pembayaran CFADS Tahap 5 Sebesar Rp106,36 Miliar WSBP Fulfills CFADS Phase 5 Payment Obligations of Rp106.36 Billion
25	27 Maret 2025 March 27, 2025	WSBP Catatkan Pertumbuhan Pendapatan 31,58% Sepanjang 2024 WSBP Records 31.58% Revenue Growth Throughout 2024
26	28 Maret 2025 March 28, 2025	Mudik Bersama BUMN 2025, WSBP Pastikan Perjalanan Mudik Aman dan Nyaman Joint Homecoming with BUMN 2025, WSBP Ensures Safe Travel and Comfortable
27	2 April 2025 April 2, 2025	Lanjutkan Penghijauan, WSBP Inspiring Kindness: Piles of Sustainability Tanam Lagi 348 Pohon Trembesi Continuing Greening, WSBP Inspiring Kindness: Piles of Sustainability Plants 348 More Rain Trees
28	9 April 2025 April 9, 2025	Permintaan Produk Beton Precast Meningkat, WSBP Catatkan Pertumbuhan Pendapatan di Seluruh Lini Bisnis pada Tahun 2024 Demand for Precast Concrete Products Increases, WSBP Records Revenue Growth Across All Business Lines in 2024
29	11 April 2025 April 11, 2025	Kas Bersih WSBP Positif, Penerimaan Pelanggan Tumbuh 19,62% Sepanjang Tahun 2024 WSBP Net Cash Positive, Customer Acceptance Grows 19.62% Throughout 2024
30	15 April 2025 April 15, 2025	Pendapatan Naik, WSBP Keluarkan Rp2,02 Triliun untuk Bayar Supplier dan Vendor di Tahun 2024 Revenue Increases, WSBP Spends Rp2.02 Trillion to Pay Suppliers and Vendors in 2024
31	18 April 2025 April 18, 2025	WSBP Suplai Produk Terbaik untuk Jalan Tol Probolinggo-Banyuwangi Paket 3 WSBP Supplies the Best Products for the Probolinggo-Banyuwangi Toll Road Package 3
32	25 April 2025 April 25, 2025	Inovasi Hijau dan Berkelanjutan, WSBP Manfaatkan Fly Ash pada Campuran Beton Green and Sustainable Innovation, WSBP Utilizes Fly Ash in Concrete Mixtures
33	29 April 2025 April 29, 2025	Konsisten Lanjutkan Penghijauan, WSBP Kembali Tanam 433 Pohon Trembesi lewat WSBP Inspiring Kindness: Piles of Sustainability Consistently Continuing Greening, WSBP Plants 433 More Rain Trees through WSBP Inspiring Kindness: Piles of Sustainability
34	1 Mei 2025 May 1, 2025	WSBP Catatkan Pendapatan Usaha di TW I/2025 Capai Rp394,71 Miliar WSBP Records Operating Revenue in the First Quarter of 2025 Reaching Rp394.71 Billion
35	1 Mei 2025 May 1, 2025	WSBP Terima Penghargaan pada The Best Corporate Emission Reduction Transparency Awards 2025 WSBP Receives Award at the Best Corporate Emission Reduction Transparency Awards 2025
36	3 Mei 2025 May 3, 2025	Perkuat Pangsa Pasar Eksternal dan Diversifikasi Produk, WSBP Catatkan NKB Rp295,35 Miliar hingga Kuartal I 2025 Strengthening External Market Share and Product Diversification, WSBP Records NKB of Rp295.35 Billion by the First Quarter of 2025
37	6 Mei 2025 May 6, 2025	WSBP Belajar Beton Goes To School Hadir Kembali, Ajarkan Inovasi Beton Ramah Lingkungan ke Siswa-Siswi Teknik Konstruksi SMKN 1 Jakarta WSBP Belajar Beton Goes to School Returns, Teaching Environmentally Friendly Concrete Innovations to Construction Engineering Students of SMKN 1 Jakarta
38	8 Mei 2025 May 8, 2025	Tiga Kali Berturut-turut! WSBP Pertahankan Predikat Emas di WISCA Awards Three Years in a Row! WSBP Maintains Gold Title at WISCA Awards

No	Tanggal Date	Judul Siaran Pers Press Release Title
39	16 Mei 2025 May 16, 2025	WSBP Pacu Suplai Spun Pile, Progres Proyek Pembangunan Tanggul Pengaman Pantai NCICD Paket 2 Tembus 69% WSBP Accelerates Spun Pile Supply, NCICD Coastal Protection Wall Construction Project Package 2 Progress Reaches 69%
40	20 Mei 2025 May 20, 2025	Wujud Nyata Komitmen Berkelanjutan, WSBP Kembali Tanam 318 Pohon Trembesi pada Bulan Mei 2025 Showing Its Sustainability Commitment, WSBP Plants 318 Rain Trees in May 2025
41	22 Mei 2025 May 22, 2025	PT Waskita Beton Precast Tbk Selenggarakan RUPST Tahun Buku 2024, Laporkan Peningkatan Pendapatan Usaha serta Capaian Tata Kelola Perusahaan PT Waskita Beton Precast Tbk Holds Annual General Meeting of Shareholders for Fiscal Year 2024, Reports Increased Revenue and Corporate Governance Achievements
42	28 Mei 2025 May 28, 2025	Tambah Portofolio Baru, WSBP Suplai Produk CCSP untuk Proyek MRT Jakarta Fase 2A CP201 Adding New Portfolio, WSBP Supplies CCSP Products for Jakarta MRT Phase 2A CP201 Project
43	3 Juni 2025 June 3, 2025	Mortar Foam Perdana di IKN, WSBP Suplai 13.000 m ³ Produk Inovasi Beton Readymix Mortar Foam untuk Jalan Tol IKN First Mortar Foam in IKN, WSBP Supplies 13,000 m ³ of Innovative Ready-Mix Mortar Foam Concrete Products for IKN Toll Road
44	7 Juni 2025 June 7, 2025	WSBP Pacu Penyelesaian Proyek Pembangunan Tembok Penahan Jembatan Muara Enim 1-2, Progres Capai 83,02% WSBP Accelerates Completion of Muara Enim Bridge Retaining Wall Construction Project 1-2, Progress Reaches 83.02%
45	11 Juni 2025 June 11, 2025	Tambah Lagi Portfolio Proyek Maritim, WSBP Suplai Produk Beton Precast untuk Pembangunan Dermaga Marunda Adding More Maritime Project Portfolio, WSBP Supplies Precast Concrete Products for the Marunda Pier Construction
46	13 Juni 2025 June 13, 2025	Perkuat Jangkauan Proyek Indonesia Timur, WSBP Suplai Produk Precast untuk Pembangunan Kantor Gubernur Papua Selatan Strengthening its Reach in Eastern Indonesia Projects, WSBP Supplies Precast Products for the Construction of the South Papua Governor's Office
47	17 Juni 2025 June 17, 2025	Terus Kembangkan Suplai ke Timur Indonesia, WSBP Selesaikan Pengiriman Produk Square Pile Proyek Kantor Majelis Rakyat Papua Selengkapny Continuing to Expand Supply to Eastern Indonesia, WSBP Completes Delivery of Square Pile Products for the Papuan People's Assembly Office Project
48	23 Juni 2025 June 23, 2025	WSBP Rampungkan Suplai Spun Pile untuk Proyek Sorong Modern City Mall WSBP Completes Spun Pile Supply for the Sorong Modern City Mall Project
49	25 Juni 2025 June 25, 2025	WSBP Suplai Readymix untuk Proyek Jalur Ganda KA Elevated antara Solo Balapan – Kadipiro WSBP Supplies Readymix for the Solo Balapan-Kadipiro Elevated Railway Double Track Project
50	26 Juni 2025 June 26, 2025	Readymix WSBP Menjadi yang Pertama dan Satu-satunya Beton Readymix Indonesia Bersertifikasi Green Label WSBP Readymix Becomes the First and Only Green Label Certified Indonesian Readymix Concrete
51	2 Juli 2025 July 2, 2025	WSBP Kembali Tanam 376 Pohon Trembesi pada Bulan Juni 2025 sebagai Bagian dari Program Keberlanjutan Jangka Panjang WSBP to Plant 376 Rain Trees in June 2025 as Part of Long-Term Sustainability Program
52	4 Juli 2025 July 4, 2025	Pasok Beton Readymix untuk Pembangunan Gedung dan Kawasan Gereja Basilika Santo Fransiskus Xaverius di Ibu Kota Nusantara Supply of Ready-Mix Concrete for the Construction of the St. Francis Xavier Basilica Building and Church Complex in the Nusantara Capital City
53	8 Juli 2025 July 8, 2025	Selesaikan Suplai Tahap Pertama, WSBP Raih Kontrak Tambahan untuk Proyek Hotel Patra Surabaya Completing the First Phase of Supply, WSBP Secures an Additional Contract for the Patra Hotel Project in Surabaya
54	11 Juli 2025 July 11, 2025	WSBP Suplai CCSP untuk Proyek Bangunan Pengaman Sungai di Kabupaten Tanah Laut, Wujudkan Infrastruktur Mitigasi Bencana dan Keberlanjutan WSBP Supplies CCSP for the River Protection Structure Project in Tanah Laut Regency, Realizing Disaster Mitigation and Sustainable Infrastructure
55	16 Juli 2025 July 16, 2025	Pendapatan Usaha Semester I/2025 Rp732,65 Miliar, WSBP Fokus Pembangunan Berkelanjutan dan Bisnis Hijau First Half 2025 Revenue of Rp732.65 Billion, WSBP Focuses on Sustainable Development and Green Business
56	18 Juli 2025 July 18, 2025	Perluas Jaringan Proyek di Indonesia, WSBP Selesaikan Produksi untuk Proyek Penggantian Jembatan Sei Tayap I dan IV di Kalimantan Tengah Expanding Project Network in Indonesia, WSBP Completes Production for the Sei Tayap I and IV Bridge Replacement Projects in Central Kalimantan
57	23 Juli 2025 July 23, 2025	Bangun Struktur Jembatan Sungai Musi, WSBP Suplai Beton Readymix Berkualitas, Progres Berjalan 52,5% Constructing the Musi River Bridge Structure, WSBP Supplies Quality Ready-Mix Concrete, Progress at 52.5%
58	25 Juli 2025 July 25, 2025	WSBP Selenggarakan Girls On Site Vol. 3 di Precast Plant WSBP Prambon, Rayakan Hari Anak dengan Dorongan Kesetaraan Gender di Dunia Manufaktur Terintegrasi WSBP Holds Girls On Site Vol. 3 at the WSBP Prambon Precast Plant, Celebrating Children's Day by Promoting Gender Equality in Integrated Manufacturing
59	30 Juli 2025 July 30, 2025	WSBP Rampungkan Suplai Beton Precast Tol Kataraja, Akses ke PIK 2 Akan Semakin Mudah WSBP Completes Precast Concrete Supply for the Kataraja Toll Road, Easier Access to PIK 2
60	1 Agustus 2025 August 1, 2025	WSBP Dukung Pembangunan JTTS Ruas Betung–Tempino–Jambi Seksi 2B, Perkuat Konektivitas dan Keberlanjutan Infrastruktur di Sumatera WSBP Supports the Construction of the Betung–Tempino–Jambi Toll Road Section 2B, Strengthening Connectivity and Sustainable Infrastructure in Sumatera

No	Tanggal Date	Judul Siaran Pers Press Release Title
61	5 Agustus 2025 August 5, 2025	WSBP Selesaikan Suplai Untuk Open Access Kilang Pertamina RU VII Kasim di Sorong, Papua WSBP Completes Supply for the Open Access Pertamina RU VII Kasim Refinery in Sorong, Papua
62	12 Agustus 2025 August 12, 2025	Terus Jadi Bagian dari Infrastruktur Kesehatan, WSBP Suplai Proyek Perluasan RSIJ Pondok Kopi Continuing to Be a Part of Health Infrastructure, WSBP Supplies to the Pondok Kopi RSIJ Expansion Project
63	19 Agustus 2025 August 19, 2025	Merdeka Membangun Merata Suplai WSBP ke Berbagai Proyek Strategis Nasional (PSN) di Seluruh Indonesia Freedom to Build Equally: WSBP Supplies to Various National Strategic Projects (PSN) Throughout Indonesia
64	22 Agustus 2025 August 22, 2025	WSBP Kokohkan Pondasi Sekolah Tzu Chi PIK 2 dengan 4.788 Batang Spun Pile WSBP Strengthens the Foundation of the Tzu Chi School in PIK 2 with 4,788 Spun Pile Rods
65	26 Agustus 2025 August 26, 2025	Hari Perumahan Nasional, Kontribusi WSBP Pada Proyek Perumahan di Indonesia For the National Housing Day, WSBP Contributes to Housing Projects in Indonesia
66	1 September 2025 September 1, 2025	Jaga Kelestarian Alam Indonesia, WSBP Kembali Tanam 536 Pohon Trembesi Preserving Indonesia's Environment, WSBP Plants 536 Rain Trees
67	4 September 2025 September 4, 2025	WSBP Suplai Beton Readymix ke Bendungan Tertinggi di Indonesia, Bendungan Bener Paket II WSBP Supplies Ready-Mix Concrete to Indonesia's Tallest Dam, Bener Dam Package II
68	9 September 2025 September 9, 2025	WSBP Raih 5 Stars di TOP GRC Awards 2025 WSBP Achieves 5 Stars at the 2025 TOP GRC Awards
69	11 September 2025 September 11, 2025	Pefindo Teguhkan Peringkat PT Waskita Beton Precast Tbk di idB (Stabil) Pefindo Affirms PT Waskita Beton Precast Tbk's Rating at idB (Stable)
70	16 September 2025 September 16, 2025	Tiga Tahun Berturut-turut, WSBP Raih Penghargaan Bintang 4 di Indonesia Safety Excellence Award 2025 For the Third Consecutive Year, WSBP Earns a 4-Star Rating at the 2025 Indonesia Safety Excellence Award
71	19 September 2025 September 19, 2025	Fokus pada Tata Kelola dan Compliance, Corporate Secretary WSBP Raih SWA Corporate Secretary Champion 2025 Focusing on Governance and Compliance, WSBP's Corporate Secretary Wins the 2025 SWA Corporate Secretary Champion
72	23 September 2025 September 23, 2025	1 Tahun Program WSBP Inspiring Kindness: Piles of Sustainability. Bersama Pelanggan, WSBP Tanam 6.526 Pohon One Year of the WSBP Inspiring Kindness: Piles of Sustainability Program. Together with Customers, WSBP Plants 6,526 Trees
73	26 September 2025 September 26, 2025	WSBP Penuhi Kewajiban Pembayaran CFADS Tahap VI Sesuai Jadwal WSBP Fulfills Phase VI CFADS Payment Obligations on Schedule
74	30 September 2025 September 30, 2025	Proyek Jalan Tol Bocimi Seksi 3A dan 3B Terus Berprogres, WSBP Jaga Kelancaran Suplai Bocimi Toll Road Project Sections 3A and 3B Continue Progress, WSBP Ensures Smooth Supply
75	2 Oktober 2025 October 2, 2025	Groundbreaking Gedung Kuliah Jurusan Kesehatan Politeknik Negeri Madura, WSBP Jadi Kontraktor Pelaksana Groundbreaking for Health Department Lecture Building at Madura State Polytechnic, WSBP Serves as Implementing Contractor
76	7 Oktober 2025 October 7, 2025	WSBP Perkuat Governance, Risk Management, & Compliance untuk Capai Kinerja Berkelanjutan WSBP Strengthens Governance, Risk Management, & Compliance to Achieve Sustainable Performance
77	8 Oktober 2025 October 8, 2025	11 Tahun WSBP, Perkuat Semangat Kolaborasi Menuju Kinerja Berkelanjutan 11 Years of WSBP, Strengthening Collaborative Spirit Towards Sustainable Performance
78	14 Oktober 2025 October 14, 2025	Kontrak Baru, WSBP Suplai Spun Pile untuk Pembangunan Gereja House of Adulam (HOA) Jakarta New Contract, WSBP Supplies Spun Piles for the Construction of the House of Adulam (HOA) Church in Jakarta
79	15 Oktober 2025 October 15, 2025	WSBP Pasok Spun Pile untuk Gedung Mandiri Financial Center PIK 2, Wujud Komitmen terhadap Proyek Nasional WSBP Supplies Spun Piles for the Mandiri Financial Center Building in PIK 2, Demonstrating Commitment to National Projects
80	18 Oktober 2025 October 18, 2025	WSBP Catat Pendapatan Usaha Rp1,17 Triliun di Triwulan III/2025, Didukung Produktivitas yang Meningkat dan Efisiensi WSBP Records Operating Revenue of Rp1.17 Trillion in the Third Quarter of 2025, Supported by Increased Productivity and Efficiency
81	22 Oktober 2025 October 22, 2025	Selesaikan Suplai Beton Jalan Tol Akses Patimban Paket 2, WSBP Pastikan Kualitas Tinggi Produk Completing Concrete Supply for the Patimban Access Toll Road Package 2, WSBP Ensures High Product Quality
82	24 Oktober 2025 October 24, 2025	WSBP Tanam 566 Pohon Trembesi Lewat Program WSBP Inspiring Kindness Piles of Sustainability di Bulan Oktober WSBP Plants 566 Rain Trees Through the WSBP Inspiring Kindness Piles Program Sustainability in October
83	29 Oktober 2025 October 29, 2025	Tunjukkan Kapabilitas Produksi Spun Pile Berukuran Besar, WSBP Perkuat Perannya dalam Pembangunan Infrastruktur Nasional Demonstrating Large-Sized Spun Pile Production Capabilities, WSBP Strengthens Its Role in National Infrastructure Development
84	5 November 2025 November 5, 2025	WSBP Suplai Produk Terbaiknya untuk Infrastruktur di Sulawesi Tenggara, Underpass Simpang Lima IBM Konawe WSBP Supplies Its Best Products for Infrastructure in Southeast Sulawesi, the Simpang Lima IBM Konawe Underpass
85	12 November 2025 November 12, 2025	Dari Infrastruktur Besar hingga Proyek Retail, Beton Readymix WSBP Hadir sebagai Solusi Andal From Large Infrastructure to Retail Projects, WSBP Ready-Mix Concrete is a Reliable Solution
86	14 November 2025 November 14, 2025	WSBP Laksanakan Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) WSBP Holds Extraordinary General Meeting of Shareholders (EGMS)

No	Tanggal Date	Judul Siaran Pers Press Release Title
87	17 November 2025 November 17, 2025	Konsisten Tingkatkan Kualitas Komunikasi, WSBP Raih Empat Penghargaan di IABC Indonesia Awards 2025 Consistently Improving Communication Quality, WSBP Wins Four Awards at the 2025 IABC Indonesia Awards
88	26 November 2025 November 26, 2025	Kembangkan Program WSBP Inspiring Kindness: Piles of Sustainability, WSBP Gandeng PNM Jadikan Aksi Kepedulian Lingkungan Bermanfaat Bagi UMKM Developing the WSBP Inspiring Kindness: Piles of Sustainability Program, WSBP Partners with PNM to Make Environmental Care Actions Beneficial for MSMEs
89	2 Desember 2025 December 2, 2025	Kementerian Pekerjaan Umum Anugerahkan WSBP sebagai Penyedia Jasa Terbaik pada SUTAMI AWARD Ministry of Public Works Awards WSBP as the Best Service Provider at the SUTAMI Awards
90	4 Desember 2025 December 4, 2025	Selenggarakan RUPO, WSBP Bahas Perkembangan Kinerja bersama Pemegang Obligasi Holding a RUPO, WSBP Discusses Performance Development with Bondholders
91	17 Desember 2025 December 17, 2025	Bendungan Bener Paket II terus Berprogres, Suplai Beton Readymix WSBP Capai 50,08% Bener Dam Package II Continues to Progress, WSBP's Ready-Mix Concrete Supply Reaches 50.08%
92	30 Desember 2025 December 30, 2025	Komitmen Nyata Menebar Manfaat Sosial, Pendidikan, dan Lingkungan, Berikut Program WSBP Inspiring Kindness Sepanjang Tahun 2025 A Real Commitment to Spreading Social, Educational, and Environmental Benefits: WSBP's Inspiring Kindness Programs Throughout 2025

BERITA INTERNAL

Berita internal yang dipublikasikan di situs web perusahaan menyajikan berbagai pembaruan terkait kegiatan internal WSBP. Informasi yang disampaikan mencakup pengumuman mengenai Rapat Umum Pemegang Saham (RUPS), kunjungan kerja dari anggota Dewan Komisaris maupun Direksi, penandatanganan nota kesepahaman kerja sama, kegiatan internal dan eksternal, serta berbagai informasi penting lainnya.

Intranet

WSBP menggunakan intranet yang terbagi menjadi 3 area sebagai berikut:

1. Local Area Network (LAN) menggunakan kabel Ethernet.
2. Wireless LAN (WLAN) menggunakan Wifi sebagai sarana akses data.
3. Wide Area Network (WAN) menggunakan media internet dengan memanfaatkan fitur Virtual Private Network (VPN) untuk menghubungkan antara Kantor Pusat di Jakarta dengan Precast Plant WSBP atau Batching Plant WSBP di seluruh Indonesia.

INTERNAL NEWS

Internal news published on the Company's website provides various updates regarding WSBP's internal activities. This information includes announcements regarding the General Meeting of Shareholders (GMS), working visits by members of the Board of Commissioners and Board of Directors, the signing of memorandums of understanding (MoUs), internal and external activities, and various other important information.

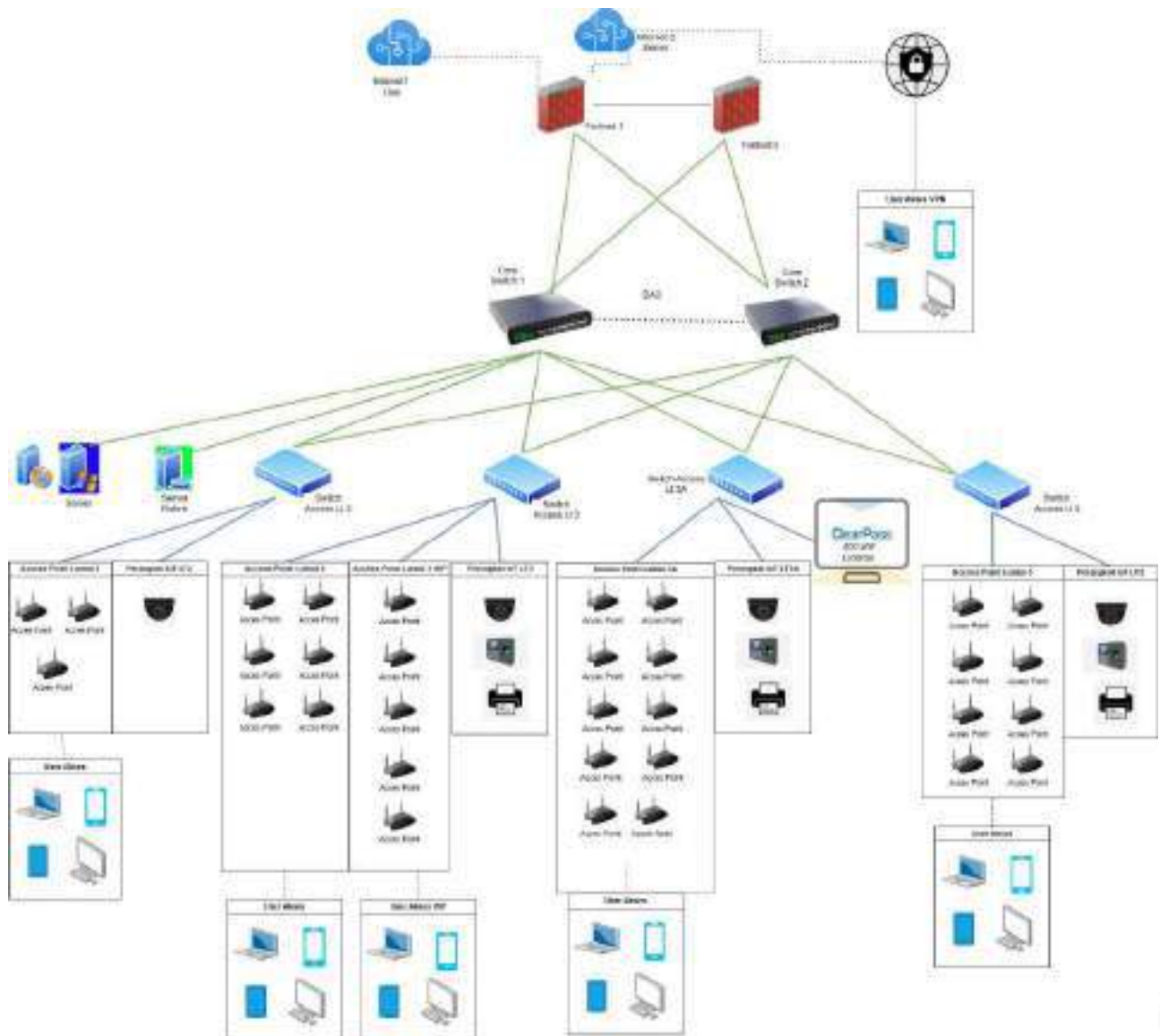
Intranet

WSBP uses an intranet divided into three areas:

1. Local Area Network (LAN) using Ethernet cables.
2. Wireless LAN (WLAN) using Wi-Fi for data access.
3. Wide Area Network (WAN) using the internet, utilizing a Virtual Private Network (VPN) to connect the Head Office in Jakarta with the WSBP Precast Plant or Batching Plants throughout Indonesia.

Skema topologi intranet WSBP adalah sebagai berikut:

The WSBP intranet topology is as follows:



Kantor Pusat terhubung dengan Precast Plant WSBP atau Batching Plant WSBP melalui koneksi VPN yang dilindungi oleh Firewall. Dengan pengaturan ini, baik pengguna yang berada di Precast Plant WSBP, Batching Plant WSBP, maupun pengguna mobile, dapat dengan mudah mengakses berbagai layanan aplikasi atau server yang tersedia di Kantor Pusat.

The Head Office is connected to the WSBP Precast Plant or Batching Plant via a VPN connection protected by a firewall. With this arrangement, users at the WSBP Precast Plant, the WSBP Batching Plant, and mobile devices can easily access various application or server services available at the Head Office.

KODE ETIK PERUSAHAAN

WSBP berkomitmen menjalankan operasional bisnis berdasarkan standar etika yang tinggi dengan menitikberatkan pada integritas, transparansi, dan prinsip keadilan. Untuk mendukung prinsip tersebut, WSBP telah mengembangkan pedoman yang mencerminkan nilai-nilai fundamental Perusahaan sekaligus mengacu pada prinsip-prinsip relevan di lingkungan kerja. Pedoman ini menjadi panduan utama dalam membentuk budaya Perusahaan yang berintegritas serta mengarahkan perilaku, interaksi, dan tindakan seluruh manajemen dan Insan WSBP agar sejalan dengan tanggung jawab terhadap pemangku kepentingan.

Komitmen ini diwujudkan melalui penerapan *Code of Conduct* WSBP, yang dikukuhkan oleh Dewan Komisaris dan Direksi, dan seluruh Insan WSBP. *Code of Conduct* tersebut secara rutin ditinjau dan diperbarui untuk memastikan kesesuaiannya dengan perkembangan regulasi dan kebutuhan bisnis. Melalui langkah ini, WSBP menegaskan tekadnya untuk menjaga integritas dan profesionalisme di setiap lini operasional.

THE COMPANY'S CODE OF CONDUCT

WSBP is committed to conducting its business operations with the highest ethical standards, emphasizing integrity, transparency, and fairness. To uphold these principles, WSBP has established guidelines that embody the Company's core values and incorporate relevant workplace principles. These guidelines serve as the foundation for fostering a culture of integrity and guiding the behavior, interactions, and actions of all management and Insan WSBP in fulfilling their responsibilities to stakeholders.

This commitment is embodied in the WSBP Code of Conduct, which has been ratified by the Board of Commissioners, the Board of Directors, and all Insan WSBP. The Code of Conduct is regularly reviewed and updated to ensure ongoing compliance with regulatory developments and business needs. Through this approach, WSBP reinforces its commitment to integrity and professionalism at every level of the organization.

Visi & Misi
Vision & Mission

Budaya Perusahaan
Corporate Culture

Kode Etik
Code of Conduct

ISI KODE ETIK PERUSAHAAN

Pedoman Etika dan Perilaku merupakan panduan penting bagi seluruh elemen organisasi dalam menjalankan tugas dan tanggung jawab. Dokumen ini dirancang untuk memastikan bahwa setiap tindakan dan keputusan yang diambil sejalan dengan prinsip-prinsip etika bisnis serta standar etika kerja yang telah ditetapkan.

Di dalam kode etik Perusahaan memuat hal-hal sebagai berikut:

1. Standar etika dan perilaku yang berlaku secara umum di Perusahaan. Standar etika dan perilaku ini merupakan Budaya Perusahaan yang didasari oleh sistem nilai. Selain itu, standar etika dan perilaku juga mengatur hubungan dengan Insan WSBP, pengguna jasa, masyarakat, Pejabat Negara, pemegang saham, dan lingkungan sekitar.
2. Etika dan Perilaku Komisaris.
3. Etika dan Perilaku Direksi.

CONTENTS OF THE COMPANY'S CODE OF CONDUCT

The Code of Conduct is an essential guide for all elements of the organization in carrying out their duties and responsibilities. This document is designed to ensure that every action and decision taken is in line with established business ethics principles and work ethics standards.

The Company's Code of Conduct contains the following:

1. The Company's generally applicable ethical and behavioral standards. These ethical and behavioral standards constitute the Company's culture, which is based on a value system. In addition, these ethical and behavioral standards also govern relationships with Insan WSBP, service users, the public, state officials, shareholders, and the surrounding environment.
2. Board of Commissioners Ethics and Behavior.
3. Board of Directors Ethics and Behavior.

4. Etika dan Perilaku Insan WSBP.
5. Kebijakan Akuntansi dan Keuangan.
6. Keterbukaan dan Kerahasiaan Informasi.
7. Gratifikasi.
8. Penerapan dan Pelanggaran Benturan Kepentingan.
9. Penerapan dan Pelanggaran Etika (*Whistleblower Policy*).

4. Insan WSBP Ethics and Behavior.
5. Accounting and Financial Policies.
6. Information Disclosure and Confidentiality.
7. Gratuities.
8. Implementation and Violations of Conflict of Interest.
9. Implementation and Violations of Ethics (*Whistleblower Policy*).

RUANG LINGKUP KODE ETIK PERUSAHAAN

Ruang lingkup kode etik Perusahaan mencakup berbagai aspek interaksi yang melibatkan WSBP, baik dengan pihak internal maupun eksternal. Dalam lingkungan internal, etika mengatur hubungan antara Dewan Komisaris, Direksi, dan Insan WSBP. Sementara itu, dalam lingkungan eksternal, etika berperan dalam membangun hubungan yang baik dengan pemegang saham, pelanggan, pemasok, subkontraktor, pemberi jasa, pesaing, media massa, penyelenggara negara, dan masyarakat.

SCOPE OF THE COMPANY'S CODE OF CONDUCT

The scope of the Company's Code of Conduct encompasses all aspects of interactions involving WSBP, both internal and external. Internally, it governs the ethical relationships among the Board of Commissioners, the Board of Directors, and all Insan WSBP. Externally, it guides the Company's conduct in fostering positive relationships with shareholders, customers, suppliers, subcontractors, service providers, competitors, the media, government officials, and the public.

SOSIALISASI DAN PENEGAKAN KODE ETIK PERUSAHAAN

DISSEMINATION AND ENFORCEMENT OF THE COMPANY'S CODE OF CONDUCT

Komitmen pimpinan, di kalangan Dewan Komisaris, Direksi, Manajemen, maupun kelompok kerja pegawai
Commitment of the leaders, among Board of Commissioners, Board of Directors, Management, and employee's working unit

Penggerak penerapan etika dan pengembangannya oleh Divisi Human Capital Management
The driving force behind the application of ethics and its development by the Human Capital Management Division

Sosialisasi kepada setiap lapisan Insan WSBP
Dissemination to every Insan WSBP

Pedoman Etika dan Perilaku WSBP mengacu pada nilai-nilai yang menjadi dasar budaya Perusahaan dan dituangkan dalam Pedoman Etika dan Perilaku yang selanjutnya dijadikan sebagai pedoman utama dalam menjaga standar etika dan integritas.

The WSBP Code of Conduct refers to the values that form the foundation of the Company's culture and is set forth in the Code of Conduct, which serves as the primary guideline for upholding ethical standards and integrity.

Secara berkala, WSBP melakukan sosialisasi dan internalisasi kode etik kepada seluruh Insan WSBP. Langkah ini dilakukan sebagai upaya penegakan kode etik, sehingga budaya perusahaan dapat dipahami dan diterapkan secara konsisten di seluruh lingkungan kerja.

WSBP regularly disseminates and reinforces the Code of Conduct among all Insan WSBP. This initiative aims to ensure its effective implementation, enabling the Company's culture to be consistently understood and applied across the entire organization.

WSBP juga mewajibkan seluruh Insan WSBP termasuk anggota Dewan Komisaris dan Direksi untuk menandatangani Formulir Ketaatan Insan WSBP terhadap Pedoman Etika dan Perilaku dan Pedoman Tata Kelola Perusahaan.

WSBP also requires all Insan WSBP, including members of the Board of Commissioners and Directors, to sign an Insan WSBP Compliance Form with the Code of Conduct and the Corporate Governance Guidelines.

PAKTA INTEGRITAS

WSBP senantiasa menjaga integritas bisnis dalam setiap kegiatan bisnis perusahaan dengan berkomitmen melalui penandatanganan Formulir Ketaatan Pegawai terhadap Pedoman Etika dan Perilaku (Code of Conduct) dan Pedoman Tata Kelola Perusahaan (Good Corporate Governance) atau Pakta Integritas.

1. Menerima, membaca, memahami, serta berkomitmen untuk mematuhi Pedoman Etika dan Perilaku (Code of Conduct) dan Pedoman Tata Kelola Perusahaan (Good Corporate Governance) PT Waskita Beton Precast Tbk.
2. Berkomitmen untuk tidak memberi dan/atau menerima suap dalam bentuk apapun.
3. Berkomitmen untuk tidak menyalahgunakan dan/atau tidak akan melakukan tindakan yang dapat menimbulkan pertentangan kepentingan (*conflict of interest*) atas jabatan, kewenangan, kesempatan, atau sarana/barang milik perusahaan untuk kepentingan pribadi, orang lain, atau golongan yang merugikan perusahaan.
4. Berkomitmen untuk bersikap kooperatif dalam setiap proses klarifikasi, penelaahan, atau audit terkait pelaporan, indikasi pelanggaran, maupun peninjauan kepatuhan, sesuai dengan ketentuan perusahaan.
5. Berkomitmen untuk menjaga keamanan informasi perusahaan serta mematuhi ketentuan perlindungan data pribadi sesuai peraturan perundang-undangan yang berlaku.
6. Dikenakan sanksi oleh PT Waskita Beton Precast Tbk sebagaimana diatur di dalam Perjanjian Kerja Bersama yang berlaku sebagai akibat bila tidak menaati dan mematuhi Pedoman ini.

MEKANISME PELAPORAN DAN SANKSI PELANGGARAN KODE ETIK PERUSAHAAN

Setiap Insan WSBP memiliki hak sekaligus kewajiban untuk melaporkan dugaan pelanggaran terhadap Kode Etik, baik yang dilakukan oleh Insan WSBP maupun pihak eksternal yang berhubungan dengan WSBP. Laporan dapat mencakup tindakan yang dilakukan dengan sengaja maupun tidak sengaja, yang berpotensi memengaruhi reputasi WSBP. Hak ini harus digunakan dengan bijak dan berdasarkan keyakinan bahwa pelanggaran benar-benar terjadi. Proses pelaporan ini bertujuan untuk melindungi integritas organisasi, bukan sebagai sarana untuk merugikan pihak lain.

INTEGRITY PACT

WSBP consistently upholds business integrity in all of its business activities by demonstrating its commitment through the signing of the Employee Compliance Form with the Code of Ethics and Conduct and the Good Corporate Governance (GCG) Guidelines, or Integrity Pact.

1. Acknowledge receipt of, read, understand, and commit to complying with the Code of Ethics and Conduct and the Good Corporate Governance (GCG) Guidelines of PT Waskita Beton Precast Tbk.
2. Commit to not giving and/or receiving bribes in any form.
3. Commit to not misusing and/or engaging in any actions that may result in a conflict of interest in relation to one's position, authority, opportunities, or the use of company assets/facilities for personal, third-party, or group interests that may harm the Company.
4. Commit to being cooperative in any clarification, review, or audit process related to reporting, indications of violations, or compliance assessments, in accordance with company regulations.
5. Commit to safeguarding company information and complying with personal data protection provisions in accordance with applicable laws and regulations.
6. Be subject to sanctions by PT Waskita Beton Precast Tbk as stipulated in the applicable Collective Labor Agreement in the event of non-compliance with this Guideline.

REPORTING MECHANISM AND SANCTIONS FOR VIOLATIONS OF THE COMPANY'S CODE OF CONDUCT

Every Insan WSBP has both the right and responsibility to report suspected violations of the Code of Conduct, whether committed by fellow Insan WSBP or external parties associated with WSBP. Reports can include intentional or unintentional actions that could potentially impact WSBP's reputation. This right must be exercised wisely and based on the belief that the violation has actually occurred. This reporting process aims to protect the integrity of the organization, not as a means to harm others.

Mekanisme Pelaporan Pelanggaran Kode Etik

Mekanisme pelaporan pelanggaran Kode Etik Perusahaan adalah sebagai berikut:

1. Setiap Insan WSBP wajib melaporkan terjadinya pelanggaran Pedoman Etika dan Perilaku PT Waskita Beton Precast Tbk melalui Tim Whistleblowing System (WBS) yang mekanisme pelaporannya diatur secara tersendiri pada pedoman terpisah yaitu Pedoman Whistleblowing System (PWP - WBS).
2. Setiap Insan WSBP yang melaporkan mengenai dugaan pelanggaran etika harus mengungkapkan identitasnya dengan jelas.
3. Kerahasiaan identitas pelapor harus dijaga, kecuali apabila diperlukan dalam tindak lanjut laporannya sesuai kebijakan Perusahaan.
4. Tidak ada hukuman yang dijatuhkan kepada pelapor manakala pelanggaran tersebut benar terjadi, kecuali apabila yang bersangkutan juga terlibat dalam pelanggaran dan/atau laporannya tidak benar.

Penanganan Pelanggaran Kode Etik dapat segera dilakukan apabila memenuhi kriteria sebagai berikut:

1. Terdapatnya laporan pelanggaran Kode Etik, baik melalui media surat atau email kepada Atasan Langsung Insan WSBP.
2. Setiap pelaporan yang masuk akan diperhatikan secara serius dan akan ditindaklanjuti sesuai prosedur yang sudah ditetapkan Perusahaan.
3. Pelaksanaan proses penyelidikan.
4. Penetapan sanksi apabila hasil penyelidikan menyatakan Insan WSBP melakukan pelanggaran Kode Etik.

Sanksi Pelanggaran Kode Etik

Sanksi atas pelanggaran Kode Etik adalah sebagai berikut:

1. Setiap Insan WSBP yang melakukan pelanggaran Prosedur Waskita Precast (PWP) di Bidang Proses Human Capital akan diberi sanksi sesuai dengan berat/ringan, sifat, dan seringnya pelanggaran dilakukan.
2. Prosedur pemberian sanksi sesuai dengan Peraturan Perusahaan.

Reporting Mechanism for Violations of the Code of Conduct

The mechanism for reporting violations of the Company's Code of Conduct is as follows:

1. Every Insan WSBP are required to report any violations of the Code of Ethics and Conduct of PT Waskita Beton Precast Tbk through the Whistleblowing System (WBS) Team. The reporting mechanism is governed separately under the Whistleblowing System Guidelines (PWP-WBS).
2. Every Insan WSBP who reports alleged ethical violations must clearly disclose their identity.
3. Confidentiality of the whistleblower's identity must be maintained, unless it is necessary in the report follow-up according to Company policy.
4. No punishment will be imposed on the whistleblower if the violation actually occurred, unless the person concerned is also involved in the violation and/or the report was not true.

Handling of Code of Conduct violations can be done immediately if it meets the following criteria:

1. The existence of a Code of Conduct violation report, either by letter or email to Direct Supervisor of Insan WSBP.
2. Every incoming report will be taken seriously and will be followed up on according to the procedures established by the Company.
3. Implementation of an investigation process.
4. Imposition of sanctions if the investigation results indicate that Insan WSBP have violated the Code of Conduct.

Sanctions for Violations of the Code of Conduct

The sanctions for violations of the Code of Conduct are as follows:

1. Any Insan WSBP who violate the Waskita Precast Procedures (PWP) in the Human Capital Process Division will be sanctioned according to the major/minor, nature, and frequency of violations committed.
2. The procedure for imposing sanctions is in accordance with Company Regulations.

Tingkatan Sanksi Pelanggaran Kode Etik di Lingkup Perusahaan meliputi:

Levels of Sanctions for the violations of the Code of Conduct within the Company include:

Teguran Reprimand	Peringatan 1 Warning 1	Peringatan 2 Warning 2	Pemecatan Dismissal

PELANGGARAN KODE ETIK DAN PENYIMPANGAN INTERNAL

Di sepanjang tahun 2025, terdapat sebanyak 29 (dua puluh sembilan) pelanggaran kode etik yang dilakukan oleh Insan WSBP. Riwayat pelanggaran kode etik yang terjadi di lingkungan WSBP selama 3 (tiga) tahun terakhir adalah sebagai berikut:

CODE OF CONDUCT VIOLATIONS AND INTERNAL VIOLATIONS

Throughout 2025, there were 29 (twenty-nine) code of conduct violations committed by Insan WSBP. The history of code of conduct violations within WSBP over the past three years is as follows:

Tabel Pelanggaran Kode Etik Perusahaan Tahun 2023-2025

Table of Violations of the Company's Code of Conduct in 2023-2025

Jenis Sanksi Type of Sanction	Tahun Year			Kenaikan (Penurunan) Increase (Decrease) (2024-2025)	
	2025	2024*	2023	Jumlah Total	Persentase Percentage (%)
Teguran Warning	21	8	2	13	163
Peringatan 1 Written Warning 1	1	3	2	(2)	(67)
Peringatan 2 Written Warning 2	0	0	0	0	-
Peringatan 3 Written Warning 3	7	0	8	7	100
Pemutusan Hubungan Kerja Termination of Employment	0	0	0	0	-
Jumlah Total	29	11	12	18	164

* disajikan kembali / restated

KEBIJAKAN PEMBERIAN KOMPENSASI JANGKA PANJANG BERBASIS KINERJA KEPADA MANAJEMEN DAN/ATAU KARYAWAN

LONG-TERM PERFORMANCE-BASED COMPENSATION POLICY FOR MANAGEMENT AND/OR EMPLOYEES

PROGRAM KEPEMILIKAN SAHAM OLEH MANAJEMEN (MANAGEMENT STOCK OWNERSHIP PROGRAM/ MSOP) DAN/ ATAU PROGRAM KEPEMILIKAN SAHAM OLEH KARYAWAN (EMPLOYEE STOCK OWNERSHIP PROGRAM/ ESOP)

MANAGEMENT STOCK OWNERSHIP PROGRAM (MSOP) AND/OR EMPLOYEE STOCK OWNERSHIP PROGRAM (ESOP)

Hingga 31 Desember 2025, WSBP belum menetapkan kebijakan terkait Program Kepemilikan Saham oleh Karyawan (ESOP) maupun Program Kepemilikan Saham oleh Manajemen (MSOP). Dengan demikian, tidak terdapat informasi mengenai jumlah saham dalam program ESOP/MSOP, realisasi pelaksanaan, periode program, kriteria Insan WSBP atau manajemen yang memenuhi syarat, serta harga pelaksanaan saham.

As of December 31, 2025, WSBP has not established a policy regarding the Employee Stock Ownership Program (ESOP) or the Management Stock Ownership Program (MSOP). Therefore, there is no information regarding the number of shares in the ESOP/MSOP programs, the implementation period, the criteria for WSBP employees or management to qualify, or the share exercise price.

PELAPORAN KEPEMILIKAN SAHAM DEWAN KOMISARIS DAN DIREKSI

KEBIJAKAN KEPEMILIKAN SAHAM ANGGOTA DIREKSI DAN ANGGOTA DEWAN KOMISARIS

Berdasarkan Peraturan Otoritas Jasa Keuangan (POJK) No. 04 Tahun 2024 tentang Laporan Kepemilikan atau Setiap Perubahan Kepemilikan Saham Perusahaan Terbuka dan Laporan Aktivitas Menjaminkan Saham Perusahaan Terbuka, setiap anggota Dewan Komisaris dan Direksi diwajibkan untuk menyampaikan informasi kepada Perusahaan mengenai kepemilikan dan setiap perubahan kepemilikannya atas saham WSBP paling lambat 5 (lima) hari kerja setelah terjadinya transaksi. Selanjutnya, WSBP wajib menyampaikan laporan kepada OJK melalui sistem pelaporan secara elektronik atas transaksi tersebut selambat-lambatnya 3 (tiga) hari kerja sejak terjadi transaksi.

PELAKSANAAN ATAS KEBIJAKAN KEPEMILIKAN SAHAM

Hingga 31 Desember 2025, tidak terdapat transaksi pembelian dan/atau penjualan saham Direksi dan Dewan Komisaris.

SISTEM PELAPORAN PELANGGARAN KEBIJAKAN PELAPORAN PELANGGARAN

Berdasarkan Keputusan Direksi No. 9/SK/WBP/ PEN/2024 tanggal 30 Januari 2024, WSBP telah menetapkan kebijakan mengenai prosedur pelaporan pelanggaran/ *Whistle Blowing System* (WBS). Di dalamnya memuat hal-hal mengenai lingkup dan tujuan kebijakan, struktur pengelolaan WBS, pelaporan pelanggaran, tindak lanjut bagi terlapor, perlindungan terhadap pelapor, pemantauan tindak lanjut pelaporan pelanggaran, dan review sistem pelaporan WBS, dimana seluruhnya merupakan bagian dari upaya Perusahaan untuk memastikan bahwa seluruh pihak yang terlibat dapat menjalankan tugasnya sesuai dengan standar etika yang berlaku.

Implementasi WBS dilakukan untuk mendeteksi kecurangan secara lebih cepat dan memungkinkan penanganan yang lebih tepat waktu dibandingkan dengan metode lainnya. Sistem ini tidak hanya berfungsi sebagai alat pemantau, tetapi juga sebagai mekanisme perlindungan bagi pelapor, memastikan bahwa informasi yang diberikan dapat diproses dengan aman dan ditindaklanjuti secara profesional.

SHARE OWNERSHIP REPORTING BY THE BOARD OF COMMISSIONERS AND BOARD OF DIRECTORS

SHARE OWNERSHIP POLICY FOR MEMBERS OF THE BOARD OF DIRECTORS AND MEMBERS OF THE BOARD OF COMMISSIONERS

Based on Financial Services Authority Regulation (POJK) No. 04 of 2024 concerning Reports of Ownership or Any Changes in Share Ownership of Public Companies and Reports of Activities Pledged by Public Companies, each member of the Board of Commissioners and Board of Directors is required to submit information to the Company regarding their ownership and any changes in ownership of WSBP shares no later than 5 (five) business days after the transaction occurs. WSBP is required to submit a report to the OJK through the electronic reporting system regarding such transactions no later than 3 (three) business days after the transaction occurs.

IMPLEMENTATION OF SHARE OWNERSHIP POLICY

As of December 31, 2025, there were no purchase and/or sale transactions of shares by the Board of Directors and Board of Commissioners.

WHISTLEBLOWING SYSTEM

WHISTLEBLOWING SYSTEM POLICY

Based on the Decree of the Board of Directors No. 9/ SK/WBP/PEN/2024 dated January 30, 2024, WSBP has established a policy regarding the Whistleblowing System (WBS) reporting procedure. It contains matters regarding the scope and objectives of the policy, the WBS management structure, reporting violations, follow-up for reported parties, protection for whistleblowers, monitoring of follow-up violation reporting, and review of the WBS reporting system, all of which are part of the Company's efforts to ensure that all parties involved can carry out their duties in accordance with applicable ethical standards.

The WBS implementation aims to detect fraud more quickly and enable more timely handling compared to other methods. This system serves not only as a monitoring tool but also as a protection mechanism for whistleblowers, ensuring that the information provided can be processed securely and acted upon professionally.

Terkait dengan usaha penerapan GCG dan termasuk di dalamnya pemberantasan korupsi, suap, penyimpangan perilaku, dan praktik kecurangan lainnya, cara yang paling efektif untuk mencegah dan memerangi praktik yang bertentangan dengan hal tersebut adalah melalui mekanisme WBS.

MEKANISME PENYAMPAIAN LAPORAN PELANGGARAN

Mekanisme pelaporan pelanggaran dapat dilakukan dengan skema sebagai berikut:

Mekanisme WBS Tahun 2025

1. Pelaporan

Laporan Diterima oleh Tim WBS

2. Respons

Tim WBS dan manajemen melakukan analisa atas laporan yang diterima

3. Hasil Analisa

Laporan terindikasi pelanggaran/Laporan tidak berindikasi pelanggaran

4. Laporan Berkala

Tim WBS melaporkan kepada Direksi & Dewan Komisaris

Regarding efforts to implement GCG, including the eradication of corruption, bribery, misconduct, and other fraudulent practices, the most effective way to prevent and combat practices that violate these principles is through the WBS mechanism.

WHISTLEBLOWING SYSTEM MECHANISM

The whistleblowing system mechanism can be implemented using the following scheme:

2025 WBS Mechanism

1. Reporting

Report Received by WBS Team

2. Response

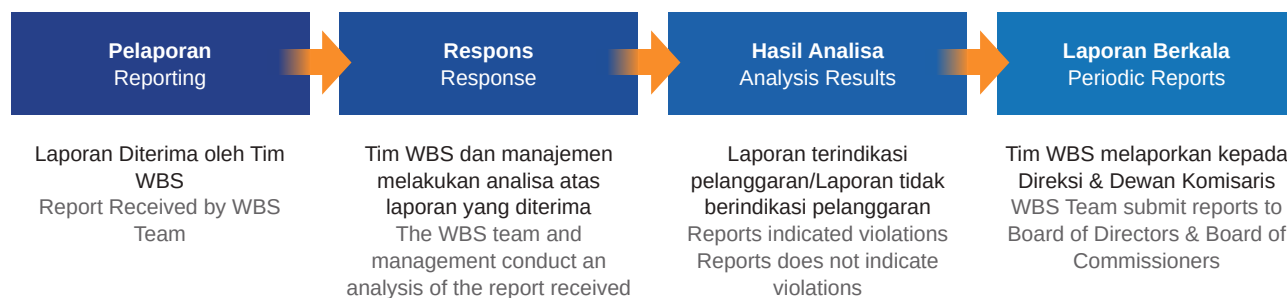
The WBS Team and management analyze the reports received

3. Analysis Results

Reports indicating violations/Reports not indicating violations

4. Periodic Reports

The WBS Team reports to the Board of Directors and Board of Commissioners



Selain itu, WSBP telah menyediakan saluran penyampaian laporan pelanggaran yang dibuat untuk mendeteksi secara dini potensi fraud yang terjadi di lingkungan Perusahaan.

In addition, WSBP has provided a channel for submitting violation reports designed to detect potential fraud within the Company early.



Tim Whistleblowing System (WBS)

Whistleblowing System (WBS) Team

Gedung Vasaka
Jl. M.T. Haryono Kav. No. 10A Cawang,
Jakarta Timur 13340

 wbs@waskitaprecast.co.id

 <https://waskitaprecast.co.id/whistleblowing-system/>

Melalui pendekatan pengawasan yang menyeluruh dan melibatkan seluruh Insan WSBP, Perusahaan berupaya menciptakan lingkungan yang aman, baik bagi Insan WSBP maupun pihak lain yang berinteraksi dengan Perusahaan. Manajemen menjamin bahwa semua laporan pelanggaran akan ditindaklanjuti dengan baik. Pelanggaran yang berulang dan sistemik akan dilaporkan kepada pejabat terkait yang mempunyai kewenangan untuk melakukan perbaikan.

Laporan yang dikirimkan oleh pelapor wajib mencakup informasi lengkap mengenai identitas pelapor, termasuk nama, alamat, nomor telepon, dan alamat email. Akan tetapi, pelapor juga dapat melapor sebagai pelapor anonim. Penyampaian laporan secara anonim tetap akan diterima, dan Perusahaan tidak akan melakukan upaya apa pun untuk mencari identitas asli pelapor anonim. Agar laporan dapat ditindaklanjuti, pelapor juga harus melampirkan bukti-bukti konkret yang terkait dengan laporannya.

Setiap indikasi pelanggaran terhadap pedoman perilaku atau disiplin lainnya akan diteruskan kepada Tim WBS untuk ditindaklanjuti. Perusahaan berkomitmen untuk menanggapi laporan yang berpotensi merugikan secara material dan mencoreng citra Perusahaan, seperti yang berkaitan dengan penyimpangan, manipulasi data, atau tindakan lainnya yang melanggar aturan.

PERLINDUNGAN BAGI PELAPOR

WSBP berkomitmen untuk melindungi pelapor pelanggaran yang beritikad baik. Perlindungan yang diberikan adalah terhadap perlakuan yang merugikan pelapor, seperti:

1. Pemecatan yang tidak adil.
2. Penurunan jabatan atau *grade*.
3. Pelecehan atau diskriminasi dalam segala bentuknya.
4. Catatan yang merugikan dalam *file* data pribadinya.
5. Perlindungan dan tuntutan pidana dan/atau perdata.
6. Perlindungan atas keamanan pribadi dan/atau keluarga pelapor dan ancaman fisik dan/atau mental.
7. Perlindungan terhadap harta pelapor.
8. Kerahasiaan identitas pelapor.
9. Pemberian keterangan tanpa bertatap muka dengan terlapor.

Perlindungan tidak diberikan kepada pelapor yang terbukti memberikan laporan palsu dan/atau fitnah. Pelapor yang melakukan pelaporan palsu dan/atau fitnah dapat dikenai

Through a comprehensive supervisory approach involving all Insan WSBP, the Company strives to create a safe environment for both Insan WSBP and other parties who interact with the Company. Management ensures that all reports of violations will be properly followed up. Repeated and systemic violations will be reported to the relevant officials authorized to take corrective action.

Reports submitted by the whistleblower must include complete information regarding their identity, including name, address, telephone number, and email address. However, whistleblowers may also report anonymously. Anonymous reports will still be accepted, and the Company will make no effort to establish the true identity of the anonymous whistleblower. To be able to follow up on a report, the whistleblower must also attach concrete evidence related to their report.

Any indication of a violation of the code of conduct or other disciplinary measures will be forwarded to the WBS Team for further action. The Company is committed to responding to reports that have the potential to materially harm and tarnish the Company's image, such as those related to irregularities, data manipulation, or other actions that violate regulations.

PROTECTION FOR WHISTLEBLOWERS

WSBP is committed to protecting whistleblowers acting in good faith. This protection covers potential adverse treatment, such as:

1. Unfair dismissal.
2. Demotion.
3. Harassment or discrimination in any form.
4. Adverse records in their personal data files.
5. Protection from criminal and/or civil prosecution.
6. Protection of the personal and/or family safety of the whistleblower and/or family from physical and/or mental threats.
7. Protection of the whistleblower's assets.
8. Confidentiality of the whistleblower's identity.
9. Providing information without meeting the whistleblower face-to-face.

Protection is not provided to whistleblowers who are proven to have submitted false and/or defamatory reports. Whistleblowers who make false and/or defamatory reports

sanksi sesuai dengan peraturan perundang-undangan yang berlaku, misalnya KUHP dan peraturan internal Perusahaan (PWP *Code of Conduct* dan Peraturan Perusahaan).

Atas laporan yang terbukti kebenarannya dan dapat menyelamatkan aset perusahaan, maka kepada pelapor akan diberikan penghargaan sesuai keputusan Direksi.

Jika laporan yang disampaikan terbukti merupakan fitnah, maka manajemen dapat mengenakan sanksi kepada pelapor dan berpotensi dikenakan tindak pidana sesuai dengan peraturan perundang-undangan yang berlaku.

MEKANISME PENANGANAN PENGADUAN

Laporan pengaduan yang masuk ke Perusahaan melalui saluran pelaporan WBS akan ditangani dan ditindaklanjuti dengan mekanisme sebagai berikut:

1. Pihak Pelapor yang mengetahui adanya tindak kecurangan, penyimpangan, pelanggaran dan pelecehan seksual oleh Insan WSBP membuat laporan dan menyampaikan kepada tim WBS, yang disampaikan secara rinci/detail dengan disertai data atau bukti yang relevan.
2. Tim WBS menerima dan memeriksa laporan pelanggaran, apakah telah memenuhi syarat untuk diproses lebih lanjut.
 - a. Jika laporan tidak memenuhi syarat, maka diberitahukan kepada pelapor untuk diberikan kesempatan melengkapi data yang dibutuhkan, maksimal 3 (tiga) kali kesempatan dan/atau dalam kurun waktu 3 (tiga) bulan semenjak laporan pertama kali diajukan. Apabila tidak dilengkapi dalam jangka waktu 3 (tiga) bulan, maka proses dinyatakan selesai dan Tim WBS akan memberikan pemberitahuan kepada pelapor bahwa laporan yang bersangkutan sudah dinyatakan selesai.
 - b. Jika laporan memenuhi syarat untuk diproses lebih lanjut, maka berkas akan didistribusikan kepada:
 - i) Pengelola WBS Kementerian BUMN, Dalam hal terdapat pengaduan terkait anggota Direksi atau anggota Dewan Komisaris/anggota Dewan Pengawas BUMN;

may be subject to sanctions in accordance with applicable laws and regulations, such as the Criminal Code and internal company regulations (the PWP *Code of Conduct* and Company Regulations).

For reports that are proven to be true and result in the preservation of company assets, the whistleblower will be awarded a reward in accordance with the Board of Directors' decision.

If the report is proven to be defamatory, management may impose sanctions on the whistleblower and potentially subject them to criminal prosecution in accordance with applicable laws and regulations.

REPORT HANDLING MECHANISM

Reports received through the WBS reporting channel will be handled and followed up using the following mechanism:

1. The whistleblower who is aware of fraud, irregularities, violations, or sexual harassment by Insan WSBP will submit a report and submit it to the WBS team. This report will be presented in detail, accompanied by relevant data and evidence.
2. The WBS team will receive and review the violation report to determine whether it meets the requirements for further processing.
 - a. If the report does not meet the requirements, the reporting party will be notified and given the opportunity to complete the required data, up to three times and/or within three months of the initial submission of the report. If the report is not completed within three months, the process will be declared complete, and the WBS Team will notify the reporting party that the report has been declared complete.
 - b. If the report is proven to be true, it is recommended to impose sanctions on the whistleblower and award a reward to the whistleblower.
 - i) The WBS Manager of the Ministry of State-Owned Enterprises. In the case of a complaint concerning a member of the Board of Directors or a member of the Board of Commissioners/ member of the Supervisory Board of a State-Owned Enterprise;

- ii) Direksi, bila terlapor menyangkut Insan WSBP.
3. Dewan Komisaris dan Direksi yang mendapatkan berkas laporan melakukan pemeriksaan atau investigasi melalui organnya masing-masing untuk membuktikan kebenaran laporan:
- Bila laporan tidak dapat dibuktikan kebenarannya namun mengandung unsur fitnah, maka direkomendasikan untuk menjatuhkan sanksi kepada pelapor sesuai ketentuan yang berlaku.
 - Bila laporan terbukti kebenarannya, maka direkomendasikan untuk dikenakan sanksi kepada terlapor dan memberikan penghargaan kepada pelapor.
4. Dewan Komisaris atau Direksi menjatuhkan sanksi dan/atau memberikan penghargaan kepada pelapor dan/atau terlapor.
5. Laporan tindak lanjut pelanggaran dari Dewan Komisaris atau Direksi disampaikan kepada Tim WBS untuk didokumentasikan.
- ii) The Board of Directors, if the report concerns Insan WSBP.
3. The Board of Commissioners and the Board of Directors receiving the report shall conduct an examination or investigation through their respective bodies to verify the report's veracity:
- If the report cannot be verified but contains elements of slander, it is recommended to impose sanctions on the whistleblower in accordance with applicable regulations.
 - If the report is proven to be true, it is recommended to impose sanctions on the reporter and award a reward to the reporter.
4. The Board of Commissioners or the Board of Directors shall impose sanctions and/or award a reward to the whistleblower and/or reported party.
5. The follow-up report on violations from the Board of Commissioners or the Board of Directors shall be submitted to the WBS Team for documentation.

PIHAK PENGELOLA PENGADUAN WBS

Pengelolaan WBS dilakukan oleh Tim WBS yang terdiri dari:

Ketua Head	Kepala Divisi Internal Audit Vice President of Internal Audit
Sekretaris Secretary	Kepala Divisi <i>Corporate Secretary</i> Vice President of Corporate Secretary
Anggota Member	- Kepala Divisi Legal - Kepala Divisi Kepatuhan & Manajemen Risiko - Vice President of Legal - Vice President of Compliance & Risk Management

WBS MANAGEMENT TEAM

The WBS management in WSBP is represented by the WBS Team, which consists of:

LAPORAN PENGADUAN DAN STATUS TINDAK LANJUTNYA

Selama tahun 2025, WSBP menerima 13 pengaduan melalui WBS dengan rincian dan tindak lanjut sebagai berikut:

COMPLAINT REPORTS AND FOLLOW-UP STATUS

During 2025, WSBP received 13 reports through the WBS, with the following details and follow-up actions:

Jumlah Laporan Pengaduan dan Status Tindak Lanjutnya

Number of Reports and Their Follow-Up Status

Jumlah Laporan yang Masuk ke Tim WBS Number of Report Submitted to the WBS Team	Status Tindak Lanjut Follow-Up Status		Keterangan Description
	Ditindaklanjuti Followed-Up	Tidak Dapat Ditindaklanjuti Could not be Followed-Up	
13	3	10	Sampai dengan Triwulan IV 2025, terdapat 13 (tiga belas) laporan WBS, yang mana 3 (tiga) laporan sedang proses tindak lanjut dan 10 (sepuluh) laporan tidak dapat ditindaklanjuti, yang mana 8 (delapan) laporan tidak termasuk dalam lingkup WBS dan 2 (dua) laporan ditutup karena Tim WBS tidak mendapatkan informasi lebih lanjut dari pelapor. Adapun tindak lanjut WBS diberikan waktu selama 3 (tiga) bulan sejak laporan diterima sesuai dengan pedoman WBS Perusahaan sesuai Keputusan Direksi Nomor 9/SK/WBP/PEN/2024 tanggal 30 Januari 2024. As of the Fourth Quarter of 2025, there were 13 (thirteen) WBS reports, of which 3 (three) are currently being followed up and 10 (ten) could not be followed up, 8 (eight) of which were outside the scope of the WBS and 2 (two) were closed because the WBS Team did not receive further information from the reporter. The follow-up period for WBS reports is 3 (three) months from the date the report is received, in accordance with the Company's WBS guidelines as stipulated in the Board of Directors' Decree No. 9/SK/WBP/PEN/2024 dated January 30, 2024.

KEBIJAKAN ANTI KORUPSI

WSBP berkomitmen untuk melaksanakan kegiatan usaha yang bebas dari praktik korupsi dengan memastikan seluruh aktivitas operasional yang sesuai dengan prosedur perusahaan serta peraturan yang berlaku. Komitmen tersebut diperkuat melalui Kebijakan Anti Penyuapan, Pedoman Pengendalian Gratifikasi, dan Pedoman *Whistleblowing System* (WBS). Adapun pada aspek etika dan perilaku, seluruh pegawai dalam menjalankan komitmen kegiatan usaha yang bebas dari praktik korupsi wajib mengacu pada *Code of Conduct* (CoC), Pedoman *Good Corporate Governance* (GCG), serta Perjanjian Kerja Bersama (PKB) yang berlaku di perusahaan.

PROGRAM DAN PROSEDUR UNTUK MENGATASI PRAKTIK KORUPSI, BALAS JASA (KICKBACKS), FRAUD, SUAP, DAN/ATAU GRATIFIKASI

WSBP telah menyusun langkah strategis untuk menegakkan kebijakan anti korupsi dan penyuapan melalui serangkaian program yang berorientasi kepada:

1. Pemenuhan kompetensi dari personel yang berkaitan dengan Sistem Manajemen Anti Penyuapan.
2. Audit ISO 37001:2016 oleh internal dan eksternal yang dilakukan secara berkala.
3. Sosialisasi dan kampanye terkait Anti Penyuapan secara berkala di Perusahaan.

V

WSBP is committed to conducting business activities free from corruption by ensuring that all operational activities comply with company procedures and applicable regulations. This commitment is reinforced through the Anti-Bribery Policy, Gratification Control Guidelines, and Whistleblowing System (WBS) Guidelines. Regarding ethics and behavior, all employees, in carrying out their commitment to conducting business activities free from corruption, are required to refer to the Code of Conduct (CoC), Good Corporate Governance (GCG) Guidelines, and the Collective Labor Agreement (PKB) applicable in the company.

PROGRAMS AND PROCEDURES TO OVERCOME CORRUPTION, KICKBACKS, FRAUD, BRIBERY, AND/OR GRATUITIES

WSBP has developed strategic steps to enforce its anti-corruption and bribery policies through a series of programs focused on:

1. Competency building for personnel related to the Anti-Bribery Management System.
2. Periodic internal and external ISO 37001:2016 audits.
3. Periodic anti-bribery outreach and campaigns within the Company.

Berdasarkan Pedoman Etika dan Perilaku (*Code of Conduct* (COC)) Perusahaan yang telah ditetapkan pada Surat Keputusan Direksi No. 152/SK/WBP/PEN/2024 tanggal 14 Agustus 2024, WSBP memiliki langkah mitigasi dalam rangka meminimalisir tindakan korupsi dan penyuapan melalui pengelolaan sebagai berikut:

1. Dewan Komisaris dilarang melakukan transaksi yang mempunyai benturan kepentingan dan mengambil keuntungan pribadi baik secara langsung maupun tidak langsung dari Perusahaan selain penghasilan yang sah.
2. Direksi dilarang melakukan hal-hal yang bertentangan dengan moral, etika, agama, hukum/peraturan yang berlaku, norma-norma yang berlaku dalam masyarakat, dan/atau bertentangan dengan kewajibannya sebagai Warga Negara Indonesia.
3. Direksi dilarang melakukan tindakan KKN (Korupsi, Kolusi dan Nepotisme) yang ada kaitannya dengan Perusahaan.
4. Direksi tidak diperkenankan memiliki perangkapan jabatan sebagai Direksi pada perusahaan lain.
5. Direksi tidak diperkenankan memiliki kepemilikan saham pada perusahaan pesaing ataupun perusahaan yang bertindak sebagai pemasok.

Saat ini Pedoman Etika dan Perilaku *Code of Conduct* (COC) Perusahaan telah diperbaharui melalui Surat Keputusan Direksi No. 202/SK/WBP/PEN/2025 tanggal 30 Desember 2025, dan mulai berlaku pada 1 Januari 2026.

SOSIALISASI ANTI KORUPSI KEPADA PEGAWAI

Secara berkala, WSBP melaksanakan program Sosialisasi Pengendalian Gratifikasi & Pedoman Whistleblowing System (WBS) kepada seluruh Insan WSBP dalam rangka mencegah terjadinya tindakan korupsi atau pun penyuapan. Di sepanjang tahun 2025, sosialisasi yang dilakukan adalah sebagai berikut:

Tabel Sosialisasi Anti Korupsi atau Penyuapan Tahun 2025

No	Waktu Pelaksanaan Implementation Time	Unit/Kegiatan Unit/Activity
1	13 Februari 2025 February 13, 2025	Proyek DPTJ Muara Enim Muara Enim DPTJ Project
2	14 Februari 2025 February 14, 2025	Batching Plant Bendungan Bener Bener Dam Batching Plant
3	6 Maret 2025 March 6, 2025	Batching Plant Pegangsaan Pegangsaan Batching Plant
4	7 Maret 2025 March 7, 2025	Peralatan Area Barat West Area Equipment

Based on the Company's Code of Conduct (COC), stipulated in the Decree of the Board of Directors No. Pursuant to Decree No. 152/SK/WBP/PEN/2024 dated August 14, 2024, WSBP has implemented mitigation measures to minimize corruption and bribery through the following management measures:

1. The Board of Commissioners is prohibited from engaging in transactions that have a conflict of interest and from taking personal advantage, either directly or indirectly, from the Company other than legitimate income.
2. The Board of Directors is prohibited from engaging in actions that conflict with morals, ethics, religion, applicable laws/regulations, prevailing societal norms, and/or conflict with their obligations as Indonesian citizens.
3. The Board of Directors is prohibited from engaging in acts of corruption, collusion, and nepotism (KKN) related to the Company.
4. The Board of Directors is not permitted to hold concurrent positions as Directors of other companies.
5. The Board of Directors is not permitted to own shares in competing companies or companies that act as suppliers.

Saat ini Pedoman Etika dan Perilaku *Code of Conduct* (COC) Perusahaan telah diperbaharui melalui Surat Keputusan Direksi No. 202/SK/WBP/PEN/2025 tanggal 30 Desember 2025, dan mulai berlaku pada 1 Januari 2026.

ANTI-CORRUPTION/DISSEMINATION FOR EMPLOYEES

WSBP periodically conducts the Dissemination of gratification Control & Whistleblowing System (WBS) Guidelines program for all Insan WSBP to prevent corruption and bribery. Throughout 2025, the dissemination programs conducted are as follows:

Table of Anti-Corruption or Bribery Dissemination for 2025

No	Waktu Pelaksanaan Implementation Time	Unit/Kegiatan Unit/Activity
5	26 Maret 2025 March 26, 2025	Proyek Pembangunan Batching Plant Bener Bener Batching Plant Construction Project
6	17 April 2025 April 17, 2025	Plant Subang Subang Plant
7	17 April 2025 April 17, 2025	Post Tension
8	9 Mei 2025 May 9, 2025	Workshop Cikopo Cikopo Workshop
9	8 Mei 2025 May 9, 2025	Proyek Pelabuhan Batu Ampar Batam Batu Ampar Port Project, Batam
10	13 Juni 2025 June 13, 2025	Quarry Bojonegara Bojonegara Quarry
11	30 Juni 2025 June 30, 2025	Plant Bojonegara Bojonegara Plant
12	4 Juli 2025 July 4, 2025	Area Penjualan 3 Sales Area 3
13	29 Juli 2025 July 29, 2025	Quarry Lumbang Lumbang Quarry
14	1 Agustus 2025 August 1, 2025	Proyek UNUPI Bandung UNUPI Bandung Project
15	1 September 2025 September 1, 2025	Leaders Talk: Integritas dan Adaptasi untuk Keberlanjutan Perusahaan Leaders Talk: Integrity and Adaptation for Corporate Sustainability
16	12 September 2025 September 12, 2025	Plant Gasing Gasing Plant
17	12 September 2025 September 12, 2025	Area Penjualan 1 Sales Area 1
18	29 Desember 2025 December 29, 2025	Divisi Kepatuhan & Manajemen Risiko Compliance & Risk Management Division
19	29 Desember 2025 December 29, 2025	Divisi Corporate Secretary Corporate Secretary Division

Sosialisasi mengenai pengendalian gratifikasi dan pedoman *Whistleblowing System* (WBS) dilakukan oleh Tim Auditor Internal kepada auditee pada saat pelaksanaan kegiatan audit internal dan pemaparan oleh Direksi kepada seluruh Pegawai diharapkan dapat meningkatkan pemahaman dan kepatuhan seluruh pihak terhadap prinsip pengendalian gratifikasi di Perusahaan. Selain itu, WSBP senantiasa melakukan langkah inisiatif penguatan informasi kebijakan tersebut dalam *website* Perusahaan, sosial media, dan juga pada jaringan komunikasi internal.

KEBIJAKAN ANTI PENYUAPAN

WSBP telah menetapkan komitmen dan kebijakan untuk melaksanakan bisnis yang bebas dari praktek korupsi dalam Kebijakan Anti Penyuapan Perusahaan berdasarkan Surat Keputusan Direksi No. 113/SK/WBP/PEN/2025, meliputi:

1. Menerapkan Sistem Manajemen Anti Penyuapan dan mematuhi Peraturan Perundang-undangan yang berlaku di bidang penyuapan yang melingkupi suap dan gratifikasi di area WSBP.

Dissemination regarding gratification control and Whistleblowing System (WBS) guidelines is carried out by the Internal Audit Team to auditees during the implementation of internal audit activities and the presentation by the Board of Directors to all Employees is expected to increase the understanding and compliance of all parties to the principles of gratuity control in the Company. In addition, WSBP continuously takes initiative steps to strengthen information on the policy on the Company's website, social media, and also on internal communication networks.

ANTI-BRIBERY POLICY

WSBP has established a commitment and policy to conduct business free from corrupt practices in the Company's Anti-Bribery Policy based on Directors' Decree No. 113/SK/WBP/PEN/2025, including:

1. Implementing an Anti-Bribery Management System and complying with applicable laws and regulations regarding bribery, which cover bribery and gratuities within WSBP.

2. Melibatkan seluruh Insan WSBP dalam mencegah, mendeteksi, melaporkan, dan menangani tindakan penyuapan tanpa rasa takut tindakan balasan. 3. Menetapkan wewenang dan kemandirian Fungsi Kepatuhan Sistem Manajemen Anti Penyuapan. 4. Berkomitmen untuk melakukan perbaikan berkelanjutan terhadap keefektifan Sistem Manajemen Anti Penyuapan. 5. Bersedia menerima konsekuensi sesuai dengan peraturan perundangan yang berlaku jika implementasi sistem tidak sesuai dengan kebijakan anti penyuapan yang telah ditetapkan.	2. Involving all Insan WSBP in preventing, detecting, reporting, and handling bribery without fear of retaliation. 3. Establishing the authority and independence of the Anti-Bribery Management System Compliance Function. 4. Committing to continuous improvement of the effectiveness of the Anti-Bribery Management System. 5. Willing to accept the consequences in accordance with applicable laws and regulations if the system implementation does not comply with the established anti-bribery policy.

Dalam implementasinya, WSBP telah mengintegrasikan tata kelola dengan Sistem Manajemen Anti Penyuapan melalui prosedur sebagai berikut:

1. Penentuan konteks organisasi dalam perencanaan bisnis dan manajemen risiko.
2. Penentuan Manajemen dalam menyusun kebijakan-kebijakan teknis.
3. Penentuan sasaran Perusahaan.
4. Komunikasi, pengembangan kompetensi, dan sumber daya.
5. Perencanaan dan pengendalian operasional, baik secara finansial maupun non finansial.
6. Proses pelaksanaan audit internal.
7. Mengevaluasi dan menindaklanjuti penyempurnaan sistem Perusahaan.

In practice, WSBP has integrated governance with the Anti-Bribery Management System through the following procedures:

1. Determining the organizational context in business planning and risk management.
2. Management's determination of technical policies.
3. Determining the Company's objectives.
4. Communication, competency development, and resources.
5. Operational planning and control, both financial and non-financial.
6. Internal audit implementation process.
7. Evaluating and following up on improvements to the Company's systems.

KEBIJAKAN PENGENDALIAN GRATIFIKASI

WSBP telah menetapkan kebijakan untuk melaksanakan bisnis yang bebas dari praktek korupsi dalam pedoman pengendalian gratifikasi berdasarkan surat keputusan direksi No. 35/SK/WBP/PEN/2024 tanggal 22 Februari 2024 dan Pedoman Etika dan Perilaku Perusahaan yang telah ditetapkan berdasarkan Surat Keputusan Direksi No. Surat Keputusan Direksi No. 202/SK/WBP/PEN/2025 tanggal 30 Desember 2025 menggantikan pedoman sebelumnya No. 152/SK/WBP/PEN/2024 tanggal 14 Agustus 2024. WSBP mendefinisikan gratifikasi sebagai kegiatan pemberian dan atau penerimaan hadiah/ cinderamata dan hiburan, baik yang diterima di dalam negeri maupun luar negeri, dengan menggunakan sarana elektronik atau tanpa sarana elektronik, yang dilakukan oleh Insan WSBP terkait dengan wewenang/jabatannya di Perusahaan, sehingga dapat menimbulkan benturan kepentingan yang mempengaruhi independensi, objektivitas, maupun profesionalisme seluruh Insan WSBP.

GRATIFICATION CONTROL POLICY

WSBP has established a policy to conduct business free from corrupt practices in the gratification control guidelines based on the Board of Directors' Decree No. 35/SK/WBP/PEN/2024 dated February 22, 2024. and the Company's Code of Conduct Guidelines established by the Board of Directors' Decree No. 202/SK/WBP/PEN/2025 dated December 30, 2025, replacing the previous guideline No. 152/SK/WBP/PEN/2024 dated August 14, 2024. WSBP defines gratification as the giving and/or receiving of gifts/ souvenirs and entertainment, whether received domestically or internationally, using electronic or non-electronic means, carried out by Insan WSBP related to their authority/ position in the Company, which may give rise to a conflict of interest that affects the independence, objectivity, and professionalism of all Insan WSBP.

Dalam implementasinya, aktivitas gratifikasi dikategorikan meliputi:

1. Suap

Perusahaan melarang setiap Insan WSBP melakukan atau terlibat dalam perbuatan suap.

2. Hadiah

a. Seluruh Pejabat di lingkungan Perusahaan dilarang untuk menerima hadiah dari bawahan, rekan kerja dan/atau rekanan/pengusaha dalam bentuk apa pun, baik berupa parcel maupun barang-barang berharga lainnya yang dapat menyebabkan timbulnya potensi benturan kepentingan.

b. Seluruh Pejabat di lingkungan Perusahaan dilarang melakukan pemberian atau menjanjikan sesuatu kepada siapa pun dalam rangka mengharapkan imbalan agar mendapatkan perlakuan khusus.

3. Sumbangan

a. Seluruh Pejabat di lingkungan Perusahaan dilarang untuk menerima sumbangan dari bawahan, rekan kerja dan/atau rekanan/pengusaha dalam bentuk apa pun, baik berupa parcel maupun barang-barang berharga lainnya yang dapat menyebabkan timbulnya potensi benturan kepentingan.

b. Seluruh Pejabat di lingkungan Perusahaan dilarang melakukan pemberian atau menjanjikan sumbangan kepada siapa pun dalam rangka mengharapkan imbalan agar mendapatkan perlakuan khusus.

4. Donasi

a. Seluruh Pejabat di lingkungan Perusahaan dilarang untuk menerima donasi dari bawahan, rekan kerja dan/atau rekanan/pengusaha dalam bentuk apa pun, baik berupa parcel maupun barang-barang berharga lainnya yang dapat menyebabkan timbulnya potensi benturan kepentingan.

b. Seluruh Pejabat di lingkungan Perusahaan dilarang melakukan pemberian atau menjanjikan donasi kepada siapa pun dalam rangka mengharapkan imbalan agar mendapatkan perlakuan khusus.

5. Imbalan

a. Seluruh Pejabat di lingkungan Perusahaan dilarang untuk menerima imbalan dari bawahan, rekan kerja dan/atau rekanan/pengusaha dalam bentuk apa pun, baik berupa parcel, *Factory Visit* yang membebani Perusahaan (tidak ada dalam kontrak) maupun barang-barang berharga lainnya yang dapat menyebabkan timbulnya potensi benturan kepentingan.

In practice, gratification activities are categorized as follows:

1. Bribery

The Company prohibits any Insan WSBP from engaging in or engaging in bribery.

2. Gifts

a. All Company Officials are prohibited from accepting gifts from subordinates, colleagues, and/or partners/entrepreneurs in any form, whether in the form of parcels or other valuable items that could potentially create a conflict of interest.

b. All Company Officials are prohibited from giving or promising anything to anyone in exchange for special treatment.

3. Donations

a. All Company Officials are prohibited from accepting donations from subordinates, colleagues, and/or partners/entrepreneurs in any form, whether in the form of parcels or other valuable items that could potentially create a conflict of interest.

b. All Company Officials are prohibited from giving or promising donations to anyone in exchange for special treatment.

4. Donations

a. All Company Officials are prohibited from accepting donations from subordinates, colleagues, and/or partners/entrepreneurs in any form, whether in the form of parcels or other valuable items that could potentially create a conflict of interest.

b. All Company Officials are prohibited from giving or promising donations to anyone in exchange for special treatment.

5. Rewards

a. All Company Officials are prohibited from accepting any form of remuneration from subordinates, coworkers, and/or partners/entrepreneurs, whether in the form of parcels, factory visits that burden the Company (not specified in the contract), or other valuable items that could potentially create a conflict of interest.

- b. Seluruh pejabat di lingkungan perusahaan dilarang melakukan pemberian atau menjanjikan imbalan kepada siapa pun dalam rangka mengharapkan imbalan agar mendapatkan perlakuan khusus.

- b. All Company Officials are prohibited from giving or promising remuneration to anyone in exchange for special treatment.

PEMBELIAN KEMBALI (*BUYBACK*) SAHAM DAN OBLIGASI

Di tahun 2025, tidak melakukan pembelian kembali (*buyback*) saham.

Namun, di tahun 2023 WSBP telah mendapatkan persetujuan untuk melakukan restrukturisasi atas Obligasi Berkelanjutan I Waskita Beton Precast Tahap I Tahun 2019 dan Obligasi Berkelanjutan I Waskita Beton Precast Tahap II Tahun 2019 melalui:

- (i) Perjanjian Perdamaian yang telah dihomologasi berdasarkan Putusan Pengadilan Niaga pada Pengadilan Negeri Jakarta Pusat No. 497/ Pdt. Sus-PKPU/2021/PN.NIAGA.JKT.PST tanggal 28 Juni 2022 dan telah berkekuatan hukum tetap serta berlaku efektif pada 20 September 2022 sesuai Putusan Mahkamah Agung Republik Indonesia No. 1455 K/Pdt. SusPailit/2022 yang diputuskan dan diucapkan pada tanggal 20 September 2022.
- (ii) Hasil keputusan Rapat Umum Pemegang Saham Luar Biasa WSBP tanggal 30 Juni 2023;
- (iii) Hasil keputusan Rapat Umum Pemegang Obligasi Berkelanjutan I Waskita Beton Precast Tahap I Tahun 2019 dan Obligasi Berkelanjutan I Waskita Beton Precast Tahap II Tahun 2019 tanggal 15 Februari 2023.
- (iv) Addendum Perjanjian Perwaliananatan Obligasi Wajib Konversi Waskita Beton Precast I Tahun 2023 dan Obligasi Wajib Konversi Waskita Beton Precast II Tahun 2023. Merujuk pada hal tersebut, WSBP mengumumkan bahwa WSBP telah menerbitkan dan melakukan distribusi atas Obligasi Wajib Konversi Waskita Beton Precast I Tahun 2023 dan Obligasi Wajib Konversi Waskita Beton Precast II Tahun 2023 pada tanggal 12 Desember 2023, serta melakukan pencatatan atas Obligasi Wajib Konversi Waskita Beton Precast I Tahun 2023 dan Obligasi Wajib Konversi Waskita Beton Precast II Tahun 2023 di Bursa Efek Indonesia pada tanggal 13 Desember 2023.

SHARES AND BONDS BUYBACK

In 2025, the Company did not conduct any share buybacks.

However, in 2023, WSBP received approval to restructure the Waskita Beton Precast Shelf-Registered Bonds I Phase I of 2019 and the Waskita Beton Precast Shelf-Registered Bonds I Phase II of 2019 through:

- (i) A Settlement Agreement that has been homologated based on the Commercial Court Decision of the Central Jakarta District Court No. 497/Pdt.Sus-PKPU/2021/PN.NIAGA.JKT.PST dated June 28, 2022, which has become legally binding and effective on September 20, 2022, in accordance with the Supreme Court Decision of the Republic of Indonesia No. 1455 K/Pdt. SusPailit/2022, which was decided and pronounced on September 20, 2022.
- (ii) The results of the WSBP Extraordinary General Meeting of Shareholders on June 30, 2023.
- (iii) The results of the General Meeting of Holders of the Waskita Beton Precast Phase I 2019 Continuous Bonds and the Waskita Beton Precast Phase II 2019 Continuous Bonds dated February 15, 2023.
- (iv) Addendum to the Trustee Agreement of the Waskita Beton Precast I 2023 Mandatory Convertible Bonds and the Waskita Beton Precast II 2023 Mandatory Convertible Bonds. Referring to this, WSBP announces that WSBP has issued and distributed the Waskita Beton Precast I 2023 Mandatory Convertible Bonds and the Waskita Beton Precast II 2023 Mandatory Convertible Bonds on December 12, 2023, and listed the Waskita Beton Precast I 2023 Mandatory Convertible Bonds and the Waskita Beton Precast II 2023 Mandatory Convertible Bonds on the Indonesia Stock Exchange on December 13, 2023.

KEBIJAKAN TERKAIT AKTIVITAS POLITIK DAN SOSIAL

Berdasarkan Pedoman Etika dan Perilaku Perusahaan yang telah ditetapkan pada Surat Keputusan Direksi No. 152/SK/WBP/PEN/2024 tanggal 14 Agustus 2024, Perusahaan memberikan penjelasan yang jelas mengenai kebijakan terkait keterlibatan dalam aktivitas politik dan sosial, yang berlaku untuk seluruh pihak di Perusahaan, termasuk para Insan WSBP meliputi:

1. Perusahaan tidak terlibat dan tidak mendukung partai politik mana pun.
2. Perusahaan tidak melarang dan tidak mencegah Insan WSBP untuk melaksanakan haknya memberikan suara dalam pemilihan umum.
3. Perusahaan dilarang memberikan kontribusi yang berasal dari dana Perusahaan, barang-barang, dan fasilitas milik Perusahaan yang ditujukan untuk mendukung partai politik atau kandidat yang mana pun, kecuali yang sebatas dibenarkan oleh peraturan perundang-undangan.
4. Setiap Insan WSBP dan pejabat Perusahaan dilarang melakukan paksaan kepada Insan WSBP/pejabat Perusahaan lainnya sehingga membatasi hak individu yang bersangkutan untuk menyalurkan aspirasi politiknya.
5. Apabila kelangsungan Perusahaan terancam akibat aktivitas politik dalam arti luas, maka dana dan fasilitas Perusahaan dapat digunakan untuk memberikan informasi dan penjelasan yang jelas dan meyakinkan kepada seluruh *stakeholders*, sebatas diperbolehkan menurut peraturan perundang-undangan.

Saat ini Pedoman Etika dan Perilaku (*Code of Conduct* (COC)) Perusahaan telah diperbaharui melalui Surat Keputusan Direksi No. 202/SK/WBP/PEN/2025 tanggal 30 Desember 2025, dan akan diberlakukan mulai tahun 2026.

KEBIJAKAN *INSIDER TRADING*

WSBP mendefinisikan *insider trading* adalah praktik perdagangan saham atau surat berharga perusahaan publik oleh individu yang memiliki akses ke informasi yang belum dipublikasikan, yang dapat memengaruhi nilai saham perusahaan. Informasi ini sering kali bersifat material dan penting untuk keputusan investasi, seperti laporan keuangan internal atau rencana strategis perusahaan. Praktik ini dianggap ilegal di banyak negara karena memberikan keuntungan tidak adil kepada pihak-pihak yang memiliki akses ke informasi tersebut, sementara

POLICIES RELATED TO POLITICAL AND SOCIAL ACTIVITIES

Based on the Company's Code of Conduct, as established in the Decree of the Board of Directors No. 152/SK/WBP/PEN/2024 dated August 14, 2024, WSBP clearly outlines its policies regarding participation in political and social activities. These policies apply to all parties within the Company, including Insan WSBP:

1. The Company is not involved in, nor does it support, any political party.
2. The Company does not prohibit or prevent Insan WSBP from exercising their right to vote in general elections.
3. The Company is strictly prohibited from making contributions either in funds, goods, or facilities, to support any political party or candidate, except permitted by law.
4. All Insan WSBP and Company officials are prohibited from coercing others or restricting their right to express political views.
5. If the Company's operations are threatened by political activities, Company funds and facilities may be used to provide clear and accurate information to all stakeholders, but only to the extent permitted by applicable laws and regulations.

Currently, the Company's Code of Conduct (COC) has been updated through Directors' Decree No. 202/SK/WBP/PEN/2025 dated December 30, 2025, and will be implemented starting in 2026.

INSIDER TRADING POLICY

WSBP defines insider trading as the practice of trading shares or securities of a public company by individuals who possess access to unpublished, material information that could influence the company's stock value. Such information may include internal financial reports or strategic plans, and is considered crucial for investment decisions. Insider trading is illegal in many jurisdictions because it provides an unfair advantage to those with privileged access, undermining market fairness and investor trust. The prohibition of insider trading is intended to uphold the

investor lainnya tidak memiliki kesempatan yang sama. Tujuan utama pelarangan *insider trading* adalah untuk menjaga keadilan dan integritas pasar keuangan, serta melindungi investor dari penyalahgunaan informasi yang tidak tersedia untuk umum.

Setiap Insan WSBP yang mempunyai dan atau memiliki akses informasi orang dalam atau bersifat material, tidak boleh menyalahgunakan jabatan dan pekerjaannya dalam mengungkapkan informasi material:

1. Yang dapat mempengaruhi keputusan investor untuk membeli, menjual atau menahan saham Perusahaan.
2. Kepada orang-orang yang memiliki hubungan istimewa untuk melakukan tindakan transaksi perdagangan barang/jasa kepada Perusahaan.

Seluruh informasi WSBP yang bersifat rahasia dan material hanya dapat dikeluarkan oleh Perusahaan kepada pihak lain dengan mengacu pada Kebijakan Kepemilikan dan kerahasiaan Informasi yang dimiliki oleh Perusahaan.

Dalam hal ini, setiap Insan WSBP yang tidak mematuhi kebijakan *insider trading* akan dikenakan sanksi dan/atau pemutusan hubungan kerja yang ditentukan oleh WSBP.

LAPORAN HARTA KEKAYAAN PENYELENGGARA NEGARA (LHKPN) PRINSIP DASAR LAPORAN HARTA KEKAYAAN PENYELENGGARA NEGARA

LHKPN merupakan daftar seluruh Harta Kekayaan Penyelenggara Negara yang dituangkan dalam formulir LHKPN yang ditetapkan oleh Komisi Pemberantasan Korupsi (KPK) sebagaimana diatur dalam Keputusan KPK No. KEP 07/KPK/02/2005 tentang Tata Cara Pendaftaran, Pemeriksaan dan Pengumuman Laporan Harta Kekayaan Penyelenggara Negara. Selanjutnya, Undang-Undang No. 30 Tahun 2002 tentang Komisi Pemberantasan Tindak Pidana Korupsi menegaskan wewenang KPK dalam melaksanakan langkah atau upaya pencegahan korupsi, yaitu melalui pendaftaran dan pemeriksaan terhadap LHKPN. Selain itu, Undang-Undang No. 28 Tahun 1999 tentang Penyelenggara Negara yang Bersih dan Bebas dari Korupsi, Kolusi, dan Nepotisme, mengamanatkan bahwa setiap penyelenggara wajib melaporkan dan mengumumkan Harta Kekayaannya sebelum dan setelah memangku jabatan serta bersedia diperiksa kekayaannya

integrity of financial markets and protect investors from the misuse of non-public information.

All Insan WSBP who possess or have access to inside or material information are strictly prohibited from:

1. Using or disclosing such information in a manner that could influence an investor's decision to buy, sell, or hold the Company's shares.
2. Sharing material information with individuals who may have a special relationship with the Company for the purpose of conducting trade transactions involving goods or services.

All confidential and material WSBP information may only be released by the Company to other parties in accordance with the Company's Information Ownership and Confidentiality Policy.

In this case, any Insan WSBP who does not comply with the insider trading policy will be subject to sanctions and/or termination of employment as determined by WSBP.

STATE OFFICIAL WEALTH REPORT (LHKPN)

BASIC PRINCIPLES OF STATE OFFICIALS' WEALTH REPORTS

The LHKPN is a list of all State Officials' Assets, outlined in the LHKPN form established by the Corruption Eradication Commission (KPK), as stipulated in KPK Decree No. KEP 07/KPK/02/2005 concerning Procedures for Registration, Examination, and Announcement of State Officials' Asset Reports. Furthermore, Law No. 30 of 2002 concerning the Corruption Eradication Commission affirms the KPK's authority to implement corruption prevention measures through registration and examination of LHKPNs. Furthermore, Law No. 28 of 1999 concerning State Officials Who Are Clean and Free from Corruption, Collusion, and Nepotism mandates that every official must report and announce their assets before and after assuming office and be willing to have their assets audited before and after taking office. Furthermore, Law No. Article 2 (7) of Law No. 28 of 1999, along with its explanation, outlines that other officials with strategic functions related to state administration

sebelum dan setelah menjabat. Kemudian, dalam Undang-Undang No. 28 Tahun 1999 pasal 2 (7) beserta penjelasannya, diuraikan bahwa pejabat lain yang memiliki fungsi strategis dalam kaitannya dengan penyelenggara negara itu termasuk Dewan Komisaris, Direksi, dan pejabat struktural lainnya pada Badan Usaha Milik Negara (BUMN) dan Badan Usaha Milik Daerah (BUMD).

WSBP senantiasa berpegang pada prinsip kepatuhan terhadap peraturan perundang-undangan yang berlaku. Salah satu bentuk kepatuhan tersebut adalah pelaporan Harta Kekayaan Penyelenggara Negara (LHKPN). Kebijakan ini sejalan dengan upaya pemerintah untuk memberantas korupsi serta mencegah terjadinya penyalahgunaan kewenangan dalam lingkungan perusahaan. WSBP dengan tegas menjalankan kewajiban ini sebagai bagian dari komitmennya untuk mempertahankan integritas dan memenuhi standar etika yang tinggi dalam setiap aspek operasional perusahaan.

Dalam implementasinya, pelaporan LHKPN yang disampaikan kepada KPK bermaksud untuk mewujudkan Penyelenggara Negara yang menaati asas-asas umum Penyelenggara Negara yang bebas dari praktik korupsi, kolusi, dan nepotisme, juga perbuatan tercela lainnya. Dalam hal ini, setiap Penyelenggara Negara dituntut untuk melaporkan kekayaannya melalui formulir LHKPN yang telah disediakan KPK yang kemudian diisi secara jujur, benar, dan lengkap. Sehingga KPK dapat melakukan analisis evaluasi dan penilaian atas seluruh jumlah, jenis, dan nilai Harta Kekayaan yang dilaporkan dengan benar, cepat, tepat, akurat, dan bertanggung jawab.

Dasar Hukum dan Peraturan dalam Menerapkan LHKPN di Perusahaan

Dasar hukum pelaksanaan LHKPN di lingkungan WSBP mengacu kepada:

1. Undang-Undang No. 28 Tahun 1999 tentang Penyelenggara Negara Yang Bersih dan Bebas dari Korupsi, Kolusi, dan Nepotisme.
2. Undang-Undang No. 30 Tahun 2002 tentang Komisi Pemberantasan Tindak Pidana Korupsi.
3. Peraturan Menteri Badan Usaha Milik Negara Nomor PER-2/MBU/03/2023 Tahun 2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara.

include the Board of Commissioners, Board of Directors, and other structural officials in State-Owned Enterprises (BUMN) and Regionally-Owned Enterprises (BUMD).

WSBP consistently adheres to the principle of compliance with applicable laws and regulations. One form of this compliance is the reporting of State Officials' Wealth (LHKPN). This policy aligns with government efforts to eradicate corruption and prevent abuse of authority within the corporate environment. WSBP firmly carries out this obligation as part of its commitment to maintaining integrity and meeting high ethical standards in every aspect of the company's operations.

In practice, the LHKPN reporting submitted to the Corruption Eradication Commission (KPK) aims to create State Officials who adhere to the general principles of State Officials, free from corruption, collusion, and nepotism, as well as other reprehensible practices. In this regard, every State Official is required to report their assets on the LHKPN form provided by the KPK, which must be completed honestly, correctly, and completely. This allows the KPK to conduct analysis, evaluation, and assessment of the total amount, type, and value of reported assets correctly, quickly, precisely, accurately, and responsibly.

Legal Basis and Regulations for Implementing the LHKPN in the Company

The legal basis for implementing the LHKPN within the WSBP refers to:

1. Law No. 28 of 1999 concerning State Administrators Who Are Clean and Free from Corruption, Collusion, and Nepotism.
2. Law No. 30 of 2002 concerning the Corruption Eradication Commission.
3. Regulation of the Minister of State-Owned Enterprises Number PER-2/MBU/03/2023 of 2023 concerning Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises.

Pelaksanaan LHKPN Perusahaan

Pelaksanaan LHKPN di lingkungan WSBP dilaksanakan berdasarkan Surat Keputusan Waskita No. 44/SK/WK/2025 tanggal 17 November 2025 tentang Kewajiban Pelaporan Harta Kekayaan Penyelenggara Negara di Lingkungan PT Waskita Karya (Persero) Tbk. Di dalam pedoman tersebut memberikan acuan pada level-level tertentu dari organisasi Perusahaan terkait kewajiban pelaksanaan LHKPN. Selain itu, pedoman ini juga mengatur wajib lapor LHKPN oleh subyek pelapor LHKPN di lingkup WSBP, yaitu meliputi Direksi dan Kepala Divisi.

Transparansi LHKPN Pejabat Perusahaan 2025

Pelaksanaan dan transparansi LHKPN di tahun 2025 atas pelaporan LHKPN tahun 2024 adalah sebagai berikut:

Tabel Pengungkapan Penyampaian LHKPN Pejabat WSBP Tahun 2025

Pejabat Subyek Pelapor LHKPN Officials with LHKPN Reporting Obligation	Jumlah Wajib Lapor Number of Mandatory Report	Jumlah yang Telah Melaporkan Number of Submitted Report	
		Jumlah Total	%
Dewan Komisaris Board of Commissioners	5	5	100%
Direksi Board of Directors	4	4	100%
Kepala Divisi Vice President	16	16	100%
Manajer dan Auditor Manager and Auditor	55	55	100%
Jumlah Total	79	79	100%

PENGELOLAAN POTENSI BENTURAN KEPENTINGAN

WSBP pada saat penyusunan Laporan Tahunan sedang menyusun Pedoman Benturan Kepentingan WSBP. Pedoman terkait benturan kepentingan dalam lingkungan Perusahaan diatur dengan ketentuan sebagai berikut:

1. Benturan kepentingan adalah situasi/kondisi yang memungkinkan setiap Insan WSBP memanfaatkan kedudukan dan wewenang yang dimilikinya dalam Perusahaan untuk kepentingan pribadi, keluarga, atau golongan, sehingga tugas yang diamanatkan tidak dapat dilakukan secara objektif.
2. Perusahaan mengembangkan pedoman benturan kepentingan yang memastikan seluruh Dewan Komisaris, Direksi dan para Insan WSBP mencegah diri dari pelaksanaan transaksi yang mengandung benturan kepentingan tanpa persetujuan terlebih dahulu dari para Pemegang Saham.

Implementation of the Company's LHKPN

The implementation of LHKPN within WSBP is carried out in accordance with the Decree of Waskita No. 44/SK/WK/2025 dated November 17, 2025 regarding the Obligation to Report the Assets of State Officials within PT Waskita Karya (Persero) Tbk. These guidelines provide guidance at specific levels of the Company's organization regarding the obligation to submit LHKPN. Furthermore, these guidelines also regulate the mandatory LHKPN reporting by LHKPN reporting subjects within the WSBP, including Directors and Vice President.

LHKPN Transparency for Company Officials in 2025

The implementation and transparency of LHKPN in 2025 for the 2024 reporting period are as follows:

Table of Disclosure of Submission of LHKPN for WSBP Officials in 2025

Pejabat Subyek Pelapor LHKPN Officials with LHKPN Reporting Obligation	Jumlah Wajib Lapor Number of Mandatory Report	Jumlah yang Telah Melaporkan Number of Submitted Report	
		Jumlah Total	%
Dewan Komisaris Board of Commissioners	5	5	100%
Direksi Board of Directors	4	4	100%
Kepala Divisi Vice President	16	16	100%
Manajer dan Auditor Manager and Auditor	55	55	100%
Jumlah Total	79	79	100%

POTENTIAL CONFLICT OF INTEREST MANAGEMENT POLICY

At the time of the preparation of this Annual Report, WSBP is in the process of developing the Conflict of Interest Guidelines. Provisions related to conflicts of interest within the Company are regulated as follows:

1. A conflict of interest refers to any situation or condition that may enable any Insan WSBP to utilize their position and authority within the Company for personal, family, or group interests, thereby compromising the objectivity in carrying out their assigned duties.
2. The Company develops conflict of interest guidelines to ensure that all members of the Board of Commissioners, Board of Directors, and Insan WSBP refrain from engaging in transactions involving conflicts of interest without prior approval from the Shareholders.

3. Anggota Dewan Komisaris dan Direksi harus mengungkapkan kepemilikan saham di perusahaan lain dalam daftar khusus sebagaimana diprasyaratkan oleh peraturan dan perundang-undangan yang berlaku. 4. Dewan Komisaris, Direksi dan Insan WSBP dilarang terlibat/berpartisipasi dalam setiap situasi di mana terdapat potensi pertentangan antara kepentingan pribadi dengan kepentingan profesional individu atau perusahaan yang terlibat dalam proses perolehan proyek/pekerjaan, dan proses keuangan. 5. Perusahaan akan mengingatkan seluruh Insan WSBP, pada segala tingkatan, untuk menyadari kebijakan benturan kepentingan. Setiap Insan WSBP harus melaporkan dan mengungkapkan secara lengkap setiap kegiatan yang berpotensi mengandung benturan kepentingan. 6. Seluruh transaksi yang mengandung benturan kepentingan yang terjadi antara Perusahaan dan para Insan WSBP, Anggota Direksi dan Dewan Komisaris harus diungkapkan secara penuh kepada Pemegang Saham.	3. Members of the Board of Commissioners and Board of Directors are required to disclose their share ownership in other companies in a special register as required by applicable laws and regulations. 4. The Board of Commissioners, Board of Directors, and Insan WSBP are prohibited from being involved or participating in any situation where there is a potential conflict between personal interests and the professional interests of the individual or the Company, particularly in project procurement and financial processes. 5. The Company continuously reminds all Insan WSBP at all levels to be aware of the conflict of interest policy. Each Insan WSBP is required to fully report and disclose any activities that may potentially involve a conflict of interest. 6. All transactions involving conflicts of interest between the Company and Insan WSBP, members of the Board of Directors, and the Board of Commissioners must be fully disclosed to the Shareholders.

Dalam praktiknya, benturan kepentingan akan terjadi apabila:

1. Menyalahgunakan jabatan untuk kepentingan atau keuntungan pribadi, keluarga, dan pihak-pihak lain.
2. Memanfaatkan informasi rahasia dan data bisnis Perusahaan untuk kepentingan di luar Perusahaan.
3. Memegang jabatan pada perusahaan pesaing dan/ atau mitra bisnis atau calon mitra bisnis Perusahaan yang berpotensi menimbulkan benturan kepentingan.
4. Mempunyai hubungan keluarga sedarah dan atau semenda sampai dengan derajat ketiga dengan Anggota Direksi dan/atau Anggota Dewan Komisaris.
5. Dalam hal pembahasan dan pengambilan keputusan yang mengandung unsur benturan kepentingan, pihak yang bersangkutan tidak diperkenankan ikut serta.

In practice, a conflict of interest will occur if one:

1. Abuses one's position for personal, family, or other party interests or benefits.
2. Uses confidential information and Company business data for interests outside the Company.
3. Holds a position at a competitor and/or business partner or potential business partner of the Company that could potentially create a conflict of interest.
4. Has a familial and/or marriage relationship up to the third degree with a member of the Board of Directors and/or a member of the Board of Commissioners.
5. Is not permitted to participate in discussions and decision-making involving a conflict of interest.

Lebih lanjut, WSBP telah menetapkan ketentuan mengenai benturan kepentingan dalam hal pengadaan barang dan jasa. Dalam pengadaan barang dan jasa tidak boleh terdapat hal-hal sebagai berikut:

1. Konflik kepentingan dalam pengadaan barang dan jasa.
2. Adanya penyedia barang dan jasa yang terafiliasi dengan Insan WSBP dan atau Direksi WSBP.
3. Adanya pengadaan barang dan jasa yang dikuasai oleh sekelompok penyedia barang dan jasa tertentu.

Furthermore, WSBP has established provisions regarding conflicts of interest in the procurement of goods and services. The following must not occur in the procurement of goods and services:

1. Conflicts of interest in the procurement of goods and services.
2. The existence of goods and service providers affiliated with Insan WSBP and/or the WSBP Board of Directors.
3. The existence of goods and service procurement controlled by a specific group of goods and service providers.

KEBIJAKAN PENGADAAN BARANG DAN JASA

MANAJEMEN PROSES PERUSAHAAN

Pengadaan barang dan jasa di WSBP bertujuan untuk memenuhi kebutuhan material Perusahaan, baik berupa barang maupun jasa, secara efektif dan efisien. Proses pengadaan dilakukan secara terbuka, memberikan kesempatan yang adil bagi penyedia barang dan jasa yang memenuhi kualifikasi.

Dalam implementasinya, WSBP menerapkan persaingan yang sehat dan proporsional, serta mengikuti prosedur yang telah ditetapkan secara transparan. Pendekatan ini mencerminkan komitmen WSBP terhadap prinsip-prinsip Tata Kelola Perusahaan Yang Baik, memastikan akuntabilitas dan integritas dalam setiap tahap pengadaan.

KEGIATAN PENGADAAN BARANG DAN JASA

Aktivitas pengadaan barang dan jasa dilakukan secara bertanggung jawab dan bijaksana. WSBP menjalin kemitraan dengan berbagai pihak, termasuk penyedia barang/jasa. Proses pengadaan barang dan jasa dirancang secara strategis dengan fokus pada optimalisasi nilai tambah bagi Perusahaan.

Komitmen atas pemenuhan terhadap negara, pengadaan barang dan jasa dilakukan dengan memprioritaskan penggunaan produk dalam negeri. Selain itu, perusahaan memberikan peluang yang lebih luas bagi usaha kecil dan menengah (UKM), selama produk atau jasa yang ditawarkan memenuhi standar kualitas, nilai ekonomis, serta tujuan perusahaan. Hal ini bertujuan untuk memperkuat industri nasional.

Pelaksanaan pengadaan barang dan jasa di WSBP didasarkan pada prinsip-prinsip utama Perusahaan, yang meliputi:

1. Efisien

Pengadaan barang dan/atau jasa harus diusahakan untuk mendapatkan hasil yang optimal dan terbaik dalam waktu yang cepat dengan menggunakan dana dan kemampuan seminimal mungkin secara wajar dan bukan hanya didasarkan pada harga terendah.

2. Efektif

Pengadaan barang dan/atau jasa harus sesuai dengan kebutuhan yang telah ditetapkan dan memberikan manfaat yang sebesar-besarnya sesuai dengan sasaran yang ditetapkan.

GOODS AND SERVICES PROCUREMENT POLICY

COMPANY PROCESS MANAGEMENT

The procurement of goods and services at WSBP aims to meet the Company's material needs, both in goods and services, effectively and efficiently. The procurement process is conducted openly, providing a fair opportunity for qualified providers of goods and services.

In practice, WSBP implements fair and proportional competition and follows established procedures transparently. This approach reflects WSBP's commitment to the principles of Good Corporate Governance, ensuring accountability and integrity at every stage of procurement.

GOODS AND SERVICES PROCUREMENT ACTIVITIES

Procurement of goods and services is carried out responsibly and prudently. WSBP establishes partnerships with various parties, including providers of goods/services. The procurement process is strategically designed with a focus on optimizing added value for the Company.

Commitment to fulfilling obligations to the state is reflected in the procurement of goods and services by prioritizing the use of domestic products. In addition, the company provides broader opportunities for small and medium enterprises (SMEs), as long as the products or services offered meet quality standards, economic value, and the company's objectives. This aims to strengthen the national industry.

The implementation of goods and services procurement at WSBP is based on the Company's core principles, which include:

1. Efficiency

Procurement of goods and/or services must strive to achieve optimal and best results in a timely manner using minimal funds and capabilities in a reasonable manner, and not solely based on the lowest price.

2. Effectiveness

Procurement of goods and/or services must be in accordance with established needs and provide the greatest possible benefits in accordance with established targets.

3. Kompetitif

Pengadaan barang dan/atau jasa harus terbuka bagi Penyedia Barang dan/atau Jasa yang memenuhi persyaratan dan dilakukan melalui persaingan yang sehat di antara Penyedia Barang dan/atau Jasa yang setara dan memenuhi syarat/ kriteria tertentu berdasarkan ketentuan dan prosedur yang jelas dan transparan.

4. Transparan

Semua ketentuan dan informasi mengenai Pengadaan Barang dan/atau Jasa, termasuk syarat teknis administrasi pengadaan, tata cara evaluasi, hasil evaluasi, penetapan calon Penyedia Barang dan/atau Jasa, sifatnya terbuka bagi peserta Penyedia Barang dan/atau Jasa yang memenuhi syarat.

5. Adil dan Wajar

Memberikan perlakuan yang sama bagi semua calon Penyedia Barang dan/atau Jasa yang memenuhi syarat.

6. Akuntabel

Harus mencapai sasaran dan dapat dipertanggungjawabkan sehingga menjauhkan dari potensi penyalahgunaan dan penyimpangan.

3. Competitiveness

Procurement of goods and/or services must be open to qualified providers and conducted through fair competition among providers of goods and/or services of equal standing and meeting certain requirements/ criteria based on clear and transparent provisions and procedures.

4. Transparency

All provisions and information regarding the Procurement of Goods and/or Services, including technical and administrative procurement requirements, evaluation procedures, evaluation results, and the determination of prospective Procurement Providers, are open to qualified Procurement Participants.

5. Fair and Reasonable

Provide equal treatment for all qualified Procurement Providers.

6. Accountability

Must achieve targets and be accountable to prevent potential abuse and irregularities.

TRANSPARANSI PRAKTIK *BAD* GOVERNANCE

LAPORAN ATAS AKTIVITAS PERUSAHAAN YANG MENCEMARI LINGKUNGAN

Di sepanjang tahun 2025, tidak terdapat laporan atas aktivitas Perusahaan yang mencemari lingkungan, baik di sekitar kantor pusat maupun di sekitar lingkungan proyek/ Precast Plant WSBP/Batching Plant WSBP.

KETIDAKPATUHAN DALAM PEMENUHAN KEWAJIBAN PERPAJAKAN

Di tahun 2025, tidak terdapat ketidakpatuhan dalam pemenuhan kewajiban berupa pajak yang dihadapi oleh WSBP. Di lain sisi, kontribusi pembayaran pajak yang dilakukan WSBP di tahun 2025 sejumlah Rp43.618.460.873. Nilai tersebut mengalami penurunan sebesar 12% dari tahun sebelumnya sejumlah Rp49.513.321.511.

TRANSPARENCY OF *BAD* GOVERNANCE PRACTICES

REPORTS ON COMPANY ACTIVITIES POLLUTING THE ENVIRONMENT

Throughout 2025, there were no reports of Company activities that pollute the environment, either around the head office or around the WSBP project/Precast Plant/ WSBP Batching Plant.

NON-COMPLIANCE IN FULFILLING TAX OBLIGATIONS

In 2025, there were no instances of non-compliance regarding tax obligations faced by WSBP. The Company's tax contributions for the year totaled Rp43,618,460,873, representing decrease of 12% compared to the previous year's contribution of Rp49,510,505,690.

KETIDAKSESUAIAN PENYAJIAN LAPORAN TAHUNAN DAN LAPORAN KEUANGAN DENGAN PERATURAN YANG BERLAKU DAN STANDAR AKUNTANSI KEUANGAN (SAK)

WSBP telah menjamin dan memastikan bahwa seluruh informasi dalam Laporan Tahunan ini, terutama yang berhubungan dengan kinerja keuangan dan hal-hal lainnya mengacu pada Laporan Keuangan untuk tahun-tahun yang berakhir 31 Desember 2024 dan 31 Desember 2025 yang telah diaudit oleh KAP Heliantono & Rekan.

Penyajian dan pengungkapan laporan keuangan perusahaan telah disesuaikan dengan Standar Akuntansi Keuangan di Indonesia, yaitu Pernyataan Standar Akuntansi Keuangan (PSAK), yang diterbitkan oleh Ikatan Akuntan Indonesia (IAI).

KASUS TERKAIT BURUH DAN PEGAWAI

Di tahun 2025, tidak terdapat pelanggaran yang berkaitan dengan buruh atau pun Insan WSBP. Dalam hal ini, WSBP berkomitmen untuk memenuhi peraturan, perundang-undangan, dan standar praktik Ketenagakerjaan, Kesehatan dan Keselamatan Kerja dalam setiap pengelolaan Human Capital dalam kegiatan operasional Perusahaan.

PENGUNGKAPAN SEGMENT OPERASI PADA LAPORAN KEUANGAN

WSBP telah mengungkapkan pengelompokan (segmen) jenis usaha/produk dan berdasarkan geografis sebagai bentuk pelaporan segmen operasi, seperti yang telah disampaikan dalam Laporan Keuangan Audit tahun buku 2025 dalam catatan No. 38 mengenai "Segmen Operasi". Pengungkapan ini sesuai dengan ketentuan dalam PSAK No. 108 (Penyesuaian 2015) tentang Segmen Operasi dan untuk kepentingan manajemen.

KESESUAIAN BUKU LAPORAN TAHUNAN DAN LAPORAN TAHUNAN DI WEBSITE PERUSAHAAN

WSBP secara berkala mempublikasikan Laporan Tahunan kepada pemegang saham atau pemangku kepentingan setiap tahunnya. Laporan tersebut telah diunggah pada situs web resmi Perusahaan telah sesuai dengan buku Laporan Tahunan yang dicetak dan diterbitkan oleh WSBP.

NON-COMPLIANCE IN PRESENTATION OF THE ANNUAL REPORT AND FINANCIAL STATEMENTS WITH APPLICABLE REGULATIONS AND FINANCIAL ACCOUNTING STANDARDS (SAK)

WSBP has guaranteed and confirmed that all information in this Annual Report, particularly that relating to financial performance and other matters, refers to the Financial Statements for the years ended December 31, 2024, and December 31, 2025, which have been audited by KAP Heliantono & Partners.

The presentation and disclosure of the Company's financial statements have been adjusted to Indonesian Financial Accounting Standards, namely the Statement of Financial Accounting Standards (PSAK), issued by the Indonesian Institute of Accountants (IAI).

CASES RELATED TO LABOR AND EMPLOYEES

In 2025, there were no violations related to labor or Insan WSBP occurred. In this regard, WSBP is committed to complying with regulations, laws, and standards of practice regarding employment, occupational health, and safety in all human capital management activities within the Company.

OPERATING SEGMENT DISCLOSURE IN FINANCIAL STATEMENTS

WSBP has disclosed the grouping (segments) of business/product types and by geography as a form of operating segment reporting, as presented in the Audited Financial Statements for the 2025 fiscal year in note No. 38 regarding "Operating Segments." This disclosure complies with the provisions of PSAK No. 108 (2015 Adjustment) concerning Operating Segments and is for management purposes.

CONFORMITY BETWEEN THE ANNUAL REPORT BOOK AND THE ANNUAL REPORT ON THE COMPANY WEBSITE

WSBP periodically publishes an Annual Report to shareholders and stakeholders each year. The report uploaded to the Company's official website is consistent with the Annual Report book printed and published by WSBP.





07

Tanggung Jawab Sosial dan Lingkungan

Corporate Social and Environmental Responsibility

WSBP senantiasa berkomitmen untuk berkontribusi positif kepada masyarakat dan lingkungan melalui pelaksanaan program TJSL.

WSBP is consistently committed to contributing positively to the communities and the environment by implementing CSR programs.



Tata Kelola Tanggung Jawab Sosial dan Lingkungan

Social and Environmental Responsibility Governance

KOMITMEN TANGGUNG JAWAB SOSIAL DAN LINGKUNGAN

WSBP berkomitmen untuk melaksanakan kegiatan Tanggung Jawab Sosial dan Lingkungan (TJSL) secara berkelanjutan sebagai bagian dari tanggung jawab perusahaan kepada masyarakat dan lingkungan. Pelaksanaan TJSL dilakukan dengan mengacu pada ketentuan Peraturan Menteri BUMN Nomor PER-01/MBU/03/2023 serta selaras dengan prinsip-prinsip Sustainable Development Goals (SDGs). Implementasi program TJSL WSBP mencakup berbagai aspek, antara lain sosial, pendidikan, lingkungan, dan infrastruktur, yang dirancang untuk memberikan dampak positif dan berkelanjutan bagi masyarakat. Dalam pelaksanaannya, seluruh kegiatan TJSL dijalankan secara terstruktur dan konsisten dengan mengacu pada Prosedur Tanggung Jawab Sosial dan Lingkungan (PWP-KKO-08), guna memastikan efektivitas program serta optimalisasi manfaat bagi para pemangku kepentingan.

KEBIJAKAN TANGGUNG JAWAB SOSIAL DAN LINGKUNGAN

Pedoman TJSL telah diselaraskan dengan Visi dan Misi perusahaan yang didasari oleh aspek Lingkungan, Sosial dan Tata Kelola atau *Environmental, Social and Governance* (ESG), dan berpedoman pada ISO 26000:2016 serta peraturan perundang-undangan yang berlaku.

Subjek Inti Tanggung Jawab Sosial Perusahaan Berdasarkan ISO 26000:2016

COMMITMENT TO SOCIAL AND ENVIRONMENTAL RESPONSIBILITY

WSBP is committed to implementing Corporate Social Responsibility (CSR) activities on a sustainable basis as part of the company's responsibility towards society and the environment. The implementation of CSR is carried out in accordance with the provisions of Minister of State-Owned Enterprises Regulation No. PER-01/MBU/03/2023 and is aligned with the principles of the Sustainable Development Goals (SDGs). The implementation of WSBP's CSR programme covers various aspects, including social, educational, environmental, and infrastructure initiatives, designed to deliver positive and sustainable impacts for the community. In practice, all CSR activities are carried out in a structured and consistent manner, in accordance with the Corporate Social Responsibility Procedure (PWP-KKO-08), to ensure the effectiveness of the programme and the optimisation of benefits for stakeholders.

SOCIAL AND ENVIRONMENTAL RESPONSIBILITY POLICY

The CSR guidelines have been aligned with the Company's Vision and Mission, which are based on the Environmental, Social, and Governance (ESG) aspects, and adhere to ISO 26000:2016 as well as applicable laws and regulations.

Core Subjects of Corporate Social Responsibility Based on ISO 26000:2016



Tata Kelola Tanggung Jawab Sosial dan Lingkungan

Social and Environmental Responsibility Governance

WSBP meyakini bahwa pelaksanaan program TJSL dapat menjadi elemen strategis yang mendukung keberlanjutan perusahaan, baik dari segi operasional maupun pertumbuhan bisnis. Komitmen yang secara konsisten diwujudkan WSBP dalam menjalankan program TJSL tidak hanya untuk berkontribusi nyata kepada masyarakat dan lingkungan, tetapi juga untuk menegaskan posisi WSBP sebagai perusahaan yang bertanggung jawab dan berdaya saing di industri.

WSBP believes that the implementation of CSR programs can be a strategic element supporting the Company's sustainability, both operationally and in business growth. The commitment consistently realized by WSBP in carrying out CSR programs is not only to make tangible contributions to society and the environment but also to affirm WSBP's position as a responsible and competitive company in the industry.

DASAR PENERAPAN PROGRAM TANGGUNG JAWAB SOSIAL DAN LINGKUNGAN

Dasar implementasi program TJSL berpedoman pada ketentuan di antaranya:

1. Undang-Undang No. 1 Tahun 1970 tentang Keselamatan Kerja.
2. Undang-Undang No. 23 Tahun 1992 tentang Kesehatan.
3. Undang-Undang No. 8 Tahun 1999 tentang Perlindungan Konsumen.
4. Undang-Undang No. 28 Tahun 1999 tentang Penyelenggara Negara yang Bersih dan Bebas dari Korupsi, Kolusi, dan Nepotisme.
5. Undang-Undang No. 39 Tahun 1999 tentang Hak Asasi Manusia.
6. Undang-Undang No. 20 Tahun 2001 tentang Perubahan atas Undang-Undang No. 31 Tahun 1999 Tentang Pemberantasan Tindak Pidana Korupsi.
7. Undang-Undang No. 13 Tahun 2003 tentang Ketenagakerjaan.
8. Undang-Undang No. 25 Tahun 2007 tentang Penanaman Modal.
9. Undang-Undang No. 40 Tahun 2007 tentang Perseroan Terbatas.
10. Undang-Undang No. 32 Tahun 2009 tentang Perlindungan dan Pengelolaan Lingkungan Hidup.
11. Undang-Undang No. 13 Tahun 2011 tentang Penanganan Fakir Miskin.
12. Undang-Undang No. 24 Tahun 2011 tentang Badan Penyelenggara Jaminan Sosial.
13. Peraturan Pemerintah No. 27 Tahun 2012 tentang Izin Lingkungan.
14. Peraturan Pemerintah No. 50 Tahun 2012 tentang Penerapan Sistem Manajemen Keselamatan dan Kesehatan Kerja (SMK3).

BASIS FOR IMPLEMENTING SOCIAL AND ENVIRONMENTAL RESPONSIBILITY PROGRAMS

The implementation of CSR programs refers to the following provisions:

1. Law No. 1 of 1970 concerning Occupational Safety.
2. Law No. 23 of 1992 concerning Health.
3. Law No. 8 of 1999 concerning Consumer Protection.
4. Law No. 28 of 1999 concerning Clean and Corruption-Free State Administration, Free from Corruption, Collusion, and Nepotism.
5. Law No. 39 of 1999 concerning Human Rights.
6. Law No. 20 of 2001 concerning Amendments to Law No. 31 of 1999 concerning the Eradication of Criminal Acts of Corruption.
7. Law No. 13 of 2003 concerning Manpower.
8. Law No. 25 of 2007 concerning Investment.
9. Law No. 40 of 2007 concerning Limited Liability Companies.
10. Law No. 32 of 2009 concerning Environmental Protection and Management.
11. Law No. 13 of 2011 concerning the Handling of the Destitute.
12. Law No. 24 of 2011 concerning the Social Security Administrative Body.
13. Government Regulation No. 27 of 2012 concerning Environmental Permits.
14. Government Regulation No. 50 of 2012 concerning the Implementation of Occupational Safety and Health Management Systems (SMK3).

15. Peraturan Pemerintah No. 47 Tahun 2012 tentang Tanggung Jawab Sosial dan Lingkungan Perseroan Terbatas.
16. Peraturan Menteri Badan Usaha Milik Negara Republik Indonesia No. PER-08/MBU/12/2019 tentang Pedoman Umum Pelaksanaan Pengadaan Barang dan Jasa Badan Usaha Milik Negara.
17. Peraturan Menteri Badan Usaha Milik Negara Republik Indonesia No. PER-05/MBU/04/2021 tanggal 20 April 2021 tentang Program Tanggung Jawab Sosial dan Lingkungan Badan Usaha Milik Negara sebagaimana diubah terakhir kali dengan Peraturan Menteri Badan Usaha Milik Negara No. PER-01/MBU/03/2023 tanggal 3 Maret 2023 tentang Penugasan Khusus dan Program Tanggung Jawab Sosial dan Lingkungan Badan Usaha Milik Negara.
18. Peraturan Otoritas Jasa Keuangan No. 51/POJK.03/2017 tentang Penerapan Keuangan Berkelanjutan bagi Lembaga Jasa Keuangan, Emiten, dan Perusahaan Publik.
19. ISO 26000:2016 tentang Panduan Pelaksanaan Tanggung Jawab Sosial Perusahaan.

PRINSIP SERTA TUJUAN PROGRAM TANGGUNG JAWAB SOSIAL DAN LINGKUNGAN

Prinsip dan tujuan pelaksanaan program TJSL telah ditetapkan dalam Peraturan Menteri Badan Usaha Milik Negara No. PER-01/MBU/03/2023 tanggal 3 Maret 2023 tentang Penugasan Khusus dan Program Tanggung Jawab Sosial dan Lingkungan Badan Usaha Milik Negara.

WSBP menetapkan 4 (empat) prinsip yang harus dipenuhi agar program-program yang diselenggarakan dapat mencapai tujuan. Prinsip TJSL WSBP terdiri dari:

1. Terintegrasi, yaitu berdasarkan analisa risiko dan proses bisnis yang memiliki keterkaitan dengan pemangku kepentingan.
2. Terarah, yaitu memiliki arah yang jelas untuk mencapai tujuan WSBP.
3. Terukur Dampaknya, yaitu memiliki kontribusi dan memberikan manfaat yang menghasilkan perubahan atau nilai tambah bagi pemangku kepentingan dan perusahaan.

15. Government Regulation No. 47 of 2012 concerning Social and Environmental Responsibility of Limited Liability Companies.
16. Regulation of the Minister of State-Owned Enterprises of the Republic of Indonesia No. PER-08/MBU/12/2019 concerning General Guidelines for the Implementation of Procurement of Goods and Services for State-Owned Enterprises.
17. Regulation of the Minister of State-Owned Enterprises of the Republic of Indonesia No. PER-05/MBU/04/2021 dated April 20, 2021, concerning the Social and Environmental Responsibility Program of State-Owned Enterprises, as lastly amended by Regulation of the Minister of State-Owned Enterprises No. PER-01/MBU/03/2023 dated March 3, 2023, concerning Special Assignments and the Social and Environmental Responsibility Program of State-Owned Enterprises.
18. Financial Services Authority Regulation No. 51/POJK.03/2017 concerning the Implementation of Sustainable Finance for Financial Services Institutions, Issuers, and Public Companies.
19. ISO 26000:2016 concerning Guidelines on Corporate Social Responsibility Implementation.

PRINCIPLES AND OBJECTIVES OF THE SOCIAL AND ENVIRONMENTAL RESPONSIBILITY PROGRAM

The principles and objectives for implementing CSR programs have been established in the Minister of State-Owned Enterprises Regulation No. PER-01/MBU/03/2023 dated March 3, 2023, concerning Special Assignments and the Social and Environmental Responsibility Program of State-Owned Enterprises.

WSBP sets 4 (four) principles that must be met to ensure the programs achieve their objectives. WSBP's CSR principles consist of:

1. Integrated, meaning based on risk analysis and business processes that have linkages with stakeholders.
2. Directed, meaning having a clear direction to achieve WSBP's objectives.
3. Measurable Impact, meaning having a contribution and providing benefits that result in change or added value for stakeholders and the company.

4. Akuntabilitas, yaitu dapat dipertanggungjawabkan sehingga menjauhkan dari potensi penyalahgunaan dan penyimpangan.

Prinsip di atas dilakukan untuk mencapai tujuan dari pelaksanaan program TJSL di antaranya:

1. Memberikan kontribusi dalam menciptakan nilai tambah bagi WSBP melalui prinsip yang terintegrasi, terarah, terukur, dan dapat dipertanggungjawabkan.
2. Mendukung Pencapaian Tujuan Pembangunan Berkelanjutan (TPB).
3. Memberikan manfaat bagi pembangunan ekonomi, sosial, lingkungan, serta pengembangan hukum dan tata kelola Perusahaan.

PILAR TJSL WSBP SERTA KAITANNYA DENGAN TPB

Program TJSL WSBP berorientasi pada realisasi 5 (lima) pilar utama, meliputi:

1. Pemberdayaan dan Pemerataan Sosial

Mengentaskan kemiskinan sebagai upaya tercapainya pertumbuhan ekonomi berkualitas melalui bantuan sosial serta keberlanjutan peluang kerja dan usaha.

2. Pendidikan Berkualitas

Menyelenggarakan pendidikan yang inklusif, berkualitas, dan setara untuk dapat diakses oleh semua orang, serta mendukung kesempatan belajar seumur hidup bagi semua orang.

3. Kesetaraan Gender

Memperjuangkan kesetaraan gender, memberdayakan semua kalangan perempuan, memerintah dengan efektif.

4. Kepedulian Lingkungan

Tanggung jawab terhadap kelestarian dan kesehatan lingkungan alam. Dengan berupaya untuk menjaga, melindungi, dan memulihkan ekosistem, serta mengurangi dampak negatif dari aktivitas Perusahaan terhadap lingkungan.

5. Peningkatan Infrastruktur Layak

Pembangunan infrastruktur yang tangguh, memfasilitasi perkembangan dengan inovasi.

Pilar program TJSL juga diselaraskan dengan pemenuhan dan dukungan atas 17 (tujuh belas) Tujuan Pembangunan Berkelanjutan (TPB) meliputi:

4. Accountable, meaning they can be accounted for, thereby preventing potential misuse and deviations.

The principles above are implemented to achieve the objectives of the CSR program, including:

1. Contributing to creating added value for WSBP through principles that are integrated, directed, measurable, and accountable.
2. Supporting the Achievement of the Sustainable Development Goals (SDGs).
3. Providing benefits for economic, social, and environmental development, as well as the development of law and Corporate Governance.

WSBP CSR PILLARS AND THEIR LINK TO THE SDGS

WSBP's CSR program is oriented towards realizing 5 (five) main pillars, covering:

1. Social Empowerment and Equality

Eradicating poverty as an effort to achieve quality economic growth through social assistance and the sustainability of job and business opportunities.

2. Quality Education

Providing inclusive, quality, and equitable education accessible to all, and supporting lifelong learning opportunities for everyone.

3. Gender Equality

Advocating for gender equality, empowering women from all walks of life, and effective governance.

4. Environmental Concern

Responsibility for the sustainability and health of the natural environment. Striving to preserve, protect, and restore ecosystems, and reduce the negative impact of the Company's activities on the environment.

5. Improvement of Adequate Infrastructure

Building resilient infrastructure, facilitating development with innovation.

The CSR program pillars are also aligned with the fulfillment and support of the 17 (seventeen) Sustainable Development Goals (SDGs), including:

Tabel Pilar TJSL Tahun 2025

CSR Pillars in 2025 Table



Lebih lanjut, pelaksanaan program TJSL WSBP juga mengacu pada 5 (lima) Prioritas Transformasi TJSL BUMN, yaitu:

1. Fokus pada Dampak.
2. Perbaikan Tata Kelola.
3. Pemanfaatan Teknologi.
4. Peningkatan Kolaborasi.
5. Peningkatan Keterlibatan Insan WSBP.

KEBIJAKAN, STRATEGI DAN PELAKSANAAN PROGRAM KERJA TANGGUNG JAWAB SOSIAL DAN LINGKUNGAN

WSBP telah menetapkan pedoman rencana kerja, strategi dan kebijakan strategis mengenai pelaksanaan program TJSL. Upaya ini dilakukan untuk menjamin bahwa program TJSL dapat direalisasikan dengan baik dan bertanggung jawab. WSBP juga telah menyusun tahapan pelaksanaan program meliputi:

1. Perencanaan.
2. Pelaksanaan.
3. Pengawasan.
4. Pelaporan.

Furthermore, the implementation of WSBP's CSR program also refers to the 5 (five) Priorities for SOE CSR Transformation, namely:

1. Focus on Impact.
2. Governance Improvement.
3. Technology Utilization.
4. Enhanced Collaboration.
5. Increased Insan WSBP's Engagement.

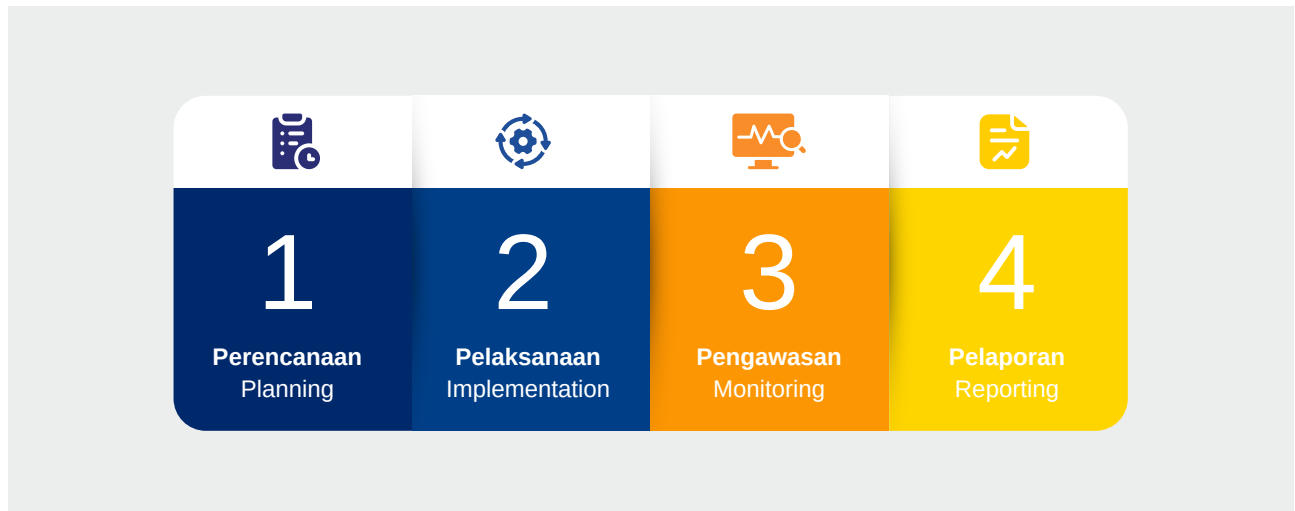
POLICY, STRATEGY, AND IMPLEMENTATION OF THE SOCIAL AND ENVIRONMENTAL RESPONSIBILITY WORK PROGRAM

WSBP has established guidelines for work plans, strategies, and strategic policies regarding the implementation of CSR programs. This effort is undertaken to ensure that CSR programs can be realized effectively and responsibly. WSBP has also prepared implementation stages, including:

1. Planning.
2. Implementation.
3. Monitoring.
4. Reporting.

Mekanisme Tahapan Pelaksanaan Program TJSL WSBP Tahun 2025

Mechanism of WSBP CSR Program Implementation Stages for 2025



Dalam implementasinya, penyusunan rencana program TJSL WSBP dilakukan oleh Direksi beserta penanggung jawab pengelola pelaksanaan program TJSL, yang kemudian dicantumkan ke dalam Rencana kerja dan Anggaran Program TJSL sebagai salah satu bagian dari RKAP WSBP. Perencanaan dilakukan WSBP antara lain:

1. Prognosa pelaksanaan program TJSL tahun sebelumnya.
2. Proyeksi rencana program dan anggaran program TJSL Perusahaan.
3. Penetapan prioritas tujuan pembangunan berkelanjutan.
4. Target kinerja.

Dalam perencanaan tersebut, terdapat beberapa aspek yang menjadi perhatian utama WSBP antara lain:

1. Dampak dan risiko dari aktivitas TJSL WSBP. Pada tahap ini WSBP melakukan pemetaan atas dampak baik positif maupun negatif serta risiko dari aktivitas TJSL.
2. Kebutuhan orientasi keberlangsungan, dan dampak yang diharapkan.
3. Keunggulan dan kearifan lokal.
4. Orientasi keberlangsungan dan dampak yang diharapkan.
5. Fokus dan arah pembangunan berkelanjutan.

In its implementation, the formulation of the WSBP CSR program plan is carried out by the Board of Directors along with the responsible managers for implementing CSR programs, which is then included in the Work Plan and CSR Program Budget as part of WSBP's RKAP. Planning by WSBP includes:

1. Prognosis of the previous year's CSR program implementation.
2. Projection of the Company's CSR program plan and budget.
3. Determination of sustainable development goal priorities.
4. Performance targets.

In this planning, there are several aspects that are the main focus for WSBP, including:

1. Impact and risk from WSBP's CSR activities. At this stage, WSBP maps both positive and negative impacts as well as risks from CSR activities.
2. The needs for sustainability orientation, and expected impact.
3. Advantages and local wisdom.
4. Sustainability orientation and expected impact.
5. Focus and direction of sustainable development.

PENGELOLA PROGRAM TANGGUNG JAWAB SOSIAL DAN LINGKUNGAN

Berdasarkan Prosedur Komunikasi Korporasi WSBP tentang Tanggung Jawab Sosial dan Lingkungan (PWPKKO-08), pelaksanaan program TJSL WSBP dinaungi oleh Direktur Utama yang dibantu oleh Kepala Divisi Corporate Secretary, Manajer Komunikasi Perusahaan & TJSL, serta Staf Komunikasi Perusahaan & TJSL. Fungsi dan tanggung jawab pengelola program TJSL WSBP meliputi penetapan dan perencanaan dimulai dari penguasaan bisnis konteks WSBP, isu-isu yang berkembang, menentukan program dan metodologi, menyiapkan sumber daya pelaksanaan hingga memastikan bahwa program TJSL memiliki manfaat dan dampak positif bagi seluruh pihak yang seluruh programnya disetujui dan ditinjau oleh Direksi.

Berdasarkan Surat Keputusan Direksi WSBP No. 78/SK/WBP/PEN/2025 tanggal 23 Juni 2025 tentang Perubahan Struktur Organisasi Unit Kerja dan Unit Bisnis di Lingkungan PT Waskita Beton Precast Tbk, Direktur Utama diberi tugas untuk menunjuk unit khusus, yaitu Departemen Komunikasi Perusahaan & TJSL di bawah Divisi Corporate Secretary, yang bertugas untuk menyusun, melaksanakan, dan mengevaluasi program Tanggung Jawab Sosial Perusahaan yang selaras dengan Tujuan Pembangunan Berkelanjutan (TPB).

Departemen Komunikasi Perusahaan & TJSL bertanggung jawab dalam melakukan penyusunan rencana, pengembangan dan program implementasi program CSR WSBP yang berupa:

1. Membangun dan menjalin hubungan yang baik dengan pihak pemerintah, lembaga swasta, dan organisasi sosial masyarakat.
2. Mengevaluasi dan *monitoring* hubungan kelembagaan WSBP dengan instansi pemerintah, lembaga swasta, dan lembaga sosial masyarakat.

SOCIAL AND ENVIRONMENTAL RESPONSIBILITY PROGRAM MANAGER

Based on the WSBP Corporate Communication Procedure on Social and Environmental Responsibility (PWPKKO-08), the implementation of the WSBP CSR program is overseen by President Director, assisted by Vice President of Corporate Secretary, Manager of Corporate Communication & CSR, and Staffs of Corporate Communication & CSR. The functions and responsibilities of the WSBP's CSR program management include establishing and planning, starting from understanding WSBP's business context, emerging issues, determining programs and methodologies, preparing implementation resources, to ensuring that CSR programs has benefits and positive impacts for all stakeholders, and all programs are subject to approval and review by the Board of Directors.

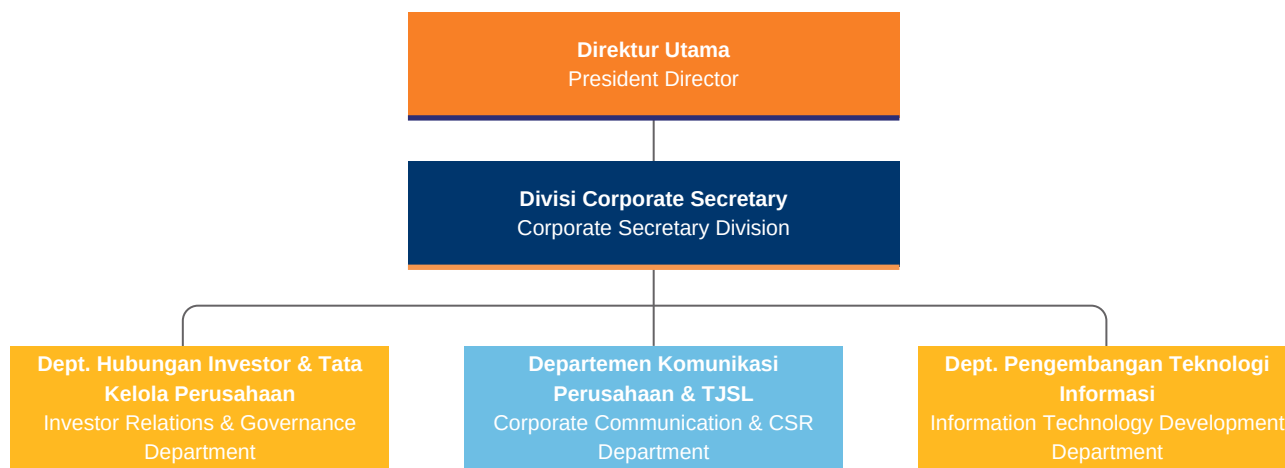
Based on the Decree of the Board of Directors of WSBP No. 78/SK/WBP/PEN/2025 dated June 23, 2025, concerning Changes to the Organizational Structure of Work Units and Business Units within PT Waskita Beton Precast Tbk, the President Director has been tasked with appointing a dedicated unit, the Corporate Communications & CSR Department under the Corporate Secretary Division, to develop, implement, and evaluate corporate social responsibility programs aligned with the Sustainable Development Goals (SDGs).

The Corporate Communication & CSR Department is responsible for preparing plans, developing, and implementing WSBP's CSR programs, including:

1. Building and maintaining good relationships with government parties, private institutions, and community social organizations.
2. Evaluating and monitoring WSBP's institutional relationships with government agencies, private institutions, and community social organizations.

Struktur Organisasi Departemen Komunikasi Perusahaan & TJSL

Organizational Structure of the Corporate Communication & CSR Department



FOKUS UTAMA PROGRAM TANGGUNG JAWAB SOSIAL DAN LINGKUNGAN SERTA DUKUNGAN PERUSAHAAN TERHADAP TPB

WSBP telah melakukan identifikasi terhadap isu-isu pada bidang sosial dan lingkungan, yang menjadi fokus utama pelaksanaan program TJSL. Pemahaman atas isu-isu yang sedang berkembang merupakan wujud nyata komitmen WSBP dalam mendukung pencapaian Tujuan Pembangunan Berkelanjutan (TPB). Fokus utama yang dimiliki WSBP serta hubungannya dengan Tujuan Pembangunan Berkelanjutan, antara lain:

MAIN FOCUS AREAS OF THE SOCIAL AND ENVIRONMENTAL RESPONSIBILITY PROGRAM AND COMPANY SUPPORT FOR THE SDGS

WSBP has identified issues in the social and environmental fields, which are the main focus of CSR program implementation. Understanding emerging issues is a tangible manifestation of WSBP's commitment to supporting the achievement of the Sustainable Development Goals (SDGs). The main focus areas of WSBP and their relationship to the Sustainable Development Goals include, among others:

Tabel Fokus Program TJSL terhadap TPB Tahun 2025

The focus of the CSR program on SDGs in 2025

No	Fokus Utama Main Focus	TPB SDGs
1	Pemberdayaan dan Pemerataan Sosial Social Empowerment and Equity	- TPB No 1 Tanpa Kemiskinan - TPB No 2 Tanpa Kelaparan - TPB No 3 Kehidupan Sehat dan Sejahtera - TPB No 10 Berkurangnya Kesenjangan - SDG No. 1 No Poverty - SDG No. 2 No Hunger - SDG No. 3 Good Health and Well-Being - SDG No. 10 Reduced Inequality
2	Pendidikan Berkualitas Quality Education	TPB No 4 Pendidikan Berkualitas SDG No. 4 Quality Education
3	Kesetaraan Gender Gender Equality	TPB No 5 Kesetaraan Gender SDG No. 5 Gender Equality
4	Kepedulian Lingkungan Environmental Awareness	- TPB No 13 Penanganan Perubahan Iklim - TPB No 15 Ekosistem Daratan - SDG No. 13 Climate Action - SDG No. 15 Life on Land

No	Fokus Utama Main Focus	TPB SDGs
5	Peningkatan Infrastruktur Layak Improvement of Proper Infrastructure	- TBP No 9 Industri, Inovasi, dan Infrastruktur - TBP No 11 Kota dan Permukiman yang Berkelanjutan - SDG No. 9 Industry, Innovation, and Infrastructure - SDG No. 11 Sustainable Cities and Settlements

ANGGARAN DAN REALISASI PEMBIAYAAN PROGRAM TANGGUNG JAWAB SOSIAL DAN LINGKUNGAN 2025

Realisasi anggaran untuk program TJSL WSBP di tahun 2025 sejumlah Rp1,06 miliar, nilai tersebut mengalami penurunan sebesar 1,27% jika dibandingkan dengan anggaran tahun 2024 sejumlah Rp1,07 miliar. Realisasi TJSL WSBP di tahun 2025 adalah sebagai berikut:

BUDGET AND REALIZATION OF SOCIAL AND ENVIRONMENTAL RESPONSIBILITY PROGRAM FUNDING IN 2025

The budget realization for the WSBP's CSR program in 2025 amounted to Rp1.06 billion, which decreased by 1.27% compared to the 2024 budget of Rp1.07 billion. The realization of WSBP's CSR in 2025 is as follows:

Tabel Realisasi Anggaran TJSL Tahun 2025

Table of 2025 CSR Budget Realization

No	Program TJSL CSR Program	Anggaran (Rp) Budget (Rp)	Realisasi (Rp) Realization (Rp)
1	WSBP Inspiring Kindness: Donor Darah WSBP Inspiring Kindness: Blood Donor	15.000.000	10.354.155
2	WSBP Inspiring Kindness: TJSL Perayaan Hari Raya Keagamaan WSBP Inspiring Kindness: CSR for Celebrating Religious Holidays	100.000.000	87.264.500
3	WSBP Inspiring Kindness: TJSL Santunan WSBP Inspiring Kindness: CSR Almsgiving	100.000.000	100.502.000
4	WSBP Inspiring Kindness: Belajar Beton Goes to School	120.000.000	90.580.250
5	WSBP Inspiring Kindness: Girls on Site	50.000.000	29.160.000
6	WSBP Inspiring Kindness: Piles of Sustainability	614.000.000	411.082.700
7	WSBP Inspiring Kindness: Perbaikan Sarana dan Prasarana Area Unit Operasional WSBP Inspiring Kindness: Improvement of Facilities and Infrastructure in Operational Unit Areas	150.000.000	327.862.215

REALISASI PROGRAM TANGGUNG JAWAB SOSIAL DAN LINGKUNGAN

KEGIATAN PROGRAM TANGGUNG JAWAB SOSIAL DAN LINGKUNGAN 2025

WSBP telah menyusun rencana kerja mengenai program TJSL. Hingga 31 Desember 2025, WSBP telah merealisasikan sejumlah kegiatan di berbagai bidang, antara lain:

IMPLEMENTATION OF SOCIAL AND ENVIRONMENTAL RESPONSIBILITY PROGRAM

SOCIAL AND ENVIRONMENTAL RESPONSIBILITY PROGRAM ACTIVITIES IN 2025

WSBP has prepared a work plan regarding its CSR program. As of December 31, 2025, WSBP has implemented various activities across various fields, including:

Tabel Program TJSL Tahun 2025

Table of 2025 CSR Programs

No	Kegiatan TJSL CSR Activities
Bidang Sosial Social	
1	Berbagi dengan Paguyuban OBCS tahun 2024-2029 Sharing with the OBCS Association 2024-2029

No	Kegiatan TJSL CSR Activities
2	Santunan dan Buka Bersama di Precast Plant WSBP Almsgiving and Iftar Together at the WSBP Precast Plant
3	Berbagi Takjil 12 Unit WSBP Sharing Takjil (food and/or drinks for iftar) with 12 WSBP Units
4	Bantuan Sembako Korban Banjir Jakarta Daily Staples for Jakarta Flood Victims
5	Bantuan Buka Bersama di Masjid Gedung Waskita Iftar Packages at the Waskita Building Mosque
6	Santunan dan Buka Bersama di Proyek WSBP Almsgiving and Iftar Together at the WSBP Project
7	Bantuan Sembako kaum Dhuafa Daily Staples for the Underprivileged
8	Qurban Idul Adha 1446 H Eid al-Adha 1446 H Qurban
9	Donor Darah di Kantor Pusat WSBP Blood Donor at the WSBP Head Office
10	Donor Darah di Precast Plant WSBP Gasing Blood Donor at the WSBP Precast Plant Gasing
Bidang Pendidikan Education	
1	Belajar Beton Goes to School Vol. 2 dan Bantuan Sarana Alat Praktik di SMKN 1 Jakarta Belajar Beton Goes to School Vol. 2 and Assistance for Practical Tools and Equipment at SMKN 1 Jakarta
2	Belajar Beton Goes to School Vol. 3 dan Bantuan Sarana Alat Praktik di Politeknik Negeri Jakarta Belajar Beton Goes to School Vol. 3 and Assistance for Practical Tools and Equipment at Politeknik Negeri Jakarta
3	Belajar Beton Goes to School Vol. 4 dan Bantuan Sarana Alat Praktik di SMKN 1 Karawang Belajar Beton Goes to School Vol. 4 and Assistance for Practical Tools and Equipment at SMKN 1 Karawang
Bidang Kesetaraan Gender Gender Equality	
1	WSBP Inspiring Kindness: Girls on Site Vol. 3, SMK Budi Utomo Prambon Berkunjung ke Precast Plant WSBP Prambon WSBP Inspiring Kindness: Girls on Site Vol. 3 – SMK Budi Utomo Prambon Visits the Precast Plant WSBP Prambon
Bidang Lingkungan Environment	
1	WSBP Inspiring Kindness: Piles of Sustainability
Bidang Infrastruktur Infrastructure	
1	Bantuan Peningkatan Sarana Masjid Jami Al-Muhajirin Assistance for Improving Facilities at the Jami Al-Muhajirin Mosque
2	Bantuan Peningkatan Prasarana Musholla Al-Munawwar Assistance for Improving Infrastructure at the Al-Munawwar Musalla
3	Bantuan Pembangunan Prasarana Tenis Meja Assistance for Developing Infrastructure at the Table Tennis Court
4	Bantuan Peningkatan Prasarana Kantor Desa Bulu Kandang Assistance for Improving Infrastructure at the Bulu Kandang Village Office
5	Bantuan Pembangunan Prasarana Masjid MTSN 2 Jakarta Selatan Assistance for Developing Infrastructure at the MTSN 2 Mosque in South Jakarta
6	Bantuan Peningkatan Sarana dan Prasarana Madrasah Ma'munul Huda Assistance for Improving Facilities and Infrastructure at the Ma'munul Huda Madrasa
7	Bantuan Perbaikan Prasarana Akses Jalan Tol Karawang Timur, Jawa Barat Assistance for Improving Infrastructure at the East Karawang Toll Road, West Java
8	Bantuan Peningkatan Prasarana Jalan Dusun Kaliangsana, Subang, Jawa Barat Assistance for Improving Road Infrastructure at Kaliangsana Hamlet, Subang, West Java
9	Bantuan Peningkatan Prasarana Jalan Desa Kedung Wonokerto, Prambon, Jawa Timur Assistance for Improving Road Infrastructure at Kedung Wonokerto Village, Prambon, East Java
10	Bantuan Pembangunan Prasarana Mushola Al-Mujahidun Assistance for Improving Infrastructure at the Al-Mujahidun Musalla

No	Kegiatan TJSL CSR Activities
11	Bantuan Peningkatan Prasarana Balai Desa Gasing, Sumatra Selatan Assistance for Improving Infrastructure at the Gasing Village Hall, South Sumatra
12	Bantuan Peningkatan Prasarana Jalan Kampung Rawa Indah, Jakarta Utara Assistance for Improving Road Infrastructure at Kampung Rawa Indah, North Jakarta
13	Bantuan Peningkatan Prasarana Jalan Talang Kemang Assistance for Improving Road Infrastructure at Talang Kemang
14	Bantuan Peningkatan Prasarana Masjid Sirodjul Muslimin Assistance for Improving Infrastructure at the Sirodjul Muslimin Mosque
15	Bantuan Peningkatan Prasarana Akses Jalan Desa Penajam Paser Utara, IKN Assistance for Improving Road Infrastructure at North Penajam Paser Village, IKN (Nusantara Capital City)
16	Bantuan Peningkatan Prasarana Akses Jalan Mushola Al-Ihsan Assistance for Improving Road Access Infrastructure for the Al-Ihsan Mosque
17	Bantuan Pembangunan Prasarana Penyimpanan Alat Pemulasaran Dusun Tampora, Situbondo, Jawa Timur Assistance for Building Infrastructure for Storage of Remedial Equipment in Tampora Hamlet, Situbondo, East Java
18	Bantuan Peningkatan Sarana Masjid Sekitar Proyek WSBP (Universitas Persatuan Islam (UNUPI) PERSIS Bandung, Jawa Barat) Assistance for Improving Mosque Facilities Near the WSBP Project (Islamic Unity University (UNUPI) PERSIS Bandung, West Java)
19	Bantuan Perbaikan Prasarana Jalan Desa Bumi Harapan Sepaku, IKN Assistance for Improving Road Infrastructure in Bumi Harapan Sepaku Village, IKN (Nusantara Capital City)

PENCAPAIAN PROGRAM TANGGUNG JAWAB SOSIAL DAN LINGKUNGAN 2025

Di tahun 2025, WSBP memperoleh penghargaan terkait pelaksanaan TJSL di antaranya:

1. Social Responsibility Communication of The Year 2025 pada Public Relations Indonesia Awards (PRIA) 2025
2. Gold Winner pada kategori Program Komunikasi Social Responsibility sub kategori Sustainability Business pada Public Relations Indonesia Awards (PRIA) 2025
3. ESG Perusahaan Terbaik pada 14th Anugerah BUMN 2025 oleh BUMN Track
4. Public Company with Diamond Achievement in Emission Transparency pada The Best Corporate Emission Reduction Transparency Awards 2025 oleh Investor Trust
5. Public Company with Green Achievement in Emission Reduction pada The Best Corporate Emission Reduction Transparency Awards 2025 oleh Investor Trust
6. Impactful Communication Awards (ICOMMA) sub kategori Best Sustainability Communications pada IABC Indonesia Awards 2025
7. Impactful Communication Awards (ICOMMA) sub kategori Best Diversity, Equity, and Inclusion pada IABC Indonesia Awards 2025

ACHIEVEMENTS OF THE SOCIAL AND ENVIRONMENTAL RESPONSIBILITY PROGRAM IN 2025

In 2025, WSBP received awards related to its CSR implementation, including:

1. Social Responsibility Communication of the Year 2025 at the Public Relations Indonesia Awards (PRIA) 2025
2. Gold Winner in the Social Responsibility Communication Program category, Sustainability Business subcategory, at the Public Relations Indonesia Awards (PRIA) 2025
3. Best Corporate ESG at the 14th State-Owned Enterprises Awards 2025 by BUMN Track
4. Public Company with Diamond Achievement in Emission Transparency at The Best Corporate Emission Reduction Transparency Awards 2025 by Investor Trust
5. Public Company with Green Achievement in Emission Reduction at The Best Corporate Emission Reduction Transparency Awards 2025 by Investor Trust
6. Impactful Communication Awards (ICOMMA) in the Best Sustainability Communications subcategory at the IABC Indonesia Awards 2025
7. Impactful Communication Awards (ICOMMA) in the Best Diversity, Equity, and Inclusion subcategory at the IABC Indonesia Awards 2025

KINERJA PROGRAM TANGGUNG JAWAB SOSIAL DAN LINGKUNGAN

KONTRIBUSI PERUSAHAAN PADA TUJUAN PEMBANGUNAN BERKELANJUTAN

Kontribusi program WSBP untuk mendukung Tujuan Pembangunan Berkelanjutan adalah sebagai berikut:

PERFORMANCE OF THE SOCIAL AND ENVIRONMENTAL RESPONSIBILITY PROGRAM

COMPANY CONTRIBUTION TO THE SUSTAINABLE DEVELOPMENT GOALS

The contribution of WSBP's programs to support the Sustainable Development Goals is as follows:

Tabel Kontribusi TJSL terhadap TPB Tahun 2025

Table of CSR Contributions to SDGs in 2025

No	Inisiatif Program Program Initiatives	Tujuan Pembangunan Berkelanjutan (TPB) Sustainable Development Goals (SDGs)	Capaian Achievements
1	WSBP Inspiring Kindness: Donor Darah WSBP Inspiring Kindness: Blood Donor	TPB No. 3 Kehidupan Sehat dan Sejahtera SDG No. 3 Healthy and Prosperous Life	Telah dilaksanakan sebanyak 2 (dua) kali kegiatan donor darah di Kantor Pusat WSBP dan Precast Plant WSBP Gasing A total of 2 (two) blood donor activities were conducted at the WSBP Head Office and Precast Plant WSBP Gasing
2	WSBP Inspiring Kindness: Perayaan Hari Raya Keagamaan WSBP Inspiring Kindness: CSR for Celebrating Religious Holidays	- TPB No. 1 Tanpa Kemiskinan - TPB No. 2 Tanpa Kelaparan - TPB No. 10 Berkurangnya Kesenjangan - SDG No. 1 No Poverty - SDG No. 2 No Hunger - SDG No. 10 Reduced Inequality	Sebanyak 15 (lima belas) kali dilakukan santunan dan dilaksanakan Qurban Idul Adha 1446H untuk masyarakat yang membutuhkan Almsgiving has been carried out 15 (fifteen) times and the Eid al-Adha 1446H Qurban was carried out for people in need
3	WSBP Inspiring Kindness: TJSL Santunan WSBP Inspiring Kindness: CSR Almsgiving	- TPB No. 1 Tanpa Kemiskinan - TPB No. 2 Tanpa Kelaparan - TPB No. 10 Berkurangnya Kesenjangan - SDG No. 1 No Poverty - SDG No. 2 No Hunger - SDG No. 10 Reduced Inequality	Telah dilaksanakan kegiatan santunan bagi kaum dhuafa Almsgiving has been carried out for the poor
4	WSBP Inspiring Kindness: Belajar Beton Goes to School	TPB No. 4 Pendidikan Berkualitas SDG No. 4 Quality Education	Sebanyak 300 siswa dari 1 universitas dan 2 sekolah berhasil mengikuti kegiatan secara maksimal dan menyeluruh 300 students from 1 university and 2 schools successfully participated in the activities maximally and comprehensively
5	WSBP Inspiring Kindness: Girls on Site	- TPB No. 4 Pendidikan Berkualitas - TPB No. 5 Kesetaraan Gender - SDG No. 4 Quality Education - SDG No. 5 Gender Equality	Sebanyak 25 siswi berhasil mengikuti kunjungan secara menyeluruh 25 female students successfully participated in the comprehensive visit

No	Inisiatif Program Program Initiatives	Tujuan Pembangunan Berkelanjutan (TPB) Sustainable Development Goals (SDGs)	Capaian Achievements
6	WSBP Inspiring Kindness: Piles of Sustainability	- TPB No. 13 Penanganan Perubahan Iklim - TPB No. 15 Ekosistem Daratan - SDG No. 13 Climate Action - SDG No. 15 Life on Land	Telah ditanam 4.917 Pohon yang terdiri dari 4.070 Pohon Trembesi dan 847 Pohon Produktif (Mangga, Asem, dan Jelutung Rawa) yang menghasilkan upaya pengurangan emisi karbon sebesar 94.917 tonCO₂eq Total of 4,917 trees have been planted, consisting of 4,070 Trembesi trees and 847 productive trees (Mango, Tamarind and Swamp Jelutung Tree), resulting in carbon emission reduction efforts amounting to 94,917 tonCO₂eq
7	WSBP Inspiring Kindness: Perbaikan Sarana dan Prasarana Area Unit Operasional WSBP Inspiring Kindness: Improvement of Facilities and Infrastructure in Operational Unit Areas	- TPB No. 9 Industri, Inovasi, dan Infrastruktur - TPB No. 11 Kota dan Pemukiman Yang Berkelanjutan - SDG No. 9 Industry, Innovation, and Infrastructure - SDG No. 11 Sustainable Cities and Communities	Telah dilakukan perbaikan infrastruktur pemukiman di 19 kota Residential infrastructure improvements have been made in 19 cities

PROGRAM UNGGULAN

Program unggulan TJSL WSBP disertai dengan anggaran dan realisasinya sepanjang tahun 2025 adalah sebagai berikut:

Tabel Program TJSL Tahun 2025

No	Program Unggulan Featured Programs	Anggaran 2025 (Rp) 2025 Budget (Rp)	Realisasi 2025 (Rp) 2025 Realization (Rp)	Penyerapan (%) Absorption (%)
1	WSBP Inspiring Kindness: Piles of Sustainability	614.000.000	411.082.700	66,97%
2	WSBP Inspiring Kindness: Belajar Beton Goes to School	120.000.000	90.580.250	75,48%
3	WSBP Inspiring Kindness: Girls on Site	50.000.000	29.160.000	58,32%
4	WSBP Inspiring Kindness: Perbaikan Sarana dan Prasarana Area Unit Operasional WSBP Inspiring Kindness: Improvement of Facilities and Infrastructure in Operational Unit Areas	440.000.000	327.862.215	74,51%

Informasi mengenai program unggulan TJSL WSBP tahun 2025:

1. WSBP Inspiring Kindness: Piles of Sustainability

Telah ditanam 4.917 Pohon yang terdiri dari 4.070 Pohon Trembesi di Desa Cipada, Kab. Bandung Barat dan Desa Pangalengan, Kab. Bandung serta 847 Pohon Produktif (Mangga, Asem, Jelutung Rawa) yang menghasilkan upaya pengurangan emisi karbon sebesar 94.917 tonCO₂eq selama periode penanaman pada bulan Januari-Desember 2025.

FLAGSHIP PROGRAM

WSBP's flagship CSR programs, along with their budget and realization throughout 2025, are as follows:

Table of 2025 CSR Programs

No	Program Unggulan Featured Programs	Anggaran 2025 (Rp) 2025 Budget (Rp)	Realisasi 2025 (Rp) 2025 Realization (Rp)	Penyerapan (%) Absorption (%)
1	WSBP Inspiring Kindness: Piles of Sustainability	614.000.000	411.082.700	66,97%
2	WSBP Inspiring Kindness: Belajar Beton Goes to School	120.000.000	90.580.250	75,48%
3	WSBP Inspiring Kindness: Girls on Site	50.000.000	29.160.000	58,32%
4	WSBP Inspiring Kindness: Perbaikan Sarana dan Prasarana Area Unit Operasional WSBP Inspiring Kindness: Improvement of Facilities and Infrastructure in Operational Unit Areas	440.000.000	327.862.215	74,51%

Information regarding WSBP's flagship CSR programs for 2025:

1. WSBP Inspiring Kindness: Piles of Sustainability

Total of 4,917 trees have been planted, consisting of 4,070 Trembesi trees in Cipada Village (West Bandung Regency) and Pangalengan Village (Bandung Regency), as well as 847 productive trees (Mango, Tamarind and Swamp Jelutung Tree), resulting in carbon emission reduction efforts of 94,917 tonCO₂eq during the planting period from January to December 2025.

2. WSBP Inspiring Kindness: Belajar Beton Goes to School

Program Belajar Beton Goes to School (BBGS) oleh WSBP bertujuan untuk mengedukasi siswa/siswi tentang manufaktur beton, konstruksi, dan infrastruktur. WSBP juga menyelenggarakan program tanggung jawab sosial (CSR) dengan memberikan kebutuhan pembelajaran untuk sekolah, yaitu pemberian alat praktik yang diletakkan di Laboratorium Sekolah. Pada BBGS Tahun 2025, sebanyak 300 pelajar dari 1 universitas dan 2 sekolah telah mengikuti kegiatan ini.

3. WSBP Inspiring Kindness: Girls on Site

Program Inspiring Kindness bersama Srikandi WSBP menyuarakan tentang Women Empowerment dalam industri manufaktur dan konstruksi untuk menginspirasi siswi-siswi SMA/SMK di sekitar area pabrik WSBP. Dalam program ini, para siswi diajak berkeliling Precast Plant untuk melihat langsung proses produksi produk-produk WSBP serta diberikan pemaparan, motivasi, dan inspirasi dari Srikandi WSBP.

2. WSBP Inspiring Kindness: Belajar Beton Goes to School

WSBP Belajar Beton Goes to School (BBGS) program aims to educate students about concrete manufacturing, construction, and infrastructure. WSBP also conducts a corporate social responsibility (CSR) program by providing learning needs for schools, including practical tools placed in school laboratories. During the 2025 BBGS program, 300 students from one university and two schools participated in this activity.

3. WSBP Inspiring Kindness: Girls on Site

The Inspiring Kindness program, in collaboration with Srikandi WSBP, promotes women's empowerment in the manufacturing and construction industries to inspire high school and vocational school students living near the WSBP factory. In this program, the students were taken on a tour of the Precast Plant to observe the production process of WSBP products and received presentations, motivation, and inspiration from Srikandi WSBP.

PROGRAM CREATE SHARE VALUE

Informasi program *create share value* realisasi TJSL WSBP di tahun 2025 adalah sebagai berikut:

WSBP Inspiring Kindness: Piles of Sustainability

Setiap pelanggan yang melakukan pemesanan Spun Pile selama periode program ini secara otomatis berkontribusi dalam upaya penghijauan dan pengurangan emisi karbon. Setiap 10 (sepuluh) Spun Pile yang terjual, WSBP akan menanam 1 (satu) Pohon. Dengan demikian, pelanggan tidak hanya mendapatkan produk berkualitas, tetapi juga turut berperan aktif dalam menjaga kelestarian lingkungan.

PROGRAM PENDANAAN USAHA MIKRO DAN USAHA KECIL

Di sepanjang tahun 2025, tidak terdapat program Pendanaan Usaha Mikro dan Usaha Kecil.

CREATE SHARE VALUE PROGRAM

Information on the create share value program from WSBP's CSR implementation in 2025 is as follows:

WSBP Inspiring Kindness: Piles of Sustainability

Every customer who places an order for Spun Pile during this program period automatically contributes to reforestation efforts and carbon emission reduction. For every 10 (ten) Spun Piles sold, WSBP will plant 1 (one) Tree. Thus, customers not only receive high-quality products but also actively participate in preserving environmental sustainability.

MICRO AND SMALL ENTERPRISE FUNDING PROGRAM

Throughout 2025, there was no Micro and Small Enterprise Funding Program.

PROGRAM PEMBINAAN USAHA MIKRO DAN USAHA KECIL

Di sepanjang tahun 2025, tidak terdapat program pembinaan bagi Usaha Mikro dan Usaha Kecil yang diberikan oleh WSBP.

RENCANA STRATEGIS PROGRAM TANGGUNG JAWAB SOSIAL DAN LINGKUNGAN 2026

WSBP telah merencanakan program strategis TJSL untuk tahun mendatang di antaranya:

1. WSBP Inspiring Kindness: Piles of Sustainability

Program penanaman 1 pohon setiap pengiriman 10 produk Spun Pile ke Proyek.

2. WSBP Inspiring Kindness: Belajar Beton Goes to School

Program CSR yang bertujuan untuk memberikan informasi dan edukasi kepada siswa dan siswi di Tingkat SMA/SMK/setara mengenai dunia manufaktur beton dan konstruksi di Indonesia.

3. WSBP Inspiring Kindness: Girls on Site

Program CSR bersama Srikandi WSBP dalam rangka menginspirasi anak-anak perempuan yang ingin berkarir di dunia konstruksi.

4. WSBP Inspiring Kindness: CSR Area Unit Produksi WSBP

Program CSR yang diajukan oleh unit produksi WSBP dan dilaksanakan di area sekitar unit produksi WSBP.

MICRO AND SMALL ENTERPRISE MENTORSHIP PROGRAM

Throughout 2025, there was no mentorship program for Micro and Small Enterprises provided by WSBP.

STRATEGIC PLAN FOR THE SOCIAL AND ENVIRONMENTAL RESPONSIBILITY PROGRAM FOR 2026

WSBP has planned strategic CSR programs for the coming year, including:

1. WSBP Inspiring Kindness: Piles of Sustainability

The program of planting 1 tree for every delivery of 10 Spun Pile products to the Project.

2. WSBP Inspiring Kindness: Belajar Beton Goes to School

A CSR program aimed to providing information and education for high school and vocational high school (SMA/SMK/equivalent) students about the concrete manufacturing and construction industry in Indonesia.

3. WSBP Inspiring Kindness: Girls on Site

A CSR program in collaboration with Srikandi WSBP aimed to inspiring women who want to pursue a career in the field of construction industry.

4. WSBP Inspiring Kindness: CSR Area Unit Produksi WSBP

A CSR Program proposed by the WSBP's production unit and implemented in the areas surrounding the WSBP's production unit.

KALEIDOSKOP REALISASI PROGRAM TANGGUNG JAWAB SOSIAL DAN LINGKUNGAN WSBP 2025

KALEIDOSCOPE OF SOCIAL AND ENVIRONMENTAL RESPONSIBILITY PROGRAM ACTIVITIES IN 2025

	18 JANUARI WSBP Inspiring Kindness: Perbaikan Sarana dan Prasarana Area Unit Operasional WSBP memberikan bantuan berupa AC untuk mendukung kegiatan keagamaan di Masjid Jami Al-Muhajirin.	JANUARY, 18 WSBP Inspiring Kindness: Improvement of Facilities and Infrastructure in Operational Unit Areas WSBP provided assistance in the form of air conditioning to support religious activities at the Jami Al-Muhajirin Mosque.
	JANUARI-DESEMBER WSBP Inspiring Kindness: Piles of Sustainability Telah ditanam 4.917 Pohon yang terdiri dari 4.070 Pohon Trembesi di Desa Cipada, Kab. Bandung Barat dan Desa Pangalengan, Kab. Bandung serta 847 Pohon Produktif (Mangga, Asem, Jelutung Rawa) yang menghasilkan upaya pengurangan emisi karbon sebesar 94.917 tonCO₂eq selama periode penanaman pada bulan Januari-Desember 2025.	JANUARY-DECEMBER WSBP Inspiring Kindness: Piles of Sustainability Total of 4,917 trees have been planted, consisting of 4,070 Trembesi trees in Cipada Village (West Bandung Regency) and Pangalengan Village (Bandung Regency), as well as 847 productive trees (Mango, Tamarind and Swamp Jelutung Tree), resulting in carbon emission reduction efforts of 94,917 tonCO₂eq during the planting period from January to December 2025.
	FEBRUARI WSBP Inspiring Kindness: Perbaikan Sarana dan Prasarana Area Unit Operasional WSBP memberikan bantuan dengan meningkatkan prasarana Kantor Desa Bulu Kandang.	FEBRUARY WSBP Inspiring Kindness: Improvement of Facilities and Infrastructure in Operational Unit Areas WSBP provided assistance by improving the infrastructure of the Bulu Kandang Office Village.
	4 FEBRUARI WSBP Inspiring Kindness: Perbaikan Sarana dan Prasarana Area Unit Operasional WSBP memberikan bantuan dengan meningkatkan Prasarana Musholla Al-Munawwar.	FEBRUARY, 4 WSBP Inspiring Kindness: Improvement of Facilities and Infrastructure in Operational Unit Areas WSBP provided assistance by improving the facilities of the Musholla Al-Munawwar.

	4 FEBRUARI WSBP Inspiring Kindness: Perbaikan Sarana dan Prasarana Area Unit Operasional WSBP memberikan bantuan dengan membangun prasarana tenis meja di Jakarta Timur.	FEBRUARY, 4 WSBP Inspiring Kindness: Improvement of Facilities and Infrastructure in Operational Unit Areas WSBP provides assistance by building table tennis facilities in East Jakarta.
	FEBRUARI - MARET WSBP Inspiring Kindness: Perbaikan Sarana dan Prasarana Area Unit Operasional WSBP memberikan bantuan dengan membangun prasarana Masjid MTSN 2 Jakarta Selatan.	FEBRUARY - MARCH WSBP Inspiring Kindness: Improvement of Facilities and Infrastructure in Operational Unit Areas WSBP provided assistance by constructing the infrastructure of the MTSN 2 Mosque in South Jakarta.
	MARET WSBP Inspiring Kindness: Santunan WSBP memberikan bantuan berupa takjil yang dibagikan oleh OBSCS di lingkungan Waskita.	MARCH WSBP Inspiring Kindness: CSR Almsgiving WSBP provided assistance in the form of takjil (food and/or drinks for iftar) distributed by OBSCS within the Waskita area.
	MARET WSBP Inspiring Kindness: Perayaan Hari Raya Keagamaan WSBP memberikan bantuan dan buka bersama anak yatim di area sekitar Proyek Universitas Persatuan Islam (UNUPI) PERSIS Bandung, Jawa Barat.	MARCH WSBP Inspiring Kindness: CSR for Celebrating Religious Holidays WSBP provided assistance and held an iftar event with orphans in the area surrounding the Islamic Unity University (UNUPI) PERSIS Bandung, West Java Project.
	MARET WSBP Inspiring Kindness: Perayaan Hari Raya Keagamaan WSBP berbagi kebahagiaan dengan memberikan takjil di area sekitar unit WSBP.	MARCH WSBP Inspiring Kindness: CSR for Celebrating Religious Holidays WSBP shared joy by providing takjil (food and/or drinks for iftar) in the area around the WSBP unit.
	5 MARET WSBP Inspiring Kindness: Santunan WSBP memberikan bantuan sembako bagi seluruh masyarakat Jakarta yang terdampak musibah banjir.	MARCH, 5 WSBP Inspiring Kindness: CSR Almsgiving WSBP provided daily staples assistance to all Jakarta residents affected by the flood disaster.

	20 MARET WSBP Inspiring Kindness: Santunan WSBP memberikan bantuan berupa santunan kepada anak yatim dan buka bersama di area sekitar Precast Plant WSBP.	MARCH, 20 WSBP Inspiring Kindness: CSR Almsgiving WSBP provided assistance in the form of donations to orphans and an iftar together event in the area around the Precast Plant WSBP.
	11 APRIL WSBP Inspiring Kindness: Perayaan Hari Raya Keagamaan WSBP turut memberikan bantuan berupa makanan dalam kegiatan buka bersama selama bulan ramadhan di Masjid Gedung Waskita.	APRIL, 11 WSBP Inspiring Kindness: CSR for Celebrating Religious Holidays WSBP also provided daily staples assistance during the iftar event during Ramadan at the Waskita Building Mosque.
	13 APRIL WSBP Inspiring Kindness: Perbaikan Sarana dan Prasarana Area Unit Operasional WSBP memberikan bantuan dengan meningkatkan sarana dan prasarana Madrasah Ma'munul Huda.	APRIL, 13 WSBP Inspiring Kindness: Improvement of Facilities and Infrastructure in Operational Unit Areas WSBP provided assistance by improving the facilities and infrastructure of the Ma'munul Huda Madrasa.
	6 MEI WSBP Inspiring Kindness: Belajar Beton Goes to School WSBP memberikan bantuan berupa alat praktik teknik sipil untuk dimanfaatkan siswa/siswi SMKN 1 Jakarta dalam proses edukasi.	MAY, 6 WSBP Inspiring Kindness: Belajar Beton Goes to School WSBP provided civil engineering practice equipment for students of SMKN 1 Jakarta to use in their education.
	10 MEI WSBP Inspiring Kindness: Santunan WSBP memberikan bantuan berupa sembako bagi kaum dhuafa di Desa Bulukandang, Jawa Timur.	MAY, 10 WSBP Inspiring Kindness: CSR Almsgiving WSBP provided daily staple packages to the underprivileged in Bulukandang Village, East Java.
	6 JUNI WSBP Inspiring Kindness: Perayaan Hari Raya Keagamaan WSBP memberikan bantuan berupa Sapi dalam rangka Hari Raya Idul Adha 1446H untuk masyarakat yang membutuhkan.	JUNE, 6 WSBP Inspiring Kindness: CSR for Celebrating Religious Holidays WSBP provided assistance in the form of cows as Qurban during Eid al-Adha 1446H for those in need.



JULI

WSBP Inspiring Kindness: Perbaikan Sarana dan Prasarana Area Unit Operasional

WSBP memberikan bantuan dengan memperbaiki prasarana Akses Jalan Tol Karawang Timur, Jawa Barat.

JULY

WSBP Inspiring Kindness: Improvement of Facilities and Infrastructure in Operational Unit Areas

WSBP provided assistance by repairing the infrastructure of the East Karawang Toll Road access in West Java.



23 JULI

WSBP Inspiring Kindness: Girls on Site

WSBP melaksanakan kegiatan Girls on Site yang dihadiri oleh 25 siswi SMK Budi Utomo.

JULY, 23

WSBP Inspiring Kindness: Girls on Site

WSBP held a Girls on Site activity attended by 25 female students of SMK Budi Utomo.



2 OKTOBER

WSBP Inspiring Kindness: Belajar Beton Goes to School

WSBP memberikan bantuan berupa alat praktik teknik sipil untuk dimanfaatkan Mahasiswa Politeknik Negeri Jakarta dalam proses edukasi.

OCTOBER, 2

WSBP Inspiring Kindness: Belajar Beton Goes to School

WSBP provided civil engineering practice equipment for students of the Jakarta State Polytechnic to use in their education.



OKTOBER

WSBP Inspiring Kindness: Perbaikan Sarana dan Prasarana Area Unit Operasional

WSBP memberikan bantuan berupa peningkatan prasarana Jalan Dusun Kaliangsana, Subang, Jawa Barat.

OCTOBER

WSBP Inspiring Kindness: Improvement of Facilities and Infrastructure in Operational Unit Areas

WSBP provided assistance in the form of road infrastructure improvements in Kaliangsana Hamlet, Subang, West Java.



OKTOBER

WSBP Inspiring Kindness: Perbaikan Sarana dan Prasarana Area Unit Operasional

WSBP memberikan bantuan berupa peningkatan prasarana Jalan Desa Kedung Wonokerto, Prambon, Jawa Timur.

OCTOBER

WSBP Inspiring Kindness: Improvement of Facilities and Infrastructure in Operational Unit Areas

WSBP provided assistance in the form of road infrastructure improvements in Kedung Wonokerto Village, Prambon, East Java.

	OKTOBER WSBP Inspiring Kindness: Perbaikan Sarana dan Prasarana Area Unit Operasional WSBP memberikan bantuan dengan melakukan pembangunan prasarana Mushola Al – Mujahidun di Desa Margagiri, Bojonegara.	OCTOBER WSBP Inspiring Kindness: Improvement of Facilities and Infrastructure in Operational Unit Areas WSBP provided assistance in the form of infrastructure improvements for the Al-Mujahidun Mosque in Margagiri Village, Bojonegara.
	OKTOBER WSBP Inspiring Kindness: Perbaikan Sarana dan Prasarana Area Unit Operasional WSBP memberikan bantuan berupa peningkatan prasarana Jalan Kampung Rawa Indah, Jakarta Utara.	OCTOBER WSBP Inspiring Kindness: Improvement of Facilities and Infrastructure in Operational Unit Areas WSBP provided assistance in the form of infrastructure improvements for Kampung Rawa Indah Road, North Jakarta.
	OKTOBER WSBP Inspiring Kindness: Perbaikan Sarana dan Prasarana Area Unit Operasional WSBP memberikan bantuan berupa peningkatan prasarana Jalan Talang Kemang di Banyuasin, Sumatra Selatan.	OCTOBER WSBP Inspiring Kindness: Improvement of Facilities and Infrastructure in Operational Unit Areas WSBP provided assistance in the form of infrastructure improvements for Talang Kemang Road in Banyuasin, South Sumatra.
	OKTOBER WSBP Inspiring Kindness: Perbaikan Sarana dan Prasarana Area Unit Operasional WSBP memberikan bantuan dengan peningkatan prasarana Masjid Sirodjul Muslimin di Colomadu, Karanganyar, Solo.	OCTOBER WSBP Inspiring Kindness: Improvement of Facilities and Infrastructure in Operational Unit Areas WSBP provided assistance in the form of infrastructure improvements for the Sirodjul Muslimin Mosque in Colomadu, Karanganyar, Solo.
	OKTOBER WSBP Inspiring Kindness: Perbaikan Sarana dan Prasarana Area Unit Operasional WSBP memberikan bantuan berupa peningkatan prasarana akses jalan Desa Pakuncen, Bojonegara.	OCTOBER WSBP Inspiring Kindness: Improvement of Facilities and Infrastructure in Operational Unit Areas WSBP provided assistance in the form of access road infrastructure improvements in Pakuncen Village, Bojonegara.



OKTOBER

WSBP Inspiring Kindness: Perbaikan Sarana dan Prasarana Area Unit Operasional

WSBP memberikan bantuan berupa peningkatan prasarana akses jalan Mushola Al-Ihsan di Purworejo.

OCTOBER

WSBP Inspiring Kindness: Improvement of Facilities and Infrastructure in Operational Unit Areas

WSBP provided assistance in the form of access road infrastructure improvements to the Al-Ihsan Mosque in Purworejo.



OKTOBER

WSBP Inspiring Kindness: Perbaikan Sarana dan Prasarana Area Unit Operasional

WSBP memberikan bantuan berupa peningkatan prasarana Penyimpanan Alat Pemulsaan Dusun Tampora, Situbondo, Jawa Timur.

OCTOBER

WSBP Inspiring Kindness: Improvement of Facilities and Infrastructure in Operational Unit Areas

WSBP provided assistance in the form of storage infrastructure improvements for resurfacing equipment in Tampora Hamlet, Situbondo, East Java.



OKTOBER

Donor Darah di Kantor Pusat WSBP

WSBP bersama Palang Merah Indonesia (PMI) berkolaborasi melaksanakan kegiatan donor darah di Kantor Pusat WSBP.

OCTOBER

Blood Donor at the WSBP Head Office

WSBP collaborated with the Indonesian Red Cross (PMI) to hold a blood donor at the WSBP Head Office.



OKTOBER

Donor Darah di Precast Plant WSBP Gasing

WSBP bersama Palang Merah Indonesia (PMI) berkolaborasi melaksanakan kegiatan donor darah di Precast Plant WSBP Gasing.

OCTOBER

Donor Darah di Precast Plant WSBP Gasing

WSBP collaborated with the Indonesian Red Cross (PMI) to hold a blood donor at the Precast Plant WSBP Gasing.



26 NOVEMBER

WSBP Inspiring Kindness: Belajar Beton Goes to School

WSBP memberikan bantuan berupa alat praktik teknik sipil untuk dimanfaatkan siswa/siswi SMKN 1 Karawang dalam proses edukasi.

NOVEMBER, 26

WSBP Inspiring Kindness: Belajar Beton Goes to School

WSBP provided assistance in the form of civil engineering practice equipment for students of SMKN 1 Karawang to use in their education.



15 DESEMBER

WSBP Inspiring Kindness: Perbaikan Sarana dan Prasarana Area Unit Operasional

WSBP memberikan bantuan berupa peningkatan sarana Masjid di area sekitar Proyek Universitas Persatuan Islam (UNUPI) PERSIS Bandung, Jawa Barat.

DECEMBER, 15

WSBP Inspiring Kindness: Improvement of Facilities and Infrastructure in Operational Unit Areas

WSBP provided assistance in the form of mosque facility improvements in the area surrounding the Islamic Unity University (UNUPI) PERSIS Bandung, West Java Project.



15 DESEMBER

WSBP Inspiring Kindness: Perbaikan Sarana dan Prasarana Area Unit Operasional

WSBP memberikan bantuan berupa perbaikan Jalan Desa Bumi Harapan Sepaku, IKN.

DECEMBER, 15

WSBP Inspiring Kindness: Improvement of Facilities and Infrastructure in Operational Unit Areas

WSBP provided assistance in the form of road infrastructure improvements to Bumi Harapan Sepaku Village, IKN (Nusantara Capital City).





Laporan Dewan Komisaris

Laporan Dewan Komisaris

PENUTUP

Kami menyampaikan terima kasih kepada seluruh pemegang saham dan pemangku kepentingan atas dukungan yang diberikan. Kami menyampaikan apresiasi kepada Direksi dan seluruh Insan PT Waskita Beton Precast Tbk atas kerja keras, dedikasi, dan semangat yang telah ditunjukkan. Sinergi dan komitmen yang terjalin selama Tahun 2025 merupakan modal berharga bagi Perusahaan untuk terus melangkah dengan optimisme, membangun kinerja yang berkelanjutan, dan meraih pencapaian yang lebih baik di semester berikutnya.

CLOSING REMARKS

We would like to convey our gratitude to all shareholders and stakeholders for their ongoing support. We extend our appreciation to the Board of Directors and all employees of PT Waskita Beton Precast Tbk for their diligence, dedication, and enthusiasm. The synergy and commitment fostered throughout 2025 serve as crucial advantages for the Company to advance with optimism, enhance sustainable performance, and reach even higher achievements in the upcoming semester.

Jakarta, 30 April 2026

Jakarta, April 30, 2026

Komisaris Utama PT Waskita Beton Precast Tbk
President Commissioner of PT Waskita Beton Precast Tbk

INDRA UTAMA
Komisaris Utama
President Commissioner

Surat Pernyataan Anggota Anggota Dewan Komisaris Tentang Tanggung Jawab Atas Laporan Tahunan 2025 PT Waskita Beton Precast Tbk

Statement of Board of Commissioners on Accountability for the 2025 Annual Report of PT Waskita Beton Precast Tbk

Kami yang bertanda tangan di bawah ini menyatakan bahwa semua informasi dalam Laporan Tahunan PT Waskita Beton Precast Tbk tahun 2025 telah dimuat secara lengkap dan bertanggung jawab penuh atas kebenaran isi Laporan Tahunan Perusahaan. Demikian pernyataan ini dibuat dengan sebenarnya.

We, the undersigned, hereby declare that the entire information in the 2025 Annual Report of PT Waskita Beton Precast Tbk has been presented in full and are solely accountable for the accuracy of the contents of the Company's Annual Report. This statement is made truthfully.

Jakarta, 30 April 2026

Jakarta, April 30, 2026

DEWAN KOMISARIS
BOARD OF COMMISSIONERS

INDRA UTAMA
Komisaris Utama
President Commissioner

AHMAD SUBAGYA
Komisaris Independen
Independent Commissioner

HERI SEBAYANG
Komisaris Independen
Independent Commissioner

Laporan Keuangan Tahun 2025

PT Waskita Beton Precast Tbk

LAPORAN KEUANGAN

TANGGAL 31 DESEMBER 2025 DAN UNTUK
TAHUN YANG BERAKHIR PADA TANGGAL
TERSEBUT BESERTA LAPORAN AUDITOR
INDEPENDEN

FINANCIAL STATEMENTS

AS OF DECEMBER 31, 2025 AND FOR THE
YEAR THEN ENDED WITH INDEPENDENT
AUDITOR'S REPORT



**SURAT PERNYATAAN DIREKSI
TENTANG TANGGUNG JAWAB ATAS
LAPORAN KEUANGAN
31 DESEMBER 2025
DAN UNTUK TAHUN YANG BERAKHIR
PADA TANGGAL TERSEBUT
PT WASKITA BETON PRECAST TBK**

**BOARD OF DIRECTORS' STATEMENT
REGARDING THE RESPONSIBILITY
FOR THE FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2025
AND FOR THE YEAR
THEN ENDED
PT WASKITA BETON PRECAST TBK**

Kami yang bertanda-tangan di bawah ini:

We, the undersigned below:

Nama	:	Anak Agung Gede Sumadi	:	<i>Name</i>
Alamat Kantor	:	Gedung Vasaka Lt. 5, Jl. MT. Haryono No. 10A, Jakarta Timur	:	<i>Office Address</i>
Alamat Rumah	:	Br. Susut Kaja, Susut, Susut Bangli, Bali	:	<i>Residential Address</i>
Nomor Telepon	:	021-228992999 / 29838020	:	<i>Telephone</i>
Jabatan	:	Direktur Utama/ <i>President Director</i>	:	<i>Function</i>

Nama	:	Koento Wahyudiat	:	<i>Name</i>
Alamat Kantor	:	Gedung Vasaka Lt. 5, Jl. MT. Haryono No. 10A, Jakarta Timur	:	<i>Office Address</i>
Alamat Rumah	:	Jl. Sunter Mas BRT blok H.8, No. 11, RT/RW 002/008, Sunter Jaya, Tanjung Priok, Jakarta Utara	:	<i>Residential Address</i>
Nomor Telepon	:	021-228992999 / 29838020	:	<i>Telephone</i>
Jabatan	:	Direktur Keuangan, HCM, & Manajemen Risiko / <i>Director of Finance, HCM, & Risk Management</i>	:	<i>Function</i>

Menyatakan bahwa :

State that:

1. Kami bertanggung jawab atas penyusunan dan penyajian laporan keuangan PT Waskita Beton Precast tbk ("Perusahaan");
2. Laporan keuangan Perusahaan tanggal 31 Desember 2025 dan untuk tahun yang berakhir pada tanggal tersebut telah disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan di Indonesia;
 - a. Semua informasi dalam laporan keuangan Perusahaan telah dimuat secara lengkap dan benar;
 - b. Laporan keuangan Perusahaan tidak mengandung informasi atau fakta material yang tidak benar dan tidak menghilangkan informasi atau fakta material; dan

1. *We are responsible for the preparation and presentation of the financial statements of PT Waskita Beton Precast Tbk ("the Company");*
2. *The financial statements of the Company as of December 31, 2025 and for the year then ended have been prepared and presented in conformity with the Indonesian Financial Accounting Standards;*
 - a. *All information in the Company's financial statements have been disclosed in a complete and truthful manner;*
 - b. *The financial statements of the Company do not contain any incorrect material information or facts, nor do they omit any material information or facts; and*

3. Kami bertanggung jawab atas sistem pengendalian internal Perusahaan.

3. We are responsible for internal control system of the Company.

Demikian pernyataan ini dibuat dengan sebenarnya.

This statement letter is made truthfully.

Jakarta, 16 Maret 2026/ March 16, 2026



Anak Agung Gede Sumadi



Koento Wahyudiat

The original report included herein is in the Indonesian language.

Laporan Auditor Independen

Pemegang Saham, Dewan Komisaris, dan Direksi

PT Waskita Beton Precast Tbk

Opini

Kami telah mengaudit laporan keuangan PT Waskita Beton Precast Tbk ("Perusahaan") terlampir, yang terdiri dari laporan posisi keuangan tanggal 31 Desember 2025, 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 2025, 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 ("IAP"). 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 kami.

Ketidakpastian Material yang Terkait dengan Kelangsungan Usaha

Sebagaimana yang diungkapkan dalam Catatan 45 atas laporan keuangan terlampir, Perusahaan telah mencatat kerugian untuk tahun yang berakhir pada tanggal 31 Desember 2025 sebesar Rp537.369.571.473 yang mengakibatkan akumulasi defisit dan defisiensi modal pada tanggal 31 Desember 2025 masing-masing sebesar Rp9.717.211.852.988 dan Rp1.967.134.614.115. Selain itu, total liabilitas jangka pendek pada tanggal 31 Desember 2025 telah melampaui total aset lancarnya sebesar Rp1.240.300.760.298.

Independent Auditor's Report

The Shareholders and the Boards of Commissioners and Directors

PT Waskita Beton Precast Tbk

Opinion

We have audited the accompanying financial statements of PT Waskita Beton Precast Tbk (the "Company"), which comprise the statement of financial position as of December 31, 2025, 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 of December 31, 2025, and its financial performance and cash flows for the year then ended, in accordance with Indonesian Financial Accounting Standards.

Basis for Opinion

We conducted our audit in accordance with Standards on Auditing established by the Indonesian Institute of Certified Public Accountants ("IICPA"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the 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.

Material Uncertainty Related to Going Concern

We draw attention to Note 45 to the accompanying financial statements, which indicates that the Company incurred a net loss amounted to Rp537,369,571,473 for the year ended December 31, 2025 which resulting in an accumulated deficit and capital deficiency as of December 31, 2025 amounted to Rp9,717,211,852,988 and Rp1,967,134,614,115, respectively. Furthermore, total current liabilities as of December 31, 2025 have exceeded its total current assets by Rp1,240,300,760,298.

Laporan Auditor Independen (lanjutan)**Ketidakpastian Material yang Terkait dengan Kelangsungan Usaha (lanjutan)**

Kondisi tersebut, beserta hal-hal lainnya yang diungkapkan dalam Catatan 45 atas laporan keuangan terlampir, mengindikasikan adanya suatu ketidakpastian material yang dapat menyebabkan keraguan signifikan atas kemampuan Perusahaan untuk mempertahankan kelangsungan usahanya. Opini kami tidak dimodifikasi sehubungan dengan hal tersebut.

Hal Audit Utama

Hal audit utama adalah hal-hal yang, menurut pertimbangan profesional kami, merupakan hal yang paling signifikan dalam audit kami atas laporan keuangan periode ini. Hal audit utama tersebut disampaikan dalam konteks audit kami atas laporan keuangan secara keseluruhan, dan dalam merumuskan opini kami atas laporan keuangan terkait, dan kami tidak menyatakan suatu opini terpisah atas hal audit utama tersebut.

Selain hal yang diuraikan dalam paragraf Ketidakpastian Material yang Terkait dengan Kelangsungan Usaha, kami telah menentukan hal-hal yang diuraikan di bawah ini sebagai hal audit utama yang dikomunikasikan dalam laporan kami.

Ketepatan pengakuan pendapatan usaha

Merujuk pada Catatan 2r, 3h, dan 27 atas laporan keuangan terlampir, Perusahaan memiliki dua alur pendapatan usaha yang berbeda, yang terdiri dari pendapatan usaha dari penjualan barang (*precast*, *readymix*, dan *quarry*) dan pendapatan usaha dari jasa konstruksi. Untuk tahun yang berakhir pada tanggal 31 Desember 2025, Perusahaan mengakui total pendapatan usaha sebesar Rp1.569.574.633.435.

Pendapatan usaha dari penjualan *precast*, *readymix*, dan *quarry* diakui ketika pelanggan telah menerima penyerahan barang. Penyerahan barang memerlukan waktu beberapa hari dan beberapa prosedur sebelum penerimaan diakui oleh pelanggan, sehingga menyebabkan potensi kesalahan atas waktu pengakuan pendapatan usaha.

Perusahaan mengakui pendapatan usaha jasa konstruksi sepanjang waktu berdasarkan penyelesaian kewajiban pelaksanaan kontrak dengan masing-masing pemberi kerja yang ditentukan menggunakan perkembangan fisik proyek di akhir periode pelaporan. Terdapat risiko bahwa persentase penyelesaian yang telah ditentukan tidak berdasarkan progres proyek sebenarnya yang telah disetujui oleh Perusahaan dan pemberi kerja.

Independent Auditor's Report (continued)**Material Uncertainty Related to Going Concern (continued)**

These conditions, along with other matters as disclosed in Note 45 to the accompanying financial statements, indicate that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

Key Audit Matter

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. Such key audit matters were addressed in the context of our audit of the financial statements taken as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on such key audit matters.

In addition to the matter described in the Material Uncertainty Related to Going Concern paragraph, we have determined the matters described below to be the key audit matters to be communicated in our report.

Appropriateness of revenue recognition

Refer to Notes 2r, 3h, and 27 to the accompanying financial statements, the Company has two distinct streams of revenue, being revenue from sale of goods (*precast*, *readymix*, and *quarry*) and revenue from construction services. For the year ended December 31, 2025, the Company recognized total revenues amounting Rp1,569,574,633,435.

Revenue from sale of *precast*, *readymix*, and *quarry* is recognized when customer has accepted the handover of the goods. It normally takes several days and numerous procedures before acceptance is made by the customer, resulting in the potential for error on the timing of revenue recognition.

The Company recognized revenues from construction services based on the completion of the contract's performance obligation with the respective project's owner which is determined using the project's physical progress at the end of the reporting period. There is a risk that the percentage of completion determined is not based on the actual progress of the project as agreed between the Company and the project's owner.

Laporan Auditor Independen (lanjutan)

Hal Audit Utama (lanjutan)

Pengakuan pendapatan usaha merupakan hal audit utama karena signifikansi nilainya terhadap laba rugi Perusahaan, yang menyebabkan porsi signifikan audit kami mengarah kepada audit atas pendapatan usaha. Selain itu, ketidaktepatan pisah batas dan ketidaktepatan dalam penentuan persentase penyelesaian, yang melibatkan pertimbangan dan estimasi manajemen yang signifikan, dapat memiliki dampak yang material terhadap laporan keuangan Perusahaan.

Kami merespons hal audit utama dengan melakukan prosedur-prosedur audit yang meliputi:

Pendapatan dari penjualan precast, readymix, dan quarry:

- Kami telah memperoleh pemahaman dan mengevaluasi desain dan implementasi dari pengendalian kunci yang relevan dengan pisah batas atas pengakuan pendapatan usaha dari penjualan precast, readymix, dan quarry; dan
- Kami telah menguji pisah batas dengan memeriksa dokumen pendukung atas penerimaan oleh pelanggan untuk transaksi pendapatan usaha dari penjualan precast, readymix, dan quarry yang terjadi mendekati sebelum dan sesudah akhir periode.

Pendapatan usaha jasa konstruksi:

- Kami telah memperoleh pemahaman dan mengevaluasi desain dan implementasi dari pengendalian kunci yang relevan dengan pengakuan pendapatan usaha jasa konstruksi berdasarkan estimasi persentase penyelesaian;
- Kami telah memperoleh rincian pendapatan usaha jasa konstruksi dan mencocokkan nilainya dengan jumlah yang tercatat dalam catatan keuangan;
- Kami telah membaca dan memahami persyaratan utama pada kontrak konstruksi dan modifikasi yang terkait, berdasarkan uji petik, untuk mengevaluasi ketepatan perlakuan akuntansi untuk kontrak tersebut;

Independent Auditor's Report (continued)

Key Audit Matter (continued)

Revenue recognition is a key audit matter due to the significance of the amount involved to the Company's profit or loss, resulting in a significant portion of our audit directed towards the audit of revenue. In addition, inappropriate cut-off and inappropriate determination of percentage of completion, which involved significant management's judgment and estimates, can have a material impact on the Company's financial statements.

We responded to the key audit matter by performing audit procedures which included:

Revenue from sale of precast, readymix, and quarry:

- *We have obtained understanding and evaluated the design and implementation of key controls relevant to the cut-off of revenue recognition from sale of precast, readymix, and quarry; and*
- *We have tested cut-off by examining the documents supporting the acceptance by customer for sale of precast, readymix, and quarry transactions occurring shortly before and after the period end.*

Revenue from construction services:

- *We have obtained understanding and evaluated the design and implementation of key controls relevant to the recognition of revenues from construction services based on estimated percentage of completion;*
- *We have obtained the details of revenues from construction services and compared the amount with the amount recorded in the financial records;*
- *We have read and understood the significant terms and conditions of the construction contract and the related modifications, on a sampling basis, to assess the appropriateness of the accounting treatment for the contract;*

Laporan Auditor Independen (lanjutan)**Hal Audit Utama (lanjutan)**

- Kami telah mengevaluasi, berdasarkan uji petik, perkembangan aktual proyek berdasarkan jumlah biaya yang telah terjadi dan mencocokkan nilainya dengan perencanaan biaya proyek yang terkait, untuk menilai kewajaran estimasi persentase penyelesaian;
- Kami telah memeriksa pengakuan pendapatan usaha jasa konstruksi yang telah tercatat pada catatan keuangan, berdasarkan uji petik, untuk memastikan bahwa pendapatan yang telah diakui didukung oleh bukti yang sesuai; dan
- Kami telah mengunjungi proyek, berdasarkan uji petik, untuk memastikan keberadaan proyek.

Informasi Lain

Manajemen bertanggung jawab atas informasi lain. Informasi lain terdiri dari informasi yang tercantum dalam Laporan Tahunan 2025 ("Laporan Tahunan") selain laporan keuangan terlampir dan laporan auditor independen kami. Laporan Tahunan diharapkan akan tersedia bagi kami setelah tanggal laporan auditor independen ini.

Opini kami atas laporan keuangan terlampir tidak mencakup Laporan Tahunan, dan oleh karena itu, kami tidak menyatakan bentuk keyakinan apapun atas Laporan Tahunan tersebut.

Sehubungan dengan audit kami atas laporan keuangan terlampir, tanggung jawab kami adalah untuk membaca Laporan Tahunan ketika tersedia dan dalam melaksanakannya, mempertimbangkan apakah Laporan Tahunan mengandung ketidakkonsistensi material dengan laporan keuangan terlampir atau pemahaman yang kami peroleh selama audit, atau mengandung kesalahan penyajian material.

Ketika kami membaca Laporan Tahunan, jika kami menyimpulkan bahwa terdapat suatu kesalahan penyajian material di dalamnya, kami diharuskan untuk mengomunikasikan hal tersebut kepada pihak yang bertanggung jawab atas tata kelola dan melakukan tindakan yang tepat berdasarkan peraturan perundang-undangan yang berlaku.

Independent Auditor's Report (continued)**Key Audit Matter (continued)**

- We have evaluated, on a sampling basis, the actual progress of the project based on the total cost incurred and compared the amount against the related budgeted cost, to assess the reasonableness of the estimated percentage of completion;
- We have examined the revenue recorded in the financial records, on a sampling basis, to assess whether the revenues from construction services recognized were supportable with appropriate evidence; and
- We have visited the project's site, on a sampling basis, to ensure the occurrence of the project.

Other Information

Management is responsible for the other information. Other information comprises the information included in the 2025 Annual Report (the "Annual Report") other than the accompanying financial statements and our independent auditor's report thereon. The Annual Report is expected to be made available to us after the date of this independent auditor's report.

Our opinion on the accompanying financial statements does not cover the Annual Report, and accordingly, we do not express any form of assurance on the Annual Report.

In connection with our audit of the accompanying financial statements, our responsibility is to read the Annual Report when it becomes available and, in doing so, consider whether the Annual Report is materially inconsistent with the accompanying financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

When we read the Annual Report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and take appropriate actions based on the applicable laws and regulations.

Laporan Auditor Independen (lanjutan)**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.

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 yang ditetapkan oleh IAPI akan selalu mendeteksi kesalahan penyajian material ketika hal tersebut ada. Kesalahan penyajian dapat disebabkan oleh kecurangan maupun kesalahan dan dianggap material jika, baik secara individual maupun 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 yang ditetapkan oleh IAPI, kami menerapkan pertimbangan profesional dan mempertahankan skeptisisme profesional selama audit. Kami juga:

Independent Auditor's Report (continued)**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.

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.

Auditor's 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 auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing established by the IICPA will always detect material misstatements 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 established by the IICPA, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

Laporan Auditor Independen (lanjutan)

Tanggung Jawab Auditor terhadap Audit atas Laporan Keuangan (lanjutan)

- 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.
- 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.

Independent Auditor's Report (continued)

Auditor's Responsibilities for the Audit of the Financial Statements (continued)

- 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 such risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or 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.
- Evaluate the appropriateness of the 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 auditor's 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 auditor's 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.

Laporan Auditor Independen (lanjutan)

Independent Auditor's Report (continued)

Tanggung Jawab Auditor terhadap Audit atas Laporan Keuangan (lanjutan)

Auditor's Responsibilities for the Audit of the Financial Statements (continued)

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.

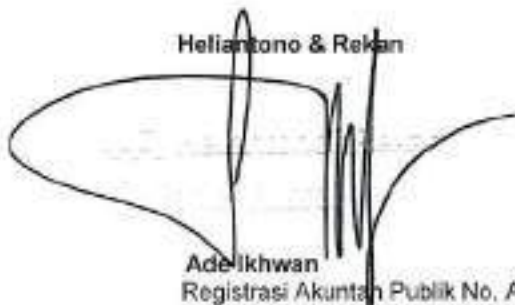
Kami juga memberikan suatu pernyataan kepada pihak yang bertanggung jawab atas tata kelola bahwa kami telah mematuhi ketentuan etika yang relevan mengenai independensi, dan mengomunikasikan kepada pihak tersebut seluruh hubungan serta hal-hal lain yang dianggap secara wajar berpengaruh terhadap independensi kami, dan jika relevan, pengamanan terkait.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Dari hal-hal yang dikomunikasikan kepada pihak yang bertanggung jawab atas tata kelola, kami menentukan hal-hal tersebut yang paling signifikan dalam audit atas laporan keuangan periode kini dan oleh karenanya menjadi hal audit utama. Kami menguraikan hal audit utama dalam laporan auditor independen kami kecuali peraturan perundang-undangan melarang pengungkapan publik tentang hal audit utama tersebut atau ketika, dalam kondisi yang sangat jarang terjadi, kami menentukan bahwa suatu hal audit utama tidak boleh dikomunikasikan dalam laporan auditor independen kami karena konsekuensi yang merugikan dari mengomunikasikan hal tersebut akan diekspektasikan secara wajar melebihi manfaat kepentingan publik atas komunikasi tersebut.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe such key audit matters in our independent auditor's report unless laws or regulations preclude public disclosure about such key audit matters or when, in extremely rare circumstances, we determined that a key audit matter should not be communicated in our independent auditor's report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Heliantono & Rekan



Ade Ikhsan

Registrasi Akuntan Publik No. AP.0916 | Public Accountant Registration No. AP.0916
Jakarta, 16 Maret 2026 | March 16, 2026



*The original financial statements included herein
are in the Indonesian language.*

**PT WASKITA BETON PRECAST TBK
LAPORAN KEUANGAN
TANGGAL 31 DESEMBER 2025 DAN UNTUK TAHUN
YANG BERAKHIR PADA TANGGAL TERSEBUT
BESERTA LAPORAN AUDITOR INDEPENDEN**

**PT WASKITA BETON PRECAST TBK
FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2025 AND
FOR THE YEAR THEN ENDED
WITH INDEPENDENT AUDITOR'S REPORT**

Daftar Isi

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PT WASKITA BETON PRECAST TBK
LAPORAN POSISI KEUANGAN
Tanggal 31 Desember 2025
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

PT WASKITA BETON PRECAST TBK
STATEMENT OF FINANCIAL POSITION
As of December 31, 2025
(Expressed in Rupiah, unless otherwise stated)

	2025	Catatan/ Notes	2024	
ASET				ASSETS
ASET LANCAR				CURRENT ASSETS
Kas dan setara kas	61.564.390.064	4, 37, 42	205.754.409.914	Cash and cash equivalents
Piutang usaha - neto		5, 37, 38, 42		Trade receivables - net
Pihak berelasi	289.375.834.376		323.288.219.031	Related parties
Pihak ketiga	98.093.325.578		100.247.926.976	Third parties
Piutang retensi - neto		6, 37, 38, 42		Retention receivables - net
Pihak berelasi	134.782.684.614		144.970.662.033	Related parties
Pihak ketiga	1.030.827.031		2.265.193.652	Third parties
Piutang lain-lain		7, 37, 42		Other receivables
Pihak berelasi	3.262.327.684		13.724.264.409	Related parties
Pihak ketiga	30.248.463.547		3.870.506.433	Third parties
Persediaan - neto	144.451.619.599	8, 38	204.660.747.845	Inventories - net
Tagihan bruto kepada pelanggan - neto		9, 37, 38, 42		Gross amount due from customers - net
Pihak berelasi	90.060.913.429		225.246.300.359	Related parties
Pihak ketiga	15.474.858.857		44.299.904.182	Third parties
Pajak dibayar di muka	14.191.305.724	10	15.487.676.601	Prepaid taxes
Uang muka kepada pihak ketiga	1.132.945.840		10.453.683.076	Advances to third parties
Biaya dibayar di muka	18.147.279.147	11	34.564.334.064	Prepaid expenses
JUMLAH ASET LANCAR	901.816.775.490		1.328.833.828.575	TOTAL CURRENT ASSETS
ASET TIDAK LANCAR				NON-CURRENT ASSETS
Aset tetap - neto	2.100.181.791.052	12, 38	2.221.654.000.209	Property, plant, and equipment - net
Aset hak guna - neto	1.593.892.238	13	2.876.247.785	Right of use assets - net
Aset lain-lain - neto	51.948.553.268	14, 42	65.266.579.946	Other assets - net
JUMLAH ASET TIDAK LANCAR	2.153.724.236.558		2.289.796.827.940	TOTAL NON-CURRENT ASSETS
JUMLAH ASET	3.055.541.012.048		3.618.630.656.515	TOTAL ASSETS
LIABILITAS DAN DEFISIENSI EKUITAS				LIABILITIES AND EQUITY DEFICIENCY
LIABILITAS JANGKA PENDEK				CURRENT LIABILITIES
Utang bank jangka pendek		15, 38, 41, 42		Short-term bank loans
Pihak ketiga	671.127.052.204		671.127.052.204	Third parties
Utang usaha		16, 37, 38, 42		Trade payables
Pihak berelasi	339.927.237.707		482.643.871.275	Related parties
Pihak ketiga	538.343.580.323		674.383.146.129	Third parties
Utang bruto		16, 37, 38		Gross payables
Pihak berelasi	15.578.041.010		17.896.122.206	Related party
Pihak ketiga	174.726.250.131		208.803.722.838	Third parties
Utang lain-lain		17, 37, 38		Other payables
Pihak berelasi	15.402.662.529		16.211.087.159	Related parties
Pihak ketiga	29.775.691.231		6.869.224.199	Third parties
Utang pajak	42.031.008.270	10, 38	58.385.381.435	Tax payables
Beban akrual	235.109.555.525	18, 38, 42	267.933.831.991	Accrued expenses
Uang muka dari pelanggan		19, 37, 38		Advances from customers
Pihak berelasi	13.603.696.875		88.681.043.181	Related parties
Pihak ketiga	66.367.884.983		11.691.283.791	Third parties
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun				Current maturities of long - term liabilities
Liabilitas sewa	124.875.000	21, 38, 41, 42	1.338.809.772	Lease liabilities
JUMLAH LIABILITAS JANGKA PENDEK	2.142.117.535.788		2.505.964.576.180	TOTAL CURRENT LIABILITIES

PT WASKITA BETON PRECAST TBK
LAPORAN POSISI KEUANGAN (lanjutan)
Tanggal 31 Desember 2025
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

PT WASKITA BETON PRECAST TBK
STATEMENT OF FINANCIAL POSITION (continued)
As of December 31, 2025
(Expressed in Rupiah, unless otherwise stated)

	2025	Catatan/ Notes	2024	
LIABILITAS DAN DEFISIENSI EKUITAS				LIABILITIES AND EQUITY DEFICIENCY
LIABILITAS JANGKA PANJANG				NON-CURRENT LIABILITIES
Utang bank jangka panjang		15, 37, 41, 42		Long-term bank loans
Pihak berelasi	1.008.853.362.409		951.159.265.953	Related parties
Pihak ketiga	761.584.515.148		713.882.943.897	Third parties
Liabilitas jangka panjang - setelah dikurangi bagian yang jatuh tempo dalam satu tahun				Long-term liabilities - net of current maturities
Liabilitas sewa	1.536.264.953	22, 41, 42	2.354.568.658	Lease liabilities
Utang obligasi - neto	269.467.545.964	20, 41, 42	248.133.967.027	Bonds payable - net
Obligasi wajib konversi	807.696.669.091	22	727.654.656.836	Mandatory convertible bond
Liabilitas imbalan pascakerja	31.419.732.810	36	27.293.676.571	Employee benefit liabilities
JUMLAH LIABILITAS JANGKA PANJANG	2.880.558.090.375		2.670.479.078.942	TOTAL NON-CURRENT LIABILITIES
JUMLAH LIABILITAS	5.022.675.626.163		5.176.443.655.122	TOTAL LIABILITIES
DEFISIENSI EKUITAS				EQUITY DEFICIENCY
Modal saham				Share capital
Modal dasar –				Authorized capital
147.266.778.136 saham terdiri dari 1 lembar saham seri A dengan nilai nominal sebesar Rp100 per lembar saham, 63.266.778.135 dan 26.361.157.533 lembar saham seri B dengan nilai nominal sebesar Rp100 per lembar saham, dan 84.000.000.000 dan 28.723.891.165 lembar saham seri C dengan nilai nominal sebesar Rp50 per lembar saham pada 31 Desember 2025 dan 2024				147,266,778,136 shares consisting of 1 series A share with a nominal value of Rp100 per share, 63,266,778,135 and 26,361,157,533 series B shares with a nominal value of Rp100 per share, and 84,000,000,000 and 28,723,891,165 series C shares with a nominal value of Rp50 per share as at December 31, 2025 and 2024
Modal ditempatkan dan disetor penuh				Subscribed and fully paid –
56.780.478.486 saham pada 31 Desember 2025 dan 55.085.048.699 saham pada 31 Desember 2024	4.157.081.801.000	23.a	4.072.310.311.658	56,780,478,486 Shares at December 31, 2025 and 55,085,048,699 shares as at December 31, 2024
Tambahan modal disetor	3.969.169.058.821	23.b	3.967.795.760.697	Additional paid-in capital
Saham diperoleh kembali	(775.953.722.340)	24	(775.953.722.340)	Treasury stocks
Saldo laba (defisit)				Retained earnings (deficit)
Telah ditentukan penggunaannya	272.173.444.924	25	272.173.444.924	Appropriated
Belum ditentukan penggunaannya	(9.989.385.297.910)	25	(9.452.758.408.309)	Unappropriated
Komponen ekuitas lainnya	399.780.101.390		358.619.614.763	Other components of equity
JUMLAH DEFISIENSI EKUITAS	(1.967.134.614.115)		(1.557.812.998.607)	TOTAL EQUITY DEFICIENCY
TOTAL LIABILITAS DAN DEFISIENSI EKUITAS	3.055.541.012.048		3.618.630.656.515	TOTAL LIABILITIES AND EQUITY DEFICIENCY

PT WASKITA BETON PRECAST TBK
LAPORAN LABA RUGI DAN
PENGHASILAN KOMPREHENSIF LAIN

Tahun yang berakhir pada
tanggal 31 Desember 2025
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

PT WASKITA BETON PRECAST TBK
STATEMENT OF PROFIT OR LOSS AND
OTHER COMPREHENSIVE INCOME

Year ended
December 31, 2025
(Expressed in Rupiah, unless otherwise stated)

	2025	Catatan/ Notes	2024	
Pendapatan usaha	1.569.574.633.435	27, 37	1.971.896.434.453	Revenues
Beban pokok pendapatan	(1.295.108.480.705)	28	(1.602.221.726.484)	Cost of revenues
LABA KOTOR	274.466.152.730		369.674.707.969	GROSS PROFIT
BEBAN USAHA				OPERATING EXPENSES
Beban penjualan	(99.214.906.502)	29	(137.382.281.636)	Sales expenses
Beban umum dan administrasi	(380.593.521.729)	30	(473.730.737.601)	General and administrative expenses
Beban <i>non-contributing plant</i>	(22.938.670.562)	31	(90.536.547.630)	Non-contributing plant expenses
Beban pajak penghasilan final	(8.599.161.342)	10d	(7.387.409.122)	Final income tax expenses
Keuntungan selisih kurs - neto	-		6.981.533	Gain on foreign exchange - net
Pendapatan bunga	2.164.160.366		2.628.660.841	Interest income
(Beban)/ pendapatan lain-lain - neto	(12.840.777.034)	33, 38, 45	(376.662.364.015)	Other (expenses)/ income - net
JUMLAH BEBAN USAHA	(522.022.876.803)		(1.083.063.697.630)	TOTAL OPERATING EXPENSES
RUGI SEBELUM BEBAN KEUANGAN DAN PAJAK	(247.556.724.073)		(713.388.989.661)	LOSS BEFORE FINANCE COST AND TAX
Beban keuangan	(289.812.847.400)	34, 38	(283.912.861.098)	Financial costs
RUGI SEBELUM PAJAK BEBAN PAJAK PENGHASILAN	(537.369.571.473)		(997.301.850.759)	LOSS BEFORE TAX
RUGI BERSIH TAHUN BERJALAN	(537.369.571.473)		(997.301.850.759)	INCOME TAX EXPENSE
PENGHASILAN KOMPREHENSIF LAIN				NET LOSS FOR THE YEAR
Pos yang tidak akan direklasifikasi ke laba rugi:				OTHER COMPREHENSIVE INCOME
Pengukuran kembali liabilitas imbalan kerja - neto	742.681.872	36	632.435.285	Items that will not be reclassified to profit or loss: Remeasurement of defined benefit obligations - net
Pos yang akan direklasifikasi ke laba rugi	41.160.486.627		76.455.384.548	Items that will be reclassified to profit or loss
Jumlah penghasilan komprehensif lain	41.903.168.499		77.087.819.833	Total other comprehensive income
JUMLAH RUGI KOMPREHENSIF TAHUN BERJALAN	(495.466.402.974)		(920.214.030.926)	COMPREHENSIVE LOSS FOR THE YEAR
(Rugi) Laba Per Saham Dasar	(10,84)	35	(20,62)	Basic (Loss) Earnings Per Share

The original financial statements included herein
are in the Indonesian language.

PT WASKITA BETON PRECAST TBK
LAPORAN PERUBAHAN EKUITAS
Tahun yang berakhir pada
tanggal 31 Desember 2025
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

PT WASKITA BETON PRECAST TBK
STATEMENT OF CHANGES IN EQUITY
Year ended
December 31, 2025
(Expressed in Rupiah, unless otherwise stated)

Catatan/ Notes	Modal Saham/ Share Capital	Tambahkan Modal Disetor/ Additional Paid-In Capital	Saham Diperoleh Kembali/ Treasury Stock	Saldo Laba (Defisit)/ Retained Earnings (Deficit)		Komponen Ekuitas Lainnya/ Other Components of Equity	Jumlah Defisiensi Ekuitas/ Total Equity Deficiency	
				Ditentukan Penggunaannya/ Appropriated	Belum Ditentukan Penggunaannya/ Unappropriated			
Saldo per 1 Januari 2024	4.045.843.942.950	3.967.367.005.532	(775.953.722.340)	272.173.444.924	(8.456.088.992.835)	282.164.230.215	(664.494.091.554)	Balance as of January 1, 2024
Penerbitan modal saham berasal dari konversi utang usaha	26.466.368.708	428.755.165	-	-	-	-	26.895.123.873	Issuance of shares of stock from conversion of trade payables
Rugi bersih tahun berjalan	-	-	-	-	(997.301.850.759)	-	(997.301.850.759)	Net loss for the year
Laba komprehensif lain	-	-	-	-	632.435.285	76.455.384.548	77.087.819.833	Other comprehensive income
Saldo per 31 Desember 2024	4.072.310.311.658	3.967.795.760.697	(775.953.722.340)	272.173.444.924	(9.452.758.408.309)	358.619.614.763	(1.557.812.998.607)	Balance as of December 31, 2024
Penerbitan modal saham berasal dari konversi utang usaha	84.771.489.342	1.373.298.124	-	-	-	-	86.144.787.466	Issuance of shares of stock from conversion of trade payables
Rugi bersih tahun berjalan	-	-	-	-	(537.369.571.473)	-	(537.369.571.473)	Net loss for the year
Laba komprehensif lain	-	-	-	-	742.681.872	41.160.486.627	41.903.168.499	Other comprehensive income
Saldo Per 31 Desember 2025	4.157.081.801.000	3.969.169.058.821	(775.953.722.340)	272.173.444.924	(9.989.385.297.910)	399.780.101.390	(1.967.134.614.115)	Balance as of December 31, 2025

Catatan atas laporan keuangan terlampir
merupakan bagian yang tidak terpisahkan dari
laporan keuangan secara keseluruhan

The accompanying notes to the financial
statements form an integral part of the
financial statements taken as a whole

PT WASKITA BETON PRECAST TBK LAPORAN ARUS KAS Tahun yang berakhir pada tanggal 31 Desember 2025 (Disajikan dalam Rupiah, kecuali dinyatakan lain)			PT WASKITA BETON PRECAST TBK STATEMENT OF CASH FLOWS Year ended December 31, 2025 (Expressed in Rupiah, unless otherwise stated)		
	2025	Catatan/ Notes	2024		
ARUS KAS DARI AKTIVITAS OPERASI				CASH FLOWS FROM OPERATING ACTIVITIES	
Penerimaan kas dari pelanggan	1.858.437.309.484		2.264.905.292.822	Cash receipts from customers	
Pembayaran kas kepada:				Cash disbursement to:	
Pemasok dan pihak ketiga	(1.756.598.773.320)		(2.022.128.881.587)	Suppliers and third parties	
Direksi dan karyawan	(128.836.268.226)		(135.721.515.057)	Directors and employees	
KAS DIHASILKAN DARI OPERASI	(26.997.732.062)		107.054.896.178	CASH GENERATED FROM OPERATIONS	
Pembayaran beban pinjaman	(79.697.639.852)		(80.117.808.222)	Payments of finance charges	
Pembayaran pajak	(43.583.610.439)		(49.510.505.690)	Payment of taxes	
Penerimaan hasil restitusi pajak	4.129.384.581		10.849.588.873	Receipt from tax restitution	
Penerimaan jasa giro dan deposito berjangka	1.634.610.176		1.841.632.928	Receipt of current account services and time deposits	
Penerimaan lain-lain	177.063.663		92.095.585.600	Other receipts	
KAS BERSIH (DIGUNAKAN UNTUK)/ DIPEROLEH DARI AKTIVITAS OPERASI	(144.337.923.933)		82.213.389.667	NET CASH (USED IN)/ PROVIDED FROM OPERATING ACTIVITIES	
ARUS KAS DARI AKTIVITAS INVESTASI				CASH FLOWS FROM INVESTING ACTIVITIES	
Perolehan aset tetap	-	12	(6.301.115.739)	Acquisition of property, plant, and equipment	
Penjualan aset tetap	4.004.710.825	12	23.416.416.697	Selling of property, plant, and equipment	
KAS BERSIH DIPEROLEH DARI AKTIVITAS INVESTASI	4.004.710.825		17.115.300.958	NET CASH PROVIDED FROM INVESTING ACTIVITIES	
ARUS KAS DARI AKTIVITAS PENDANAAN				CASH FLOWS FROM FINANCING ACTIVITIES	
Pembayaran liabilitas sewa	(1.561.425.000)	21	(972.825.000)	Payment of lease liabilities	
Pembayaran pinjaman	(2.295.381.742)	15	(13.420.097.691)	Payment of loans	
KAS BERSIH DIGUNAKAN UNTUK AKTIVITAS PENDANAAN	(3.856.806.742)		(14.392.922.691)	NET CASH USED IN FINANCING ACTIVITIES	
(PENURUNAN)/ KENAIKAN BERSIH – KAS DAN SETARA KAS	(144.190.019.850)		84.935.767.934	NET (DECREASE)/ INCREASE – CASH AND CASH EQUIVALENTS	
Keuntungan selisih kurs yang belum direalisasikan	-	4	6.981.533	Unrealized gain on foreign exchange	
KAS DAN SETARA KAS – AWAL TAHUN	205.754.409.914		120.811.660.447	CASH AND CASH EQUIVALENTS - BEGINNING OF THE YEAR	
KAS DAN SETARA KAS – PADA AKHIR TAHUN	61.564.390.064	4	205.754.409.914	CASH AND CASH EQUIVALENTS - ENDING OF THE YEAR	

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1. UMUM

a. Pendirian dan Informasi Umum

PT Waskita Beton Precast Tbk (Perusahaan) didirikan berdasarkan Akta No. 10 tanggal 7 Oktober 2014 dari Fathiah Helmi, S.H., notaris publik di Jakarta dan telah mendapat pengesahan dari Menteri Hukum dan Hak Asasi Manusia Republik Indonesia melalui surat keputusan No. AHU-29347.40.10.2014 tanggal 14 Oktober 2014.

Anggaran Dasar Perusahaan telah mengalami beberapa kali perubahan, terakhir dengan Akta No. 60 tanggal 28 Juli 2023, yang dibuat di hadapan Yumna Shabrina, S.H., M.Kn., Pengganti Ashoya Ratam, S.H., M.Kn., dan Akta Notaris No. 9 tanggal 7 Agustus 2025, yang dibuat di hadapan Ashoya Ratam, S.H., M.Kn., tentang persetujuan konversi utang Perusahaan menjadi ekuitas kepada kreditur tertentu sesuai dengan ketentuan dalam perjanjian perdamaian, persetujuan peningkatan modal dasar dan disetor Perusahaan tanpa melalui Hak Memesan Efek Terlebih Dahulu melalui penerbitan saham baru dalam rangka implementasi atas ketentuan dalam perjanjian perdamaian, dan Persetujuan Perubahan Anggaran dasar Perusahaan. Perubahan tersebut telah mendapat Penerimaan Pemberitahuan dari Menteri Hukum dan Hak Asasi Manusia Republik Indonesia dalam surat No. AHU-AH.01.03-0103121 tanggal 09 Agustus 2023 dan surat No. AHU-AH.01.03-0220926 Tahun 2025 tanggal 20 Agustus 2025.

Entitas induk langsung Perusahaan adalah PT Waskita Karya (Persero) Tbk dan entitas terakhir dari Perusahaan adalah Pemerintah Republik Indonesia.

Perusahaan berdomisili di Jakarta dengan kantor pusat berlokasi di Gedung Vasaka Lantai 5 Jl. MT Haryono Kav. 10A, Jakarta Timur 13340.

b. Maksud dan Tujuan

Sesuai dengan Pasal 3 Anggaran Dasar Perusahaan, ruang lingkup kegiatan Perusahaan terutama meliputi industri pabrikan yaitu pekerjaan pelaksanaan konstruksi; pekerjaan mekanikal elektrik termasuk jaringan dan instalasi; radio, telekomunikasi dan instrumen termasuk jaringan dan instalasi; perbaikan/pemeliharaan/renovasi bangunan; perdagangan umum, terutama perdagangan beton precast; jasa pertambangan; pekerjaan terintegrasi (EPC); rancang bangun; building management; pabrikan bahan dan komponen bangunan; pabrikan komponen peralatan konstruksi;

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1. GENERAL

a. Establishment and General Information

PT Waskita Beton Precast Tbk (the "Company") was established based on notarial deed No. 10 dated October 7, 2014 by Fathiah Helmi, S.H., public notary in Jakarta, and has been approved by the Minister of Law and Human Rights of the Republic of Indonesia through his decision letter No. AHU-29347.40.10.2014 dated October 14, 2014.

The Company's Articles of Association have undergone several changes, most recently with Notarial Deed No. 60 dated July 28, 2023, made before Yumna Shabrina, S.H., M.Kn., Substitute for Ashoya Ratam, S.H., M.Kn., and Deed No. 9 dated August 7, 2025 made before notary Ashoya Ratam, S.H., M.Kn., concerning approval for the conversion of the Company's debt into equity to certain creditors in accordance with the provisions of the peace agreement, approval for an increase in the Company's authorized and paid-up capital without pre-emptive rights through the issuance of new shares in the context of implementing the provisions in the peace agreement, and Approving Changes to the Company's Articles of Association. These changes have received Notification from the Minister of Law and Human Rights of the Republic of Indonesia in letter No. AHU-AH.01.03-0103121 dated August 09, 2023 and No. AHU-AH.01.03-0220926. Tahun 2025 dated August 20, 2025.

The Company's immediate parent is PT Waskita Karya (Persero) Tbk, and ultimate parent of the Company is Government of the Republic Indonesia.

The Company is domiciled in Jakarta with its head office located at Vasaka Building 5th Floors, Jl. MT Haryono Kav. 10A, East Jakarta 13340.

b. Purposes and Objectives

In accordance with Article 3 of the Company's Article of Association, the scope of the Company's activities is mainly within the manufacturing industry namely construction work; mechanical electrical work including network and installation; radio, telecommunications and instruments including network and installation; repair/ maintenance/ renovation of buildings; general trading, especially trading in precast concrete; mining services; integrated work (EPC); design; building management; fabrication of building materials and components; fabrication of construction equipment components;

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1. UMUM (lanjutan)

b. Maksud dan Tujuan (lanjutan)

penyewaan peralatan konstruksi; layanan jasa keagenan bahan dan komponen bangunan serta peralatan konstruksi; investasi dan/atau pengelolaan usaha; ekspor impor; system development; pengelolaan kawasan; pengembangan; jasa transportasi/ angkutan. Selain kegiatan utama yang disebut di atas juga ada kegiatan penunjang seperti layanan jasa konsultasi (konsultan) manajemen; agro industri; layanan jasa bidang teknologi informasi dan kepariwisataan; menjalankan pengelolaan limbah bahan berbahaya beracun.

c. Pengurus Perusahaan

Berdasarkan Keputusan Direksi No. 78/SK/WBP/PEN/2025 tanggal 23 Juni 2025 tentang perubahan struktur organisasi unit kerja dan unit bisnis di Lingkungan Perusahaan selama 2025 adalah sebagai berikut:

1. GENERAL (continued)

b. Purposes and Objectives (continued)

construction equipment rental; agency services for building materials and components and construction equipment; investment and/ or business management; export/ import; system development; area management; development; transportation/ transportation services. In addition to the main activities mentioned above there are also supporting activities such as consulting services (consultant) management; agro industry; information and tourism technology services; implementation of hazardous and toxic waste management.

c. Management of the Company

Based on the Decree of the Board of Directors No. 78/SK/WBP/PEN/2025 dated June 23, 2025, regarding changes in the organizational structure of work units and business units in the Company Environment during 2025 are as follows:

Unit Kerja/ Work Unit	Bagian/ Section	Lokasi/ Location
Divisi Corporate Secretary/ Corporate Secretary Division	Departemen Hubungan Pemegang Saham & TISU/ Corporate Communication & CSR Department Departemen Hubungan Investor & Tata Kelola Perusahaan/ Investor Relations & Governance Department Departemen Pengembangan TI/ IT Development Department	Jakarta Jakarta Jakarta
Divisi Internal Audit/ Internal Audit Division	Audit	Jakarta
Divisi Kepatuhan & Manajemen Risiko/ Compliance & Risk Management Division	Departemen Kepatuhan & Sistem Perusahaan/ Compliance & Corporate Systems Department Departemen Manajemen Risiko Perusahaan/ Enterprise Risk Management Department (ERM) Departemen Manajemen Risiko Operasional/ Operational Risk Management Department	Jakarta Jakarta Jakarta
Divisi Strategi & Pengendalian Perusahaan/ Corporate Strategy & Control Division	Departemen Strategi Perusahaan/ Corporate Strategy Department Departemen Pengendalian Manufaktur & Peralatan/ Manufacturing & Equipment Control Department Departemen Pengelolaan Kontrak & Operasional/ Contract Management & Operations Department	Jakarta Jakarta Jakarta
Divisi Keuangan & Akuntansi/ Finance & Accounting Division	Departemen Pengelolaan Piutang & Liang/ Accounts Receivable & Accounts Payable Management Department Departemen Perencanaan Keuangan & Treasury Perusahaan/ Financial Planning Funding & Treasury Depart Departemen Akuntansi & Pajak/ Accounting & Tax Department Departemen Manajemen Aset/ Asset Management Department	Jakarta Jakarta Jakarta Jakarta
Divisi Hukum/ Legal Division	Departemen Legal Perusahaan/ Corporate Legal Department Departemen Litigasi Legal/ Legal Litigation Department	Jakarta Jakarta
Divisi Pengembangan Bisnis & Pemasaran/ Business Development & Marketing Division	Departemen Pengembangan Bisnis/ Business Development Department Departemen Strategi & Pengembangan Pemasaran/ Marketing Strategy & Development Department Departemen Standarisasi & Pengembangan Produk/ Standardization & Product Development Department	Jakarta Jakarta Jakarta
Divisi Quality, Health, Safety, Environment System (QHSE)/ QHSE Division	Departemen Quality/ Quality Department Departemen QHE/ SHE Department	Jakarta Jakarta
Divisi Human Capital Management/ Human Capital Management Division	Departemen Strategi & Pengembangan HC/ HC Strategy & Development Department Departemen Operasional HC & Hubungan Industrial/ HC Operation & Industrial Relation Department Departemen Manajemen Kinerja & Budaya Perusahaan/ Performance Management & Corporate Culture Department	Jakarta Jakarta Jakarta
Divisi Supply Chain Management (SCM)/ Supply Chain Management (SCM) Division	Departemen Strategi SCM/ Strategy SCM Department Departemen Operasional SCM 1/ Operational SCM 1 Department Departemen Operasional SCM 2/ Operational SCM 2 Department	Jakarta Jakarta Jakarta
Divisi Peralatan/ Equipment Division	Departemen PPIC/ APIC Department Departemen Keuangan & HCM/ Finance & HCM Department Departemen Penunjang Bisnis/ Business Support Department Departemen Manajemen Peralatan & QSHQ/ Equipment Management & QSHQ Department	Jakarta Jakarta Jakarta Jakarta
Divisi Penjualan/ Sales Division	Departemen Pemasaran & Regulasi/ Sales Marketing & Control Department Departemen Keuangan & HCM/ Finance & HCM Department Departemen Administrasi Penjualan/ Sales Administration Department	Jakarta Jakarta Jakarta

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1. UMUM (lanjutan)

c. Pengurus Perusahaan (lanjutan)

1. GENERAL (continued)

c. Management of the Company (continued)

Unit Kerja/Work Unit	Bagian/Section	Kendudukan/Location
Divisi Konstruksi & Instalasi/ Construction & Installation Division	Departemen Pengendalian Proyek/Project Control Department	Jakarta
	Departemen Survei Kuantitas/Quantity Survey Department	Jakarta
	Departemen Keuangan & HCS/Finance & HCS Department	Jakarta
	Departemen QSHE/Engineering & Insulasi/QSHE/Engineering & Insulation Department	Jakarta
Divisi Precast & Post Tension/Precast & Post Tension Division	Departemen PPC & Produksi/PPC & Production Department	Jakarta
	Departemen Keuangan & HCS/Finance & HCS Department	Jakarta
	Departemen QSHE/QSHE Department	Jakarta
	Departemen Kivasi & Drawing/Engineering & Inspection Department	Jakarta
Divisi Ready Mix & Quarry/Ready Mix & Quarry Division	Departemen PPC/PPC Department	Jakarta
	Departemen Produksi/Production Department	Jakarta
	Departemen Keuangan & HCS/Finance & HCS Department	Jakarta
	Departemen QSHE/Engineering & Insulasi/QSHE/Engineering & Insulation Department	Jakarta

Saat ini Perusahaan mempunyai pabrik dan kantor proyek antara lain:

Currently, the Company has several plants and project offices, among others:

No.	Unit Bisnis/ Business Unit	Produk/ Product	Alamat/ Address
1	Plant Cibitung	Precast	Jl. Imam Bonjol No. 52, Desa Kalijaya, Cikarang Bekasi
2	Plant Sadang	Precast	Kampung Mekarsari, RT.005 RW. 02, Desa Cibatu, Kecamatan Cibatu, Purwakarta, Jawa Barat
3	Plant Karawang	Precast/Batching Plant	Jl. Kosambi Curug KM 7 Dusun Krajan 2 Desa Curug Kecamatan Klari Kabupaten Karawang, Jabar
4	Plant Sidoarjo	Precast/Batching Plant	Jalan Soenandar Priyo Sudarmo KM.36, Kedungwonokerto, Prambon, Tanggungan Barat, Kabupaten Sidoarjo, Jawa Timur 61264, Indonesia
5	Plant Kalijati PCI	Precast/Batching Plant	Jl. Sadang Subang KM 127, RT.04 RW.01, Desa Lengkong, Kecamatan Cipeundeuy, Subang - Jabar
6	Plant Kalijati II	Precast	Jl. Kaliangsana, Kalijati, Kabupaten Subang, Jawa Barat 41271, Indonesia
7	Plant Bojonegara	Precast	Jl. Raya Bojonegara - Salira, Kp. Solor Lor RT/RW 018/008, Ds. Margagiri, Kec. Bojonegara, Kab. Serang Banten
8	Plant Gasing Palembang	Precast	Kenten Laut, Talang Klp., Kabupaten Banyu Asin, Sumatera Selatan 30961, Indonesia
9	Plant Klaten	Precast	Karang Kulon, Dlimas, Ceper, Kabupaten Klaten, Jawa Tengah 57465, Indonesia
10	BP Palembang	Batching Plant	Jalan Gubernur h. Ahmad bastari, kec. Seberang ulu I, kota Palembang
11	BP KAPB (STA 60)	Batching Plant	Desa Talang Kemang Kec. ilir barat 1 kab banyuasin sumatera selatan, 30131
12	BP KAPB (STA 89)	Batching Plant	Suka Mulya, Kec. Banyuasin III, Kab. Banyuasin, Sumatera Selatan 30911
13	BP Bocimi	Batching Plant	Jl. Raya Sukaraja - Sukabumi, UPKB Perumnas, Pamuruyan, Kec. Cibadak, Sukabumi Regency, Jawa Barat.
14	BP Japeksel 1	Batching Plant	Jl. Alternatif Curug - Purwakarta, Desa Cilangkap, Kec. Babakan Cikao, Kab. Purwakarta
15	BP Japeksel 2	Batching Plant	Kampung Pakapuran RT/W 003/01 Desa Tamansari, Kecamatan Pangkalan, Kabupaten Karawang
16	BP Solo	Batching Plant	Jl. Adi Sumarmo No. 195, Tohudan, Colomadu, Karanganyar
17	BP IKN (Sepaku)	Batching Plant	Jalan Provinsi sepaku, Kab. Penajam Paser Utara, Kalimantan Timur
18	BP Pegangsaan	Batching Plant	Jl. Pegangsaan Dua No.13, RT.3/RW.3, Pegangsaan Dua, Kec. Klp. Gading, Jkt Utara, Daerah Khusus Ibukota Jakarta 14250
19	BP Proban	Batching Plant	Jl Raya Tampora, Desa Kaliangget, Kec. Banyuglugur, Kabupaten Situbondo, Jawa Timur 68359
20	BP Cibadak	Batching Plant	Jln Raya Sukabumi RT 02 RW 03 Perum Perumnas, Kelurahan Pamuruyan, Kecamatan Cibadak, Kabupaten Sukabumi, Jawa Barat, 43154.
21	BP Bendungan Bener	Batching Plant	Dusun Kandri, RT 02 RW 02, Kelurahan Karangsari, Kecamatan Bener, Kabupaten Purworejo, Jawa Tengah
22	Stone Crusher Bojanegara	Stone Crusher	Kampung Kejuruan, Desa Ukirsari, Kecamatan Bojonegara, Kabupaten Serang, Banten 42454

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1. UMUM (lanjutan)

c. Pengurus Perusahaan (lanjutan)

No.	Unit Bisnis/ <i>Business Unit</i>	Produk/ <i>Product</i>	Alamat/ <i>Address</i>
23	Stone Crusher Lumbang	<i>Stone Crusher</i>	JL. Cukurguling Rt 15 / RW 05, Desa Bulukandang, Kecamatan Lumbang, Kabupaten Pasuruan, Jawa Timur 67183
24	BP Pangkalan Balai Betung	<i>Batching Plant</i>	Jl Lintas Sumatera KM 61 Desa Lunuk Karet, Kec Betung, Kab Banyuasin Sumatera Selatan
25	Proyek Pembangunan Velodrome	<i>Pembangunan/ Erection</i>	Kelapa gading, Jakarta Utara
26	Proyek Pembangunan Probolinggo - Banyuwangi	<i>Pembangunan/ Erection</i>	Situbondo, Jawa Timur
27	Proyek CCTW 2	<i>Project</i>	Legenda Wisata, Ruko Newton Square Blok U18/27 Cileungsi, Kec. Cileungsi, Bogor, Jawa Barat 16820
28	Proyek JPM dan Revitalisasi Stasiun Sudirman	<i>Project</i>	Jl Galunggung RT 02 RW 003 Kelurahan Setiabudi Kecamatan Setiabudi Jakarta Selatan
29	Proyek Flyover Connecting Bridge Shangri-La	<i>Project</i>	Kota BNI, Jl. Jend. Sudirman Kav.1, Jakarta Pusat 10220
30	Proyek Pembangunan Peti Kemas Batam	<i>Pembangunan/ Erection</i>	Komplek Pulau Lestari Blok C No.1. Lubuk Baja Kota. BATAM - KEPRI. 29444
31	Proyek Politeknik Madura	<i>Project</i>	Jl. Raya Taddan, Desa Taddan, Kec. Camplong, Kabupaten Sampang, Jawa Timur 69281
32	Proyek Konstruksi Sekolah Rakyat Sumatera Selatan I	<i>Project</i>	Desa Marinding, Kec.Mengkendek, Kab.Tana Toraja
33	Proyek Hotel Samarinda	<i>Project</i>	Jl. KH. Samanhudi no 12, sungai pinag dalam, kec. Sungai pinang, kota samarinda. Kalimantan timur.75117
34	Proyek Batu Ampar Container Terminal	<i>Project</i>	Pelabuhan Batu Ampar, Kel. Batu Merah, Kec. Batu Ampar Kota Batam Prov Kepulauan Riau

Perusahaan tergabung dalam kelompok usaha PT Waskita Karya (Persero) Tbk ("WSKT").

Dewan Komisaris, Direksi, Komite Audit dan Karyawan

Dewan Komisaris dan Direksi

Sesuai dengan Berita Acara Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) No. 58 tanggal 14 November 2025 yang dibuat di hadapan Notaris Aulia Taufani, S.H., Notaris di Jakarta dan telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia dalam Surat Keputusan No. AHU-00081.AH.02.02.TAHUN 2017.

Susunan anggota Dewan Komisaris dan Direksi Perusahaan pada tanggal 31 Desember 2025 adalah sebagai berikut:

1. GENERAL (continued)

c. Management of the Company (continued)

The Company was incorporated by PT Waskita Karya (Persero) Tbk ("WSKT").

Board of Commissioners, Directors, Audit Committee and Employees

Board of Commissioners and Directors

In accordance with the Minutes of the Extraordinary General Meeting of Shareholders (EGMS) No. 58 dated November 14, 2025, drawn up before Aulia Taufani, S.H., a Notary in Jakarta, and approved by the Minister of Law and Human Rights of the Republic of Indonesia pursuant to Decree No. AHU-00081.AH.02.02.TAHUN 2017.

The composition of the Company's Boards of Commissioners and Directors as at December 31, 2025 are as follows:

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1. UMUM (lanjutan)

c. Pengurus Perusahaan (lanjutan)

Dewan Komisaris, Direksi, Komite Audit dan Karyawan (lanjutan)

	2025
<u>Dewan Komisaris</u>	
Komisaris Utama	Raden Mas Aris Santosa
Komisaris	-
Komisaris	-
Komisaris Independen	Indra Utama
Komisaris Independen	Ahmad Subagya
<u>Dewan Direksi</u>	
Direktur Utama	Anak Agung Gede Sumadi S
Direktur Keuangan, Manajemen Risiko dan Legal	Fathul Anwar
Direktur Operasi	Itung Prasaja

Sesuai dengan Akta No. 24 tanggal 11 Juli 2024 yang dibuat di hadapan Notaris Ashoya Ratam, S.H., M.Kn., Notaris di Jakarta dan telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia dalam Surat Keputusannya No. AHU-0142919.AH.01.11. TAHUN 2024 tanggal 15 Juli 2024.

Susunan anggota Dewan Komisaris dan Direksi Perusahaan pada tanggal 31 Desember 2024 adalah sebagai berikut:

	2024
<u>Dewan Komisaris</u>	
Komisaris Utama	Agus Budiman Manalu
Komisaris	Poerwanto
Komisaris	Asep Arofah Permana
Komisaris Independen	Fathur Rokhman
Komisaris Independen	Abianti Riana
<u>Dewan Direksi</u>	
Direktur Utama	FX Purbayu Ratsunu
Direktur Keuangan, Manajemen Risiko dan Legal	Fathul Anwar
Direktur Pengembangan Bisnis dan HCM	Anak Agung Gede Sumadi S
Direktur Operasi	Itung Prasaja

Komite Audit, Sekretaris Perusahaan dan Audit Internal

Berdasarkan Surat Komisaris No. 99/WBP/DK/2025 perihal pemberitahuan Plt. Komisaris utama dan pembagian tugas dewan komisaris PT Waskita Beton Precast Tbk tanggal 18 Desember 2025. Susunan anggota Komite Audit, susunan anggota Komite Pemantauan Risiko, dan susunan anggota Komite Nominasi dan Remunerasi. Sekretaris Perusahaan dan Audit Internal pada tanggal 31 Desember 2025 adalah sebagai berikut:

1. GENERAL (continued)

c. Management of the Company (continued)

Board of Commissioners, Directors, Audit Committee and Employees (continued)

	2025
<u>Board of Commissioners</u>	
President Commissioner	
Commissioner	
Commissioner	
Independent Commissioner	
Independent Commissioner	
<u>Board of Directors</u>	
President Director	
Director of Finance, Risk Management and Legal	
Director of Operation	

In accordance with the Deed No. 24 dated July 11, 2024 made in presence of Notary Ashoya Ratam, S.H., M.Kn., Notary in Jakarta and was approved by the Minister of Law and Human Rights of the Republic of Indonesia in its Decision Letter No. AHU-0142919.AH.01.11. TAHUN 2024 dated July 15, 2024.

The compositiond of the Company's Boards of Commissioners and Directors as at December 31, 2024 are as follows:

	2024
<u>Board of Commissioners</u>	
President Commissioner	
Commissioner	
Commissioner	
Independent Commissioner	
Independent Commissioner	
<u>Board of Directors</u>	
President Director	
Director of Finance, Risk Management and Legal	
Director of Business Development and HCM	
Director of Operation	

Audit Committee, Corporate Secretary and Internal Audit

Based on the Board of Commissioners Letter No. 99/WBP/DK/2025 regarding the notification of the Acting President Commissioner and the distribution of duties of the Board of Commissioners of PT Waskita Beton Precast Tbk dated December 18, 2025, the composition of the Audit Committee, the composition of the Risk Monitoring Committee, and the composition of the Nomination and Remuneration Committee, as well as the Corporate Secretary and Internal Audit as of December 31, 2025, are as follows:

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1. UMUM (lanjutan)

1. GENERAL (continued)

c. Pengurus Perusahaan (lanjutan)

c. Management of the Company (continued)

Dewan Komisaris, Direksi, Komite Audit dan Karyawan (lanjutan)

Board of Commissioners, Directors, Audit Committee and Employees (continued)

2025

Divisi Internal Audit

Internal Audit Division

Kepala Divisi Internal Audit

Mohammad Abi Yudha
Prawira

Head of Internal Audit Division

Komite Audit

Audit Committee

Ketua
Anggota
Anggota

Indra Utama
Puji Wibowo
Darwin Suzandi

President
Member
Member

Komite Pemantau Risiko dan Tata Kelola Terintegrasi

Integrated Risk Monitoring and Governance Committee

Ketua
Anggota

Ahmad Subagya
Indra Utama
Belladonna Troxylon
Maulinda

President
Member

Anggota

Member

Kepala Divisi Corporate Secretary

Fandy Dewanto

Head of Corporate Secretary Division

Berdasarkan Keputusan Dewan Komisaris No. 09/SK/WBP/DK/2023 tanggal 12 Oktober 2023, Keputusan Dewan Komisaris No. 06/SK/WBP/DK/2023 tanggal 7 Juli 2023, dan berdasarkan Keputusan Direksi No. 171/SK/WBP/PEN/2024 tanggal 4 September 2024 tentang Pemberhentian dan Pengangkatan Pejabat Struktural Unit Kerja dan Unit Bisnis di lingkungan PT Waskita Beton Precast Tbk.

Based on the Board of Commissioners' Resolution No. 09/SK/WBP/DK/2023 dated October 12, 2023, the Board of Commissioners' Resolution No. 06/SK/WBP/DK/2023 dated July 7, 2023, and the Board of Directors' Resolution No. 171/SK/WBP/PEN/2024 dated September 4, 2024 concerning the Dismissal and Appointment of Structural Officers within Work Units and Business Units of PT Waskita Beton Precast Tbk.

Susunan anggota Komite Audit dan susunan anggota Komite Pemantauan Risiko. Sekretaris Perusahaan dan Audit Internal pada tanggal 31 Desember 2024 adalah sebagai berikut:

The composition of the Audit Committee members and the Risk Monitoring Committee members, as well as the Corporate Secretary and Internal Audit as of December 31 and 2024, are as follows:

2024

Divisi Internal Audit

Internal Audit Division

Kepala Divisi Audit Internal

Mohammad Abi Yudha
Prawira

Vice President of Internal Audit

Komite Audit

Audit Committee

Ketua
Anggota
Anggota

Abianti Riana
Jonni Hutahaeen
Puji Wibowo

President
Member
Member

Komite Pemantau Risiko dan Tata Kelola Terintegrasi

Integrated Risk Monitoring and Governance Committee

Ketua
Anggota
Anggota

Poerwanto
Sapto Wiranto
Asep Arofah Permana

President
Member
Member

Sekretaris Perusahaan

Fandy Dewanto

Corporate Secretary

Jumlah karyawan yang dimiliki oleh Perusahaan sebanyak 676 dan 831 pegawai per 31 Desember 2025 dan 2024 (tidak diaudit).

The number of employees owned by the Company are 676 and 831 employees as of December 31, 2025 and 2024 (unaudited).

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1. UMUM (lanjutan)

d. Penawaran Umum Perdana Saham Perusahaan

Saham

Pada tanggal 20 Mei 2016, Perusahaan memperoleh penetapan efek berupa efek Syariah dari Dewan Komisiner Otoritas Jasa Keuangan (OJK) berdasarkan surat keputusan No. KCP.22/D.04/2016 untuk melakukan penawaran umum perdana kepada masyarakat atas 10.544.463.000 saham dengan nilai nominal Rp100 per saham dengan harga penawaran Rp490 per saham.

Pada tanggal 8 September 2016, Perusahaan memperoleh pemberitahuan pernyataan efektif dari OJK dengan suratnya No. S-495/D.06/2016.

Pada tanggal 20 September 2016, Perusahaan telah mencatatkan 40% atau sebanyak 10.544.463.000 saham baru pada Bursa Efek Indonesia. Seluruh saham yang diterbitkan oleh Perusahaan telah disetor penuh.

Pada tanggal 31 Desember 2025 dan 31 Desember 2024 seluruh saham ditempatkan Perusahaan telah dicatatkan pada Bursa Efek Indonesia (Catatan 23).

Pada tanggal 1 Agustus 2022, terdapat pengumuman Potensi *Delisting* Perusahaan Tercatat PT Waskita Beton Precast Tbk (WSBP) tercatat di Papan: Pengembangan No. Peng-00042/BEI.PP3/08-2022, telah disampaikan bahwa saham Perusahaan telah disuspensi di Pasar Modal selama 6 bulan dan masa suspensi akan mencapai 24 bulan sampai tanggal 31 Januari 2024.

Berdasarkan Pengumuman Potensi *Delisting* Perusahaan Tercatat PT Waskita Beton Precast Tbk (WSBP) Tercatat di Papan Pengembangan No. Peng-00010/BEI.PP3/01-2023 tanggal 31 Januari 2023, disampaikan bahwa saham Perusahaan telah disuspensi di seluruh pasar selama 12 bulan dan masa suspensi akan mencapai 24 bulan pada tanggal 31 Januari 2024. Berdasarkan Pengumuman Pencabutan Penghentian Sementara Perdagangan Efek PT Waskita Beton Precast Tbk yang tercatat di papan Pengembangan No. Peng-UPT-00005/BEI.PP/03- 2023 tanggal 17 Maret 2023, telah terpenuhinya kewajiban Perusahaan, maka Bursa Efek Indonesia (Bursa) memutuskan untuk melakukan pencabutan penghentian sementara Perdagangan Efek (Saham dan Obligasi) Perusahaan di seluruh pasar terhitung sejak Sesi II Perdagangan Efek pada Jumat, tanggal 17 Maret 2023.

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1. GENERAL (continued)

d. Initial Public Offering of Shares of the Company

Shares

On May 20, 2016, the Company obtained a determination of securities in the form of Islamic securities from the Board of Commissioners of Indonesia Financial Services Authority (OJK) under the decree No. KCP.22/D.04/2016 for its initial public offering of 10,544,463,000 shares with a par value of Rp100 per share at the offering price of Rp490 per share.

On September 8, 2016, the Company obtained the notice of effectivity from OJK in its letter No. S-495/D.06/2016.

On September 20, 2016, the Company has listed 40% or 10,544,463,000 new shares on the Indonesia Stock Exchange. All shares issued by the Company have been fully paid.

As of December 31, 2025, and December 31, 2024, all of the Company's outstanding shares have been listed on the Indonesia Stock Exchange (Note 23).

On August 1, 2022, there was an announcement of the potential *Delisting* of the Listed Company PT Waskita Beton Precast Tbk (WSBP) listed on the Board: Development No. Peng-00042/BEI.PP3/08-2022, it has been conveyed that the shares of the Company have been suspended in the Capital Market for 6 months and the suspension period will reach 24 months until January 31, 2024.

Based on the Announcement of the Potential *Delisting* of Listed Company PT Waskita Beton Precast Tbk (WSBP) which is Listed on the Board Development No. Peng-00010/BEI.PP3/01-2023 dated January 31, 2023, it was announced that the shares of the Company have been suspended in all markets for 12 months and the suspension period will be extended for 24 months until January 31, 2024. Based on the Announcement of the Revocation of the Temporary Suspension of PT Waskita Beton Precast Tbk Securities Trading which is listed on the Development Board No. Peng-UPT-00005/BEI.PP/03-2023 dated March 17, 2023, the Company's obligations have been fulfilled, and the Indonesia Stock Exchange (Bursa) has decided to revoke the temporary suspension of the Company's trading securities (Shares and Bonds) throughout the market starting from Session II of Securities Trading on Friday, March 17, 2023.

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1. UMUM (lanjutan)

d. Penawaran Umum Perdana Saham Perusahaan (lanjutan)

Obligasi

Perusahaan telah menerbitkan obligasi dengan rincian sebagai berikut:

Berdasarkan:

- Akta Perjanjian Perwaliamanatan No. 37 tanggal 15 April 2019 yang dibuat di hadapan Fathiah Helmi, S.H., Notaris di Jakarta. Perusahaan menerbitkan Obligasi Berkelanjutan I Waskita Beton Precast Tahap I Tahun 2019, dengan tingkat bunga tetap 9,95% per tahun dengan nilai Rp500.000.000.000.
- Akta Perjanjian Perwaliamanatan No. 47 tanggal 8 Oktober 2019 yang dibuat di hadapan Jose Dima Satria, S.H., Notaris di Jakarta. Perusahaan menerbitkan Obligasi Berkelanjutan I Waskita Beton Precast Tahap II Tahun 2019, dengan tingkat bunga tetap 9,75% per tahun dengan nilai Rp1.500.000.000.000.

No	Obligasi/ Bonds	Jumlah/ Amount Rp	Tahun/ Years	Tanggal Penerbitan/ Date of Issuance	Jatuh Tempol/ Due Date
1	Berkelanjutan I Tahap I/ Shelf I Phase I Tranche	500.000.000.000	3	5 Juli 2019/ July 5, 2019	5 Juli 2022/ July 5, 2022
2	Berkelanjutan I Tahap II/ Shelf I Phase II Tranche	1.500.000.000.000	3	30 Oktober 2019/ October 30, 2019	30 Oktober 2022/ October 30, 2022

Obligasi Berkelanjutan I Tahap I Tahun 2019

Berdasarkan RUPO Berkelanjutan I Tahap I Tahun 2019 tanggal 15 Februari 2023, Para Pemegang Obligasi menyetujui dan memberikan kuasa kepada PT Bank Mega Tbk selaku Wali Amanat Obligasi Berkelanjutan I Waskita Beton Precast Tahap Tahun 2022 untuk membuat dan menandatangani Perjanjian Perwaliamanatan Obligasi Wajib Konversi Waskita Beton Precast I Tahun 2022, untuk disesuaikan dengan Perjanjian Perdamaian yang telah disahkan (homologasi) berdasarkan Putusan Pengadilan Niaga pada Pengadilan Negeri Jakarta Pusat No. 497/Pdt.Sus-PKPU/2021 /PN.NIAGA.JKT.PST tanggal 28 Juni 2022, yang kemudian dituangkan dalam Akta Notaris No 37 tanggal 29 November 2023 dari Notaris Dewantari Handayani, S.H., M.PA., mengenai Perubahan II Perjanjian Perwaliamanatan Obligasi Wajib Konversi Waskita Beton Precast I Tahun 2023.

1. GENERAL (continued)

d. Initial Public Offering of Shares of the Company (continued)

Bonds

The Company has issued bonds with the following details as follows:

Based on:

- The Trustee Agreement Deed No. 37 dated April 15, 2019 of Fathiah Helmi, S.H., Notary in Jakarta. The Company issued Waskita Beton Precast Phase I Year 2019 Sustainable Bonds I, with a fixed interest rate of 9.95% per annum with amount of Rp500,000,000,000.
- The Trustee Agreement Deed No. 47 dated October 8, 2019 of Jose Dima Satria, S.H., Notary in Jakarta, the Company issued Waskita Beton Precast Phase II year 2019 Sustainable Bonds I, with a fixed interest rate of 9.75% per annum with amount of Rp1,500,000,000,000.

Sustainable Bonds I Phase I 2019

Based on the Sustainable RUPO I Phase I of 2019 dated February 15, 2023, the Bondholders approved and authorized PT Bank Mega Tbk as Trustee of the Waskita Beton Precast Continuous Bond I Phase I of 2022 to make and sign the Trustee Agreement for Waskita Beton Precast Mandatory Convertible Bond I In 2022, it will be adjusted to the Peace Agreement which has been ratified (homologation) based on the Commercial Court Decision at the Central Jakarta District Court No. 497/Pdt.Sus-PKPU/2021/PN.NIAGA.JKT .PST dated 28 June 2022, which was then stated in Notarial Deed No 37 dated November 29, 2023 from Notary Dewantari Handayani, S.H., M.PA., concerning Amendment II to the Agreement Trustee of Waskita Beton Precast I Mandatory Convertible Bonds in 2023.

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1. UMUM (lanjutan)

d. Penawaran Umum Perdana Saham Perusahaan (lanjutan)

Selanjutnya, berdasarkan pengumuman dari Bursa Efek Indonesia No. Peng-P-01325/BEI.PP3/12/2023 tanggal 12 Desember 2023 perihal Pencatatan Obligasi Wajib Konversi Waskita Beton Precast I Tahun 2023 dan Obligasi Wajib Konversi Waskita Beton Precast II Tahun 2023 PT Waskita Beton Precast Tbk. (WSBP), Obligasi Wajib Konversi Waskita Beton Precast I Tahun 2023 (WSBP01CB) dan Obligasi Wajib Konversi Waskita Beton Precast II Tahun 2023 (WSBP02CB), telah dicatatkan di Bursa tanggal 13 Desember 2023 (Catatan 22).

Obligasi Berkelanjutan I Tahap II Tahun 2019

Berdasarkan RUPO Berkelanjutan I Tahap II Tahun 2019 tanggal 15 Februari 2023, Para Pemegang Obligasi menyetujui dan memberikan kuasa kepada PT Bank Mega Tbk selaku Wali Amanat Obligasi Berkelanjutan I Waskita Beton Precast Tahap II Tahun 2022 untuk membuat dan menandatangani Perjanjian Perwaliamanatan Obligasi Wajib Konversi Waskita Beton Precast I Tahun 2022, untuk disesuaikan dengan Perjanjian Perdamaian yang telah disahkan (homologasi) berdasarkan Putusan Pengadilan Niaga pada Pengadilan Negeri Jakarta Pusat No. 497/Pdt.Sus-PKPU/2021/PN.NIAGA.JKT.PST tanggal 28 Juni 2022, yang kemudian dituangkan dalam Akta Notaris No. 40 tanggal 29 November 2023 dari Notaris Dewantari Handayani, S.H., MPA, mengenai Perubahan II Perjanjian Perwaliamanatan Obligasi Wajib Konversi Waskita Beton Precast II Tahun 2023.

Selanjutnya, berdasarkan pengumuman dari Bursa Efek Indonesia No. Peng-P-01325/BEI.PP3/12/2023 tanggal 12 Desember 2023 perihal Pencatatan Obligasi Wajib Konversi Waskita Beton Precast II Tahun 2023 PT Waskita Beton Precast Tbk. (WSBP), Obligasi Wajib Konversi Waskita Beton Precast II Tahun 2023 (WSBP02CB), telah dicatatkan di Bursa tanggal 13 Desember 2023 (Catatan 22).

1. GENERAL (continued)

d. Initial Public Offering of Shares of the Company (continued)

Furthermore, based on the Indonesian Stock Exchange announcement No. Peng-P-01325/BEI.PP3/12/2023 dated December 12, 2023 concerning the Listing of Waskita Beton Precast Mandatory Convertible Bonds I in 2023 and Mandatory Convertible Bonds of PT Waskita Beton Precast II in 2023 Prakerja Tbk. (WSBP), Waskita Beton Precast Mandatory Convertible Bonds I of 2023 (WSBP01CB) and Waskita Beton Precast Mandatory Convertible Bonds II of 2023 (WSBP02CB), were listed on the Stock Exchange on December 13, 2023 (Note 22).

Sustainable Bonds I Phase II 2019

Furthermore, based on the Indonesian Stock Based on the Sustainable RUPO I Phase II of 2019 dated February 15, 2023, the Bondholders approved and authorized PT Bank Mega Tbk as Trustee of the Waskita Beton Precast Continuous Bond I Phase II of 2022 to make and sign the Trustee Agreement for Waskita Beton Precast Mandatory Convertible Bond II In 2022, it will be adjusted to the Peace Agreement which has been ratified (homologation) based on the Commercial Court Decision at the Central Jakarta District Court No. 497/Pdt.Sus-PKPU/2021/PN.NIAGA.JKT .PST dated June 28, 2022, which was then stated in Notarial Deed No. 40 dated November 29, 2023 from Notary Dewantari Handayani, S.H., M.PA., concerning Amendment II to the Agreement Trustee of Waskita Concrete Precast II Mandatory Convertible Bonds in 2023.

Furthermore, based on the Indonesian Stock Exchange announcement No. Peng-P-01325/BEI.PP3/12/2023 dated 12 December 2023 concerning the Listing of Waskita Beton Precast Mandatory Convertible Bonds II in 2023 of PT Waskita Beton Precast II in 2023 (WSBP), Waskita Beton Precast Mandatory Convertible Bonds II of 2023 (WSBP02CB) were listed on the Stock Exchange on December 13, 2023 (Note 22).

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2. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL

a. Pernyataan Kepatuhan

Laporan keuangan Perusahaan disusun sesuai dengan Standar Akuntansi Keuangan di Indonesia yang mencakup Pernyataan Standar Akuntansi Keuangan (PSAK) dan Interpretasi Standar Akuntansi Keuangan (ISAK) yang diterbitkan oleh Dewan Standar Akuntansi Keuangan – Ikatan Akuntan Indonesia (DSAK - IAI), serta Peraturan Otoritas Jasa Keuangan (OJK) No. VIII.G.7 mengenai Penyajian dan Pengungkapan Laporan Keuangan Emiten atau Perusahaan Publik.

b. Dasar Penyusunan

Dasar penyusunan laporan keuangan adalah biaya historis, kecuali properti dan instrumen keuangan tertentu yang diukur pada jumlah revaluasi atau nilai wajar pada setiap akhir periode pelaporan, yang dijelaskan dalam kebijakan akuntansi di bawah ini.

Biaya historis umumnya didasarkan pada nilai wajar dari imbalan yang diberikan dalam pertukaran barang dan jasa.

Nilai wajar adalah harga yang akan diterima untuk menjual suatu aset atau harga yang akan dibayar untuk mengalihkan suatu liabilitas dalam suatu transaksi teratur antara pelaku pasar pada tanggal pengukuran, terlepas dari apakah harga tersebut dapat diamati secara langsung atau diestimasi menggunakan teknik penilaian lain.

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

c. Perubahan Pernyataan Standar Akuntansi Keuangan dan Interpretasi Standar Akuntansi Keuangan

Pada tanggal 1 Januari 2025, Perusahaan menerapkan pernyataan standar akuntansi keuangan dan interpretasi standar akuntansi keuangan baru dan revisi yang efektif sejak tanggal tersebut. Penyesuaian kebijakan akuntansi Perusahaan telah dibuat seperti yang disyaratkan, sesuai dengan ketentuan transisi dalam masing-masing standar dan interpretasi. Penerapan standar dan interpretasi yang baru dan direvisi tidak menghasilkan perubahan besar terhadap kebijakan akuntansi Perusahaan dan tidak memiliki dampak material pada jumlah yang dilaporkan untuk tahun berjalan atau tahun sebelumnya:

2. MATERIAL ACCOUNTING POLICY INFORMATION

a. Statement of Compliance

The financial statements of the Company have been prepared in accordance with Indonesian Financial Accounting Standards which include Statements of Financial Accounting Standards (PSAK) and Interpretation of Financial Accounting Standards (ISAK) issued by the Financial Accounting Standard Board – Institute of Indonesia Chartered Accountants (DSAK - IAI), and Regulations of Financial Services Authority (OJK) No. VIII.G.7 regarding the Presentations and Disclosures of the Financial Statements of Listed Entities.

b. Basis of Preparation

The financial statements have been prepared on the historical cost basis except for certain properties and financial instruments that are measured at revalued amounts or fair values at the end of each reporting period, as explained in the accounting policies below.

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique.

The statement of cash flows is prepared using the direct method by classifying cash flows into operating, investing and financing activities.

c. Changes to Statements of Financial Accounting Standards and Interpretations of Financial Accounting Standards

On January 1, 2025, the Company adopted the new and revised statement of financial accounting standards and interpretations of financial accounting standards effective from that date. Adjustments to the Company's accounting policies have been made as required, in accordance with the transitional provisions of the respective standards and interpretations. The adoption of the new and revised standards and interpretations did not result in major changes to the Company's accounting policies and had no material effect on the amounts reported for the current or prior financial year:

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2. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL
(lanjutan)

c. Perubahan Pernyataan Standar Akuntansi
Keuangan dan Interpretasi Standar
Akuntansi Keuangan (lanjutan)

Amendemen PSAK 221, Pengaruh Perubahan
Kurs Valuta Asing

Amendemen ini menjelaskan kriteria
ketertukaran antara dua mata uang dan
mensyaratkan pengungkapan informasi yang
memungkinkan pengguna laporan keuangan
memahami dampak mata uang yang tidak dapat
dipertukarkan. Amendemen ini diperkirakan
tidak memberikan dampak material terhadap
laporan keuangan.

Amendemen tersebut tidak memiliki dampak
terhadap laporan keuangan Perusahaan.

d. Klasifikasi Lancar dan Tidak Lancar

Perusahaan menyajikan aset dan liabilitas dalam
laporan posisi keuangan berdasarkan klasifikasi
lancar/tidak lancar. Suatu aset disajikan lancar
bila:

- i. akan direalisasi, dijual atau dikonsumsi
dalam siklus operasi normal,
- ii. untuk diperdagangkan,
- iii. akan direalisasi dalam 12 bulan setelah
tanggal pelaporan, atau
- iv. kas atau setara kas kecuali yang dibatasi
penggunaannya atau akan digunakan
untuk melunasi suatu liabilitas dalam waktu
paling lambat 12 bulan setelah tanggal
pelaporan.

Seluruh aset lain diklasifikasikan sebagai tidak
lancar.

Suatu liabilitas disajikan jangka pendek bila:

- i. akan dilunasi dalam siklus operasi normal,
- ii. untuk diperdagangkan,
- iii. akan dilunasi dalam 12 bulan setelah
tanggal pelaporan, atau
- iv. tidak ada hak untuk menangguhkan
pelunasannya dalam kurun waktu 12 bulan
setelah periode pelaporan.

Seluruh liabilitas lain diklasifikasikan sebagai
tidak lancar.

Aset dan kewajiban pajak tangguhan
diklasifikasikan sebagai aset tidak lancar dan
kewajiban jangka panjang.

2. MATERIAL ACCOUNTING POLICY INFORMATION
(continued)

c. Changes to Statements of Financial
Accounting Standards and Interpretations of
Financial Accounting Standards (continued)

Amendment PSAK 221, Effect of Changes in
Foreign Exchange Rate

This amendment clarifies the criteria for
interchangeability between two currencies and
requires disclosure of information that enables
users of financial statements to understand the
impact of a currency not being exchangeable.
These amendments are not expected to have an
impact to the Group's financial statement.

The amendments had no impact on the
Company's financial statements.

d. Current and Non-current Classification

The Company's presents assets and liabilities in
the statement of financial position based on
current/non-current classification. An asset is
current when it is:

- i. expected to be realized or intended to be sold
or consumed in the normal operating cycle,
- ii. held primarily for the purpose of trading,
- iii. expected to be realized within 12 months after
the reporting period, or
- iv. cash or cash equivalents unless restricted
from being exchanged or used to settle a
liability for at least 12 months after the
reporting period.

All other assets are classified as non-current.

A liability is current when it is:

- i. expected to be settled in the normal
operating cycle,
- ii. held primarily for the purpose of trading,
- iii. due to be settled within 12 months after the
reporting period, or
- iv. There is no right at the end of reporting period
to defer the settlement of the liability for at
least 12 months after the reporting period.

All other liabilities are classified as non-current.

Deferred tax assets and liabilities are classified as
non-current assets and liabilities.

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2. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL
(lanjutan)

e. Transaksi Dalam Mata Uang Asing

Perusahaan menyelenggarakan pembukuannya dalam mata uang Rupiah. Saldo dalam mata uang asing dijabarkan ke mata uang Rupiah dengan menggunakan kurs penutup.

Pada setiap tanggal pelaporan, aset, liabilitas moneter dalam mata uang asing dijabarkan ke mata uang Rupiah menggunakan kurs tengah yang diterbitkan oleh Bank Indonesia. Kurs mata uang asing utama yang digunakan adalah sebagai berikut:

	2025
Dolar Amerika Serikat	16.782

Keuntungan atau kerugian dari selisih kurs, yang sudah terealisasi maupun yang belum, baik yang berasal dari transaksi dalam mata uang asing maupun penjabaran aset dan liabilitas moneter dibebankan pada laporan laba rugi komprehensif.

e. Transaksi dengan Pihak-pihak Berelasi

Pihak berelasi adalah orang atau entitas yang terkait dengan Perusahaan (entitas pelapor):

- a. Orang atau anggota keluarga terdekat mempunyai relasi dengan entitas pelapor jika orang tersebut:
 - i. Memiliki pengendalian atau pengendalian bersama entitas pelapor;
 - ii. Memiliki pengaruh signifikan entitas pelapor; atau
 - iii. Merupakan personel manajemen kunci entitas pelapor atau entitas induk dari entitas pelapor.
- b. Suatu entitas berelasi entitas pelapor jika memenuhi salah satu hal berikut:
 - i. Entitas dan entitas pelapor adalah anggota dari kelompok usaha yang sama (artinya entitas induk, entitas anak, dan entitas anak berikutnya terkait dengan entitas lain);
 - ii. Satu entitas adalah entitas asosiasi atau ventura bersama dari entitas lain (atau entitas asosiasi atau ventura bersama yang merupakan anggota suatu kelompok usaha, yang mana entitas lain tersebut adalah anggotanya);
 - iii. Kedua entitas tersebut adalah ventura bersama dari pihak ketiga yang sama;

2. MATERIAL ACCOUNTING POLICY
INFORMATION (continued)

e. Foreign Currency Transactions and Translation

The Company maintains its accounting records in Indonesian Rupiah. Balances denominated in foreign currencies are translated into Rupiah at the closing rate.

On each reporting date, monetary assets and liabilities denominated in foreign currencies are translated into Rupiah using the middle rate published by Bank Indonesia. The main currency rates used are as follows:

	2024	
	16.162	US Dollar

Realised and unrealised foreign exchange gains or losses arising from transactions in foreign currency and from the translation of foreign currency monetary assets and liabilities are recognised in the statements of comprehensive income.

f. Transactions with Related Parties

A related party is a person or entity that is related to the Company (the reporting entity):

- a. A person or a close member of that person's family is related to the reporting entity if that person:
 - i. Has control or joint control over the reporting entity;
 - ii. Has significant influence over the reporting entity; or
 - iii. Is a member of the key management personnel of the reporting entity or of a parent of the reporting entity.
- b. An entity is related to the reporting entity if any of the following conditions applies:
 - i. The entity, and the reporting entity are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others);
 - ii. One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member);
 - iii. Both entities are joint ventures of the same third party;

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f. Transaksi dengan Pihak-pihak Berelasi
(lanjutan)

- iv. Satu entitas adalah ventura bersama dari entitas ketiga dan entitas yang lain adalah entitas asosiasi dari entitas ketiga;
- v. Entitas tersebut adalah suatu program imbalan pascakerja untuk imbalan kerja dari salah satu entitas pelapor atau entitas yang terkait dengan entitas pelapor. Jika entitas pelapor adalah entitas yang menyelenggarakan program tersebut, maka entitas sponsor juga berelasi dengan entitas pelapor;
- vi. Entitas yang dikendalikan atau dikendalikan bersama oleh orang yang diidentifikasi dalam huruf (a);
- vii. Orang yang diidentifikasi dalam huruf (a) (i) memiliki pengaruh signifikan atas entitas atau merupakan personel manajemen kunci entitas (atau entitas induk dari entitas); atau
- viii. Entitas, atau anggota dari kelompok yang mana entitas merupakan bagian dari kelompok tersebut, menyediakan jasa personel manajemen kunci kepada entitas pelapor atau kepada entitas induk dari entitas pelapor.

Transaksi signifikan yang dilakukan dengan pihak-pihak berelasi, baik dilakukan dengan kondisi dan persyaratan yang sama dengan pihak ketiga maupun tidak, diungkapkan pada laporan keuangan (Catatan 37).

g. Instrumen Keuangan

Klasifikasi Aset Keuangan

Sesuai dengan PSAK 109, terdapat tiga klasifikasi pengukuran aset keuangan:

- i. Biaya perolehan diamortisasi;
- ii. Diukur pada nilai wajar melalui penghasilan komprehensif lain (FVOCI);
- iii. Diukur pada nilai wajar melalui laba rugi (FVTPL).

Aset keuangan diklasifikasikan menjadi kategori tersebut di atas berdasarkan model bisnis dimana aset keuangan tersebut dimiliki dan karakteristik arus kas kontraktualnya. Model bisnis merefleksikan bagaimana kelompok aset keuangan dikelola untuk mencapai tujuan bisnis tertentu.

2. MATERIAL ACCOUNTING POLICY INFORMATION
(continued)

f. Transactions with Related Parties
(continued)

- iv. One entity is a joint venture of a third entity and the other entity is an associate of the third entity;
- v. The entity is a post-employment benefit plan for the benefit of employees of either the reporting entity, or an entity related to the reporting entity. If the reporting entity in itself such a plan, the sponsoring employers are also related to the reporting entity;
- vi. The entity is controlled or jointly controlled by a person identified in (a);
- vii. A person identified in (a) (i) has significant influence over the entity or is a member of the key management personnel of the entity (or a parent of the entity); or
- viii. The entity, or any member of a group of which it is a part, provides key management personnel services to the reporting entity or to the parent of the reporting entity.

Significant transactions with related parties, whether or not made at similar terms and conditions as those done with third parties, are disclosed in the financial statements (Note 37).

g. Financial Instruments

Classification of Financial Assets

In accordance with PSAK 109, there are three measurement classifications for financial assets:

- i. Amortized cost;
- ii. Fair value through other comprehensive income (FVOCI);
- iii. Fair value through profit or loss (FVTPL).

Financial assets are classified into these categories based on the business model within which they are held and their contractual cash flow characteristics. The business model reflects how a group of financial assets are managed to achieve a particular business objective.

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2. MATERIAL ACCOUNTING POLICY INFORMATION
(continued)

g. Instrumen Keuangan (lanjutan)

g. Financial Instruments (continued)

Klasifikasi Aset Keuangan (lanjutan)

Classification of Financial Assets (continued)

- i. Aset keuangan dapat diukur dengan biaya perolehan diamortisasi hanya jika memenuhi kedua kondisi berikut dan tidak ditetapkan sebagai FVTPL:
- Aset keuangan dikelola dalam model bisnis yang bertujuan untuk memiliki aset keuangan untuk tujuan mendapatkan arus kas kontraktual (*held to collect*); dan
 - Kriteria kontraktual dari aset keuangan yang pada tanggal tertentu menghasilkan arus kas yang merupakan pembayaran pokok dan bunga semata (*SPPI – Solely Payments of Principle and Interest*) dari jumlah pokok terutang.

- i. A financial asset is measured at amortized cost only if it meets both of the following conditions and it is not designated as at FVTPL:
- The financial assets is held within a business model whose objective is to hold the asset to collect contractual cash flows (*held to collect*); and
 - Its contractual terms give rise on specified dates to cash flows that are Solely Payments of Principal and Interest (*SPPI*) on the principal amount outstanding.

Aset keuangan Perusahaan terutama terdiri dari kas dan setara kas, piutang usaha, piutang lain-lain, piutang retensi, tagihan bruto kepada pelanggan, dan aset lainnya – kas di bank yang dibatasi penggunaannya, yang diklasifikasikan sebagai aset keuangan yang diukur dengan biaya perolehan diamortisasi. Perusahaan tidak memiliki aset keuangan yang diukur pada FVOCI dan FVTPL.

The Company's financial assets mainly consist of cash and cash equivalents, trade receivable, other receivables, retention receivables, gross amounts due from customers, and other assets – restricted cash in banks, which are classified as financial assets measured at amortized cost. The Company does not have financial assets measured at FVOCI and FVTPL.

Klasifikasi Liabilitas Keuangan dan Instrumen Ekuitas

Financial Liabilities and Equity Instruments

Klasifikasi sebagai liabilitas atau ekuitas

Classification as debt or equity

Instrumen utang dan ekuitas yang diterbitkan oleh Perusahaan diklasifikasikan sebagai liabilitas keuangan atau ekuitas sesuai dengan substansi perjanjian kontraktual dan definisi liabilitas keuangan dan instrumen ekuitas.

Debt and equity instruments issued by the Company are classified as either financial liabilities or as equity in accordance with the substance of the contractual arrangements entered into and the definitions of a financial liability and an equity instrument.

Instrumen ekuitas

Equity instruments

Instrumen ekuitas adalah setiap kontrak yang memberikan hak residual atas aset Perusahaan setelah dikurangi dengan seluruh liabilitasnya. Instrumen ekuitas yang diterbitkan oleh Perusahaan dicatat sebesar hasil penerimaan bersih setelah dikurangi biaya penerbitan langsung.

An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity instruments issued by the Company are recorded at the proceeds received, net of direct issue costs.

Pembelian kembali instrumen ekuitas Perusahaan (saham treasury) diakui dan dikurangkan secara langsung dari ekuitas. Keuntungan dan kerugian yang timbul dari pembelian, penjualan, penerbitan atau pembatalan instrumen ekuitas Perusahaan tersebut tidak diakui dalam laba rugi.

Repurchase of the Company's own equity instruments (treasury shares) are recognized and deducted directly in equity. No gain or loss is recognized in profit or loss on the purchase, sale, issue or cancellation of the Company's own equity instruments.

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g. Instrumen Keuangan (lanjutan)

Klasifikasi Liabilitas Keuangan dan Instrumen Ekuitas (lanjutan)

Instrumen keuangan majemuk

Bagian komponen instrumen keuangan majemuk (obligasi konversi) yang diterbitkan oleh Perusahaan diklasifikasikan secara terpisah sebagai liabilitas keuangan dan instrumen ekuitas sesuai dengan substansi perjanjian kontraktual dan definisi liabilitas keuangan dan instrumen keuangan. Opsi konversi yang akan diselesaikan dengan pertukaran sejumlah kas atau aset keuangan lainnya untuk sejumlah instrumen ekuitas Perusahaan yang telah ditetapkan merupakan instrumen ekuitas.

Pada tanggal penerbitan, nilai wajar komponen liabilitas diestimasi menggunakan suku bunga pasar yang berlaku untuk instrumen nonkonversi serupa. Jumlah ini dicatat sebagai liabilitas dengan dasar biaya diamortisasi menggunakan metode suku bunga efektif sampai dihentikan pengakuannya pada saat konversi atau pada tanggal jatuh tempo instrumen.

Opsi konversi yang diklasifikasikan sebagai instrumen ekuitas ditentukan dengan mengurangi jumlah komponen liabilitas dari nilai wajar instrumen majemuk secara keseluruhan. Jumlah ini diakui dan dicatat dalam ekuitas, neto setelah dampak pajak penghasilan, dan selanjutnya tidak diukur ulang. Sebagai tambahan, opsi konversi yang diklasifikasikan sebagai instrumen ekuitas akan tetap di dalam ekuitas hingga opsi konversi belum dieksekusi, dalam kasus tersebut, jumlah yang diakui di ekuitas akan dialihkan ke "tambahan modal disetor". Ketika opsi konversi masih tidak dieksekusi pada tanggal jatuh tempo obligasi konversi, jumlah yang diakui di ekuitas akan dialihkan ke saldo laba. Tidak ada keuntungan atau kerugian yang diakui di laba rugi pada saat konversi atau kadaluwarsa opsi konversi.

Biaya transaksi yang berasal dari penerbitan obligasi konversi dialokasikan ke liabilitas dan komponen ekuitas sebesar proporsi terhadap alokasi hasil bruto. Biaya transaksi terkait komponen ekuitas diakui secara langsung di ekuitas. Biaya transaksi terkait komponen liabilitas diperhitungkan dalam jumlah tercatat komponen liabilitas dan diamortisasi sepanjang umur obligasi konversi menggunakan metode suku bunga efektif.

2. MATERIAL ACCOUNTING POLICY INFORMATION (continued)

g. Financial Instruments (continued)

Financial Liabilities and Equity Instruments (continued)

Compound instruments

The component parts of compound instruments (convertible notes) issued by the Company are classified separately as financial liabilities and equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument. A conversion option that will be settled by the exchange of a fixed amount of cash or another financial asset for a fixed number of the Company's own equity instruments is an equity instrument.

At the date of issue, the fair value of the liability component is estimated using the prevailing market interest rate for similar non-convertible instruments. This amount is recorded as a liability on an amortized cost basis using the effective interest method until extinguished upon conversion or at the instrument's maturity date.

A conversion option classified as equity is determined by deducting the amount of the liability component from the fair value of the compound instrument as a whole. This is recognized and included in equity, net of income tax effects, and is not subsequently remeasured. In addition, the conversion option classified as equity will remain in equity until the conversion option is exercised, in which case, the balance recognized in equity will be transferred to "additional paid-in capital". Where the conversion option remains unexercised at the maturity date of the convertible notes, the balance recognized in equity will be transferred to retained earnings. No gain or loss is recognized in profit or loss upon conversion or expiration of the conversion option.

Transaction costs that relate to the issue of the convertible notes are allocated to the liability and equity components in proportion to the allocation of the gross proceeds. Transaction costs relating to the equity component are recognized directly in equity. Transaction costs relating to the liability component are included in the carrying amount of the liability component and are amortized over the lives of the convertible notes using the effective interest method.

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g. Instrumen Keuangan (lanjutan)

Klasifikasi Liabilitas Keuangan dan
Instrumen Ekuitas (lanjutan)

Liabilitas keuangan

Liabilitas keuangan diklasifikasikan sebagai FVTPL atau pada biaya perolehan diamortisasi menggunakan metode suku bunga efektif.

Namun, liabilitas keuangan yang timbul ketika pengalihan aset keuangan tidak memenuhi syarat untuk penghentian pengakuan atau ketika pendekatan keterlibatan berkelanjutan diterapkan, kontrak jaminan keuangan yang diterbitkan oleh Perusahaan, dan komitmen yang diterbitkan oleh Perusahaan untuk memberikan pinjaman dengan tingkat bunga di bawah pasar diukur sesuai dengan kebijakan akuntansi spesifik yang diungkapkan di bawah ini.

Liabilitas keuangan pada biaya perolehan
diamortisasi

Liabilitas keuangan yang bukan merupakan

- 1) imbalan kontingen dari pihak pengakuisisi dalam kombinasi bisnis,
- 2) dimiliki untuk diperdagangkan, atau
- 3) ditetapkan sebagai FVTPL, selanjutnya diukur pada biaya perolehan diamortisasi dengan menggunakan metode suku bunga efektif.

Liabilitas keuangan Perusahaan sebagian besar merupakan utang bank, utang usaha, utang bruto, utang lain-lain, beban akrual, utang obligasi dan liabilitas sewa yang diklasifikasikan sebagai liabilitas keuangan pada biaya perolehan diamortisasi. Perusahaan tidak mempunyai liabilitas keuangan pada FVTPL.

Penilaian Apakah Arus Kas Kontraktual
Hanya Merupakan Pembayaran Pokok dan
Bunga Semata (SPPI)

Untuk tujuan penilaian ini, pokok didefinisikan sebagai nilai wajar dari aset keuangan pada pengakuan awal. Bunga didefinisikan sebagai imbalan untuk nilai waktu atas uang dan untuk risiko kredit yang terkait dengan jumlah pokok yang terutang selama periode waktu tertentu dan untuk risiko dan biaya pinjaman dasar lainnya (misalnya risiko likuiditas dan biaya administrasi), serta margin keuntungan.

Dalam menilai apakah arus kas kontraktual adalah SPPI, Perusahaan mempertimbangkan ketentuan kontraktual instrumen tersebut. Hal ini termasuk menilai apakah aset keuangan mengandung ketentuan kontraktual yang dapat mengubah waktu atau jumlah arus kas kontraktual sehingga tidak memenuhi kondisi ini.

2. MATERIAL ACCOUNTING POLICY INFORMATION
(continued)

g. Financial Instruments (continued)

Financial Liabilities and Equity Instruments
(continued)

Financial liabilities

Financial liabilities are classified as either financial liabilities at FVTPL or at amortized cost using the effective interest method.

However, financial liabilities that arise when a transfer of a financial asset does not qualify for derecognition or when the continuing involvement approach applies, financial guarantee contracts issued by the Company, and commitments issued by the Company to provide a loan at below-market interest rate are measured in accordance with the specific accounting policies set out below.

Financial liabilities at amortized cost

Financial liabilities that are not

- 1) contingent consideration of an acquirer in a business combination,
- 2) held-for-trading, or
- 3) designated as at FVTPL, are subsequently measured at amortized cost using the effective interest method.

The Company's financial liabilities mainly consist of bank loans, trade payable, gross payable, other payables, accrued expenses, bonds payable and lease liabilities which are classified as financial liabilities at amortized cost. The Company does not have financial liabilities at FVTPL.

Assessment of Whether Contractual Cash
Flows are Solely Payments of Principal and
Interest (SPPI)

For the purposes of this assessment, principal is defined as the fair value of the financial asset on initial recognition. Interest is defined as consideration for the time value of money and for the credit risk associated with the principal amount outstanding during a particular period of time and for other basic lending risks and costs (e.g. liquidity risk and administrative costs), as well as profit margin.

In assessing whether the contractual cash flows are SPPI, the Company considers the contractual terms of the instrument. This includes assessing whether the financial asset contains a contractual term that could change the timing or amount of contractual cash flows such that it would not meet this condition.

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Penilaian Apakah Arus Kas Kontraktual
Hanya Merupakan Pembayaran Pokok dan
Bunga Semata (SPPI) (lanjutan)

Dalam melakukan penilaian, Perusahaan mempertimbangkan:

- Kejadian kontingensi yang akan mengubah jumlah dan waktu arus kas;
- Fitur *Leverage*;
- Persyaratan pelunasan dipercepat dan perpanjangan fasilitas;
- Ketentuan yang membatasi klaim Perusahaan atas arus kas dari aset tertentu (seperti pinjaman *non-recourse*); dan
- Fitur yang memodifikasi imbalan dari nilai waktu atas uang (seperti penempatan ulang suku bunga berkala).

Penilaian Model Bisnis

Model bisnis mengacu pada bagaimana aset keuangan dikelola bersama untuk menghasilkan arus kas untuk Perusahaan. Arus kas mungkin dihasilkan dengan menerima arus kas kontraktual, menjual aset keuangan atau keduanya. Model bisnis ditentukan pada tingkat agregasi di mana kelompok aset dikelola bersama untuk mencapai tujuan tertentu dan tidak bergantung pada niat manajemen pada instrumen individual.

Perusahaan menilai model bisnis pada aset keuangan setidaknya pada tingkat lini bisnis atau pada di mana terdapat variasi mandat/tujuan dalam lini bisnis, pada lini bisnis produk atau pada tingkat *desk* yang lebih granular (misalnya subportofolio atau sublini bisnis).

Penentuan model bisnis dilakukan dengan mempertimbangkan semua bukti relevan yang tersedia pada tanggal penilaian. Ini termasuk, tetapi tidak terbatas pada:

- Bagaimana kinerja bisnis dan aset keuangan yang ada di dalam unit bisnis itu dievaluasi dan dilaporkan kepada manajemen. Tingkat pemisahan yang diidentifikasi PSAK 109 harus konsisten dengan bagaimana portofolio aset dipisahkan dan dilaporkan kepada manajemen;
- Risiko yang memengaruhi kinerja unit bisnis dan aset keuangan yang dimiliki dalam unit bisnis itu dan khususnya bagaimana risiko itu dikelola; dan

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2. MATERIAL ACCOUNTING POLICY INFORMATION
(continued)

g. Financial Instruments (continued)

Assessment of Whether Contractual Cash
Flows are Solely Payments of Principal and
Interest (SPPI) (continued)

In making the assessment, the Company considers:

- Contingent events that would change the amount and timing of cash flows;
- Leverage features;
- Prepayment and extension terms;
- Terms that limit the Company's claim to cash flows from specified assets (e.g. non-recourse loans); and
- Features that modify consideration of the time value of money (e.g. periodical reset of interest rates).

Business Model Assessment

Business model refers to how financial assets are managed together to generate cash flows for the Company. This may be collecting contractual cash flows, selling financial assets or both. Business models are determined at a level of aggregation where groups of assets are managed together to achieve a particular objective and do not depend on management's intentions for individual instruments.

The Company assesses the business model of financial assets at least at business line level or where there are varying mandates or objectives within a business line, at a more granular product business line or desk level (i.e. sub-portfolios or sub business line).

Business model determinations are made considering all relevant evidence that is available at the date of the assessment. This includes, but is not limited to:

- How the performance of the business and the financial assets held within that business unit are evaluated and reported to management. The level of segregation identified for PSAK 109 classification should be consistent with how asset portfolios are segregated and reported to senior management;
- The risks that affect the performance of the business unit and the financial assets held within that business unit and in particular the way those risks are managed; and

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g. Instrumen Keuangan (lanjutan)

Penilaian Model Bisnis (lanjutan)

- Bagaimana manajer unit bisnis dikompensasi (misalnya, apakah kompensasi didasarkan pada nilai wajar dari aset yang dikelola atau pada arus kas kontraktual yang dikumpulkan).

Penentuan model bisnis dilakukan berdasarkan skenario yang diperkirakan akan terjadi oleh Perusahaan dan tidak dalam kondisi sangat tertekan atau kondisi terburuk. Jika aset dijual dalam kondisi yang tidak diharapkan oleh Perusahaan untuk berlaku ketika aset diakui, klasifikasi aset keuangan yang ada dalam portofolio tidak disajikan secara tidak akurat, tetapi kondisi tersebut harus dipertimbangkan untuk aset yang diperoleh di masa mendatang.

Perubahan pada model bisnis atau pengenalan model bisnis baru ditentukan melalui proses persetujuan unit bisnis baru.

Perusahaan dapat mereklasifikasi seluruh aset keuangan yang terpengaruh jika dan hanya jika, model bisnis untuk pengelolaan aset keuangan berubah.

Pengakuan

Semua aset dan liabilitas keuangan lainnya pada awalnya diakui pada tanggal pengakuan di mana Perusahaan menjadi suatu pihak dalam ketentuan kontraktual instrumen tersebut.

Pada saat pengakuan awal, aset keuangan atau liabilitas keuangan diukur pada nilai wajar ditambah/dikurangi (untuk *item* yang tidak diukur pada nilai wajar melalui laba rugi setelah pengakuan awal) biaya transaksi yang dapat diatribusikan secara langsung atas perolehan aset keuangan atau penerbitan liabilitas keuangan. Pengukuran aset keuangan dan liabilitas keuangan setelah pengakuan awal tergantung pada klasifikasi aset keuangan dan liabilitas keuangan tersebut.

Biaya transaksi hanya meliputi biaya-biaya yang dapat diatribusikan secara langsung untuk perolehan suatu aset keuangan atau penerbitan suatu liabilitas keuangan dan merupakan biaya tambahan yang tidak akan terjadi apabila instrumen keuangan tersebut tidak diperoleh atau diterbitkan.

2. MATERIAL ACCOUNTING POLICY INFORMATION
(continued)

g. Financial Instruments (continued)

Business Model Assessment (continued)

- How managers of the business unit are compensated (for example, whether the compensation is based on the fair value of the assets managed or on the contractual cash flows collected).

Business model determinations are made on the basis of scenarios that the Company reasonably expects to occur and not under highly stressed or 'worst case' conditions. Where assets are disposed of under conditions that the Company did not reasonably expect to prevail when the assets were recognized, the classification of existing financial assets in the portfolio are not rendered inaccurate but the conditions in question should be considered for any assets acquired going forward.

Changes to business models or the introduction of new business models are determined through the new business unit approval process.

The Company can reclassify all of its financial assets when and only, its business model for managing those financial assets changes.

Recognition

All financial assets and liabilities are initially recognized on the trade date at which the Company becomes a party to the contractual provisions of the instruments.

A financial asset or financial liability is initially measured at fair value plus/less (for an item not subsequently measured at fair value through profit or loss) transaction costs that are directly attributable to the acquisition of a financial asset or issuance of a financial liability. The subsequent measurement of financial assets and financial liabilities depends on their classification.

Transaction costs include only those costs that are directly attributable to the acquisition of a financial asset or issuance of a financial liability and are incremental costs that would not have been incurred if the instrument had not been acquired or issued.

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(lanjutan)

g. Instrumen Keuangan (lanjutan)

Pengakuan (lanjutan)

Untuk liabilitas keuangan, biaya transaksi dikurangkan dari jumlah utang yang diakui pada pengakuan awal liabilitas. Biaya transaksi tersebut diamortisasi selama umur instrumen berdasarkan metode suku bunga efektif dan dicatat sebagai bagian dari beban bunga.

Pengukuran Biaya Perolehan Diamortisasi

Biaya perolehan diamortisasi dari aset keuangan atau liabilitas keuangan adalah jumlah aset atau liabilitas keuangan yang diukur pada saat pengakuan awal, dikurangi pembayaran pokok, ditambah atau dikurangi dengan amortisasi kumulatif dengan menggunakan metode suku bunga efektif yang dihitung dari selisih antara nilai awal dan nilai jatuh temponya dan dikurangi cadangan kerugian penurunan nilai.

Kerugian penurunan nilai dilaporkan sebagai pengurang dari nilai tercatat dari aset keuangan dalam kelompok biaya perolehan diamortisasi, dan diakui di dalam laporan laba rugi sebagai kerugian penurunan nilai aset keuangan.

Tingkat suku bunga efektif adalah suku bunga yang secara tepat mendiskontokan estimasi arus kas di masa datang selama perkiraan umur dari aset keuangan atau liabilitas keuangan (atau jika lebih tepat, digunakan periode lain yang lebih singkat) untuk memperoleh nilai tercatat bersih pada saat pengakuan awal. Pada saat menghitung tingkat suku bunga efektif, Perusahaan mengestimasi arus kas di masa datang dengan mempertimbangkan seluruh persyaratan kontraktual dalam instrumen keuangan tersebut.

Pengukuran Nilai Wajar

Nilai wajar adalah harga yang akan diterima untuk menjual suatu aset atau harga yang akan dibayar untuk mengalihkan suatu liabilitas dalam transaksi teratur (*orderly transaction*) antara pelaku pasar (*market participants*) pada tanggal pengukuran di pasar utama atau, jika tidak terdapat pasar utama, di pasar yang paling menguntungkan dimana Perusahaan memiliki akses pada tanggal tersebut.

Jika tersedia, Perusahaan mengukur nilai wajar instrumen keuangan dengan menggunakan harga kuotasi di pasar aktif untuk instrumen tersebut. Suatu pasar dianggap aktif jika transaksi atas aset dan liabilitas terjadi dengan frekuensi dan informasi penentuan harga secara berkelanjutan.

2. MATERIAL ACCOUNTING POLICY INFORMATION
(continued)

g. Financial Instruments (continued)

Recognition (continued)

For financial liabilities, transaction costs are deducted from the amount of debt initially recognized. Such transactions costs are amortized over the terms of the instruments based on the effective interest method and are recorded as part of interest expense.

Amortized Cost Measurement

The amortized cost of a financial asset or financial liability is the amount at which the financial asset or liability is measured at initial recognition, less principal repayments, plus or less the cumulative amortisation using the effective interest method of any difference between the initial amount recognized and the maturity amount and minus any allowance for impairment losses.

The impairment loss is reported as a deduction from the carrying value of the financial assets classified as at amortized cost and recognized in the statement of profit or loss as impairment losses on financial assets.

The effective interest rate is the rate that exactly discounts the estimated future cash flows through the expected life of the financial asset or financial liability (or, where appropriate, a shorter period) to the net carrying amount at initial recognition. When calculating the effective interest rate, the Company estimates future cash flows considering all contractual terms of the financial instrument.

Fair Value Measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date in the principal market or, in its absence, the most advantageous market to which the Company has access at that date.

When available, the Company measures the fair value of a financial instrument using the quoted price in an active market for that instrument. A market is regarded as active if transactions for the asset or liability take place with sufficient frequency and volume to provide pricing information on an ongoing basis.

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g. Instrumen Keuangan (lanjutan)

Pengukuran Nilai Wajar (lanjutan)

Jika harga kuotasian tidak tersedia di pasar aktif, Perusahaan menggunakan teknik penilaian dengan memaksimalkan penggunaan input yang dapat diobservasi dan relevan dan meminimalkan penggunaan input yang tidak dapat diobservasi. Teknik penilaian yang dipilih menggabungkan semua faktor yang diperhitungkan oleh pelaku pasar dalam penentuan harga transaksi.

Bukti terbaik atas nilai wajar instrumen keuangan pada saat pengakuan awal adalah harga transaksi, yaitu nilai wajar dari pembayaran yang diberikan atau diterima. Jika Perusahaan menetapkan bahwa nilai wajar pada pengakuan awal berbeda dengan harga transaksi dan nilai wajar tidak dapat dibuktikan dengan harga kuotasian di pasar aktif untuk aset atau liabilitas yang identik atau berdasarkan teknik penilaian yang hanya menggunakan data dari pasar yang dapat diobservasi, maka nilai wajar instrumen keuangan pada saat pengakuan awal disesuaikan untuk menanggulangi perbedaan antara nilai wajar pada saat pengakuan awal dan harga transaksi. Setelah pengakuan awal, perbedaan tersebut diakui dalam laba rugi berdasarkan umur dari instrumen tersebut namun tidak lebih lambat dari saat penilaian tersebut didukung sepenuhnya oleh pasar yang dapat diobservasi atau saat transaksi ditutup.

Penghentian Pengakuan

Perusahaan menghentikan pengakuan aset keuangan pada saat hak kontraktual atas arus kas yang berasal dari aset keuangan tersebut kedaluwarsa atau Perusahaan mentransfer seluruh hak untuk menerima arus kas kontraktual dari aset keuangan dalam transaksi dimana Perusahaan secara substantial telah mentransfer seluruh risiko dan manfaat atas kepemilikan aset keuangan yang ditransfer. Setiap hak atau liabilitas atas aset keuangan yang ditransfer yang timbul atau yang masih dimiliki oleh Perusahaan diakui sebagai aset atau liabilitas secara terpisah.

Dalam transaksi dimana Perusahaan secara substansial tidak memiliki atau tidak mentransfer seluruh risiko dan manfaat atas kepemilikan aset keuangan, Perusahaan menghentikan pengakuan aset tersebut jika Perusahaan tidak lagi memiliki pengendalian atas aset tersebut. Hak dan kewajiban yang masih dimiliki dalam transfer tersebut diakui secara terpisah sebagai aset atau liabilitas.

2. MATERIAL ACCOUNTING POLICY INFORMATION
(continued)

g. Financial Instruments (continued)

Fair Value Measurement (continued)

If there is no quoted price in an active market, then the Company uses valuation techniques that maximise the use of relevant observable inputs and minimize the use of unobservable inputs. The chosen valuation technique incorporates all of the factors that market participants would take into account in pricing a transaction.

The best evidence of the fair value of a financial instrument at initial recognition is normally the transaction price, i.e., the fair value of the consideration given or received. If the Company determines that the fair value at initial recognition differs from the transaction price and the fair value is evidenced neither by a quoted price in an active market for an identical asset or liability nor based on a valuation technique that uses only data from observable markets, then the financial instrument is initially measured at fair value, adjusted to defer the difference between the fair value at initial recognition and the transaction price. Subsequently, that difference is recognized in profit or loss on an appropriate basis over the life of the instrument but no later than when the valuation is wholly supported by observable market data or the transaction is closed out.

Derecognition

The Company derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire, or when it transfers the rights to receive the contractual cash flows on the financial asset in a transaction in which substantially all the risks and rewards of ownership of the financial asset are transferred. Any interest in transferred financial assets that is created or retained by the Company is recognized as a separate asset or liability.

In transactions in which the Company neither retains nor transfers substantially all the risks and rewards of ownership of a financial asset, the Company derecognizes the asset if it does not retain control over the asset. The rights and obligations retained in the transfer are recognized separately as assets and liabilities as appropriate.

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g. Instrumen Keuangan (lanjutan)

Penghentian Pengakuan (lanjutan)

Dalam transfer dimana pengendalian atas aset masih dimiliki, Perusahaan tetap mengakui aset yang ditransfer tersebut sebesar keterlibatan keberlanjutan, dimana tingkat keberlanjutan Perusahaan dalam aset yang ditransfer adalah sebesar perubahan nilai aset yang ditransfer.

Pada penghentian pengakuan aset keuangan yang diukur pada biaya perolehan diamortisasi, perbedaan antara nilai tercatat aset dan jumlah imbalan yang diterima dan piutang diakui dalam laba rugi.

Perusahaan menghapusbukukan aset keuangan dan cadangan kerugian penurunan nilai, pada saat Perusahaan menentukan bahwa aset keuangan tersebut tidak dapat ditagih seluruhnya.

Perusahaan menghentikan pengakuan liabilitas keuangan, jika dan hanya jika, liabilitas Perusahaan telah dilepaskan, dibatalkan atau kedaluwarsa. Selisih antara jumlah tercatat liabilitas keuangan yang dihentikan pengakuannya dan imbalan yang dibayarkan dan utang diakui dalam laba rugi.

Ketika Perusahaan bertukar dengan pemberi pinjaman, satu instrumen utang menjadi instrumen lain dengan persyaratan yang berbeda secara substansial, pertukaran tersebut dicatat sebagai penghapusan liabilitas keuangan orisinal dan pengakuan liabilitas keuangan baru. Demikian pula, Perusahaan memperhitungkan modifikasi substansial dari ketentuan liabilitas yang ada atau bagian dari liabilitas tersebut sebagai pelepasan liabilitas keuangan orisinal dan pengakuan liabilitas baru. Diasumsikan bahwa persyaratannya berbeda secara substansial jika nilai kini arus kas yang didiskonto berdasarkan persyaratan yang baru, termasuk setiap fee (imbalan) yang dibayarkan setelah dikurangi setiap fee (imbalan) yang diterima dan didiskonto menggunakan suku bunga efektif orisinal, berbeda sedikitnya 10% dari nilai kini sisa arus kas yang didiskonto yang berasal dari liabilitas keuangan orisinal. Jika modifikasi tidak substansial, maka perbedaan antara: (1) jumlah tercatat liabilitas sebelum modifikasi; dan (2) nilai kini dari arus kas setelah modifikasi, diakui dalam laba rugi sebagai keuntungan atau kerugian modifikasi dalam keuntungan dan kerugian lainnya.

2. MATERIAL ACCOUNTING POLICY INFORMATION
(continued)

g. Financial Instruments (continued)

Derecognition (continued)

In transfers in which control over the asset is retained, the Company continues to recognize the asset to the extent of its continuing involvement, determined by the extent to which it is exposed to changes in the value of the transferred asset.

On derecognition of a financial asset measured at amortized cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognized in profit or loss.

The Company writes off a financial asset and any related allowance for impairment losses, when the Company determines that the financial asset is completely uncollectible.

The Company derecognizes financial liabilities when, and only when, the Company's obligations are discharged, cancelled or have expired. The difference between the carrying amount of the financial liability derecognized and the consideration paid and payable is recognized in profit or loss.

When the Company exchanges with the existing lender one debt instrument into another one with substantially different terms, such exchange is accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability. Similarly, the Company accounts for substantial modification of terms of an existing liability or part of it as an extinguishment of the original financial liability and the recognition of a new liability. It is assumed that the terms are substantially different if the discounted present value of the cash flows under the new terms, including any fees paid net of any fees received and discounted using the original effective rate is at least 10% different from the discounted present value of the remaining cash flows of the original financial liability. If the modification is not substantial, the difference between: (1) the carrying amount of the liability before the modification; and (2) the present value of the cash flows after modification is recognized in profit or loss as the modification gain or loss within other gains and losses.

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2. MATERIAL ACCOUNTING POLICY INFORMATION
(continued)

g. Instrumen Keuangan (lanjutan)

g. Financial Instruments (continued)

Saling Hapus

Offsetting

Aset keuangan dan liabilitas keuangan disalinghapuskan dan jumlah netonya dilaporkan pada laporan posisi keuangan ketika terdapat hak yang berkekuatan hukum untuk melakukan saling hapus atas jumlah yang telah diakui tersebut dan adanya niat untuk menyelesaikan liabilitas secara bersamaan. Hak saling hapus tidak kontingen atas peristiwa di masa depan dan dapat dipaksakan secara hukum dalam situasi bisnis yang normal dan dalam peristiwa gagal bayar, atau peristiwa kepailitan atau kebangkrutan Perusahaan atau pihak lawan.

Financial assets and financial liabilities are offset and the net amount is reported in the statement of financial position when there is a legally enforceable right to offset the recognized amounts and there is an intention to settle the liabilities on a net basis or to realize the assets and settle the liabilities simultaneously. The right of offset must not be contingent on a future event and must be legally enforceable in the normal course of business and in the event of default, insolvency, or bankruptcy of the Company or the counterparty.

Pendapatan dan beban disajikan dalam jumlah bersih hanya jika diperkenankan oleh standar akuntansi.

Income and expenses are presented on a net basis only when permitted by accounting standards.

Identifikasi dan Pengukuran Kerugian Penurunan Nilai

Identification and Measurement of Impairment Losses

PSAK 109 mengharuskan cadangan kerugian diakui sebesar kerugian kredit ekspektasian 12 bulan atau kerugian kredit ekspektasian (ECL) sepanjang umur aset keuangan. *Lifetime ECL* adalah kerugian kredit ekspektasian yang berasal dari semua kemungkinan kejadian gagal bayar sepanjang umur ekspektasian suatu instrumen keuangan, sedangkan *ECL 12 bulan* adalah porsi dari kerugian kredit ekspektasian yang berasal dari kemungkinan kejadian gagal bayar dalam 12 bulan setelah tanggal pelaporan.

PSAK 109 requires a loss allowance to be recognized at an amount equal to either 12-month or lifetime Expected Credit Loss (ECLs). Lifetime ECLs are the ECLs that result from all possible default events over the expected life of a financial instrument, whereas 12-month ECLs are the portion of ECLs that result from default events that are possible within the 12 months after reporting date.

Kerugian kredit ekspektasian atau *ECL* diakui untuk seluruh instrumen piutang usaha dan jaminan keuangan yang diklasifikasikan sebagai *hold to collect* atau *hold to collect and sell* dan memiliki arus kas SPPI.

ECLs are recognized for all accounts receivable and financial guarantees that are classified as *hold to collect* or *hold to collect and sell* and have cash flows that are solely payments of principal and interest SPPI.

Model *ECL* yang digunakan Perusahaan adalah model yang menggunakan matriks *Probability of Default (PD)* yang didiskontokan dengan menggunakan suku bunga efektif. Probabilitas tersebut merupakan probabilitas yang timbul di suatu waktu dimana debitur mengalami gagal bayar, dikalibrasikan sampai dengan 12 bulan setelah tanggal pelaporan (*Stage 1*) atau sepanjang umur (*Stage 2 dan 3*) dan digabungkan pada dampak asumsi ekonomi masa depan yang memiliki risiko kredit. PD diestimasi pada *point in time* dimana hal ini berfluktuasi sejalan dengan siklus ekonomi.

The *ECL* model used by the Company is a model that uses a probability of default (PD) matrix which is discounted using the effective interest rate. This probability is the probability that occurs at a time when the debtor is in default, calibrated up to 12 months after the reporting date (*Stage 1*) or over its lifetime (*Stages 2 and 3*) and is combined with the impact of future economic assumptions that have credit risk. PD is estimated at a point in time where it fluctuates according to the economic cycle.

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2. MATERIAL ACCOUNTING POLICY INFORMATION
(continued)

g. Instrumen Keuangan (lanjutan)

g. Financial Instruments (continued)

Kerugian Kredit Ekspektasian 12 Bulan
(Stage 1)

12 Months Expected Credit Losses (Stage 1)

Kerugian kredit ekspektasian diakui pada saat pengakuan awal instrumen keuangan dan merepresentasikan kekurangan kas sepanjang umur aset yang timbul dari kemungkinan gagal bayar di masa yang akan datang dalam kurun waktu 12 bulan setelah tanggal pelaporan. Kerugian kredit ekspektasian terus ditentukan oleh dasar ini sampai timbul peningkatan risiko kredit yang signifikan pada instrumen tersebut atau instrumen tersebut telah mengalami penurunan nilai kredit. Jika suatu Instrumen tidak lagi dianggap menunjukkan peningkatan risiko kredit yang signifikan, maka kerugian kredit ekspektasian dihitung kembali berdasarkan basis 12 bulan setelah tanggal pelaporan.

Expected credit losses are recognized at the time of initial recognition of a financial instrument and represent the lifetime cash shortfalls arising from possible default events up to twelve months after the reporting date. Expected credit losses continue to be determined on this basis until there is either a significant increase in the credit risk of an instrument or the instrument becomes credit impaired. If an instrument is no longer considered to exhibit a significant increase in credit risk, expected credit losses will revert to being determined on a 12 months basis after the reporting date.

Peningkatan Risiko Kredit yang Signifikan
(Stage 2)

Significant Increase in Credit Risk (Stage 2)

Jika aset keuangan mengalami peningkatan risiko kredit yang signifikan sejak pengakuan awal, kerugian kredit ekspektasian diakui atas kejadian gagal bayar yang mungkin terjadi sepanjang umur aset. Peningkatan signifikan dalam risiko kredit dinilai dengan membandingkan risiko gagal bayar atas eksposur pada tanggal pelaporan dengan risiko gagal bayar saat pengakuan awal (setelah memperhitungkan perjalanan waktu dari akun tersebut). Signifikan tidak berarti signifikan secara statistik, juga tidak dinilai dalam konteks perubahan dalam cadangan kerugian kredit ekspektasian.

If a financial asset experiences a significant increase in credit risk since initial recognition, an expected credit loss provision is recognized for default events that may occur over the lifetime of the asset. Significant increase in credit risk is assessed by comparing the risk of default of an exposure at the reporting date to the risk of default at origination (after taking into account the passage of time). Significant does not mean statistically significant nor is it assessed in the context of changes in expected credit loss.

Eksposur yang Mengalami Penurunan Nilai
Kredit atau Gagal Bayar (Stage 3)

Credit Impaired (or Defaulted) Exposures
(Stage 3)

Aset keuangan yang mengalami penurunan nilai (atau gagal bayar) merupakan aset yang setidaknya telah memiliki tunggakan lebih dari 180 hari setelah tanggal pelaporan. Aset keuangan juga dianggap mengalami penurunan nilai kredit dimana debitur kemungkinan besar tidak akan membayar dengan terjadinya satu atau lebih kejadian yang teramati yang memiliki dampak menurunkan jumlah estimasi arus kas masa depan dari aset keuangan tersebut. Cadangan kerugian penurunan nilai terhadap aset keuangan yang mengalami penurunan nilai ditentukan berdasarkan penilaian terhadap arus kas yang dapat dipulihkan berdasarkan sejumlah skenario, termasuk realisasi jaminan yang dimiliki jika memungkinkan. ECL akan mencerminkan rata-rata tertimbang dari skenario berdasarkan probabilitas dari skenario yang relevan untuk terjadi.

Financial assets that are credit impaired (or in default) represent those that are at least 180 days past due after the reporting date. Financial assets are also considered to be credit impaired where the debtors are unlikely to pay on the occurrence of one or more observable events that have a detrimental impact on the estimated future cash flows of the financial asset. Loss provisions against credit impaired financial assets are determined based on an assessment of the recoverable cash flows under a range of scenarios, including the realization of any collateral held where appropriate. The ECL will reflect weighted average of the scenarios based on the probability of the relevant scenario to occur.

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**Eksposur yang Mengalami Penurunan Nilai
Kredit atau Gagal Bayar (Stage 3) (lanjutan)**

Cadangan kerugian penurunan nilai merupakan selisih antara nilai sekarang dari arus kas yang diperkirakan akan dipulihkan, didiskontokan pada suku bunga efektif awal, dan nilai tercatat bruto instrumen sebelum penurunan nilai kredit.

Periode yang diperhitungkan ketika mengukur kerugian kredit ekspektasian adalah periode yang lebih pendek antara umur ekspektasian dan periode kontrak aset keuangan. Umur ekspektasian dapat dipengaruhi oleh pembayaran di muka dan periode kontrak maksimum melalui opsi perpanjangan kontrak.

Untuk aset yang diukur pada biaya perolehan diamortisasi, saldo di laporan posisi keuangan mencerminkan aset bruto dikurangi kerugian kredit ekspektasian.

**Pengukuran dan pengakuan atas kerugian
kredit ekspektasian**

Untuk aset keuangan, kerugian kredit ekspektasian diestimasi sebagai selisih antara seluruh arus kas kontraktual yang jatuh tempo kepada Perusahaan sesuai dengan kontrak dan seluruh arus kas yang diekspektasi akan diterima oleh Perusahaan, didiskontokan pada suku bunga efektif awal.

Nilai wajar instrumen keuangan

Perusahaan menilai instrumen keuangan, sebesar nilai wajar pada setiap tanggal laporan posisi keuangan.

Nilai wajar adalah harga yang akan diterima untuk menjual suatu aset atau harga yang akan dibayar untuk mengalihkan suatu liabilitas dalam transaksi teratur antara pelaku pasar pada tanggal pengukuran. Pengukuran nilai wajar mengasumsikan bahwa transaksi untuk menjual aset atau mengalihkan liabilitas terjadi:

- Di pasar utama untuk aset dan liabilitas tersebut, atau
- Jika tidak terdapat pasar utama, di pasar yang paling menguntungkan untuk aset atau liabilitas tersebut.

Perusahaan harus memiliki akses ke pasar utama atau pasar yang paling menguntungkan.

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**2. MATERIAL ACCOUNTING POLICY INFORMATION
(continued)**

g. Financial Instruments (continued)

**Credit Impaired (or Defaulted) Exposures
(Stage 3) (continued)**

The loss provisions held represent the difference between the present value of the cash flows expected to be recovered, discounted at the instruments original effective interest rate, and the gross carrying value of the instrument prior to any credit impairment.

The period considered when measuring expected credit loss is the shorter of the expected life and the contractual term of the financial asset. The expected life may be impacted by prepayments and the maximum contractual term by extension options.

For assets measured at amortized cost, the statement of financial position amount reflects the gross asset less the expected credit losses.

**Measurement and recognition of expected
credit losses**

For financial assets, the expected credit loss is estimated as the difference between all contractual cash flows that are due to the Company in accordance with the contract and all the cash flows that the Company expects to receive, discounted at the original effective interest rate.

Fair value of financial instruments

The Company measures financial instruments, at fair value at each statement of financial position date.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- *In the principal market for the asset and liability, or*
- *In the absence of a principal market, in the most advantageous market for the asset or liability.*

The principal or the most advantageous market must be accessible to by the Company.

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2. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL
(lanjutan)

2. MATERIAL ACCOUNTING POLICY INFORMATION
(continued)

g. Instrumen Keuangan (lanjutan)

g. Financial Instruments (continued)

Nilai wajar instrumen keuangan (lanjutan)

Fair value of financial instruments
(continued)

Nilai wajar aset atau liabilitas diukur menggunakan asumsi yang akan digunakan pelaku pasar ketika menentukan harga aset atau liabilitas tersebut, dengan asumsi bahwa pelaku pasar utamanya bertindak untuk kepentingan ekonomi terbaik mereka.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

Pengukuran nilai wajar atas aset nonkeuangan memperhitungkan kemampuan pelaku pasar dalam menghasilkan manfaat ekonomi tertinggi dalam penggunaan aset atau dengan menjualnya kepada pelaku pasar lain yang akan menggunakan aset tersebut secara maksimal.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

Perusahaan menggunakan teknik penilaian yang sesuai dengan keadaan dan dimana data memadai tersedia untuk mengukur nilai wajar, memaksimalkan penggunaan input yang dapat diobservasi yang relevan dan meminimalkan penggunaan input relevan yang tidak dapat diobservasi.

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs.

Semua aset dan liabilitas dimana nilai wajar diukur atau diungkapkan dalam laporan keuangan dapat dikategorikan pada level hierarki nilai wajar, sebagaimana dijelaskan di bawah ini, berdasarkan tingkatan *input* terendah yang signifikan atas pengukuran nilai wajar secara keseluruhan:

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1 - Harga kuotasian (tanpa penyesuaian) di pasar aktif untuk aset atau liabilitas yang identik;
- Level 2 - Teknik penilaian dimana input level terendah yang signifikan terhadap pengukuran nilai wajar yang dapat diobservasi baik secara langsung atau tidak langsung;
- Level 3 - Teknik penilaian dimana input level terendah yang signifikan terhadap pengukuran yang tidak dapat diobservasi.

- *Level 1 - Quoted (unadjusted) market prices in active markets for identical assets or liabilities;*
- *Level 2 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable;*
- *Level 3 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.*

Untuk aset dan liabilitas yang diakui sebesar nilai wajar dalam laporan keuangan secara berulang, Perusahaan menentukan apakah terjadi transfer antara Level di dalam hierarki dengan cara mengevaluasi kategori (berdasarkan input level terendah yang signifikan dalam pengukuran nilai wajar secara keseluruhan) pada setiap akhir periode pelaporan.

For assets and liabilities that are recognized at fair value in the financial statements on a recurring basis, the Company determines whether transfers have occurred between Levels in the hierarchy by re-assessing categorization (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

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2. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

g. Instrumen Keuangan (lanjutan)

Untuk tujuan pengungkapan nilai wajar, Perusahaan telah menentukan kategori aset dan liabilitas berdasarkan sifat, karakteristik, risiko dari aset atau liabilitas tersebut, dan level hierarki nilai wajar seperti dijelaskan di atas.

Penyesuaian risiko kredit

Perusahaan melakukan penyesuaian harga dalam kondisi pasar yang lebih menguntungkan untuk mencerminkan adanya perbedaan risiko kredit di pihak lawan antara instrumen yang diperdagangkan di pasar tersebut dengan instrumen yang sedang dinilai untuk posisi aset keuangan. Dalam menentukan nilai wajar liabilitas keuangan, risiko kredit Perusahaan terkait dengan instrumen harus diperhitungkan.

h. Kas dan Setara Kas

Kas dan setara kas terdiri dari kas, kas pada bank semua deposito berjangka yang tidak dibatasi penggunaannya dan tidak dijaminkan (termasuk *deposito on call*) yang jatuh tempo dalam jangka waktu tiga bulan atau kurang sejak tanggal penempatannya.

i. Piutang Usaha

Pada saat pengakuan awal piutang usaha diakui sebesar nilai wajarnya dan selanjutnya diukur pada nilai yang diamortisasi setelah dikurangi dengan cadangan penurunan nilai piutang. Piutang dihapusbukukan pada saat piutang tersebut dipastikan tidak akan tertagih.

Jika piutang diperkirakan dapat ditagih dalam waktu satu tahun atau kurang (atau dalam siklus operasi normal jika lebih panjang), piutang diklasifikasikan sebagai aset lancar. Jika tidak, piutang disajikan sebagai aset tidak lancar.

j. Piutang Retensi

Piutang retensi merupakan piutang Perusahaan kepada pemberi kerja yang akan dilunasi setelah penyelesaian kontrak atau pemenuhan kondisi yang ditentukan kontrak. Piutang retensi dicatat pada saat pemotongan sejumlah persentase tertentu dari setiap tagihan piutang usaha untuk ditahan oleh pemberi kerja sampai suatu kondisi setelah penyelesaian kontrak dipenuhi.

2. MATERIAL ACCOUNTING POLICY INFORMATION (continued)

g. Financial Instruments (continued)

For the purpose of fair value disclosures, the Company has determined classes of assets and liabilities on the basis of the nature, characteristics risks of the asset or liability and the level of the fair value hierarchy as explained above.

Credit risk adjustment

The Company adjusts the price in the more advantageous market to reflect any differences in counterparty credit risk between instruments traded in that market and the ones being valued for financial asset positions. In determining the fair value of financial liability positions, the Company's own credit risk associated with the instrument is taken into account.

h. Cash and Cash Equivalents

Cash and cash equivalents consist of cash on hand and cash in banks and all deposits which are unrestricted time and not pledge as collateral (including deposits on call) with original maturities of three months or less.

i. Trade Receivables

Trade receivables are recognised initially at fair value and subsequently measured at amortized cost less provision for receivables impairment. Accounts are written-off in the period during which they are determined to be not collectible.

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. Otherwise, they are presented as non-current assets.

j. Retention Receivable

Retention receivable represents the Company's receivable from the owner of the project which will be paid after completion of the contract or fulfillment of certain conditions in the contract. Retention receivable is recorded at certain percentage applied in every account receivable's claim which is retained by the owner of the project up to certain condition after completion of the contract has been met.

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k. Jumlah tagihan dan utang bruto pemberi kerja

Jumlah tagihan dan utang bruto pemberi kerja berasal dari pekerjaan kontrak konstruksi yang dilakukan kepada pihak pemberi kerja yang masih dalam pelaksanaan. Nilai dari tagihan dan utang bruto merupakan selisih antara pendapatan yang diakui berdasarkan metode persentase penyelesaian dan termin yang ditagih.

Jumlah tagihan bruto pemberi kerja diperoleh apabila pendapatan diakui berdasarkan metode persentase penyelesaian melebihi termin yang ditagih. Jumlah utang bruto pemberi kerja terjadi apabila termin yang ditagih melebihi pendapatan yang diakui berdasarkan metode persentase penyelesaian.

l. Biaya Dibayar di Muka

Biaya dibayar di muka merupakan biaya yang telah dibayar namun pembebanannya baru akan dilakukan pada periode yang akan datang, seperti premi asuransi dibayar di muka, bunga dibayar di muka, dan sewa dibayar di muka. Biaya dibayar di muka diamortisasi sesuai dengan masa manfaatnya dengan menggunakan metode garis lurus.

m. Persediaan

Persediaan dinyatakan berdasarkan biaya perolehan atau nilai realisasi bersih, mana yang lebih rendah. Biaya perolehan persediaan barang jadi ditentukan dengan metode Masuk Pertama Keluar Pertama (MPKP), persediaan bahan baku dan bahan penolong ditentukan dengan metode *moving average*. Biaya persediaan terdiri dari seluruh biaya pembelian, biaya konversi, tenaga kerja langsung, dan biaya *overhead* produksi berdasarkan tingkat aktivitas normal. Nilai realisasi bersih merupakan estimasi harga jual dari persediaan dikurangi seluruh biaya penyelesaian dan estimasi biaya yang diperlukan untuk melakukan penjualan.

Penyisihan penurunan nilai persediaan diakui berdasarkan kondisi fisik persediaan dan persediaan yang bergerak lambat dengan mempertimbangkan manfaat masa depan dan nilai realisasi bersih.

n. Aset Tetap

Aset tetap kecuali tanah dan bangunan di pertanggungjawabkan dengan menggunakan model biaya dan dinyatakan berdasarkan biaya perolehan setelah dikurangi akumulasi penyusutan, jika ada.

2. MATERIAL ACCOUNTING POLICY INFORMATION
(continued)

k. Gross amount due from and to customers

Gross amount due from and to customers resulting from construction contract services which are still in progress. The value of due from and to customers represents the difference between the revenue recognised based on percentage of completion method and the progress billings.

Gross amount due from customers are obtained when the revenue recognised based on percentage of completion method exceeds the progress billings. Gross amounts due to customers are obtained when the progress billing exceeds the revenue recognised based on the percentage of completion method.

l. Prepaid Expenses

Prepaid expenses are costs that have been paid but will be incurred in future periods, such as prepaid insurance premiums, prepaid interest and rent paid in advance. Prepaid expenses are amortized over the periods of benefit using the straight-line method.

m. Inventories

Inventories are stated at the lower of cost or net realizable value. The cost of finished goods inventories is determined using the First-In, First-Out (FIFO) method, while the cost of raw materials and supporting materials is determined using the moving average method. The cost of inventories comprises all purchase costs, conversion costs, direct labor, and production overhead based on the normal level of activity. Net realizable value represents the estimated selling price of inventories less all estimated costs of completion and the estimated costs necessary to make the sale.

Allowance for decline in value of inventories is recognized based on physical conditions of the inventories and slow-moving inventories taking into account future benefits and net realizable value.

n. Property, Plant and Equipment

Property, plant and equipment, except for land and building, are accounted for using the cost model and stated at acquisition cost less accumulated depreciation and accumulated impairment losses, if any.

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2. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL
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2. MATERIAL ACCOUNTING POLICY INFORMATION
(continued)

n. Aset Tetap (lanjutan)

n. Property, Plant and Equipment (continued)

Aset tetap tanah dan bangunan dinyatakan berdasarkan nilai revaluasi yang merupakan nilai wajar pada tanggal revaluasi dikurangi akumulasi penyusutan dan akumulasi rugi penurunan nilai yang terjadi setelah tanggal revaluasi, kecuali untuk tanah tidak disusutkan. Revaluasi dilakukan dengan keteraturan yang memadai untuk memastikan bahwa jumlah tercatat tidak berbeda secara material dari jumlah yang ditentukan menggunakan nilai wajar pada tanggal laporan.

Land and buildings are stated at their revalued amounts, being the fair value at the date of revaluation, less any subsequent accumulated depreciation and subsequent accumulated impairment losses, except for land which is not depreciated. Revaluation is made with sufficient regularity to ensure that the carrying amount does not differ materially from the amount determined using fair value at the reporting date.

Kenaikan yang berasal dari revaluasi tanah dan bangunan diakui pada penghasilan komprehensif lain dan terakumulasi dalam ekuitas pada bagian komponen ekuitas lainnya, kecuali sebelumnya penurunan revaluasi atas aset yang sama pernah diakui dalam laporan laba rugi, dalam hal ini kenaikan revaluasi hingga sebesar penurunan nilai aset akibat revaluasi tersebut, dikreditkan dalam laporan laba rugi. Penurunan jumlah tercatat yang berasal dari revaluasi tanah dan bangunan dibebankan dalam laporan laba rugi apabila penurunan tersebut melebihi saldo surplus revaluasi aset yang bersangkutan, jika ada.

Any revaluation increase arising on the revaluation of such land and buildings is recognized in other comprehensive income and accumulated in equity under the heading of "other component of equity", except to the extent that it reverses a revaluation decrease, for the same asset, which was previously recognized in profit or loss, in which case the increase is credited to profit or loss to the extent of the decrease previously charged. A decrease in carrying amount arising on the revaluation of such land and buildings is charged to profit or loss to the extent that it exceeds the balance, if any.

Surplus revaluasi tanah dan bangunan yang telah disajikan dalam ekuitas dipindahkan langsung ke saldo laba pada saat aset tersebut dihentikan pengakuannya.

The revaluation surplus in respect of land and buildings is directly transferred to retained earnings when the asset is derecognized.

Jika aset revaluasi tidak mengalami perubahan nilai wajar secara signifikan, aset tersebut akan direvaluasi paling kurang setiap 3 (tiga) tahun.

If there are no significant changes in fair value of assets revaluation, those assets will be revalued every 3 (three) years.

Penyusutan diakui dengan metode garis lurus dan metode saldo menurun berganda setelah memperhitungkan nilai residu berdasarkan taksiran masa aset tetap sebagai berikut:

Depreciation is recognized using the straight-line method and the double declining balance method after considering the residual value, based on the estimated useful lives of the property, plant and equipment as follows:

	Tahun/Years	
Garis lurus		<i>Straight-line</i>
Gedung dan pabrik	20	<i>Buildings and plant</i>
Peralatan	4-16	<i>Equipment</i>
Saldo menurun berganda		<i>Double declining</i>
Perlengkapan kantor	4-8	<i>Office equipment</i>
Kendaraan	8	<i>Vehicles</i>

Peralatan terdiri dari golongan I, II dan III. Peralatan golongan I adalah peralatan yang merupakan mebel dan peralatan dibuat dari kayu dan rotan, mesin kantor, dan alat komunikasi, dengan masa manfaat 4 tahun.

Equipment are categorized into categories I, II and III. Equipment under category I consist of equipment that are furniture and equipment which are made of wood and rattan, office machines, and communications tools, with useful lives of 4 years.

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2. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL
(lanjutan)

n. Aset Tetap (lanjutan)

Peralatan golongan II adalah peralatan yang merupakan mebel dan peralatan dibuat dari logam, peralatan yang dipergunakan seperti truk berat, *dump trucks*, *crane bulldozer* dan alat berat lainnya, dengan masa manfaat 8 tahun.

Peralatan golongan III adalah peralatan yang dibuat dari logam, peralatan yang dipergunakan untuk produksi jangka panjang dengan masa manfaat 16 tahun.

Perlengkapan kantor termasuk dalam golongan I dengan masa manfaat 4 tahun.

Masa manfaat ekonomis, nilai residu dan metode penyusutan ditelaah setiap akhir periode dan pengaruh dari setiap perubahan estimasi tersebut berlaku prospektif.

Beban pemeliharaan dan perbaikan dibebankan pada laporan laba rugi pada saat terjadinya. Biaya-biaya lain yang terjadi selanjutnya yang timbul untuk menambah, mengganti atau memperbaiki aset tetap dicatat sebagai biaya perolehan aset jika dan hanya jika besar kemungkinan manfaat ekonomis di masa depan berkenaan dengan aset tersebut akan mengalir ke entitas dan biaya perolehan aset dapat diukur secara andal. Kecuali tanah dan bangunan, aset tetap yang dihentikan pengakuannya atau yang dijual nilai tercatatnya dikeluarkan dari kelompok aset tetap, keuntungan atau kerugian dari penjualan aset tetap tersebut dibukukan dalam laba rugi.

Aset dalam penyelesaian dinyatakan sebesar biaya perolehan, termasuk biaya pinjaman yang terjadi selama masa pembangunan yang timbul dari utang yang digunakan untuk pembangunan aset tersebut. Akumulasi biaya perolehan akan dipindahkan ke masing-masing aset tetap yang bersangkutan pada saat selesai dan siap digunakan.

o. Aset Takberwujud

Aset takberwujud yang diperoleh secara terpisah dilaporkan sebesar biaya dikurangi akumulasi amortisasi (jika aset takberwujud tersebut memiliki umur manfaat terbatas) dan akumulasi kerugian penurunan nilai.

Aset takberwujud dengan umur manfaat terbatas diamortisasi dengan dasar garis lurus selama estimasi umur manfaat sebagai berikut:

2. MATERIAL ACCOUNTING POLICY INFORMATION
(continued)

n. Property, Plant and Equipment (continued)

Equipment under category II consist of equipment that are furniture and equipment which are made of metal, used equipment such as heavy trucks, dump trucks, cranes bulldozers and other heavy equipment, with useful lives of 8 years.

Equipment under category III is equipment made of metal equipment used for long-term production with a useful life of 16 years.

Office equipment is included in category I with useful lives of 4 years.

The estimated useful lives, residual values and depreciation method are reviewed at each period end, with the effect of any changes in estimate accounted for on a prospective basis.

The cost of maintenance and repairs is charged to profit, or loss as incurred. Other costs incurred subsequently to add to, replace part of, or service an item of property, plant and equipment, are recognized as asset if, and only if it is probable that future economic benefits associated with the item will flow to the entity and the cost of the item can be measured reliably. Except for land and buildings, assets are retired or otherwise disposed of, and their carrying amounts are removed from the accounts and any resulting gain or loss is reflected in profit or loss.

Construction in progress is stated at cost, which includes borrowing costs during construction on debts incurred to finance the construction. The accumulated cost is transferred to the respective property, plant and equipment account when completed and ready for use.

o. Intangible Assets

Intangible assets acquired separately are reported at cost less accumulated amortization (where they have finite useful lives) and accumulated impairment losses.

Intangible assets with finite useful lives are amortized on a straight-line basis over their estimated useful lives as follows:

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2. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

o. Aset Takberwujud (lanjutan)

	<u>Tahun/Years</u>
Perangkat lunak	4

Suatu aset takberwujud dihentikan pengakuannya saat pelepasan, atau ketika tidak terdapat ekspektasi manfaat ekonomi masa depan dari penggunaan atau pelepasan. Keuntungan atau kerugian yang timbul dari penghentian pengakuan aset takberwujud, diukur sebagai perbedaan antara hasil pelepasan bersih dan nilai tercatat aset, diakui di laba rugi ketika aset tersebut dihentikan pengakuannya.

p. Aset Lain-lain

Akun-akun yang tidak dapat digolongkan dalam aset lancar, investasi, maupun aset tidak berwujud disajikan dalam aset lain-lain.

Beban tangguhan

Beban tangguhan berupa hak atas tanah dicatat sebesar biaya perolehan hak atau biaya pembaharuan hak. Semua beban tangguhan terkait hak diamortisasi sepanjang umur hukum hak atau umur ekonomis aset tanah, atas perbandingan dengan umur yang lebih singkat.

q. Penurunan Nilai Aset Nonkeuangan

Pada setiap akhir periode pelaporan, Perusahaan menelaah nilai tercatat aset nonkeuangan untuk menentukan apakah terdapat indikasi bahwa aset tersebut telah mengalami penurunan nilai. Jika terdapat indikasi tersebut, jumlah terpulihkan dari aset diestimasi untuk menentukan tingkat kerugian penurunan nilai (jika ada). Bila tidak memungkinkan untuk mengestimasi jumlah terpulihkan atas suatu aset individual, Perusahaan mengestimasi jumlah terpulihkan dari unit penghasil kas atas aset.

Estimasi jumlah terpulihkan adalah nilai tertinggi antara nilai wajar dikurangi biaya pelepasan/penghapusan dan nilai pakai. Dalam menilai nilai pakainya, estimasi arus kas masa depan didiskontokan ke nilai kini menggunakan tingkat diskonto sebelum pajak yang menggambarkan penilaian pasar kini dari nilai waktu uang dan risiko spesifik atas aset yang mana estimasi arus kas masa depan belum disesuaikan.

2. MATERIAL ACCOUNTING POLICY INFORMATION (continued)

o. Intangible Assets (continued)

Software

An intangible asset is derecognized on disposal, or when no future economic benefits are expected from use or disposal. Gains or losses arising from derecognition of an intangible asset, measured as the difference between the net disposal proceeds and the carrying amount of the asset, are recognized in profit or loss when the asset is derecognized.

p. Other Assets

Accounts that cannot be classified into current assets, investment, or intangible assets are presented as other assets.

Deferred expense

Deferred expense such as land right is recorded at cost of acquisition or cost of renewal right. Deferred expense of right is amortized over useful life or economic life of land, whichever is shorter.

q. Impairment of NonFinancial Assets

At the end of each reporting period, the Company reviews the carrying amount of non-financial assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the Company estimates the recoverable amount of the cash generating unit to which the asset belongs.

Estimated recoverable amount is the higher of fair value less cost to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

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2. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL
(lanjutan)

q. Penurunan Nilai Aset Nonkeuangan
(lanjutan)

Dalam menentukan nilai wajar dikurangi biaya untuk menjual, digunakan harga penawaran pasar terakhir, jika tersedia. Jika tidak terdapat transaksi tersebut, Perusahaan menggunakan model penilaian yang sesuai untuk menentukan nilai wajar aset. Perhitungan-perhitungan ini dikuatkan oleh penilaian berganda atau indikasi nilai wajar yang tersedia.

Jika jumlah terpulihkan dari aset *nonkeuangan* (unit penghasil kas) lebih kecil dari nilai tercatatnya, nilai tercatat aset (unit penghasil kas) diturunkan menjadi sebesar jumlah terpulihkan dan rugi penurunan nilai segera diakui dalam laba rugi, kecuali relevan aset tersebut dicatat pada jumlah revaluasi, di mana kerugian penurunan nilai diperlakukan sebagai penurunan revaluasi.

Apabila penurunan nilai selanjutnya dipulihkan, jumlah tercatat aset (atau unit penghasil kas) ditingkatkan ke estimasi yang direvisi dari jumlah terpulihkannya, namun kenaikan jumlah tercatat tidak boleh melebihi jumlah tercatat yang tidak ada kerugian penurunan nilai yang diakui untuk aset (atau unit penghasil kas) pada tahun-tahun sebelumnya. Pembalikan rugi penurunan nilai diakui segera dalam laba rugi, kecuali aset yang bersangkutan dicatat pada jumlah revaluasi, dalam hal ini pembalikan kerugian penurunan nilai diperlakukan sebagai kenaikan nilai revaluasi (Catatan 2n).

r. Utang Bruto kepada Subkontraktor

Utang bruto kepada subkontraktor diakui atas dasar akrual yang merupakan utang prestasi kerja subkontraktor yang belum diberita acarkan, baik dari subkontraktor atau material yang diakui sebagai prestasi karena belum memenuhi syarat pembayaran sesuai kontrak. Utang bruto kepada subkontraktor disajikan sebesar selisih antara biaya yang terjadi ditambah laba atau dikurangi kerugian yang diakui.

s. Provisi

Provisi diakui ketika Perusahaan memiliki kewajiban hukum atau konstruktif masa kini sebagai akibat peristiwa masa lalu terdapat kemungkinan penyelesaian kewajiban tersebut mengakibatkan arus keluar sumber daya dan jumlah kewajiban tersebut dapat diukur secara andal. Provisi tidak diakui untuk kerugian operasi masa depan.

2. MATERIAL ACCOUNTING POLICY INFORMATION
(continued)

q. Impairment of Non-Financial Assets
(continued)

In determining fair value less costs to sell, the latest market bid price is used, if available. If such transactions are not available, the Company uses an appropriate valuation model to determine the fair value of the asset. These calculations are corroborated by valuation multiples or other available indicators of fair value.

If the recoverable amount of the non-financial asset (cash generating unit) is less than its carrying amount, the carrying amount of the asset (cash generating unit) is reduced to its recoverable amount and an impairment loss is recognized immediately in profit or loss, unless the relevant asset is carried at revaluation amount, in which the impairment loss is treated as revaluation decrease.

When an impairment loss subsequently reverses, the carrying amount of the asset (or a cash-generating unit) is increased to the revised estimate of its recoverable amount, so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognized for the asset (or cash-generating unit) in prior years. The reversal of an impairment loss is recognized immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase (Note 2n).

r. Gross Amount Due to Subcontractors

Gross amount due to subcontractors is recognized on accrual basis which represents uncertified subcontractor's working progress, either from subcontractor or materials which are recognized as progress as it has not fulfilled the certain payment condition as stated in the contract. Gross amount due to subcontractor is presented as the difference between actual costs plus profit or less realized loss.

s. Provisions

Provision is recognised when the Company has a present legal or constructive obligation as a result of past events it is probable that an outflow of resources will be required to settle the obligation and the amount has been reliably estimated. Provision is not recognised for future operating losses.

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s. Provisi (lanjutan)

Provisi diukur sebesar nilai kini dari estimasi terbaik manajemen atas pengeluaran yang diharapkan diperlukan untuk menyelesaikan kewajiban kini pada akhir periode pelaporan.

Tingkat diskonto yang digunakan untuk menentukan nilai kini adalah tingkat diskonto sebelum pajak yang mencerminkan penilaian pasar atas nilai waktu uang dan risiko yang terkait dengan kewajiban.

Peningkatan provisi karena berjalannya waktu diakui sebagai biaya keuangan.

t. Pengakuan Pendapatan dan Beban

Pendapatan diukur berdasarkan imbalan yang Perusahaan perkirakan menjadi haknya dalam kontrak dengan pelanggan dan tidak termasuk jumlah yang ditagih atas nama pihak ketiga. Perusahaan mengakui pendapatan ketika mengalihkan pengendalian barang atau jasa kepada pelanggan.

Dalam menentukan pengakuan pendapatan, Perusahaan melakukan analisis kontrak dengan konsumen melalui pendekatan lima langkah berikut:

1. Mengidentifikasi kontrak dengan pelanggan, dengan kriteria sebagai berikut:
 - Kontrak telah disetujui oleh pihak-pihak terkait dalam kontrak
 - Perusahaan bisa mengidentifikasi hak dari pihak-pihak terkait dan jangka waktu pembayaran dari barang atau jasa yang akan dialihkan
 - Kontrak memiliki substansi komersial
 - Besar kemungkinan Perusahaan akan menerima imbalan atas barang atau jasa yang dialihkan
2. Mengidentifikasi kewajiban pelaksanaan dalam kontrak, untuk menyerahkan barang atau jasa yang memiliki karakteristik yang berbeda ke pelanggan.
3. Menentukan harga transaksi, setelah dikurangi potongan penjualan dan pajak pertambahan nilai, yang berhak diperoleh suatu entitas sebagai kompensasi atas diserahkannya barang atau jasa yang dijanjikan ke pelanggan.

2. MATERIAL ACCOUNTING POLICY INFORMATION (continued)

s. Provisions (continued)

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the end of the reporting period.

The discount rate used to determine the present value is a pretax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

The increase in the provision due to the passage of time is recognised as finance costs.

t. Revenue and Expenses Recognition

Revenue is measured based on the consideration to which the Company expects to be entitled in a contract with a customer and excludes amounts collected on behalf of third parties. The Company recognizes revenue when it transfers control of a product or service to a customer.

In determining revenue recognition, the Company performs analysis of contracts with customers through the following five-step assessment:

1. *Identify contracts with customers with certain criteria as follows:*
 - *The contract has been agreed by the parties involved in the contract*
 - *The Company can identify the rights of relevant parties and the term of payment for the goods or services to be transferred*
 - *The contract has commercial substance*
 - *It is probable that the Company will receive benefits for the goods or services transferred*
2. *Identify the performance obligations in the contract, to transfer distinctive goods or services to the customer.*
3. *Determine the transaction price, net of sales discounts and value added tax, which an entity expects to be entitled in exchange for transferring promised goods or services to customer.*

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t. Pengakuan Pendapatan dan Beban (lanjutan)

4. Mengalokasikan harga transaksi kepada setiap kewajiban pelaksanaan dengan menggunakan dasar harga jual masing-masing dari setiap barang atau jasa yang dijanjikan di kontrak.
5. Mengakui pendapatan ketika kewajiban pelaksanaan telah dipenuhi yaitu dengan metode sepanjang waktu atau dengan metode pada suatu waktu tertentu.

Aset Kontrak

Kontrak aset pada awalnya diakui sebagai pendapatan yang diperoleh dari jasa yang diberikan karena penerimaan imbalan bergantung pada keberhasilan penyelesaian jasa tersebut. Setelah penyelesaian jasa dan penerimaan oleh pelanggan, jumlah yang diakui sebagai kontrak aset direklasifikasi ke piutang usaha.

Liabilitas kontrak

Kontrak liabilitas diakui jika pembayaran diterima atau pembayaran jatuh tempo (mana yang lebih awal) dari pelanggan sebelum Perusahaan mengalihkan barang atau jasa terkait. Kontrak liabilitas diakui sebagai pendapatan ketika Perusahaan memenuhi kontrak tersebut (yaitu, mengalihkan kendali atas barang dan jasa terkait kepada pelanggan).

Aset kontrak disajikan dalam tagihan bruto dan liabilitas kontrak disajikan dalam uang muka kepada pelanggan.

Kriteria tertentu juga harus terpenuhi untuk setiap aktivitas Perusahaan seperti dijelaskan di bawah:

- Pendapatan dari jasa konstruksi diakui dengan metode persentase penyelesaian berdasarkan kemajuan fisik proyek pada tanggal pelaporan.
- Pendapatan dari penjualan beton pracetak, *readymix* dan baja diakui pada saat pengendalian atas barang telah berpindah kepada pelanggan yaitu ketika barang telah dikirim ke lokasi spesifik pelanggan.

Beban diakui pada saat terjadinya, dengan menggunakan dasar akrual.

2. MATERIAL ACCOUNTING POLICY INFORMATION
(continued)

t. Revenue and Expenses Recognition
(continued)

4. Allocate the transaction price to each performance obligation on the basis of the stand-alone selling price of each goods or services promised in the contract.
5. Recognize revenue when performance obligation is satisfied overtime or at a point in time.

Contract assets

A contract asset is initially recognized for revenue earned from service rendered because the receipt of consideration is conditional on successful completion of the service. Upon completion of the service and acceptance by the customer, the amount recognized as contract assets is reclassified to trade receivables.

Contract liabilities

A contract liability is recognized if a payment is received or a payment is due (whichever is earlier) from a customer before the Company transfers the related goods or services. Contract liabilities are recognized as revenue when the Company performs under the contract (i.e., transfers control of the related goods or services to the customer).

Contract assets are presented under gross amounts due from customers, and contract liabilities are presented under advances from customers.

The specific criteria also must be met for each of the Company activities as described below:

- Revenue from construction services are recognized based on the percentage of completion method, determined using physical progress of the projects at the reporting date.
- Revenue from the sale of precast and readymix is recognized when the control of goods has been transferred to the customer, being when the goods have been shipped to the customer's specific location.

Expenses are recognized as incurred on an accruals basis.

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2. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL
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u. Biaya Pinjaman

Biaya pinjaman yang dapat diatribusikan langsung dengan perolehan, pembangunan atau pembuatan aset kualifikasian, dikapitalisasi sebagai bagian biaya perolehan aset tersebut. Biaya pinjaman lainnya diakui sebagai beban pada saat terjadi. Biaya pinjaman dapat mencakup beban bunga, beban keuangan dalam sewa pembiayaan atau selisih kurs yang berasal dari pinjaman dalam mata uang asing sepanjang selisih kurs tersebut diperlakukan sebagai penyesuaian atas biaya bunga.

Penghasilan investasi diperoleh atas investasi sementara dari pinjaman yang secara spesifik belum digunakan untuk pengeluaran aset kualifikasian dikurangi dari biaya pinjaman yang dikapitalisasi.

Kapitalisasi biaya pinjaman dimulai pada saat Perusahaan telah melakukan aktivitas yang diperlukan untuk mempersiapkan aset agar dapat digunakan atau dijual sesuai dengan intensinya serta pengeluaran untuk aset dan biaya pinjamannya telah terjadi. Kapitalisasi biaya pinjaman dihentikan ketika secara substansial seluruh aktivitas yang diperlukan untuk mempersiapkan aset kualifikasian agar dapat digunakan atau dijual sesuai dengan intensinya telah selesai.

v. Imbalan Pascakerja

Pada bulan April 2022, DSAK-IAI menerbitkan materi penjelasan melalui siaran pers atas persyaratan pengatribusian imbalan pada periode jasa sesuai PSAK 219: Imbalan Kerja yang diadopsi dari IAS 19 *Employee Benefits*. Materi penjelasan tersebut menyampaikan informasi bahwa pola fakta umum dari program pensiun berbasis undang-undang Ketenagakerjaan yang berlaku di Indonesia saat ini memiliki pola fakta serupa dengan yang ditanggapi dan disimpulkan dalam IFRS *Interpretation Committee* ("IFRIC") Agenda *Decision Attributing Benefit to Periods of Service* (IAS 19).

Perusahaan telah menerapkan materi penjelasan tersebut dan, dengan demikian, mengubah kebijakan akuntansi mengenai atribusi imbalan kerja pada periode jasa. Penerapan ini tidak berdampak material terhadap jumlah yang dilaporkan pada periode keuangan sebelumnya.

2. MATERIAL ACCOUNTING POLICY INFORMATION
(continued)

u. Borrowing Costs

Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset, are capitalized as part of the cost of asset. Other borrowing costs are recognized as an expense when incurred. Borrowing costs may include interest expense, finance charges in respect of finance leases, or exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs.

Investment income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalization.

Capitalization of borrowing costs commences when the Company undertakes activities necessary to prepare the asset for its intended use or sale and expenditures for the asset and its borrowing costs has been incurred. Capitalization of borrowing costs ceases when substantially all the activities necessary to prepare the qualifying assets for its intended use or sale are complete.

v. Employee Benefits

In April 2022, DSAK-IAI issued an explanatory material through a press release regarding attribution of benefits to periods of service in accordance with PSAK 219: Imbalan Kerja which was adopted from IAS 19: Employee Benefits. The explanatory material conveyed the information that the fact pattern of the pension program based on the Labor Law currently enacted in Indonesia is similar to those responded and concluded in the IFRS Interpretation Committee ("IFRIC") Agenda Decision Attributing Benefit to Periods of Service (IAS 19).

The Company has implemented the said explanatory material and accordingly, changed its accounting policy regarding attribution of benefits to periods of service. The implementation has no material impact on the amounts reported for the previous financial periods.

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v. Imbalan Pascakerja (lanjutan)

Perusahaan mengakui kewajiban imbalan kerja yang tidak didanai sesuai dengan Peraturan Pemerintah No. 35 Tahun 2021 (PP 35/2021) yang menerapkan pengaturan Perppu No. 2/2022 tentang Cipta Kerja pada tahun 2022 dan Undang-Undang No. 11/2020 tentang Cipta Kerja pada tahun 2021. Beban pensiun berdasarkan program dana pensiun manfaat pasti Perusahaan ditentukan melalui perhitungan aktuarial secara periodik dengan menggunakan metode *projected unit credit* dan menerapkan asumsi atas tingkat diskonto dan tingkat kenaikan manfaat pasti pensiun tahunan.

Perusahaan mengakui jumlah liabilitas imbalan pasti neto sebesar nilai kini kewajiban imbalan pasti pada akhir periode pelaporan dikurangi nilai wajar aset program yang dihitung oleh aktuaris independen dengan menggunakan metode *Projected Unit Credit*. Nilai kini kewajiban imbalan pasti ditentukan dengan mendiskontokan imbalan tersebut.

Perusahaan mencatat tidak hanya kewajiban hukum berdasarkan persyaratan formal program imbalan pasti, tetapi juga kewajiban konstruktif yang timbul dari praktik informal entitas.

Biaya jasa kini, biaya jasa lalu dan keuntungan atau kerugian atas penyelesaian, serta bunga neto atas liabilitas imbalan pasti neto diakui dalam laba rugi.

Pengukuran kembali atas liabilitas imbalan pasti neto yang terdiri dari keuntungan dan kerugian aktuarial diakui sebagai penghasilan komprehensif lain. Pengukuran kembali diakui dalam penghasilan komprehensif lain tercermin segera dalam "saldo laba" dan tidak direklasifikasi ke laba rugi. Biaya jasa lalu diakui dalam laba rugi ketika terjadi amendemen program atau kurtailmen, atau ketika Perusahaan mengakui biaya restrukturisasi terkait atau pesangon, jika lebih dahulu. Bunga neto dihitung dengan mengalikan tingkat diskonto dengan liabilitas atau aset imbalan pasti neto. Biaya imbalan pasti dibagi menjadi beberapa kategori berikut:

- Biaya jasa (termasuk biaya jasa kini, biaya jasa lalu serta keuntungan dan kerugian kurtailmen dan penyelesaian).
- Beban atau pendapatan bunga neto.
- Pengukuran kembali.

2. MATERIAL ACCOUNTING POLICY INFORMATION
(continued)

v. Employee Benefits (continued)

The Company recognized unfunded employee benefits liability in accordance with Government Regulation Number 35 Year 2021 (PP 35/2021) that implement the provisions of Perppu No. 2/2022 on Job Creation in 2022 and Law No. 11/2020 on Job Creation in 2021. Pension costs under the Company's defined benefit pension plans are determined by periodic actuarial calculation using the projected-unit-credit method and applying the assumptions on discount rate and annual rate of increase in compensation.

The Company recognizes the amount of the net defined benefit liability at the present value of the defined benefit obligation at the end of the reporting which is calculated by independent actuary using the Projected Unit Credit method. Present value of the benefit obligation is determined by discounting the benefit.

The Company not only records for its legal obligation under the formal terms of a defined benefit plan, but also for any constructive obligation that arises from the entity's informal practices.

Current service cost, past service cost and gain or loss on settlement, and net interest on the net defined benefit liability are recognized in profit or loss.

The remeasurement of the net defined benefit liabilities comprises actuarial gains and losses are recognized in other comprehensive income. Remeasurements recognized in other comprehensive income are reflected immediately in "retained earnings" and are not reclassified to profit and loss. Past service cost is recognized in profit or loss when the plan amendment or curtailment occurs, or when the Company recognizes related restructuring costs or termination benefits, if earlier. Net interest is calculated by applying a discount rate to the net defined benefit liability. Defined benefit costs are categorized as follows:

- *Service cost (including current service cost, past service cost, as well as gains and losses on curtailments and settlements).*
- *Net interest expense or income.*
- *Remeasurement.*

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v. Imbalan Pascakerja (lanjutan)

Pesangon

Perusahaan mengakui pesangon sebagai liabilitas dan beban pada tanggal yang lebih awal di antara:

- (a) Ketika Perusahaan tidak dapat lagi menarik tawaran atas imbalan tersebut; atau
- (b) Ketika Perusahaan mengakui biaya untuk restrukturisasi yang berada dalam ruang lingkup PSAK No. 237 dan melibatkan pembayaran pesangon.

Perusahaan mengukur pesangon pada saat pengakuan awal, dan mengukur dan mengakui perubahan selanjutnya, sesuai dengan sifat imbalan kerja.

Imbalan Kerja Jangka Panjang Lainnya

Perusahaan memberikan imbalan kerja jangka panjang lainnya seperti penghargaan kerja dan cuti panjang, kepada para karyawan kuncinya. Biaya untuk menyediakan imbalan ini ditetapkan dengan menggunakan metode *Projected Unit Credit*. Metode ini merefleksikan jasa yang diserahkan oleh karyawan hingga tanggal penilaian dan memperhitungkan asumsi terkait proyeksi gaji karyawan. Imbalan kerja jangka panjang lainnya termasuk biaya jasa kini, biaya bunga, biaya jasa lalu dan pengakuan keuntungan dan kerugian aktuarial. Keuntungan dan kerugian aktuarial dan biaya jasa lalu diakui dalam laba rugi tahun berjalan.

w. Pajak Penghasilan

Pajak saat terutang berdasarkan laba kena pajak untuk suatu tahun. Laba kena pajak berbeda dari laba sebelum pajak seperti yang dilaporkan dalam laporan laba rugi dan penghasilan komprehensif lain karena pos pendapatan atau beban yang dikenakan pajak atau dikurangkan pada tahun berbeda dan pos-pos yang tidak pernah dikenakan pajak atau tidak dapat dikurangkan.

Beban pajak kini ditentukan berdasarkan laba kena pajak dalam periode yang bersangkutan yang dihitung berdasarkan tarif pajak yang berlaku.

Pajak tangguhan diakui atas perbedaan temporer antara jumlah tercatat aset dan liabilitas dalam laporan keuangan dengan dasar pengenaan pajak yang digunakan dalam perhitungan laba kena pajak. Liabilitas pajak tangguhan umumnya diakui untuk seluruh perbedaan temporer kena pajak.

2. MATERIAL ACCOUNTING POLICY INFORMATION
(continued)

v. Employee Benefits (continued)

Termination Benefits

The Company recognizes liability and expense for termination benefits at the earlier of the following dates:

- (a) When the Company no longer can withdraw the offer of those benefits; or
- (b) When the Company recognizes costs for a restructuring within the scope of PSAK No. 237 and involves payment of termination benefits.

The Company measures termination benefits on initial recognition, and measures and recognizes subsequent changes, in accordance with the nature of the employee benefits.

Other Long-Term Employee Benefits

The Company provides other long-term employee benefits such as service award and long service leave, to its key employees. The cost of providing this benefit is determined using the *Projected Unit Credit* method. This method reflects service rendered by employees to the date of valuation and incorporates assumptions concerning employees' projected salaries. Other long-term employee benefit expense includes current service cost, interest cost, past service costs and recognition of actuarial gains and losses. The actuarial gains and losses and past service costs are recognized immediately in the current year's profit or loss.

w. Income Tax

The tax currently payable is based on taxable profit to the year. Taxable profit differs from profit before tax as reported in the statement of profit or loss and other comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible.

Current tax expense is determined based on the taxable income for the period computed using prevailing tax rates.

Deferred tax is recognized on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognized for all taxable temporary differences.

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w. Pajak Penghasilan (lanjutan)

Aset pajak tangguhan umumnya diakui untuk seluruh perbedaan temporer yang dapat dikurangkan sepanjang kemungkinan besar bahwa laba kena pajak akan tersedia sehingga perbedaan temporer dapat dimanfaatkan. Aset dan liabilitas pajak tangguhan tidak diakui jika perbedaan temporer timbul dari pengakuan awal (selain dari kombinasi bisnis) dari aset dan liabilitas suatu transaksi yang tidak memengaruhi laba kena pajak atau laba akuntansi. Selain itu, liabilitas pajak tangguhan tidak diakui jika perbedaan temporer timbul dari pengakuan awal goodwill.

Aset dan liabilitas pajak tangguhan diukur dengan menggunakan tarif pajak yang diharapkan berlaku dalam periode ketika liabilitas diselesaikan atau aset dipulihkan berdasarkan tarif pajak (dan peraturan pajak) yang telah berlaku atau secara substantif telah berlaku pada akhir periode pelaporan.

Pengukuran aset dan liabilitas pajak tangguhan mencerminkan konsekuensi pajak yang sesuai dengan cara Perusahaan memperkirakan, pada akhir periode pelaporan, untuk memulihkan atau menyelesaikan jumlah tercatat aset dan liabilitasnya.

Jumlah tercatat aset pajak tangguhan dikaji ulang pada akhir periode pelaporan dan dikurangi jumlah tercatatnya jika kemungkinan besar laba kena pajak tidak lagi tersedia dalam jumlah yang memadai untuk mengompensasikan sebagian atau seluruh aset pajak tangguhan tersebut.

Pajak kini dan pajak tangguhan diakui sebagai beban atau penghasilan dalam laba rugi periode, kecuali sepanjang pajak penghasilan yang timbul dari transaksi atau peristiwa yang diakui, di luar laba rugi (baik dalam penghasilan komprehensif lain maupun secara langsung di ekuitas), dalam hal tersebut pajak juga diakui di luar laba rugi atau yang timbul dari akuntansi awal kombinasi bisnis. Dalam kombinasi bisnis, pengaruh pajak termasuk dalam akuntansi kombinasi bisnis.

2. MATERIAL ACCOUNTING POLICY INFORMATION
(continued)

w. Income Tax (continued)

Deferred tax assets are generally recognized for all deductible temporary differences to the extent that is probable that taxable profits will be available against which those deductible temporary differences can be utilized. Such deferred tax assets and liabilities are not recognized if the temporary differences arises from the initial recognition (other than in a business combination) of assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit. In addition, deferred tax liabilities are not recognized if the temporary differences arises from the initial recognition of goodwill.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realized, based on the tax rates (and tax laws) that have been enacted, or substantively enacted, by the end of the reporting period.

The measurement of deferred tax assets and liabilities reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of their assets and liabilities.

The carrying amount of deferred tax asset is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Current and deferred tax are recognized as an expense or income in profit or loss, except when they relate to items that are recognized outside of profit or loss (whether in other comprehensive income or directly in equity), in which case the tax is also recognized outside of profit or loss, or where they arise from the initial accounting for a business combination. In the case of a business combination, the tax effect is included in the accounting for the business combination.

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2. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

w. Pajak Penghasilan (lanjutan)

Aset dan liabilitas pajak tangguhan saling hapus ketika entitas memiliki hak yang dapat dipaksakan secara hukum untuk melakukan saling hapus aset pajak kini terhadap liabilitas pajak kini dan ketika aset pajak tangguhan dan liabilitas pajak tangguhan terkait dengan pajak penghasilan yang dikenakan oleh otoritas perpajakan yang sama atas entitas kena pajak yang sama atau entitas kena pajak yang berbeda yang memiliki intensi untuk memulihkan aset dan liabilitas pajak kini dengan dasar neto, atau merealisasikan aset dan menyelesaikan liabilitas secara bersamaan, pada setiap periode masa depan dimana jumlah signifikan atas aset atau liabilitas pajak tangguhan diharapkan untuk diselesaikan atau dipulihkan.

x. Pajak final

Penghasilan yang telah dikenakan pajak penghasilan final, beban pajaknya diakui proporsional dengan jumlah pendapatan menurut akuntansi yang diakui pada tahun berjalan. Selisih antara jumlah pajak final yang terutang dengan jumlah yang dibebankan sebagai pajak kini pada perhitungan laba rugi komprehensif, diakui sebagai pajak dibayar di muka atau utang pajak. Perbedaan nilai tercatat aset dan liabilitas yang berhubungan dengan pajak final dengan dasar pengenaan pajaknya tidak diakui sebagai aset atau liabilitas pajak tangguhan.

y. Laba (rugi) per saham dasar dan dilusian

Laba per saham dasar dihitung dengan membagi laba bersih yang diatribusikan kepada pemilik entitas induk dengan jumlah rata-rata tertimbang saham yang beredar pada tahun yang bersangkutan.

Laba per saham dilusian dihitung dengan membagi laba bersih yang diatribusikan kepada pemilik entitas induk dengan jumlah rata-rata tertimbang saham biasa yang telah disesuaikan dengan dampak dari semua efek berpotensi saham biasa yang dilutif.

Jika jumlah saham biasa atau instrumen keuangan berpotensi saham biasa yang beredar meningkat sebagai akibat dari kapitalisasi, penerbitan saham bonus atau pemecahan saham, atau menurun sebagai akibat dari penggabungan saham, perhitungan laba per saham dasar dan dilusian untuk seluruh periode yang disajikan harus disesuaikan secara retrospektif.

2. MATERIAL ACCOUNTING POLICY INFORMATION (continued)

w. Income Tax (continued)

Deferred tax assets and liabilities are offset when there is legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority on either the same taxable entity or different taxable entities when there is an intention to settle its current tax assets and current tax liabilities on a net basis, or to realize the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered.

x. Final tax

Income subject to final tax, income tax expense is recognized proportionally with the accounting income recognized during the year. The difference between the final amount of tax payable and the amount charged as current tax in the statement of comprehensive income, is recognized as prepaid tax or tax debt. Differences in carrying value of assets and liabilities related to final tax bases are not recognized as deferred tax assets or liabilities.

y. Basic and diluted earning (loss) per share

Basic earnings per share is computed by dividing profit attributable to the owners of the Company by the weighted average number of shares outstanding during the year.

Diluted earnings per share is computed by dividing profit attributable to the owners of the Company by the weighted average number of shares outstanding as adjusted for the effects of all dilutive potential ordinary shares.

If the number of ordinary or potential ordinary shares outstanding increases as a result of a capitalization, bonus issue or share split, or decreases as a result of a reverse share split, the calculation of basic and diluted earnings per share for all periods presented shall be adjusted retrospectively.

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2. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL
(lanjutan)

z. Biaya Emisi Obligasi dan Saham

Biaya emisi obligasi merupakan biaya transaksi yang harus dikurangkan langsung dari hasil emisi dalam rangka menentukan hasil emisi bersih obligasi. Selisih antara hasil emisi bersih dengan nilai nominal merupakan diskonto atau premium dan diamortisasi selama jangka waktu obligasi yang bersangkutan.

Biaya emisi saham disajikan sebagai bagian tambahan modal disetor dan tidak diamortisasi.

aa. Segmen Operasi

Segmen operasi dilaporkan dengan cara yang konsisten dengan pelaporan internal yang diberikan kepada pengambil keputusan operasi utama. Pengambil keputusan operasi utama, yang bertanggung jawab mengalokasikan sumber daya dan menilai kinerja segmen operasi adalah Dewan Direksi.

Segmen adalah bagian khusus Perusahaan yang terlibat dalam menyediakan produk dan jasa (segmen usaha), yang memiliki risiko dan imbalan yang berbeda dari segmen lainnya.

Pendapatan, beban, hasil, aset, dan liabilitas segmen termasuk hal-hal yang dapat diatribusikan langsung kepada suatu segmen serta yang dapat dialokasikan dengan dasar yang sesuai dengan segmen tersebut. Segmen ditentukan sebelum saldo dan transaksi antarsegmen dieliminasi.

bb. Sewa

Perusahaan sebagai penyewa

Pada tanggal inisiasi suatu kontrak, Perusahaan menilai apakah suatu kontrak merupakan, atau mengandung, sewa. Suatu kontrak merupakan, atau mengandung, sewa jika kontrak tersebut memberikan hak untuk mengendalikan penggunaan suatu aset identifikasi selama suatu jangka waktu untuk dipertukarkan dengan imbalan. Untuk menilai apakah suatu kontrak memberikan hak untuk mengendalikan suatu aset identifikasi, Perusahaan menilai apakah:

- Kontrak melibatkan penggunaan suatu aset identifikasi - ini dapat ditentukan secara eksplisit atau implisit dan secara fisik dapat dibedakan atau mewakili secara substansial seluruh kapasitas aset yang secara fisik dapat dibedakan. Jika pemasok memiliki hak substitusi substantif, maka aset tersebut tidak teridentifikasi;

2. MATERIAL ACCOUNTING POLICY INFORMATION
(continued)

z. Bond and Shares Issuance Costs

Bond issuance costs are transaction costs to be deducted from the proceeds in order to determine the net proceeds of bonds. The difference between the net proceeds and the nominal value is a discount or premium and will be amortized over the term of the bonds.

Share issuance costs are deducted from additional paid-in capital and not amortized.

aa. Operating Segment

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker. The chief operating decision maker, who is responsible for allocating resources and assessing performance of the operating segments is the Board of Directors.

A segment is a distinguishable component of the Company that is engaged in providing certain products and services (business segment), which component is subject to risks and rewards that are different from those of other segments.

Segment revenue, expenses, results, assets and liabilities include items directly attributable to a segment as well as those that can be allocated on a reasonable basis to that segment. They are determined before intra-segment balances and transactions are eliminated.

bb. Leases

The Company as lessee

At inception of a contract, the Company assesses whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Company assesses whether:

- *The contract involves the use of an identified asset - this may be specified explicitly or implicitly and should be physically distinct or represent substantially all of the capacity of a physically distinct asset. If the supplier has the substantive substitution right, then the asset is not identified;*

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(lanjutan)

bb. Sewa (lanjutan)

- Perusahaan memiliki hak untuk memperoleh secara substansial seluruh manfaat ekonomik dari penggunaan aset selama periode penggunaan; dan
- Perusahaan memiliki hak untuk mengarahkan penggunaan aset identifikasian. Perusahaan memiliki hak ini ketika hak pengambilan keputusan yang paling relevan untuk mengubah bagaimana dan untuk tujuan apa aset tersebut digunakan. Dalam kondisi tertentu di mana semua keputusan tentang bagaimana dan untuk tujuan apa aset digunakan telah ditentukan sebelumnya, Perusahaan memiliki hak untuk mengarahkan penggunaan aset tersebut jika:
 - Perusahaan memiliki hak untuk mengoperasikan aset; atau
 - Perusahaan mendesain aset dengan cara menetapkan sebelumnya bagaimana dan untuk tujuan apa aset akan digunakan.

Pada tanggal inisiasi atau pada penilaian kembali atas kontrak yang mengandung sebuah komponen sewa, Perusahaan mengalokasikan imbalan dalam kontrak ke masing-masing komponen sewa berdasarkan harga tersendiri relatif dari komponen sewa dan harga tersendiri agregat dari komponen non-sewa.

Pada tanggal permulaan sewa, Perusahaan mengakui aset hak guna dan liabilitas sewa. Aset hak guna diukur pada biaya perolehan, dimana meliputi jumlah pengukuran awal liabilitas sewa yang disesuaikan dengan pembayaran sewa yang dilakukan pada atau sebelum tanggal permulaan, ditambah dengan biaya langsung awal yang dikeluarkan dan estimasi biaya yang akan dikeluarkan untuk membongkar dan memindahkan aset pendasar atau untuk merestorasi aset pendasar ke kondisi yang disyaratkan dan ketentuan sewa, dikurangi dengan insentif sewa yang diterima.

Aset hak guna kemudian disusutkan menggunakan metode garis lurus dari tanggal permulaan hingga tanggal yang lebih awal antara akhir umur manfaat aset hak guna atau akhir masa sewa.

Liabilitas sewa diukur pada nilai kini pembayaran sewa yang belum dibayar pada tanggal permulaan, didiskontokan dengan menggunakan suku bunga implisit dalam sewa atau jika suku bunga tersebut tidak dapat ditentukan, maka menggunakan suku bunga pinjaman inkremental. Pada umumnya, Perusahaan menggunakan suku bunga pinjaman inkremental sebagai tingkat bunga diskonto.

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2. MATERIAL ACCOUNTING POLICY INFORMATION
(continued)

bb. Leases (continued)

- The Company has the right to obtain substantially all of the economic benefits from use of the asset throughout the period of use; and
- The Company has the right to direct the use of the identified asset. The Company has this right when it has the decision-making rights that are most relevant to changing how and for what purpose the asset is used. In certain circumstances where all the decisions about how and for what purpose the asset is used are predetermined, the Company has the right to direct the use of the asset if either:
 - The Company has the right to operate the asset; or
 - The Company designed the asset in a way that predetermines how and for what purpose the asset will be used.

At the inception or on reassessment of a contract that contains a lease component, the Company allocates the consideration in the contract to each lease component on the basis of the relative stand-alone prices and the aggregate stand alone price of the non-lease components.

The Company recognizes a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payment made at or before the commencement date, plus any initial direct cost incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset to the condition required by the terms and conditions of the lease, less any lease incentives received.

The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, use the incremental borrowing rate. Generally, the Company uses its incremental borrowing rate as the discount rate.

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

bb. Sewa (lanjutan)

Pembayaran sewa yang termasuk dalam pengukuran liabilitas sewa meliputi pembayaran tetap, termasuk pembayaran tetap secara substansi dikurangi dengan piutang insentif sewa.

Setiap pembayaran sewa dialokasikan sebagai beban keuangan dan pengurangan liabilitas sehingga menghasilkan tingkat suku bunga yang konstan atas saldo liabilitas yang tersisa.

Sewa jangka pendek dan sewa aset bernilai rendah

Perusahaan memilih untuk tidak mengakui aset hak guna dan liabilitas sewa untuk sewa jangka pendek yang memiliki masa sewa 12 bulan atau kurang dan sewa atas aset bernilai rendah. Perusahaan mengakui pembayaran sewa terkait dengan sewa ini sebagai beban dengan dasar garis lurus selama masa sewa.

Modifikasi sewa

Perusahaan mencatat modifikasi sewa sebagai sewa terpisah jika:

- Modifikasi meningkatkan ruang lingkup sewa dengan menambahkan hak untuk menggunakan satu aset pendasar atau lebih;
- Imbalan sewa meningkat sebesar jumlah yang setara dengan harga tersendiri untuk peningkatan dalam ruang lingkup sewa dan penyesuaian yang tepat pada harga tersendiri tersebut untuk merefleksikan kondisi kontrak tertentu;
- Mengukur kembali dan mengalokasikan imbalan kontrak modifikasian;
- Menentukan masa sewa dari sewa modifikasian;
- Mengukur kembali liabilitas sewa dengan mendiskontokan pembayaran sewa revisian menggunakan tingkat diskonto revisian berdasarkan sisa umur sewa dan sisa pembayaran sewa dengan melakukan penyesuaian terhadap aset hak guna. Tingkat diskonto revisian ditentukan sebagai suku bunga pinjaman inkremental Perusahaan pada tanggal efektif modifikasi;
- Menurunkan jumlah tercatat aset hak guna untuk merefleksikan penghentian sebagian atau sepenuhnya sewa untuk modifikasi sewa yang menurunkan ruang lingkup sewa. Grup mengakui dalam laba rugi setiap laba rugi yang terkait dengan penghentian sebagian atau sepenuhnya sewa tersebut; dan

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**2. MATERIAL ACCOUNTING POLICY INFORMATION
(continued)**

bb. Leases (continued)

Lease payments included in the measurement of the lease liability comprise fixed payments, including in-substance fixed payments less any lease incentive receivable.

Each lease payment is allocated between finance charges and reduction of the lease liability so as to achieve a constant interest rate on the outstanding balance of the liabilities.

Short-term leases and leases of low-value assets

The Company has elected not to recognize right-of-use assets and lease liabilities for short-term leases that have a lease term of 12 months or less and leases of low-value assets. The Company recognizes the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

Lease modification

The Company accounts for a lease modification as a separate lease if both:

- *The modification increases the scope of the lease by adding the right to use one or more underlying assets;*
- *The consideration for the lease increases by an amount commensurate with the stand alone price for the increase in scope and any appropriate adjustments to that stand-alone price to reflect the circumstances of the particular contract;*
- *Remeasures and allocates the consideration in the modified contract;*
- *Determines the lease term of the modified lease;*
- *Remeasures the lease liability by discounting the revised lease payments using a revised discount rate on the basis of the remaining lease term and the remaining lease payment with a corresponding adjustment to the right-of-use assets. The revised discount rate is determined as the Company's incremental borrowing rate at the effective date of the modification;*
- *Decreases the carrying amount of the right-of-use asset to reflect the partial or full termination of the lease for lease modifications that decrease the scope of the lease. The Group recognise in profit or loss any gain or loss relating to the partial or full termination of the lease; and*

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(lanjutan)**

bb. Sewa (lanjutan)

- Membuat penyesuaian terkait dengan aset hak guna untuk seluruh modifikasi sewa lainnya.

Perusahaan sebagai pesewa

Ketika Perusahaan bertindak sebagai pesewa, Perusahaan mengklasifikasi masing-masing sewanya baik sewa operasi atau sewa pembiayaan.

Untuk mengklasifikasi masing-masing sewa, Perusahaan membuat penilaian secara keseluruhan atas apakah sewa mengalihkan secara substansial seluruh risiko dan manfaat yang terkait dengan kepemilikan aset pendasar. Jika demikian, maka sewa diklasifikasikan sebagai sewa pembiayaan; jika tidak, maka merupakan sewa operasi. Sebagai bagian dari penilaian ini, Perusahaan mempertimbangkan beberapa indikator seperti apakah masa sewa adalah sebagian besar dari umur ekonomis aset pendasar.

Apabila aset disewakan melalui sewa pembiayaan, nilai kini pembayaran sewa diakui sebagai piutang. Selisih antara nilai piutang bruto dan nilai kini piutang tersebut diakui sebagai penghasilan sewa pembiayaan tangguhan.

Penghasilan sewa diakui selama masa sewa dengan menggunakan metode investasi neto yang mencerminkan suatu tingkat pengembalian periodik yang konstan.

Apabila aset disewakan melalui sewa operasi, aset disajikan di laporan posisi keuangan sesuai pengelompokan aset tersebut. Penghasilan sewa diakui sebagai pendapatan dengan dasar garis lurus selama masa sewa.

Transaksi jual dan sewa balik

Pencatatan transaksi jual dan sewa balik bergantung kepada apakah pengalihan aset memenuhi syarat sebagai penjualan. Perusahaan menerapkan persyaratan penentuan saat kewajiban pelaksanaan telah terpenuhi dalam PSAK 115 untuk menentukan apakah pengalihan aset dicatat sebagai penjualan.

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**2. MATERIAL ACCOUNTING POLICY INFORMATION
(continued)**

bb. Leases (continued)

- Makes a corresponding adjustment to the right-of-use assets for all other lease modifications.

The Company as lessor

When the Company acts as a lessor, it shall classify each of its leases as either an operating lease or a finance lease.

To classify each lease, the Company makes an overall assessment of whether the lease transfers substantially all of the risks and rewards incidental to ownership of the underlying asset. If this is the case, then the lease is classified as a finance lease; if not, then it is an operating lease. As part of this assessment, the Company considers certain indicators such as whether the lease term is for the major part of the economic life of the underlying asset.

When assets are leased out under a finance lease, the present value of the lease payments is recognised as receivable. The difference between the gross receivable and the present value of the receivable is recognised as unearned finance lease income.

Lease income is recognised over the term of the lease using the net investment method that reflects a constant periodic rate of return.

When assets are leased out under an operating lease, the asset is presented in the statements of financial position based on grouping of the asset. Lease income is recognised over the term of the lease on a straight-line basis.

Sale and leaseback transactions

The accounting for sale and leaseback transactions depends on whether the transfer of the asset qualifies as a sale. The Company applies the requirements for determining when a performance obligation is satisfied in PSAK 115 to determine whether the transfer of an asset is accounted for as a sale.

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2. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL
(lanjutan)

bb. Sewa (lanjutan)

Pengalihan aset merupakan penjualan

Jika pengalihan aset oleh Perusahaan sebagai penjual - penyewa memenuhi persyaratan dalam PSAK 115 untuk dicatat sebagai penjualan, maka Perusahaan mengukur aset hak guna yang timbul dari sewa balik pada proporsi jumlah tercatat aset sebelumnya yang terkait dengan hak guna yang dipertahankan oleh Perusahaan. Dengan demikian Perusahaan mengakui hanya jumlah keuntungan atau kerugian yang terkait dengan hak yang dialihkan ke pembeli – pesewa.

Jika nilai wajar imbalan untuk penjualan aset tidak sama dengan nilai wajar aset, atau jika pembayaran untuk sewa tidak sama dengan harga pasar, maka Perusahaan melakukan penyesuaian sebagai berikut:

- Jika di bawah harga pasar, maka dicatat sebagai pembayaran sewa di muka; dan
- Jika di atas harga pasar, maka dicatat sebagai tambahan pembiayaan yang diberikan oleh pembeli - pesewa kepada Perusahaan.

Perusahaan mengukur kemungkinan penyesuaian yang disyaratkan di atas berdasarkan mana yang lebih dapat ditentukan dari:

- Selisih antara nilai wajar imbalan penjualan dan nilai wajar aset; dan
- Selisih antara nilai kini pembayaran kontraktual sewa dan nilai kini pembayaran sewa pada harga pasar.

cc. Penentuan Nilai Wajar

Perusahaan menerapkan PSAK No. 113, Pengukuran Nilai Wajar. PSAK ini, antara lain, memberikan panduan tentang bagaimana pengukuran nilai wajar ketika nilai wajar disyaratkan atau diizinkan.

Nilai wajar adalah harga yang akan diterima untuk menjual suatu aset atau harga yang akan dibayar untuk mengalihkan suatu liabilitas dalam transaksi teratur antara pelaku pasar pada tanggal pengukuran. Pengukuran nilai wajar berdasarkan asumsi bahwa transaksi untuk menjual aset atau mengalihkan liabilitas terjadi di:

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2. MATERIAL ACCOUNTING POLICY INFORMATION
(continued)

bb. Leases (continued)

Transfer of the asset is a sale

If the transfer of an asset by the Company as the seller - lessee satisfies the requirements of PSAK 115 to be accounted for as a sale, then the Company measures the right-of-use assets arising from the lease back at the proportion of the previous carrying amount of the asset that relates to the right-of-use retained by the Company. Accordingly, the Company shall recognise only the amount of any gain or loss that relates to the rights transferred to the buyer - lessor.

If the fair value of the consideration for the sale of an asset does not equal the fair value of the asset, or if the payments for the lease are not at market rates, the Company makes the following adjustments to measure the sale proceeds at fair value:

- *Any below-market terms shall be accounted for as a prepayment of lease payments; and*
- *Any above-market terms shall be accounted for as additional financing provided by the buyer - lessor to the Company.*

The Company measures any potential adjustment required above on the basis of the more readily determinable of:

- *The difference between the fair value of the consideration for the sale and the fair value of the asset; and*
- *The difference between the present value of the contractual payments for the lease and the present value of payments for the lease at market rates.*

cc. Determination of Fair Value

The Company applies PSAK No. 113, Fair Value Measurement. This PSAK, among others, provides guidance on how to measure fair value when fair value is required or permitted.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

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2. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL
(lanjutan)

cc. Penentuan Nilai Wajar (lanjutan)

- pasar utama untuk aset dan liabilitas tersebut; atau
- dalam hal tidak terdapat pasar utama, maka pasar yang paling menguntungkan untuk aset atau liabilitas tersebut.

Perusahaan harus memiliki akses ke pasar utama atau pasar yang paling menguntungkan tersebut.

Nilai wajar aset dan liabilitas diukur menggunakan asumsi yang akan digunakan pelaku pasar ketika menentukan harga aset atau liabilitas tersebut, dengan asumsi bahwa pelaku pasar bertindak dalam kepentingan ekonomis terbaiknya.

Perusahaan menggunakan teknik penilaian yang sesuai dalam keadaan dan dimana data yang memadai tersedia untuk mengukur nilai wajar, memaksimalkan penggunaan input yang dapat diobservasi yang relevan dan meminimalkan penggunaan input yang tidak dapat diobservasi.

Semua aset dan liabilitas yang nilai wajarnya diukur atau diungkapkan dalam laporan keuangan dikelompokkan dalam hierarki nilai wajar, sebagaimana dijelaskan di bawah ini, berdasarkan tingkatan level input yang terendah yang signifikan terhadap pengukuran nilai wajar secara keseluruhan:

- Level 1 - harga kuotasian (tanpa penyesuaian) di pasar aktif untuk aset atau liabilitas yang identik;
- Level 2 - teknik penilaian dimana tingkat level input terendah yang signifikan terhadap pengukuran nilai wajar dapat diobservasi baik secara langsung atau tidak langsung;
- Level 3 - teknik penilaian dimana tingkat level input terendah yang signifikan terhadap pengukuran nilai wajar tidak dapat diobservasi baik secara langsung atau tidak langsung.

dd. Peristiwa Setelah Periode Pelaporan

Peristiwa setelah periode pelaporan menyajikan bukti kondisi yang terjadi pada akhir periode pelaporan (peristiwa penyesuaian) yang dicerminkan di dalam laporan keuangan. Peristiwa setelah periode pelaporan yang bukan merupakan peristiwa penyesuaian, diungkapkan di dalam catatan atas laporan keuangan bila material.

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2. MATERIAL ACCOUNTING POLICY INFORMATION
(continued)

cc. Determination of Fair Value (continued)

- in the principal market for the asset or liability; or
- in the absence of a principal market, in the most advantageous market for the asset or liability.

The principal or the most advantageous market must be accessible by the Company.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1 - quoted (unadjusted) market prices in active markets for identical assets or liabilities;
- Level 2 - valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable;
- Level 3 - valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly unobservable.

dd. Events after the Reporting Period

Events after the reporting period presents evidence of conditions that occur at the end of the reporting period (adjusting events) are reflected in the financial statements. Events after the reporting period which are not adjusting events are disclosed in the notes to the financial statements when material.

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**3. PENGGUNAAN ESTIMASI DAN PERTIMBANGAN
AKUNTANSI YANG PENTING**

Dalam penerapan kebijakan akuntansi Perusahaan, yang dijelaskan dalam Catatan 2, Direksi diwajibkan untuk membuat pertimbangan, estimasi dan asumsi tentang jumlah tercatat aset dan liabilitas yang tidak tersedia dari sumber lain. Estimasi dan asumsi yang terkait didasarkan pada pengalaman historis dan faktor-faktor lain yang dianggap relevan. Hasil aktualnya mungkin berbeda dari estimasi tersebut.

Estimasi dan asumsi yang mendasari ditelaah secara berkelanjutan. Revisi estimasi akuntansi diakui dalam periode yang perkiraan tersebut direvisi jika revisi hanya memengaruhi periode itu, atau pada periode revisi dan periode masa depan jika revisi memengaruhi kedua periode saat ini dan masa depan.

Pertimbangan Kritis dalam Penerapan Kebijakan Akuntansi

Di bawah ini adalah pertimbangan kritis, selain dari estimasi yang telah diatur, dimana direksi telah membuat suatu proses penerapan kebijakan akuntansi Perusahaan dan memiliki pengaruh paling signifikan terhadap jumlah yang diakui dalam laporan keuangan.

Penerapan suatu pengaturan

Penerapan suatu pengaturan adalah tidak praktis ketika entitas tidak dapat menerapkannya setelah seluruh usaha yang rasional dilakukan. Untuk suatu periode sebelumnya tertentu, tidak praktis untuk menerapkan suatu perubahan kebijakan akuntansi secara retrospektif atau menyajikan atau penyajian kembali retrospektif untuk mengoreksi kesalahan jika:

- Dampak penerapan retrospektif atau penyajian kembali retrospektif tidak dapat ditentukan;
- Penerapan retrospektif atau penyajian kembali retrospektif memerlukan asumsi mengenai maksud manajemen yang ada pada periode sebelumnya tersebut; atau
- Penerapan retrospektif atau penyajian kembali retrospektif memerlukan estimasi signifikan atas jumlah dan tidak mungkin untuk membedakan secara objektif informasi mengenai estimasi yang:
 1. Menyediakan bukti atas keadaan yang ada pada tanggal di saat jumlah tersebut diakui, diukur atau diungkapkan; dan
 2. Tersedia ketika laporan keuangan periode sebelumnya diselesaikan dengan informasi lain.

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**3. USE OF CRITICAL ACCOUNTING ESTIMATES
AND JUDGMENTS**

In the application of the Company's accounting policies, which are described in Note 2, the Directors are required to make judgments, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Critical Judgments in Applying Accounting Policies

Below are the critical judgments, apart from those involving estimations, that the directors have made in the process of applying the Company's accounting policies and that have the most significant effect on the amounts recognized in financial statements.

The adoption of an arrangement

The adoption of an arrangement is not practical when the entity cannot apply it after the whole rational business done. For a period previously specified, it is not practical to apply a change in accounting policy retrospectively or serves or restatement of the retrospective to correct an error if:

- *The impact of application of retrospective or restatement of the retrospective can not be done;*
- *The application of retrospective or restatement of the retrospective requires an assumption about the intent of management that exist in the previous period; or*
- *The application of retrospective or restatement of the retrospective requires significant estimates on the amount and it is impossible to distinguish objectively information about the estimation:*
 1. *Provides evidence of circumstances that existed on the date when such amounts recognized, measured or disclosed; and*
 2. *Available when the financial statement of the previous period is resolved with other information.*

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3. PENGGUNAAN ESTIMASI DAN PERTIMBANGAN AKUNTANSI YANG PENTING (lanjutan)

Pertimbangan Kritis dalam Penerapan Kebijakan Akuntansi (lanjutan)

Kelangsungan Usaha

Manajemen Perusahaan telah melakukan penilaian terhadap kemampuan Perusahaan untuk mempertahankan kelangsungan usaha dan menilai keyakinan bahwa Perusahaan memiliki sumber daya untuk melanjutkan bisnis di masa mendatang. Selain itu, manajemen menilai tidak adanya ketidakpastian material yang dapat menimbulkan keraguan signifikan terhadap kemampuan Perusahaan untuk mempertahankan kelangsungan usahanya. Oleh karena itu, laporan keuangan dilanjutkan untuk disusun atas basis kelangsungan usaha. Rincian terkait masalah ini diungkapkan dalam Catatan 45.

Sumber Utama Ketidakpastian Estimasi

Asumsi utama mengenai masa depan dan sumber estimasi ketidakpastian utama lainnya pada akhir periode pelaporan, yang memiliki risiko signifikan yang mengakibatkan penyesuaian material terhadap jumlah tercatat aset dan liabilitas dalam periode pelaporan berikutnya dijelaskan di bawah ini:

a. Rugi Penurunan Nilai Piutang Usaha dan Tagihan Bruto

Perusahaan menilai secara individual penurunan nilai piutang usaha dan tagihan bruto pada setiap tanggal pelaporan. Dalam menentukan apakah rugi penurunan nilai harus dicatat dalam laba rugi, manajemen harus mempertimbangkan informasi yang wajar dan terdukung yang tersedia tanpa biaya atau upaya berlebihan pada tanggal pelaporan mengenai peristiwa masa lalu, kondisi kini, dan perkiraan kondisi masa depan. Dalam menentukan ECL, manajemen telah memperhitungkan posisi keuangan pihak berelasi terkait, disesuaikan dengan faktor-faktor spesifik dari pihak berelasi dan kondisi ekonomi umum industri di mana pihak berelasi beroperasi, dalam memperkirakan kemungkinan terjadinya gagal bayar pinjaman serta kerugian saat terjadinya gagal bayar. Nilai tercatat piutang usaha dan tagihan bruto telah diungkapkan masing-masing dalam Catatan 5 dan 9.

b. Taksiran Masa Manfaat Ekonomis Aset Tetap

Masa manfaat setiap aset tetap Perusahaan ditentukan berdasarkan kegunaan yang diharapkan dari penggunaan aset tersebut. Estimasi ini ditentukan berdasarkan evaluasi teknis internal dan pengalaman atas aset sejenis. Masa manfaat setiap aset ditelaah secara periodik dan disesuaikan apabila perkiraan berbeda dengan estimasi sebelumnya karena kerusakan akibat kecelakaan, keusangan teknis dan komersial, hukum atau keterbatasan lainnya atas pemakaian aset.

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3. USE OF CRITICAL ACCOUNTING ESTIMATES AND JUDGMENTS (continued)

Critical Judgments in Applying Accounting Policies (continued)

Going Concern

The Company's management has made an assessment of the Company's ability to continue as a going concern and is satisfied that the Company has the resources to continue in business for the foreseeable future. Furthermore, the management is not aware of any material uncertainties that may cast significant doubt upon the Company's ability to continue as a going concern. Therefore, the financial statements continue to be prepared on the going concern basis. Details related to this matter are disclosed in Note 45.

Key Sources of Estimation Uncertainty

The key assumptions concerning future and other key sources of estimation uncertainty at the end of the reporting period, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

a. Impairment Loss on Accounts Receivable and Gross Amounts Due from Customers

The Company assesses individually its accounts receivable and gross amounts due from customers for impairment at each reporting date. In determining whether an impairment loss should be recorded in profit or loss, management makes a judgement as to whether there is reasonable and supportable information that is available without undue cost or effort about past events, current conditions and forecast of future conditions. In determining the ECL, management has taken into account the financial position of the related parties, adjusted for factors that are specific to the related parties and general economic conditions of the industry in which the related parties operate, in estimating the probability of default of the other accounts receivable as well as the loss upon default. The carrying amounts of accounts receivable and gross amounts due from customers are disclosed in Notes 5 and 9, respectively.

b. Estimated Useful Lives of Property, Plant and Equipment

The useful life of each item of the Company's property, plant and equipment, are estimated based on the period over which the asset is expected to be available for use. Such estimation is based on internal technical evaluation and experience with similar assets. The estimated useful life of each asset is reviewed periodically and updated if expectations differ from previous estimates due to physical wear and tear, technical or commercial obsolescence and legal or other limits on the use of the asset.

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3. PENGGUNAAN ESTIMASI DAN PERTIMBANGAN
AKUNTANSI YANG PENTING (lanjutan)

Sumber Utama Ketidakpastian Estimasi (lanjutan)

b. Taksiran Masa Manfaat Ekonomis Aset Tetap (lanjutan)

Namun terdapat kemungkinan bahwa hasil operasi dimasa mendatang dapat dipengaruhi secara signifikan oleh perubahan atas jumlah serta periode pencatatan biaya yang diakibatkan karena perubahan faktor yang disebutkan di atas.

Perubahan masa manfaat aset tetap dapat memengaruhi jumlah biaya penyusutan yang diakui dan penurunan nilai tercatat aset tetap.

Nilai tercatat aset tetap diungkapkan dalam Catatan 12.

c. Liabilitas Imbalan Pascakerja

Penentuan liabilitas imbalan kerja Perusahaan bergantung pada pemilihan asumsi yang digunakan oleh aktuaris independen dalam menghitung jumlah-jumlah tersebut. Asumsi tersebut termasuk antara lain, tingkat diskonto, tingkat kenaikan gaji tahunan, tingkat pengunduran diri karyawan tahunan, tingkat kecacatan, umur pensiun dan tingkat kematian. Hasil aktual yang berbeda dari asumsi yang ditetapkan Perusahaan diakui segera pada laporan posisi keuangan dengan debit atau kredit ke saldo laba melalui penghasilan komprehensif lainnya dalam periode terjadinya. Sementara Perusahaan berkeyakinan bahwa asumsi tersebut adalah wajar dan sesuai, perbedaan signifikan pada hasil aktual atau perubahan signifikan dalam asumsi yang ditetapkan Perusahaan dapat memengaruhi secara material liabilitas diestimasi atas pensiun dan imbalan kerja dan beban imbalan kerja neto. Penjelasan lebih rinci diungkapkan dalam Catatan 36.

d. Pajak Penghasilan

Pertimbangan signifikan dilakukan dalam menentukan provisi atas pajak penghasilan badan. Terdapat transaksi dan perhitungan tertentu yang penentuan pajak akhirnya adalah tidak pasti sepanjang kegiatan usaha normal. Perusahaan mengakui liabilitas atas pajak penghasilan badan yang diharapkan berdasarkan estimasi apakah akan terdapat tambahan pajak penghasilan badan. Penjelasan lebih rinci diungkapkan dalam Catatan 10.

3. USE OF CRITICAL ACCOUNTING ESTIMATES AND JUDGMENTS (continued)

Key Sources of Estimation Uncertainty (continued)

b. Estimated Useful Lives of Property, Plant and Equipment (continued)

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

A change in the estimated useful life of any item of property, plant and equipment would affect the recorded depreciation expense and the carrying amounts of property, plant and equipment.

The carrying amounts of property, plant and equipment are disclosed in Note 12.

c. Employee Benefits Obligations

The determination of the Company's employee benefits liabilities is dependent on its selection of certain assumptions used by the independent actuaries in calculating such amounts. Those assumptions include among others, discount rates, future annual salary increase, annual employee turn-over rate, disability rate, retirement age and mortality rate. Actual results that differ from the Company's assumptions are recognized immediately in the statement of financial position with a corresponding debit or credit to retained earnings through other comprehensive income in the period which they occur. While the Company believes that its assumptions are reasonable and appropriate, significant differences in the Company's actual experiences or significant changes in the Company's assumptions may materially affect its estimated liabilities for pension and employee benefits and net employee benefits expense. The carrying amounts of the employee benefits liabilities are disclosed in Note 36.

d. Income Tax

Significant judgment is involved in determining provision for corporate income tax. There are certain transactions and computation for which the ultimate tax determination is uncertain during the ordinary course of business. The Company recognizes liabilities for expected corporate income tax issues based on estimates of whether additional corporate income tax will be due. Further details are disclosed in Note 10.

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3. PENGGUNAAN ESTIMASI DAN PERTIMBANGAN
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Sumber Utama Ketidakpastian Estimasi (lanjutan)

e. Estimasi Persentase Penyelesaian

Perusahaan mempertimbangkan syarat dan ketentuan kontrak termasuk bagaimana kontrak dinegosiasikan dan elemen struktural yang ditentukan oleh pelanggan saat mengidentifikasi proyek sebagai kontrak konstruksi. Persentase penyelesaian diperkirakan dengan mengacu pada tahap proyek dan kontrak berdasarkan laporan kemajuan progres fisik oleh manajemen, pemberi kerja dan konsultan pihak ketiga.

f. Penyisihan Penurunan Nilai Pasar dan Keusangan Persediaan

Penyisihan penurunan nilai pasar dan keusangan persediaan diestimasi berdasarkan fakta dan situasi yang tersedia, termasuk namun tidak terbatas kepada, kondisi fisik persediaan yang dimiliki, harga jual pasar, estimasi biaya penyelesaian dan estimasi biaya yang timbul untuk penjualan. Provisi dievaluasi kembali dan disesuaikan jika terdapat tambahan informasi yang memengaruhi jumlah yang diestimasi. Penjelasan lebih rinci diungkapkan dalam Catatan 8.

g. Penurunan Nilai Aset Nonkeuangan

Penurunan nilai muncul saat nilai tercatat aset atau unit penghasil kas melebihi nilai terpulihkannya, yang lebih besar antara nilai wajar dikurangi biaya untuk menjual dan nilai pakainya. Nilai wajar dikurangi biaya untuk menjual didasarkan pada ketersediaan data dari perjanjian penjualan yang mengikat yang dibuat dalam transaksi normal atas aset serupa atau harga pasar yang dapat diamati dikurangi dengan biaya tambahan yang dapat diatribusikan dengan pelepasan aset. Perhitungan nilai pakai didasarkan pada model arus kas yang didiskontokan. Data arus kas diambil dari anggaran untuk satu tahun yang akan datang dan tidak termasuk aktivitas restrukturisasi yang belum dilakukan oleh Perusahaan atau investasi signifikan di masa datang yang akan memundakan kinerja aset dari Unit Penghasil Kas (UPK) yang diuji. Nilai terpulihkan paling dipengaruhi oleh tingkat diskonto yang digunakan dalam model arus kas yang didiskontokan, sebagaimana juga jumlah arus kas masuk di masa datang yang diharapkan dan tingkat pertumbuhan yang digunakan untuk tujuan ekstrapolasi.

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3. USE OF CRITICAL ACCOUNTING ESTIMATES
AND JUDGMENTS (continued)

Key Sources of Estimation Uncertainty
(continued)

e. Estimated Percentage of Completion

The Company considers the terms and conditions of the contract including how the contract was negotiated and the structural elements that the customer specifies when identifying individual projects as construction contracts. The percentage of completion is estimated by reference to the stage of completion of the projects and contracts based on physical progress determined by management, project owners and third party consultant.

f. Allowance for Decline in Market Values and Obsolescence of Inventories

Allowance for decline in market values and obsolescence of inventories is estimated based on the best available facts and circumstances, including but not limited to, the inventories' own physical conditions, their market selling prices, estimated costs of completion and estimated costs to be incurred for their sales. The provisions are re-evaluated and adjusted as additional information received affects the amount estimated. The carrying amounts of inventories are disclosed in Note 8.

g. Impairment of Non-Financial Assets

An impairment exists when the carrying value of an asset or cash-generating unit exceeds its recoverable amount, which is the higher of its fair value less costs to sell and its value in use. The fair value less costs to sell calculation is based on available data from binding sales transactions in an arm's length transaction of similar assets or observable market prices less incremental costs for disposing of the asset. The value in use calculation is based on a discounted cash flow model. The cash flows are derived from the budget for the next a year and do not include restructuring activities that the Company is not yet committed to or significant future investments that will enhance the asset's performance of the cash-generating unit being tested. The recoverable amount is most sensitive to the discount rate used for the discounted cash flow model as well as the expected future cash inflows and the growth rate used for extrapolation purposes.

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Sumber Utama Ketidakpastian Estimasi (lanjutan)

g. Penurunan Nilai Aset Nonkeuangan (lanjutan)

Asumsi utama yang digunakan untuk menentukan jumlah terpulihkan untuk unit penghasil kas yang berbeda, termasuk analisis sensitivitas, dan nilai tercatatnya.

h. Pengakuan Pendapatan Kontrak Konstruksi

Pendapatan atas konstruksi diakui dengan metode persentase penyelesaian, sesuai dengan tahapan konstruksi. Persentase penyelesaian dibuat berdasarkan tahapan penyelesaian proyek atau kontrak, ditentukan berdasarkan pembagian biaya-biaya kontrak yang dikeluarkan sampai dengan saat ini terhadap estimasi biaya proyek atau kontrak.

3. USE OF CRITICAL ACCOUNTING ESTIMATES
AND JUDGMENTS (continued)

Key Sources of Estimation Uncertainty
(continued)

g. Impairment of Non-Financial Assets (continued)

The key assumptions used to determine the recoverable amount for the different cash-generating units, including a sensitivity analysis, and its carrying amounts.

h. Revenue Recognition of Construction Contract

Revenue from construction contract is recognised using the percentage of completion method as construction progresses. The percentage of completion is made by reference to the stage of completion of the project or contract, determined based on the proportion of the contract costs incurred to date to the total estimated costs of the project or contract.

4. KAS DAN SETARA KAS

	2025
Kas	
Kas	19.284.321
Jumlah kas	19.284.321
Bank	
<u>Pihak berelasi (Catatan 37)</u>	
Rupiah	
PT Bank Negara Indonesia (Persero) Tbk	44.188.217.946
PT Bank Mandiri (Persero) Tbk	1.796.186.572
PT Bank Tabungan Negara (Persero) Tbk	112.787.216
PT Bank Rakyat Indonesia (Persero) Tbk	8.891.418
PT Bank Raya Indonesia Tbk	-
Subjumlah bank	46.106.083.152
<u>Pihak ketiga</u>	
Rupiah	
PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk	15.025.711.336
PT Bank Artha Graha Internasional Tbk	5.215.327
PT Bank DKI	50.464.420
PT Bank ICBC Indonesia	33.904.202
PT Bank CTBC Indonesia	1.614.965
PT Bank Nano Syariah	1.500.099
PT Bank Pembangunan Daerah Banten Tbk	1.131.808
PT Bank Permata Tbk	1.378.579
PT Bank Sumitomo Mitsui Indonesia	1.077.947
Subjumlah bank	15.121.998.683
Jumlah bank	61.228.081.835

4. CASH AND CASH EQUIVALENTS

2024	
147.451.584	Cash
147.451.584	Cash on hand
	Total cash
	Bank
	<u>Related parties (Note 37)</u>
	Rupiah
54.737.648.028	PT Bank Negara Indonesia (Persero) Tbk
24.995.425.162	PT Bank Mandiri (Persero) Tbk
4.053.215.955	PT Bank Tabungan Negara (Persero) Tbk
411.910.005	PT Bank Rakyat Indonesia (Persero) Tbk
510.000	PT Bank Raya Indonesia Tbk
84.198.709.150	Subtotal bank
	<u>Third parties</u>
	Rupiah
116.883.094.062	PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk
4.118.986.109	PT Bank Artha Graha Internasional Tbk
50.644.420	PT Bank DKI
33.671.086	PT Bank ICBC Indonesia
2.214.964	PT Bank CTBC Indonesia
-	PT Bank Nano Syariah
1.141.785	PT Bank Pembangunan Daerah Banten Tbk
876.673	PT Bank Permata Tbk
596.173	PT Bank Sumitomo Mitsui Indonesia
121.091.225.272	Subtotal bank
205.289.934.422	Total bank

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4. KAS DAN SETARA KAS (lanjutan)

	2025
Deposito	
<u>Pihak berelasi (Catatan 37)</u>	
Rupiah	
PT Bank Negara Indonesia	
(Persero) Tbk dengan tingkat	
bunga per tahun 4,5%	
tahun 2019	313.380.000
PT Bank Syariah Indonesia	
(Persero) Tbk tingkat	
bunga per tahun 6%	
tahun 2023	3.643.908
Jumlah deposito	317.023.908
Jumlah kas dan	
setara kas	61.564.390.064

5. PIUTANG USAHA – NETO

	2025
Pihak berelasi (Catatan 37)	1.282.209.485.314
Dikurangi:	
Penyisihan kerugian	
Penurunan nilai	(992.833.650.938)
Jumlah pihak berelasi	289.375.834.376
Pihak ketiga	751.308.844.463
Dikurangi:	
Penyisihan kerugian	
Penurunan nilai	(653.215.518.885)
Jumlah pihak ketiga	98.093.325.578
Jumlah - neto	387.469.159.954

Rincian saldo piutang usaha kepada pihak berelasi
adalah sebagai berikut:

	2025
PT Kresna Kusuma Dyandra	
Marga	466.208.773.347
PT Waskita Bumi Wira	350.378.149.859
PT Waskita Karya (Persero) Tbk	178.541.841.075
PT Cimanggis Cibitung Tollways	67.257.953.950
PP-AK-WSKT-MWT, KSO	54.119.100.060
Waskita Infrastruktur, KSO	28.237.810.768
Waskita - Nindya - LRS, KSO	21.255.167.284
KSO Waskita Bersama Vision First	10.030.257.410
PT Utama Karya Infrastruktur	9.836.544.133
Waskita - Wika KSO	9.017.085.022
Waskita - Abipraya JO	8.476.113.450
PT Adhi Karya (Persero) Tbk	7.634.161.578
PT Adhi Persada Beton	7.489.576.763
Politeknik Negeri Madura	
Sekretaria	6.123.262.048
PT Hakaaston	6.018.266.347
PT Pembangunan Perumahan	
(Persero) Tbk	5.387.495.528
Lainnya (di bawah 5 Miliar)	46.197.926.692
Jumlah	1.282.209.485.314
Dikurangi:	
Penyisihan kerugian	
penurunan nilai	(992.833.650.938)
Jumlah - neto	289.375.834.376

4. CASH AND CASH EQUIVALENTS (continued)

	2024	
Deposit		
<u>Related parties (Note 37)</u>		
Rupiah		
PT Bank Negara Indonesia		
(Persero) Tbk with interest		
rates per annum at 4,5% in		
2019	313.380.000	
PT Bank Syariah Indonesia		
(Persero) Tbk with interest		
rates per annum at 6% in		
2023	3.643.908	
Total deposit	317.023.908	
Total cash and		
cash equivalents	205.754.409.914	

5. TRADE RECEIVABLES - NET

	2024	
Pihak berelasi (Note 37)	1.353.030.703.058	
Less:		
Allowance for impairment losses	(1.029.742.484.027)	
Total related parties	323.288.219.031	
Third parties	748.051.604.324	
Less:		
Allowance for impairment losses	(647.803.677.348)	
Total third parties	100.247.926.976	
Total - net	423.536.146.007	

The details of trade receivables from related parties
are as follows:

	2024	
PT Kresna Kusuma Dyandra		
Marga	462.450.314.120	
PT Waskita Bumi Wira	350.378.149.859	
PT Waskita Karya (Persero) Tbk	259.176.403.584	
PT Cimanggis Cibitung Tollways	-	
PP-AK-WSKT-MWT, KSO	11.870.271.440	
Waskita Infrastruktur, KSO	-	
Waskita - Nindya - LRS, KSO	18.442.445.877	
KSO Waskita Bersama Vision First	5.419.921.288	
PT Utama Karya Infrastruktur	9.910.313.086	
Waskita - Wika KSO	9.017.085.022	
Waskita - Abipraya JO	23.238.302.688	
PT Adhi Karya (Persero) Tbk	-	
PT Adhi Persada Beton	8.570.413.763	
Politeknik Negeri Madura		
Sekretaria	-	
PT Hakaaston	50.789.312.231	
PT Pembangunan Perumahan		
(Persero) Tbk	5.087.229.575	
Others (below Rp5 Billion)	138.680.540.525	
Total	1.353.030.703.058	
Less:		
Allowance for impairment	(1.029.742.484.027)	
losses		
Total-net	323.288.219.031	

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5. PIUTANG USAHA – NETO (lanjutan)

Rincian saldo piutang usaha kepada pihak ketiga adalah sebagai berikut:

	2025
Semut Tama Langgeng PTE LTD	435.000.000.000
PT Trico Wana	23.934.619.200
PT Yasa Patria Perkasa	11.488.899.600
PT Sumber Urip Sejati	9.741.427.750
Multi Welindo	6.554.334.660
PT Paramita Multi Sarana	6.362.208.090
PT Lancarjaya Mandiri Abadi	5.762.247.096
PT Duta Permata Lestari	5.051.579.680
Lainnya (di bawah 5 Miliar)	247.413.528.387
Subjumlah	751.308.844.463
Dikurangi:	
Penyisihan kerugian penurunan nilai	(653.215.518.885)
Jumlah - neto	98.093.325.578

Piutang usaha - neto berdasarkan umur adalah sebagai berikut:

	2025
Lancar	162.189.852.891
Lewat jatuh tempo	
< 6 bulan	175.813.542.412
6 bulan - < 12 bulan	44.513.118.294
> 12 bulan	1.651.001.816.181
Jumlah	2.033.518.329.778
Dikurangi:	
Penyisihan kerugian penurunan nilai	(1.646.049.169.824)
Jumlah - neto	387.469.159.954

Piutang usaha seluruhnya dalam mata uang Rupiah.

Jangka waktu rata-rata kredit penjualan barang adalah 30 hari. Tidak ada bunga yang dibebankan atas piutang usaha yang telah jatuh tempo.

	2025
Saldo Awal	1.677.546.161.375
Penambahan tahun berjalan (Catatan 33)	67.582.256.364
Perubahan parameter risiko kredit (Catatan 33)	-
Perubahan cadangan kerugian karena penyelesaian (Catatan 33)	(99.079.247.915)
Saldo akhir	1.646.049.169.824

Manajemen berpendapat bahwa cadangan penurunan nilai piutang usaha adalah cukup untuk menutupi kerugian yang mungkin timbul dari tidak tertagihnya piutang tersebut.

5. TRADE RECEIVABLES – NET (continued)

The details of trade receivables from third parties are as follows:

	2024	
435.000.000.000		Semut Tama Langgeng PTE LTD
-		PT Trico Wana
11.488.899.600		PT Yasa Patria Perkasa
7.673.901.965		PT Sumber Urip Sejati
8.411.299.905		Multi Welindo
-		PT Paramita Multi Sarana
-		PT Lancarjaya Mandiri Abadi
5.051.579.680		PT Duta Permata Lestari
280.425.923.174		Others (below Rp5 Billion)
748.051.604.324		Subtotal
		Less:
(647.803.677.348)		Allowance for impairment losses
100.247.926.976		Total -net

Aging of trade receivables - net is as follows:

	2024	
185.916.072.426		Current
		Past due
229.439.384.996		< 6 months
61.940.291.564		6 months to < 12 months
1.623.786.558.396		> 12 months
2.101.082.307.382		Total
		Less:
(1.677.546.161.375)		Allowance for impairment losses
423.536.146.007		Total -net

All trade receivables are denominated in Rupiah.

The average credit period on sale of goods is 30 days. No interest is charged on past due trade receivable.

	2024	
1.571.331.738.527		Beginning balance
220.650.642.165		Provision during the period (Note 33)
-		Changes in credit risk parameters (Note 33)
(114.436.219.317)		Change in loss allowance due to settlement (Note 33)
1.677.546.161.375		Ending balance

The management believes that allowance for impairment losses of trade receivable is sufficient to cover possible losses on uncollectible trade receivable.

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5. PIUTANG USAHA – NETO (lanjutan)

WBW, KKDM, WSKT, dan Semut Tama Langgeng PTE LTD merupakan klien terbesar Perusahaan dan saldo piutang Perusahaan dari para pelanggan tersebut memiliki lebih dari 10% dari jumlah saldo piutang usaha.

Piutang usaha Perusahaan dijadikan sebagai jaminan atas fasilitas pinjaman jangka pendek yang diperoleh dari beberapa bank (Catatan 15).

5. TRADE RECEIVABLES – NET (continued)

WBW, KKDM, WSKT, and Semut Tama Langgeng PTE LTD are the Company's largest customers and the balance of the Company's receivables from these customers represent more than 10% of the total balance of trade receivables.

The Company's trade receivables are used as collateral for the short-term loan facilities obtained from several banks (Note 15).

6. PIUTANG RETENSI - NETO

	2025
Pihak berelasi (Catatan 37)	274.208.744.056
Dikurangi:	
Penyisihan kerugian kerugian penurunan nilai	(139.426.059.442)
Jumlah pihak berelasi	134.782.684.614
Pihak ketiga	2.567.444.931
Dikurangi:	
Penyisihan kerugian kerugian penurunan nilai	(1.536.617.900)
Jumlah pihak ketiga	1.030.827.031
Jumlah - neto	135.813.511.645

Rincian saldo piutang retensi kepada pihak berelasi adalah sebagai berikut:

	2025
PT Waskita Bumi Wira	133.800.531.056
PT Cimanggis Cibitung Tollways	116.842.481.570
PT Cibitung Tanjung Priok Tollways	6.410.647.676
Lainnya (di bawah Rp5 Miliar)	17.155.083.754
Jumlah	274.208.744.056
Dikurangi:	
Penyisihan kerugian kerugian penurunan nilai	(139.426.059.442)
Jumlah - neto	134.782.684.614

Rincian saldo piutang retensi kepada pihak ketiga adalah sebagai berikut:

	2025
Lainnya (di bawah Rp5 Miliar)	2.567.444.931
Jumlah Pihak Ketiga	2.567.444.931
Dikurangi: Penyisihan kerugian penurunan nilai	(1.536.617.900)
Jumlah pihak ketiga - neto	1.030.827.031

	2024	
	284.701.685.546	Related parties (Note 37)
Less:		
	(139.731.023.513)	Allowance for impairment losses
	144.970.662.033	Total related parties
	3.801.811.552	Third parties
Less:		
	(1.536.617.900)	Allowance for impairment losses
	2.265.193.652	Total third parties
	147.235.855.685	Total - net

The details of retention receivables from related parties are as follows:

	2024	
	133.800.531.056	PT Waskita Bumi Wira
	116.842.481.570	PT Cimanggis Cibitung Tollways
	12.821.295.349	PT Cibitung Tanjung Priok Tollways
	21.237.377.571	Others (below Rp5 Billion)
	284.701.685.546	Total
Less:		
	(139.731.023.513)	Allowance for impairment losses
	144.970.662.033	Total - net

The details of retention receivables from third parties are as follows:

	2024	
	3.801.811.552	Others (below Rp5 Billion)
	3.801.811.552	Total Third Parties
Less: Allowance for impairment losses	(1.536.617.900)	
	2.265.193.652	Total third parties - Net

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6. PIUTANG RETENSI – NETO (lanjutan)

Piutang retensi - bersih berdasarkan umur adalah sebagai berikut

	2025
Lancar	-
Lewat jatuh tempo	
< 6 bulan	1.233.056.976
6 bulan - < 12 bulan	1.671.809.816
> 12 bulan	273.871.322.195
	276.776.188.987
Dikurangi : Penyisihan kerugian penurunan nilai	(140.962.677.342)
Jumlah - neto	135.813.511.645

Mutasi cadangan kerugian penurunan nilai

	2025
Saldo awal	141.267.641.413
Penambahan tahun berjalan	6.390.783.499
Pemulihan Atas Kerugian penurunan Nilai	(6.695.747.570)
Saldo akhir	140.962.677.342

Piutang retensi seluruhnya dalam mata uang Rupiah.

Manajemen berpendapat bahwa cadangan penurunan nilai piutang retensi adalah cukup untuk menutupi kerugian yang mungkin timbul dari tidak tertagihnya piutang tersebut.

6. RETENTION RECEIVABLES – NET (continued)

Aging of retention receivables - net is as follows

	2024	
	2.442.387.370	Current
		Past due
	8.261.774.918	< 6 Months
	6.562.609.305	6 Months to < 12 Months
	271.236.725.505	> 12 Months
	288.503.497.098	
	(141.267.641.413)	Less: Allowance for impairment losses
	147.235.855.685	Total - net

Movements in the allowance for impairment losses

	2024	
	134.476.369.056	Beginning balance
	6.791.272.357	Provision during the period
	-	Recovery of impairment losses
	141.267.641.413	Ending balance

All retention receivables are denominated in Rupiah.

The management believes that allowance for impairment losses of retention receivable is sufficient to cover possible losses on uncollectible retention receivable.

7. PIUTANG LAIN-LAIN - NETO

	2025
Pihak berelasi (Catatan 37)	
Lainya (di bawah Rp5 Miliar)	3.735.831.067
Jumlah pihak berelasi	3.735.831.067
Dikurangi:	
Penyisihan kerugian penurunan nilai	(473.503.383)
Jumlah pihak berelasi	3.262.327.684
Pihak ketiga	
Waskita – FYP KSO	28.120.888.653
Lainya (di bawah Rp5 Miliar)	5.387.811.274
Jumlah pihak ketiga	33.508.699.927
Dikurangi:	
Penyisihan kerugian penurunan nilai	(3.260.236.380)
Jumlah pihak ketiga	30.248.463.547
Jumlah	33.510.791.231

7. OTHER RECEIVABLES

	2024	
	15.163.189.695	Related parties (Note 37)
	15.163.189.695	Others (below Rp5 Billion)
		Total related parties
		Less:
	(1.438.925.286)	Allowance for impairment losses
	13.724.264.409	Total related parties
		Third parties
	-	Waskita – FYP KSO
	4.362.280.208	Others (below Rp5 Billion)
	4.362.280.208	Total third parties
		Less:
	(491.773.775)	Allowance for impairment losses
	3.870.506.433	Total third parties
	17.594.770.842	Total

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7. PIUTANG LAIN-LAIN – NETO (lanjutan)

Piutang lain-lain berdasarkan umur adalah sebagai berikut:

	2025
Lancar	31.042.421.084
Lewat jatuh tempo	
< 6 bulan	1.557.195.949
6 bulan - < 12 bulan	176.093.927
> 12 bulan	4.468.820.034
Jumlah	37.244.530.994
Penyisihan kerugian	
penurunan nilai	(3.733.739.763)
Jumlah - neto	33.510.791.231

Piutang lain-lain seluruhnya dalam mata uang Rupiah.

Sebagian Piutang lain-lain kepada PT Waskita Karya (Persero) Tbk merupakan uang pesangon karyawan WSKT yang diperbantukan kepada Perusahaan yang telah dibayarkan oleh Perusahaan atas nama WSKT.

Manajemen berpendapat bahwa cadangan penurunan nilai piutang lain-lain adalah cukup untuk menutupi kerugian yang mungkin timbul dari tidak tertagihnya piutang tersebut.

7. OTHER RECEIVABLES (continued)

Aging of other receivables is as follows:

	2024	
	3.466.781.320	<i>Current</i>
		<i>Past due</i>
	2.819.727.650	<i>< 6 Months</i>
	5.493.147.940	<i>6 Months to < 12 Months</i>
	7.745.812.993	<i>> 12 Months</i>
Jumlah	19.525.469.903	Total
	(1.930.699.061)	<i>Allowance for impairment losses</i>
Jumlah - neto	17.594.770.842	Total - net

All other receivables are denominated in Rupiah.

Some other receivables from PT Waskita Karya (Persero) Tbk represent severance pay of WSKT employees seconded to the Company that has been paid by the Company on behalf of WSKT.

The management believes that allowance for impairment losses of other trade receivable is sufficient to cover possible losses on uncollectible trade receivables.

8. PERSEDIAAN – NETO

	2025
Barang jadi	98.781.770.022
Bahan baku	107.312.836.686
Suku cadang	35.190.814.442
Barang penolong	6.474.903.030
Jumlah	247.760.324.180
Dikurangi: Penyisihan	
penurunan nilai pasar	
dan keusangan	
persediaan	(103.308.704.581)
Jumlah	144.451.619.599

Persediaan barang jadi merupakan persediaan produk beton yang digunakan untuk divisi konstruksi dan precast.

Persediaan bahan baku merupakan persediaan yang akan digunakan dalam proses produksi, seperti semen, pasir, besi, kawat dan lain-lain.

Persediaan suku cadang merupakan persediaan yang digunakan untuk mengganti suku cadang yang rusak atas peralatan pabrik dan peralatan transportasi.

8. INVENTORIES – NET

	2024	
	131.843.459.977	<i>Finished goods</i>
	123.535.739.586	<i>Raw materials</i>
	38.372.163.354	<i>Spareparts</i>
	7.457.291.177	<i>Supporting materials</i>
Jumlah	301.208.654.094	Total
	(96.547.906.249)	<i>Less: Allowance for decline in market value and obsolescence of inventories</i>
Jumlah	204.660.747.845	Total

Finished goods inventories represents concrete products inventory used for construction and by precast division.

Raw material inventories are supplies that will be used in the production process, such as cement, sand, iron, wire and others.

Sparepart inventories consist of spareparts used for replacement of damaged spareparts of factory equipment and transportation equipment.

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8. PERSEDIAAN – NETO (lanjutan)

Biaya persediaan yang diakui sebagai beban pokok pendapatan per 31 Desember 2025 dan 2024 masing-masing adalah sebesar Rp772.051.237.247 dan Rp969.009.785.112.

Berdasarkan penelaahan atas kondisi persediaan pada akhir periode pelaporan, manajemen membentuk cadangan untuk penurunan nilai dan keusangan persediaan per 31 Desember 2025 dan 2024 masing-masing sebesar Rp103.308.704.581 dan Rp96.547.906.249.

Mutasi penyisihan penurunan nilai dan keusangan persediaan

	2025
Saldo Awal	(96.547.906.249)
Penambahan	(46.852.451.004)
Pemulihan	40.091.652.672
Pada akhir periode	(103.308.704.581)

Manajemen berpendapat bahwa provisi penurunan nilai persediaan tersebut memadai untuk menutup kemungkinan kerugian karena keusangan dan penurunan nilai persediaan.

Persediaan dengan nilai tercatat masing-masing sebesar Rp175.000.000.000 pada tanggal 31 Desember 2025 dan 2024 dijadikan sebagai jaminan atas fasilitas pinjaman kredit modal kerja yang diperoleh dari PT Bank Syariah Indonesia (Persero) Tbk (Catatan 15).

Perusahaan tidak mengasuransikan persediaan yang dimilikinya karena persediaan digunakan untuk proses produksi, sehingga pergerakannya cepat.

9. TAGIHAN BRUTO KEPADA PELANGGAN - NETO

Rincian saldo tagihan bruto kepada pelanggan adalah sebagai berikut:

	2025
Pihak berelasi (Catatan 37)	899.488.811.513
Dikurangi:	
Penyisihan kerugian penurunan nilai	(809.427.898.084)
Jumlah pihak berelasi	90.060.913.429
Pihak ketiga	1.056.874.249.220
Dikurangi:	
Penyisihan kerugian penurunan nilai	(1.041.399.390.363)
Jumlah pihak ketiga	15.474.858.857
Jumlah	105.535.772.286

8. INVENTORIES – NET (continued)

Inventory costs recognized as cost of revenue as at December 31, 2025 and 2024 are amounted to Rp772,051,237,247 and Rp969,009,785,112. respectively.

Based on the review of the condition of inventories at the end of the reporting period, management provided an allowance for decline in value and obsolescence of inventories as of December 31, 2025 and 2024 amounting to Rp103,308,704,581 and Rp96,547,906,249, respectively.

Movements in the allowance for decline in value and obsolescence of inventories

	2024	
(78.419.009.075)		Beginning balance
(26.580.421.330)		Provision
8.451.524.156		Recovery
(96.547.906.249)		Ending balance

Management believes that the provision for impairment of inventories is adequate to cover possible losses on obsolescence and decline in value of inventories.

Inventories with carrying amounts of Rp175,000,000,000 as of December 31, 2025 and 2024, are used as collateral for short-term loan facilities obtained from PT Bank Syariah Indonesia (Persero) Tbk (Note 15).

The Company does not insure its inventories as they are used in the production process and have a rapid turnover.

9. GROSS AMOUNTS DUE FROM CUSTOMERS - NET

The details of gross amounts due from customers are as follows:

	2024	
1.040.525.565.066		Related parties (Note 37)
		Less:
(815.279.264.707)		Allowance for impairment losses
225.246.300.359		Total related parties
1.085.027.892.548		Third parties
		Less:
(1.040.727.988.366)		Allowance for impairment
44.299.904.182		Total third parties
269.546.204.541		Total

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9. TAGIHAN BRUTO KEPADA PELANGGAN – NETO
(lanjutan)

9. GROSS AMOUNTS DUE FROM CUSTOMERS –
NET (continued)

	2025	2024	
Pihak berelasi (Catatan 37)			Third parties (Notes 37)
PT Waskita Bumi Wira (WBW)	781.512.004.330	781.512.004.330	PT Waskita Bumi Wira (WBW)
PT Waskita Karya (Persero) Tbk	38.919.247.767	56.406.187.387	PT Waskita Karya (Persero) Tbk
PT Perusahaan Daerah Industri Pulau Batam	16.485.256.946	56.194.122.431	PT Perusahaan Daerah Industri Pulau Batam
Waskita - Nindya - LRS, KSO	12.222.526.000	13.378.650.000	Waskita - Nindya - LRS, KSO
PP-AK-WSKT-MWT, KSO	8.949.540.000	3.905.880.000	PP-AK-WSKT-MWT, KSO
PT Bukit Asam Tbk	4.223.484.972	13.822.007.177	PT Bukit Asam Tbk
PT Pembangunan Perumahan (Persero) Tbk	3.802.601.000	-	PT Pembangunan Perumahan (Persero) Tbk
PT Batu Ampar Container Terminal	3.759.745.456	-	PT Batu Ampar Container Terminal
WIKA - WASKITA - JAKON - PP KSO	3.222.450.000	-	WIKA - WASKITA - JAKON - PP KSO
Waskita Adhi KSO	2.311.712.844	-	Waskita Adhi KSO
PT Nindya Karya (Persero)	2.239.783.000	-	PT Nindya Karya (Persero)
Lainnya (di bawah Rp1 Miliar)	21.840.459.198	115.306.713.741	Others (below Rp1 Billion)
Jumlah	899.488.811.513	1.040.525.565.066	Total
Dikurangi : Penyisihan Kerugian Penurunan Nilai	(809.427.898.084)	(815.279.264.707)	Allowance for impairment losses
Jumlah pihak berelasi - neto	90.060.913.429	225.246.300.359	Total related parties - net
Pihak ketiga			Third parties
PT Kapuknaga Indah	5.134.208.817	4.945.319.227	PT Kapuknaga Indah
PT Lancarjaya Mandiri Abadi	2.002.795.400	-	PT Lancarjaya Mandiri Abadi
PT Tatamulia Nusantara Indah	1.376.172.000	-	PT Tatamulia Nusantara Indah
PT Krakatau Engineering	1.260.720.000	-	PT Krakatau Engineering
KSO APG - FYP	1.177.456.000	-	KSO APG - FYP
PT Adhi Persada Beton	1.170.000.000	-	PT Adhi Persada Beton
PT Dirgantara Betonindo	1.064.556.000	-	PT Dirgantara Betonindo
Lainnya (di bawah Rp1 Miliar)	1.043.688.341.003	1.080.082.573.321	Others (below Rp1 Billion)
Jumlah	1.056.874.249.220	1.085.027.892.548	Total
Dikurangi:			Less:
Penyisihan kerugian penurunan nilai	(1.041.399.390.363)	(1.040.727.988.366)	Allowance for impairment losses
Jumlah pihak ketiga - neto	15.474.858.857	44.299.904.182	Total third parties - net
Jumlah Tagihan Bruto Kepada Pelanggan - Neto	105.535.772.286	269.546.204.541	Total Gross Amount Due from Customers - Net

Rincian progres pekerjaan atas tagihan bruto sampai dengan saat ini sebagai berikut:

The details of gross amounts due from customers in terms of progress to date are as follows

	2025	2024	
Progres pekerjaan sampai dengan saat ini	22.322.111.879.865	20.752.679.935.674	Progress to date
Penagihan sampai saat ini	(20.365.748.819.132)	(18.627.126.478.060)	Progress billings to date
Tagihan bruto kepada pelanggan	1.956.363.060.733	2.125.553.457.614	Gross amount due from customers

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9. TAGIHAN BRUTO KEPADA PELANGGAN – NETO
(lanjutan)

Tagihan bruto kepada pelanggan berdasarkan umur adalah sebagai berikut:

	2025
< 1 bulan	66.770.974.779
1 bulan sampai < 6 bulan	36.407.412.418
6 bulan < 12 bulan	2.809.054.346
> 12 bulan	1.850.375.619.190
Jumlah	1.956.363.060.733
Dikurangi:	
Penyisihan kerugian	
penurunan nilai	(1.850.827.288.447)
Jumlah - neto	105.535.772.286

Mutasi cadangan kerugian penurunan nilai

	2025
Saldo Awal	1.856.007.253.073
Penambahan tahun	
berjalan	4.971.377.840
Perubahan cadangan	
kerugian karena	
penyelesaian	(10.151.342.466)
Tagihan bruto kepada	
pelanggan	1.850.827.288.447

WBW – Proyek Pembangunan Jalan Tol Krian –
Legundi – Bunder – Manyar Pekerjaan Pile Slab

Perusahaan memperoleh kontrak pekerjaan untuk pembangunan Jalan Tol Krian – Legundi – Bunder – Manyar Pekerjaan Pile Slab No. 10/SPPJK/WBW/2016 pada tanggal 9 Desember 2016 dengan nilai kontrak sebesar Rp3.047.328.854.507. Kontrak ini telah beberapa kali mengalami perubahan. Berdasarkan akta adendum kontrak ke 2, No. 04/ADD/SPPJK/WBW/2018 tanggal 26 November 2018 metode pembayaran yang semula *turnkey* berubah menjadi termin dengan sistem pembayaran *Monthly Certificate* (MC) sesuai progres bulanan. Pada tanggal 24 April 2020 telah diterbitkan laporan Konfirmasi Fisik Pekerjaan Seksi 2, 3, dan 4 yang telah disetujui oleh owner dan diperiksa oleh konsultan supervisi dengan realisasi progres pekerjaan mencapai progres 91,20%.

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9. GROSS AMOUNTS DUE FROM CUSTOMERS –
NET (continued)

Aging of gross amounts due from customers is as follows:

	2024	
< 1 month	156.687.154.389	< 1 month
1 month to < 6 Months	34.697.226.644	1 month to < 6 Months
6 months to < 12 months	74.118.172.721	6 months to < 12 months
> 12 months	1.860.050.903.860	> 12 months
Total	2.125.553.457.614	Total
Less:		Less:
Allowance for impairment		Allowance for impairment
losses	(1.856.007.253.073)	losses
Total - net	269.546.204.541	Total - net

Movements in the allowance for impairment losses

	2024	
Beginning balance	1.960.336.625.482	Beginning balance
Provision during the year	19.570.002.714	Provision during the year
Change in loss allowance due		Change in loss allowance due
to settlement	(123.899.375.123)	to settlement
Gross amount due from	1.856.007.253.073	Gross amount due from
customers		customers

WBW – The Development of Krian – Legundi –
Bunder – Manyar Toll Road Pile Slab Project

The Company obtained a work contract for the construction of the Krian – Legundi – Bunder – Manyar Toll Road Pile Slab Project No. 10/SPPJK/WBW/2016 on December 9, 2016, with a contract value of Rp3,047,328,854,507. This contract has undergone several amendments. Based on the 2nd Addendum to the Contract Deed No. 04/ADD/SPPJK/WBW/2018 dated November 26, 2018, the payment method which was originally a turnkey scheme was changed to a term-based payment with a Monthly Certificate (MC) mechanism in accordance with the monthly work progress. On April 24, 2020, a Physical Work Confirmation Report for Sections 2, 3, and 4 was issued, which had been approved by the owner and verified by the supervising consultant, with the realization of work progress reaching 91.20%.

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9. TAGIHAN BRUTO KEPADA PELANGGAN – NETO
(lanjutan)

WBW – Proyek Pembangunan Jalan Tol Krian –
Legundi – Bunder – Manyar Pekerjaan Pile Slab
(lanjutan)

Pada tanggal 30 November 2020 telah dilakukan addendum ke-VI dimana seksi 2 dan 3 diserahkan dengan realisasi progres pekerjaan mencapai 100%, sesuai dengan pernyataan yang tertuang dalam Berita Acara Serah Terima Pertama, Nomor: 03/BA/WBW/DIR/2020, tanggal 30 April 2020.

PT Bukit Asam Tbk

Perusahaan memperoleh kontrak pekerjaan pembangunan Tembok Penahan Jembatan Enim 1 - Jembatan Enim 2 (SPPH 2918) T/796/PJJ/A02894/HK.03/VIII/2024 pada tanggal 6 Agustus 2024 dengan nilai kontrak sebesar Rp92.744.062.775. Masa pelaksanaan proyek berlangsung dari tanggal 8 Mei 2024 sampai dengan 20 September 2025. Metode pembayaran menggunakan sistem *Monthly Certificate* (MC) sesuai dengan progres bulanan. Konfirmasi fisik hingga tanggal 31 Desember 2025 mencapai 100% atau senilai Rp92.744.062.775.

PT Pengusahaan Daerah Industri Pulau Batam
(Persero)

Perusahaan mengadakan kontrak untuk Pekerjaan Terintegrasi Rancang Bangun atas Pembangunan *Container Yard* dan Infrastruktur Pendukung di Terminal Peti Kemas Batu Ampar dengan Kontrak Nomor SPB-DIR/78/V/2024 Tanggal 03 Mei 2024 dengan nilai Rp360.478.882.900 dengan masa konstruksi dari tanggal 6 Mei 2024 sd 12 Juli 2025. Kontrak mengalami addendum ketiga dengan nomor Add-DRU/174/VIII/2025 Tanggal 20 Agustus 2025 dengan perubahan nilai menjadi Rp404.055.626.940 dengan masa konstruksi 6 Mei 2024 sampai dengan 20 Oktober 2025. Progres pekerjaan sampai dengan 31 Desember 2025 sebesar 100%.

PT Batu Ampar Container Terminal (BACT)

Perusahaan mengadakan kontrak untuk pekerjaan Proyek Pekerjaan Infrastruktur Pelabuhan Peti Kemas Batu Ampar dengan kontrak Nomor 31/BACT/AGR-LEG/XI/2025 pada tanggal 27 November 2025 dengan nilai Rp9.274.187.978 dan masa konstruksi 12 November 2025 sampai dengan 11 Februari 2026. Progres pekerjaan sampai dengan 31 Desember 2025 sebesar 40,26%.

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9. GROSS AMOUNTS DUE FROM CUSTOMERS –
NET (continued)

WBW – The Development of Krian – Legundi –
Bunder – Manyar Toll Road Pile Slab Project
(continued)

Furthermore, on November 30, 2020, the sixth addendum to the contract was executed in which Sections 2 and 3 were handed over with the realization of work progress reaching 100%, as stated in the First Handover Minutes (Berita Acara Serah Terima Pertama) Number: 03/BA/WBW/DIR/2020 dated April 30, 2020.

PT Bukit Asam Tbk

The Company obtained a work contract for the construction of the Retaining Wall of Enim Bridge 1 – Enim Bridge 2 (SPPH 2918) No. T/796/PJJ/A02894/HK.03/VIII/2024 on August 6, 2024, with a contract value of Rp92,744,062,775. The project implementation period runs from May 8, 2024 until September 20, 2025. The payment method uses a *Monthly Certificate* (MC) system in accordance with the monthly work progress. Based on the physical work confirmation as of December 31, 2025, the project progress has reached 100%, equivalent to Rp92,744,062,775.

PT Pengusahaan Daerah Industri Pulau Batam
(Persero)

The company entered into a contract for Integrated Design and Construction Works for the Construction of Container Yard and Supporting Infrastructure at Batu Ampar Container Terminal with Contract Number SPB-DIR/78/V/2024 dated May 3, 2024 with a value of Rp360,478,882,900 with a construction period from May 6, 2024 to July 12, 2025. The contract underwent a third addendum with the number Add-DRU/174/VIII/2025 dated August 20, 2025 with a change in value to Rp404,055,626,940 with a construction period from May 6, 2024 to October 20, 2025. The work progress until December 31, 2025 was 100%.

PT Batu Ampar Container Terminal (BACT)

The Company entered into a contract for the Batu Ampar Container Port Infrastructure Works Project with contract number 31/BACT/AGR-LEG/XI/2025 on November 27, 2025 with a value of Rp9,274,187,978 and a construction period of November 12, 2025 to February 11, 2026. The work progress until December 31, 2025 was 40.26%.

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9. TAGIHAN BRUTO KEPADA PELANGGAN – NETO (lanjutan)

WASKITA - NINDYA - LRS, KSO

Perusahaan memperoleh kontrak berupa Pengadaan material Precast dan Readymix untuk proyek Pekerjaan Konstruksi Proyek LRT Jakarta Fase 1B (Velodrome - Manggarai) dengan kontrak:

1. Kontrak Pengadaan material readymix Proyek Pekerjaan Konstruksi Proyek LRT Jakarta Fase 1B (Velodrome - Manggarai) Zona 1 dengan SPPM nomor 033/SPPM/WK-NK-LRS KSO/TP/1123031/2025 tanggal 28 November 2025 dengan nilai kontrak sebesar Rp268.500.000 pembayaran atas proyek ini menggunakan pembayaran reguler 14 hari. Progres pekerjaan sampai dengan tanggal 31 Desember 2025 sudah mencapai Rp179.895.000 sebesar 67%. Tagihan Bruto sampai dengan 31 Desember 2025 mencapai Rp104.715.000 sebesar 39%. Sedangkan Piutang usaha sampai dengan 31 Desember 2025 mencapai Rp75.180.000 sebesar 28%.
2. Kontrak Pengadaan material readymix Proyek Pekerjaan Konstruksi Proyek LRT Jakarta Fase 1B (Velodrome - Manggarai) Zona 1 dengan SPPM nomor 377/SPM/WK-NK-LRS KSO/1123031/2025 tanggal 04 November 2025 dengan nilai kontrak sebesar Rp173.750.000 pembayaran atas proyek ini menggunakan pembayaran reguler 14 hari. Progres pekerjaan sampai dengan tanggal 31 Desember 2025 sudah mencapai Rp90.002.500 sebesar 51,8%. Tagihan Bruto sampai dengan 31 Desember 2025 mencapai Rp9.730.000 sebesar 5,6%. Sedangkan Piutang usaha sampai dengan 31 Desember 2025 mencapai Rp80.272.500 sebesar 46,2%.
3. Kontrak Pengadaan material readymix Proyek Pekerjaan Konstruksi Proyek LRT Jakarta Fase 1B (Velodrome - Manggarai) Zona 2 dengan SPPM 229/SPM/WK-NK-LRSKSO/1123032/2025 tanggal 05 November 2025 dengan nilai kontrak sebesar Rp962.000.000 pembayaran atas proyek ini menggunakan fasilitas reguler 14 hari.

Progres pekerjaan sampai dengan tanggal 31 Desember 2025 sudah mencapai Rp296.296.000 sebesar 30,8%. Tagihan Bruto sampai dengan 31 Desember 2025 mencapai Rp171.236.000 sebesar 17,8%. Sedangkan Piutang usaha sampai dengan 31 Desember 2025 mencapai Rp125.060.000 sebesar 13,0%.

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9. GROSS AMOUNTS DUE FROM CUSTOMERS - NET (continued)

WASKITA - NINDYA - LRS, KSO

The Company entered into several contracts for the procurement of precast and readymix materials for the LRT Jakarta Phase 1B Construction Project (Velodrome – Manggarai) as follows:

1. Readymix Material Procurement Contract – Zone 1 Under SPPM No. 033/SPPM/WK-NK-LRS KSO/TP/1123031/2025 dated November 28, 2025, with a contract value of Rp268,500,000. The payment term for this project is a regular payment scheme of 14 days. As of December 31, 2025, the work progress reached Rp179,895,000 or 67%. Gross billings up to December 31, 2025 amounted to Rp104,715,000 or 39%, while trade receivables as of December 31, 2025 amounted to Rp75,180,000 or 28%.
2. Readymix Material Procurement Contract – Zone 1 Under SPPM No. 377/SPM/WK-NK-LRS KSO/1123031/2025 dated November 4, 2025, with a contract value of Rp173,750,000. The payment scheme for this project uses a regular payment term of 14 days. As of December 31, 2025, the work progress reached Rp90,002,500 or 51.8%. Gross billings up to December 31, 2025 amounted to Rp9,730,000 or 5.6%, while trade receivables as of December 31, 2025 amounted to Rp80,272,500 or 46.2%.
3. Readymix Material Procurement Contract – Zone 2 Under SPPM No. 229/SPM/WK-NK-LRSKSO/1123032/2025 dated November 5, 2025, with a contract value of Rp962,000,000. The payment scheme uses a regular 14-day facility.

As of December 31, 2025, the work progress reached Rp296,296,000 or 30.8%. Gross billings up to December 31, 2025 amounted to Rp171,236,000 or 17.8%, while trade receivables amounted to Rp125,060,000 or 13.0%.

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9. TAGIHAN BRUTO KEPADA PELANGGAN - NETO (lanjutan)

WASKITA - NINDYA - LRS, KSO (lanjutan)

4. Kontrak Pengadaan material readymix Proyek Pekerjaan Konstruksi Proyek LRT Jakarta Fase 1B (Velodrome - Manggarai) Zona 2 dengan SPPM : 207/SPM/WK-NK-LRSKSO/1123032/2025 tanggal 10 November 2025 dengan nilai kontrak sebesar Rp835.000.000 pembayaran atas proyek ini menggunakan fasilitas regular 14 hari. Progres pekerjaan sampai dengan tanggal 31 Desember 2025 sudah mencapai Rp540.245.000 sebesar 64,7%. Tagihan Bruto sampai dengan 31 Desember 2025 mencapai Rp99.365.000 sebesar 11,9%. Sedangkan Piutang usaha sampai dengan 31 Desember 2025 mencapai Rp440.880.000 sebesar 52,8%.
5. Kontrak Pengadaan material readymix Proyek Pekerjaan Konstruksi Proyek LRT Jakarta Fase 1B (Velodrome - Manggarai) Zona 2 dengan SPPM : 008/SPPM/WK-NK-LRS-KSO/DD/1123032/2025 tanggal 05/02/2024 dengan nilai kontrak sebesar Rp15.812.290.000. Lalu diadendum 008.2/ADD-II/SPPM/WK-NK-LRS-KSO/DD/1123032/2025 pada 16 Juni 2025 dengan nilai Rp21.400.000.000. Perusahaan memperoleh uang muka sebesar Rp1.581.229.000 dengan skema reguler 14 hari. Progres pekerjaan sampai dengan tanggal 31 Desember 2025 sudah mencapai Rp21.253.355.000 sebesar 99,31%. Tagihan Bruto sampai dengan 31 Desember 2025 mencapai Rp7.830.000 sebesar 0,037%. Sedangkan Piutang usaha sampai dengan 31 Desember 2025 mencapai Rp21.245.525.000 sebesar 99,28%.
6. Kontrak Pengadaan material PCU GIRDER Proyek Pekerjaan Konstruksi Proyek LRT Jakarta Fase 1B (Velodrome - Manggarai) Zona General dengan SPPM: 001/SPPM/WNL-KSO/DD-1123030/2024 tanggal 05 Januari 2024 dengan nilai kontrak sebesar Rp86.849.000.000. Lalu diadendum 001/ADD-VI/SPPM/WNL-KSO/DD 1123030/2025 tanggal 04 September 2025 dengan nilai Rp92.579.000.000. Perusahaan memperoleh uang muka sebesar Rp8.684.900.000 dengan skema reguler 30 hari.

9. GROSS AMOUNTS DUE FROM CUSTOMERS - NET (continued)

WASKITA - NINDYA - LRS, KSO (continued)

4. Readymix Material Procurement Contract – Zone 2 Under SPPM No. 207/SPM/WK-NK-LRSKSO/1123032/2025 dated November 10, 2025, with a contract value of Rp835,000,000. The payment scheme uses a regular 14-day facility. As of December 31, 2025, the work progress reached Rp540,245,000 or 64.7%. Gross billings up to December 31, 2025 amounted to Rp99,365,000 or 11.9%, while trade receivables amounted to Rp440,880,000 or 52.8%.
5. Readymix Material Procurement Contract – Zone 2 Under SPPM No. 008/SPPM/WK-NK-LRS-KSO/DD/1123032/2025 dated February 5, 2024, with an initial contract value of Rp15,812,290,000. Based on Addendum No. 008.2/ADD-II/SPPM/WK-NK-LRS-KSO/DD/1123032/2025 dated June 16, 2025, the contract value was increased to Rp21,400,000,000. The Company received an advance payment of Rp1,581,229,000 with a regular 14-day payment scheme. As of December 31, 2025, the work progress reached Rp21,253,355,000 or 99.31%. Gross billings amounted to Rp7,830,000 or 0.037%, while trade receivables amounted to Rp21,245,525,000 or 99.28%.
6. PCU Girder Material Procurement Contract – General Zone Under SPPM No. 001/SPPM/WNL-KSO/DD-1123030/2024 dated January 5, 2024, with an initial contract value of Rp86,849,000,000. Based on Addendum No. 001/ADD-VI/SPPM/WNL-KSO/DD-1123030/2025 dated September 4, 2025, the contract value was revised to Rp92,579,000,000. The Company received an advance payment of Rp8,684,900,000 with a regular 30-day payment scheme.

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9. TAGIHAN BRUTO KEPADA PELANGGAN – NETO (lanjutan)

WASKITA - NINDYA - LRS, KSO (lanjutan)

Progres pekerjaan sampai dengan tanggal 31 Desember 2025 sudah mencapai Rp85.741.450.000 sebesar 92,61%. Tagihan Bruto sampai dengan 31 Desember 2025 mencapai Rp2.027.850.000 sebesar 2,19%. Sedangkan Piutang usaha sampai dengan 31 Desember 2025 mencapai Rp83.713.600.000 sebesar 90,42%

7. Kontrak Pengadaan material PCI GIRDER Proyek Pekerjaan Konstruksi Proyek LRT Jakarta Fase 1B (Velodrome - Manggarai) Zona General dengan SPPM : 001/SPPM/WNL-KSO/DD-1123032/2024 tanggal 05 Februari 2024 dengan nilai kontrak sebesar Rp10.538.000.000. Lalu diadendum 001.2/ADD-2/SPPM/WNL-KSO/DD-1123032/2025 tanggal 03 September 2025 dengan nilai Rp17.945.200.000. Perusahaan memperoleh uang muka sebesar Rp1.053.800.000 dengan skema reguler 30 hari. Progres pekerjaan sampai dengan tanggal 31 Desember 2025 sudah mencapai Rp17.945.200.000 sebesar 100,%. Tagihan Bruto sampai dengan 31 Desember 2025 mencapai Rp7.187.400.000 sebesar 40,05%. Sedangkan piutang usaha sampai dengan 31 Desember 2025 mencapai Rp10.757.800.000 sebesar 59,95%.

PP-AK-WSKT-MWT, KSO

Perusahaan memperoleh kontrak berupa Pengadaan Produk Precast Concrete Spun Pile dari PP - AK - WSKT - MWT KSO dengan kontrak No. 002/SPJB/PP-AK-WSKT-MWT/KSO/II/2024 tanggal 08 Januari 2024 dan di adendum kontrak No. 002/ADD-VI/SPJB/PP-AK-WSKT-MWT,KSO/IX/2025 tanggal 26 September 2025 dengan nilai kontrak Rp137.155.997.000 (tidak termasuk PPN 11%) untuk pengadaan produk pada Proyek Pembangunan Jalan Tol Serang Panimbang Seksi 3 (Cileles-Panimbang) Fase 2 Paket 3. Perusahaan memperoleh uang muka sebesar 10% dari total nilai kontrak sebesar Rp14.900.566.150 dengan jangka waktu pembayaran atas termin selama 30 hari kalender. Progres Proyek Pembangunan Jalan Tol Serang Panimbang Seksi III (Cileles - Panimbang) Fase 2 Paket 3 per 31 Desember 2025 sebesar Rp123.544.670.000 atau 90,08%. Sedangkan untuk pencatatan piutang usaha sampai dengan 31 Desember 2025 mencapai Rp108.644.103.850 atau 79,21%.

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9. GROSS AMOUNTS DUE FROM CUSTOMERS - NET (continued)

WASKITA - NINDYA - LRS, KSO (continued)

As of December 31, 2025, the work progress reached Rp85,741,450,000 or 92.61%. Gross billings amounted to Rp2,027,850,000 or 2.19%, while trade receivables amounted to Rp83,713,600,000 or 90.42%.

7. PCI Girder Material Procurement Contract – General Zone Under SPPM No. 001/SPPM/WNL-KSO/DD-1123032/2024 dated February 5, 2024, with an initial contract value of Rp10,538,000,000. Based on Addendum No. 001.2/ADD-2/SPPM/WNL-KSO/DD-1123032/2025 dated September 3, 2025, the contract value was revised to Rp17,945,200,000. The Company received an advance payment of Rp1,053,800,000 with a regular 30-day payment scheme. As of December 31, 2025, the work progress reached Rp17,945,200,000 or 100%. Gross billings amounted to Rp7,187,400,000 or 40.05%, while trade receivables amounted to Rp10,757,800,000 or 59.95%.

PP-AK-WSKT-MWT, KSO

The Company entered into a contract for the procurement of Precast Concrete Spun Pile products with PP – AK – WSKT – MWT KSO under Contract No. 002/SPJB/PP-AK-WSKT-MWT/KSO/II/2024 dated January 8, 2024. Based on Addendum No. 002/ADD-VI/SPJB/PP-AK-WSKT-MWT,KSO/IX/2025 dated September 26, 2025, the contract value amounted to Rp137,155,997,000 (excluding 11% VAT) for the supply of products for the Serang–Panimbang Toll Road Construction Project Section 3 (Cileles–Panimbang), Phase 2 Package 3. The Company received an advance payment of 10% of the total contract value amounting to Rp14,900,566,150, with a payment term of 30 calendar days for each progress billing. As of December 31, 2025, the project progress for the Serang–Panimbang Toll Road Construction Project Section III (Cileles–Panimbang) Phase 2 Package 3 reached Rp123,544,670,000 or 90.08% of the contract value. Meanwhile, trade receivables recorded as of December 31, 2025 amounted to Rp108,644,103,850 or 79.21%.

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9. TAGIHAN BRUTO KEPADA PELANGGAN – NETO (lanjutan)

PT WASKITA KARYA (Persero) Tbk - INFRA II

Perusahaan memperoleh kontrak berupa Pengadaan material Precast dan Readymix Proyek Pembangunan Jalan Tol Ciawi Sukabumi Seksi 3A dengan kontrak:

1. Kontrak Pengadaan Readymix Proyek Pembangunan Jalan Tol Ciawi Sukabumi Seksi 3A sebagai berikut:
 - a. Dengan kontrak nomor 645/SPPM/WK/SCM/WAG/2025 tanggal 6 November 2025 dengan nilai kontrak DPP Rp17.041.540.000 dan telah diadendum menjadi kontrak nomor 645/ADD-I/SPPM/WK/SCM/WAG/2025 pada tanggal 09 Desember 2025 dengan nilai kontrak DPP Rp7.226.190.000. Perusahaan memperoleh uang muka sebesar Rp1.704.154.000 dengan jangka waktu pembayaran atas termin selama 45 hari kalender, progres pekerjaan sampai dengan tanggal 31 Desember 2025 mencapai sebesar Rp3.716.189.850 atau 51,43%. Tagihan Bruto sampai dengan 31 Desember 2025 mencapai Rp263.244.550 sebesar 3,64%. Sedangkan piutang usaha sampai dengan 31 Desember 2025 mencapai Rp3.452.945.300 sebesar 47,78%.
 - b. Dengan kontrak nomor 760/SPPM/WK/SCM/WAG/2025 tanggal 15 Desember 2025 dengan nilai kontrak DPP Rp16.005.852.000 dan telah diadendum menjadi kontrak nomor 760/ADD-I/SPPM/WK/SCM/WAG/2025 pada tanggal 09 Februari 2026 dengan nilai kontrak DPP Rp18.670.754.120. Perusahaan memperoleh uang muka sebesar Rp1.600.585.200 dengan jangka waktu pembayaran atas termin selama 45 hari kalender. Progres pekerjaan sampai dengan tanggal 31 Desember 2025 mencapai sebesar Rp601.371.000 sebesar 3,76%. Tagihan Bruto sampai dengan 31 Desember 2025 mencapai Rp601.371.000 sebesar 3,76%, dan belum ada progres yang menjadi piutang usaha.
2. Kontrak Pengadaan PCI Girder Proyek Pembangunan Jalan Tol Ciawi Sukabumi Seksi 3A sebagai berikut:

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9. GROSS AMOUNTS DUE FROM CUSTOMERS - NET (continued)

PT WASKITA KARYA (Persero) Tbk - INFRA II

The Company entered into several contracts for the procurement of precast and readymix materials for the Ciawi–Sukabumi Toll Road Construction Project Section 3A, as follows:

1. The Readymix Procurement Contracts for the Ciawi–Sukabumi Toll Road Construction Project Section 3A are as follows:
 - a. Under Contract No. 645/SPPM/WK/SCM/WAG/2025 dated November 6, 2025, with an initial contract value (excluding VAT) of Rp17,041,540,000. Based on Addendum No. 645/ADD-I/SPPM/WK/SCM/WAG/2025 dated December 9, 2025, the contract value was revised to Rp7,226,190,000 (excluding VAT). The Company received an advance payment of Rp1,704,154,000 with a payment term of 45 calendar days for each progress billing. As of December 31, 2025, the work progress reached Rp3,716,189,850 or 51.43%. Gross billings amounted to Rp263,244,550 or 3.64%, while trade receivables amounted to Rp3,452,945,300 or 47.78%.
 - b. Under Contract No. 760/SPPM/WK/SCM/WAG/2025 dated December 15, 2025, with an initial contract value (excluding VAT) of Rp16,005,852,000. Based on Addendum No. 760/ADD-I/SPPM/WK/SCM/WAG/2025 dated February 9, 2026, the contract value was revised to Rp18,670,754,120 (excluding VAT). The Company received an advance payment of Rp1,600,585,200 with a payment term of 45 calendar days. As of December 31, 2025, the work progress reached Rp601,371,000 or 3.76%. Gross billings amounted to Rp601,371,000 or 3.76%, and no trade receivables had been recognized as of that date.
2. PCI Girder Procurement Contract – Ciawi Sukabumi Toll Road Section 3A are as follows:

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9. TAGIHAN BRUTO KEPADA PELANGGAN – NETO (lanjutan)

PT WASKITA KARYA (Persero) Tbk - INFRA II (lanjutan)

- a. Dengan kontrak nomor 102/SPPM/WK/SCM/WAG/2024 tanggal 17 April 2024 dengan nilai kontrak DPP Rp50.693.500.000 dan telah diadendum menjadi kontrak nomor 102/ADD-VIII/SPPM/WK/SCM/WAG/2025 pada tanggal 22 Desember 2025 dengan nilai kontrak DPP Rp54.613.500.000. Perusahaan memperoleh uang muka sebesar Rp3.880.200.000 dengan jangka waktu pembayaran atas termin selama 45 hari kalender. Progres pekerjaan sampai dengan tanggal 31 Desember 2025 sudah mencapai sebesar Rp53.796.300.000 atau 98,50%. Tagihan Bruto sampai dengan 31 Desember 2025 mencapai Rp1.906.800.000 sebesar 3,49%. Sedangkan Piutang usaha sampai dengan 31 Desember 2025 mencapai Rp51.889.500.000 sebesar 95,01%.
3. Kontrak Pengadaan PCI Girder dan Spunpile serta FullSlab Proyek Pembangunan Jalan Tol Ciawi Sukabumi Seksi 3B sebagai berikut:
 - a. Dengan kontrak nomor 116/SPPM/WK/SCM/WAG/2024 tanggal 07 Mei 2024 dengan nilai kontrak DPP Rp31.921.700.000 dan telah diadendum menjadi kontrak nomor 116/ADD-VI/SPPM/WK/SCM/WAG/2025 pada tanggal 09 Desember 2025 dengan nilai kontrak DPP Rp94.934.700.000. Perusahaan memperoleh uang muka sebesar Rp3.192.170.000 dengan jangka waktu pembayaran atas termin selama 45 hari kalender. Progres pekerjaan sampai dengan tanggal 31 Desember 2025 sudah mencapai sebesar Rp72.293.200.000 atau 76,15%. Tagihan Bruto sampai dengan 31 Desember 2025 mencapai Rp4.438.000.000 sebesar 4,67%. Sedangkan piutang usaha sampai dengan 31 Desember 2025 mencapai Rp67.885.200.000 sebesar 71,51%.
 - b. Dengan kontrak nomor 000154/SPPM/WK/SCM/WAG/2024 tanggal 23 Juli 2025 dengan nilai kontrak DPP Rp2.413.360.000 dan telah diadendum menjadi kontrak nomor 00154/ADD-II/SPPM/WK/SCM/WAG/2025 pada tanggal 10 Desember 2025 dengan nilai kontrak DPP Rp2.922.960.000. Perusahaan memperoleh uang muka sebesar Rp241.336.000 dengan jangka waktu pembayaran atas termin selama 45 hari kalender.

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9. GROSS AMOUNTS DUE FROM CUSTOMERS - NET (continued)

PT WASKITA KARYA (Persero) Tbk - INFRA II (continued)

- a. Under Contract No. 102/SPPM/WK/SCM/WAG/2024 dated April 17, 2024, with an initial contract value (excluding VAT) of Rp50,693,500,000. Based on Addendum No. 102/ADD-VIII/SPPM/WK/SCM/WAG/2025 dated December 22, 2025, the contract value was revised to Rp54,613,500,000 (excluding VAT). The Company received an advance payment of Rp3,880,200,000 with a payment term of 45 calendar days. As of December 31, 2025, the work progress reached Rp53,796,300,000 or 98.50%. Gross billings amounted to Rp1,906,800,000 or 3.49%, while trade receivables amounted to Rp51,889,500,000 or 95.01%.
3. PCI Girder, Spunpile, and Full Slab Procurement Contracts – Ciawi Sukabumi Toll Road Section 3B are as follows:
 - a. Under Contract No. 116/SPPM/WK/SCM/WAG/2024 dated May 7, 2024, with an initial contract value (excluding VAT) of Rp31,921,700,000. Based on Addendum No. 116/ADD-VI/SPPM/WK/SCM/WAG/2025 dated December 9, 2025, the contract value was revised to Rp94,934,700,000 (excluding VAT). The Company received an advance payment of Rp3,192,170,000 with a payment term of 45 calendar days. As of December 31, 2025, the work progress reached Rp72,293,200,000 or 76.15%. Gross billings amounted to Rp4,438,000,000 or 4.67%, while trade receivables amounted to Rp67,885,200,000 or 71.51%.
 - b. Under Contract No. 000154/SPPM/WK/SCM/WAG/2024 dated July 23, 2025, with an initial contract value (excluding VAT) of Rp2,413,360,000. Based on Addendum No. 00154/ADD-II/SPPM/WK/SCM/WAG/2025 dated December 10, 2025, the contract value was revised to Rp2,922,960,000 (excluding VAT). The Company received an advance payment of Rp241,336,000 with a payment term of 45 calendar days.

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9. TAGIHAN BRUTO KEPADA PELANGGAN – NETO (lanjutan)

PT WASKITA KARYA (Persero) Tbk - INFRA II (lanjutan)

Progres pekerjaan sampai dengan tanggal 31 Desember 2025 sudah mencapai sebesar Rp1.139.360.000 atau 39,98%. Tagihan Bruto sampai dengan 31 Desember 2025 mencapai Rp225.280.000 sebesar 7,71%. Sedangkan Piutang usaha sampai dengan 31 Desember 2025 mencapai Rp914.080.000 sebesar 31,27%.

PT PEMBANGUNAN PERUMAHAN (Persero) Tbk

Perusahaan memperoleh kontrak berupa pengadaan material Precast dari PT Pembangunan Perumahan (Persero) Tbk dengan *Purchase Order*:

1. Kontrak Pengadaan material Spun Pile Dia 800 mm Proyek New Priok Eastern Access (NPEA) dengan *Purchase Order* nomor 4600011345 tanggal 18 November dengan nilai kontrak sebesar Rp6.144.528.000, pembayaran atas proyek ini menggunakan fasilitas SKBDN 180 hari. Progres pekerjaan sampai dengan tanggal 31 Desember 2025 sudah mencapai Rp2.621.087.000 sebesar 42,66%. Tagihan Bruto sampai dengan 31 Desember 2025 mencapai Rp2.621.087.000 sebesar 42,66%. Sedangkan sampai dengan 31 Desember 2025 belum ada piutang usaha.
2. Kontrak pengadaan material Spun Pile Dia 600 mm Proyek New Priok Eastern Access (NPEA) dengan *Purchase Order* nomor 4600011368 Tanggal 27 November 2025 dengan nilai kontrak sebesar Rp11.537.472.000, pembayaran atas proyek ini menggunakan fasilitas SKBDN 180 hari. Progres pekerjaan sampai dengan tanggal 31 Desember 2025 sudah mencapai Rp148.224.000 sebesar 1,28%. Tagihan Bruto sampai dengan 31 Desember 2025 mencapai Rp148.224.000 sebesar 1,28%. Sedangkan sampai dengan 31 Desember 2025 belum ada piutang usaha.
3. Kontrak pengadaan material Spun Pile Dia 600 mm Proyek New Priok Eastern Acces (NPEA) dengan *Purchase Order* nomor 4300104415 tanggal 28 Oktober 2025 dengan nilai kontrak sebesar Rp459.240.000. Pembayaran atas proyek ini menggunakan fasilitas reguler 90 hari. Progres pekerjaan sampai dengan tanggal 31 Desember 2025 sudah mencapai Rp459.240.000 sebesar 100%. Tagihan Bruto sampai dengan 31 Desember 2025 mencapai Rp459.240.000 sebesar 100%. Sedangkan sampai dengan 31 Desember 2025 belum ada piutang usaha.

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9. GROSS AMOUNTS DUE FROM CUSTOMERS - NET (continued)

PT WASKITA KARYA (Persero) Tbk - INFRA II (continued)

As of December 31, 2025, the work progress reached Rp1,139,360,000 or 39.98%. Gross billings amounted to Rp225,280,000 or 7.71%, while trade receivables amounted to Rp914,080,000 or 31.27%.

PT PEMBANGUNAN PERUMAHAN (Persero) Tbk

The Company obtained contracts for the procurement of precast materials from PT Pembangunan Perumahan (Persero) Tbk through the following *Purchase Orders*:

1. Procurement contract for Spun Pile material with a diameter of 800 mm for the New Priok Eastern Access (NPEA) Project, under *Purchase Order* No. 4600011345 dated November 18, 2025, with a contract value of Rp6,144,528,000. Payment for this project uses a SKBDN facility with a tenor of 180 days. The work progress as of December 31, 2025 has reached Rp2,621,087,000 or 42.66%. Gross billings as of December 31, 2025 amounted to Rp2,621,087,000 or 42.66%. As of December 31, 2025, no trade receivables have been recognized.
2. Procurement contract for Spun Pile material with a diameter of 600 mm for the New Priok Eastern Access (NPEA) Project, under *Purchase Order* No. 4600011368 dated November 27, 2025, with a contract value of Rp11,537,472,000. Payment for this project uses a SKBDN facility with a tenor of 180 days. The work progress as of December 31, 2025 has reached Rp148,224,000 or 1.28%. Gross billings as of December 31, 2025 amounted to Rp148,224,000 or 1.28%. As of December 31, 2025, no trade receivables have been recognized.
3. Procurement contract for Spun Pile material with a diameter of 600 mm for the New Priok Eastern Access (NPEA) Project, under *Purchase Order* No. 4300104415 dated October 28, 2025, with a contract value of Rp459,240,000. Payment for this project uses a regular facility with a tenor of 90 days. The work progress as of December 31, 2025 has reached Rp459,240,000 or 100%. Gross billings as of December 31, 2025 amounted to Rp459,240,000 or 100%. As of December 31, 2025, no trade receivables have been recognized.

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9. TAGIHAN BRUTO KEPADA PELANGGAN - NETO (lanjutan)

PT PEMBANGUNAN PERUMAHAN (Persero) Tbk (lanjutan)

4. Kontrak Pengadaan material Spun Pile Dia 600 Proyek New Priok Eastern Acces (NPEA) dengan *Purchase Order* nomor 4300104416 tanggal 28 Oktober 2025 dengan nilai kontrak sebesar Rp459.240.000. Pembayaran atas proyek ini menggunakan fasilitas reguler 90 hari. Progres pekerjaan sampai dengan tanggal 31 Desember 2025 sudah mencapai Rp459.240.000 sebesar 100%. Tagihan Bruto sampai dengan 31 Desember 2025 mencapai Rp459.240.000 sebesar 100%. Sedangkan sampai dengan 31 Desember 2025 belum ada piutang usaha.
5. Kontrak Pengadaan material Spun Pile Dia 600 Proyek New Priok Eastern Access (NPEA) dengan *Purchase Order* nomor 4300104417 tanggal 28 Oktober 2025 dengan nilai kontrak sebesar Rp114.810.000. Pembayaran atas proyek ini menggunakan fasilitas reguler 90 hari. Progres pekerjaan sampai dengan tanggal 31 Desember 2025 sudah mencapai Rp114.810.000 sebesar 100%. Tagihan Bruto sampai dengan 31 Desember 2025 mencapai Rp114.810.000 sebesar 100%. Sedangkan sampai dengan 31 Desember 2025 belum ada piutang usaha.

WIKA - WASKITA - JAKON - PP, KSO

Perusahaan memperoleh kontrak berupa Pengadaan Beton Readymix dari WIKA - WASKITA - JAKON - PP, KSO dengan kontrak No. TP.02.01/TIKN3B2/PPB/A.397/XI/2024 tanggal 18 November 2024 dengan nilai kontrak sebesar Rp14.105.000.000 (tidak termasuk PPN 11%), untuk pengadaan Beton Readymix Mortal Foam 800 Kpa untuk Proyek Jalan Tol IKN Seksi 3B-2 Segmen KKT Kariangau - SP Tempadung. Lalu pada tanggal 26 September 2025 telah disepakati bersama bahwa terjadi addendum kontrak dengan No. TP.02.01/TIKN3B2/PPB/A.397/IX/2025.AMD-07, dengan nilai kontrak Rp19.204.500.000 (tidak termasuk PPN 11%). Progres Pengadaan Mortal Foam 800 Kpa pada Proyek Jalan Tol IKN Seksi 3B-2 Segmen KKT Kariangau - SP Tempadung sampai dengan 31 Desember 2025 sebesar Rp19.204.500.000 atau 100%. Sedangkan Pencatatan piutang usaha sampai dengan 31 Desember 2025 mencapai Rp15.977.384.500 atau 83,11%.

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9. GROSS AMOUNTS DUE FROM CUSTOMERS - NET (continued)

PT PEMBANGUNAN PERUMAHAN (Persero) Tbk (continued)

4. *Procurement contract for Spun Pile material with a diameter of 600 mm for the New Priok Eastern Access (NPEA) Project, under Purchase Order No. 4300104416 dated October 28, 2025, with a contract value of Rp459,240,000. Payment for this project uses a regular facility with a tenor of 90 days. The work progress as of December 31, 2025 has reached Rp459,240,000 or 100%. Gross billings as of December 31, 2025 amounted to Rp459,240,000 or 100%. As of December 31, 2025, no trade receivables have been recognized.*
5. *Procurement contract for Spun Pile material with a diameter of 600 mm for the New Priok Eastern Access (NPEA) Project, under Purchase Order No. 4300104417 dated October 28, 2025, with a contract value of Rp114,810,000. Payment for this project uses a regular facility with a tenor of 90 days. The work progress as of December 31, 2025 has reached Rp114,810,000 or 100%. Gross billings as of December 31, 2025 amounted to Rp114,810,000 or 100%. As of December 31, 2025, no trade receivables have been recognized.*

WIKA - WASKITA - JAKON - PP, KSO

The Company obtained a contract for the procurement of Readymix Concrete from WIKA - WASKITA - JAKON - PP KSO under Contract No. TP.02.01/TIKN3B2/PPB/A.397/XI/2024 dated November 18, 2024, with a contract value of Rp14,105,000,000 (excluding 11% VAT), for the supply of Mortal Foam 800 KPa Readymix Concrete for the IKN Toll Road Project Section 3B-2 Segment KKT Kariangau - SP Tempadung. On September 26, 2025, both parties agreed to a contract addendum under No. TP.02.01/TIKN3B2/PPB/A.397/IX/2025.AMD-07, increasing the contract value to Rp19,204,500,000 (excluding 11% VAT). The progress of the procurement of Mortal Foam 800 KPa for the IKN Toll Road Project Section 3B-2 Segment KKT Kariangau - SP Tempadung as of December 31, 2025 reached Rp19,204,500,000 or 100%. Meanwhile, the trade receivables recorded as of December 31, 2025 amounted to Rp15,977,384,500 or 83.11%.

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9. TAGIHAN BRUTO KEPADA PELANGGAN – NETO (lanjutan)

PT NINDYA KARYA (PERSERO)

Perusahaan memperoleh kontrak pengadaan readymix dari PT Nindya Karya (Persero) dengan total *Purchase Order* sebesar Rp7.105.262.000 (tidak termasuk PPN 11%) dan *Purchase Order* terbaru No. 206/EX-JICT2/PO/PROYEK/PT.WASKITA BETON PRECAST Tbk/MATERIAL/BETON READYMIX BATCH 83/12/2025 tanggal 15 Desember 2025 sebesar Rp260.700.000 (tidak termasuk PPN 11%) untuk pengadaan material readymix Proyek Pekerjaan *Design and Build* Perbaikan Infrastruktur Terminal Ex-JICT Pelabuhan Tanjung Priok. Progres pekerjaan sampai tanggal 31 Desember 2025 sebesar Rp2.585.279.000 atau 36,39% dan pencatatan piutang usaha sebesar Rp345.496.000 atau 4,86%.

PT LANCARJAYA MANDIRI ABADI

Perusahaan memperoleh kontrak pengadaan precast PCI Girder dari PT Lancarjaya Mandiri Abadi dengan kontrak Nomor 25-P.MA029/PC-ATK/LMA/X tanggal 7 Oktober 2025 dengan nilai kontrak sebesar Rp4.556.988.500 (tidak termasuk PPN 11%) dan nomor 25-P.MA091/PC-ATK/LMA/XII tanggal 16 Desember 2025 dengan nilai kontrak sebesar Rp450.000.000 (tidak termasuk PPN 11%) untuk pengadaan precast PCI Girder untuk Proyek Akses Tol Bandara Kediri. Progres Proyek Akses Tol Bandara Kediri hingga 31 Desember 2025 sebesar Rp2.002.795.400 atau 40,00% dari nilai kontrak.

10. PERPAJAKAN

a. Pajak dibayar di muka

	2025
Pajak penghasilan pasal 28A	12.970.606.253
Pajak pertambahan nilai	1.106.300.552
Pajak penghasilan pasal 21	114.398.919
Jumlah	14.191.305.724

b. Utang pajak

	2025
Pajak atas jasa konstruksi	40.902.492.752
Pajak pertambahan nilai	-
Pajak penghasilan:	
Pasal 21	-
Pasal 23	582.766.538
Pasal 4 (2)	521.479.224
Pasal 15	24.269.756
Jumlah	42.031.008.270

9. GROSS AMOUNTS DUE FROM CUSTOMERS - NET (continued)

PT NINDYA KARYA (PERSERO)

The Company obtained a Readymix procurement contract from PT Nindya Karya (Persero) with a total *Purchase Order* value of Rp7,105,262,000 (excluding 11% VAT). The latest *Purchase Order*, No. 206/EX-JICT2/PO/PROYEK/PT.WASKITA BETON PRECAST Tbk/MATERIAL/BETON READYMIX BATCH 83/12/2025 dated December 15, 2025, amounts to Rp260,700,000 (excluding 11% VAT) for the supply of readymix material for the *Design and Build Infrastructure Improvement Project* of the Ex-JICT Terminal at Tanjung Priok Port. The work progress as of December 31, 2025 reached Rp2,585,279,000 or 36.39%, while the trade receivables recorded as of December 31, 2025 amounted to Rp345,496,000 or 4.86%.

PT LANCARJAYA MANDIRI ABADI

The Company obtained a contract for the procurement of precast PCI Girder from PT Lancarjaya Mandiri Abadi under Contract No. 25-P.MA029/PC-ATK/LMA/X dated October 7, 2025, with a contract value of Rp4,556,988,500 (excluding 11% VAT), and Contract No. 25-P.MA091/PC-ATK/LMA/XII dated December 16, 2025, with a contract value of Rp450,000,000 (excluding 11% VAT), for the supply of precast PCI Girder for the Kediri Airport Toll Access Project. The progress of the Kediri Airport Toll Access Project as of December 31, 2025 reached Rp2,002,795,400 or 40.00% of the total contract value.

10. TAXATION

a. Prepaid taxes

	2024	
	15.487.676.601	Income tax article 28A
	-	Value added tax
	-	Income tax article 21
Total	15.487.676.601	

b. Taxes payable

	2024	
	45.977.659.800	Construction service tax
	5.281.829.878	Value added tax
		Income tax:
	1.907.113.044	Article 21
	500.462.451	Article 23
	4.704.345.262	Article 4 (2)
	13.971.000	Article 15
Total	58.385.381.435	

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10. PERPAJAKAN

10. TAXATION

c. Pajak penghasilan badan

c. Corporate income tax

Rekonsiliasi antara laba (rugi) sebelum pajak menurut laporan laba rugi dan penghasilan komprehensif lain dengan laba kena pajak adalah sebagai berikut:

Reconciliation between profit (loss) before tax per statements of profit or loss and other comprehensive income and fiscal loss income is as follows:

	2025	2024	
Rugi sebelum pajak	(537.369.571.473)	(997.301.850.759)	Loss before tax
Perbedaan waktu			Timing differences
Penyisihan kerugian piutang usaha dan tagihan bruto	(35.178.867.357)	8.676.310.617	Allowance for Impairment loss account receivables and gross amount due from customers
Persediaan	6.760.798.332	13.341.832.904	Inventory
Aset tetap	11.867.071.000	(268.071.786.026)	Property, plant and equipment
Liabilitas imbalan kerja	4.988.862.519	(2.766.157.949)	Employee benefits
Jumlah	(11.562.135.506)	(248.819.800.454)	Total
Perbedaan tetap			Permanent differences
Pendapatan lain-lain	357.153.233.467	349.054.237.476	Other income
Pendapatan jasa konstruksi	63.331.783.323	64.823.241.261	Construction income
Beban kantor	1.803.385.810	2.633.768.853	Office expenses
Sumbangan	1.144.822.951	1.280.577.883	Donation expenses
Pendapatan bunga	(1.905.124.312)	(2.229.930.142)	Interest income
Jumlah	421.528.101.239	415.561.895.331	Total
Rugi kena pajak	(127.403.605.740)	(830.559.755.882)	Taxable loss
Kompensasi rugi fiskal			Compensated fiscal loss
2025	(127.403.605.740)	-	2025
2024	(830.559.755.882)	(830.559.755.882)	2024
2023	(479.943.488.719)	(479.943.488.719)	2023
2022	(557.761.630.412)	(557.761.630.412)	2022
2021	(730.194.666.410)	(730.194.666.410)	2021
Akumulasi Rugi Fiskal	(2.725.863.147.163)	(2.598.459.541.423)	Accumulated fiscal loss
	2025	2024	
Uang muka pajak			Prepaid tax
Pajak penghasilan pasal 22	12.744.099.121	15.448.830.649	Income tax article 22
Pajak penghasilan pasal 23	226.507.132	38.845.952	Income tax article 23
Jumlah pajak dibayar di muka	12.970.606.253	15.487.676.601	Total prepaid tax
Pajak penghasilan 28A	12.970.606.253	15.487.676.601	Income tax article 28A

Perhitungan pajak penghasilan badan untuk tahun yang berakhir 31 Desember 2025 adalah suatu perhitungan sementara yang dibuat untuk maksud akuntansi dan kemungkinan dapat berubah pada saat Perusahaan melaporkan Surat Pemberitahuan Tahunan (SPT) pajaknya.

The corporate income tax calculation for the year ended December 31, 2025, is a preliminary estimation made for accounting purpose and subject to revision when the Company submit its Annual Corporate Income (SPT) Tax Return.

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10. PERPAJAKAN (lanjutan)

c. Pajak penghasilan badan (lanjutan)

Jika terdapat perbedaan antara laba kena pajak yang diakui sebelumnya dengan jumlah yang dilaporkan dalam Surat Pemberitahuan Tahunan (SPT) dicatat sebagai penyesuaian tahun sebelumnya dan diakui pada tahun berjalan saat SPT dilaporkan.

Pajak tangguhan

Perusahaan tidak memperhitungkan manfaat (beban) pajak tangguhan dan aset (liabilitas) pajak tangguhan untuk tahun yang berakhir 31 Desember 2025 dan 2024 dikarenakan belum ada keyakinan memadai akan terpulihkan dimasa yang akan datang.

d. Administrasi pajak

Surat Ketetapan Pajak

Pada tanggal 2 Juni 2025, Perusahaan menerima Surat Ketetapan Pajak Kurang Bayar (SKPKB) dan Surat Ketetapan Pajak Lebih Bayar (SKPLB) dari Kantor Pelayanan Pajak (KPP) dengan rincian sebagai berikut:

No.	Jenis Pajak/ Types of Taxes	Masa Pajak/ Tax Period	Nomor SKP/ SKP Number	Tanggal/ Date	Jatuh tempo/ Due date	SKPLB(SKPKB)/ Over (Under) Payment Assessment	Terima (Bayar)/ Cash Receipt (Payment)
1	PPh Badan	Januari s.d Desember - 2022	00003/406/22/093/25	20 Mei 2025	19 Juni 2025	4.609.430.416	Terima/ Receipt
2	PPh Pasal 21	Januari s.d Desember - 2022	00003/201/22/093/25	20 Mei 2025	19 Juni 2025	(16.437.882)	Bayar/ Paid
3	PPh Pasal 23	Desember - 2022	00005/203/22/093/25	20 Mei 2025	19 Juni 2025	(56.236.989)	Bayar/ Paid
4	PPh Pasal 4 (2)	Desember - 2022	00003/240/22/093/25	20 Mei 2025	19 Juni 2025	(169.526.325)	Bayar/ Paid
5	PPN	Desember - 2022	00003/207/22/093/25	20 Mei 2025	19 Juni 2025	(225.172.798)	Bayar/ Paid
6	PBB	Januari s.d Desember - 2022	00001/174/22/403/23	20 Mei 2025	19 Juni 2025	(12.644.709)	Bayar/ Paid
7	PBB	Januari s.d Desember - 2022	00002/174/22/403/23	20 Mei 2025	19 Juni 2025	(27.132)	Bayar/ Paid
Jumlah						4.129.384.581	

Kontribusi pajak untuk Negara (tidak diaudit)

	2025	2024
Pajak penghasilan	32.451.252.819	34.300.935.495
Pajak pertambahan nilai	11.132.357.620	15.209.570.195
Jumlah	43.583.610.439	49.510.505.690

National tax contribution (unaudited)

Income tax
Value added tax
Total

10. TAXATION (continued)

c. Corporate income tax (continued)

If there is a difference between the previously recognized taxable profit and the amount reported in the Annual Tax Return (SPT) it is recorded as an adjustment for the previous year and is recognized in the current year when the SPT was reported.

Deferred tax

The Company does not consider the deferred tax benefits (expenses) and deferred tax assets (liabilities) for the year ended December 31, 2025 and 2024 because there is no sufficient assurance that they will be recovered in the future.

d. Tax administration

Tax assessment letters

On June 2, 2025, the Company received Tax Underpayment Assessment (SKPKB) and Tax Overpayment Assessment (SKPLB) from Tax Office (KPP) as follows:

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10. PERPAJAKAN (lanjutan)

d. Pajak Penghasilan Final

Pajak penghasilan dari aktivitas jasa konstruksi dihitung berdasarkan Peraturan Pemerintah (PP) No. 40 tahun 2009 mengenai perubahan atas PP No. 51 tahun 2008 tentang pajak penghasilan atas penghasilan dari usaha jasa konstruksi yang berlaku efektif mulai tanggal 1 Agustus 2008, dimana perlakuan pengenaan pajak final dikenakan atas kontrak sebesar 3% yang diperoleh mulai tanggal 1 Agustus 2008.

Pada tahun 2022, Pemerintah mengeluarkan Peraturan Pemerintah Nomor 9 Tahun 2022 tentang Perubahan Kedua atas Peraturan Pemerintah Nomor 51 Tahun 2008 tentang Pajak Penghasilan atas Penghasilan dari Usaha Jasa Konstruksi. Melalui peraturan ini, Pemerintah memutuskan beberapa kebijakan baru dan salah satunya terkait dengan penyesuaian tarif pajak penghasilan final menjadi sebesar 2,65% yang mulai berlaku pada tanggal 21 Februari 2022 dan seterusnya.

Pada 31 Desember 2025 dan 2024 beban pajak penghasilan final atas pendapatan konstruksi masing-masing sebesar Rp8.599.161.342 dan Rp7.387.409.122.

10. TAXATION (continued)

e. Final Income Tax

Income tax from construction is computed based on the Government Regulation (PP) No. 40 year 2009 concerning amendments of Government Regulation No. 51 year 2008 concerning income tax from the construction business that is effective starting August 1, 2008, where the final tax at 3% is applied for contract signed starting August 1, 2008.

In 2022, the Indonesian Government issued Government Regulation No. 9 Year 2022 concerning Second Amendment of Government Regulation No. 51 Year 2008 concerning Income Tax on Income from Construction Services Business. Through this regulation, the Government issued some new policies, one of which is related to the adjustment of the final income tax rate to 2.65% which is effective on February 21, 2022 onwards.

As of December 31, 2025 and 2024, the final income tax expense on construction revenue amounted to Rp8,599,161,342 and Rp7,387,409,122, respectively.

11. BIAYA DIBAYAR DI MUKA

	2025
Mobilisasi dan operasi	12.993.451.922
Premi asuransi	5.149.235.317
Lainnya	4.591.908
Jumlah	18.147.279.147

Mobilisasi dan operasi merupakan beban yang telah dikeluarkan oleh Perusahaan untuk mobilisasi atas pembukaan *plant* dan diamortisasi selama 1 tahun.

11. PREPAID EXPENSES

	2024	
Mobilization and operation	26.595.563.977	
Insurance premium	6.951.354.324	
Others	1.017.415.763	
Total	34.564.334.064	

Mobilization and operation represent expenses incurred by the Company for mobilization for build new plant and amortization for 1 years.

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12. ASET TETAP - NETO

12. PROPERTY, PLANT AND EQUIPMENT - NET

31 Desember 2025/December 31, 2025							
	Saldo awal/ Beginning balance	Penambahan/ Addition	Pengurangan/ Decrease	Revaluasi/ Revaluation	Reklasifikasi/ Reclassification	Saldo akhir/ Ending balance	
<u>Kepemilikan langsung</u>							<u>Acquisition cost</u>
Tanah	1.344.443.934.500	86.100.000	-	1.146.577.500	-	1.345.676.612.000	Land
Gedung dan Pabrik	1.162.915.452.998	-	-	39.173.418.119	5.008.142.702	1.207.097.013.819	Buildings and plant
Perlengkapan Kantor	32.450.680.242	1.454.117.994	-	-	-	33.904.798.236	Office equipment
Peralatan	2.986.375.160.225	-	(21.618.505.800)	-	2.944.150.002	2.967.700.804.427	Equipment
Kendaraan	432.563.780	-	-	-	-	432.563.780	Vehicles
Subjumlah	5.526.617.791.745	1.540.217.994	(21.618.505.800)	40.319.995.619	7.952.292.704	5.554.811.792.262	Subtotal
<u>Aset tetap dalam penyelesaian</u>							<u>Construction in progress</u>
Gedung dan Pabrik	1.527.009.531	-	-	-	-	1.527.009.531	Buildings and plant
Peralatan	29.576.039.171	-	-	-	(7.952.292.704)	21.623.746.467	Equipment
Subjumlah	31.103.048.702	-	-	-	(7.952.292.704)	23.150.755.998	Subtotal
<u>Akumulasi penyusutan</u>							<u>Accumulated depreciation</u>
Gedung dan pabrik	480.855.355.759	56.560.168.826	-	-	-	537.415.524.585	Buildings and plant
Perlengkapan kantor	30.966.047.571	1.308.323.165	-	-	-	32.274.370.736	Office equipment
Peralatan	2.477.865.632.109	94.282.406.428	(21.509.884.660)	-	-	2.550.638.153.877	Equipment
Kendaraan	386.240.472	46.323.219	-	-	-	432.563.691	Vehicles
Subjumlah	2.990.073.275.911	152.197.221.638	(21.509.884.660)	-	-	3.120.760.612.889	Subtotal
<u>Akumulasi penurunan nilai</u>							<u>Accumulated impairment</u>
<u>Kepemilikan langsung</u>							<u>Direct ownership</u>
Tanah	-	-	-	-	-	-	Land
Gedung dan pabrik	6.962.153.326	-	-	-	12.601.269.908	19.563.423.234	Buildings and plant
Peralatan	302.923.233.534	16.522.493.756	(108.621.055)	-	-	319.337.106.235	Equipment
Aset tetap dalam penyelesaian							Construction in progress
Gedung dan pabrik	14.128.279.438	-	-	-	(12.601.269.908)	1.527.009.530	Buildings and plant
Peralatan	21.979.898.029	-	(5.387.292.709)	-	-	16.592.605.320	Equipment
Subjumlah	345.993.564.327	16.522.493.756	(5.495.913.764)	-	-	357.020.144.319	Subtotal
Nilai tercatat	2.221.654.000.209					2.100.181.791.052	Net carrying value
31 Desember 2024/December 31, 2024							
	Saldo awal/ Beginning balance	Penambahan/ Addition	Pengurangan/ Decrease	Revaluasi/ Revaluation	Reklasifikasi/ Reclassification	Saldo akhir/ Ending balance	
<u>Kepemilikan langsung</u>							<u>Acquisition cost</u>
Tanah	1.523.322.562.315	2.675.868.994	(194.999.790.500)	13.445.293.691	-	1.344.443.934.500	Land
Gedung dan Pabrik	1.480.642.038.542	-	(236.818.560.717)	(81.994.321.572)	1.086.296.745	1.162.915.452.998	Buildings and plant
Perlengkapan Kantor	31.624.750.242	-	-	-	825.930.000	32.450.680.242	Office equipment
Peralatan	3.086.059.638.854	-	(129.728.270.129)	-	30.043.791.500	2.986.375.160.225	Equipment
Kendaraan	432.563.780	-	-	-	-	432.563.780	Vehicles
Subjumlah	6.122.081.553.733	2.675.868.994	(561.546.621.346)	(68.549.027.881)	31.956.018.245	5.526.617.791.745	Subtotal
<u>Aset tetap dalam penyelesaian</u>							<u>Construction in progress</u>
Gedung dan Pabrik	1.527.009.531	2.280.496.745	-	-	(2.280.496.745)	1.527.009.531	Buildings and plant
Peralatan	57.906.810.671	1.344.750.000	-	-	(29.675.521.500)	29.576.039.171	Equipment
Subjumlah	59.433.820.202	3.625.246.745	-	-	(31.956.018.245)	31.103.048.702	Subtotal

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12. PROPERTY, PLANT AND EQUIPMENT - NET (continued)

31 Desember 2024/December 31, 2024						
	Saldo awal/ Beginning balance	Penambahan/ Addition	Pengurangan/ Decrease	Revaluasi/ Revaluation	Reklasifikasi/ Reclassification	Saldo akhir/ Ending balance
Akumulasi penyusutan						Accumulated depreciation
Gedung dan pabrik	415.368.657.564	65.486.698.195	-	-	-	480.855.355.759
Perengkapan kantoor	29.894.379.908	1.071.667.663	-	-	-	30.966.047.571
Peralatan	2.406.928.350.783	198.288.419.166	(127.351.137.840)	-	-	2.477.865.632.109
Kendaraan	370.799.368	15.441.104	-	-	-	386.240.472
Subjumlah	2.852.562.187.623	264.862.226.128	(127.351.137.840)	-	-	2.990.073.275.911
Akumulasi penurunan nilai						Accumulated impairment
Kepemilikan langsung						Direct ownership
Tanah	223.514.951.076	-	(223.514.951.076)	-	-	-
Gedung dan pabrik	51.016.131.126	-	(44.053.977.800)	-	-	6.962.153.326
Peralatan	252.091.814.111	37.369.005.297	(502.857.150)	-	13.965.271.276	302.923.233.534
Aset tetap dalam penyelesaian						Construction in Progress
Gedung dan pabrik	14.128.279.438	-	-	-	-	14.128.279.438
Peralatan	35.945.169.305	-	-	-	(13.965.271.276)	21.979.898.029
Subjumlah	576.696.345.056	37.369.005.297	(268.071.786.026)	-	-	345.993.564.327
Nilai tercatat	2.752.256.841.256					2.221.654.000.209
						Net carrying value

Beban penyusutan dialokasikan sebagai berikut:

Depreciation expenses was allocated as follows:

	2025	2024	
Beban <i>non-contributing plant</i>	11.775.534.171	71.211.281.274	<i>Non-contributing plant expense</i>
Beban umum dan administrasi (Catatan 30)	57.914.815.301	66.573.806.965	<i>General and administrative expenses (Note 30)</i>
Beban pokok pendapatan	82.506.872.166	127.077.137.889	<i>Cost of revenues</i>
Jumlah	152.197.221.638	264.862.226.128	Total

Per 31 Desember 2025, Perusahaan melakukan revaluasi atas jumlah terpulihkan aset tetap. Revaluasi menunjukkan pengakuan pemulihan penurunan nilai aset tetap sebesar Rp7.016.973.076 yang telah diakui di laba rugi dan disertakan dalam "Pendapatan lain-lain" (Catatan 33).

As of December 31, 2025 the Company carried out a review of the recoverable amount of its fixed assets. The review led to the recognition of recoverable impairment loss amounting to Rp7,016,973,076 that has been recognized in profit or loss and included in "Other income" (Note 33).

Perusahaan telah memperoleh beberapa hak atas tanah atau Hak Guna Bangunan (HGB) seluas 92 hektar di Bojonegara, Cibitung, Gasing, Kalijati, Karawang, Sadang, Sidoarjo, Klaten, Subang, dan Cikopo hingga 2049 dari Badan Pertanahan Nasional, yang terdiri dari seluas 5,39 hektar di Bojonegara; 1,66 hektar di Cibitung; 29,48 hektar di Gasing; 5,38 hektar di Kalijati; 14,12 hektar di Karawang; 7,01 hektar di Sadang; 6,15 hektar di Sidoarjo; 3,37 hektar di Klaten; 8,07 hektar di Subang dan 11,38 hektar di Cikopo.

The Company has obtained land rights title or building use rights covering an area of 92 hectares located in Bojonegara, Cibitung, Gasing, Kalijati, Karawang, Sadang, Sidoarjo, Klaten, Subang, and Cikopo, with validity periods extending up to 2049, as granted by the National Land Agency. These consist of 5.39 hectares in Bojonegara; 1.66 hectares in Cibitung; 29.48 hectares in Gasing; 5.38 hectares in Kalijati; 14.12 hectares in Karawang; 7.01 hectares in Sadang; 6.15 hectares in Sidoarjo; 3.37 hectares in Klaten; 8.07 hectares in Subang; and 11.38 hectares in Cikopo.

Manajemen berpendapat bahwa tidak akan ada kesulitan dalam proses perpanjangan hak atas tanah karena semua tanah diperoleh secara legal dan didukung oleh dokumen kepemilikan yang memadai.

Management believes that there will be no difficulty in obtaining extension of land rights since all land were acquired legally and supported by sufficient evidence of ownership.

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12. ASET TETAP - NETO (lanjutan)

Pada tanggal 31 Desember 2025 dan 2024, aset gedung dan pabrik, serta peralatan diasuransikan dengan nilai pertanggungan sebagai berikut:

Nama Asuradur/ Insurer	Jenis Aset/ Type of Assets	Periode Asuransi/ Insurance Period	Nilai Pertanggungan/ The Sum Insured
31 Desember/ December 31, 2025			
Asuransi Artarindo	Property All Risk Policy	18 Januari 2025 s.d. 18 Januari 2026	97.608.900.000
Asuransi Artarindo	Earthquake Insurance Policy	18 Januari 2025 s.d. 18 Januari 2026	97.608.900.000
Asuransi Artarindo	Property All Risk	18 Januari 2025 s.d. 18 Januari 2026	41.713.100.000
Asuransi Artarindo	Earthquake Insurance Policy	18 Januari 2025 s.d. 18 Januari 2026	41.713.100.000
Asuransi Jasa Tania	Property All Risk	31 Januari 2025 s.d. 31 Januari 2026	220.026.000.000
Asuransi Jasa Tania	Earthquake Insurance Policy	31 Januari 2025 s.d. 31 Januari 2026	220.026.000.000
BOSOWA ASURANSI	Property All Risk	01 September 2025 s.d. 01 September 2026	173.860.000.000
BOSOWA ASURANSI	Earthquake Insurance Policy	01 September 2025 s.d. 01 September 2026	173.860.000.000
BOSOWA ASURANSI	Property All Risk	01 September 2025 s.d. 01 September 2026	196.956.000.000
BOSOWA ASURANSI	Earthquake Insurance Policy	01 September 2025 s.d. 01 September 2026	196.956.000.000
BOSOWA ASURANSI	Property All Risk	01 September 2025 s.d. 01 September 2026	60.921.000.000
BOSOWA ASURANSI	Earthquake Insurance Policy	01 September 2025 s.d. 01 September 2026	60.921.000.000
BOSOWA ASURANSI	Property All Risk	01 September 2025 s.d. 01 September 2026	323.373.000.000
BOSOWA ASURANSI	Earthquake Insurance Policy	01 September 2025 s.d. 01 September 2026	323.373.000.000
BOSOWA ASURANSI	Property All Risk	01 September 2025 s.d. 01 September 2026	88.105.000.000
BOSOWA ASURANSI	Earthquake Insurance Policy	01 September 2025 s.d. 01 September 2026	88.105.000.000
BOSOWA ASURANSI	Property All Risk	01 September 2025 s.d. 01 September 2026	180.259.300.000
BOSOWA ASURANSI	Earthquake Insurance Policy	01 September 2025 s.d. 01 September 2026	180.259.300.000
Jumlah/ Total			2.765.644.600.000
31 Desember/ December 31, 2024			
Asuransi Artarindo	Property All Risk Policy	18 Januari 2024 s.d. 18 Januari 2025	97.608.900.000
Asuransi Artarindo	Earthquake Insurance Policy	18 Januari 2024 s.d. 18 Januari 2025	97.608.900.000
Asuransi Artarindo	Property All Risk	18 Januari 2024 s.d. 18 Januari 2025	41.713.100.000
Asuransi Artarindo	Earthquake Insurance Policy	18 Januari 2024 s.d. 18 Januari 2025	41.713.100.000
Asuransi Artarindo	Property All Risk	04 Maret 2024 s.d. 04 Maret 2025	173.860.000.000
Asuransi Artarindo	Earthquake Insurance Policy	04 Maret 2024 s.d. 04 Maret 2025	173.860.000.000
Asuransi Jasa Tania	Property All Risk	01 Februari 2024 s.d. 01 Februari 2025	220.026.000.000
Asuransi Jasa Tania	Earthquake Insurance Policy	01 Februari 2024 s.d. 01 Februari 2025	220.026.000.000
Asuransi Candi Utama	Property All Risk	30 April 2024 s.d. 30 April 2025	196.956.000.000
Asuransi Candi Utama	Earthquake Insurance Policy	30 April 2024 s.d. 30 April 2025	196.956.000.000
Asuransi BUMIDA	Property All Risk	31 Mei 2024 s.d. 31 Mei 2025	15.558.999.999
Jumlah/ Total			1.475.886.999.999

Manajemen berpendapat bahwa nilai pertanggungan tersebut cukup untuk menutupi kemungkinan kerugian atas aset yang dipertanggungan.

Nilai wajar tanah ditentukan dengan menggunakan Pendekatan Pasar sedangkan gedung ditentukan dengan menggunakan Pendekatan Pendapatan dan Pendekatan Biaya.

Nilai wajar tanah dan bangunan diklasifikasikan masing-masing hierarki nilai wajar level 2 dan 3.

12. PROPERTY, PLANT AND EQUIPMENT - NET (continued)

As of December 31, 2025 and 2024, buildings and plant, and equipment of precast plant were insured with details is as follows:

Management believes that the insurance coverage is adequate to cover possible losses on the assets insured.

The fair value of land was determined using Market Approach while fair value buildings was determined using the Income Approach and Cost Approach.

The fair value of land and building is classified as level 2 and 3 within the fair value hierarchy, respectively.

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12. ASET TETAP - NETO (lanjutan)

Tidak ada perpindahan antara level 1 dan 2 selama tahun berjalan.

Jika tanah, bangunan, dan peralatan (selain tanah, bangunan dan peralatan yang diklasifikasikan sebagai dimiliki untuk dijual) diukur berdasarkan biaya historis, nilai tercatatnya akan menjadi nihil.

Manajemen percaya bahwa nilai wajar dari aset tetap pada tanggal 31 Desember 2025 dan 2024 telah mendekati nilai tercatatnya.

Pada tanggal 31 Desember 2025 dan 2024, estimasi persentase penyelesaian aset dalam pembangunan adalah sebagai berikut:

Nama proyek/ Project name	Persentase dalam penyelesaian/ Percentage of completion	Estimasi penyelesaian/ Estimated completion
31 Desember/ December 31, 2025		
Pembangunan Plant Bojonegoro/ Construction of Bojonegoro Plant	95,26%	Akhir Desember/ End of December 2022
Pembangunan Plant Cikopo/ Construction of Cikopo Plant	84,90%	Akhir Desember/ End of December 2022
Berdasarkan Berita Acara Serah Terima pembangunan Plant Penajam No. 002/BAST/WBP/KSI/2025 tanggal 22 Januari 2025 aset dalam pembangunan Plant Penajam telah selesai dan direklasifikasi ke dalam aset kepemilikan langsung perusahaan.		As stated in the Handover Minutes of the Penajam Plant Construction No. 002/BAST/WBP/KSI/2025 dated January 22, 2025, the construction of the Penajam Plant has been completed and the assets under construction have been reclassified into the Company's directly owned assets.
Pada tanggal 31 Desember 2025 dan 2024, aset tetap termasuk aset yang telah habis disusutkan tetapi masih digunakan dengan harga perolehan sebesar Rp1.333.172.061.015 dan Rp1.580.827.627.107.		As at December 31, 2025 and 2024, property, plant and equipment includes assets with acquisition cost that are already depreciated in full but are still in use amounted to Rp1,333,172,061,015 and Rp1,580,827,627,107.
Berdasarkan hasil penilaian Kantor Jasa Penilai Publik (KJPP) Herman Meirizki dan rekan dengan nomor laporan No. 00204/2.0120/PI/03/0374/1/II/2026, tanggal 27 Februari 2026 perihal penilaian aset Plant Bojonegara, dengan hasil nilai wajar tanah dan bangunan Plant Bojonegara masing-masing adalah sebesar Rp145.954.556.000 dan Rp56.978.805.000, sehingga terdapat defisit revaluasi tanah dan bangunan Plant Bojonegara sebesar Rp5.384.675.948.		Based on the results of the assessment by the Public Appraisal Services Office (KJPP) Herman Meirizki and Partners with report number No. 00204/2.0120/PI/03/0374/1/II/2026, dated February 27, 2026 regarding the valuation of Plant Bojonegara assets, with the results of the fair value of the land and Plant Bojonegara buildings amounted to Rp145,954,556,000 and Rp68,310,000,000 respectively, so there was a deficit in the revaluation of the land and buildings of Plant Bojonegara amounting to Rp5.384,675,948.
Berdasarkan hasil penilaian Kantor Jasa Penilai Publik (KJPP) Firdaus, Ali dan Rekan dengan nomor laporan No. 00109/2.0134-00/PI/03/0071/1/VII/2024, tanggal 1 Juli 2024 perihal penilaian aset Plant Bojonegara, dengan hasil nilai wajar tanah dan bangunan Plant Bojonegara masing-masing adalah sebesar Rp172.633.000.000 dan Rp68.310.000.000, sehingga terdapat defisit revaluasi tanah dan bangunan Plant Bojonegara sebesar Rp431.818.351.217.		Based on the results of the assessment by the Public Appraisal Services Office (KJPP) Firdaus, Ali and Partners with report number No. 00109/2.0134-00/PI/03/0071/1/VII/2024, dated July 1, 2024 regarding the valuation of Plant Bojonegara assets, with the results of the fair value of the land and Plant Bojonegara buildings amounted to Rp172,633,000,000 and Rp68,310,000,000 respectively, so there was a deficit in the revaluation of the land and buildings of Plant Bojonegara amounting to Rp431,818,351,217.

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12. ASET TETAP – NETO (lanjutan)

Pada 30 Juni 2024 sudah dilakukan pemulihan atas penurunan nilai aset tanah dan bangunan plant Bojonegara, dan dilakukan penghapusbukuan berdasarkan hasil penilaian oleh Kantor Jasa Penilai Publik (KJPP), dan telah disetujui pada hasil keputusan Rapat Umum Pemegang Saham Tahunan Kedua PT Waskita Beton Precast Tbk berdasarkan akta No. 24 tanggal 11 Juli 2024 oleh notaris Ashoya Ratam, S.H., M.Kn., dan telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia dalam Surat Keputusannya No. AHU-0142919.AH.01.11.TAHUN 2024 tanggal 15 Juli 2024.

Pada tanggal 31 Desember 2024, aset tetap Perusahaan berupa aset tetap dengan nilai tercatat Rp839.408.070.000 dijadikan sebagai jaminan atas utang bank jangka panjang (Catatan 15).

Pada tanggal 31 Desember 2025, berdasarkan hasil penilaian Kantor Jasa Penilai Publik (KJPP) Herman Meirizki dan Rekan tanggal 27 Februari 2026, nilai wajar tanah dan bangunan Perusahaan masing-masing adalah sebesar Rp1.345.676.612.000 dan Rp657.101.405.000, sehingga terdapat defisit revaluasi tanah dan bangunan Perusahaan sebesar Rp40.319.995.619.

Pada tanggal 31 Desember 2024, berdasarkan hasil penilaian Kantor Jasa Penilai Publik (KJPP) Firdaus, Ali dan Rekan, nilai wajar tanah dan bangunan Perusahaan masing-masing adalah sebesar Rp1.330.998.640.809 dan Rp744.490.995.578, sehingga terdapat defisit revaluasi tanah dan bangunan Perusahaan sebesar Rp68.549.027.887.

Berdasarkan Risalah Lelang Nomor 6/04.02/2025-1 dan Nomor 8/04.02/2025-1 tanggal 8 Januari 2025 telah dilakukan penjualan aset tetap dengan nilai penawaran sebesar 1.892.822.160. Setelah dikurangkan dengan Bea Lelang sebesar Rp64.949.780, nilai bersih yang diterima oleh perusahaan sebesar 1.827.872.380.

Berdasarkan Risalah Lelang 6/04.02/2025-1 dan 8/04.02/2025-1 tanggal 8 Januari 2025 telah dilakukan penjualan aset tetap. Penjualan dilakukan melalui Kantor Pelayanan Kekayaan Negara dan Lelang Palembang, dengan informasi lot lelang sebagai berikut:

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12. PROPERTY, PLANT AND EQUIPMENT - NET (continued)

As of June 30, 2024, recovery has been carried out for the decrease in the value of the land and building assets, and written off based on the results of the assessment by the Public Appraisal Services Office (KJPP). and has been approved in the results of the Second Annual General Meeting of Shareholders of PT Waskita Beton Precast Tbk based on deed No. 24 dated July 11, 2024 by notary Ashoya Ratam, S.H., M.Kn. and has been approved by the Minister of Law and Human Rights of the Republic of Indonesia in his Decree No. AHU-0142919.AH.01.11.TAHUN 2024 dated July 15, 2024.

As of December 31, 2024, the Company's property, plant and equipment with carrying value of Rp839,408,070,000 are pledged as collateral for long-term bank loans (Note 15).

As of December 31, 2025, based on the results of the assessment by the Public Appraisal Services Office (KJPP) Herman Meirizki and Partners dated February 27, 2026, the valuation of Company's assets, with the results of the fair value of the land and buildings amounted to Rp1,345,676,612,000 and Rp657,101,405,000 respectively, so there was a deficit in the revaluation of the land and buildings of Plant Bojonegara amounting to Rp40,319,995,619.

As of October 31, 2024, based on the results of the assessment by the Public Appraisal Services Office (KJPP) Firdaus, Ali and Partners, the valuation of Company's assets, with the results of the fair value of the land and buildings amounted to Rp1,330,998,640,809 and Rp744,490,995,578 respectively, so there was a deficit in the revaluation of the land and buildings of Plant Bojonegara amounting to Rp68,549,027,887.

Based on the Auction Minutes No. 6/04.02/2025-1 and No. 8/04.02/2025-1 dated January 8, 2025, a sale of fixed assets was conducted with a bid value of Rp1,892,822,160. After deducting the auction fee of Rp64,949,780, the net amount received by the Company was Rp1,827,872,380.

Based on Auction Minutes 6/04.02/2025-1 and 8/04.02/2025-1 dated January 8, 2025, the sale of property, plant, and equipments has been carried out. The sale is conducted through the Palembang State Assets and Auction Services Office, with auction lot information as follows:

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12. ASET TETAP - NETO (lanjutan)

12. PROPERTY, PLANT AND EQUIPMENT - NET (continued)

Nomor Risalah Lelang/Auction Minutes Number	Tanggal Lelang/Auction Date	Kode Lot Lelang/Auction Lot Code	Nama Barang yang dilelang/Name of item being auctioned	Nilai Penawaran Tertinggi/Highest Offer Value	Harga Perolehan/Acquisition Value	Akumulasi Penyusutan/Depreciation Accumulated	Nilai Buku/Book Value
Risalah Lelang 129/04.02/2025-1	8 Januari 2025	RE1UG4	Batching Plant merk Sicom, Gantry Crane Stahl, 2 Unit Genset 350 kVA, 1 Truk Mixer UD Truk m3, 1 Truk Mixer UD Truk m3 dll	1.082.822.160	10.038.158.800	(10.442.092.119)	-
Risalah Lelang 130/04.02/2025-1	25 Januari 2025	9EMK0	Gantry Crane Hyundai 30 ton, 2 unit Genset 350 kVA, 1 Truk Mixer UD Truk m3, 1 Truk Mixer UD Truk m3 dll	30.252.241	3.590.000.000	(3.590.000.000)	-
Jumlah/Total				1.082.822.160	10.038.158.800	(10.442.092.119)	-

Berdasarkan Risalah Lelang Nomor 129/04.02/2025-01 dan Nomor 130/04.02/2025-01 tanggal 8 Januari 2025 telah dilakukan penjualan aset tetap dengan nilai penawaran sebesar Rp2.150.149.386. Setelah dikurangkan dengan Bea Lelang sebesar Rp32.252.241, nilai bersih yang diterima oleh perusahaan sebesar Rp2.117.897.145.

Based on the Auction Minutes No. 129/04.02/2025-01 and No. 130/04.02/2025-01 dated January 8, 2025, a sale of fixed assets was conducted with a bid value of Rp2,150,149,386. After deducting the auction fee of Rp32,252,241, the net amount received by the Company was Rp2,117,897,145.

Berdasarkan Risalah Lelang No. 129/04.02/2025-01 dan No. 130/04.02/2025-01 tanggal 25 April 2025 telah dilakukan penjualan/ lelang aset tetap. Divestasi dilakukan melalui Kantor Pelayanan Kekayaan Negara dan Lelang Palembang dengan informasi Lot Lelang sebagai berikut:

Based on Auction Minutes 129/04.02/2025-01 dan No. 130/04.02/2025-01 dated April 25, 2025, the sale of property, plant, and equipments has been carried out. The divestment is conducted through the Palembang State Assets and Auction Services Office, with auction lot information as follows:

Nomor Risalah Lelang/Auction Minutes Number	Tanggal Lelang/Auction Date	Kode Lot Lelang/Auction Lot Code	Nama Barang yang dilelang/Name of item being Auctioned	Nilai Penawaran tertinggi/Highest offer value	Harga Perolehan/Acquisition value	Akumulasi Penyusutan/Depreciation Accumulated	Nilai Penurunan/Impairment value
129/04.02/2025-01	25-Apr-25	EOV0X	1 Unit Batching Plant merk BHS, 1 Unit Gantry Crane merk Hyundai, 2 Unit Genset merk Cummins-Stamford type NTA855G4, 1 Unit Truck Mixer No. Polisi B 9396 TIA merk Hino	1.122.400.000	10.038.158.800	(10.038.158.800)	-
130/04.02/2025-01	25-Apr-25	CRS00	1 unit Genset merk Perkins-Stamford type 2206C-E13TAG2, 9 unit Genset merk Cummins-Stamford type NTA855G4	900.000.000	5.501.000.000	(5.393.190.120)	(100.000.000)
Jumlah/Total				2.150.149.386	11.580.345.915	(11.471.724.860)	(100.000.000)

Berdasarkan Memo persetujuan dari Perusahaan Nomor 24.2/MP/WBP/DIR/2024 tanggal 4 Maret 2024 telah dilakukan penjualan aset tetap dengan nilai penawaran sebesar Rp11.228.163.580. Setelah dikurangkan dengan Bea Lelang sebesar Rp168.602.454, nilai bersih yang diterima oleh perusahaan sebesar Rp11.059.561.126.

Based on the Company's approval memo No. 24.2/MP/WBP/DIR/2024 dated March 4, 2024, a sale of fixed assets was conducted with a bid value of Rp11,228,163,580. After deducting the auction fee of Rp168,602,454, the net amount received by the Company was Rp11,059,561,126.

Berdasarkan Memo persetujuan dari Perusahaan Nomor 24.2/MP/WBP/DIR/2024 tanggal 4 Maret 2024 telah disetujui penghapusan aset tetap atas divestasi. Divestasi dilakukan melalui Kantor Pelayanan Kekayaan Negara dan Lelang Purwakarta, dengan informasi lot lelang sebagai berikut:

Based on the Company's Approval Memo Number 24.2/MP/WBP/DIR/2024 dated March 4, 2024, it has been approved to write off property, plant, and equipments upon divestment. Divestment is carried out through the Purwakarta State Assets and Auction Services Office, with auction lot information as follows:

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12. ASET TETAP - NETO (lanjutan)

12. PROPERTY, PLANT AND EQUIPMENT - NET
(continued)

Nomor Risalah Lelang/Auction Minutes Number	Tanggal Lelang/ Auction Date	Kode Lot Lelang/ Auction Lot Code	Nama Barang yang dilelang/ Name of item being auctioned	Nilai Penawaran Tertinggi/ Highest Offer Value	Harga Perolehan/Acqui sition Value	Akumulasi Penyusutan/Deprec iation Accumulated
Risalah Lelang 133/04/2024-02	4 Maret 2024	KDGG X	11 Kendaraan bermotor dan barang bergerak lainnya di Kabupaten Purwakarta/11 Motorized vehicles and other movable goods in Purwakarta Regency	3.890.003.000	12.158.418.050	12.158.418.050
Risalah Lelang 134/04/2024-02	4 Maret 2024	RIU F	5 SPP Paket 2 : Genset, Bathtub Plant, Sand ashing, Dump Truck Hino/5 SPP Package 2: Generator, Bathtub Plant, Sand ashing, Hino Dump Truck	881.270.000	8.943.388.220	8.943.388.220
Risalah Lelang 135/04/2024-02	4 Maret 2024	IP3XU	5 unit genset Perkins-Stamford dan Cummins - Stamford kapasitas 250 KVA 350 KVA dan 383 KVA, 1 unit Sand ashing Golden Star kapasitas 50/5 units of Perkins-Stamford and Cummins - Stamford generators with a capacity of 250 KVA, 350 KVA and 383 KVA, 1 unit of Sand ashing Golden Star with a capacity of 50	885.388.580	4.188.519.515	4.188.519.515
Risalah Lelang 136/04/2024-02	4 Maret 2024	SKBRN	11 Kendaraan bermotor dan barang bergerak lainnya di Kabupaten Purwakarta/11 motorized vehicles and other movable goods in Purwakarta Regency	1.880.185.000	12.518.981.088	12.518.981.088
Risalah Lelang 137/04/2024-02	4 Maret 2024	GVRNJ	5 SPP Paket 5: Genset, Wheel Loader, Bathtub Plant, Truck Militer/5 SPP Package 5: Generator, Wheel Loader, Bathtub Plant, Truck Militer	1.942.890.000	14.488.803.812	14.488.803.812
Risalah Lelang 138/04/2024-02	4 Maret 2024	NLPD D	5 kendaraan bermotor dan barang bergerak lainnya di Kabupaten Purwakarta/5 motorized vehicles and other movable goods in Purwakarta Regency	1.888.849.000	14.848.889.553	14.848.889.553
Jumlah/Total				11.228.163.580	66.115.888.136	66.115.888.136

Berdasarkan Memo persetujuan dari Perusahaan Nomor 58/MP/WBP/DIR/2024 tanggal 31 Juli 2024 telah dilakukan penjualan aset tetap dengan nilai penawaran sebesar Rp11.544.012.399. Setelah dikurangkan dengan Bea Lelang sebesar Rp173.330.186, nilai bersih yang diterima oleh perusahaan sebesar 11.370.682.213.

Based on the Company's approval memo No. 58/MP/WBP/DIR/2024 dated July 31, 2024, a sale of fixed assets was conducted with a bid value of Rp11,544,012,399. After deducting the auction fee of Rp173,330,186, the net amount received by the Company was Rp11,370,682,213.

Berdasarkan Memo persetujuan dari Perusahaan Nomor 58/MP/WBP/DIR/2024 tanggal 31 Juli 2024 telah disetujui penghapusan aset tetap atas divestasi. Divestasi dilakukan melalui Kantor Pelayanan Kekayaan Negara dan Lelang Purwakarta, dengan informasi lot lelang sebagai berikut:

Based on the Company's Approval Memo Number 58/MP/WBP/DIR/2024 dated July 31, 2024, it has been approved to write off property, plant, and equipments upon divestment. Divestment is carried out through the Purwakarta State Assets and Auction Services Office, with auction lot information as follows:

Nomor Risalah Lelang/Auction Minutes Number	Tanggal Lelang/ Auction Date	Kode Lot Lelang/ Auction Lot Code	Nama Barang yang dilelang/ Name of item being auctioned	Nilai Penawaran Tertinggi/ Highest Offer Value	Harga Perolehan/Acqui sition Value	Akumulasi Penyusutan/Deprec iation Accumulated	Nilai Penurunan/Imp airment	Nilai Buku/Book Value
Risalah Lelang 480/04/2024-02	19 Juli 2024	GA PR	1 unit Bathtub Plant merk Detede, 1 unit Dump Truck merk HINO, 4 unit Genset merk Cummins Stamford, 1 unit Sand ashing merk Golden Star, 1 unit Truck Militer merk Sany, 2 unit Truck Militer merk HINO, 2 unit Truck Militer merk UD Truck, 1 unit Wheel Loader merk Liugong	2.150.000.000	12.184.581.328	11.828.588.888	138.889.988	209.104.588
Risalah Lelang 481/04/2024-02	19 Juli 2024	DOGIFT	1 unit Excavator merk Komatsu, 1 unit Genset merk Cummins Stamford, 3 unit Sand ashing merk Golden Star, 2 unit Truck Militer merk Sany, 1 unit Truck Militer merk HINO, 1 unit Truck Militer merk UD Truck, 1 unit Wheel Loader merk Liugong	1.800.000.000	11.408.050.440	11.042.025.888	-	385.984.888
Risalah Lelang 1482/04/2024-02	19 Juli 2024	MLT2	1 unit Excavator merk Hyundai, 1 unit Genset merk Cummins Stamford, 2 unit Sand ashing merk Golden Star, 1 unit Truck Militer merk HINO, 3 unit Truck Militer merk UD Truck, 1 unit Wheel Loader merk Liugong	2.215.000.000	11.802.105.208	10.929.491.888	383.988.188	508.838.415
Risalah Lelang 483/04/2024-02	19 Juli 2024	IFEX	1 unit Excavator merk Komatsu, 1 unit Genset merk Cummins Stamford, 1 unit Genset merk Perkins, 3 unit Sand ashing merk Golden Star, 1 unit Truck Militer merk Sany, 3 unit Truck Militer merk UD Truck, 1 unit Wheel Loader merk Liugong	2.000.000.000	11.042.891.825	10.430.980.918	-	811.820.808
Risalah Lelang 1555/10.01/2024-01	23 Juli 2024	MBVLOG	1 unit Sand ashing merk Golden Star, 1 unit Truck Militer merk Sany, 3 unit Truck Militer merk UD Truck, 1 unit Wheel Loader merk SDLG, 1 unit Wheel Loader merk Liugong	1.559.804.899	8.940.894.189	8.813.112.188	-	128.581.981
Risalah Lelang 1556/10.01/2024-01	23 Juli 2024	ITFM	1 unit Genset merk Cummins Stamford, 2 unit Truck Militer merk Sany, 2 unit Truck Militer merk HINO, 2 unit Truck Militer merk UD Truck	1.819.308.500	5.984.490.182	5.982.438.488	-	2.053.885
Jumlah/Total				11.544.012.399	88.352.682.880	88.024.653.851	502.858.150	1.825.182.028

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12. ASET TETAP - NETO (lanjutan)

Berdasarkan Memo persetujuan dari Perusahaan Nomor 64/MP/WBP/DIR/2024 tanggal 31 Agustus 2024 telah disetujui penghapusan aset tetap atas divestasi. Divestasi dilakukan melalui Kantor Pelayanan Kekayaan Negara dan Lelang Surakarta, dengan informasi lot lelang sebagai berikut:

12. PROPERTY, PLANT AND EQUIPMENT - NET (continued)

Based on the Company's Approval Memo Number 64/MP/WBP/DIR/2024 dated August 31, 2024, it has been approved to write off property, plant, and equipments upon divestment. Divestment is carried out through the Surakarta State Assets and Auction Services Office, with auction lot information as follows:

Nomor Risalah Lelang/Auction Minutes Number	Tanggal Lelang/Auction Date	Kode Lot Lelang/Auction Lot Code	Nama Barang yang dilelang/Name of item being auctioned	Nilai Penawaran Tertinggi/Highest Offer Value	Harga Perolehan/Acquisition Value	Akumulasi Penurunan/Depreciation Accumulated	Nilai Buku/Book Value
Risalah Lelang 030/09.02/2024-01	30 Juli 2024	030PU0	2 unit Dump Truck merk HINO, 1 unit Truck Mixer merk HINO, 1 unit Excavator merk Kobelco, 1 unit Genset merk Cummins - Stamford, 1 unit Wheel Loader merk Liugong	1.001.221.000	4.259.090.149	(4.210.004.955)	1.050.314.000
Jumlah/Total				1.001.221.683	4.250.608.140	(4.210.604.055)	1.050.314.800

13. ASET HAK GUNA – NETO

13. RIGHT OF USE ASSETS – NET

31 Desember 2025/December 31, 2025					
	Saldo awal/ <i>Beginning balance</i>	Penambahan/ <i>Addition</i>	Pengurangan/ <i>Deduction</i>	Saldo akhir/ <i>Ending balance</i>	
					<u>Acquisition cost</u>
Harga perolehan					
Tanah	18.409.929.333	3.373.333.326	(15.698.555.555)	6.084.707.104	Land
Kendaraan	4.164.672.791	-	(489.961.504)	3.674.711.287	Vehicles
Subjumlah	22.574.602.124	3.373.333.326	(16.188.517.059)	9.759.418.391	Subtotal
					<u>Accumulated Depreciation</u>
Akumulasi penyusutan					
Tanah	17.731.703.292	3.158.584.280	(15.698.555.555)	5.191.732.017	Land
Kendaraan	1.966.651.047	1.320.174.050	(313.030.961)	2.973.794.136	Vehicles
Subjumlah	19.698.354.339	4.478.758.330	(16.011.586.516)	8.165.526.153	Subtotal
Nilai Neto	2.876.247.785			1.593.892.238	Net carrying value
31 Desember 2024/December 31, 2024					
	Saldo awal/ <i>Beginning balance</i>	Penambahan/ <i>Addition</i>	Pengurangan/ <i>Deduction</i>	Saldo akhir/ <i>Ending balance</i>	
					<u>Acquisition cost</u>
Harga perolehan					
Tanah	27.452.245.999	253.333.334	(9.295.650.000)	18.409.929.333	Land
Kendaraan	4.164.672.791	-	-	4.164.672.791	Vehicles
Subjumlah	31.616.918.790	253.333.334	(9.295.650.000)	22.574.602.124	Subtotal
					<u>Accumulated Depreciation</u>
Akumulasi penyusutan					
Tanah	22.261.846.890	4.765.506.402	(9.295.650.000)	17.731.703.292	Land
Kendaraan	578.426.776	1.388.224.271	-	1.966.651.047	Vehicles
Subjumlah	22.840.273.666	6.153.730.673	(9.295.650.000)	19.698.354.339	Subtotal
Nilai Neto	8.776.645.124			2.876.247.785	Net carrying value

Perusahaan menyewa beberapa aset termasuk tanah, bangunan dan kendaraan. Masa sewa rata-rata adalah 2 - 5 tahun.

The Company leases several assets including land, buildings, and vehicles. The average lease term is 2 - 5 years.

Liabilitas sewa Perusahaan ini dijamin dengan aset sewa yang bersangkutan.

The Company's lease liabilities are secured by the lessors' leased assets.

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13. ASET HAK GUNA – NETO

Beban amortisasi dialokasikan sebagai berikut:

	2025
Beban umum dan administrasi (Catatan 30)	4.478.758.330
Jumlah beban amortisasi	4.478.758.330
Jumlah yang diakui ke laba rugi yang timbul dari sewa adalah sebagai berikut:	
	2025
Beban penyusutan aset hak guna	4.478.758.330
Beban bunga atas liabilitas sewa	106.794.632
Beban yang berkaitan dengan sewa jangka pendek	6.139.084.169
Jumlah	10.724.637.131

13. RIGHT OF USE ASSETS – NET

Amortization expenses was allocated as follows:

	2024	
	6.153.730.673	General and administrative expenses (Note 30)
6.153.730.673		Total amortized cost
Amounts recognized in profit or loss arising from leases are as follows:		
	2024	
	6.153.730.673	Depreciation expense on right-of-use assets
	192.407.743	Interest expense on lease liabilities
	22.001.701.859	Expense relating to short-term leases
28.347.840.275		Total

14. ASET LAIN-LAIN

	2025
Perangkat lunak – neto	
Harga perolehan	52.384.797.098
Akumulasi amortisasi	(52.018.597.932)
Subjumlah	366.199.166
Beban kontrak ditangguhkan	44.552.878.015
Bank yang dibatasi penggunaannya	4.157.304.303
Dana pembayaran utang	1.931.323.453
Aset diambil alih	631.591.100
Beban pembangunan ditangguhkan	309.257.231
Beban pembongkaran ditangguhkan	-
Jumlah	51.948.553.268

14. OTHER ASSETS

	2024	
	69.422.902.967	Software – net
	(63.203.106.331)	Acquisition cost
6.219.796.636		Accumulated amortization
	42.480.290.315	Subtotal
	42.480.290.315	Deferred charges
	5.304.156.816	Restricted cash in banks
	1.649.294.526	Sinking fund
	631.591.100	Assets foreclosed
	8.061.363.335	Deferred development charges
	920.087.218	Deferred demolition charges
65.266.579.946		Total

Beban pembangunan ditangguhkan merupakan beban yang telah dikeluarkan oleh Perusahaan atas pembangunan *batching plant*.

Deferred development charges are expenses paid by the Company for the construction of batching plant.

Beban kontrak ditangguhkan merupakan beban yang telah dikeluarkan oleh Perusahaan atas pekerjaan yang sudah dilaksanakan namun belum memiliki *addendum* kontrak.

Deferred development charges are expenses paid by the Company for the work that has been carried out but does not yet have a contract addendum.

Dana Pembayaran Utang

Sinking Fund

Berdasarkan Memo Persetujuan No.27/MP/WBP/DIR/2024 tanggal 20 Maret 2024 perihal pembayaran utang pokok *Tranche A* dan *B* yang bersumber dari Penjualan Peralatan Non-Produktif tahap 1 bulan Maret 2024 telah dijelaskan bahwa pembayaran hanya dilakukan kepada Kreditor *Tranche A* dan *Tranche B* khusus Kreditor Dagang, sedangkan untuk *Tranche B* Obligasi dan Bank DKI belum dapat dilakukan pembayaran dengan sebab sebagai berikut:

Based on Approval Memo No.27/MP/WBP/DIR/2024 dated March 20, 2024 regarding payment of principal debt for *Tranches A* and *B* originating from the sale of Non-Productive Equipment phase 1 in March 2024, it has been explained that payments will only be made to *Tranche A* and *Tranche B* Creditors, specifically Creditors. Trade, meanwhile for *Tranche B* Bonds and Bank DKI payments cannot be made for the following reasons:

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14. ASET LAIN-LAIN (lanjutan)

- *Tranche B Obligasi*
Sehubungan dengan sistem pada PT Kustodian Sentral Efek Indonesia selaku penyedia jasa transaksi efek pada pasar modal belum dapat mengakomodir pembayaran pokok utang obligasi secara parsial, maka pembayaran belum dapat dilakukan.
- *Tranche B Bank DKI*
Sampai dengan Memo ini disusun Bank DKI belum bersedia mengikuti ketentuan dalam Perjanjian Perdamaian dan masih dalam proses persidangan dalam Gugatan Perbuatan Melawan Hukum diajukan oleh Bank DKI kepada WSBP, sehingga pembayaran belum dapat dilakukan.

14. OTHER ASSETS (continued)

- *Tranche B Bonds*
In connection with the system at PT Kustodian Central Stock Indonesia, as the provider of securities transaction services in the capital market, which has not been able to accommodate partial principal payments on bonds, payments cannot be made yet.
- *Tranche B Bank DKI*
Until this Memo was prepared, Bank DKI was not yet willing to follow the provisions of the Peace Agreement and was still in the trial process in the Unlawful Action Lawsuit filed by Bank DKI to WSBP, so payment could not yet be made

15. UTANG BANK

Utang bank jangka pendek

	2025
Pihak ketiga	
PT Bank DKI	671.127.052.204
Jumlah pihak ketiga	671.127.052.204
Jumlah	671.127.052.204

Short-term bank loans

	2024	
		Third party
	671.127.052.204	PT Bank DKI
	671.127.052.204	Total third party
	671.127.052.204	Total

Pinjaman bank jangka panjang

	2025
Pihak berelasi (Catatan 37)	
Kredit modal kerja	
PT Bank Rakyat Indonesia (Persero) Tbk	859.732.731.060
PT Bank Syariah Indonesia (Persero) Tbk d/h PT Bank Rakyat Indonesia Syariah Tbk	695.644.154.006
PT Bank Negara Indonesia (Persero) Tbk	534.097.367.849
PT Bank Mandiri (Persero) Tbk	304.123.796.606
Jumlah pihak berelasi	2.393.598.049.521
Diskonto belum diamortisasi	(1.384.744.687.112)
Pihak berelasi – nilai tercatat neto	1.008.853.362.409
Pihak ketiga	
PT Bank Tabungan Pensiunan Nasional Tbk	611.784.666.861
PT Bank Permata Tbk	458.273.099.558
PT Bank CTBC Indonesia	324.419.447.938
PT Bank DKI	118.434.185.683
PT BCA Syariah	110.585.477.504
PT Bank ICBC Indonesia	80.954.869.715
Jumlah pihak ketiga	1.704.451.747.259
Diskonto belum diamortisasi	(942.867.232.111)
Pihak ketiga – nilai tercatat neto	761.584.515.148
Jumlah nilai tercatat neto	1.770.437.877.557

Long term bank loans

	2024	
		Related parties (Note 37)
		Working capital loans
	860.243.056.158	PT Bank Rakyat Indonesia (Persero) Tbk
		PT Bank Syariah Indonesia (Persero) Tbk formerly PT Bank Rakyat Indonesia Syariah Tbk
	696.053.007.733	PT Bank Negara Indonesia (Persero) Tbk
	534.414.334.460	PT Bank Mandiri (Persero) Tbk
	304.295.338.122	Total related parties
	2.395.005.736.473	Unamortized discount
	(1.443.846.470.520)	Related Parties - Net carrying amount
	951.159.265.953	
		Third parties
		PT Bank Tabungan Pensiunan Nasional Tbk
		PT Bank Permata Tbk
		PT Bank CTBC Indonesia
		PT Bank DKI
		PT BCA Syariah
		PT Bank ICBC Indonesia
	1.705.339.442.045	Total third parties
	(991.456.498.148)	Unamortized discount
	713.882.943.897	Third parties – net carrying amount
	1.665.042.209.850	Total net carrying amount

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15. UTANG BANK (lanjutan)

Beban bunga dan bagi hasil yang dibebankan ke laba rugi adalah sebagai berikut (Catatan 34):

	2025
Pihak berelasi (Catatan 37)	
Kredit modal kerja	
PT Bank Rakyat Indonesia (Persero) Tbk	37.204.126.096
PT Bank Syariah Indonesia (Persero) Tbk d/h PT Bank BRI Syariah Tbk dan PT Bank Mandiri Syariah	29.974.562.006
PT Bank Negara Indonesia (Persero) Tbk	23.110.474.434
PT Bank Mandiri (Persero) Tbk	12.876.537.273
Jumlah	103.165.699.809
Pihak ketiga	
PT Bank Tabungan Pensiunan Nasional Tbk	25.906.256.797
PT Bank Permata Tbk	18.513.350.734
PT Bank CTBC Indonesia	13.658.034.331
PT Bank DKI	9.455.101.758
PT BCA Syariah	5.387.018.565
PT Bank ICBC Indonesia	3.456.422.722
Jumlah	76.376.184.907
Jumlah bunga dari pinjaman bank	179.541.884.716
Obligasi Wajib Konversi	80.042.012.255
Utang Obligasi	27.865.707.873
Provisi	380.895.241
SKBDN	-
SCF	1.982.347.315
Jumlah beban bunga	289.812.847.400

Mulai September 2022, melalui Perjanjian Perdamaian yang ditetapkan dalam Surat Pengadilan Negeri Jakarta Pusat Klas IA Khusus No. W10.U1.2868.Ht.03.VI.2022.RIN tanggal 30 Juni 2022 perihal Pemberitahuan dan Penyampaian Salinan Penetapan Perkara Niaga No. 497/Pdt.Sus/PKPU/2021/PN.Niaga.Jkt.Pst terkait ketentuan khusus restrukturisasi telah ditetapkan untuk bunga atau bagi hasil (kecuali Bank DKI) sebagai berikut (Catatan 43):

- Pada tahun ke 1 sampai 9 setelah tanggal berlaku, sebesar 2% per tahun dari Utang Tranche A Kreditur Finansial;
- Pada tahun ke 10 sampai 13 setelah Tanggal berlaku, sebesar 3% per tahun dari Utang Tranche A Kreditur Finansial; dan
- Di atas tahun ke 14 setelah Tanggal berlaku, sebesar 4% per tahun dari Utang Tranche A Kreditur Finansial.

15. BANK LOANS (continued)

Interest expense and profit sharing charged to profit or loss were as follows (Note 34):

	2024	
Related parties (Note 37)		
Working capital loans		
PT Bank Rakyat Indonesia (Persero) Tbk	37.009.041.935	
PT Bank Syariah Indonesia (Persero) Tbk formerly PT Bank BRI Syariah Tbk dan PT Bank Mandiri Syariah	29.808.920.415	
PT Bank Negara Indonesia (Persero) Tbk	22.989.135.244	
PT Bank Mandiri (Persero) Tbk	12.787.650.963	
Total	102.594.748.557	
Third parties		
PT Bank Tabungan Pensiunan Nasional Tbk	25.700.514.975	
PT Bank Permata Tbk	19.018.204.233	
PT Bank CTBC Indonesia	13.543.370.934	
PT Bank DKI	7.824.431.844	
PT BCA Syariah	4.677.716.807	
PT Bank ICBC Indonesia	4.101.705.579	
Total	74.865.944.372	
Total interest on bank loans	177.460.692.929	
Mandatory Convertible Bond Payable	75.842.216.838	
Provision	25.699.334.700	
SKBDN	1.971.313.078	
SCF	770.281.633	
Total interest on bank loans	283.912.861.098	

Starting September 2022, through the Reconciliation Agreement stipulated in the Special Class IA Central Jakarta District Court No. W10.U1.2868.Ht.03.VI.2022.RIN dated June 30, 2022 regarding Notification and Submission of Copies of Commercial Case Determination No. 497/Pdt.Sus/PKPU/2021/PN.Niaga.Jkt.Pst related to special provisions for debt restructuring, the following interest rates or profit sharing (except Bank DKI) have been determined (Note 43):

- In the 1st to 9th year after the effective date, 2% per annum of the Financial Creditor's Tranche A Payable;
- In the 10th to 13th years after the Effective date, 3% per annum of the Financial Creditor's Tranche A Payable; and
- Over the 14th year after the Effective date, 4% per annum of Financial Creditor Tranche A Payable.

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15. UTANG BANK (lanjutan)

Kredit Modal Kerja

1. PT Bank Rakyat Indonesia (Persero) Tbk (BRI)

Berdasarkan Surat dari Bank BRI No. R.II.206-OPK/DKD/07/2020 tanggal 17 Juli 2020 mengenai penawaran putusan kredit, telah disetujui fasilitas Kredit Modal Kerja Konstruksi (KMKK) dengan plafon sebesar Rp1.000.000.000.000 dan fasilitas *Supply Chain Financing* sebesar Rp250.000.000.000 bersifat *interchangeable* dengan fasilitas KMKK, dengan suku bunga 9,25% dan jangka waktu 30 Mei 2020 sampai dengan 30 Mei 2021.

Berdasarkan Surat dari Bank BRI No. R.IV.45-CRO/BCO/08/2021 tanggal 20 Agustus 2021 mengenai penawaran putusan kredit, telah disetujui fasilitas Modal Kerja Konstruksi (KMKK) dengan plafond sebesar Rp1.000.000.000.000 dan fasilitas Layanan Urun Dana sebesar Rp250.000.000.000 bersifat *interchangeable* dengan fasilitas KMKK, dengan suku bunga 9,00% p.a. dan jangka waktu 30 Agustus 2021 sampai dengan 30 November 2021.

Fasilitas pinjaman ini dijamin dengan piutang usaha yang diikatkan secara *cessie* minimal meng-cover sebesar 120% dari *outstanding* pinjaman dan agunan sesuai SHT 1249/2017 di Desa Gasing Kecamatan Talang Kelapa, Kabupaten Banyuasin, Provinsi Sumatera Selatan senilai Rp41.651.000.000. Sebagai tambahan informasi, Perusahaan telah menerima surat Review Pengikatan Agunan Fasilitas Pinjaman dari Bank BRI No. B.13a-ITG/CON/01/2022 tanggal 12 Januari 2022 sehubungan dengan pengikatan jaminan aset Perusahaan.

Adapun perubahan atas *negative covenants* yang diatur adalah tanpa terlebih dahulu memperoleh persetujuan tertulis dari BRI, debitur tidak diperkenankan antara lain tetapi tidak terbatas pada menerima pinjaman/ pembiayaan baru dari bank atau lembaga keuangan lainnya yang menyebabkan rasio *Debt to Equity Ratio* Perusahaan melebihi 300%.

Pembatasan terhadap tindakan:

1. Mengikatkan diri sebagai penjamin terhadap pihak lain dan/atau menjaminkan kekayaan debitur kepada pihak lain, kecuali yang sudah ada saat ini.
2. Mengajukan permohonan pernyataan pailit kepada Pengadilan Niaga.

15. BANK LOANS (continued)

Working Capital Loans

1. PT Bank Rakyat Indonesia (Persero) Tbk (BRI)

Based on the Letter from Bank BRI No. R.II.206-OPK/DKD/07/2020 dated July 17, 2020 regarding credit decision offer, the Construction Working Capital (CWC) Facility has been approved with a maximum credit limit of Rp1,000,000,000,000 and Supply Chain Financing facility with a maximum credit limit of Rp250,000,000,000 interchangeably with CWC facility, with an interest rate of 9.25% for the period from May 30, 2020 to May 30, 2021.

Based on the Letter from Bank BRI No. R.IV.45-CRO/BCO/08/2021, dated August 20, 2021 regarding credit decision offer, the Construction Working Capital Facility has been approved with a ceiling of Rp1,000,000,000,000 with KMKK facility and the Supply Chain Financing facility of Rp250,000,000,000 is interchangeable with the KMKK facility, with an interest rate of 9.00% p.a. and the period from August 30, 2021 to November 30, 2021.

The loan facility is collateralized and bounded by *cessie* with minimum cover of 120% of the outstanding loans and collateral according to SHT 1249/2017 in Gasing Village, Talang Kelapa District, Banyuasin Regency, South Sumatra Province amounting to Rp41,651,000,000. As additional information, the Company has received a Letter reviewing the Binding of Loan Facility Collateral from Bank BRI No. B.13a-ITG/CON/01/2022 dated January 12, 2022 regarding the binding of the Company's asset collateral.

As for changes to negative covenants, without prior written approval from BRI, debtors are not permitted, but not limited to receiving new loans/ financing from banks or other financial institutions, which causes the Company's Debt to Equity Ratio to exceed 300%.

Restriction of covenants:

1. Cannot act as guarantor for another party and/or pledge the Company's assets to other parties, except those already existing.
2. File for bankruptcy to the Commercial Court.

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15. UTANG BANK (lanjutan)

Kredit Modal Kerja (lanjutan)

1. PT Bank Rakyat Indonesia (Persero) Tbk (BRI) (lanjutan)

3. Menyewakan aset yang dijaminkan di Bank atau lembaga keuangan lainnya.
4. Melunasi/membayar utang kepada pemegang saham/utang Perusahaan sebelum utang di bank dilunasi terlebih dahulu.
5. Melakukan tindakan merger, akuisisi, *go public* dan penjualan aset Perusahaan. Menerima pinjaman/pembayaran baru dari BRI atau lembaga keuangan lainnya.

Pada tanggal 31 Desember 2025 dan 2024, saldo pinjaman bank jangka panjang masing-masing sebesar Rp859.732.731.060 dan Rp860.243.056.159.

Pinjaman BRI dengan nilai pokok tercatat sebesar Rp801.796.503.724 dan utang bunga sebesar Rp57.936.227.336 direstrukturisasi sebagai pinjaman bank jangka panjang (Catatan 43). Selisih sebesar Rp497.372.702.952 antara nilai wajar pinjaman baru sebesar Rp362.360.028.108 (termasuk utang bunga) dengan nilai tercatat pinjaman lama (termasuk bunga) diakui sebagai Diskonto belum diamortisasi.

Pinjaman BRI akan jatuh tempo pada tahun ke 17 sejak tanggal efektif.

Akumulasi amortisasi diskonto untuk tahun yang berakhir pada 31 Desember 2025 dan 31 Desember 2024 masing-masing sebesar Rp60.611.149.034 dan Rp39.711.336.541, yang diakui sebagai bagian dari beban keuangan pada laporan laba rugi dan penghasilan komprehensif lain.

2. PT Bank Syariah Indonesia (Persero) Tbk (d/h PT Bank Mandiri Syariah, PT Bank BNI Syariah dan PT Bank BRI Syariah)

Berdasarkan perjanjian pemberian *line facility* Musyarakah No. 13 tanggal 17 Oktober 2016 dan fasilitas ini telah diperpanjang berdasarkan surat No. B.04/SP3/FSD/01-2021 tanggal 27 Januari 2021, *Line Musyarakah Facility* dengan plafon maksimal Rp470.000.000.000, jatuh tempo sampai dengan 27 Februari 2022 dan nisbah bagi hasil akan ditentukan kemudian saat pencairan dengan indikasi *expense yield* Bank saat ini sebesar 8% efektif per tahun.

15. BANK LOANS (continued)

Working Capital Loans (continued)

1. PT Bank Rakyat Indonesia (Persero) Tbk (BRI) (continued)

3. Lease the tangible assets used as collateral to banks or other financial institutions.
4. Settle/repay the loan to shareholders/the Company's debts in advance before the bank loan is repaid.
5. Perform corporate action such as mergers, acquisitions, initial public offering and sell the Company's assets. Obtain new loans/financing from BRI or other financial institutions.

As of December 31, 2025 and 2024, the balance of long-term bank loans amounted to Rp859,732,731,060 and Rp860,243,056,159 respectively.

BRI loan with carrying amount of Rp801,796,503,724 and accrued interest of Rp57,936,227,336 were restructured as long-term bank loan (Note 40). The difference of Rp497,372,702,952 between the fair value of the new loan amounting to Rp362,360,028,108 (including accrued interest) and the carrying amount of the old loan (including accrued interest) was recognized as unamortized discount.

BRI loans will be due on the 17th year from effective date.

Accumulation of amortization of discount for the year ended December 31, 2025, and December 31, 2024, amounted to Rp60,611,149,034 and Rp39,711,336,541, respectively, which is recognized as part of finance charges in the statement of profit or loss and other comprehensive income.

2. PT Bank Syariah Indonesia (Persero) Tbk (formerly PT Bank Mandiri Syariah, PT Bank BNI Syariah and PT Bank BRI Syariah)

Based on Musyarakah facility agreement No. 13 dated October 17, 2016, which was last extended based on the letter No. B.04/SP3/ FSD/01-2021 dated January 27, 2021, the Line Musyarakah Facility with a maximum credit limit of Rp470,000,000,000 maturity date up to February 27, 2022 and profit sharing ratio to be determined later when disbursing with an indication that the current bank yield is 8% effective per year.

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15. UTANG BANK (lanjutan)

Kredit Modal Kerja (lanjutan)

2. PT Bank Syariah Indonesia (Persero) Tbk
(d/h PT Bank Mandiri Syariah, PT Bank BNI
Syariah dan PT Bank BRI Syariah) (lanjutan)

Selama masa pembiayaan berlangsung maka Perusahaan tidak diperkenankan melakukan tindakan-tindakan di bawah ini tanpa persetujuan tertulis dari BSI:

- Mengadakan *merger* dengan perusahaan lain;
- Membayar/melunasi sebagian atau seluruh pinjaman dari pemegang saham;
- Mengubah bentuk atau status badan hukum Perusahaan, mengubah anggaran dasar Perusahaan, memindahtangankan penerima atau saham baik antar pemegang saham maupun pihak lain;
- Mengagunkan, menyewakan dan mengalihkan aset yang dijaminkan kepada kreditur atau pihak lainnya;
- Melakukan investasi baru pada bidang usaha yang tidak secara langsung berkaitan dengan bisnis inti nasabah;
- Menjual sebagian atau seluruh aset Perusahaan, di luar kegiatan operasional Perusahaan;
- Mengajukan pailit atau penundaan pembayaran;
- Menarik kembali modal yang telah disetor oleh para pemegang saham;
- Mengubah pemegang saham mayoritas Perusahaan.

Fasilitas pinjaman ini dijaminkan dengan:

- Jumlah tagihan (seluruh hak, wewenang, tagihan serta klaim-klaim) yang dimiliki Perusahaan kepada *bouwheer* atas kontrak-kontrak pekerjaan yang menjadi *underlying* pencairan di BSI.
- Persediaan berupa barang jadi (Beton Precast) dan/atau bahan material berupa pasir, batu, semen, besi/baja, dan lain-lain.

Nilai fidusia atas jaminan berupa tagihan dan persediaan adalah senilai Rp750.000.000.000 (Catatan 5 dan 8).

Perusahaan diwajibkan untuk menjaga *Debt Service Coverage Ratio* (EBITDA dibandingkan total kewajiban Bank) minimal 1,1 kali dan *Leverage* maksimal 5 kali.

15. BANK LOANS (continued)

Working Capital Loans (continued)

2. PT Bank Syariah Indonesia (Persero) Tbk
(formerly PT Bank Mandiri Syariah, PT Bank
BNI Syariah and PT Bank BRI Syariah)
(continued)

During the financing period, the Company is not permitted to carry out the following actions without written consent from BSI:

- Hold a merger with another company;
- Pay/ pay off part or all of the loan from the shareholders;
- Change the form or status of the legal entity of the Company, amending the Company's articles of association, transferring recipients or shares both among shareholders and other parties;
- Appoint, lease and transfer assets guaranteed to creditors or other parties;
- Make new investments in business fields that are not directly related to the customer's core business;
- Sells part or all of the Company's assets, excluding the Company's operational activities;
- File a bankruptcy or delay in payment;
- Withdrawing capital paid by shareholders;
- Change the majority shareholder of the Company.

This loan facility is collateralized by:

- The amount of the bill (all rights, powers, bills and claims) that the Company has to the *bouwheer* for the work contracts underlying the disbursement in BSI.
- Inventories in the form of finished goods (Precast Concrete) and/or raw materials in the form of sand, stone, cement, iron/steel, and others.

Fiduciary value of receivables and inventories provided as collaterals amounting to Rp750,000,000,000 (Notes 5 and 8).

The Company should maintain a *Debt Service Coverage Ratio* (EBITDA compared to total bank liabilities) of at least 1.1 times and a maximum *Leverage* ratio of 5 times.

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Kredit Modal Kerja (lanjutan)

2. PT Bank Syariah Indonesia (Persero) Tbk
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Syariah dan PT Bank BRI Syariah) (lanjutan)

Berdasarkan Surat dari BSI nomor 03/026-3/CMG tanggal 24 Maret 2023 perihal Surat penyampaian tagihan kewajiban PT Waskita Beton Precast Tbk (WSBP) ke PT Bank Syariah Indonesia (Persero) Tbk (BSI) atas fasilitas *supplier financing* yang masuk dalam kategori kreditur kongkuren sesuai Putusan Homologasi Nomor 497/Pdt.Sus-PKPU/2021/PN.Niaga.Jkt.Pst, dengan ini disampaikan hal-hal berikut:

1. Total tagihan kepada BSI sebagai Kreditur Konkuren (Fasilitas SCF) adalah sebesar Rp187.665.894.478;
2. Tunggalan Kewajiban sebelum Putusan Homologasi sebesar Rp9.984.667.552;
3. Pembayaran kewajiban PT Waskita Beton Precast, Tbk. ke PT Bank Syariah Indonesia (Persero) Tbk atas fasilitas *Supplier Financing* kami tagihkan sebesar Rp284.119.681.211 (sesuai skedul yang tertera pada surat);
4. Atas pembayaran tagihan ujarah pada bulan Maret 2023 sebesar Rp1.913.420.518 agar dicadangkan oleh PT Waskita Beton Precast Tbk ke rekening escrow BSI 7231185636 a.n. PT Waskita Beton Precast Tbk;
5. Pendebetan atas ujarah tersebut akan kami dilakukan setelah proses novasi atas fasilitas SCF di BSI terselesaikan.

Pada tanggal 31 Desember 2025 dan 2024, saldo pinjaman bank jangka panjang Perusahaan kepada PT Bank Syariah Indonesia (Persero) Tbk masing-masing sebesar Rp695.644.154.006 dan Rp696.053.007.733.

Pinjaman BSI dengan nilai tercatat sebesar Rp642.369.912.680 dan utang bunga sebesar Rp53.274.241.326 direstrukturisasi sebagai pinjaman bank jangka Panjang (Catatan 43). Selisih sebesar Rp402.444.155.807 antara nilai wajar pinjaman baru sebesar Rp293.199.998.199 (termasuk utang bunga) dengan nilai tercatat pinjaman lama (termasuk utang bunga) diakui sebagai sebagai Diskonto belum diamortisasi. Pinjaman BSI akan jatuh tempo pada tahun ke 17 sejak Tanggal Efektif.

Akumulasi amortisasi diskonto untuk tahun yang berakhir pada 31 Desember 2025 dan 2024 masing-masing sebesar Rp49.042.905.975 dan Rp32.131.843.486, yang diakui sebagai bagian dari beban keuangan pada laporan laba rugi dan penghasilan komprehensif lain.

15. BANK LOANS (continued)

Working Capital Loans (continued)

2. PT Bank Syariah Indonesia (Persero) Tbk
(formerly PT Bank Mandiri Syariah, PT Bank
BNI Syariah and PT Bank BRI Syariah)
(continued)

Based on the Letter from BSI number 03/026-3/CMG dated March 24, 2023 regarding the Letter of submission of PT Waskita Beton Precast Tbk (WSBP) liability bills to PT Bank Syariah Indonesia (Persero) Tbk (BSI) for supplier financing facilities that fall into the category of congruent creditors according to the Decision Homologation No. 497/Pdt.Sus-PKPU/2021/PN.Niaga.Jkt. Pst, we hereby submit the following:

1. Total claims to BSI as Concurrent Creditors (SCF Facility) amounted to Rp187,665,894,478;
2. Arrears of Liability prior to Homologation Decision of Rp9,984,667,552;
3. Payment of obligations of PT Waskita Beton Precast, Tbk. to PT Bank Syariah Indonesia (persero) Tbk We charge for the Supplier Financing facility of Rp284,119,681,211 (according to the schedule stated in the letter);
4. For payment of ujarah bills in March 2023 in the amount of Rp1,913,420,518 to be reserved by PT Waskita Beton Precast Tbk to the BSI escrow account 7231185636 a.n. PT Waskita Beton Precast Tbk;
5. The debit for the ujarah will be carried out after the novation process for the SCF facility at BSI is completed.

As of December 31, 2025 and 2024, the balance of long-term bank loan of the Company to PT Bank Syariah Indonesia (Persero) Tbk amounted to, Rp695.644.154.006 and Rp696.053.007.733, respectively.

BSI loans with carrying amount of Rp642.369.912.680 and accrued interest of Rp53,274,241,326 were restructured as long-term bank loan (Note 43). The difference of Rp402,444,155,807 between the fair value of the new loan amounting to Rp293,199,998,199 (including accrued interest) and the carrying amount of the old loan (including accrued interest) was recognized as unamortized discount. BSI loans will be due on the 17th year from Effective date.

Accumulation of amortization of discount for the year ended December 31, 2025, and 2024, amounted to Rp49,042,905,975 and Rp32,131,843,486, respectively, which is recognized as part of finance charges in the statement of profit or loss and other comprehensive income.

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15. UTANG BANK (lanjutan)

Kredit Modal Kerja (lanjutan)

3. PT Bank Negara Indonesia (Persero) Tbk (BNI)

Berdasarkan surat No.BIN/2.2/094/R tanggal 10 Juni 2015, Perusahaan memperoleh fasilitas kredit dari PT Bank Negara Indonesia (Persero) Tbk sebagai berikut:

- Kredit modal kerja *Revolving* sebesar Rp50.000.000.000, dengan jangka waktu selama 12 bulan sejak tanggal 23 Juni 2015 sampai dengan tanggal 23 Juni 2016. Kredit modal kerja *Revolving* tersebut telah diakta notarkan berdasarkan perjanjian kredit No. 150 tanggal 23 Juni 2015. Berdasarkan Persetujuan Perubahan Perjanjian Kredit, jangka waktu perpanjangan sampai dengan 22 Juni 2020 dengan perubahan suku bunga efektif sebesar 9,50%.
Berdasarkan Surat dari BNI No. KPS3/2.2/204.IR tanggal 19 Mei 2021, telah dilakukan perpanjangan jangka waktu sampai dengan 26 Maret 2022, dengan suku bunga menjadi 8%.
- Kredit modal transaksional sebesar Rp300.000.000.000, dengan jangka waktu selama 12 bulan sejak tanggal 23 Juni 2015 sampai dengan tanggal 23 Juni 2016. Kredit modal transaksional tersebut telah diaktanotariskan berdasarkan perjanjian kredit No. 151 tanggal 23 Juni 2015. Berdasarkan Persetujuan Perubahan Perjanjian Kredit, jangka waktu perpanjangan sampai dengan 22 Juni 2020 dengan perubahan suku bunga efektif sebesar 9,50%.
- Plafond *non-cash loan* sebesar Rp50.000.000.000, jangka waktu pinjaman sampai dengan tanggal 26 Maret 2022.
- Kredit modal kerja *post financing* sebesar Rp214.949.532.620, jangka waktu pinjaman sampai dengan tanggal 31 Desember 2021 dengan perubahan suku bunga efektif sebesar 8,00% p.a.

Berdasarkan Persetujuan Perubahan Perjanjian Kredit Restrukturisasi Nomor (4) 10/KPS3/PK/2021 maksimum sebesar Rp214.949.532.620 tanggal 20 September 2023. Persetujuan Perubahan Perjanjian Kredit Restrukturisasi Nomor (9) 150 maksimum sebesar Rp50.000.000.000 tanggal 20 September 2023. Persetujuan Perubahan Perjanjian Kredit Restrukturisasi Nomor (9) 151 maksimum Rp300.000.000.000 tanggal 20 September 2023. Perusahaan memperoleh Perpanjangan Sementara Fasilitas Kredit dari PT Bank Negara Indonesia (Persero) Tbk sebagai berikut:

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15. BANK LOANS (continued)

Working Capital Loans (continued)

3. PT Bank Negara Indonesia (Persero) Tbk (BNI)

According to letter No.BIN/2.2/094/R dated June 10, 2015, the Company entered into the credit facilities from PT Bank Negara Indonesia (Persero) Tbk as follows:

- *Revolving working capital loan* amounting to Rp50,000,000,000, with a term of 12 months from June 23, 2015 until June 23, 2016. *Revolving working capital loan* has been notarized based on loan agreement No. 150 dated June 23, 2015. Based on the Approval of Amendment to the Credit Agreement, the period of extension is until June 22, 2020, with change in the effective interest rate to 9.50%.
Based on a letter from BNI No. KPS3/2.2/204.IR dated May 19, 2021, the term has been extended until March 26, 2022, with an interest rate of 8%.
- *Transactional working capital loan* amounting to Rp300,000,000,000, with a term of 12 months from June 23, 2015, until June 23, 2016. *Transactional working capital loan* has been notarized based on loan agreement No. 151 dated June 23, 2015. Based on the Approval of Amendment to the Credit Agreement, the period of extension is until June 22, 2020, with change in the effective interest rate to 9.50%.
- *Non-cash loan plafond* amounted to Rp50,000,000,000, the term of loan is up to March 26, 2022.
- *Post financing transactional working capital loan* amounted to Rp214,949,532,620, the term of loan is up to December 31, 2021 with change in the effective interest rate to 8.00% p.a.

Based on the Approval of Changes to the Restructuring Credit Agreement Number (4) 10/KPS3/PK/2021, maximum amounted to Rp214,949,532,620 dated September 20, 2023. Approval of Changes to the Restructuring Credit Agreement Number (9) 150 maximum Rp50,000,000,000 dated September 20, 2023. Approval of Changes to Restructuring Credit Agreement Number (9) 151 maximum Rp300,000,000,000 dated September 20, 2023. The Company obtained a Temporary Extension of Credit Facilities from PT Bank Negara Indonesia (Persero) Tbk as follows:

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15. UTANG BANK (lanjutan)

Kredit Modal Kerja (lanjutan)

3. PT Bank Negara Indonesia (Persero) Tbk (BNI)
(lanjutan)

- Kredit modal kerja *Revolving* Rp50.000.000.000, jangka waktu pinjaman diperpanjang sementara sampai dengan tanggal 26 September 2022 dengan perubahan suku bunga efektif sebesar 8,00% p.a.
- Kredit modal transaksional Rp300.000.000.000, jangka waktu pinjaman diperpanjang sementara sampai dengan tanggal 26 September 2022 dengan perubahan suku bunga efektif sebesar 8,00% p.a.
- Kredit modal kerja *post financing* sebesar Rp214.949.532.620, jangka waktu pinjaman diperpanjang sementara sampai dengan tanggal 31 Oktober 2024 dengan perubahan suku bunga efektif sebesar 8,00% p.a.

Fasilitas pinjaman ini dijamin dan diikat dengan:

- Tagihan *term-in* atas proyek yang dibiayai.
- Tanah dan Bangunan yang terletak di Jl. Raya Sadang – Subang No.28 KM 15, Kampung Mekarsari, RT 05 RW 02, Desa Cibatu, Kec. Cibatu, Kab. Purwakarta, Jawa Barat sesuai SHT No.2342/2015 dan SHT No.02440/2021 sebesar Rp168.487.004.000.
- Tanah dan Bangunan yang terletak di Jl. Imam Bonjol No.52, Desa Kalijaya, Kec. Cikarang Barat, (dhi. Cibitung), Kab. Bekasi, Jawa Barat sesuai SHT. 03410/2016 dan No.15650/2023 sebesar Rp119.211.498.201.

Sebagai tambahan informasi, Perusahaan telah menerima Surat Keputusan Kredit (SKK) No. KPS3/2.2/204 tanggal 19 Mei 2021 sehubungan dengan pengikatan jaminan aset Perusahaan.

Pembatasan:

1. Melakukan perubahan kegiatan usaha sebagaimana tercantum dalam Anggaran Dasar yang dapat mengurangi kemampuan Perusahaan melunasi fasilitas kredit;
2. Menjual atau memindahkan hak atau mengalihkan seluruh atau sebagian kekayaan/ aset dalam satu transaksi atau dalam beberapa transaksi kecuali:

15. BANK LOANS (continued)

Working Capital Loans (continued)

3. PT Bank Negara Indonesia (Persero) Tbk (BNI)
(continued)

- *Revolving working capital loan* of Rp50,000,000,000, the term of the loan is temporarily extended until September 26, 2022, with change in the effective interest rate to 8.00% p.a.
- *Transactional capital loan* of Rp300,000,000,000, the term of the loan is temporarily extended until September 26, 2022, with change in the effective interest rate to 8.00% p.a.
- *Post-financing working capital loan* amounting to Rp214,949,532,620, the term of the loan is temporarily extended until October 31, 2024 with a change in the effective interest rate to 8.00% p.a.

The loan facilities are collateralized by:

- *Term-in bills* on financed projects.
- *Land and Buildings* located at Jl. Raya Sadang - Subang No.28 KM 15, Kampung Mekarsari, RT 05 RW 02, Cibatu Village, Cibatu Kec.Cibatu, Purwakarta Regency, West Java according to SHT No.2342/2015 and SHT No.02440/2021 amounting to Rp168,487,004,000.
- *Land and Buildings* located at Jl. Imam Bonjol No.52, Kalijaya Village, West Cikarang District, (dhi. Cibitung), Bekasi Regency, West Java according to SHT.03410/2016 and No.15650/2023 amounting to Rp119,211,498,201.

As additional information, the Company has received a letter from BNI No. KPS3/2.2/204 dated May 19, 2021 regarding the binding of the Company's asset collateral.

Negative covenants:

1. *Change the business activities* as stated in the Articles of Association that can reduce the Company's ability to pay off the credit facility;
2. *Sell or transfer all of the assets* of the Company in a single transaction or in multiple transactions, except:

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Kredit Modal Kerja (lanjutan)

3. PT Bank Negara Indonesia (Persero) Tbk (BNI)
(lanjutan)

- Menjual atau mengalihkan aset dengan ketentuan yang bersifat *arm's length* dan dalam rangka menjalankan usaha sehari-hari;
 - Menjual atau dengan cara lain mengalihkan aset sebagai ganti atau digantikan aset lainnya yang sebanding atau lebih baik tipe, sifat dan kualitasnya;
 - Menjual atau mengalihkan aset dalam rangka pelaksanaan reorganisasi oleh Pemerintah Republik Indonesia sepanjang penjualan aset tersebut tidak mempunyai akibat material; dan
 - Menjual atau mengalihkan aset yang sudah tidak berguna atau tidak dipakai lagi dengan ketentuan yang bersifat *arm's length*.
3. Mengubah usaha yang sekarang dijalankan/ diusahakan yang dapat menimbulkan akibat material, kecuali dipersyaratkan oleh perundang-undangan yang berlaku.
4. Melakukan peleburan, penggabungan, pemisahan, pembubaran Perusahaan maupun rekonstruksi (tindakan korporasi), kecuali:
- Reorganisasi yang dapat dilakukan oleh Pemerintah Republik Indonesia sepanjang memiliki akibat tidak material;
 - Tindakan korporasi dengan anggota lain dalam Perusahaan dengan ketentuan bahwa tindakan korporasi tersebut dilakukan;
 - Tindakan korporasi yang dipersyaratkan oleh peraturan perundang-undangan yang berlaku; dan
 - Pemisahan dimana Perusahaan menjadi pemegang saham mayoritas.
5. Melakukan perubahan Anggaran Dasar yang dapat menimbulkan akibat material; dan
6. Mengajukan permohonan pailit atau permohonan penundaan kewajiban pembayaran utang kepada instansi yang berwenang.
7. Memperoleh pinjaman dari bank atau lembaga keuangan lain.

15. BANK LOANS (continued)

Working Capital Loans (continued)

3. PT Bank Negara Indonesia (Persero) Tbk (BNI)
(continued)

- *Selling or transferring assets under arrangement that are at arm's length and in order to run the daily business activities;*
 - *Selling or transferring assets as a replacement or to be replaced with another comparable assets or better in type, nature, and quality;*
 - *Selling or transferring assets for the purpose of Government reorganization of Republic of Indonesia as long as the sale of assets did not have a material result; and*
 - *Selling or transferring assets that are not useful or not used with the requirements of arm's length.*
3. *Change the operation of current business that may cause material impact unless required by applicable law.*
4. *Merger, business combination, separation, liquidation or corporate reorganization (corporate action), except:*
- *Reorganization can be done by the Government of Republic Indonesia as long as the impact is not material;*
 - *The corporate actions with other members in The Company with the provision following the requirements;*
 - *The Company will be the resurving legal entity and will have the legal status after the corporate action; and*
 - *Separation in which the Company will be the majority shareholder.*
5. *Changes in the Articles of Association that can lead to a material impact; and*
6. *Propose to file bankruptcy or postponement of debt payment to authorized parties.*
7. *Obtain or add a loan from a bank or other financial institution.*

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Kredit Modal Kerja (lanjutan)

3. PT Bank Negara Indonesia (Persero) Tbk (BNI)
(lanjutan)

Pada tanggal 31 Desember 2025 dan 2024, saldo pinjaman bank jangka panjang Perusahaan kepada PT Bank Negara Indonesia (Persero) Tbk masing-masing sebesar Rp534.097.367.849 dan Rp534.414.334.460.

Pinjaman BNI dengan nilai tercatat sebesar Rp498.001.608.572 dan utang bunga sebesar Rp36.095.759.277 direstrukturisasi sebagai pinjaman bank jangka Panjang (Catatan 43). Selisih sebesar Rp308.986.085.896 antara nilai wajar pinjaman baru sebesar Rp225.111.281.953 (termasuk utang bunga) dengan nilai tercatat pinjaman (termasuk utang bunga) diakui sebagai Diskonto belum diamortisasi.

Pinjaman BNI akan jatuh tempo pada tahun ke 17 sejak tanggal efektif.

Akumulasi amortisasi diskonto untuk tahun yang berakhir pada 31 Desember 2025 dan 2024 masing-masing sebesar Rp37.653.859.149 dan Rp24.670.129.374, yang diakui sebagai bagian dari beban keuangan pada laporan laba rugi dan penghasilan komprehensif lain.

4. PT Bank ICBC Indonesia (ICBC)

Berdasarkan Perjanjian Kredit No. 167/LOD-CBII/IX/2020 tanggal 24 September 2020, Perusahaan mendapatkan kredit modal kerja dari PT Bank ICBC Indonesia dengan jumlah fasilitas sebesar Rp350.000.000.000, jangka waktu pinjaman sampai dengan 17 September 2021 dengan suku bunga sebesar 9,75% per tahun (*floating*). Berdasarkan Perubahan Perjanjian Kredit No. 035/ICBCI-WSM/PTD/XI/2020/P3 tanggal 21 Juni 2022, Perusahaan mendapatkan kredit modal kerja dari PT Bank ICBC Indonesia dengan jumlah fasilitas sebesar Rp73.523.809.678, jangka waktu pinjaman sampai dengan 22 Oktober 2022 dengan suku bunga sebesar 9,75% per tahun.

Fasilitas pinjaman ini dijamin dengan:

1. Piutang usaha Perusahaan yang diikat secara fidusia.
2. Sisa nilai atau omzet kontrak WBP - kontraktor yang berasal dari PT Waskita Karya (Persero) Tbk.

15. BANK LOANS (continued)

Working Capital Loans (continued)

3. PT Bank Negara Indonesia (Persero) Tbk (BNI)
(continued)

As of December 31, 2025 and 2024, the balance of the Company's long-term bank loans to PT Bank Negara Indonesia (Persero) Tbk amounted to Rp534,097,367,849 and Rp534,414,334,460, respectively.

BNI loans with carrying amount of Rp498,001,608,572 and accrued interest of Rp36,095,759,277 were restructured as long-term bank loan (Note 43). The difference of Rp308,986,085,896 between the fair value of the new loan amounting to Rp225,111,281,953 (including accrued interest) and the carrying amount of the old loan (including accrued interest) was recognized as unamortized discount.

BNI loans will be due on the 17th year from effective date.

Accumulation of amortization of discount for the year ended December 31, 2025, and 2024, amounted to Rp37,653,859,149 and Rp24,670,129,374, respectively, which is recognized as part of finance charges in the statement of profit or loss and other comprehensive income.

4. PT Bank ICBC Indonesia (ICBC)

Based on the Credit Agreement No. 167/LOD-CBII/IX/2020 dated September 24, 2020, the Company obtained a working capital loan from PT Bank ICBC Indonesia with total facility amounting to Rp350,000,000,000, with loan period until September 17, 2021 and the interest rate of 9.75% per annum (*floating*). Based on the Credit Agreement No. 035/ICBCI-WSM/PTD/XI/2020/P3 dated June 21, 2022, the Company obtained a working capital loan from PT Bank ICBC Indonesia with total facility amounting to Rp73,523,809,678, with loan period until October 22, 2022, and the interest rate of 9.75% per annum.

This loan facility is collateralized by:

1. Trade receivable of the Company bound under fiduciary.
2. Future receivables value or turnover of WBP-contractor must be PT Waskita Karya (Persero) Tbk.

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15. UTANG BANK (lanjutan)

Kredit Modal Kerja (lanjutan)

4. PT Bank ICBC Indonesia (ICBC) (lanjutan)

Pembatasan:

Menjamin aset kepada pihak lain, kecuali bilamana Perusahaan menjaga *Debt to Equity Ratio (DER)* pada maksimal sebesar 3x selama periode pinjaman.

Pada tanggal 31 Desember 2025 dan 2024, saldo pinjaman bank jangka panjang Perusahaan kepada PT Bank ICBC Indonesia masing-masing sebesar Rp80.954.869.715 dan Rp81.001.462.855.

Pinjaman ICBC dengan nilai tercatat sebesar Rp73.204.741.610 dan utang bunga sebesar Rp7.750.128.105 direstrukturisasi sebagai pinjaman bank jangka Panjang (Catatan 43). Selisih sebesar Rp46.834.022.845 antara nilai wajar pinjaman baru sebesar Rp34.120.846.870 (termasuk utang bunga) dengan nilai tercatat pinjaman lama (termasuk utang bunga) diakui sebagai Diskonto belum diamortisasi.

Pinjaman ICBC akan jatuh tempo pada tahun ke 17 sejak tanggal efektif.

Akumulasi amortisasi diskonto untuk tahun yang berakhir pada 31 Desember 2025 dan 2024 masing-masing sebesar Rp5.707.317.514 dan Rp3.739.264.353, yang diakui sebagai bagian dari beban keuangan pada laporan laba rugi dan penghasilan komprehensif lain.

5. PT Bank SMBC Indonesia Tbk (d/h PT Bank Tabungan Pensiunan Nasional Tbk)

Berdasarkan perubahan Perjanjian Fasilitas No. L/2020/WBG/X/07 tanggal 12 Oktober 2020, Perusahaan memperoleh fasilitas kredit dari PT Bank Tabungan Pensiunan Nasional sebagai berikut:

1. Pinjaman untuk tujuan modal kerja sebesar Rp250.000.000.000, dengan jangka waktu sampai dengan tanggal 30 Juni 2021 dengan suku bunga 9% per tahun.
2. *Commercial LC* untuk tujuan impor atau pembelian lokal atas bahan baku atau peralatan untuk kegiatan bisnis Perusahaan melalui penerbitan LC dan *LC usance lokal, sight, LC usance, payable at sight (LC UPAS), LC usance payable at usance (LC UPAU)* sebesar Rp850.000.000.000, dengan jangka waktu sampai dengan tanggal 30 Juni 2021.

15. BANK LOANS (continued)

Working Capital Loans (continued)

4. PT Bank ICBC Indonesia (ICBC) (continued)

Negative Covenants:

Assuring assets to other parties, except when the Company maintains *Debt to Equity Ratio (DER)* at a maximum of 3x during the loan period.

As at December 31, 2025 and 2024, the balance of long-term loan of the Company to PT Bank ICBC Indonesia amounted to Rp80,954,869,715 and Rp81,001,462,855, respectively.

ICBC loans with carrying amount of Rp73,204,741,610 and accrued interest of Rp7,750,128,105 were restructured as long-term bank loan (Note 43). The difference of Rp46,834,022,845 between the fair value of the new loan amounting to Rp34,120,846,870 (including accrued interest) and the carrying amount of the old loan (including accrued interest) was recognized as unamortized discount.

ICBC loans will be due on the 17th year from effective date.

Accumulation of amortization of discount for the year ended December 31, 2025, and 2024, amounted to Rp5,707,317,514 and Rp3,739,264,353, respectively, which is recognized as part of finance charges in the statement of profit or loss and other comprehensive income.

5. PT Bank SMBC Indonesia Tbk (formerly PT Bank Tabungan Pensiunan Nasional Tbk)

Based on the amendment to Facility Agreement No. L/2020/WBG/X/07 dated October 12, 2020, the Company obtained a credit facility from PT Bank Tabungan Pensiunan Nasional as follows:

1. Loan for working capital purposes amounting to Rp250,000,000,000, with a term until June 30, 2021, with an interest rate of 9% per annum.
2. *Commercial LC* for purposes of importing or local purchasing of raw materials or equipment for the Company's business activities through the issuance of LC and *LC local usance, sight, LC usance, payable at sight (LC UPAS), LC usance payable at usance (LC UPAU)* amounting to Rp850,000,000,000, with the term until June 30, 2021.

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15. UTANG BANK (lanjutan)

Kredit Modal Kerja (lanjutan)

**5. PT Bank SMBC Indonesia Tbk (d/h PT Bank
Tabungan Pensiunan Nasional Tbk) (lanjutan)**

3. *Acceptance* untuk tujuan akseptasi *LC usance* ataupun *LC lokal* sebesar Rp850.000.000.000, dengan jangka waktu enam (6) bulan.
4. *Loan on note trust receipt* untuk tujuan pembayaran *LC* ataupun *LC lokal* sebesar Rp850.000.000.000, dengan jangka waktu selama tiga (3) bulan sejak tanggal jatuh tempo *LC* atau apabila lebih singkat dapat diperpanjang hingga enam (6) bulan dari tanggal penerbitan *LC* ataupun *LC lokal*, dengan suku bunga 9% per tahun.
5. *Guarantee* untuk tujuan penerbitan bank garansi dalam bentuk *payment bond*, *bid bond*, *performance bond*, dan *maintenance bond*, sehubungan dengan bisnis peminjam, sebesar Rp850.000.000.000, dengan jangka waktu selama 12 bulan namun tidak termasuk periode klaim 30 hari kalender.
6. *Loan on note account payable financing* untuk tujuan pembiayaan terkait dengan pembayaran kepada *supplier* peminjam sebesar Rp850.000.000.000, dengan jangka waktu maksimum selama enam (6) bulan dan bersifat *non-rolloverable*, dengan suku bunga 8,8% per tahun.
7. *Loan on note discounted account payable financing* untuk tujuan pembiayaan terkait dengan pembayaran kepada *supplier* peminjam sebesar Rp850.000.000.000, dengan jangka waktu maksimum selama enam (6) bulan dan bersifat *non-rolloverable*, dengan suku bunga 8,8% per tahun.
8. *Loan on Note Account Receivable Financing* untuk tujuan pembiayaan terkait piutang-piutang peminjam terhadap pelanggan sebesar Rp500.000.000.000, dengan jangka waktu maksimum selama 4 (empat) bulan dan bersifat *non-rolloverable*, dengan suku bunga 8,8% per tahun.

Fasilitas pinjaman ini dijamin oleh piutang usaha saat ini atau akan datang dengan nilai penjaminan minimum sebesar Rp1.495.103.746.786 atau 125% dari limit gabungan yang sudah diikat secara fidusia.

15. BANK LOANS (continued)

Working Capital Loans (continued)

**5. PT Bank SMBC Indonesia Tbk (d/h PT Bank
Tabungan Pensiunan Nasional Tbk)
(continued)**

3. *Acceptance for purposes of LC usance or local LC of Rp850,000,000,000, with a term of six (6) months.*
4. *Loan on note trust receipt for payment of LC or local LC of Rp850,000,000,000, with a term of three (3) months from the LC due date or if shorter and may be extended to six (6) months from the date of issuance of LC or local LC with interest rate of 9% per annum.*
5. *Guarantee for issuance of bank guarantee in the form of payment bond, bid bond, performance bond, and maintenance bond, in connection with the borrower's business amounting to Rp850,000,000,000, with a period of 12 months but excluding the 30-day calendar claim period.*
6. *Loan on note accounts payable financing for financing purposes related to payments to the borrower's suppliers of Rp850,000,000,000, with a maximum period of six (6) months and is nonextendable with interest rate of 8.8% per annum.*
7. *Loan on note discounted accounts payable financing for financing purposes related to payments to the borrower's suppliers of Rp850,000,000,000, with a maximum period of six (6) months and is nonextendable with interest rate 8.8% per annum.*
8. *Loan on Note Trade receivable Financing for financing purposes related to borrower's receivables to customers amounting to Rp500,000,000,000, with a maximum period of 4 (four) months and non-rolloverable, with an interest rate of 8.8% per annum.*

These loan facilities are collateralized by all current or future trade receivable with minimum collateral value amounting to Rp1,495,103,746,786 or 125% of the combined limit and which has been tied by fiduciary.

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15. UTANG BANK (lanjutan)

Kredit Modal Kerja (lanjutan)

5. PT Bank SMBC Indonesia Tbk (d/h PT Bank Tabungan Pensiunan Nasional Tbk) (lanjutan)

Pembatasan:

1. Memasang atau mengizinkan adanya atau dipasangnya Hak Jaminan atas aset-asetnya;
2. Menjual, mengalihkan, atau melepaskan aset-asetnya dengan ketentuan-ketentuan dimana aset-aset tersebut dapat disewakan atau dibeli kembali oleh Peminjam;
3. Menjual, mengalihkan, atau melepaskan piutangnya dengan hak regres;
4. Mengadakan pengaturan apa pun dimana uang atau manfaat bank atau rekening lain dapat digunakan untuk pembayaran, dilakukan kompensasi (*set off*) atau dimungkinkannya penggabungan beberapa rekening; atau
5. Mengadakan pengaturan prioritas penerimaan pembayaran yang memiliki dampak yang sama.

Pada tanggal 31 Desember 2025 dan 2024 saldo pinjaman bank jangka panjang Perusahaan kepada PT Bank Tabungan Pensiunan Nasional masing-masing sebesar Rp611.784.666.861 dan Rp612.130.002.434.

Pinjaman PT Bank Tabungan Pensiunan Nasional dengan nilai tercatat sebesar Rp542.573.461.414 dan utang bunga sebesar Rp69.211.205.447 direstrukturisasi sebagai pinjaman bank jangka panjang (Catatan 43). Selisih sebesar Rp353.929.753.269 antara nilai wajar pinjaman baru sebesar Rp257.854.913.592 (termasuk utang bunga) dengan nilai tercatat pinjaman lama (termasuk utang bunga) diakui sebagai Diskonto belum diamortisasi.

Pinjaman PT Bank Tabungan Pensiunan Nasional akan jatuh tempo pada tahun ke 17 sejak tanggal efektif.

Akumulasi amortisasi diskonto untuk tahun yang berakhir pada 31 Desember 2025 dan 2024 masing-masing sebesar Rp43.130.812.961 dan Rp28.257.712.003, yang diakui sebagai bagian dari beban keuangan pada laporan laba rugi dan penghasilan komprehensif lain.

15. BANK LOANS (continued)

Working Capital Loans (continued)

5. PT Bank SMBC Indonesia Tbk (d/h PT Bank Tabungan Pensiunan Nasional Tbk) (continued)

Negative covenants:

1. Installing or permitting the presence or installation of security rights over its assets;
2. Sell, transfer, or otherwise dispose of its assets with the provisions in which these assets can be leased or bought back by the Borrower;
3. Sell, transfer, or dispose of its receivables with regress rights;
4. Enter into any arrangement where the money or the benefits of a bank or other account may be used for payments, made compensation (*set off*) or the possibility of combining multiple accounts;
5. Hold priority setting receipts have the same effect.

As at December 31, 2025 and 2024, the balance of long-term loan of the Company to PT Bank Tabungan Pensiunan Nasional amounted to Rp611,784,666,861 and Rp612,130,002,434, respectively.

PT Bank Tabungan Pensiunan Nasional loans with carrying amount of Rp542,573,461,414 and accrued interest of Rp69,211,205,447 were restructured as long-term bank loan (Note 43). The difference of Rp353,929,753,269 between the fair value of the new loan amounting to Rp257,854,913,592 (including accrued interest) and the carrying amount of the old loan (including accrued interest) was recognized as unamortized discount.

PT Bank Bank Tabungan Pensiunan Nasional loans will be due on the 17th year from effective date.

Accumulation of amortization of discount for the year ended December 31, 2025, and 2024, amounted to Rp43,130,812,961 and Rp28,257,712,003, respectively, which is recognized as part of finance charges in the statement of profit or loss and other comprehensive income.

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15. UTANG BANK (lanjutan)

Kredit Modal Kerja (lanjutan)

6. PT Bank CTBC Indonesia (CTBC)

Berdasarkan surat No. MKT/EXT/138/VII/2017 tanggal 12 Juli 2017, Perusahaan memperoleh fasilitas kredit dari CTBC berupa kredit modal kerja sebesar Rp300.000.000.000 dengan jangka waktu selama 12 bulan sejak tanggal 12 Juli 2017 sampai dengan tanggal 12 Juli 2018 dengan suku bunga JIBOR+2,25% per tahun. Perjanjian ini telah diperpanjang lagi berdasarkan Perubahan atas Perjanjian Fasilitas Kredit No. 124/AMEND/VIII/2020 tanggal 25 Agustus 2020, sampai dengan tanggal 15 Oktober 2020 dan pinjaman ini sudah diperpanjang.

Berdasarkan surat No. MKT/EXT/063/III/2022 tanggal 30 Maret 2022, Perusahaan memperoleh Perpanjangan fasilitas kredit dari CTBC berupa kredit modal kerja sebesar Rp285.000.000.000 dengan jangka waktu jatuh tempo sampai dengan tanggal 31 Oktober 2024 dengan suku bunga JIBOR+4% per tahun atau minimal 10% per tahun.

Fasilitas pinjaman ini dijamin oleh piutang usaha PT Waskita Karya (Persero) Tbk untuk proyek Pemerintah minimal 125% dari pinjaman yang beredar saat ini yang sudah diikat secara fidusia.

Pembatasan terhadap tindakan:

1. Mengubah kegiatan usaha sebagaimana tercantum dalam anggaran dasar yang dapat mengurangi kemampuan melunasi fasilitas kredit.
2. Menjual atau mengalihkan seluruh aset Perusahaan dalam satu transaksi atau dalam beberapa transaksi, kecuali:
 - Menjual atau mentransfer aset di bawah ketentuan *arm's length* dan dengan tujuan melakukan kegiatan usaha;
 - Menjual atau mentransfer aset sebagai pengganti atau diganti dengan aset lain yang sebanding atau lebih baik menurut jenis, sifat, kualitas;
 - Menjual atau mengalihkan aset untuk keperluan reorganisasi Pemerintah Republik Indonesia selama penjualan aset tidak memiliki hasil material;
 - Menjual atau mentransfer aset yang tidak berguna atau tidak digunakan dengan persyaratan *arm's length*; dan
 - Penjualan pengalihan aset per tahun melebihi Rp500.000.000.000.

15. BANK LOANS (continued)

Working Capital Loans (continued)

6. PT Bank CTBC Indonesia (CTBC)

Based on letter No. MKT/EXT/ 138/VII/2017 dated July 12, 2017, the Company obtained credit facility from CTBC in the form of working capital loan amounting to Rp300,000,000,000, with a term of 12 months from July 12, 2017, until July 12, 2018, with an interest rate of JIBOR+2.25% per annum. This facility has recently been extended again based on Amendment to Credit Facility Agreement No. 124/AMEND/VIII/2020 dated August 25, 2020, until October 15, 2020, and this loan has been extended.

Based on letter No. MKT/EXT/ 063/III/2022 dated March 30, 2022, the Company obtained extension credit facility from CTBC in the form of working capital loan amounted to Rp285,000,000,000, with due date October 31, 2024, with an interest rate of JIBOR+4% per annum with minimum rate of 10%.

This loan facility is collateralized by trade receivable from PT Waskita Karya (Persero) Tbk for a Government project for minimum of 125% of current outstanding loan bound under by fiduciary.

Negative covenants or restrictions:

1. Changing the business activities as stated in the Company's articles of association that could reduce the ability to pay off the credit facility.
2. Sell or transfer all of assets of the Company in A single transaction or in multiple transactions, except:
 - Selling or transferring assets under arrangement that are at arm's length and in order to run the daily business activities;
 - Selling or transferring assets as a replacement or to be replaced with another comparable assets or better in type, nature, quality;
 - Selling or transferring assets for the purpose of Government reorganization of the Republic of Indonesia as long as the sale of assets did not have a material result;
 - Selling or transferring assets that are not useful or are not used anymore with the requirements of arm's length; and
 - Selling or transferring of assets per year exceeding of Rp500,000,000,000.

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15. UTANG BANK (lanjutan)

Kredit Modal Kerja (lanjutan)

6. PT Bank CTBC Indonesia (CTBC) (lanjutan)

- Mengubah operasional bisnis saat ini yang dapat menyebabkan hasil material kecuali diwajibkan oleh hukum yang berlaku;
3. Penggabungan, pemisahan, likuidasi atau rekonstruksi Perusahaan kecuali persyaratan sebagai berikut:
- Reorganisasi dapat dilakukan oleh Pemerintah Republik Indonesia selama tidak memiliki dampak yang material;
 - Tindakan Perusahaan dengan anggota lain dalam kelompok dengan ketentuan mengikuti persyaratan;
 - Perusahaan akan bertahan sebagai badan hukum dan akan memiliki status hukum setelah tindakan korporasi; dan
 - Pemisahan dimana Perusahaan menjadi pemegang saham terbesar.
4. Perubahan Anggaran Dasar yang dapat menimbulkan akibat material;
5. Mengikat dirinya sendiri sebagai jaminan terhadap pihak lain dan/ atau menjamin kekayaan Perusahaan kepada pihak lain, kecuali yang sudah ada;
6. Usulkan berkas kebangkrutan atau penundaan pembayaran utang kepada pihak yang berwenang; dan
7. Melunasi utang kepada pemegang saham/utang Perusahaan terbatas sebelum bank melunasi utangnya terlebih dahulu.

Pada tanggal 31 Desember 2025 dan 2024, saldo pinjaman bank jangka panjang Perusahaan kepada PT Bank CTBC Indonesia masing-masing sebesar Rp324.419.447.938 dan Rp324.600.056.710.

Pinjaman CTBC dengan nilai tercatat sebesar Rp283.763.197.938 dan utang bunga sebesar Rp40.656.250.000 direstrukturisasi sebagai pinjaman bank jangka Panjang (Catatan 43). Selisih sebesar Rp187.683.185.578 antara nilai wajar pinjaman baru sebesar Rp136.736.262.360 (termasuk utang bunga) dengan nilai tercatat pinjaman lama (termasuk utang bunga) diakui sebagai diskonto belum diamortisasi.

15. BANK LOANS (continued)

Working Capital Loans (continued)

6. PT Bank CTBC Indonesia (CTBC) (continued)

- *Changing the operation of current business that may cause material impact unless required by applicable law;*
3. *Merging, business combination, separation, liquidation or corporate reorganization except the following requirements:*
- *Reorganization can be done by the Government of the Republic of Indonesia as long as the impact is not material;*
 - *The corporate actions with other members in the Company with the provision following the requirements;*
 - *The Company will survive as legal entity and will have the legal status after the corporate action; and*
 - *Separation wherein the Company becomes the major shareholder.*
4. *Changes in the Articles of Association that can lead to material impact;*
5. *Bind itself as a collateral against the other party and/ or pledging the Company's assets to other parties, except those that are already existing;*
6. *Proposing to file bankruptcy or postponement of debt payment to authorized parties; and*
7. *Repay the debt to shareholders/ limited Company's debt before the bank repays the debt in advance.*

As of December 31, 2025 and 2024, the balance of long-term loan of the Company to PT Bank CTBC Indonesia amounted Rp324,419,447,938 and Rp324,600,056,710, respectively.

CTBC loans with carrying amount of Rp283,763,197,938 and accrued interest of Rp40,656,250,000 were restructured as long-term bank loan (Note 43). The difference of Rp187,683,185,578 between the fair value of the new loan amounting to Rp136,736,262,360 (including accrued interest) and the carrying amount of the old loan (including accrued interest) was recognized as unamortized discount.

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15. UTANG BANK (lanjutan)

Kredit Modal Kerja (lanjutan)

6. PT Bank CTBC Indonesia (CTBC) (lanjutan)

Pinjaman CTBC akan jatuh tempo pada tahun ke 17 sejak tanggal efektif.

Akumulasi amortisasi diskonto untuk tahun yang berakhir pada 31 Desember 2025 dan 31 Desember 2024 masing-masing sebesar Rp22.871.567.870 dan Rp14.984.488.397, yang diakui sebagai bagian dari beban keuangan pada laporan laba rugi dan penghasilan komprehensif lain.

7. PT Bank DKI

Berdasarkan Surat No. 936/SPPK/910/VI/2020 tanggal 2 Juni 2020 mengenai Surat Pemberitahuan Persetujuan Kredit (SPPK), telah disetujui penambahan *limit* fasilitas KMK pinjaman Tetap Berjangka menjadi Rp700.000.000.000 dan *Sublimit Non-Cash Loan* sebesar Rp300.000.000.000. Jangka waktu pinjaman sampai dengan 15 Juni 2021. Suku bunga sebesar 9,50% per tahun.

Berdasarkan Akta *Addendum VI* Perjanjian Kredit Modal Kerja *Sublimit Fasilitas Non Cash Loan* PT Waskita Beton Precast Tbk No.54 tanggal 31 Maret 2022, Perusahaan mendapatkan fasilitas KMK restrukturisasi I sebesar Rp684.000.000.000 dan KMK restrukturisasi II sebesar Rp14.988.751.911. Jangka waktu pinjaman sampai dengan 31 Oktober 2022. Suku bunga sebesar 9,50% per tahun.

Pembatasan:

1. Mengalihkan agunan yang sudah dijaminkan ke Bank DKI kepada pihak lain.
2. Mengikatkan diri sebagai penjamin utang atau menjaminkan harta kekayaan Perusahaan yang sudah dijaminkan ke Bank DKI kepada pihak lain.
3. Mengalihkan/menyerahkan kepada pihak lain, sebagian atau seluruhnya atas hak dan kewajiban yang timbul berkaitan dengan fasilitas kredit Debitur di Bank DKI.

Fasilitas pinjaman ini dijamin dengan piutang usaha atas proyek Pemerintah Republik Indonesia dengan nilai sebesar minimal Rp750.000.000.000.

15. BANK LOANS (continued)

Working Capital Loans (continued)

6. PT Bank CTBC Indonesia (CTBC) (continued)

CTBC loans will be due on the 17th year from effective date.

Accumulation of amortization of discount for the year ended December 31, 2025, and December 31, 2024, amounted to Rp22,871,567,870 and Rp14,984,488,397 respectively, which is recognized as part of finance charges in the statement of profit or loss and other comprehensive income.

7. PT Bank DKI

Based on Letter No. 936/SPPK/910/VI/2020 dated June 2, 2020, regarding Credit Approval Notification Letter, it has been approved to increase the KMK Fixed Term Loan facility limit to Rp700,000,000,000 and Sublimit Non-Cash Loan amounting to Rp300,000,000,000. The loan period is until June 15, 2021. The interest rate is at 9.50% per annum.

Based on the Deed of *Addendum VI* of the Working Capital Credit Agreement for the Sublimit of the Non-Cash Loan Facility of PT Waskita Beton Precast Tbk No.54 dated March 31, 2022, the Company receive KMK restructuring I facility of Rp684,000,000,000 and a restructuring KMK II of Rp14,988,751,911. The loan period is until October 31, 2022. The interest rate is at 9.50% per annum.

Negative Covenant:

1. Transferring the right to collateral that has been pledged to Bank DKI to another party.
2. Binding themselves as guarantor of debt or pledging the Company's assets that have been pledged to Bank DKI to other parties.
3. Transferring / surrendering to other parties, in part or in whole for rights and obligations arising in connection with Debtor credit facilities at Bank DKI.

This loan facility is collateralized by trade receivable from Government projects of the Republic of Indonesia with a minimum value of Rp750,000,000,000.

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15. UTANG BANK (lanjutan)

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7. PT Bank DKI (lanjutan)

Perusahaan berkomitmen untuk mematuhi ketentuan Perjanjian Perdamaian (homologasi) yang telah berkekuatan hukum tetap sesuai Putusan Mahkamah Agung nomor 1455K/Pdt.Sus-Pailit/2022 tanggal 20 September 2022.

Berdasarkan Memori Kasasi terhadap Putusan Pengesahan Perdamaian (Homologasi) Pengadilan Niaga pada Pengadilan Negeri Jakarta Pusat No.497/PDT.SUS-PKPU/2021/PN.NIAGA/JKT.PST antara PT Bank DKI (Pemohon Kasasi) melawan PT Waskita Beton Precast Tbk (dalam PKPU) Termohon Kasasi) No.177/BDKI-WSBP/DS-WS /VII/2022 tanggal 5 Juli 2022, PT Bank DKI sebagai pemohon kasasi menyampaikan memori kasasi ke Mahkamah Agung RI melalui kepaniteraan Pengadilan Niaga pada Pengadilan Negeri Jakarta Pusat yaitu Permohonan Pembatalan Putusan Pengesahan Perdamaian (Homologasi) PT Waskita Beton Precast Tbk (dalam PKPU).

Berdasarkan surat dari Pengadilan Negeri Jakarta Pusat Kelas I A Khusus No. W10.U1/81/HT.02//2022.03.Hry tanggal 5 Januari 2023 perihal pemberitahuan dan penyampaian salinan putusan Mahkamah Agung RI No. 1445/K/Pdt.Sus.Pailit/2022.Jo.497/Pdt.Sus/PKPU/2021/PN/Niaga.Jkt. Pst. Bahwa Mahkamah Agung RI memutuskan menolak permohonan kasasi dari Para Pemohon Kasasi PT Bank DKI.

Berdasarkan surat dari PT Bank DKI No.02/DIR/KKM//2023 tanggal 31 Januari 2023 perihal Penyampaian Tenggat Waktu Pelaksanaan Restrukturisasi Kredit di Luar Perjanjian Perdamaian setelah PKPU Berakhir, dimana PT Bank DKI menghormati proses internal yang dilakukan Perusahaan dalam pelaksanaan restrukturisasi kredit di luar Perjanjian Perdamaian, namun demikian sehubungan dengan telah berlarut-larutnya proses ini maka kami berharap Perusahaan dapat melakukan penandatanganan Adendum Perjanjian Kredit dengan PT Bank DKI selambat-lambatnya tanggal 17 Februari 2023.

15. BANK LOANS (continued)

Working Capital Loans (continued)

7. PT Bank DKI (continued)

The Company is committed to complying with the provisions of the Settlement Agreement (homologation) that has permanent legal force in accordance with the Supreme Court's decision number 1455K/Pdt.Sus-Pailit/2022 dated September 20, 2022.

Based on the Memorandum of Cassation against the Commercial Court Ratification of Peace (Homologation) Decision at the Central Jakarta District Court No. 497/PDT.SUS-PKPU/2021/PN.NIAGA/ JKT.PST between PT Bank DKI (the Petitioner for Cassation) and PT Waskita Beton Precast Tbk (in PKPU) (Respondent for Cassation) No.177/BDKI-WSBP/DS-WS/VII/2022 dated July 5, 2022, PT Bank DKI as the applicant for cassation submitted a memorandum of cassation to the Supreme Court of the Republic of Indonesia through the clerk of the Commercial Court at the Central Jakarta District Court, namely the Application for Cancellation Decision on Ratification of Peace (Homologation) of PT Waskita Beton Precast Tbk (in PKPU).

Based on a letter from the District Court Central Jakarta Class I A Special No. W10.U1/81/HT.02//2022.03.Hry dated January 5, 2023, regarding the notification and submission of a copy of the decision of the Supreme Court of the Republic of Indonesia No.1445/K/Pdt.Sus.Pailit/2022.Jo.497/Pdt.Sus/PKPU/2021/PN/Niaga.Jkt. Pst. Where the Supreme Court of the Republic of Indonesia decided to reject the cassation petition from the Cassation Appellant PT Bank DKI.

Based on a letter from PT Bank DKI No.02/DIR/KKM//2023 dated January 31, 2023 regarding Submission of the Deadline for Implementation of Credit Restructuring Outside the Peace Agreement after PKPU Ends, where PT Bank DKI respects the internal processes carried out by the Company in implementing credit restructuring outside the Settlement Agreement, however, due to the protracted nature of this process, we hope that the Company will be able to sign the Credit Agreement Addendum with PT Bank DKI no later than February 17, 2023.

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Kredit Modal Kerja (lanjutan)

7. PT Bank DKI (lanjutan)

Apabila sampai dengan tenggat waktu yang telah ditetapkan Perusahaan tidak dapat melakukan penandatanganan addendum Perjanjian Kredit, maka atas fasilitas kredit Perusahaan akan mengalami penurunan kualitas kredit dimana hal tersebut akan berdampak pada fasilitas kredit induk usaha Perusahaan yang ada di Bank DKI sesuai dengan ketentuan perkreditan mengenai *one obligor*.

Berdasarkan Surat No. 196/WBP/DIR/2023 tanggal 8 Februari 2023 perihal tanggapan atas surat PT Bank DKI No.02/DIR/KKM/I/2023 tanggal 31 Januari 2023, secara prinsip Perusahaan berkomitmen untuk menyelesaikan kewajiban yang kami miliki kepada PT Bank DKI serta terbuka atas usulan Bank DKI dengan tetap memperhatikan aspek kepatuhan serta risiko-risiko hukum yang dapat timbul kepada Perusahaan sehubungan dengan pelaksanaan usulan Bank DKI, terutama atas potensi risiko gugatan pembatalan Perjanjian Perdamaian yang berdampak merugikan seluruh kreditur termasuk Bank DKI dan Perusahaan. Perusahaan yakin bahwa pertimbangan Perusahaan sejalan dengan Pendapat Hukum Bank DKI. Guna mendapatkan kepastian bahwa pelaksanaan restrukturisasi kredit di kemudian hari tidak menimbulkan risiko sebagaimana disampaikan dalam Pendapat Hukum Bank DKI dan risiko hukum lainnya akibat kelalaian melaksanakan Perjanjian Perdamaian yang telah berkekuatan hukum tetap, maka Perusahaan beranggapan bahwa usulan perubahan *Tranche* Restrukturisasi Bank DKI yang semula adalah *Tranche B* dan *Tranche C* menjadi *Tranche A* dapat diakomodir Perusahaan dengan terlebih dahulu melakukan permohonan kepada seluruh kreditur atas rencana Bank DKI dengan mengacu kepada pasal 5.7 Perjanjian Perdamaian yaitu "perubahan Perjanjian Perdamaian hanya dapat diubah atau diamendemen berdasarkan usulan atau permintaan dari Perusahaan, dengan catatan disetujui oleh 50% dari total nilai tagihan Kreditur yang mengajukan tagihan dalam proses PKPU.

15. BANK LOANS (continued)

Working Capital Loans (continued)

7. PT Bank DKI (continued)

If by the specified deadline the Company cannot sign the Credit Agreement addendum, then the Company's credit facility will experience a decrease in credit quality where this will have an impact on the Company's parent business credit facility at Bank DKI in accordance with the credit provisions regarding one obligor.

Based on Letter No. 196/WBP/DIR/2023 dated February 8, 2023 regarding the response to PT Bank DKI's letter No.02/DIR/KKM/I/2023 dated January 31, 2023, in principle the Company is committed to fulfilling our obligations to PT Bank DKI as well as being open to Bank DKI's proposals while still paying attention to compliance aspects and legal risks that may arise to the Company in connection with the implementation of Bank DKI's proposals, especially regarding the potential risk of lawsuits canceling the Settlement Agreement which has an adverse impact on all creditors including Bank DKI and the Company. The Company believes that the Company's considerations are in line with the Legal Opinion of Bank DKI. In order to obtain certainty that the implementation of credit restructuring in the future does not pose risks as stated in the Legal Opinion of Bank DKI and other legal risks due to negligence in carrying out the Settlement Agreement which has permanent legal force, then the Company believes that the proposal to change the Bank DKI Restructuring Tranche which was originally Tranche B and Tranche C to Tranche A can be accommodated by the Company by first making a request to all creditors for Bank DKI's plan with reference to article 5.7 of the Settlement Agreement, namely "changes to the Settlement Agreement can only amended or amended based on a proposal or request from the Company, provided that it is approved by 50% of the total value of the Creditor's invoice that submits the invoice in the PKPU process.

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15. UTANG BANK (lanjutan)

Kredit Modal Kerja (lanjutan)

7. PT Bank DKI (lanjutan)

Berdasarkan Nota Kesepahaman antara PT Bank DKI dengan Perusahaan, dengan Bank DKI No.09/MOU/DIR/II/2023 dan Perusahaan dengan No. 001/MOU/WBP/DIR/2023 tanggal 21 Februari 2023, dengan ketentuan sebagai berikut:

1. Tujuan Nota Kesepahaman adalah untuk terwujudnya pelaksanaan restrukturisasi fasilitas kredit modal kerja Perusahaan sesuai *Tranche A* Perjanjian Perdamaian, setelah dilaksanakannya *Addendum* Perjanjian Perdamaian.
2. Setelah ditandatanganinya Nota Kesepahaman dan dipenuhi Persyaratan *Addendum* Perjanjian Perdamaian, maka Perusahaan akan melanjutkan pembuatan dan penandatanganan *Addendum* Perjanjian Perdamaian.
3. WSBP akan mengirimkan surat pemberitahuan tertulis kepada seluruh kreditur WSBP (Surat Pemberitahuan Tertulis) selambat-lambatnya 14 hari kalender sejak tanggal ditandatanganinya Nota Kesepahaman ini.
4. Setelah diterimanya tanggapan atas Surat Pemberitahuan Tertulis dari para kreditur WSBP (Tanggapan Kreditur), maka Perusahaan wajib menyampaikan tanggapan kreditur kepada bank selambat-lambatnya 5 hari kerja sejak tanggal diterimanya Tanggapan Kreditur.
5. Perusahaan dan/atau Bank akan melakukan upaya terbaiknya untuk pelaksanaan penandatanganan *Addendum* Perjanjian Perdamaian dapat terpenuhi.
6. Nota kesepahaman berlaku dalam kurun waktu 60 hari kalender sejak tanggal ditandatanganinya Nota Kesepahaman ini oleh para pihak dan dapat dilakukan perpanjangan berdasarkan kesepakatan para pihak menjadi *Tranche A*.
7. Bank DKI dan WSBP sepakat untuk tunduk pada ketentuan Pasal 5.7 Perjanjian Perdamaian yang mengatur bahwa mekanisme *addendum* Perjanjian Perdamaian harus dilakukan dengan mendapatkan persetujuan dari 50% dari total nilai tagihan kreditur WSBP yang mengajukan tagihan dalam proses PKPU.

Berdasarkan surat No. 859/WBP/DIR/2023 tanggal 27 Juni 2023 perihal Pemberitahuan Hasil *Addendum* Perjanjian Perdamaian, Perusahaan mengirimkan rekap persetujuan *Addendum* yang diterima dari kreditur.

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15. BANK LOANS (continued)

Working Capital Loans (continued)

7. PT Bank DKI (continued)

Based on the Memorandum of Understanding between PT Bank DKI and the Company with Bank DKI No.09/MOU/DIR/II/2023 and No. WSBP 001/MOU/WBP/DIR/2023 dated February 21, 2023, with the following conditions:

1. The purpose of the Memorandum of Understanding is to realize the implementation of the restructuring of the Company's working capital credit facility in accordance with *Tranche A* of the Settlement Agreement, following the implementation of the *Addendum* to the Settlement Agreement.
2. After signing the Memorandum of Understanding and fulfilling the Requirements for the *Addendum* to the Peace Agreement, the Company will continue to draw up and sign the *Addendum* to the Peace Agreement.
3. WSBP will send a written notification letter to all WSBP creditors (Written Notification Letter) no later than 14 calendar days from the date this Memorandum of Understanding was signed.
4. After receiving a response to the Written Notification Letter from the creditors of WSBP (Creditors Response), the Company is required to submit the creditor's response to the bank no later than 5 working days from the date of receipt of the Creditor's Response.
5. The Company and/or the Bank will make their best efforts so that the signing of the *Addendum* to the Peace Agreement can be fulfilled.
6. This Memorandum of Understanding is valid within 60 calendar days from the date this Memorandum of Understanding was signed by the parties and can be extended based on the agreement of the parties to be *Tranche A*.
7. Bank DKI and WSBP agree to comply with the provisions of Article 5.7 of the Settlement Agreement which stipulates that the mechanism for the *Addendum* to the Settlement Agreement must be carried out by obtaining approval from 50% of the total value of the WSBP creditor's bill that submits a bill in the PKPU process.

Based on Letter No. 859/WBP/DIR/2023 dated June 27, 2023 regarding the Notification of the Results of the *Addendum* to the Settlement Agreement, the Company submitted a recap of approvals for the *Addendum* received from the creditors.

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7. PT Bank DKI (lanjutan)

Berdasarkan persyaratan Addendum Perjanjian Perdamaian yang diatur dalam pasal 5.7 Perjanjian Perdamaian tidak terpenuhi, sehingga skema penyelesaian yang dilakukan perusahaan kepada Bank DKI akan tetap mengacu pada skema penyelesaian dalam perjanjian perdamaian yaitu skema yang berlaku pada kreditur Finansial Lain berdasarkan golongan Tranche B dan Tranche C yang diatur didalam pasal 4.5 Perjanjian Perdamaian.

Pada tanggal 31 Desember 2025 dan 2024, saldo pinjaman bank jangka pendek Perusahaan kepada PT Bank DKI sebesar Rp671.127.052.204. Sedangkan saldo pinjaman bank jangka panjang per 31 Desember 2025 and 2024 sebesar Rp118.434.185.683.

Pinjaman Bank DKI dengan nilai tercatat Rp118.434.185.683 merupakan 15% dari total nilai tercatat utang bank lama sebesar Rp698.988.751.911 ditambah utang bunga sebesar Rp90.572.485.976 yang direstrukturisasi menjadi pinjaman bank jangka panjang (Catatan 43). Sisanya sebesar Rp671.127.052.204 sebagai utang bank jangka pendek. Selisih sebesar Rp26.154.790.372 antara nilai wajar utang bank jangka panjang baru sebesar Rp92.279.395.311 dan nilai tercatat utang bank lama diakui sebagai diskonto belum diamortisasi.

Akumulasi amortisasi diskonto untuk tahun yang berakhir pada 31 Desember 2025 dan 2024 masing-masing sebesar Rp27.389.687.488 dan Rp17.934.585.731, yang diakui sebagai bagian dari beban keuangan pada laporan laba rugi dan penghasilan komprehensif lain.

8. PT Bank BCA Syariah

Berdasarkan Pemberitahuan Pemberian Fasilitas Pembiayaan No. 056/ADP/2018, tanggal 6 Juni 2018 dengan PT Bank BCA Syariah, Perusahaan memperoleh fasilitas kredit dari PT Bank BCA Syariah berupa PMK Musyarakah (*Revolving*), yang peruntukannya adalah sebagai modal kerja Proyek pembangunan infrastruktur dan tagihan penjualan (piutang usaha) khusus kepada PT Waskita Karya (Persero) Tbk dan entitas anak sebesar Rp100.000.000.000, dengan jangka waktu pinjaman selama 12 bulan. Jangka waktu pinjaman ini telah diperpanjang berdasarkan Pemberitahuan Perpanjangan Fasilitas Pembiayaan No. 184/ADP/2020 menjadi tanggal 6 Juni 2021.

15. BANK LOANS (continued)

Working Capital Loans (continued)

7. PT Bank DKI (continued)

As the requirements of the Addendum to the Settlement Agreement as stipulated in Article 5.7 of the Settlement Agreement were not fulfilled, the settlement scheme implemented by the Company in respect of Bank DKI shall continue to refer to the settlement scheme set out in the Settlement Agreement, namely the scheme applicable to Other Financial Creditors under Tranche B and Tranche C as stipulated in Article 4.5 of the Settlement Agreement.

As of December 31, 2025 and 2024 the balance of short-term loan of the Company to PT Bank DKI amounted to Rp671,127,052,204. Meanwhile, the balance of long-term bank loans as of December 31, 2025 and 2024 was Rp118,434,185,683.

Bank DKI loans with a carrying amount of Rp118,434,185,683 constitute 15% of the total carrying value of old bank loans of Rp698,988,751,911 plus interest payable of Rp90,572,485,976 which was restructured into long-term bank loans (Note 43). The remaining Rp671,127,052,204 is for short-term bank loans. The difference of Rp26,154,790,372 between the fair value of the new long-term bank loans of Rp92,279,395,311 and the carrying value of old bank loans was recognized as unamortized discount.

Accumulation of amortization of discount for the year ended December 31, 2025, and 2024, amounted to Rp27,389,687,488 and Rp17,934,585,731, respectively, which is recognized as part of finance charges in the statement of profit or loss and other comprehensive income.

8. PT Bank BCA Syariah

Based on the Notification of Provision of Financing Facilities No. 056/ADP/2018, dated June 6, 2018 with PT Bank BCA Syariah, the Company obtained a credit facility from PT Bank BCA Syariah in the form of Musharaka PMK (*Revolving*), the designation of which was as working capital Infrastructure development projects and special sales receivables (trade receivables) to PT Waskita Karya (Persero) Tbk and subsidiaries amounting to Rp100,000,000,000, with a loan period of 12 months. The term of this loan has been extended based on the Notification of Extension of Financing Facilities No. 184/ADP/2020 to June 6, 2021.

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Kredit Modal Kerja (lanjutan)

8. PT Bank BCA Syariah (lanjutan)

Berdasarkan surat No.0285/PRBH-BCAS/III/2022 tanggal 23 Maret 2022 terkait Perubahan Akad Pembiayaan Musyarakah, WSBP memperoleh fasilitas kredit dari PT Bank BCA Syariah berupa PMK Musyarakah (*Revolving*), sebesar Rp100.000.000.000, dengan jangka waktu pinjaman sampai dengan tanggal 6 Juni 2022. Sampai dengan tanggal pelaporan, pinjaman ini masih dalam proses perpanjangan.

Fasilitas ini dijaminkan dengan Piutang Usaha senilai Rp120.000.000.000.

Pembatasan:

Perusahaan sebelum atau sesudah pinjaman diberikan oleh bank, juga mempunyai utang kepada pihak ketiga dan hal yang demikian tidak diberitahukan kepada bank.

Pada tanggal 31 Desember 2025 dan 2024, saldo pinjaman bank jangka panjang Perusahaan kepada PT Bank BCA Syariah masing-masing sebesar Rp110.585.477.504 dan Rp110.648.849.003.

Pinjaman PT Bank BCA Syariah dengan nilai tercatat sebesar Rp99.566.034.364 dan utang bunga sebesar Rp11.019.443.140 direstrukturisasi sebagai pinjaman bank jangka Panjang (Catatan 43). Selisih sebesar Rp63.975.926.316 antara nilai wajar pinjaman baru sebesar Rp46.609.551.188 (termasuk utang bunga) dengan nilai tercatat pinjaman lama (termasuk utang bunga) diakui sebagai diskonto belum diamortisasi.

Pinjaman PT Bank BCA Syariah akan jatuh tempo pada tahun ke 17 sejak tanggal efektif.

Akumulasi amortisasi diskonto untuk tahun yang berakhir pada 31 Desember 2025 dan 2024, masing-masing sebesar Rp7.796.275.070 dan Rp5.107.874.628, yang diakui sebagai bagian dari beban keuangan pada laporan laba rugi dan penghasilan komprehensif lain.

9. PT Bank Permata Tbk

Berdasarkan Perjanjian Pembiayaan Musyarakah Mutanaqisah No. 18 tanggal 26 Juli 2018, Perusahaan memperoleh *Revolving Financing iB* (Baru) sebesar Rp300.000.000.000, dengan jangka waktu 12 bulan sejak ditandatangani, dengan bagi hasil setara 9,25% per tahun. Perjanjian ini telah diperpanjang sesuai dengan Surat No. 215/BP/LOO/CRC-JKT/WB/VII/2020 sampai dengan tanggal 26 Juli 2021.

15. BANK LOANS (continued)

Working Capital Loans (continued)

8. PT Bank BCA Syariah (continued)

Based on letter No.0285/PRBH-BCAS/III/2022 dated March 23, 2022, regarding the Amendment to Musyarakah Financing Agreement, WSBP obtained a credit facility from PT Bank BCA Syariah in the form of PMK Musyarakah (*Revolving*), amounting to Rp100,000,000,000, with a loan term of up to June 6, 2022. As at the reporting date, this loan is still in the process of being renewed.

This loan facility is secured with trade receivable amounting to Rp120,000,000,000.

Negative Covenants:

The Company before or after the facility was provided by the bank, obtains loans from third parties without informing the bank.

As of December 31, 2025 and 2024, the balance of long-term loan of the Company to PT Bank BCA Syariah amounted to Rp110,585,477,504 and Rp110,648,849,003, respectively.

PT Bank BCA Syariah loans with carrying amount of Rp99,566,034,364 and accrued interest of Rp11,019,443,140 were restructured as long-term bank loan (Note 43). The difference of Rp63,975,926,316 between the fair value of the new loan amounting to Rp46,609,551,188 (including accrued interest) and the carrying amount of the old loan (including accrued interest) was recognized as unamortized discount.

PT Bank BCA Syariah loans will be due on the 17th year from effective date.

Accumulation of amortization of discount for the year ended December 31, 2025, and 2024, amounted to Rp7,796,275,070 and Rp5,107,874,628, respectively, which is recognized as part of finance charges in the statement of profit or loss and other comprehensive income.

9. PT Bank Permata Tbk

According to the Agreement of Finance Method of Musyarakah Mutanaqisah No. 18 dated July 26, 2018, the Company obtained *Revolving Finance iB* (New) amounting to Rp300,000,000,000, with loan term of 12 months since signing with the pricing equivalent to 9.25% per annum. This agreement has been extended in accordance with the Letter No. 215/BP/LOO/CRC-JKT/WB/VII/2020 until July 26, 2021.

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Kredit Modal Kerja (lanjutan)

9. PT Bank Permata Tbk (lanjutan)

Pembatasan terhadap tindakan:

1. Bertindak sebagai penjamin terhadap utang pihak lain, kecuali utang dagang yang dibuat dalam rangka menjalankan usaha sehari-hari;
2. Mengubah sifat dan kegiatan usaha yang sedang dijalankan atau melakukan kegiatan usaha di luar kegiatan usahanya sehari-hari;
3. Menjaminkan, mengalihkan, menyewakan, menyerahkan kepada pihak lain atas barang jaminan;
4. Memberikan pinjaman maupun fasilitas keuangan kepada atau dari pihak lain kecuali dalam jangka pendek dan dalam rangka menunjang kegiatan usahanya sehari-hari;
5. Melakukan penyertaan yang berpengaruh terhadap kemampuan membayar;
6. Melakukan tindakan lainnya yang dapat menyebabkan atau terganggunya kewajiban yang terutang kepada bank;
7. Melakukan pembubaran, penggabungan usaha dan/ atau peleburan dengan Perusahaan lain atau memperoleh sebagian besar dari aset dari Perusahaan lain atau bentuk perubahan usaha lainnya;
8. Mengubah susunan dan jumlah kepemilikan pemegang saham tertutup dan/ atau pemegang saham pengendali Perusahaan terbuka (kecuali BUMN);
9. Membayar atau menyatakan dapat dibayar suatu dividen atau pembagian keuntungan berupa apa pun juga atas saham yang dikeluarkan;
10. Membayar kembali tagihan atau piutang berupa apa pun juga yang sekarang telah dan/ atau dikemudian hari akan diberikan oleh pemegang saham.

Berdasarkan Perjanjian Pembiayaan No. 451/BP/LOO/CRC-JKT/WB/VIII/2021 pada tanggal 13 Agustus 2021, Perusahaan memperoleh fasilitas pembiayaan Omnibus sebesar Rp400.000.000.000 dengan jangka waktu sampai dengan tanggal 26 Juli 2022, dengan sub limit sebagai berikut:

15. BANK LOANS (continued)

Working Capital Loans (continued)

9. PT Bank Permata Tbk (continued)

Restrictions of covenants:

1. Binds itself as surety against the other party, except in order to perform daily business activities;
2. Change the business activities or run the new business opening other than an existing business;
3. Mortgaging, transferring, leasing, submitting collateral to the other party;
4. Provide loans or other financial facility to or from the other party except for short-term and in order to drive the daily business activities;
5. Make new investments that could affect to the payment quality;
6. Taking actions that could affect the obligation to the bank;
7. Liquidation of corporate, business combination, and/ or merger with other company or obtain the part of other company's assets or other business changes;
8. Change the form and quantities of the shareholder (except Stated Owned Enterprise);
9. Pay or declare of dividends or distribute the gain in any form of shares issued;
10. Repay the bills or receivables that will be given now and/ or later from shareholders.

Based on the Financing Agreement No. 451/BP/LOO/CRC-JKT/WB/VIII/ 2021 dated August 13, 2021, the Company obtained an Omnibus financing facility of Rp400,000,000,000 with a term of up to July 26, 2022, with the following sub-limits:

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15. UTANG BANK (lanjutan)

Kredit Modal Kerja (lanjutan)

9. PT Bank Permata Tbk (lanjutan)

1. LC/SKBDN/PIF/BG untuk pembelian bahan baku, peralatan-peralatan, dan pembayaran sub-kontraktor yang dibutuhkan sehubungan dengan proyek Nasabah, untuk pembiayaan LC/SKBDN Nasabah yang jatuh tempo, serta untuk memenuhi kebutuhan BG atas proyek yang didapatkan nasabah sebesar Rp400.000.000.000 dengan suku bunga sebesar 9,5% per tahun dan 10% per tahun untuk PIF.
2. *Payable Services* untuk membiayai tagihan atau transaksi Non-LC/non-SKBDN atas perdagangan barang terkait dengan proyek-proyek yang dikerjakan nasabah sebesar Rp400.000.000.000 dengan suku bunga sebesar 10% per tahun.
3. *Musarakah Mutanaqisah* (MMQ) atau *Revolving Financing* iB merupakan pembiayaan kebutuhan umum modal kerja sehubungan dengan aktivitas usaha nasabah sebesar Rp300.000.000.000 dengan suku bunga sebesar 11% per tahun.
4. *Revolving Loan* untuk pembiayaan kebutuhan umum modal kerja sehubungan dengan aktivitas usaha Nasabah sebesar Rp100.000.000.000 dengan suku bunga sebesar 10,5% per tahun.

Penggunaan Limit dan Sub Limit secara keseluruhan tidak boleh melebihi Rp400.000.000.000.

Pada tanggal 31 Desember 2025 dan 2024, saldo pinjaman bank jangka panjang Perusahaan kepada PT Bank Permata Tbk masing-masing sebesar Rp458.273.099.558 dan Rp458.524.885.360.

Pinjaman PT Bank Permata Tbk dengan nilai tercatat sebesar Rp395.592.884.898 dan utang bunga sebesar Rp62.680.214.660 direstrukturisasi sebagai pinjaman bank jangka Panjang (Catatan 43). Selisih sebesar Rp265.120.219.323 antara nilai wajar pinjaman baru sebesar Rp193.152.880.235 (termasuk utang bunga) dengan nilai tercatat pinjaman lama (termasuk utang bunga) diakui sebagai diskonto belum diamortisasi. Pinjaman PT Bank Permata Tbk akan jatuh tempo pada tahun ke 17 sejak tanggal efektif.

Akumulasi amortisasi diskonto untuk tahun yang berakhir pada 31 Desember 2025 dan 2024 masing-masing sebesar Rp32.308.248.985 dan Rp21.166.850.351, yang diakui sebagai bagian dari beban keuangan pada laporan laba rugi dan penghasilan komprehensif lain.

15. BANK LOANS (continued)

Working Capital Loans (continued)

9. PT Bank Permata Tbk (continued)

1. LC/SKBDN/PIF/BG for the purchase of raw materials, equipment, and sub-contractor payments needed in connection with the Customer's project, for financing the Customer's LC/SKBDN that is due, as well as to meet BG needs for the project obtained by the customer amounting to Rp400,000,000,000 with an interest rate of 9.5% per annum and 10% per annum for PIF.
2. *Payable Services* to finance Non-LC/non-SKBDN invoices or transactions for trade in goods related to projects undertaken by the customer in the amount of Rp400,000,000,000 with an interest rate of 10% per annum.
3. *Musarakah Mutanaqisah* (MMQ) or *Revolving Financing* iB is financing for general working capital needs in connection with the customer's business activities of Rp300,000,000,000 with an interest rate of 11% per annum.
4. *Revolving Loan* to finance general working capital needs in connection with the Customer's business activities of Rp100,000,000,000 with an interest rate of 10.5% per annum.

The use of Limit and Sub-Limit as a whole may not exceed Rp400,000,000,000.

As of December 31, 2025 and 2024, the balance of loan of the Company to PT Bank Permata Tbk amounted to Rp458,273,099,558 and Rp458,524,885,360, respectively.

PT Bank Permata Tbk loans with carrying amount of Rp395,592,884,898 and accrued interest of Rp62,680,214,660 were restructured as long-term bank loan (Note 43). The difference of Rp265,120,219,323 between the fair value of the new loan amounting to Rp193,152,880,235 (including accrued interest) and the carrying amount of the old loan (including accrued interest) was recognized as unamortized discount. PT Bank Permata Tbk loans will be due on the 17th year from effective date.

Accumulation of amortization of discount for the year ended December 31, 2025 and 2024 amounted to Rp32,308,248,985 and Rp21,166,850,351, respectively, which is recognized as part of finance charges in the statement of profit or loss and other comprehensive income.

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Kredit Modal Kerja (lanjutan)

10. PT Bank Mandiri (Persero) Tbk

Berdasarkan Surat dari PT Bank Mandiri (Persero) Tbk No 4.Ar.JPK/SME/SPPK/0076/2023 tanggal 6 Maret 2023 perihal Surat Penawaran Pemberian Kredit, telah ditentukan sebagai berikut:

1. Tujuan Penggunaan
Pengalihan hak tagih dalam rangka pelaksanaan Perjanjian Perdamaian PT Waskita Beton Precast Tbk (WSBP) dari 26 Supplier/Sub Kontraktor kepada PT Bank Mandiri atas invoice yang telah dibiayai dengan fasilitas *Accepted Invoice Financing*.
2. Fitur dan Ketentuan
Fitur dan ketentuan fasilitas kredit WSBP sesuai dengan Skema *Tranche A*:
 1. Jenis Fasilitas

KMK Post Financing
 2. Jangka Waktu

20 September 2022 sampai dengan 20 September 2039 (17 Tahun sejak Tanggal berlaku Perjanjian WSBP).
 3. Pokok
Rp270.691.905.539
 4. Bunga sebelum Efektif Perjanjian Perdamaian WSBP

Rp270.691.905.539

	Biaya bunga/ Interest expense
Jenis bunga	
Bunga s.d. jatuh tempo invoice yang dilaporkan kepada pengurus PKPU (10.5% p.a)	21.316.590.997
Bunga setelah homologasi s.d. 19 September 2022 10.5% p.a)	13.290.009.918
Jumlah Bunga	34.606.600.915

15. BANK LOANS (continued)

Working Capital Loans (continued)

10. PT Bank Mandiri (Persero) Tbk

Based on a Letter from PT Bank Mandiri (Persero) Tbk No 4.Ar.JPK/SME/SPPK/0076/2023 dated March 6, 2023 regarding the Letter of Offer for Credit, it has been determined as follows:

1. Purpose of Use
Transfer of billing rights in the context of implementing the PT Waskita Beton Precast Tbk (WSBP) Settlement Agreement from 26 Suppliers/Sub-Contractors to PT Bank Mandiri for invoices that have been financed with the Accepted Invoice Financing facility.
2. Features and Conditions
Features and conditions of the WSBP credit facility in accordance with the Tranche A Scheme:
 1. Facility Type

KMK Post Financing
 2. Time Period

17 Years from the Effective date of the WSBP Agreement.
 3. Principal
Rp270,691,905,539
 4. Interest before the Effectiveness of the WSBP Settlement Agreement

Rp270,691,905,539

	Interest type
<i>Interest until the due date of the invoice reported to the PKPU management (10.5% p.a)</i>	
<i>Interest after homologation until September 19, 2022 10.5% p.a)</i>	
Total interest	

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Kredit Modal Kerja (lanjutan)

10. PT Bank Mandiri (Persero) Tbk (lanjutan)

5. Mekanisme Pembayaran Bunga sebelum Efektif Perjanjian Perdamaian WSBP.

Seluruh Bunga Tertunggak baik sebelum maupun pada saat proses PKPU berjalan akan ditangguhkan (*deferred*) dan akan dibayarkan sesuai mekanisme *Tranche A*, termasuk bunga sejak putusan pengesahan Perjanjian Perdamaian sampai dengan putusan kasasi.

6. Bunga setelah efektif Perjanjian Perdamaian WSBP

Berdasarkan Perjanjian Perdamaian WSBP, tingkat suku bunga yang berlaku sesuai jangka waktu pelaksanaan Perjanjian Perdamaian WSBP dengan debitor atas nama WSBP sebagai berikut:

Tahun	%
Tahun ke 1 sd ke 9	2% p.a.
Tahun ke 10 sd ke 13	3% p.a.
Di atas tahun ke 13	4% p.a.

7. Mekanisme pembayaran bunga setelah efektif Perjanjian Perdamaian WSBP

- Pembayaran bunga akan dilakukan pada tanggal 25 yang jatuh tempo pada setiap 6 bulan dari tahun berjalan setelah tanggal berlaku diawali sejak bulan Maret 2023.
- Dalam hal tanggal pembayaran bunga tersebut bertepatan dengan hari libur termasuk hari Sabtu atau hari libur nasional, pembayaran bunga tersebut akan dilakukan pada hari kerja berikutnya.

8. Koreksi bunga dan denda sebelum efektif Perjanjian Perdamaian WSBP

Bunga, denda dan biaya lainnya dari 26 Supplier WSBP dilakukan koreksi dan dicatat disisi WSBP sebagai:

15. BANK LOANS (continued)

Working Capital Loans (continued)

10. PT Bank Mandiri (Persero) Tbk (continued)

5. Mechanism of Interest Payment before the Effectiveness of the WSBP Settlement Agreement.

All outstanding interest both before and during the PKPU process will be deferred and will be paid according to the *Tranche A* mechanism, including interest since the decision to ratify the Settlement Agreement until the cassation decision.

6. Interest after effective WSBP Settlement Agreement

Based on the WSBP Settlement Agreement, the interest rate that applies according to the implementation period of the WSBP Settlement Agreement with debtors on behalf of WSBP is as follows:

Year
1st year to 9th year
10th year to 13th year
Over 13th year

7. Interest payment mechanism after the WSBP Settlement Agreement becomes effective

- Interest payments will be made on the 25th which is due every 6 months of the current year after the effective date starting from March 2023.
- In the event that the interest payment date coincides with a holiday including Saturday or a national holiday, the interest payment will be made on the following business day.

8. Correction of interest and penalties prior to the effectiveness of the WSBP Settlement Agreement

Interest, fines and other fees from 26 WSBP Suppliers are corrected and recorded on the WSBP side as:

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Kredit Modal Kerja (lanjutan)

10. PT Bank Mandiri (Persero) Tbk (lanjutan)

- Terhadap bunga sebelum tanggal efektif berlaku Perjanjian Perdamaian WSBP dilakukan koreksi.
 - Seluruh denda dan biaya lainnya yang terdahulu dihapuskan.
9. Pembentukan fasilitas baru WSBP dan mekanisme pengalihan.
- Fasilitas baru dibentuk atas nama WSBP yang mencakup pokok sebesar Rp270.691.905.539 dan bunga dicatat sesuai ketentuan pada Perjanjian Perdamaian WSBP.
 - Terhadap biaya bunga, denda, dan biaya lainnya pada Supplier/Sub Kontraktor akan dikoreksi sesuai Perjanjian Perdamaian WSBP dan dicatat di sisi WSBP.
 - Mekanisme pengalihan dilakukan secara bertahap sebagai pembentukan fasilitas kredit WSBP sesuai ketentuan yang berlaku di Bank Mandiri dengan total fasilitas senilai Rp270.691.905.539 dalam rangka pelaksanaan Perjanjian Perdamaian.

10. Mekanisme Pembayaran Pokok

Pembayaran pokok dilakukan secara *bullet payment* pada tahun ke 17 sejak tanggal berlaku Perjanjian Perdamaian WSBP.

11. Pelunasan dipercepat

Dimungkinkan percepatan pembayaran (*pre payment*) pada tahun ke 10 sejak tanggal berlaku apabila hasil pemeriksaan dan evaluasi pada tahun ke 7 sejak tanggal berlaku oleh Agen Pemantau Independen menunjukkan bahwa WSBP memiliki kemampuan keuangan untuk menyelesaikan kewajibannya.

Berdasarkan Surat Keterangan No. 143/III/SK/23 tanggal 24 Maret 2023 dari notaris Siti Rohmah Cahyana, S.H, telah dibuatkan Akta pada tanggal 24 Maret 2023 sehubungan dengan fasilitas kredit yang diterima oleh Perusahaan dari PT Bank Mandiri (Persero) Tbk berupa Perjanjian Modal Kerja No. RCO.BKS/KMK/2023 senilai Rp270.691.905.539.

15. BANK LOANS (continued)

Working Capital Loans (continued)

10. PT Bank Mandiri (Persero) Tbk (continued)

- For interest before the effective date of the WSBP Settlement Agreement, corrections are made.
- All penalty and other costs that were previously written off

9. Establishment of a new WSBP facility and transfer mechanism.

- A new facility was formed on behalf of WSBP which includes a principal amounting to Rp270,691,905,539 and interest is recorded in accordance with the provisions of the WSBP Settlement Agreement.
- Interest costs, fines, and other costs to the Supplier/Sub-Contractor will be corrected according to the WSBP Amicable Agreement and recorded on the WSBP side.
- The transfer mechanism is carried out in stages as the establishment of a WSBP credit facility in accordance with the applicable provisions at Bank Mandiri with a total facility of Rp270,691,905,539 in the context of implementing the Settlement Agreement.

10. Principal Payment Mechanism

Principal payments are made in *bullet payments* in the 17th year from the effective date of the WSBP Settlement Agreement.

11. Expedited payment

It is possible to accelerate payment (*prepayment*) in the 10th year from the effective date if the results of the inspection and evaluation in the 7th year from the effective date by the Independent Monitoring Agent show that the WSBP has the financial capacity to complete its obligations.

Based on Statement Letter No. 143/III/SK/23 dated March 24, 2023, from Notary Siti Rohmah Cahyana, S.H, a deed was made on March 24, 2023, in connection with the credit facility received by the Company from PT Bank Mandiri (Persero) Tbk in the form of an Agreement Working capital No. RCO.BKS/KMK/2023 amounting to Rp270,691,905,539.

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15. UTANG BANK (lanjutan)

Kredit Modal Kerja (lanjutan)

10. PT Bank Mandiri (Persero) Tbk (lanjutan)

Pada tanggal 31 Desember 2025 dan 2024, saldo pinjaman bank jangka panjang Perusahaan kepada PT Bank Mandiri (Persero) Tbk sebesar Rp304.123.796.606 dan Rp304.295.338.122.

Pinjaman Mandiri dengan nilai tercatat sebesar Rp269.517.195.691 dan utang bunga sebesar Rp34.606.600.915 direstrukturisasi sebagai pinjaman bank jangka Panjang (Catatan 43). Selisih sebesar Rp175.941.742.457 antara nilai wajar pinjaman baru sebesar Rp128.182.054.149 (termasuk utang bunga) dengan nilai tercatat pinjaman (termasuk utang bunga) diakui sebagai diskonto belum diamortisasi.

Pinjaman Mandiri akan jatuh tempo pada tahun ke 17 sejak tanggal efektif.

Akumulasi amortisasi diskonto untuk tahun yang berakhir pada 31 Desember 2025 dan 2024 masing-masing sebesar Rp21.440.724.652 dan Rp14.047.163.175, yang diakui sebagai bagian dari beban keuangan pada laporan laba rugi dan penghasilan komprehensif lain.

15. BANK LOANS (continued)

Working Capital Loans (continued)

10. PT Bank Mandiri (Persero) Tbk (continued)

As of December 31, 2025, and 2024, the balance of the Company's long-term bank loans to PT Bank Mandiri (Persero) Tbk amounted to Rp304,123,796,606 and Rp304,295,338,122, respectively.

The Mandiri Loans with a carrying amount of Rp269,517,195,691 and interest payable of Rp34,606,600,915 were restructured as long-term bank loans (Note 43). The difference of Rp175,941,742,457 between the fair value of the new loan amounting to Rp128,182,054,149 (including interest payable) was recognized as unamortized discount.

Mandiri Loans will mature in the 17th year from the effective date.

Accumulation of amortization of discount for the year ended December 31, 2025 and 2024 amounted to Rp21,440,724,652 and Rp14,047,163,175 respectively, which is recognized as part of finance charges in the statement of profit or loss and other comprehensive income.

16. UTANG USAHA

a. Utang Usaha

	2025
Pihak berelasi	
(Catatan 37)	
PT Intiniaga Sukses Abadi	63.374.883.221
PT Sinar Indahjaya Kencana	40.735.354.424
PT Multi Welindo	38.313.719.778
PT Wiryia Krenindo Perkasa	33.346.216.277
PT Sumiden Serasi Wire Products	24.600.892.094
PT Intiroda Makmur	17.250.538.662
PT Semen Indonesia (Persero) Tbk	15.582.631.769
PT Kingdom Indah	15.157.098.375
PT Putra Utama	14.192.303.737
PT Janti Sarana Material Beton	14.158.541.343
PT Kimia Konstruksi Indonesia	12.504.027.769
PT Wijaya Kaya Beton Tbk	12.185.938.937
CV Djsa Autotruck	10.604.551.038
Lainnya (di bawah Rp10 Miliar)	27.920.540.283
Subjumlah	339.927.237.707

16. TRADE PAYABLES

a. Trade Payables

	2024	
		Related parties (Note 37)
		PT Intiniaga Sukses Abadi
		PT Sinar Indahjaya Kencana
		PT Multi Welindo
		PT Wiryia Krenindo Perkasa
		PT Sumiden Serasi Wire Products
		PT Intiroda Makmur
		PT Semen Indonesia (Persero) Tbk
		PT Kingdom Indah
		PT Putra Utama
		PT Janti Sarana Material Beton
		PT Kimia Konstruksi Indonesia
		PT Wijaya Kaya Beton Tbk
		CV Djsa Autotruck
		Others (below Rp10 Billion)
	482.643.871.275	Subtotal

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16. UTANG USAHA (lanjutan)

a. Utang Usaha (lanjutan)

	2025	2024	
Pihak ketiga			Third parties
PT Multi Indo Trading	23.340.777.749	8.184.434.238	PT Multi Indo Trading
PT Hanil Jaya Steel	18.354.235.000	18.354.235.000	PT Hanil Jaya Steel
PT Tiga Sekawan Serasi	14.861.484.542	56.978.761.418	PT Tiga Sekawan Serasi
PT Jui Shin Indonesia	13.048.264.089	28.416.917.478	PT Jui Shin Indonesia
PT Intiniaga Unggul Nusantara	12.501.079.763	17.150.466.110	PT Intiniaga Unggul Nusantara
PT Tirta dan Mitra Pertiwi	11.589.484.868	5.175.545.364	PT Tirta dan Mitra Pertiwi
PT Sigma Cipta Caraka	10.989.544.465	13.478.941.398	PT Sigma Cipta Caraka
PT Hanwa Indonesia	10.202.656.244	10.202.656.244	PT Hanwa Indonesia
Lain-lain (di bawah Rp10 Miliar)	423.456.053.603	516.441.188.879	Others (below Rp10 Billion)
Subjumlah	538.343.580.323	674.383.146.129	Subtotal
Jumlah	878.270.818.030	1.157.027.017.404	Total

Rincian berdasarkan umur adalah sebagai berikut:

	2025	2024	
> 30 - 90 hari	214.487.524.240	256.117.169.941	> 30 - 90 days
> 90 - 180 hari	61.813.573.312	78.885.274.621	> 90 - 180 days
> 180 - 360 hari	23.567.019.702	29.850.426.219	> 180 - 360 days
> 360 hari	578.402.700.776	792.174.146.622	> 360 days
Jumlah	878.270.818.030	1.157.027.017.403	Total

b. Utang Bruto

	2025	2024	
Pihak berelasi (Catatan 37)			Related parties (Note 37)
Lain-lain (di bawah Rp10 Miliar)	15.578.041.010	17.896.122.206	Others (Below Rp10 Billion)
Subjumlah	15.578.041.010	17.896.122.206	Subtotal
Pihak ketiga			Third parties
PT Delta Systech Indonesia	10.633.323.000	11.125.323.000	PT Delta Systech Indonesia
Lain-lain (di bawah Rp10 Miliar)	164.092.927.131	197.678.399.838	Others (below Rp10 Billion)
Subjumlah	174.726.250.131	208.803.722.838	Subtotal
Jumlah	190.304.291.141	226.699.845.044	Total

Rincian berdasarkan umur adalah sebagai berikut:

	2025	2024	
> 30 - 90 hari	73.665.538.678	90.606.138.678	> 30 - 90 days
> 90 - 180 hari	3.755.339.194	2.637.272.024	> 90 - 180 days
> 180 - 360 hari	399.018.670	2.640.626.056	> 180 - 360 days
> 360 hari	112.484.394.599	130.815.808.286	> 360 days
Jumlah	190.304.291.141	226.699.845.044	Total

Aging of trade payable is as follows:

Aging of trade payable is as follows:

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16. UTANG USAHA (lanjutan)

Semua utang usaha dan bruto dalam mata uang Rupiah.

Jangka waktu kredit dari pembelian bahan baku utama berkisar 30 hari.

Tidak ada bunga yang dibebankan pada utang usaha yang telah jatuh tempo.

16. TRADE PAYABLES (continued)

All trade and gross payable are denominated in Rupiah.

Purchases of raw materials have credit terms of 30 days.

No interest is charged for overdue accounts payable.

17. UTANG LAIN-LAIN

	2025
Pihak berelasi (Catatan 37)	
Lain-lain	15.402.662.529
Subjumlah	15.402.662.529
Pihak ketiga	
Jamsostek	4.529.912.265
Dana Pensiun Lembaga Keuangan	542.360.379
Lain-lain	24.703.418.587
Subjumlah	29.775.691.231
Jumlah	45.178.353.760

17. OTHER PAYABLES

	2024	
		Related parties (Note 37)
	16.211.087.159	Others
Subjumlah	16.211.087.159	Subtotal
Pihak ketiga		Third parties
Jamsostek	4.556.258.157	Jamsostek
Dana Pensiun Lembaga Keuangan	542.962.215	Dana Pensiun Lembaga Keuangan
Lain-lain	1.770.003.827	Others
Subjumlah	6.869.224.199	Subtotal
Jumlah	23.080.311.358	Total

18. BEBAN AKRUAL

	2025
Beban produksi	128.003.700.405
Beban konstruksi	45.012.090.765
Beban bunga	19.765.137.303
Beban kantor	8.972.330.078
Beban aset tetap	8.065.946.558
Beban ekspedisi	2.158.596.655
Beban Pegawai	1.298.028.077
Lain-lain	21.833.725.684
Jumlah	235.109.555.525

18. ACCRUED EXPENSES

	2024	
	130.853.860.306	Production expenses
	52.599.494.623	Construction expenses
	21.079.812.828	Interest expenses
	8.040.533.131	Office expenses
	10.593.723.099	Property plant and equipment
	3.263.330.214	Expedition expenses
	2.889.671.328	Employee expenses
	38.613.406.462	Others
Jumlah	267.933.831.991	Total

Akrual Aset Tetap

Merupakan akrual atas aset tetap yang masih dalam proses *commissioning* dan belum dilakukan penagihan dari pihak ketiga.

Accrual of Property, Plant and Equipment

Property, Plant and Equipment accrual that are still in the commissioning process and have not yet been billed from third parties.

Akrual Beban Konstruksi

Akrual beban konstruksi merupakan akrual atas progres konstruksi yang belum ditagihkan oleh pihak ketiga.

Accrual of Construction Expenses

Construction accrual expenses represents accrual for construction progress that has not been billed by third parties.

Akrual Beban Produksi

Merupakan akrual atas pelaksanaan pekerjaan yang belum ditagihkan oleh pihak ketiga maupun tenaga kerja.

Accrual of Production Expenses

Represents accruals for the execution of work that has not been billed by third parties or labor.

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19. UANG MUKA DARI PELANGGAN

	2025
Pihak berelasi (Catatan 37)	
PT Waskita Karya (Persero)	
Tbk	6.057.717.059
Lainnya (di bawah Rp5 Miliar)	7.545.979.816
Subjumlah	13.603.696.875
Pihak ketiga	
Waskita – FYP KSO	52.361.160.949
Lainnya (di bawah Rp5 Miliar)	14.006.724.034
Subjumlah	66.367.884.983
Jumlah	79.971.581.858

19. ADVANCES FROM CUSTOMERS

	2024	Related parties (Note 37)
	29.248.694.057	PT Waskita Karya (Persero) Tbk
	59.432.349.124	Others (below Rp5 Billion)
	88.681.043.181	Subtotal
	-	Third parties
	11.691.283.791	Waskita – FYP KSO
	11.691.283.791	Others (below Rp5 Billion)
	100.372.326.972	Subtotal
		Total

20. UTANG OBLIGASI

	2025
Utang Obligasi Jangka Panjang	
Obligasi Tahap 1 Tahun 2019	80.755.540.000
Obligasi Tahap 2 Tahun 2019	245.850.916.680
Subjumlah	326.606.456.680
Diskonto yang belum diamortisasi	(57.138.910.716)
Jumlah	269.467.545.964

20. BONDS PAYABLE

	2024	Long-term Bonds Payable
	80.755.540.000	Bond 1 Year 2019
	245.850.916.667	Bond 2 Year 2019
	326.606.456.667	Subtotal
	(78.472.489.640)	Less: Current Maturity
	248.133.967.027	Total

Berdasarkan hasil PKPU No. 497/Pdt.Sus-PKPU/2021/PN.NIAGA.JKT.PST tanggal 28 Juni 2022, utang obligasi dengan nilai tercatat Rp326.606.456.667 merupakan 15% dari total nilai tercatat utang obligasi lama sebesar Rp2.000.000.000.000 ditambah akrual bunga sebesar Rp177.376.377.781 yang direstrukturisasi menjadi utang obligasi jangka panjang dan sisanya sebesar Rp1.850.769.921.111 sebagai utang obligasi jangka pendek. Selisih sebesar Rp118.938.357.735 antara nilai wajar utang obligasi baru sebesar Rp207.668.098.932 dan nilai tercatat utang obligasi lama diakui sebagai keuntungan atas modifikasi utang pada "pendapatan lain-lain – bersih" dalam laba rugi pada tahun 2022.

Based on PKPU results No. 497/Pdt.Sus-PKPU/2021/PN.NIAGA.JKT.PST tanggal June 28, 2022, bonds payable with carrying amount of Rp326,606,456,667, which is equivalent to 15% of the total carrying amount of the old bonds payable amounting to Rp2,000,000,000,000 plus accrued interest of Rp177,376,377,781, were restructured as long-term bonds payable and the remaining balance amounting to Rp1,850,769,921,111 as short-term bonds payable. The difference of Rp118,938,357,735 between the fair value of the new bonds payable amounting to Rp207,668,098,932 and the carrying amount of the new bonds payable was recognized as gain on modification of debt under "other income – net" in profit or loss in 2022.

Pada 31 Desember 2025 dan 2024, akumulasi amortisasi diskonto masing-masing sebesar Rp61.799.447.019 dan Rp40.465.868.082, yang diakui sebagai bagian dari beban keuangan pada laporan laba rugi dan penghasilan komprehensif lain.

As of December 31, 2025 and 2024, accumulated amortization of discount amounted to Rp61,799,447,019 and Rp40,465,868,082, respectively, which is recognized as part of finance charges in the statement of profit or loss and other comprehensive income.

Utang obligasi jangka panjang akan jatuh tempo pada tahun ke 6 sejak tanggal efektif dengan tingkat bunga 2% per tahun (Catatan 1d dan 43).

Long term bonds payable will be due on the 6th year from effective date with interest rate of 2% per annum (Note 1d and 43).

Berdasarkan Akta Notaris No 37 tanggal 29 November 2023 dari Notaris Dewantari Handayani, S.H., M.P.A., mengenai Perubahan II Perjanjian Perwaliamanatan Obligasi Wajib Konversi Waskita Beton Precast I Tahun 2023, telah ditetapkan menjadi OWK dengan syarat-syarat sebagai berikut:

Based on Notarial Deed No. 37 dated November 29, 2023 from Notary Dewantari Handayani, S.H., M.P.A., regarding Amendment II of the Trustee Agreement for Compulsory Convertible Bonds of Waskita Beton Precast I Year 2023, it has been determined to become OWK with the following conditions:

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20. UTANG OBLIGASI (lanjutan)

1. Nama OWK: Obligasi Wajib Konversi Waskita Beton Precast I Tahun 2023
2. Utang pokok OWK: Seluruh nilai Pokok OWK berjumlah Rp457.614.726.667 yang memiliki opsi konversi menjadi saham baru yang diterbitkan oleh Emiten, dengan satuan pemindahbukuan OWK adalah senilai Rp1.00
3. Jatuh Tempo:
 - a. Tanggal Konversi OWK menjadi Saham Hasil Konversi yaitu pada tahun ke 10 sejak tanggal Penerbitan OWK, yaitu pada tanggal 12 Desember 2033.
 - b. Jumlah OWK yang akan dikonversi oleh Emiten pada tanggal Konversi adalah dengan harga yang sama dengan jumlah Pokok OWK yang tertulis pada Konfirmasi Tertulis yang dimiliki oleh Pemegang OWK pada tanggal Konversi.
 - c. Nilai nominal dari Saham Hasil Konversi pada saat Emiten hendak melaksanakan konversi atas OWK menjadi Saham Hasil Konversi pada Tanggal Konversi, nilai nominal dari Saham Hasil Konversi dihitung berdasarkan *Volume Weighted Average Price (VWAP)* selama 45 (empat puluh lima) hari sebelum utang *Tranche C* telah secara efektif dikonversi menjadi OWK.
 - d. Pelaksanaan Konversi OWK menjadi Saham Hasil Konversi.
4. OWK Merupakan Bukti Utang

- Berdasarkan pernyataan Emiten sekarang tetapi berlaku sejak Tanggal Penerbitan OWK, OWK merupakan bukti bahwa Emiten secara sah dan mengikat berutang kepada Pemegang OWK sejumlah Pokok OWK yang disebut dalam Sertifikat Jumbo OWK ditambah dengan Denda (jika ada) yang wajib dibayar oleh Emiten dengan cara dikonversi menjadi Saham Hasil Konversi pada Tanggal Konversi, berdasarkan Perjanjian Perwaliamanatan OWK dan Perjanjian Agen Konversi. OWK tersebut merupakan bagian penting dan tidak dapat dipisahkan dari Perjanjian Perwaliamanatan OWK.
- Bukti kepemilikan OWK bagi Pemegang OWK adalah Konfirmasi Tertulis yang diterbitkan oleh Pemegang Rekening dan diadministrasikan oleh KSEI berdasarkan 43 Perjanjian Pembukaan Rekening Efek yang ditandatangani Pemegang OWK dan Pemegang Rekening.

20. BONDS PAYABLE (continued)

1. OWK Name: Waskita Beton Precast Mandatory Convertible Bonds I Year 2023
2. OWK principal debt: The entire principal value of OWK amounts to Rp457,614,726,667 which has a conversion option into new shares issued by the Issuer, with an OWK transfer unit of Rp1,00
3. Due Date:
 - a. The date of conversion of OWK into Converted Shares is the 10th year from the date of Issuance of OWK, namely December 12, 2033.
 - b. The amount of OWK that will be converted by the Issuer on the Conversion date is at the same price as the Principal amount of OWK written on the Written Confirmation owned by the OWK Holder on the Conversion date.
 - c. The nominal value of the Converted Shares when the Issuer wishes to carry out the conversion of OWK into Convertible Shares on the Conversion Date, the nominal value of the Converted Shares is calculated based on the Volume-Weighted Average Price (VWAP) for 45 (forty-five) days before the *Tranche C* debt has effectively converted to OWK.
 - d. Implementation of OWK Conversion into Converted Shares.
4. OWK is Proof of Debt

- Based on the Issuer's current statement but valid from the OWK Issuance Date, the OWK is proof that the Issuer legally and bindingly owes the OWK Holder the amount of OWK Principal stated in the OWK Jumbo Certificate plus the Fines (if any) which must be paid by the Issuer by converting it into Convertible Shares on the Conversion Date, based on the OWK Trustee Agreement and Conversion Agent Agreement. The OWK is an important part and cannot be separated from the OWK Trusteeship Agreement.
- Proof of OWK ownership for OWK Holders is Written Confirmation issued by the Account Holder and administered by KSEI based on 43 Securities Account Opening Agreements signed by the OWK Holder and the Account Holder.

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20. UTANG OBLIGASI (lanjutan)

5. Pendaftaran OWK di KSEI

- OWK didaftarkan pada KSEI berdasarkan Perjanjian Pendaftaran OWK di KSEI yang dibuat di bawah tangan bermeterai cukup, dengan memperhatikan ketentuan di bidang Pasar Modal dan ketentuan KSEI yang berlaku.
- OWK diterbitkan tanpa warkat kecuali Sertifikat Jumbo OWK yang diterbitkan untuk didaftarkan atas nama KSEI sebagai bukti utang untuk kepentingan Pemegang OWK melalui Pemegang Rekening.

6. Penarikan OWK

Penarikan OWK dari Rekening Efek hanya dapat dilakukan dengan pemindahbukuan dari satu Rekening Efek ke Rekening Efek lainnya.

7. Pengalihan OWK

Hak kepemilikan OWK beralih dengan pemindahbukuan OWK dari satu Rekening Efek ke Rekening Efek lainnya. Emiten, Wali Amanat dan KSEI memberlakukan Pemegang Rekening selaku Pemegang OWK yang sah dalam hubungannya untuk menerima hak-hak yang berhubungan dengan OWK.

8. Pembelian Kembali

Emiten dan/atau suatu pihak ketiga dapat melakukan pembelian kembali atas OWK, baik sebagian maupun seluruhnya.

9. Minimum Kepemilikan OWK dan/atau Satuan Perdagangan OWK

- Minimum kepemilikan OWK adalah sebesar Rp1 atau kelipatannya.
- Sesuai keputusan Rapat Umum Pemegang Obligasi Berkelanjutan I Waskita Beton Precast Tahap I Tahun 2019 tertanggal 15 Februari 2023, Satuan Perdagangan OWK di Bursa Efek dilakukan dengan nilai sebesar Rp5.000.000 dan/atau kelipatannya dan/atau dengan nilai sebesar Rp1 dan/atau kelipatannya, atau dengan nilai sebagaimana ditentukan dalam peraturan Bursa Efek dan/atau perjanjian tersendiri yang ditandatangani oleh Emiten dan Bursa Efek.

20. BONDS PAYABLE (continued)

5. OWK registration at KSEI

- OWK is registered with KSEI based on an Agreement Registration of OWK at KSEI which is made under the hand of sufficient stamp duty, taking into account provisions in the Capital Market sector and applicable KSEI provisions.
- OWK is issued without script except for the Jumbo OWK Certificate which is issued to be registered in the name of KSEI as proof of debt for the benefit of the OWK Holder through the Account Holder.

6. Withdrawal of OWK

Withdrawing OWK from a Securities Account can only be done by transferring it from one Securities Account to another Securities Account.

7. OWK redirection

OWK ownership rights are transferred by transferring OWK from one Securities Account to another Securities Account. The Issuer, Trustee and KSEI treat the Account Holder as the legal OWK Holder in relation to receiving rights related to the OWK.

8. Buyback

The issuer and/or a third party can repurchase OWK, either in part or in whole.

9. Minimum OWK Ownership and/or OWK Trading Unit

- Minimum OWK ownership is Rp1 or multiples thereof.
- In accordance with the decision of the General Meeting of Sustainable Bondholders I Waskita Beton Precast Phase I 2019 dated February 15, 2023, OWK Trading Units on the Stock Exchange were carried out with a value of Rp5,000,000 and/or multiples thereof and/or with a value of Rp1 and/or multiples thereof, or with a value as determined in the Stock Exchange regulations and/or a separate agreement signed by the Issuer and the Stock Exchange.

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- Sesuai peraturan / ketentuan Bursa Efek yang berlaku pada saat Perjanjian Perwaliamanatan OWK ini ditandatangani, yaitu sesuai Surat Edaran Bursa Efek Indonesia Nomor SE-00016/BEI/07-2021 tanggal 12 Juli 2021 perihal Parameter Perdagangan Efek Bersifat Utang dan Sukuk di Sistem Penyelenggara Pasar Alternatif (SPPA), diatur antara lain parameter satuan perdagangan di papan *retail corporate bonds (retail corps)* sebesar Rp1.000.000, maka Satuan Perdagangan OWK di Bursa Efek dilakukan dengan nilai sebesar Rp1.000.000 dan/atau kelipatannya.
10. Jaminan dan Hak Senioritas Atas Utang
- OWK tidak dijamin dengan jaminan khusus.
11. Sanksi
- Apabila Emiten tidak memenuhi kewajiban dalam Perjanjian Perwaliamanatan OWK, maka Emiten dapat dikenakan sanksi sesuai dengan Perjanjian Perwaliamanatan OWK antara lain apabila Emiten tidak melakukan konversi OWK menjadi Saham Hasil Konversi pada Tanggal Konversi, maka Emiten wajib membayar Denda.
12. Lain-lain
- Kewajiban Emiten berdasarkan OWK pada setiap waktu merupakan kewajiban Emiten yang sah dan yang tidak bersyarat serta bersifat mutlak.
 - Konversi Pokok OWK menjadi Saham Hasil Konversi dan pembayaran Denda (jika ada) merupakan hak dari para Pemegang OWK.
 - Bank Kustodian atau Perusahaan Efek yang merupakan Pemegang Rekening dapat bertindak untuk dirinya sendiri atau berdasarkan surat kuasa bertindak untuk dan atas nama nasabahnya sebagai Pemegang OWK.
 - Bagi Pemegang OWK berlaku ketentuan perpajakan sesuai dengan peraturan perundang-undangan yang berlaku di Negara Republik Indonesia dan apabila Emiten diwajibkan oleh peraturan perundang-undangan yang berlaku di Negara Republik Indonesia untuk memotong pajak atas setiap pembayaran yang dilakukan oleh Emiten kepada Pemegang OWK, Emiten melalui Agen Pembayaran harus memotong pajak tersebut dan membayarkannya kepada instansi yang ditunjuk untuk menerima pembayaran pajak serta melalui Agen Pembayaran akan memberikan bukti pemotongan pajak kepada Pemegang OWK.

20. BONDS PAYABLE (continued)

- *In accordance with the Stock Exchange rules/conditions in effect at the time this OWK Trustee Agreement was signed, namely in accordance with the Indonesian Stock Exchange Circular Letter Number SE-00016/BEI/07-2021 dated July 12, 2021 regarding Trading Parameters for Debt Securities and Sukuk in the Alternative Market Organizer System (SPPA), regulated among other things, trading unit parameters on the retail corporate bonds (retail corps) board at Rp1,000,000, then the OWK Trading Unit on the Stock Exchange is carried out at a value of Rp1,000,000 and/or multiples thereof.*
10. Collateral and Seniority Rights on Debt
- OWK is not guaranteed by any special guarantee.*
11. Punishment
- If the Issuer does not fulfill the obligations in the OWK Trusteeship Agreement, the Issuer may be subject to sanctions in accordance with the OWK Trusteeship Agreement, including if the Issuer does not convert the OWK into Convertible Shares on the Conversion Date, then the Issuer is obliged to pay a Fine.*
12. Others
- *The Issuer's obligations under the OWK at all times constitute the Issuer's legal obligations and are unconditional and absolute.*
 - *Conversion of OWK Principal into Conversion Shares and payment of Fines (if any) are the rights of OWK Holders.*
 - *Custodian Banks or Securities Companies which are Account Holders can act for themselves or based on a power of attorney to act for and on behalf of their customers as OWK Holders.*
 - *For OWK Holders, tax provisions apply in accordance with the laws and regulations in force in the Republic of Indonesia and if the Issuer is required by the laws and regulations in force in the Republic of Indonesia to withhold tax on every payment made by the Issuer to OWK Holders, the Issuer through The Payment Agent must withhold the tax and pay it to the agency appointed to receive tax payments and through the Payment Agent will provide proof of tax withholding to the OWK Holder.*

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- Pembayaran manfaat lain atas OWK (jika ada) akan dilakukan melalui KSEI berdasarkan instruksi Emiten dengan tetap memperhatikan hasil keputusan RUPO dan ketentuan dalam Perjanjian Perwaliamanatan ini.

Berdasarkan Akta Notaris No. 41 tanggal 29 November 2023 dari Notaris Dewantari Handayani, S.H., M.P.A., mengenai Perubahan II Perjanjian Perwaliamanatan Obligasi Wajib Konversi Waskita Beton Precast II Tahun 2023, telah ditetapkan menjadi OWK dengan syarat-syarat sebagai berikut:

1. Nama OWK: Obligasi Wajib Konversi Waskita Beton Precast II Tahun 2023.
2. Utang Pokok OWK:
 - Seluruh nilai Pokok OWK berjumlah Rp1.393.155.194.444 yang memiliki opsi konversi menjadi saham baru yang diterbitkan oleh Emiten. Emiten berhak untuk mengkonversi OWK menjadi saham baru yang diterbitkan oleh Emiten dalam jangka waktu 10 tahun sejak Emiten mendapatkan seluruh persetujuan korporasi yang dibutuhkan atau sejak Tanggal Penerbitan OWK.
 - Satuan pemindahbukuan OWK adalah senilai Rp1 atau kelipatannya.
3. Jatuh Tempo OWK:
 - a. Tanggal Konversi OWK menjadi Saham Hasil Konversi yaitu pada tahun ke 10 sejak Tanggal Penerbitan OWK, yaitu pada tanggal 12 Desember 2033, dengan memperhatikan ketentuan dalam Perjanjian Perwaliamanatan OWK. Hal tersebut dengan mengindahkan ketentuan lainnya dalam Perjanjian Perwaliamanatan OWK, khususnya ketentuan Perjanjian Perwaliamanatan OWK.
 - b. Jumlah OWK yang akan dikonversi oleh Emiten pada tanggal Konversi adalah dengan harga yang sama dengan jumlah Pokok OWK yang tertulis pada Konfirmasi Tertulis yang dimiliki oleh Pemegang OWK pada Tanggal Konversi.

20. BONDS PAYABLE (continued)

- *Payment of other benefits for OWK (if any) will be made through KSEI based on the Issuer's instructions while still taking into account the results of the RUPO decision and the provisions in this Trustee Agreement.*

Based on Notarial Deed No. 41 dated November 29th, 2023 from Notary Dewantari Handayani, S.H., M.P.A., regarding Amendment II to the Waskita Beton Precast 2023 Mandatory Convertible Bond Trustee Agreement II 2023, several OWK conditions have been stipulated as follows:

1. *OWK name: Waskita Beton Precast II Mandatory Convertible Bonds for 2023.*
2. *OWK Principal Debt:*
 - *The entire principal value of OWK is Rp1,393,155,194,444 which has a conversion option into new shares issued by the Issuer. The issuer has the right to convert OWK into new shares issued by the Issuer within a period of 10 years from the time the Issuer obtains all required corporate approvals or from the OWK Issuance Date.*
 - *The OWK transfer unit is Rp1 or multiples thereof.*
3. *OWK Due Date:*
 - a. *The date of conversion of OWK into Converted Shares is the 10th year from the OWK Issuance Date, namely December 12, 2033, taking into account the provisions in the OWK Trustee Agreement. This is by taking into account other provisions in the OWK Trusteeship Agreement, especially the provisions of the OWK Trusteeship Agreement.*
 - b. *The amount of OWK that will be converted by the Issuer on the Conversion Date is at the same price as the Principal amount of OWK written on the Written Confirmation owned by the OWK Holder on the Conversion Date.*

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20. UTANG OBLIGASI (lanjutan)

- c. Nilai nominal dari Saham Hasil Konversi pada saat Emiten hendak melaksanakan konversi atas OWK menjadi Saham Hasil Konversi pada Tanggal Konversi, nilai nominal dari Saham Hasil Konversi dihitung berdasarkan *Volume Weighted Average Price (VWAP)* selama 45 hari sebelum utang *Tranche C* telah secara efektif dikonversi menjadi OWK. Yang dimaksud dengan VWAP adalah tolak ukur untuk menentukan harga rata-rata pada saham perusahaan terbuka yang diperdagangkan di Bursa Efek. Berdasarkan metode perhitungan *Volume Weighted Average Price (VWAP)* selama 45 hari yang dilakukan oleh Emiten pada tanggal 11 April 2023 sampai dengan tanggal 23 Juni 2023, Emiten telah mendapatkan harga *Volume-Weighted Average Price (VWAP)* sebesar Rp50,81.

Sehubungan dengan proses persetujuan dari Menteri Hukum dan Hak Asasi Manusia Republik Indonesia dan pendaftaran dalam Sistem Administrasi Badan Hukum Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia atas perubahan anggaran dasar Emiten, Emiten akan melakukan pembulatan nilai nominal saham yang akan tercatat dalam anggaran dasar Emiten sehingga nilai nominal dari Saham Hasil Konversi adalah sebesar Rp50.

- d. Pelaksanaan Konversi OWK menjadi Saham Hasil Konversi.
- Emiten berhak untuk mengkonversi OWK menjadi Saham Hasil Konversi pada Tanggal Konversi, dengan tetap mempertimbangkan kondisi dari Emiten.
 - Dalam hal terdapat selisih antara nilai hasil perhitungan *Volume Weighted Average Price (VWAP)* dengan nilai nominal Saham Hasil Konversi akibat dari pembulatan ke bawah atas nilai nominal dari Saham Hasil Konversi, maka Emiten akan mencatatkan selisih nilai tersebut sebagai agio saham. Sedangkan, dalam hal terdapat selisih antara nilai Utang Pokok OWK yang tidak habis dibagi dengan nilai nominal *Volume Weighted Average Price (VWAP)* dimaksud akan diselesaikan Emiten kepada Pemegang OWK pada Tanggal Konversi OWK dengan memperhatikan ketentuan peraturan perundang-undangan yang berlaku.

20. BONDS PAYABLE (continued)

- c. *The nominal value of the Converted Shares when the Issuer wishes to carry out the conversion of OWK into Convertible Shares on the Conversion Date, the nominal value of the Converted Shares is calculated based on the Volume Weighted Average Price (VWAP) for 45 days before the Tranche C debt has been effectively converted become an OWK. What is meant by VWAP is a benchmark for determining the average price of shares of public companies traded on the Stock Exchange. Based on the Volume-Weighted Average Price (VWAP) calculation method for 45 days carried out by the Issuer from April 11, 2023 to June 23, 2023, the Issuer has obtained a Volume-Weighted Average Price (VWAP) of Rp50.81.*

In connection with the approval process from the Minister of Law and Human Rights of the Republic of Indonesia and registration in the Legal Entity Administration System of the Ministry of Law and Human Rights of the Republic of Indonesia for changes to the Issuer's articles of association, the Issuer will round off the nominal value of shares that will be recorded in the Issuer's articles of association so that the value The nominal value of the Converted Shares is Rp50.

- d. *Implementation of OWK Conversion into Converted Shares.*
- *The Issuer has the right to convert OWK into Convertible Shares on the Conversion Date, while still considering the conditions of the Issuer.*
 - *In the event that there is a difference between the calculated value of the Volume-Weighted Average Price (VWAP) and the nominal value of the Convertible Shares as a result of rounding down the nominal value of the Converted Shares, the Issuer will record the difference in value as share premium. Meanwhile, in the event that there is a difference between the value of the OWK Principal Debt which is not divisible by the nominal value of the Volume-Weighted Average Price (VWAP) in question, the Issuer will settle it to the OWK Holder on the OWK Conversion Date by taking into account the provisions of the applicable laws and regulations.*

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20. UTANG OBLIGASI (lanjutan)

- Pelaksanaan konversi OWK menjadi Saham Hasil Konversi dilakukan oleh Agen Konversi yang bertindak atas nama Emiten, dengan memperhatikan syarat-syarat dan ketentuan-ketentuan yang diatur dalam Perjanjian Agen Konversi.
- Pelaksanaan konversi OWK menjadi Saham Hasil Konversi yang dilakukan oleh Agen Konversi dianggap sebagai pelunasan/pembayaran jumlah Pokok OWK oleh Emiten kepada Pemegang OWK. Setelah Saham Hasil Konversi diterima oleh para Pemegang OWK yang terdaftar sebagai Pemegang OWK pada Tanggal Konversi, Emiten dibebaskan dari kewajiban untuk melakukan pembayaran atas jumlah Pokok OWK tersebut.
- Pemegang OWK dengan ini menyatakan menerima setiap hasil pelaksanaan konversi OWK menjadi Saham Hasil Konversi yang dilakukan oleh Agen Konversi dan - membebaskan Wali Amanat dari setiap klaim, tuntutan, dan/atau gugatan perdata maupun pidana dari pihak manapun termasuk namun tidak terbatas sehubungan dengan Pasal 5 ini.

4. OWK Merupakan Bukti Utang

- Berdasarkan pernyataan Emiten sekarang tetapi berlaku sejak Tanggal Emisi, OWK merupakan bukti bahwa Emiten secara sah dan mengikat berutang kepada Pemegang OWK sejumlah Pokok OWK yang disebut dalam Sertifikat Jumbo OWK ditambah dengan Denda (jika ada) yang wajib dibayar oleh Emiten dengan cara dikonversi menjadi Saham Hasil Konversi pada Tanggal Konversi, berdasarkan Perjanjian Perwaliamanatan OWK dan Perjanjian Agen Konversi. OWK tersebut merupakan bagian penting dan tidak dapat dipisahkan dari Perjanjian Perwaliamanatan OWK.
- Bukti kepemilikan OWK bagi Pemegang OWK adalah Konfirmasi Tertulis yang diterbitkan oleh Pemegang Rekening dan diadministrasikan oleh KSEI berdasarkan Perjanjian Pembukaan Rekening Efek yang ditandatangani Pemegang OWK dan Pemegang Rekening. Konfirmasi Tertulis tersebut tidak dapat dialihkan atau diperdagangkan.

20. BONDS PAYABLE (continued)

- *Implementation of the conversion of OWK into Resulting Shares The conversion is carried out by the Conversion Agent acting on behalf of the Issuer, taking into account the terms and conditions as regulated in the Conversion Agent Agreement.*
- *The conversion of OWK into Converted Shares carried out by the Conversion Agent is considered as repayment/payment of the Principal amount of OWK by the Issuer to the OWK Holder. After the Converted Shares are received by the OWK Holders who are registered as OWK Holders on the Conversion Date, the Issuer is released from the obligation to make payment of the Principal amount of the OWK.*
- *The OWK Holder hereby declares that it has received every result of the conversion of OWK into Convertible Shares carried out by the Conversion Agent and - releases the Trustee from any claims, demands and/or civil or criminal suits from any party including but not limited to in connection with Article 5 of this.*

4. OWK is proof of debt

- *Based on the Issuer's current statement but valid from the Issuance Date, OWK is proof that the Issuer legally and bindingly owes the OWK Holder the amount of OWK Principal stated in the Jumbo OWK Certificate plus the Fines (if any) which must be paid by the Issuer by converting it into Shares Conversion Results on the Conversion Date, based on the OWK Trustee Agreement and Conversion Agent Agreement. The OWK is an important part and cannot be separated from the OWK Trusteeship Agreement.*
- *Proof of OWK ownership for OWK Holders is Written Confirmation issued by the Account Holder and administered by KSEI based on the Securities Account Opening Agreement signed by the OWK Holder and the Account Holder. Written Confirmations cannot be transferred or traded.*

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20. UTANG OBLIGASI (lanjutan)

5. Pendaftaran OWK di KSEI

- OWK didaftarkan pada KSEI berdasarkan Perjanjian Pendaftaran OWK di KSEI yang dibuat di bawah tangan bermaterai cukup, dengan memperhatikan ketentuan di bidang Pasar Modal dan ketentuan KSEI yang berlaku.
- OWK diterbitkan tanpa warkat kecuali Sertifikat Jumbo OWK yang diterbitkan untuk didaftarkan atas nama KSEI sebagai bukti utang untuk kepentingan Pemegang OWK melalui Pemegang Rekening.

6. Pendaftaran OWK di KSEI

Penarikan OWK dari Rekening Efek hanya dapat dilakukan dengan pemindahbukuan dari satu Rekening Efek ke Rekening Efek lainnya.

7. Pengalihan OWK

Hak kepemilikan OWK beralih dengan pemindahbukuan OWK dari satu Rekening Efek ke Rekening Efek lainnya. Emiten, Wali Amanat dan KSEI memberlakukan Pemegang Rekening selaku Pemegang OWK yang sah dalam hubungannya untuk menerima hak-hak yang berhubungan dengan OWK.

8. Pembelian Kembali

Emiten dan/atau suatu pihak ketiga dapat melakukan pembelian kembali atas OWK, baik sebagian maupun seluruhnya.

9. Minimum Kepemilikan OWK dan/atau Satuan Perdagangan OWK

- Minimum kepemilikan OWK adalah Rp1,00 dan/atau kelipatannya.
- Sesuai keputusan Rapat Umum Pemegang Obligasi Berkelanjutan I Waskita Beton Precast Tahap II Tahun 2019 tertanggal 15 Februari 2023, Satuan Perdagangan OWK di Bursa Efek dilakukan dengan nilai sebesar Rp5.000.000 dan/atau kelipatannya dan/atau dengan nilai sebesar Rp1,00 dan/atau kelipatannya, atau dengan nilai sebagaimana ditentukan dalam peraturan Bursa Efek dan/atau perjanjian tersendiri yang ditandatangani oleh Emiten dan Bursa Efek.

20. BONDS PAYABLE (continued)

5. OWK registration at KSEI

- OWK is registered with KSEI based on an Agreement Registration of OWK at KSEI which is made under the hand of sufficient stamp duty, taking into account provisions in the Capital Market sector and applicable KSEI provisions.
- OWK is issued without script except for the Jumbo OWK Certificate which is issued to be registered in the name of KSEI as proof of debt for the benefit of the OWK Holder through the Account Holder

6. Withdrawal of OWK

Withdrawing OWK from a Securities Account can only be done by transferring it from one Securities Account to another Securities Account.

7. OWK redirection

OWK ownership rights are transferred by transferring OWK from one Securities Account to another Securities Account. The Issuer, Trustee and KSEI treat the Account Holder as the legal OWK Holder in relation to receiving rights related to the OWK.

8. Buyback

The issuer and/or a third party can repurchase OWK, either in part or in whole.

9. Minimum OWK Ownership and/or OWK Trading Unit

- Minimum OWK ownership is Rp1.00 or multiples thereof.
- In accordance with the decision of the General Meeting of Sustainable Bondholders I Waskita Beton Precast Phase I 2019 dated February 15, 2023, OWK Trading Units on the Stock Exchange were carried out with a value of Rp5,000,000 and/or multiples thereof and/or with a value of Rp1.00 and/or multiples thereof, or with a value as determined in the Stock Exchange regulations and/or a separate agreement signed by the Issuer and the Stock Exchange.

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20. UTANG OBLIGASI (lanjutan)

- Sesuai peraturan/ ketentuan Bursa Efek yang berlaku pada saat Perjanjian Perwaliamanatan OWK ini ditandatangani, yaitu sesuai Surat Edaran Bursa Efek Indonesia Nomor SE-00016/BEI/07-2021 tanggal 12 Juli 2021 perihal Parameter Perdagangan Efek Bersifat Utang dan Sukuk di Sistem Penyelenggara Pasar Alternatif (SPPA), diatur antara lain parameter satuan perdagangan di papan *retail corporate bonds (retail corps)* sebesar Rp1.000.000, maka Satuan Perdagangan OWK di Bursa Efek dilakukan dengan nilai sebesar Rp1.000.000 dan/atau kelipatannya.

10. Jaminan dan Hak Senioritas Atas Utang

OWK tidak dijamin dengan jaminan khusus.

11. Sanksi

Apabila Emiten tidak memenuhi kewajiban dalam Perjanjian Perwaliamanatan OWK maka Emiten dapat dikenakan sanksi sesuai dengan Perjanjian Perwaliamanatan OWK antara lain apabila Emiten tidak melakukan konversi OWK menjadi Saham Hasil Konversi pada Tanggal Konversi, maka Emiten wajib membayar Denda. Denda yang dibayar oleh Emiten merupakan hak Pemegang OWK, yang akan diberikan kepada Pemegang OWK secara proporsional berdasarkan besarnya OWK yang dimilikinya.

12. Lain-lain

- Kewajiban Emiten berdasarkan OWK pada setiap waktu merupakan kewajiban Emiten yang sah dan yang tidak bersyarat serta bersifat mutlak.
- Konversi Pokok OWK menjadi Saham Hasil Konversi dan pembayaran Denda (jika ada) merupakan hak dari para Pemegang OWK.
- Bank Kustodian atau Perusahaan Efek yang merupakan Pemegang Rekening dapat bertindak untuk dirinya sendiri atau berdasarkan surat kuasa bertindak untuk dan atas nama nasabahnya sebagai Pemegang OWK.

20. BONDS PAYABLE (continued)

- In accordance with the Stock Exchange rules/conditions in effect at the time this OWK Trustee Agreement was signed, namely in accordance with the Indonesian Stock Exchange Circular Letter Number SE-00016/BEI/07-2021 dated July 12, 2021 regarding Trading Parameters for Debt Securities and Sukuk in the Alternative Market Organizer System (SPPA), regulated among other things, trading unit parameters on the retail corporate bonds (retail corps) board at Rp1,000,000, then the OWK Trading Unit on the Stock Exchange is carried out at a value of Rp1,000,000 and/or multiples thereof.

10. Collateral and Seniority Rights on Debt

OWK is not guaranteed by any special guarantee.

11. Punishment

If the Issuer does not fulfill the obligations in the OWK Trustee Agreement, especially the OWK Trustee Agreement, the Issuer may be subject to sanctions in accordance with the OWK Trustee Agreement, including if the Issuer does not convert the OWK into Converted Shares on the Conversion Date, then the Issuer is obliged to pay a Fine. Fines paid by the Issuer are the rights of the OWK Holder, which will be given to the OWK Holder proportionally based on the size of the OWK they own.

12. Others

- The Issuer's obligations under the OWK at all times constitute the Issuer's legal obligations and are unconditional and absolute.
- Conversion of OWK Principal into Conversion Shares and payment of Fines (if any) are the rights of OWK Holders.
- Custodian Banks or Securities Companies which are Account Holders can act for themselves or based on a power of attorney to act for and on behalf of their customers as OWK Holders.

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20. UTANG OBLIGASI (lanjutan)

- Bank Kustodian atau Perusahaan Efek yang merupakan Pemegang Rekening dapat bertindak untuk dirinya sendiri atau berdasarkan surat kuasa bertindak untuk dan atas nama nasabahnya sebagai Pemegang OWK. Bagi Pemegang OWK berlaku ketentuan perpajakan sesuai dengan peraturan perundang-undangan yang berlaku di Negara Republik Indonesia dan apabila Emiten diwajibkan oleh peraturan perundang-undangan yang berlaku di Negara Republik Indonesia untuk memotong pajak atas setiap pembayaran yang dilakukan oleh Emiten kepada Pemegang OWK, Emiten melalui Agen Pembayaran harus memotong pajak tersebut dan membayarkannya kepada instansi yang ditunjuk untuk menerima pembayaran pajak serta melalui Agen Pembayaran akan memberikan bukti pemotongan pajak kepada Pemegang OWK.

Berdasarkan surat dari PT Pefindo dengan nomor surat RC-794/PEF-DIR/IX/2023 tanggal 11 September 2023 perihal Sertifikat Pemeringkat atas Obligasi dan Obligasi Wajib Konversi Perusahaan menyatakan bahwa tetap Pemeringkat atas Obligasi Waskita Beton Precast I Tahun 2022, Obligasi Wajib Konversi Waskita Beton Precast I Tahun 2023 serta, Obligasi Waskita Beton Precast II Tahun 2022 dan Obligasi Wajib Konversi Waskita Beton Precast II Tahun 2023 telah diputuskan peringkatnya menjadi B (Single B).

20. BONDS PAYABLE (continued)

- A Custodian Bank or Securities Company which is an Account Holder can act for itself or based on a power of attorney to act for and on behalf of its customers as an OWK Holder. For OWK Holders, tax provisions apply in accordance with the laws and regulations in force in the Republic of Indonesia and if the Issuer is required by the laws and regulations in force in the Republic of Indonesia to withhold tax on every payment made by the Issuer to OWK Holders, the Issuer through the Agent Payments must withhold the tax and pay it to the agency appointed to receive tax payments and through the Payment Agent will provide proof of tax withholding to the OWK Holder.

Based on a letter from PT Pefindo with letter number RC-794/PEF-DIR/IX/2023 dated September 11, 2023 regarding the Rating Certificate on Bonds and Mandatory Convertible Bonds, the Company states that the rating remains on Waskita Beton Precast I Year 2022 Bonds, Waskita Beton Precast I Year 2023 Convertible Bonds and, Waskita Beton Precast II Year 2022 Bonds and Waskita Beton Precast II Year 2023 Mandatory Conversion Bonds have been decided to B (Single B).

21. LIABILITAS SEWA

	2025
Tanah	329.429.333
Kendaraan	1.331.710.620
Jumlah	1.661.139.953
Bagian yang jatuh tempo dalam waktu satu tahun	(124.875.000)
Jumlah liabilitas sewa jangka panjang	1.536.264.953

Rincian liabilitas sewa berdasarkan nama penyewa:

	2025
Koperasi Jasa WSBP	1.331.710.620
Koperasi Waskita	-
Lain-lain	329.429.333
Jumlah liabilitas sewa	1.661.139.953

21. LEASE LIABILITIES

	2024	
	329.429.485	Land
	3.363.948.945	Vehicles
Jumlah	3.693.378.430	Total
Bagian yang jatuh tempo dalam waktu satu tahun	(1.338.809.772)	Current maturity
Jumlah liabilitas sewa jangka panjang	2.354.568.658	Total non-current lease liabilities

Details of lease liabilities by lessor:

	2024	
Koperasi Jasa WSBP	457.724.652	Koperasi Jasa WSBP
Koperasi Waskita	2.906.224.297	Koperasi Waskita
Lain-lain	329.429.481	Others
Jumlah liabilitas sewa	3.693.378.430	Total lease liabilities

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22. OBLIGASI WAJIB KONVERSI

	2025
Utang Obligasi Wajib Konversi	
Obligasi Tahap 1 Tahun 2023	457.614.726.667
Obligasi Tahap 2 Tahun 2023	1.393.155.194.444
Subjumlah	1.850.769.921.111
Diskonto yang belum diamortisasi	(1.043.073.252.020)
Jumlah	807.696.669.091

Berdasarkan Pengumuman dari IDX Nomor Peng-P-01325/BEI.PP3/12/2023 tanggal 12 Desember 2023 perihal Pencatatan Obligasi Wajib Konversi Waskita Beton Precast I Tahun 2023 dan Obligasi Wajib Konversi Waskita Beton Precast II Tahun 2023 PT Waskita Beton Precast Tbk. (WSBP), maka dilakukan pencatatan atas Obligasi Wajib Konversi Waskita Beton Precast I Tahun 2023 (WSBP01CB) dan Obligasi Wajib Konversi Waskita Beton Precast II Tahun 2023 (WSBP02CB), yang akan dicatatkan di Bursa tanggal 13 Desember 2023, dengan rincian sebagai berikut:

22. MANDATORY CONVERTIBLE BOND

2024	Mandatory Convertible Bond
457.614.726.667	Bond 1 Year 2023
1.393.155.194.444	Bond 2 Year 2023
1.850.769.921.111	Subtotal
(1.123.115.264.275)	Unamortized discount
727.654.656.836	Total

Based on the Announcement from IDX Number Peng-P-01325/BEI.PP3/12/2023 dated December 12, 2023 regarding the Recording of Waskita Beton Precast Mandatory Convertible Bonds I of 2023 and Waskita Beton Precast Mandatory Convertible Bonds II of 2023 PT Waskita Beton Precast Tbk. (WSBP), the Waskita Beton Precast Mandatory Convertible Bonds I of 2023 (WSBP01CB) and Waskita Beton Precast Mandatory Convertible Bonds II of 2023 (WSBP02CB), which will be listed on the Stock Exchange on December 13, 2023, with the following details:

Nama Obligasi/ Obligation's Name	Obligasi Wajib Konversi Waskita Beton Precast I Tahun 2025/ Waskita Beton Precast I Mandatory Convertible Bonds in 2025
Kode Obligasi/ Obligation Code	WSBP01CB
Kode ISIN/ ISIN Code	IDC000013904
Nilai Emisi/ Emission Value	457.614.726.667
Tingkat Bunga/ Interest Rate	0,00% (Zero Coupon)
Tanggal Jatuh Tempo/ Due date	12 Desember 2033
Tanggal Konversi Saham Tambahan/ Additional Share Conversion Date	12 Desember 2033 (10 tahun sejak tanggal penerbitan/10 years from the date of publication)

Nama Obligasi/ Obligation's Name	Obligasi Wajib Konversi Waskita Beton Precast IV Tahun 2024/ Waskita Beton Precast IV Mandatory Convertible Bonds in 2024
Kode Obligasi/ Obligation Code	WSBP02CB
Kode ISIN/ ISIN Code	IDC000014001
Nilai Emisi/ Emission Value	1.393.155.194.444
Tingkat Bunga/ Interest Rate	0,00% (Zero Coupon)
Tanggal Jatuh Tempo/ Due date	12 Desember 2033
Tanggal Konversi Saham Tambahan/ Additional Share Conversion Date	12 Desember 2033 (10 tahun sejak tanggal penerbitan/10 years from the date of publication)
Wali Amanat/ Trustee	
Tanggal Penerbitan/ Publication date	PT Bank Mega Tbk.
Tanggal Pencatatan/ Recording Date	12 Desember 2023
Tanggal Pembayaran Bunga Pertama/ First Interest Payment Date	13 Desember 2023
Periode Pembayaran Bunga/ Interest Payment Periode	Tidak Ada Bunga yang Dibayarkan/ No Interest Paid
Lembaga Pemeringkat/ Rating Agency	Tidak Ada/ There isn't any
Hasil Peringkat/ Ranking Results	PT Pemeringkat Efek Indonesia (Pefindo) Id B/ (Single B)

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**23. MODAL SAHAM DAN TAMBAHAN MODAL
DISETOR**

a. Modal Saham

Berdasarkan Akta Notaris No. 39 tanggal 14 Juli 2023 oleh Ashoya Ratam, S.H., M.Kn., Notaris di Jakarta, Para Pemegang Saham menyetujui peningkatan modal dasar Perusahaan dari semula sebesar Rp6.326.677.813.600 menjadi sebesar Rp10.526.677.813.600. Akta tersebut telah mendapat surat persetujuan dari Menteri Kehakiman dan Hak Asasi Manusia Republik Indonesia dengan surat Keputusan No.AHU-0043401.AH.01.02.TAHUN.2023 tanggal 27 Juli 2023.

Berdasarkan Akta Notaris No. 60 tanggal 28 Juli 2023 oleh Yumna Shabrina, S.H., M.Kn., Notaris di Jakarta, Para Pemegang Saham menyetujui peningkatan modal dasar Perusahaan dari semula sebesar 63.266.778.135 lembar saham menjadi sebesar 147.266.778.136 lembar saham yang terdiri dari 63.266.778.135 lembar saham seri B dengan nominal sebesar Rp100 dan 84.000.000.000 lembar saham C dengan nominal sebesar Rp50. Akta tersebut telah mendapat surat persetujuan dari Menteri Kehakiman dan Hak Asasi Manusia Republik Indonesia dengan surat Keputusan No.AHU-0153549.AH.01.11.TAHUN. 2023 Tanggal 9 Agustus 2023.

Berdasarkan Akta Notaris No. 16 tanggal 10 Agustus 2023 oleh Ashoya Ratam, S.H., M.Kn., Notaris di Jakarta, Para Pemegang Saham menyetujui peningkatan modal dasar Perusahaan dari semula sebesar Rp6.326.677.813.600 menjadi sebesar Rp10.526.677.813.600 dan peningkatan modal ditempatkan dan disetor dari semula sebesar Rp2.636.115.753.400 menjadi sebesar Rp4.316.120.742.050 yang terdiri dari 1 lembar saham seri A dengan nilai nominal sebesar Rp100 per lembar saham, 26.361.157.533 lembar saham seri B dengan nilai nominal sebesar Rp100 per lembar saham dan 28.194.563.791 lembar saham seri C dengan nilai nominal sebesar Rp50 per lembar saham. Akta tersebut telah disampaikan kepada Menteri Kehakiman dan Hak Asasi Manusia Republik Indonesia dengan surat pemberitahuan No. AHU-AH.01.03-0109371 tanggal 22 Agustus 2023.

**23. SHARE CAPITAL AND ADDITIONAL PAID-IN
CAPITAL**

a. Share Capital

Based on Notarial Deed No. 39, dated July 14, 2023, by Ashoya Ratam, S.H., M.Kn., a Notary in Jakarta, the shareholders approved an increase in the authorized capital of the Company from the original Rp6,326,677,813,600 to Rp10,526,677,813,600. The deed has received a letter of approval from the Minister of Justice and Human Rights of the Republic of Indonesia with Decree No.AHU-0043401.AH.01.02.TAHUN.2023 dated July 27, 2023.

Based on Notarial Deed No. 60, dated July 28, 2023, by Yumna Shabrina, S.H., M.Kn., a Notary in Jakarta, the shareholders approved an increase in the authorized capital of the Company from the original 63,266,778,135 per share to 147,266,778,136 per share which consist of 63,266,778,135 per share series B with value of Rp100 per share and 84,000,000,000 per share series C with value of Rp50 per share. The deed has received a letter of approval from the Minister of Justice and Human Rights of the Republic of Indonesia with Decree No.AHU-0153549.AH.01.11.TAHUN. 2023 dated August 9, 2023.

Based on Notarial Deed No. 16 dated August 10, 2023 by Ashoya Ratam, S.H., M.Kn., a Notary in Jakarta, the shareholders approved an increase in the Company's authorized capital from Rp6,326,677,813,600 to Rp10,526,677,813,600 and There is also an increase in the capital subscribed and paid up from the original amount of Rp2,636,115,753,400 to Rp4,316,120,742,050 which consist of 1 series A share with a nominal value of Rp100 per share, 26,361,157,533 series B shares with a nominal value of Rp100 per share, and 28,194,563,791 series C shares with a nominal value of Rp50 per share. The deed has been submitted to the Minister of Justice and Human Rights of the Republic of Indonesia with notification letter No. AHU-AH.01.03-0109371 dated August 22, 2023.

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23. MODAL SAHAM DAN TAMBAHAN MODAL
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23. SHARE CAPITAL AND ADDITIONAL PAID-IN
CAPITAL (continued)

a. Modal Saham (lanjutan)

a. Share Capital (continued)

Berdasarkan Pernyataan Keputusan Rapat Umum Luar Biasa Perusahaan No. 16 tanggal 10 Agustus 2023, dalam rapat telah diagendakan persetujuan konversi utang Perusahaan menjadi Ekuitas kepada kreditur tertentu, Persetujuan peningkatan Modal Dasar dan Disetor Perusahaan Tanpa Melalui Hak Memesan Efek Terlebih Dahulu melalui penerbitan seri saham baru dalam rangka implementasi atas ketentuan dalam Perjanjian Perdamaian, dan Persetujuan Perubahan Anggaran Dasar Perusahaan.

Based on the Statement of Resolutions of the Extraordinary General Meeting of the Company No. 16 dated August 10, 2023, the meeting has been scheduled for approval of the conversion of the Company's debt into Equity for certain creditors, Approval of increasing the Authorized and Paid-up Capital of the Company without going through Pre-emptive Rights through serial issuance new shares in order to implement the provisions in the Peace Agreement, and Approval of Amendments to the Company's Articles of Association.

Atas Perubahan Anggaran Dasar telah disahkan oleh Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia Direktorat Jenderal Administrasi Hukum Umum No. AHU-AH.01.03-0109371 tanggal 22 Agustus 2023.

The Amendments to the Articles of Association have been ratified by the Ministry of Law and Human Rights Republik Indonesia, Directorate General of General Legal Administration No. AHU-AH.01.03-0109371 dated August 22, 2023.

Berdasarkan Akta Notaris No 7 tanggal 8 Oktober 2024 Ashoya Ratam, S.H., M.Kn., Notaris di Jakarta, peningkatan modal ditempatkan dan disetor dari semula sebesar Rp4.045.843.942.950 menjadi sebesar Rp4.063.383.030.500 yang terdiri dari 1 lembar saham seri A dengan nilai nominal sebesar Rp100 per lembar saham, 26.361.157.533 lembar saham seri B dengan nilai nominal sebesar Rp100 per lembar saham dan 28.545.345.542 lembar saham seri C dengan nilai nominal sebesar Rp50 per lembar saham.

Based on Notarial Deed No. 7 dated October 8, 2024 by Ashoya Ratam, S.H., M.Kn., a Notary in Jakarta, there was an increase in the Company's subscribed and paid-up capital from the original amount of Rp4,045,843,942,950 to Rp4,063,383,030,500 which consists of 1 series A share with a nominal value of Rp100 per share, 26,361,157,533 series B shares with a nominal value of Rp100 per share, and 28,545,345,542 series C shares with a nominal value of Rp50 per share.

Berdasarkan Akta Notaris No 25 tanggal 19 Desember 2024 Ashoya Ratam, S.H., M.Kn., Notaris di Jakarta peningkatan modal ditempatkan dan disetor dari semula sebesar Rp4.063.383.030.500 menjadi sebesar 4.072.310.311.650 yang terdiri dari 1 lembar saham seri A dengan nilai nominal sebesar Rp100 per lembar saham, 26.361.157.533 lembar saham seri B dengan nilai nominal sebesar Rp100 per lembar saham dan 28.723.891.165 lembar saham seri C dengan nilai nominal sebesar Rp50 per lembar saham. Akta tersebut telah disampaikan kepada Menteri Kehakiman dan Hak Asasi Manusia Republik Indonesia dengan surat pemberitahuan No. AHU-AH.01.03-0230521 Tanggal 31 Desember 2024.

Based on Notarial Deed No. 25 dated December 19, 2024 by Ashoya Ratam, S.H., M.Kn., a Notary in Jakarta, there was an increase in the Company's subscribed and paid up capital from the original amount of Rp4,063,383,030,500 to Rp4,072,310,311,650 which consists of 1 series A share with a nominal value of Rp100 per share, 26,361,157,533 series B shares with a nominal value of Rp100 per share, and 28,723,891,165 series C shares with a nominal value of Rp50 per share. The deed has been submitted to the Minister of Justice and Human Rights of the Republic of Indonesia with notification letter No. AHU-AH.01.03-0230521 dated December 31, 2024.

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23. MODAL SAHAM DAN TAMBAHAN MODAL
DISETOR (lanjutan)

a. Modal Saham (lanjutan)

Hingga 31 Desember 2024, Perseroan telah melaksanakan Penambahan Modal Tanpa Hak Memesan Efek Terlebih Dahulu ("PMTHMETD") sebanyak 3 (tiga) tahap sehingga jumlah Modal Ditempatkan dan Disetor meningkat dari semula sebesar Rp2.636.115.753.400 menjadi Rp4.072.310.311.650 yang terdiri dari 1 saham seri A dengan nilai nominal sebesar Rp100 per lembar saham 26.361.157.533 saham seri B dengan nilai nominal sebesar Rp100 per lembar saham 29.475.359.587 saham seri C dengan nilai nominal Rp50 per lembar saham. Pelaksanaan tersebut dicatat dalam Akta Notaris No46 tanggal 25 April 2025 oleh Ashoya Ratam, S.H., M.Kn., Notaris di Jakarta dan disampaikan kepada Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia dengan surat pemberitahuan No AHU-AH.01.03-0133011 tanggal 16 Mei 2025.

Berdasarkan Akta Notaris No 46 tanggal 25 April 2025 oleh Ashoya Ratam, S.H., M.Kn., Notaris di Jakarta peningkatan modal ditempatkan dan disetor dari semula sebesar Rp4.072.310.311.650 menjadi Rp4.109.883.732.750 yang terdiri dari 1 lembar saham seri A dengan nilai nominal sebesar Rp100 per lembar saham, 26.361.157.533 lembar saham seri B dengan nilai nominal sebesar Rp100 per lembar saham dan 29.475.359.587 lembar saham seri C dengan nilai nominal sebesar Rp50 per lembar saham. Akta tersebut telah disampaikan kepada Menteri Kehakiman dan Hak Asasi Manusia Republik Indonesia dengan surat pemberitahuan No. AHU-AH.01.03-0133011 tanggal 16 Mei 2025.

Berdasarkan Akta Notaris No 09 tanggal 07 Agustus 2025 Ashoya Ratam, S.H., M.Kn., Notaris di Jakarta peningkatan modal ditempatkan dan disetor dari semula sebesar Rp4.109.883.732.750 menjadi sebesar Rp4.157.081.801.000 yang terdiri dari 1 lembar saham seri A dengan nilai nominal sebesar Rp100 per lembar saham, 26.361.157.533 lembar saham seri B dengan nilai nominal sebesar Rp100 per lembar saham dan 30.419.320.952 lembar saham seri C dengan nilai nominal sebesar Rp50 per lembar saham. Akta tersebut telah disampaikan kepada Menteri Kehakiman dan Hak Asasi Manusia Republik Indonesia dengan surat pemberitahuan No. AHU-AH.01.03-0220926 Tanggal 20 Agustus 2025.

Sehingga modal ditempatkan dan disetor per 31 Desember 2025 adalah sebagai berikut:

23. SHARE CAPITAL AND ADDITIONAL PAID-IN
CAPITAL (continued)

a. Share Capital (continued)

As of December 31, 2024, the Company has implemented a Capital Increase without Pre-emptive Rights (Penambahan Modal Tanpa Hak Memesan Efek Terlebih Dahulu / PMTHMETD) in three (3) phases, resulting in an increase in Issued and Paid-up Capital from Rp2,636,115,753,400 to Rp4,072,310,311,650, consisting of 1 Series A share with a nominal value of Rp100 per share, 26,361,157,533 Series B shares with a nominal value of Rp100 per share, and 29,475,359,587 Series C shares with a nominal value of Rp50 per share. The implementation was documented in Notarial Deed No. 46 dated April 25, 2025, by Ashoya Ratam, S.H., M.Kn., Notary in Jakarta, and has been notified to the Ministry of Law and Human Rights of the Republic of Indonesia through notification letter No. AHU-AH.01.03-0133011 dated May 16, 2025.

Based on Notarial Deed No. 46 dated April 25, 2025 by Ashoya Ratam, S.H., M.Kn., a Notary in Jakarta, there was an increase in the Company's subscribed and paid-up capital from the original amount of Rp4,072,310,311,650 to Rp4,109,883,732,750 which consists of 1 series A share with a nominal value of Rp100 per share, 26,361,157,533 series B shares with a nominal value of Rp100 per share, and 29,475,359,587 series C shares with a nominal value of Rp50 per share. The deed has been submitted to the Minister of Justice and Human Rights of the Republic of Indonesia with notification letter No. AHU-AH.01.03-0133011 dated May 16, 2025.

Based on Notarial Deed No. 09 dated August 7, 2025 of Ashoya Ratam, S.H., M.Kn., Notary in Jakarta, there was an increase in the Company's subscribed and paid-up capital from the original amount of Rp4,109,883,732,750 to Rp4,157,081,801,000, which consists of 1 series A share with a nominal value of Rp100 per share, 26,361,157,533 series B shares with a nominal value of Rp100 per share, and 30,419,320,952 series C shares with a nominal value of Rp50 per share. The deed has been submitted to the Minister of Law and Human Rights of the Republic of Indonesia through a notification letter No. AHU-AH.01.03-0220926 dated August 20, 2025.

Therefore, the composition of the Company's subscribed and paid-up capital as at December 31, 2025 is as follows:

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23. SHARE CAPITAL AND ADDITIONAL PAID-IN
CAPITAL (continued)

a. Modal Saham (lanjutan)

a. Share Capital (continued)

Rincian/ Details	Tanggal/ Date	Modal Ditempatkan dan Disetor (Rp)/ Paid in Capital	Lembar Saham/ Shares
Keputusan RUPSLB 2023/ Resolution of the 2023 EGMS	30 Juni/ June 30, 2023	4.316.120.742.050	59.961.257.307
Jumlah/ Total		4.316.120.742.050	59.961.257.307
Setoran lama/ Prior paid in capital	-	2.636.115.753.400	26.361.157.534
Tahap I/ Phase I	4 Agustus/ August 4, 2023	1.409.728.189.550	28.194.563.791
Tahap II/ Phase II	3 September/ September 3, 2024	17.539.087.550	350.781.751
Tahap III/ Phase III	20 November/ November 20, 2024	8.927.281.150	178.545.623
Tahap IV/ Phase IV	26 Maret/ March 26, 2025	37.573.421.100	751.468.422
Tahap V/ Phase V	10 Juli/ July 10, 2025	47.198.068.250	943.961.365
Jumlah/ Total		4.157.081.801.000	56.780.478.486

Sehingga susunan komposisi pemegang saham
Perusahaan per 31 Desember 2025 dan 2024
adalah sebagai berikut:

Therefore, the composition of the Company's
shareholders as at December 31, 2025 and
2024 as follows:

31 Desember/December 31, 2025

	Jumlah Saham/Total Shares	Persentase kepemilikan/ Percentage of ownership %	Jumlah modal disetor/ Total paid-up capital	
PT Waskita Karya (Persero) Tbk	16.017.557.697	28,21%	1.591.711.914.800	PT Waskita Karya (Persero) Tbk
PT Intiniaga Sukses Abadi	3.918.646.978	6,90%	195.932.348.900	PT Intiniaga Sukses Abadi
Koperasi Waskita Karya	13.935	0,00%	1.393.500	Koperasi Waskita Karya
PT Waskita Beton Precast Tbk	1.845.281.000	3,25%	184.528.100.000	PT Waskita Beton Precast Tbk
Masyarakat	34.998.978.876	61,64%	2.184.908.043.800	Public
Jumlah	56.780.478.486	100%	4.157.081.801.000	Total

31 Desember/December 31, 2024

	Jumlah saham/ Total shares	Persentase kepemilikan/ Percentage of ownership %	Jumlah modal disetor/ Total paid-up capital	
PT Waskita Karya (Persero) Tbk	16.017.557.697	29,08%	1.591.711.914.800	PT Waskita Karya (Persero) Tbk
PT Intiniaga Sukses Abadi	3.926.646.978	7,13%	196.332.348.900	PT Intiniaga Sukses Abadi
Koperasi Waskita Karya	13.935	0,00%	1.393.500	Koperasi Waskita Karya
PT Waskita Beton Precast Tbk	1.845.281.000	3,35%	184.528.100.000	PT Waskita Beton Precast Tbk
Masyarakat	33.295.549.089	60,44%	2.099.736.554.458	Public
Jumlah	55.085.048.699	100%	4.072.310.311.658	Total

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23. SHARE CAPITAL AND ADDITIONAL PAID-IN
CAPITAL (continued)

a. Modal Saham (lanjutan)

a. Share Capital (continued)

Ringkasan setoran modal yang dilakukan adalah
sebagai berikut:

A summary of capital contributions made are
as follows:

	2025	2024	
Modal Saham			Authorized Capital
Modal dasar			Authorized Capital
147.266.778.136 saham			147,266,778,136 shares
per 31 Desember 2025 dan			as of December 31,
2024 nilai nominal Rp100			2025 and 2024 per value
dan Rp50 per saham	10.526.677.813.600	10.526.677.813.600	of Rp100 and Rp50 per
			share
Penyertaan Modal			Paid-up Capital
PT Waskita Karya (Persero)			PT Waskita Karya (Persero) Tbk
Tbk Modal Disetor dan			Paid up capital
Ditempatkan	1.260.457.453.403	1.260.457.453.403	Inbreg Property, Plant and
			Equipment and Inventories
Inbreg Aset Tetap dan			Phase I:
Persediaan Tahap I:	30.702.000.000	30.702.000.000	Inventories
Persediaan			Property, Plant and,
			Equipment:
Aset Tetap:			Land
Tanah	46.074.000.000	46.074.000.000	Building
Bangunan dan Gedung	9.227.000.000	9.227.000.000	
Peralatan Proyek Golongan			
I dan II	152.724.000.000	152.724.000.000	Project Equipment I and II
Jumlah	1.499.184.453.403	1.499.184.453.403	Total
Inbreg Aset Tetap dan			Inbreg Property, Plant
Persediaan Tahap II:			and Equipment and
			Inventories Phase II:
Tanah	33.670.000.000	33.670.000.000	Land
Bangunan dan Gedung	37.021.000.000	37.021.000.000	Building
Peralatan Proy. Gol I dan II	11.793.000.000	11.793.000.000	Project Equipment I and II
Jumlah	82.484.000.000	82.484.000.000	Total
Jumlah Penyertaan Modal			Total Paid-up Capital of
PT Waskita Karya (Persero)			PT Waskita Karya
Tbk	1.591.711.914.800	1.591.711.914.800	(Persero) Tbk
PT Intiniaga Sukses Abadi	195.932.348.900	196.332.348.900	PT Intiniaga Sukses Abadi
Koperasi Waskita	1.393.500	1.393.500	Koperasi Waskita
PT Waskita Beton Precast			
Tbk	184.528.100.000	184.528.100.000	PT Waskita Beton Precast Tbk
Masyarakat (<5%)	2.184.908.043.800	2.099.736.554.458	Public (<5%)
Jumlah	4.157.081.801.000	4.072.310.311.658	Total

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23. SHARE CAPITAL AND ADDITIONAL PAID-IN
CAPITAL (continued)

b. Tambahan Modal Disetor

b. Additional Paid-in Capital

	2025	2024	
Jumlah Saham yang Dikeluarkan	10.544.463.000	10.544.463.000	Number of shares issued
Nilai Jual Perdana per Saham	490	490	Initial sale value per share
Nilai Nominal per Saham	(100)	(100)	Par value
Agio per Saham	390	390	Agio per shares
Jumlah Saham yang Dikeluarkan	30.419.320.948	28.723.891.165	Number of shares issued
Nilai Jual Perdana per Saham	50	50	Initial sale value per share
Agio per Saham	1	1	Agio per shares
Jumlah Agio Saham	4.136.980.219.968	4.135.606.921.844	Total Paid in Capital
Biaya Emisi Saham	(94.256.955.187)	(94.256.955.187)	Share issuance costs
Bersih	4.042.723.264.781	4.041.349.966.657	Net
Penyesuaian atas transaksi restrukturisasi entitas pengendali	(73.554.205.960)	(73.554.205.960)	Adjustment from restructuring transaction of entities under common control
Jumlah	3.969.169.058.821	3.967.795.760.697	Total

Biaya emisi saham merupakan biaya yang berkaitan dengan penerbitan efek ekuitas perusahaan atau perusahaan publik. Biaya ini mencakup fee dan komisi yang dibayarkan kepada penjamin emisi, lembaga dan profesi penunjang pasar modal, dan biaya pencetakan dokumen pernyataan pendaftaran, biaya pencatatan efek ekuitas di bursa efek, serta biaya promosi sesuai dengan Keputusan Ketua Badan Pasar Modal No. Kep-347/BL/2012 tanggal 25 Juni 2012, peraturan No. VIII.G.7 tentang pedoman penyajian laporan keuangan. Biaya emisi efek ekuitas berasal dari penawaran perdana tahun 2016.

Share issuance costs are costs related to the issuance of equity securities. These costs include fees and commissions paid to the underwriter, supporting institutions and professionals in capital markets, and the registration document printing costs, cost of equity securities listing on the stock exchange, as well as promotional cost in accordance with the Decision of the Chairman of the Capital Market Board No. Kep-347/BL/2012 dated June 25, 2012, regulation No. VIII.G.7 on guidelines for the preparation of financial statements. Share issuance costs originated from the initial public offering in 2016.

Pada tahun 2014 dan 2015, Perusahaan menerima setoran modal nonkas (inbreng) dari entitas induk (WSKT). Transaksi ini merupakan kombinasi bisnis entitas sepengendali. Perusahaan mencatat selisih antara nilai wajar aset tetap dan persediaan yang dialihkan dengan nilai tercatatnya pada pos tambahan modal disetor dengan rincian sebagai berikut:

In 2014 and 2015, the non-cash assets of a division of the Company's Parent Company (WSKT) was transferred to the Company. These transactions constitute a business combination involving entities under common control. The Company recorded the difference between the fair value of assets of the division transferred and their carrying amount as part of additional paid-in capital with details as follows:

	Nilai Tercatat/ Carrying Amount	Nilai Wajar/ Fair Value	Selisih/ Difference	
Tanah	18.336.222.851	79.744.000.000	(61.407.777.149)	Land
Gedung	45.827.683.787	46.248.000.000	(420.316.213)	Building
Peralatan	154.409.555.664	164.404.000.000	(9.994.444.336)	Equipment
Kendaraan	9.654.688	113.000.000	(103.345.312)	Vehicle
Persediaan	29.073.677.059	30.702.000.000	(1.628.322.941)	Inventories
Jumlah	247.656.794.049	321.211.000.000	(73.554.205.951)	Total

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24. SAHAM DIPEROLEH KEMBALI

Berdasarkan Akta (RUPSLB) No. 59 tanggal 26 Juli 2017, Undang-Undang Nomor 40 Tahun 2007 tentang Perusahaan Terbatas Pasal 37 ("UU No. 40 Tahun 2007") dan lampiran Keputusan Ketua Badan Pengawas Pasar Modal dan Lembaga Keuangan No. KEP-105/BL/2010 Peraturan XI.B.2: Pembelian Kembali Saham Yang Dikeluarkan Oleh Perusahaan atau Perusahaan Publik, Perusahaan memutuskan untuk melaksanakan pembelian kembali saham (*buyback*) maksimum sebesar 7% dari seluruh saham yang telah dikeluarkan dan disetor penuh atau sebesar 1.845.281.000 saham dengan periode *buyback* dari tanggal 27 Juli 2017 sampai dengan 29 Desember 2017. Sesuai POJK No.30/POJK.04/2017. Pengalihan saham wajib dilakukan 3 (tiga) tahun sejak pembelian kembali saham, dalam hal masih terdapat saham hasil pembelian kembali, maka saham wajib dialihkan dalam jangka waktu paling lama 2 (dua) tahun, dalam hal masih terdapat lagi saham hasil pembelian kembali, maka saham wajib dialihkan dalam jangka waktu paling lama 1 (satu) tahun. Adapun periode pengalihan saham hasil pembelian kembali Perusahaan mendapatkan relaksasi selama 3 (tiga) tahun 22 (dua puluh dua) hari sebagaimana kebijakan Otoritas Jasa Keuangan yang tertuang dalam Surat Edaran No. 20/SEOJK.04/2021 tentang Kebijakan Stimulus dan Relaksasi Ketentuan Terkait Emiten dan Perusahaan Publik dalam Menjaga Kinerja dan Stabilitas Pasar Modal Akibat Penyebaran Corona Virus Disease 2019 ("SEOJK 20/2021") dan surat No. S-68/D.04/2023 tentang Keberlakuan Kebijakan Relaksasi dalam Menjaga Kinerja dan Stabilitas Pasar Modal akibat Penyebaran Corona Virus Disease 2019 ("SEOJK 68/2023"). Sehingga berdasarkan hal-hal tersebut di atas, batas akhir pengalihan saham hasil pembelian kembali Perusahaan adalah tanggal 19 Januari 2027.

Saham yang diperoleh kembali tersebut dicatat pada biaya perolehan dan disajikan sebagai pengurang akun modal sebagai berikut:

24. TREASURY STOCKS

Based on the Act (RUPSLB) No. 59 of July 26, 2017, Law No. 40 of 2007 on Limited Companies Article 37 ("Act No.40 of 2007") and the annex to the Decree of the Chairman of the Capital Market Supervisory Authority and Financial Institutions No. KE-105/BL/2010 Regulation XI.B.2: Buyback of Shares issued by a Company or Public Company, the Company decides to carry out a buyback of a maximum of 7% of all shares that have been issued and deposited in full or of 1,845,281,000 shares with a buyback period from July 27, 2017 to December 29, 2017. In accordance with POJK No.30/POJK.04/2017. The transfer of shares must be carried out within 3 (three) years from the repurchase of shares, in the event that there are still shares resulting from the repurchase, then the shares must be transferred within a maximum period of 2 (two) years, in the event that there are still shares resulting from the repurchase, then the shares must be transferred within a maximum period of 1 (one) year. The period for the transfer of shares resulting from the Company's repurchase is relaxed for 3 (three) years 22 (twenty two) days as per the Financial Services Authority's policy as stated in Circular Letter No. 20/SEOJK.04/2021 concerning Stimulus and Relaxation Policies Related to Issuers and Public Companies in Maintaining Capital Market Performance and Stability Due to the Spread of Corona Virus Disease 2019 ("SEOJK 20/2021") and letter No. S-68/D.04/2023 concerning Implementation of Relaxation Policies in Maintaining Capital Market Performance and Stability due to the Spread of Corona Virus Disease 2019 ("SEOJK 68/2023"). So based on the matters above, the deadline for transferring shares resulting from the Company's repurchase is January 19, 2027.

Reacquired shares are recorded at cost and are presented as deduction from equity with the following details:

Uraian	Jumlah saham/ Number of shares	Nilai perolehan kembali/ Buyback value	Description
Periode <i>buyback</i> saham Perusahaan sejak tanggal 27 Juli 2017 sampai dengan tanggal 31 Desember 2025 dan 2024	1.845.281.000	775.953.722.340	The Company's buyback period from July 27, 2017 until December 31 2025 and 2024

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25. SALDO LABA

	2025
Telah ditentukan penggunaannya	
Saldo awal	272.173.444.924
Penambahan dana cadangan	-
	272.173.444.924
Belum ditentukan penggunaannya	
Saldo awal	(9.452.758.408.309)
Laba (rugi) bersih periode berjalan	(537.369.571.473)
Pengukuran kembali kewajiban imbalan kerja	742.681.872
Saldo akhir	(9.989.385.297.910)

25. RETAINED EARNINGS

	2024	
		Appropriated
	272.173.444.924	Beginning balance
	-	Addition reserved fund
	272.173.444.924	
		Unappropriated
		Beginning balance
	(8.456.088.992.835)	
	(997.301.850.759)	Profit (loss) for the period
		Remeasurement of defined benefit obligation
	632.435.285	
	(9.452.758.408.309)	Ending balance

26. KOMPONEN EKUITAS LAINNYA

Merupakan pendapatan komprehensif lainnya berupa selisih lebih revaluasi aset tetap dan pengukuran liabilitas imbalan pascakerja per 31 Desember 2025 dan 2024 sebesar Rp399.780.101.390 dan Rp358.619.614.763.

26. OTHER COMPONENTS OF EQUITY

Represents other comprehensive income in the form of excess revaluation of property, plant, and equipments and calculation of employee benefit liabilities as at December 31, 2025 and 2024 amounting to Rp399,780,101,390 dan Rp358,619,614,763.

27. PENDAPATAN USAHA

	2025
Berdasarkan Produk	
Precast	740.430.500.113
Readymix dan quarry	504.647.478.911
Jasa konstruksi	324.496.654.411
Jumlah	1.569.574.633.435

27. REVENUES

	2024
	866.208.965.504
	681.506.812.791
	424.180.656.158
	1.971.896.434.453

By Product
Precast
Readymix and quarry
Construction
Total

Pihak Berelasi (Catatan 37)

PT Waskita Karya (Persero) Tbk	515.853.411.019
PT Perusahaan Perseroan (Persero) Batam	182.084.398.268
Waskita - Nindya - LRS KSO	112.277.311.500
PP-Ak-Wskt-Mwt KSO	103.034.220.000
PT Hutama Karya Infrastruktur	44.297.631.700
Waskita Infrastruktur KSO	33.366.617.200
Waskita - Abipraya Jo	24.543.835.080
Wika - Waskita - Jakon - PP KSO	19.970.984.500
PT Nindya Karya (Persero)	17.911.155.000
Subjumlah	1.053.339.564.267

Related Parties (Note 37)

PT Waskita Karya (Persero) Tbk	336.877.643.044
PT Perusahaan Perseroan (Persero) Batam	177.903.748.556
Waskita - Nindya - LRS KSO	63.629.167.500
PP-Ak-Wskt-Mwt KSO	29.459.990.000
PT Hutama Karya Infrastruktur	73.722.578.800
Waskita Infrastruktur KSO	-
Waskita - Abipraya Jo	34.065.772.920
Wika - Waskita - Jakon - PP KSO	31.731.326.000
PT Nindya Karya (Persero)	-
Subtotal	747.390.226.820

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27. PENDAPATAN USAHA (lanjutan)

27. REVENUES (continued)

	2025	2024	
Pihak Berelasi (Catatan 37)			Related Parties (Note 37)
Subjumlah	1.053.339.564.267	747.390.226.820	Subtotal
Waskita Karya Infrastruktur	13.137.110.000	-	Waskita Karya Infrastruktur
Wika Gedung-Abipraya KSO	8.531.725.000	-	Wika Gedung-Abipraya KSO
PT Adhi Karya (Persero) Tbk	8.064.439.000	-	PT Adhi Karya (Persero) Tbk
PT Pembangunan Perumahan	4.102.901.000	-	PT Pembangunan Perumahan
PT Batu Ampar Container Terminal	3.759.745.456	-	PT Batu Ampar Container Terminal
Waskita - Bersinar KSO	3.434.737.500	32.497.962.500	Waskita - Bersinar KSO
PT Nindya Beton	3.215.070.068	2.041.092.000	PT Nindya Beton
PT Adhi Persada Gedung	2.988.915.156	798.790.999	PT Adhi Persada Gedung
PP - Markinah KSO	2.595.102.500	11.396.450.000	PP - Markinah KSO
Lain-lain (di bawah Rp1Miliar)	3.795.925.222	656.137.481.316	Others (below Rp1 Billion)
Jumlah Pihak Berelasi	1.106.965.235.169	1.450.262.003.635	Total Related Parties
Pihak Ketiga			Third Parties
Pelaksanaan Prasarana Permukiman	92.917.788.279	-	Pelaksanaan Prasarana Permukiman
PT Trico Wana	37.457.760.000	4.131.960.000	PT Trico Wana
PT Bukit Asam, Tbk	31.108.601.979	61.635.460.795	PT Bukit Asam, Tbk
PT Karya Teruji Utama	30.722.127.000	-	PT Karya Teruji Utama
Multi Welindo	16.277.169.500	29.567.408.500	Multi Welindo
PT Yayasan Buddha Tzu Chi Wiyata	16.188.022.000	-	PT Yayasan Buddha Tzu Chi Wiyata
PT Astra Honda Motor	14.183.697.500	5.356.645.500	PT Astra Honda Motor
PT Dirgantara Betonindo	13.703.479.500	5.275.095.000	PT Dirgantara Betonindo
Waskita Bangunnusa Gema KSO	12.428.164.500	-	Waskita Bangunnusa Gema KSO
KSO PP Wika	10.310.747.500	-	KSO PP Wika
Politeknik Negeri Madura Sekretaria	9.289.375.371	-	Politeknik Negeri Madura Sekretaria
PT Paramita Multi Sarana	8.555.670.000	2.078.758.000	PT Paramita Multi Sarana
PT Tusgoro Danapati Basunjaya	8.496.071.000	-	PT Tusgoro Danapati Basunjaya
PT Indo Fudong Konstruksi	8.401.294.000	21.695.180.000	PT Indo Fudong Konstruksi
Nindya-Wkgu-Tmpp KSO	7.622.911.500	-	Nindya-Wkgu-Tmpp KSO
PT Lancarjaya Mandiri Abadi	7.219.009.000	-	PT Lancarjaya Mandiri Abadi
PT Evo Manufacturing Indonesia	6.646.080.000	3.613.500.000	PT Evo Manufacturing Indonesia
Abipraya PDK Intimkara	5.890.162.000	-	Abipraya PDK Intimkara
Duta Graha Karya	5.464.909.406	70.861.642.040	Duta Graha Karya
PT Rekagunatek Persada	4.998.244.000	-	PT Rekagunatek Persada
PT Sentosa Welindo Konstruksi	4.731.664.200	-	PT Sentosa Welindo Konstruksi
Subjumlah	352.612.948.235	204.215.649.835	Subtotal

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27. PENDAPATAN USAHA (lanjutan)

27. REVENUES (continued)

	2025	2024	
Pihak Ketiga			Third Parties
Subjumlah	352.612.948.235	204.215.649.835	Subtotal
Hansol - Waskita Joint Venture	4.590.768.000	68.400.000	Hansol - Waskita Joint Venture
Sinar - Cipta, KSO	4.506.000.000	-	Sinar - Cipta, KSO
PT Sumber Urip Sejati	3.883.750.000	6.870.729.000	PT Sumber Urip Sejati
CV Palugada Perkasa	3.715.583.000	-	CV Palugada Perkasa
PT Marunda Tank Terminal	3.712.061.000	-	PT Marunda Tank Terminal
KSO Waskita Bersama Vision First	3.572.052.437	-	KSO Waskita Bersama Vision First
PT Lancarjaya Karya Abadi Group	3.332.808.000	-	PT Lancarjaya Karya Abadi Group
CV Putra Wijaya	3.220.835.500	-	CV Putra Wijaya
PT Modern Yasa KSO	3.116.993.000	-	PT Modern Yasa KSO
PT Istana Putra Agung	2.819.236.000	244.200.000	PT Istana Putra Agung
PT China Construction Yangtze River	2.796.300.000	-	PT China Construction Yangtze River
PT Renaldo Medika Indonesia	2.449.170.000	-	PT Renaldo Medika Indonesia
PT Mega Andalan Sukses	2.397.516.000	9.340.983.600	PT Mega Andalan Sukses
PT Adhi Persada Beton	2.340.300.000	-	PT Adhi Persada Beton
PT Tatamulia Nusantara	2.284.277.000	-	PT Tatamulia Nusantara
PT Indosarana Jaya Perkasa	2.057.951.613	8.284.166.678	PT Indosarana Jaya Perkasa
CV Aziza	2.043.242.880	-	CV Aziza
PT Berlian Karya Teknik	1.970.500.000	-	PT Berlian Karya Teknik
PT Orecon Sadanus Perkasa	1.800.080.000	-	PT Orecon Sadanus Perkasa
PT Pilar Teguh Utama	1.791.040.000	25.605.602.000	PT Pilar Teguh Utama
Waskita Wiswa KSO	1.664.766.800	-	Waskita Wiswa KSO
KSO APG - FYP	1.639.726.000	-	KSO APG - FYP
PT Caturpile Perkasa	1.588.410.000	-	PT Caturpile Perkasa
PT Tureloto Battu Indah	1.539.000.000	-	PT Tureloto Battu Indah
KSO PT Hutama Karya – PT Gerbang Saranabaja	1.511.464.000	-	KSO PT Hutama Karya – PT Gerbang Saranabaja
PT Recta Construction	1.489.881.000	-	PT Recta Construction
JO Shimizu-Adhi Karya Mrt Cp-201 Pr	1.483.173.251	-	JO Shimizu-Adhi Karya Mrt Cp-201 Pr
PT Inti Karya Persada Teknik	1.474.020.000	2.918.776.000	PT Inti Karya Persada Teknik
PT Sharindo Matratama	1.359.520.000	3.606.740.000	PT Sharindo Matratama
PT Krakatau Engineering	1.260.720.000	-	PT Krakatau Engineering
CV Putra Utama	1.247.758.620	-	CV Putra Utama
PT Baja Cilegon Energi	1.242.000.000	-	PT Baja Cilegon Energi
PT Hanei Indonesia	1.203.136.000	-	PT Hanei Indonesia
PT Jaya Huma Perkasa	1.195.500.000	-	PT Jaya Huma Perkasa
CV Diana Andalas Mandiri	1.184.625.000	-	CV Diana Andalas Mandiri
Yuliati Roudatul Jannah	1.141.168.800	-	Yuliati Roudatul Jannah
PT SMCC Utama Indonesia	1.044.912.600	-	PT SMCC Utama Indonesia
CV Brotoseno Jaya	1.016.250.000	-	CV Brotoseno Jaya
Lain-lain (di bawah Rp1 Miliar)	27.309.953.530	260.479.183.705	Others (under Rp1 Billion)
Jumlah Pihak Ketiga	462.609.398.266	521.634.430.818	Total Third Parties
Jumlah	1.569.574.633.435	1.971.896.434.453	Total

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27. PENDAPATAN USAHA (lanjutan)

Rincian pemberi kerja dengan nilai kontribusi pendapatan melebihi 10% dari total pendapatan usaha Perusahaan untuk tahun-tahun yang berakhir 31 Desember 2025 dan 2024 sebagai berikut:

27. REVENUES (continued)

Details of revenues from project owners which represents more than 10% of the total revenues for the years ended December 31, 2025, and 2024 are as follows:

	2025	2024	
PT Waskita Karya (Persero) Tbk	515.853.411.019	336.877.643.044	PT Waskita Karya (Persero) Tbk
PT Perusahaan Perusahaan (Persero) Batam	182.084.398.268	177.903.748.556	PT Perusahaan Perusahaan (Persero) Batam
PT Cimanggis Cibitung Tollways	-	148.190.678.769	PT Cimanggis Cibitung Tollways
Jumlah	697.937.809.287	662.972.070.369	Total

28. BEBAN POKOK PENDAPATAN

28. COST OF REVENUES

	2025	2024	
Persediaan barang jadi awal	131.843.459.977	143.461.567.852	Beginning balance of finished goods
Beban pokok produksi	959.918.727.278	1.208.898.885.809	Cost of goods manufactured
Persediaan barang jadi akhir (Catatan 8)	(98.781.770.022)	(131.843.459.977)	Ending balance of finished goods (Notes 8)
Beban Pokok Penjualan	992.980.417.233	1.220.516.993.684	Cost of Goods Sold
Beban bahan baku	772.051.237.247	969.009.785.112	Raw material costs
Beban tenaga kerja	48.195.523.973	58.388.382.551	Labour costs
Beban overhead	172.733.656.013	193.118.826.021	Overhead costs
Beban Pokok Penjualan	992.980.417.233	1.220.516.993.684	Cost of Goods Sold
Beban Jasa Konstruksi	302.128.063.472	381.704.732.800	Cost of Construction Services
Beban Pokok Pendapatan	1.295.108.480.705	1.602.221.726.484	Cost of Revenues

Tidak terdapat pembelian bahan baku dari vendor yang melebihi 10% dari total beban pokok pendapatan Perusahaan untuk tahun-tahun yang berakhir 31 Desember 2025 dan 2024.

There are no purchases of raw materials from vendors which represents more than 10% of the total cost of revenues for the years ended December 31, 2025 and 2024.

29. BEBAN PENJUALAN

29. SELLING EXPENSES

	2025	2024	
Beban ekspedisi	64.205.139.467	95.314.940.776	Expedition expense
Beban operasional area penjualan	17.748.085.672	22.902.718.528	Sales area operational expense
Beban pegawai area penjualan	12.603.823.003	12.583.602.089	Sales area employee expense
Beban pemasaran	2.754.108.810	3.194.820.907	Marketing expense
Beban penawaran	939.893.615	1.503.948.682	Tender expense
Beban iklan	963.855.935	1.882.250.654	Advertising expense
Jumlah	99.214.906.502	137.382.281.636	Total

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30. BEBAN UMUM DAN ADMINSTRASI

	2025
Beban pegawai	193.048.094.101
Beban pengelolaan unit produksi	49.990.140.195
Beban penyusutan (Catatan 12)	57.914.815.301
Beban umum	30.330.278.206
Beban perjalanan/ kendaraan	15.163.304.076
Beban gedung	12.586.149.264
Beban kantor	10.828.894.786
Beban amortisasi aset lainnya (Catatan 14)	6.253.087.470
Beban amortisasi sewa guna usaha (Catatan 13)	4.478.758.330
Jumlah	380.593.521.729

30. GENERAL AND ADMINISTRATIVE EXPENSES

	2024	
	212.093.278.257	Employee expense
	75.256.118.599	Production unit management expense
	66.573.806.965	Depreciation expense (Notes 12)
	56.015.536.599	General expense
	17.809.489.680	Travel/ vehicle expense
	13.717.022.256	Building expense
	13.167.777.964	Office expense
	12.943.976.608	Amortization of other asset expenses (Note 14)
	6.153.730.673	Amortization of right of use asset expenses (Note 13)
Total	473.730.737.601	

31. BEBAN NON-CONTRIBUTING PLANT

Beban *non-contributing plant* merupakan beban atas evaluasi atas jumlah normal atau tidak normal atas pemborosan biaya produksi, yang meliputi jumlah yang tidak normal atas pemborosan bahan, tenaga kerja atau biaya produk lainnya, biaya penyimpanan kecuali biaya tersebut diperlukan dalam proses produksi sebelum dilanjutkan pada tahap produksi selanjutnya, biaya administrasi dan umum yang tidak memberikan kontribusi untuk membuat persediaan berada dalam kondisi dan lokasi saat ini. Jumlah beban untuk tahun-tahun yang berakhir pada 31 Desember 2025 dan 2024 masing-masing sebesar Rp22.938.670.562 dan Rp90.536.547.630.

31. NON-CONTRIBUTING PLANT EXPENSES

Non-contributing plant expenses represent the evaluation of whether production costs are within normal limits or indicate abnormal inefficiencies. These include abnormal wastage of materials, labor, or other production costs; storage costs (except those necessary during the production process before proceeding to the next stage); and administrative and general expenses that do not contribute to bringing inventories to their current condition and location. Total expenses for the years ended December 31, 2025 and 2024 amounted to Rp22,938,670,562 and Rp90,536,547,630 respectively.

32. PENDAPATAN BUNGA

	2025
Jasa giro	1.267.967.309
Deposito berjangka	896.193.057
Jumlah	2.164.160.366

32. INTEREST INCOME

	2024	
	2.185.768.417	Current accounts
	442.892.424	Time deposits
Total	2.628.660.841	

33. PENDAPATAN LAIN-LAIN - NETO

	2025
Pemulihan (beban) atas penurunan nilai aset tetap	(11.047.765.666)
Pendapatan (beban) atas pemulihan (penurunan) nilai piutang dan tagihan bruto kepada pelanggan	35.178.867.357
Pemulihan (beban) atas penurunan nilai persediaan	(6.760.798.332)
Rugi revaluasi aset tetap	(819.305.334)
Subjumlah	16.550.998.025

33. OTHER INCOME - NET

	2024	
	230.702.780.730	Recovery (expense) of impairment of property, plant, and equipment
	(10.607.021.859)	Income (expense) from the reversal (impairment) of receivables and gross amounts due from customers
	(18.128.897.174)	Recovery (expense) of impairment of fixed inventory
	(145.004.412.435)	Loss on property, plant, and equipments revaluation
Subtotal	56.962.449.262	

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33. PENDAPATAN LAIN-LAIN – NETO (lanjutan)

	2025
Subjumlah	16.550.998.025
Beban penghapusan aset tetap	(190.281.305)
Laba penjualan aset tetap	3.618.529.411
Lain-lain – neto	(32.820.023.165)
Jumlah	(12.840.777.034)

34. BEBAN KEUANGAN

	2025
Beban bunga dari utang:	
Utang bank	
Biaya pinjaman	71.850.835.266
Amortisasi biaya transaksi (Catatan 15)	107.691.049.450
Utang obligasi	
Biaya pinjaman	6.532.128.936
Amortisasi biaya transaksi (Catatan 20)	21.333.578.924
Utang obligasi wajib konversi:	
Amortisasi biaya transaksi (Catatan 22)	80.042.012.255
Lainnya	2.363.242.569
Jumlah	289.812.847.400

35. LABA (RUGI) PER SAHAM

Berikut adalah data yang digunakan untuk perhitungan laba (rugi) per saham dasar sebagai berikut:

	2025
Rugi bersih periode berjalan	(537.369.571.473)
Rata-rata tertimbang jumlah saham biasa yang beredar yang digunakan dalam perhitungan laba (rugi)	49.583.207.271
Rugi per saham dasar	(10,84)

36. LIABILITAS IMBALAN PASCAKERJA

Perusahaan mengakui kewajiban imbalan kerja yang tidak didanai sesuai dengan Peraturan Pemerintah No. 35 Tahun 2021 (PP 35/2021) yang menerapkan pengaturan Perppu No. 2/2022 tentang Cipta Kerja pada tahun 2022 dan Undang-Undang No.11/2020 tentang Cipta Kerja pada tahun 2021.

Program pensiun imbalan pasti memberikan eksposur Perusahaan terhadap risiko aktuarial seperti risiko tingkat bunga, risiko harapan hidup dan risiko gaji.

33. OTHER INCOME – NET (continued)

	2024	
Subjumlah	56.962.449.262	Subtotal
Beban penghapusan aset tetap	(434.195.483.590)	Property, plant, and equipment write-off expense
Laba penjualan aset tetap	23.416.416.697	Gain on sale of property plant, and equipment
Lain-lain – neto	(22.845.746.384)	Others-net
Jumlah	(376.662.364.015)	Total

34. FINANCE EXPENSES

	2024	
Beban bunga dari utang:		Interest expense on:
Utang bank		Bank loans
Biaya pinjaman	73.511.435.872	Borrowing costs
Amortisasi biaya transaksi (Catatan 15)	103.946.048.847	Amortization of transaction Costs (Note 15)
Utang obligasi		Bonds payable
Biaya pinjaman	6.532.129.155	Borrowing costs
Amortisasi biaya transaksi (Catatan 20)	19.167.205.545	Amortization of transaction Costs (Note 20)
Utang obligasi wajib konversi:		Mandatory convertible Bond:
Amortisasi biaya transaksi (Catatan 22)	75.842.216.838	Amortization of transaction Costs (Note 22)
Lainnya	4.913.824.841	Others
Jumlah	283.912.861.098	Total

35. EARNINGS (LOSS) PER SHARE

Data used for calculation of basic earnings (loss) per share are as follows:

	2024	
Rugi bersih periode berjalan	(997.301.850.759)	Net loss for the periods
Rata-rata tertimbang jumlah saham biasa yang beredar yang digunakan dalam perhitungan laba (rugi)	48.365.754.159	The weighted average number of common shares outstanding used in calculating profit (loss)
Rugi per saham dasar	(20,62)	Basic loss per share

36. EMPLOYEE BENEFITS OBLIGATIONS

The Company recognized unfunded employee benefits liability in accordance with Government Regulation No. 35 Year 2021 (PP 35/2021) that implement the provisions of Perppu No. 2/2022 on Job Creation in 2022 and Law No. 11/2020 on Job Creation in 2021.

The defined benefit pension plan typically exposes the Company to actuarial risks such as interest rate risk, longevity risk and salary risk.

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36. LIABILITAS IMBALAN PASCAKERJA (lanjutan)

Risiko Tingkat Bunga

Penurunan suku bunga obligasi akan meningkatkan liabilitas program.

Risiko Harapan Hidup

Nilai kini kewajiban imbalan pasti dihitung dengan mengacu pada estimasi terbaik dari mortalitas peserta program baik selama dan setelah kontrak kerja. Peningkatan harapan hidup peserta program akan meningkatkan liabilitas program.

Risiko Gaji

Nilai kini kewajiban imbalan pasti dihitung dengan mengacu pada gaji masa depan peserta program. Dengan demikian, kenaikan gaji peserta program akan meningkatkan liabilitas program itu.

Penilaian aktuaris atas estimasi manfaat karyawan pascakerja dan imbalan jangka panjang lainnya tanggal 31 Desember 2025 dan 2024, dilakukan oleh Kantor Konsultan Aktuaria Setya Widodo dan Kantor Konsultan Nandi dan Sutarna. Rincian pada tanggal 31 Desember 2025 dan 2024 sebagai berikut:

	2025
Tingkat kematian	TMI IV 2019
Tingkat kenaikan gaji - tahun	5%
Tingkat diskonto	6,71% & 4,58%
Umur pensiun normal (tahun)	55
	5,00% of TMI IV 2019
Tingkat cacat per tahun	2019
Tingkat pengunduran diri 20 tahun dan menurun secara linier sampai dengan usia 50 tahun	2%

Beban imbalan pascakerja yang diakui pada laporan laba rugi dan penghasilan komprehensif lain adalah sebagai berikut:

36. EMPLOYEE BENEFITS OBLIGATIONS (continued)

Interest Risk

A decrease in the bond interest rate will increase the plan liability.

Longevity Risk

The present value of the defined benefit plan liability is calculated by reference to the best estimate of the mortality of plan participants both during and after their employment. An increase in the life expectancy of the plan participants will increase the plan's liability.

Salary Risk

The present value of the defined benefit plan liability is calculated by reference to the future salaries of plan participants. As such, an increase in the salary of the plan participants will increase the plan's liability.

Actuarial valuations of post-employment and other long-term benefits as of December 31, 2025 and 2024 were conducted by the Setya Widodo Actuarial Consulting Firm and Nandi and Sutarna Consulting Firm. The details as of December 31, 2025, and 2024, were as follows:

	2024	
Tingkat kematian	TMI IV 2019	Mortality rate
Tingkat kenaikan gaji - tahun	5%	Salary increment per annum
Tingkat diskonto	7,13% & 6,69%	Discount rate
Umur pensiun normal (tahun)	55	Normal pension age (years)
	5,00% of TMI IV 2019	
Tingkat cacat per tahun	2019	Disability rate per annum
Tingkat pengunduran diri 20 tahun dan menurun secara linier sampai dengan usia 50 tahun	2%	Future pension increment rate 20 year and declining linearly until age 50 years

Amounts recognized in the statements of profit or loss and other comprehensive income in respect of these employee benefits are as follows:

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36. LIABILITAS IMBALAN PASCAKERJA (lanjutan)

36. EMPLOYEE BENEFITS OBLIGATIONS (continued)

	31 Desember/December 31, 2025			
	Imbalan pensiun/ <i>Pension plan</i>	Imbalan pasti lainnya/ <i>Other long-term benefits</i>	Jumlah/ <i>Total</i>	
Biaya jasa kini	3.141.946.754	2.768.389.925	5.910.336.679	Current service cost
Biaya jasa lalu (Keuntungan)/ kerugian atas penyelesaian	538.529.621	63.367.862	601.897.483	Past service cost
Beban bunga (Keuntungan)/ kerugian aktuarial atas OLTEB	(868.098.334)	(2.436.490.948)	(3.304.589.282)	(Gain) loss of settlement
	1.151.834.390	741.562.424	1.893.396.814	Interest expense
Komponen dari biaya imbalan pasti yang diakui dalam laba rugi	-	(112.179.175)	(112.179.175)	Actuarial (gain)/ loss of OLTEB
Pengukuran kembali liabilitas imbalan pasti – neto (Keuntungan) kerugian aktuarial yang timbul dari perubahan asumsi keuangan	3.964.212.431	1.024.650.088	4.988.862.519	Components of defined benefits cost recognized in profit or loss
Komponen dari biaya imbalan pasti yang diakui dalam penghasilan komprehensif lain				Remeasurement on the net defined benefit liability
	(346.811.144)	(395.870.728)	(742.681.872)	Actuarial (gains) losses arising from changes in financial assumptions
Jumlah	(346.811.144)	(395.870.728)	(742.681.872)	Components of defined benefits cost recognized other comprehensive income
	3.617.401.287	628.779.360	4.246.180.647	Total

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36. LIABILITAS IMBALAN PASCAKERJA (lanjutan)

36. EMPLOYEE BENEFITS OBLIGATIONS (continued)

	31 Desember/December 31, 2024			
	Imbalan pensiun/ <i>Pension plan</i>	Imbalan pasti lainnya/ <i>Other long-term benefits</i>	Jumlah/ <i>Total</i>	
Biaya jasa kini	2.815.501.711	3.709.295.305	6.524.797.016	Current service cost
Biaya jasa lalu (Keuntungan)/ kerugian atas penyelesaian	(4.029.370.204)	5.262.797.312	1.233.427.108	Past service cost
Beban bunga (Keuntungan)/ kerugian aktuarial atas OLTEB	(1.293.329.975)	(10.483.674.082)	(11.777.004.057)	(Gain) loss of settlement
	1.228.482.001	234.563.383	1.463.045.384	Interest expense
Komponen dari biaya imbalan pasti yang diakui dalam laba rugi	-	(210.423.400)	(210.423.400)	Actuarial (gain)/ loss of OLTEB
Pengukuran kembali liabilitas imbalan pasti – neto (Keuntungan) kerugian aktuarial yang timbul dari perubahan asumsi demografik	6.387.228	-	6.387.228	Components of defined benefits cost recognized in profit or loss
(Keuntungan) kerugian aktuarial yang timbul dari perubahan asumsi keuangan	(638.822.513)	-	(638.822.513)	Remeasurement on the net defined benefit liability
Komponen dari biaya imbalan pasti yang diakui dalam penghasilan komprehensif lain	(632.435.285)	-	(632.435.285)	Actuarial (gains) losses arising from changes in demographic assumptions
Jumlah	(1.911.151.752)	(1.487.441.482)	(3.398.593.234)	Actuarial (gains) losses arising from changes in financial assumptions
				Components of defined benefits cost recognized other comprehensive income
				Total

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36. LIABILITAS IMBALAN PASCAKERJA (lanjutan)

36. EMPLOYEE BENEFITS OBLIGATIONS (continued)

Mutasi nilai kini kewajiban imbalan pasti adalah sebagai berikut:

Movements in the present value of the defined benefit obligation are as follows:

31 Desember/December 31, 2025				
	Imbalan pensiun/ Pension plan	Imbalan pasti lainnya/ Other long-term benefits	Jumlah/ Total	
Kewajiban imbalan pasti - awal	16.154.760.035	11.138.916.536	27.293.676.571	Opening defined benefit obligation
Biaya jasa kini	3.141.946.754	2.768.389.925	5.910.336.679	Current service cost
Biaya jasa lalu dan (keuntungan) kerugian atas kurtailment dan penyelesaian	(329.568.713)	(2.373.123.086)	(2.702.691.799)	Past service cost and (gain) loss from curtailment and settlement
(Keuntungan) kerugian aktuarial atas OLTEB	-	(112.179.175)	(112.179.175)	Actuarial (gains) losses from OLTEB
Beban bunga	1.151.834.390	741.562.424	1.893.396.814	Interest expense
Pembayaran manfaat	-	(97.087.548)	(97.087.548)	Benefit payments
Penyesuaian atas saldo awal kewajiban imbalan pasti	-	(23.036.860)	(23.036.860)	Adjustment to the opening defined benefit obligation
Pengukuran kembali (keuntungan) kerugian:				Remeasurement (gains) losses:
(Keuntungan) kerugian aktuarial yang timbul dari perubahan asumsi demografik	-	-	-	Actuarial (gains) losses arising from changes in demographic assumptions
(Keuntungan) kerugian aktuarial yang timbul dari perubahan asumsi keuangan	(346.811.144)	(395.870.728)	(742.681.872)	Actuarial (gains) losses arising from changes in financial assumptions
Kewajiban imbalan pasti – akhir	19.772.161.322	11.647.571.488	31.419.732.810	Closing defined benefit obligation
31 Desember/December 31, 2024				
	Imbalan pensiun/ Pension plan	Imbalan pasti lainnya/ Other long-term benefits	Jumlah/ Total	
Kewajiban imbalan pasti - awal	18.065.911.786	12.976.873.610	31.042.785.396	Opening defined benefit obligation
Biaya jasa kini	2.815.501.711	3.709.295.305	6.524.797.016	Current service cost
Biaya jasa lalu dan (keuntungan) kerugian atas kurtailment dan penyelesaian	(5.322.700.179)	(5.220.876.770)	(10.543.576.949)	Past service cost and (gain) loss from curtailment and settlement
(Keuntungan) kerugian aktuarial atas OLTEB	-	(210.423.400)	(210.423.400)	Actuarial (gains) losses from OLTEB
Beban bunga	1.228.482.002	234.563.383	1.463.045.385	Interest expense
Pembayaran manfaat	-	(350.515.592)	(350.515.592)	Benefit payments
Biaya jasa lalu yang telah diakui	-	-	-	Recognized past service costs
Subjumlah	16.787.195.320	11.138.916.536	27.926.111.856	Subtotal

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36. EMPLOYEE BENEFITS OBLIGATIONS (continued)

	31 Desember/December 31, 2024			
	Imbalan pensiun/ Pension plan	Imbalan pasti lainnya/ Other long-term benefits	Jumlah/ Total	
Subjumlah	16.787.195.320	11.138.916.536	27.926.111.856	Subtotal
Pengukuran kembali (keuntungan) kerugian:				Remeasurement (gains) losses:
(Keuntungan) kerugian aktuarial yang timbul dari perubahan asumsi demografik	6.387.228	-	6.387.228	Actuarial (gains) losses arising from changes in demographic assumptions
(Keuntungan) kerugian aktuarial yang timbul dari perubahan asumsi keuangan	-	-	-	Actuarial (gains) losses arising from changes in financial assumptions
(Keuntungan) kerugian aktuarial yang timbul dari penyesuaian atas pengalaman	(638.822.513)	-	(638.822.513)	Actuarial (gains) losses arising from changes in experience adjustment
Kewajiban imbalan pasti – akhir	16.154.760.035	11.138.916.536	27.293.676.571	Closing defined benefit obligation

Asumsi aktuarial yang signifikan untuk penentuan kewajiban imbalan pasti adalah tingkat diskonto, kenaikan gaji yang diharapkan dan mortalitas.

Significant actuarial assumptions for the determination of the defined obligation are discount rate, expected salary increase and mortality.

Sensitivitas analisis di bawah ini ditentukan berdasarkan masing-masing perubahan asumsi yang mungkin terjadi pada akhir periode pelaporan, dengan semua asumsi lain konstan.

The sensitivity analyses below have been determined based on reasonably possible changes of the respective assumptions occurring at the end of the reporting period, while holding all other assumptions constant.

- Jika tingkat diskonto lebih tinggi (lebih rendah) 100 basis poin, kewajiban imbalan pasti akan berkurang sebesar Rp2.865.585.115 dan Rp1.384.242.258 meningkat sebesar Rp2.742.698.429 dan Rp1.590.105.682 untuk 31 Desember 2025 dan 2024.
- Jika pertumbuhan gaji yang diharapkan naik (turun) sebesar 100% basis poin, kewajiban imbalan pasti akan naik sebesar Rp2.866.014.506 dan Rp1.551.043.664 turun sebesar Rp2.741.164.906 dan Rp1.376.383.101 untuk 31 Desember 2025 dan 2024.
- Jika harapan hidup meningkat (turun) dalam satu tahun untuk pria dan wanita, kewajiban imbalan pasti akan meningkat Rp2.802.945.439 dan Rp11.691.390 turun sebesar Rp2.802.730.862 dan Rp11.940.263 untuk 31 Desember 2025 dan 2024.

- If the discount rate is 100 basis points higher (lower), the defined benefit obligation would decrease by Rp2,865,585,115 and Rp1,384,242,258 increase by Rp2,742,698,429 and Rp1,590,105,682 for December 31, 2025 and 2024.
- If the expected salary growth increases (decreases) by 100% basis points, the defined benefit obligation would increase by Rp2,866,014,506 and Rp1,551,043,664 decrease by Rp2,741,164,906 and Rp1,376,383,101 for December 31, 2025 and 2024.
- If the life expectancy increases (decreases) by one year for both men and women, the defined benefit obligation would increase by Rp2,802,945,439 and Rp11,691,390 decrease by Rp2,802,730,862 and Rp11,940,263 for December 31, 2025 and 2024.

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36. LIABILITAS IMBALAN PASCAKERJA (lanjutan)

Analisis sensitivitas yang disajikan di atas mungkin tidak mewakili perubahan yang sebenarnya dalam kewajiban imbalan pasti mengingat bahwa perubahan asumsi terjadinya tidak terisolasi satu sama lain karena beberapa asumsi tersebut mungkin berkorelasi.

Selanjutnya, dalam menyajikan analisis sensitivitas di atas, nilai kini kewajiban imbalan pasti dihitung dengan menggunakan metode *Projected Unit Credit* pada akhir periode pelaporan, yang sama dengan yang diterapkan dalam menghitung kewajiban imbalan pasti yang diakui dalam laporan posisi keuangan.

Tidak ada perubahan dalam metode dan asumsi yang digunakan dalam penyusunan analisis sensitivitas dari tahun sebelumnya.

Durasi rata-rata dari kewajiban imbalan pada tanggal 31 Desember 2025 dan 31 Desember 2024 masing-masing adalah 20 tahun.

36. EMPLOYEE BENEFITS OBLIGATIONS (continued)

The sensitivity analysis presented above may not be representative of the actual change in the defined benefits obligation as it is unlikely that the change in assumptions would occur in isolation of one another as some of the assumptions may be correlated.

Furthermore, in presenting the above sensitivity analysis, the present value of the defined benefits obligation has been calculated using the Projected Unit Credit method at the end of the reporting period, which is the same as that applied in calculating the defined benefits obligation recognized in the statement of financial position.

There was no change in the methods and assumptions used in preparing the sensitivity analysis from prior years.

The average duration of the benefit obligation at December 31, 2025 and December 31, 2024 each 20 years.

37. SIFAT DAN TRANSAKSI PIHAK BERELASI

Sifat Hubungan:

- Pemerintah Republik Indonesia adalah pengendali utama Perusahaan.
- WSKT adalah entitas induk dan pemegang saham mayoritas Perusahaan.
- Pihak yang pengendali utamanya sama dengan Perusahaan adalah BTN, BRI, BNI, Bank Mandiri, BSI, Bank Raya.
- Manajemen kunci meliputi anggota Dewan Komisaris dan Direksi Perusahaan.

Transaksi-transaksi Pihak Berelasi

Dalam kegiatan usahanya, Perusahaan melakukan transaksi tertentu dengan pihak berelasi, yang meliputi antara lain:

- Perusahaan menyediakan manfaat pada Komisaris dan Direktur Perusahaan.

Jumlah remunerasi yang diterima oleh Dewan Komisaris untuk tahun-tahun yang berakhir 31 Desember 2025 dan 2024 masing-masing sebesar Rp5.502.292.762 dan Rp9.215.178.988.

Jumlah remunerasi yang diterima oleh Direksi untuk tahun-tahun yang berakhir 31 Desember 2025 dan 2024 masing-masing sebesar Rp7.339.890.272 dan Rp11.818.273.511.

37. NATURE AND TRANSACTIONS WITH RELATED PARTIES

Nature of Relationship:

- The Government of Indonesia is the ultimate controlling party of the Company.*
- WSKT is the parent and majority shareholder of the Company.*
- Parties which have the same ultimate controlling party as the Company are BTN, BRI, BNI, Bank Mandiri, BSI, Bank Raya.*
- Key management personnel include Commissioners and Directors of the Company.*

Transactions with Related Parties

In the normal course of business, the Company entered into certain transactions with related parties, including the following:

- The Company provides benefits to the Commissioners and Directors of the Company.*

The total remuneration received by the Commissioners for the years ended December 31, 2025, and 2024 amounted to Rp5,502,292,762 and Rp9,215,178,988.

The total remuneration received by the Directors for the years ended December 31, 2025, and 2024 amounted to Rp7,339,890,272 and Rp11,818,273,511.

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37. SIFAT DAN TRANSAKSI PIHAK BERELASI
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- b. Jumlah pendapatan usaha kepada pihak berelasi sebesar 70,52% dan 73,54% dari jumlah pendapatan masing-masing untuk tahun-tahun yang berakhir 31 Desember 2025 dan 2024 merupakan penjualan kepada pihak berelasi (Catatan 37). Pada tanggal pelaporan, piutang atas pendapatan tersebut dicatat sebagai bagian dari piutang usaha dan tagihan bruto, yang masing-masing meliputi 10% dan 18% untuk piutang usaha dan 5% dan 5% untuk tagihan bruto dari jumlah aset masing-masing pada tanggal 31 Desember 2025 dan 2024 (Catatan 5 dan 9).
- c. Perusahaan menandatangani perjanjian fasilitas kredit modal kerja dengan BRI, BSI, Bank Mandiri dan BNI (Catatan 15).
- d. Rincian saldo pihak-pihak berelasi adalah sebagai berikut:

37. NATURE AND TRANSACTIONS WITH RELATED PARTIES (continued)

- b. Total revenues to related parties constituted 70.52% and 73.54%, respectively of the total net revenues for years ended December 31, 2025 and 2024, respectively (Note 37). At reporting date, the receivables from these revenues were presented as trade receivable and gross amounts due from customers, which constituted 10% and 18% for Account Receivables and 5% and 5% for Gross Amount Due from Customer, of the total assets as at December 31, 2025 and 2024, respectively (Notes 5 and 9).
- c. The Company entered into working capital loan agreements with BRI, BSI, Bank Mandiri and BNI (Note 15).
- d. Details of outstanding account balances with related parties are as follows:

	31 Desember/December 31, 2025		31 Desember/December 31, 2024		
	Rp	% terhadap jumlah aset/ % to total assets	Rp	% terhadap jumlah aset/ % to total assets	
Aset					Assets
Kas dan setara kas (Catatan 4)	46.106.083.152	1,51%	84.515.733.058	2,34%	Cash and cash equivalents (Note 4)
Piutang usaha (Catatan 5)	289.375.834.376	9,47%	323.288.219.031	8,93%	Trade receivable - net (Note 5)
Piutang retensi (Catatan 6)	134.782.684.614	4,41%	144.970.662.033	4,01%	Other receivables (Note 6)
Piutang lain-lain (Catatan 7)	3.262.327.684	0,11%	13.724.264.409	0,38%	Other receivables (Note 7)
Tagihan bruto (Catatan 9)	90.060.913.429	2,95%	225.246.300.359	6,22%	Gross amount due from customers - Net (Note 9)
Jumlah	563.587.843.255	18,45%	791.745.178.890	21,88%	Total
	31 Desember/December 31, 2025		31 Desember/December 31, 2024		
	Rp	% terhadap jumlah liabilitas/ % to total liabilities	Rp	% terhadap jumlah liabilitas/ % to total liabilities	
Liabilitas					Liabilities
Utang usaha (Catatan 16)	339.927.237.707	6,77%	482.643.871.275	9,32%	Trade payables (Note 16)
Utang bruto (Catatan 16)	15.578.041.010	0,31%	17.896.122.206	0,35%	Gross payables (Catatan 16)
Utang lain-lain (Catatan 17)	15.402.662.529	0,31%	16.211.087.159	0,31%	Other payables (Note 17)
Uang muka dari pelanggan (Catatan 19)	13.603.696.875	0,27%	88.681.043.181	1,71%	Advances from customers (Note 19)
Utang bank jangka panjang (Catatan 15)	1.008.853.362.409	20,09%	951.159.265.953	18,37%	Long-term bank loans (Note 15)
Jumlah	1.393.365.000.530	27,75%	1.556.591.389.774	30,07%	Total

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37. SIFAT DAN TRANSAKSI PIHAK BERELASI
(lanjutan)

	2025
<u>Pendapatan usaha</u>	
Pendapatan usaha (Catatan 27)	1.106.965.235.169

38. SEGMENT OPERASI

Perusahaan melaporkan segmen – segmen berdasarkan divisi – divisi operasi berikut:

1. *Precast*
2. *Readymix*
3. *Jasa konstruksi*

Segmen *precast*, *readymix* dan jasa konstruksi dianggap sebagai segmen operasi terpisah oleh pengambil keputusan operasional.

a. Informasi berdasarkan Produksi dan Jasa

37. NATURE AND TRANSACTIONS WITH RELATED PARTIES (continued)

	2024	
		<u>Revenues</u>
	1.450.262.003.635	Revenues (Note 27)

38. OPERATING SEGMENT

The Company's reportable segments are based on the following operating divisions:

1. *Precast*
2. *Readymix*
3. *Construction service*

The manufacturing of precast and readymix, and construction service are considered as separate operating segment by the chief operating decision maker.

a. *Information by Product and Services*

	31 Desember/December 31, 2025				
	<u>Precast/ Precast</u>	<u>Readymix/ Readymix</u>	<u>Konstruksi/ Construction</u>	<u>Jumlah/ Total</u>	
Pendapatan usaha	740.430.500.113	504.647.478.911	324.496.654.411	1.569.574.633.435	Revenues
Beban pokok pendapatan	<u>(559.491.025.394)</u>	<u>(433.489.391.778)</u>	<u>(302.128.063.472)</u>	<u>(1.295.108.480.644)</u>	Cost of revenues
Laba bruto	180.939.474.719	71.158.087.133	22.368.590.939	274.466.152.791	Gross profit
Beban penjualan umum dan administrasi	-	-	-	(479.808.428.231)	Selling, general and administrative expenses
Beban <i>non-contributing plant expenses</i>	-	-	-	(22.938.670.562)	Non-contributing plant expenses
Beban pajak penghasilan final	-	-	-	(8.656.716.165)	Final income tax expense
Penghasilan lain-lain bersih	-	-	-	(10.619.061.842)	Other income - net
Rugi sebelum pajak dan beban keuangan	-	-	-	(247.556.724.009)	Loss before finance charges and tax
Beban keuangan	-	-	-	(289.812.847.400)	Finance charges
Rugi sebelum pajak	-	-	-	(537.369.571.409)	Loss before tax
Beban pajak penghasilan	-	-	-	-	Income tax
Rugi bersih periode berjalan	<u>180.939.474.719</u>	<u>71.158.087.133</u>	<u>22.368.590.939</u>	<u>(537.369.571.409)</u>	Loss for the period

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38. SEGMENT OPERASI (lanjutan)

a. Informasi berdasarkan Produksi dan Jasa
(lanjutan)

	31 Desember/December 31, 2025				
	Precast/ Precast	Readymix/ Readymix	Konstruksi/ Construction	Jumlah/ Total	
Aset					Assets
Piutang usaha - neto					Trade receivable – net
Pihak berelasi	161.077.493.769	41.017.651.058	87.280.689.549	289.375.834.376	Related parties
Pihak ketiga	68.250.277.574	29.843.048.004	-	98.093.325.578	Third parties
Piutang retensi - neto					Retention receivable – net
Berelasi	72.874.107.520	23.458.430.236	38.450.146.858	134.782.684.614	Related parties
Pihak ketiga	-	-	1.030.827.031	1.030.827.031	Third parties
Tagihan bruto - neto					Gross amount due from customers - net
Pihak berelasi	42.868.834.474	22.720.520.392	24.471.558.563	90.060.913.429	Related parties
Pihak ketiga	10.900.489.703	4.574.369.154	-	15.474.858.857	Third parties
Persediaan	81.508.188.717	57.016.069.180	5.927.361.702	144.451.619.599	Inventories
Aset tetap- bersih	1.717.076.120.313	383.105.670.739	-	2.100.181.790.965	Property plant and equipment - net
Aset yang tidak dapat dialokasikan	-	-	-	181.974.720.579	Unallocated assets
Jumlah Aset				3.055.426.613.157	Total Assets
Liabilitas					Liabilities
Liabilitas yang tidak dapat dialokasikan	-	-	-	5.022.561.227.244	Unallocated liabilities
Jumlah liabilitas				5.022.561.227.244	Total Liabilities

	31 Desember/December 31, 2024				
	Precast/ Precast	Readymix/ Readymix	Konstruksi/ Construction	Jumlah/ Total	
Pendapatan usaha	866.208.965.504	681.506.812.791	424.180.656.158	1.971.896.434.453	Revenues
Beban pokok pendapatan	(619.826.849.834)	(586.256.723.147)	(396.138.153.503)	(1.602.221.726.484)	Cost of revenues
Laba bruto	246.382.115.670	95.250.089.644	28.042.502.655	369.674.707.969	Gross profit
Beban penjualan umum dan administrasi	-	-	-	(611.113.019.237)	Selling, general and administrative expenses
Beban non-contributing plant	-	-	-	(90.536.547.630)	Non-contributing plant expenses
Beban pajak penghasilan final	-	-	-	(7.387.409.122)	Final income tax expense
Penghasilan lain-lain bersih	-	-	-	(374.026.721.641)	Other income - net
Rugi sebelum pajak dan beban keuangan	-	-	-	(713.388.989.661)	Loss before finance charges and tax
Beban keuangan	-	-	-	(283.912.861.098)	Finance charges
Beban sebelum pajak	-	-	-	(997.301.850.759)	Loss before tax
Beban pajak penghasilan	-	-	-	-	Income tax
Laba Bersih Periode Berjalan				(997.301.850.759)	Loss for the period

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38. SEGMENT OPERASI (lanjutan)

a. Informasi berdasarkan Produksi dan Jasa
(lanjutan)

	31 Desember/December 31, 2024				
	Precast/ Precast	Readymix/ Readymix	Konstruksi/ Construction	Jumlah/ Total	
Aset					Assets
Piutang usaha - neto					Trade receivable – net
Pihak berelasi	133.892.624.944	150.147.992.131	39.247.525.738	323.288.142.813	Related parties
Pihak ketiga	63.630.711.869	36.490.173.357	127.041.750	100.247.926.976	Third parties
Piutang retensi - neto					Retention receivable – net
Pihak berelasi	72.856.813.118	23.458.430.236	48.655.418.678	144.970.662.032	Related parties
Pihak ketiga	1.440.771.656	-	824.421.996	2.265.193.652	Third parties
Tagihan bruto - neto					Gross amount due from customers - net
Pihak berelasi	58.647.609.437	9.141.570.858	157.457.120.064	225.246.300.359	Related parties
Pihak ketiga	41.074.909.311	165	3.224.994.706	44.299.904.182	Third parties
Persediaan	106.898.059.057	78.609.466.383	19.153.222.404	204.660.747.844	Inventories
Aset tetap- neto	1.784.612.371.016	410.944.483.832	26.097.145.387	2.221.654.000.235	Property plant and equipment - net
Aset yang tidak dapat dialokasikan	-	-	-	343.009.868.389	Unallocated assets
Jumlah Aset				3.609.642.746.482	Total Assets
Liabilitas					Liabilities
Liabilitas yang tidak dapat dialokasikan	-	-	-	5.176.443.655.122	Unallocated liabilities
Jumlah liabilitas				5.176.443.655.122	Loss for the period

b. Informasi berdasarkan wilayah geografis

b. Information by geographical location

	2025	2024	
Aset			Assets
Pulau Jawa	2.186.170.395.279	2.579.413.075.311	Java Island
Luar Pulau Jawa	869.370.616.769	1.039.217.580.761	Outside Java Island
Jumlah	3.055.541.012.048	3.618.630.656.072	Total
Liabilitas			Liabilities
Pulau Jawa	4.529.087.241.456	4.578.131.222.492	Java Island
Luar Pulau Jawa	493.588.384.707	598.312.432.630	Outside Java Island
Jumlah	5.022.675.626.163	5.176.443.655.122	Total
Pendapatan Usaha			Revenues
Pulau Jawa	860.193.945.625	850.368.065.767	Java Island
Luar Pulau Jawa	709.380.687.810	1.121.528.368.686	Outside Java Island
Jumlah	1.569.574.633.435	1.971.896.434.453	Total

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39. BANK GARANSI

Pada tanggal 31 Desember 2025 dan 2024, Perusahaan menggunakan bank garansi sebagai berikut:

Bank
PT Asuransi Jasaraharja Putera
PT Jamkrindo Kontra Mandiri
PT Asuransi Jasa Tania Tbk
Askrindo

39. BANK GUARANTEE

As of December 31, 2025, and 2024, the Company has given bank guarantees as follows:

2025	2024
91.739.854.779	463.130.573
-	816.300.000
2.612.000.000	-
5.133.400.121	-

40. IKATAN

40. COMMITMENTS

		Nilai Kontrak Exclude PPN/ Contract Value Exclude VAT		Periode/ Period	
No	Proyek/ Project	Pemilik kontrak/ Contract Owners	Nomor Kontrak/ Contract Number		
1	Proyek Jalan Tol Trans Sumatera Ruas Palembang – Betung Seksi 2	askita Karya Departemen Infrastruktur III	322/ADD-VII/SPPM/ K/SCM/ AG/2025	102.090.030.500	19 Desember 2024 s.d./until 25 Desember 2025
2	Proyek Pembangunan Terminal Batubara dan Pembangunan di Area Gasing, Kelamatan Talang Kelapa Banyuasin Sumatera Selatan	PT Multi elindo	001/ADD-11/SPPM/ M/2025	99.030.405.000	23 Juli 2023 s.d./until 30 Juli 2025
3	Proyek Pembangunan Jalan Tol Probolinggo Banyuwangi Paket 3	PP - askita - Ika, KSO	002/ADD-VI/SPPM/ K/SCM/ AG/2025	03.105.145.000	05 Juni 2025 s.d./until 02 Desember 2025
4	Proyek Tangguh UCC Onshore	JGC Indonesia	00000-01-2114-101-A	00.001.430.031	23 Juli 2025 s.d./until 23 Mei 2025
5	Proyek Jalan Tol Trans Sumatera Ruas Palembang – Betung Seksi I Palembang - Rengas	askita Karya Departemen Infrastruktur III	324/ADD-III/SPPM/ K/SCM/ AG/2025	50.540.104.400	04 Maret 2025 s.d./until 31 Juli 2025
	Proyek Perbaikan Tol Kayuagung - Palembang 1425010	askita Karya Departemen Infrastruktur I	0025/ADD-I/SPPM/ K/SCM/ AG/2025	31.921.039.200	15 Agustus 2025 s.d./until 31 Desember 2025
	Proyek Perbaikan Tol Kayuagung - Palembang 1425010	askita Karya Departemen Infrastruktur I	00235/SPPM/ K/SCM/ AG/2025	29.000.200.000	02 Agustus 2025 s.d./until 30 Oktober 2025
	Proyek Peningkatan Jalan Paket C di KIPP 1C	Nindya- KGU-TMPP, KSO	0003/NINDA-KGU/TMPP.KSO/SP/02/2025	20.002.044.595	20 Juni 2025 s.d./until 31 Agustus 2025
9	Proyek Pembangunan Pendungan Ener Paket II	askita - Jati- ang, KSO Infrastruktur I	129/ADD-II/SPPM/ K/SCM/ AG/2024	20.540.091.000	23 Desember 2024 s.d./until 31 Desember 2025
10	Proyek Tili Chi Sihool Extension PIK 2	Bayasan Buddha Tili Chi iyata Indonesia	000/SPK/PRO/PIK2/II/25	22.000.000.500	04 Desember 2024 s.d./until 02 Maret 2025
11	Proyek Pembangunan Jalan Tol Probolinggo Banyuwangi Paket 3	PP - askita - Ika, KSO	092/ADD-IV/SPPM/ K/SCM/ AG/2025	21.005.000.000	12 Februari 2025 s.d./until 02 Mei 2025
12	Proyek Perbaikan Jalan Tol Kayuagung- Palembang	askita Infrastruktur, KSO	15/ADD-I/SPPM/ K/SCM/2025	20.002.500.000	01 Agustus 2025 s.d./until 31 Desember 2025
13	PT Dirgantara Betonindo	PT Dirgantara Betonindo	021/D-LGL/PKS/VIII/ADD/2025	19.900.540.000	01 September 2024 s.d./until 31 Oktober 2025
14	Proyek Pembangunan Konstruksi LRT Jakarta Fase 1 Velodrome - Manggarai Iona 1	askita - Nindya - LRS KSO	01/ADD-II/SPPM/ NL-KSO/DD-1123031/2024	10.911.100.000	05 Januari 2024 s.d./until 02 September 2025
15	Proyek Pembangunan Bangunan Gedung dan Kantor Basilika dan Gereja - IKN	Wijaya karya Bangunan Gedung – Rantas Abipraya KSO	002/K- G-AP/SLK-IKN/II/2025	10.003.233.333	02 Maret 2025 s.d./until 30 Desember 2025
16	Proyek Jalan Tol Ciala Sukabumi Seksi 3 1323042	PT askita Karya (Persero) Tbk Departemen Infrastruktur II Divisi Operasi II	00945/SPPM/ K/SCM/ AG/2025	10.041.540.000	02 November 2025 s.d./until 30 Januari 2025
17	Proyek Pembangunan Jalan Tol Trans Sumatera Ruas Betung	PT Utama Karya Infrastruktur	HKI.SCP/PP.213/PP.215-ETJAM.020/II/2025	15.053.940.000	14 Januari 2025 s.d./until 22 Februari 2025
18	Proyek Peningkatan Jalan paket E KIPP 1B	Modern – Yasa, KSO	001/SP/MT-T-S,KSO/MT/VI/2025	12.030.500.000	14 Juli 2025 s.d./until 30 November 2025
19	Proyek Gedung Mandiri Finansial Center	KSO - PP - IKA	10/PO/Mandiri/VI/2025	11.210.050.500	12 Juni 2025 s.d./until 30 Juni 2025
20	Proyek Jalan Tol Paltung Seksi 2	askita Karya Departemen Infrastruktur III	00225/SPPM/ K/SCM/ AG/2025	10.010.505.000	11 Agustus 2025 s.d./until 15 Desember 2025
21	Proyek Pembangunan Jalan Tol Ruas Palembang Betung Prioritas 3, Interchange Gandus, Interchange Rimo, Junction Palembang (Ramp 4), dan	PT Utama Karya Infrastruktur	HKI.SCP/SDN.000/ADD.00.SPJ.042.454-KP/G.STR/IX/2025	9.290.400.000	02 Maret 2025 s.d./until 30 November 2025
22	Proyek Smart Marunda Expansion Phase 3 Plant	PT Paramitta Multi Sarana	004/SPM/PP/2025	0.555.000.000	21 Februari 2025 s.d./until 09 Mei 2025
23	Proyek Jalan Tol Trans Sumatera Ruas Palembang – Betung Seksi 2 Rengas – Pangkalan Jalai	askita Karya Departemen Infrastruktur III	00035/ADD-I/SPPM/ K/SCM/ AG/2025	0.140.200.000	14 Februari 2025 s.d./until 31 Oktober 2025
24	PT Tusgoro Danapati Masunjaya	PT Tusgoro Danapati Masunjaya	03/0/0/RAM/IV/2025	0.194.093.000	22 April 2025 s.d./until 20 Juni 2025
25	PT Adhi Karya (Persero) Tbk	PT Adhi Karya (Persero) Tbk	SCM-INF1-JRG-001R/2025-AMD1	0.009.025.500	22 Juni 2025 s.d./until 30 September 2025
26	Proyek Perbaikan Tol Kayuagung - Palembang 1425010	Waskita – Infrastruktur, KSO Infrastruktur Dep Infrastruktur I	00131/SPPM/ K/SCM/ AG/2025	4.930.000.000	10 Juli 2025 s.d./until 31 Desember 2025
27	Proyek Jasa Konstruksi Rancangan dan Bangun (Design Build) Hotel Patra Surabaya	Nindya Karya	0134/ADD/DSCM/02/2025	4.000.220.000	01 Juli 2025 s.d./until 30 September 2025
28	Proyek Patimban Akses Tol Road P02 1324001	askita Abipraya, JO	045/SPPM/ K-BA-JO/PATR/VII/2025	3.009.905.000	29 Juli 2025 s.d./until 30 September 2025
29	Proyek Pekerjaan Konstruksi Terintegrasi Rancangan dan Bangun Pembangunan Rumah Susun ASN 3	askita Karya Departemen Gedung	909/ADD-III/SPPM/ K/GEDUNG/112302	3.030.520.000	12 Februari 2025 s.d./until 20 September 2025
30	Proyek Jalan Tol Betung Seksi 3	PT Utama Karya Infrastruktur	HKI.SCP/MA.042/PP.042-KP/G.P3/II/2025	3.033.000.000	03 Februari 2025 s.d./until 03 Agustus 2025

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40. IKATAN (lanjutan)

40. COMMITMENTS (continued)

				Nilai Kontrak Exclude PPN/ Contract Value Exclude VAT		Periode/ Period	
No	Proyek/ Project	Pemilik kontrak/ Contract Owners	Nomor Kontrak/ Contract Number				
31	Pembangunan Jalan Di Dalam KIPP: Pembangunan Jalan Sumbu Kebangsaan Sisi Barat Tahap 2	PP – Markinah, KSO	1003/SPI/PP-MK-KSO/IKN-S02/XII/2024	3.552.500.000	20 Desember 2024	s.d./until	14 Februari 2025
32	Proyek Sekolah DKI Paket 3	PT Adhi Persada Gedung	001/PO-APG/SEKOLAH-DKI-PAKET3/IX/25	3.455.352.000	00 September 2025	s.d./until	30 September 2025
33	Proyek Pembangunan Jalan Tol Trans Sumatera Ruas Palembang - Ketung Prioritas 3, Interchange Pulau Rimo, Junction Palembang (RAMP 4, dan)	PT Utama Karya Infrastruktur	HKI.SCP/FA.010.1/SP/000.2000-KP00G.STR/II/2025	3.454.200.000	09 Januari 2025	s.d./until	20 Februari 2025
34	Proyek Jasa Konstruksi Rancangan Bangun (Design Build) Hotel Patra Surabaya	Nindya Karya	0002/ADD/DSCM/05/2025	3.300.122.523	29 April 2025	s.d./until	30 Juni 2025
35	Protek Peningkatan Jalan Paket F Di KIPP 10	HK – PP KSO	1003/F KIPP/011.1/VI/2025	3.101.905.200	20 Juni 2025	s.d./until	31 Agustus 2025
36	PT Adhi Karya (Persero) Tbk	PT Adhi Karya (Persero) Tbk	SCM-INF1-JRG-003/2025-KTK-020/ADD-	3.100.000.000	01 Juli 2025	s.d./until	30 November 2025
37	Proyek Rancangan Bangun KLHK Tahap 3	askita Karya Infrastruktur III	II/SPPM/00 K/INFIII/KLHK/2025	3.125.040.000	21 Mei 2025	s.d./until	11 Oktober 2025
38	Proyek Godrej Boreobudur Project	Rekagunatek Persada	254019	2.000.009.000	22 September 2025	s.d./until	10 Oktober 2025
39	Pengadaan Material Split, Greening Dan Abu Batu	Berkat Jaya Konstruksi	005/PO-00JK/2025	2.005.250.000	10 Oktober 2025	s.d./until	31 Desember 2025
40	Marunda Tank Terminal Storage	Marunda Tank Terminal	001/PO/MTT-00 P/VI/2025	2.002.500.000	03 Juni 2025	s.d./until	20 Juni 2025
41	Proyek Peningkatan Jalan Paket D di KIPP 10-1C	askita-Kangnusa-Gema KSO	002/SPPM/00 K-000N-GPR-KSO/2025	2.001.500.000	10 Juli 2025	s.d./until	15 Oktober 2025
42	Proyek Peningkatan Jalan Paket 0 KIPP 10-1C IKN	Abipraya-PDK-Intimkara KSO	011/00AP-PDK-INTIMKARA/OPS/SPI-ADD.01/VII/2025	2.000.009.000	04 Juli 2025	s.d./until	31 Desember 2025
43	Proyek Jalan Tol Paltung Seksi 1	askita Karya Departemen Infrastruktur III	00023/SPPM/00 K/SCM/00 AG/22025	2.590.200.000	24 Januari 2025	s.d./until	31 Maret 2025
44	Proyek Peningkatan Jalan Paket D di KIPP 10-1C	askita-Kangnusa-Gema KSO	199/SPPM/00 K-000N-GPR-KSO/2025	2.452.000.000	01 Oktober 2025	s.d./until	30 November 2025
45	Proyek Jalan Tol Cialo Sukabumi Seksi 301324010	PT askita Karya (Persero) Tbk Departemen Infrastruktur II Divisi Operasi II	00154/SPPM/00 K/SCM/00 AG/2025	2.413.300.000	23 Juli 2025	s.d./until	05 September 2025
46	Proyek Peningkatan Jalan Paket D Di KIPP 10-1C	askita-Kangnusa-Gema KSO	1003/SPPM/00 K-000N-GPR-KSO/2025	2.300.000.000	01 September 2025	s.d./until	20 Desember 2025
47	Proyek Peningkatan jalan Paket D di KIPP 10-1C	askita-Kangnusa-Gema KSO	223/SPM/00 K-000N-GPR-KSO/2025	2.302.500.000	13 Oktober 2025	s.d./until	12 Desember 2025
48	Proyek Jalan Tol Yogyakarta dan Seksi 01	Adhi Persada Eton	015/AP0/PRC/PO/MJK/V/2025	2.204.135.135	20 Mei 2025	s.d./until	00 Juli 2025
49	Proyek Pembangunan Jalan Tol Trans Sumatera Ruas Simpang Sekayu	PT Utama Karya Infrastruktur	HKI.SCP/MA.204/PP0.204-00ETJAM.02A/VII/2025	2.194.400.000	11 Agustus 2025	s.d./until	11 November 2025
50	Proyek Jalan Tol Paltung Seksi 1	askita Karya Departemen Infrastruktur III	00592/SPPP/00 K/1524010/2025	2.140.000.000	24 Oktober 2025	s.d./until	30 November 2025
51	Proyek Pekerjaan Konstruksi Terintegrasi Rancangan dan Bangun Pembangunan Rumah Susun ASN 3	askita Karya Departemen Gedung	0030/SPPM/00 K/GEDUNG/1123020/2025	2.040.500.000	02 Januari 2025	s.d./until	31 Maret 2025
52	Proyek Pembuatan Bangunan Pengaman Sungai Kelurahan Pabahanan Kecamatan Pelaihari Kabupaten Tanah Laut Kalimantan Selatan	CV A000	12/SPPM/00 P/2025	2.043.242.000	24 Mei 2025	s.d./until	15 Juli 2025
53	PT Adhi Karya (Persero) Tbk	PT Adhi Karya (Persero) Tbk	SCM-INF1-JRG-002/2025-KTK-002/ADD-I/SPPM/00 K-000 A/KSO/1125005/2025	1.930.900.000	02 Juni 2025	s.d./until	20 Agustus 2025
54	Proyek RSUD Akhmad Dahlan	Waskita – Wiswa KSO	HKI.SCP/MA.1009.1/PP0.1009.1-00ETJAM.02A/VII/2025	1.930.000.000	03 Juni 2025	s.d./until	30 Agustus 2025
55	Proyek Pembangunan Jalan Tol Trans Sumatera Ruas Simpang Sekayu	PT Utama Karya Infrastruktur	00100/SPPM/00 K/SCM/00 AG/2025	1.012.400.000	02 Juli 2025	s.d./until	02 November 2025
56	Proyek Jalan Tol Paltung Seksi 2	askita Karya Departemen Infrastruktur II	HKI.SCP/SDN.0003/PP0.0003-KP00G.STR/II/2025	1.010.000.000	23 Juni 2025	s.d./until	25 Juli 2025
57	Proyek Pembangunan Jalan Tol Trans Sumatera Ruas Palembang	PT Utama Karya Infrastruktur	10003/SPPM/00 K/GEDUNG/1123020/2025	1.002.305.000	00 Maret 2024	s.d./until	00 Mei 2025
58	Proyek Pekerjaan Konstruksi Terintegrasi Rancangan dan Bangun Pembangunan Rumah Susun ASN 3	askita Karya Departemen Gedung	001/SPPM/00 P/2025	1.509.500.000	02 Juni 2025	s.d./until	31 Juli 2025
59	Proyek Gedung MRP Papua Selatan	Tureloto Batu Indah	001/SPPM/00 P/2025	1.539.000.000	19 Februari 2025	s.d./until	19 April 2025
60	Proyek Pembangunan House of Adullam (HOA) Daan Mogot	PT Relita Construction	025/SPPM/00 P/2025	1.455.304.000	10 September 2025	s.d./until	31 Oktober 2025
61	Proyek Pembangunan Open Access PT Pertamina (Persero)	Hutama Karya (Persero) – Gerbang Sarana Raja	HK.GS0/OpenAccess/SPP0.FAF.1004/00 P/VI/2025	1.301.009.200	10 Juni 2025	s.d./until	31 Juli 2025
62	Proyek Pembangunan Infrastruktur Jetty Pelabuhan SBT PT A000	Krakatau Engineering Construction	003/PO/2009/IX/2025	1.200.000.000	19 September 2025	s.d./until	12 November 2025
63	Proyek Rancangan Bangun KLHK Tahp 3	askita karya Infrastruktur III	1003/ADD-I/SPPM/00 K/INFIII/KLHK/2025	1.119.550.000	01 September 2025	s.d./until	31 Oktober 2025
64	Marunda Tank Terminal Storage	PT Marunda Tank Terminal	009/PO/MTT-00 P/XI/25	1.110.220.000	00 November 2025	s.d./until	20 November 2025
65	PT SMCC Utama Indonesia	PT SMCC Utama Indonesia	0003/LOI/00 ASKITA00ETON/KOMATS U/II/2025	1.044.912.000	03 Februari 2025	s.d./until	24 Februari 2025

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41. REKONSILIASI LIABILITAS YANG TIMBUL DARI AKTIVITAS PENDANAAN

Tabel di bawah ini menjelaskan perubahan dalam liabilitas yang timbul dari aktivitas pendanaan, termasuk perubahan yang timbul dari arus kas dan perubahan nonkas. Liabilitas yang timbul dari aktivitas pendanaan adalah liabilitas yang arus kas, atau arus kas masa depannya, diklasifikasikan dalam laporan arus kas sebagai arus kas dari aktivitas pendanaan.

41. RECONCILIATION OF LIABILITIES ARISING FROM FINANCING ACTIVITIES

The table below details changes in the Company's liabilities arising from financing activities, including both cash and non-cash changes. Liabilities arising from financing activities are those for which cash flows were, or future cash flows will be, classified in the statement of cash flows as cash flows from financing activities.

Perubahan transaksi non-kas/ Non-cash changes							
	1 Januari/ January 1, 2025 Rp	Arus kas dari aktivitas pendanaan/ Financing cash flows Rp	Penyesuaian nilai wajar/ Fair value adjustment Rp	Amortisasi atas beban penerbitan obligasi / Amortization of bond issuance cost Rp	Amortisasi atas nilai wajar/ amortization of fair value Rp	Lain-Lain/ Others Rp	31 Desember/ December 31, 2025 Rp
Utang bank	2.336.169.262.054	(2.295.381.742)	-	-	107.691.049.459	-	2.441.564.929.771
Utang obligasi	248.133.967.027	-	-	-	21.333.578.937	-	269.467.545.964
Obligasi wajib konversi	727.654.656.836	-	-	-	80.042.012.255	-	807.696.669.091
Aset Tetap	5.526.617.791.745	4.004.710.825	40.341.181.293	-	-	(16.130.705.927)	5.554.832.977.936
Liabilitas sewa	3.693.378.430	(1.561.425.000)	-	-	-	(470.813.477)	1.661.139.953
Jumlah	3.315.651.264.347	(3.856.806.742)	-	-	209.066.640.651	(470.813.477)	3.520.390.284.779

Perubahan transaksi non-kas/ Non-cash changes							
	1 Januari/ January 1, 2024 Rp	Arus kas dari aktivitas pendanaan/ Financing cash flows Rp	Penyesuaian nilai wajar/ Fair value adjustment Rp	Amortisasi atas beban penerbitan obligasi / Amortization of bond issuance cost Rp	Amortisasi atas nilai wajar/ amortization of fair value Rp	Lain-Lain/ Others Rp	31 Desember/ December 31, 2024 Rp
Utang bank	2.245.643.310.898	(13.420.097.691)	-	-	103.946.048.847	-	2.336.169.262.054
Utang obligasi	228.966.761.482	-	-	-	19.167.205.545	-	248.133.967.027
Obligasi wajib konversi	651.812.439.998	-	-	-	75.842.216.838	-	727.654.656.836
Liabilitas sewa	9.599.651.924	(972.825.000)	-	-	-	(4.933.448.494)	3.693.378.430
Jumlah	3.136.022.164.302	(14.392.922.691)	-	-	198.955.471.230	(4.933.448.494)	3.315.651.264.347

Untuk tahun yang berakhir 31 Desember 2025 dan 2024, Perusahaan mempunyai transaksi investasi dan pendanaan yang tidak memengaruhi kas dan setara kas dan tidak termasuk dalam laporan arus kas dengan rincian sebagai berikut:

During the years ended December 31, 2025 and 2024, the Company has investing and financing activities that did not affect cash and cash equivalents, hence, were not included in the statements of cash flows with details as follows:

	2025	2024	
Peningkatan utang bank dan utang obligasi dari restrukturisasi beban akrual atas bunga	-	-	Increase in bank loans and bonds payable from restructuring of accrued interest
Amortisasi atas penyesuaian nilai wajar atas restrukturisasi utang bank dan utang obligasi	209.066.640.651	198.955.471.230	Amortization of fair value adjustments on the restructuring of bank loans and bonds payable
Penyesuaian nilai wajar atas restrukturisasi utang bank dan utang obligasi	-	-	Fair value adjustment due to restructuring of bank loans and bonds payable

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42. INSTRUMEN KEUANGAN, MANAJEMEN RISIKO KEUANGAN DAN MODAL

42. FINANCIAL INSTRUMENTS, FINANCIAL RISK AND CAPITAL MANAGEMENT

a. Kategori dan Kelas Instrumen Keuangan

a. Categories and Classes of Financial Instruments

	2025	2024	
Aset keuangan diukur pada biaya perolehan diamortisasi			Financial assets measure amortized cost
Kas dan setara kas	61.564.390.064	205.754.409.914	Cash and cash equivalents
Piutang usaha - neto			Trade receivables – net
Pihak berelasi	289.375.834.376	323.288.219.031	Related parties
Pihak ketiga	98.093.325.578	100.247.926.976	Third parties
Piutang retensi- neto			Retention receivables – net
Pihak berelasi	134.782.684.614	144.970.662.033	Related parties
Pihak ketiga	1.030.827.031	2.265.193.652	Third parties
Piutang lain-lain- neto			Other receivables – net
Pihak berelasi	3.262.327.684	13.724.264.409	Related parties
Pihak ketiga	30.248.463.547	3.870.506.433	Third parties
Tagihan bruto kepada pelanggan – neto			Gross amount due from customers - net
Pihak berelasi	90.060.913.429	225.246.300.359	Related parties
Pihak ketiga	15.474.858.857	44.299.904.182	Third parties
Aset lain-lain – neto	51.948.553.268	65.266.579.946	Other assets - Net
Jumlah	775.842.178.448	1.128.933.966.935	Total

	2025	2024	
Liabilitas pada biaya perolehan diamortisasi			Financial liabilities measured at amortized cost
Utang bank			Bank loans
Pihak berelasi	1.008.853.362.409	951.159.265.953	Related parties
Pihak ketiga	1.432.711.567.352	1.385.009.996.101	Third parties
Utang usaha			Trade payables
Pihak berelasi	339.927.237.707	482.643.871.275	Related parties
Pihak ketiga	538.343.580.323	674.383.146.129	Third parties
Utang bruto			Gross payables
Pihak berelasi	15.578.041.010	17.896.122.206	Related parties
Pihak ketiga	174.726.250.131	208.803.722.838	Third parties
Utang lain-lain			Others payables
Pihak berelasi	15.402.662.529	16.211.087.159	Related parties
Pihak ketiga	29.775.691.231	6.869.224.199	Third parties
Beban akrual	235.109.555.525	267.933.831.991	Accrued expense
Utang obligasi	269.467.545.964	248.133.967.027	Bonds payable
Liabilitas sewa	1.661.139.953	3.693.378.430	Lease Liabilities
Jumlah	4.061.556.634.134	4.262.737.613.308	Total

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42. INSTRUMEN KEUANGAN, MANAJEMEN RISIKO KEUANGAN DAN MODAL (lanjutan)

42. FINANCIAL INSTRUMENTS, FINANCIAL RISK AND CAPITAL MANAGEMENT (continued)

b. Tujuan dan Kebijakan Manajemen Risiko Keuangan

Tujuan dan kebijakan manajemen risiko keuangan Perusahaan adalah untuk memastikan bahwa sumber daya keuangan yang memadai tersedia untuk operasi dan pengembangan bisnis, serta untuk mengelola risiko mata uang asing, tingkat bunga, risiko kredit, dan risiko likuiditas. Tujuan dan kebijakan manajemen risiko keuangan Perusahaan adalah sebagai berikut:

i. Manajemen Risiko Mata Uang Asing

Perusahaan tidak terekspos secara signifikan terhadap pengaruh fluktuasi nilai tukar mata uang asing dikarenakan hampir semua transaksi dilakukan dalam mata uang Rupiah.

ii. Manajemen Risiko Tingkat Suku Bunga

Risiko suku bunga menunjuk kepada risiko dimana nilai wajar atau aliran kas mendatang dari suatu instrumen keuangan akan berfluktuasi karena perubahan suku bunga pasar. Risiko suku bunga timbul dari instrumen keuangan yang menghasilkan bunga yang diakui pada laporan perubahan posisi keuangan (contohnya: instrumen utang yang diperoleh atau diterbitkan), dan beberapa instrumen keuangan yang tidak diakui dalam laporan posisi keuangan (contohnya: beberapa perjanjian pinjaman).

Kebijakan Perusahaan adalah untuk memperoleh tingkat bunga yang paling menguntungkan yang tersedia di pasar. Manajemen berpendapat bahwa risiko terhadap nilai wajar dapat dikelola dengan baik.

Perusahaan tidak menyiapkan analisis sensitivitas dikarenakan tidak terdapat dampak yang material terhadap laba rugi Perusahaan yang timbul dari dampak perubahan yang secara wajar terhadap suku bunga instrumen keuangan yang berbunga tetap dan dinilai pada biaya diamortisasi pada akhir periode pelaporan.

b. Financial Risk Management Objectives and Policies

The Company's overall financial risk management and policies seek to ensure that adequate financial resources are available for the operation and development of its business, while managing its exposure to foreign exchange risk, interest rate risk, credit risk, and liquidity risk. The following are the Company's financial risk management objectives and policies:

i. Foreign Exchange Risk Management

The Company is not significantly exposed to the effect of foreign exchange rate fluctuations because most of its transactions are denominated in Rupiah.

ii. Interest Rate Risk Management

Interest rate risk refers to the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rate. Interest rate risk arises on interest-bearing financial instruments that are recognized in the statements of financial position (e.g. debt instruments acquired or issued), and some financial instruments that are not recognized in the statements of financial position (e.g. some loan commitments).

The Company's policy is to obtain the most favourable interest rates available in the market. Management believes that the interest rate risk pertaining to fair value is manageable.

No sensitivity analysis is prepared as the Company does not expect any material effect on the Company's profit or loss arising from the effects of reasonably possible changes to interest rate on interest-bearing financial instruments at the end of the reporting period as its interest-bearing instrument carry fixed interest and are measured at amortized cost.

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**42. INSTRUMEN KEUANGAN, MANAJEMEN RISIKO
KEUANGAN DAN MODAL (lanjutan)**

**b. Kategori dan Kelas Instrumen Keuangan
(lanjutan)**

iii. Manajemen Risiko Kredit

Risiko kredit mengacu pada risiko rekanan gagal dalam memenuhi kewajiban kontraktualnya yang mengakibatkan kerugian bagi Perusahaan.

Risiko kredit Perusahaan terutama melekat pada rekening bank, piutang usaha, piutang lain-lain dan tagihan bruto. Perusahaan menempatkan saldo bank pada institusi keuangan yang layak serta terpercaya. Piutang usaha dan piutang lain – lain dilakukan dengan pihak ketiga yang terpercaya dan pihak berelasi. Eksposur Perusahaan dan *counterparties* dimonitor secara terus menerus dan nilai agregat transaksi terkait tersebar di antara *counterparties* yang telah disetujui.

Nilai tercatat aset keuangan pada laporan keuangan setelah dikurangi dengan penyisihan untuk kerugian penurunan nilai mencerminkan eksposur Perusahaan terhadap risiko kredit.

Piutang usaha merupakan pendapatan penjualan dari *precast* dan *readymix* kepada WSKT (entitas induk) dan pendapatan usaha *precast* dan jasa konstruksi kepada CCTW (Catatan 5 dan 27). Evaluasi kredit berjalan dilakukan terhadap kondisi keuangan Perusahaan dan bila memungkinkan, penjualan atau pendapatan kredit harus dijamin dengan asuransi penjaminan atau dengan *letter credit* dan bank garansi serta dengan meminta pembayaran uang muka dari pelanggan (Catatan 19).

**42. FINANCIAL INSTRUMENTS, FINANCIAL RISK
AND CAPITAL MANAGEMENT (continued)**

**b. Categories and Classes of Financial
Instruments (continued)**

iii. Credit Risk Management

Credit risk refers to the risk that counterparty will default on its contractual obligation resulting in a loss to the Company.

The Company's credit risk is primarily attributable to its cash in banks, trade receivables, other receivables and gross amount due from customers. The Company places its bank balances with credit worthy financial institutions. Trade receivables and other receivables are entered with respected and credit worthy third parties and related parties. The Company's exposures and its counterparties are continuously monitored and the aggregate value of transactions concluded is spread among approved counterparties.

The carrying amount of financial assets recorded in the financial statements, net of any allowance for impairment losses represents the Company's maximum exposure to credit risk.

Trade receivables includes revenues from sale of precast and readymix from WSKT (the parent of the Company) and revenues sale of precast and construction services from CCTW (Notes 5 and 27). Ongoing credit evaluation is performed on the financial condition of the counterparties, where appropriate, sales on credit should be covered by guarantee insurance or by letter credit and bank guarantee and also require payment of advances from customers (Note 19).

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42. INSTRUMEN KEUANGAN, MANAJEMEN RISIKO KEUANGAN DAN MODAL (lanjutan)

b. Kategori dan Kelas Instrumen Keuangan (lanjutan)

iii. Manajemen Risiko Kredit (lanjutan)

Meskipun WSKT, CCTW dan Adhi - Waskita - Jaya Konstruksi, KSO merupakan pelanggan utama Perusahaan (Catatan 27), Perusahaan masih dapat mengelola eksposur atas konsentrasi risiko kreditnya karena Perusahaan akan dapat dengan mudah untuk mencari pelanggan baru atau melakukan penjualan ke pihak berelasi antara lain perusahaan lain dalam WTR Perusahaan dan perusahaan konstruksi BUMN lainnya serta perusahaan konstruksi pihak ketiga lainnya. Meskipun konsentrasi risiko kredit terkait dengan piutang usaha dari WSKT CCTW dan Adhi - Waskita - Jaya Konstruksi, KSO yang melebihi 10% dari jumlah piutang usaha, risiko ini masih dapat dikelola karena piutang usaha ini terkait dengan proyek – proyek infrastruktur Pemerintah.

iv. Manajemen Risiko Likuiditas

Tanggung jawab utama manajemen risiko likuiditas terletak pada Dewan Direksi, yang telah membangun kerangka manajemen risiko likuiditas yang sesuai untuk persyaratan manajemen likuiditas dan pendanaan jangka pendek, menengah dan jangka panjang Perusahaan. Perusahaan mengelola risiko likuiditas dengan menjaga kecukupan simpanan, fasilitas bank dan fasilitas simpan pinjam dengan terus menerus memonitor perkiraan dan arus kas aktual dan mencocokkan profil jatuh tempo aset dan liabilitas keuangan.

Perusahaan memelihara kecukupan dana untuk membiayai kebutuhan modal kerja yang berkelanjutan.

Tabel Risiko Likuiditas dan Suku Bunga

Tabel berikut merinci sisa jatuh tempo kontraktual untuk liabilitas keuangan nonderivatif dengan periode pembayaran yang disepakati Perusahaan. Tabel telah disusun berdasarkan arus kas yang tak terdiskonto dari liabilitas keuangan berdasarkan tanggal terawal di mana Perusahaan dapat diminta untuk membayar. Tabel mencakup arus kas bunga dan pokok. Untuk arus bunga tingkat mengambang jumlah tidak didiskontokan berasal dari kurva suku bunga pada akhir periode pelaporan. Jatuh tempo kontraktual didasarkan pada tanggal terawal di mana Perusahaan dapat diminta untuk membayar.

42. FINANCIAL INSTRUMENTS, FINANCIAL RISK AND CAPITAL MANAGEMENT (continued)

b. Categories and Classes of Financial Instruments (continued)

iii. Credit Risk Management (continued)

Although WSKT, CCTW and Adhi - Waskita - Jaya Konstruksi, KSO are the main customers of the Company (Note 27), the Company is able to manage the concentration of credit risk, since the Company is able to get new customers or generate new sales to related parties such as other companies under WTR Company and also other state-owned construction companies and also from other third party construction companies. Although concentration of credit risk from trade receivable from WSKT, CCTW and Adhi - Waskita - Jaya Konstruksi, KSO which accounts to more than 10% of its total trade receivables, the risk is still manageable since its related to infrastructure project with the Government.

iv. Liquidity Risk Management

The ultimate responsibility for liquidity risk management rests with the Board of Directors, which has built an appropriate liquidity risk management framework for the management of the Company's short, medium and long-term funding and liquidity management requirements. The Company manages liquidity risk by maintaining adequate reserves, banking facilities and matching the maturity profiles of financial assets and liabilities.

The Company maintains sufficient funds to finance its ongoing working capital requirements.

Liquidity and Interest Risk Tables

The following tables detail the Company's remaining contractual maturity for its non-derivative financial liabilities with agreed repayment periods. The tables have been drawn up based on the undiscounted cash flows of financial liabilities based on the earliest date on which the Company can be required to pay. The tables include both interest and principal cash flows. To the extent that interest flows are floating rate, the undiscounted amount is derived from interest rate curves at the end of the reporting period. The contractual maturity is based on the earliest date on which the Company may be required to pay.

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42. INSTRUMEN KEUANGAN, MANAJEMEN RISIKO KEUANGAN DAN MODAL (lanjutan)

42. FINANCIAL INSTRUMENTS, FINANCIAL RISK AND CAPITAL MANAGEMENT (continued)

b. Tujuan dan Kebijakan Manajemen Risiko Keuangan (lanjutan)

b. Financial Risk Management Objectives and Policies (continued)

iv. Manajemen Risiko Likuiditas (lanjutan)

iv. Liquidity Risk Management (continued)

	Tingkat bunga rata-rata tertimbang efektif/ <i>Weighted average effective interest rate</i>	Kurang dari satu tahun/ <i>Less than 1 year</i>	1-5 tahun/ <i>1-5 years</i>	Diatas 5 tahun/ <i>5+ year</i>	Jumlah/ <i>Total</i>	
	%	Rp	Rp	Rp	Rp	
31 Desember 2025						December 31, 2025
Tanpa bunga Utang usaha						Non-interest bearing
Pihak berelasi	0%	339.927.237.707	-	-	339.927.237.707	Other payables
Pihak ketiga	0%	538.343.580.323	-	-	538.343.580.323	Related parties
Utang lain-lain						Third parties
Pihak berelasi	0%	15.402.662.529	-	-	15.402.662.529	Other payables
Pihak ketiga	0%	29.775.691.231	-	-	29.775.691.231	Related parties
Beban akrual	0%	235.109.555.524	-	-	235.109.555.524	Third parties
Instrumen suku bunga tetap						Accrued expenses
Utang bank	2%-4%					Fixed interest rate instruments
Utang obligasi	2%	671.127.052.204	-	1.770.437.877.558	2.441.564.929.762	Bank loans
Liabilitas sewa	7%	-	-	269.467.545.964	269.467.545.964	Bonds payable
Jumlah		1.829.685.779.518	-	2.039.905.423.522	3.869.591.203.040	Lease liabilities
						Total

	Tingkat bunga rata-rata tertimbang efektif/ <i>Weighted average effective interest rate</i>	Kurang dari satu tahun/ <i>Less than 1 year</i>	1-5 tahun/ <i>1-5 years</i>	Di atas 5 tahun/ <i>5+ year</i>	Jumlah/ <i>Total</i>	
	%	Rp	Rp	Rp	Rp	
31 Desember 2024						December 31, 2024
Tanpa bunga Utang usaha						Non-interest bearing
Pihak berelasi	-	482.643.871.275	-	-	482.643.871.275	Other payables
Pihak ketiga	-	674.383.146.129	-	-	674.383.146.129	Related parties
Utang lain-lain						Third parties
Pihak berelasi	-	16.211.087.159	-	-	16.211.087.159	Other payables
Pihak ketiga	-	6.869.224.199	-	-	6.869.224.199	Related parties
Beban akrual	-	267.933.831.991	-	-	267.933.831.991	Third parties
Instrumen sukubunga tetap						Accrued expenses
Utang bank	2%-4%	671.127.052.204	-	1.665.042.209.850	2.336.169.262.054	Fixed interest rate instruments
Utang obligasi	2%	-	-	248.133.967.027	248.133.967.027	Bank loans
Liabilitas sewa	7%	1.338.809.772	2.354.568.658	-	3.693.378.430	Bonds payable
Jumlah		2.120.507.022.729	2.354.568.658	1.913.176.176.877	4.036.037.768.264	Lease liabilities
						Total

c. Manajemen Risiko Modal

c. Capital Risk Management

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 utang bank (Catatan 15), utang obligasi (Catatan 20) dan liabilitas sewa (Catatan 21) diimbangi dengan kas dan setara kas (Catatan 4), dan ekuitas yang terdiri dari modal yang ditempatkan dan disetor (Catatan 23), tambahan modal disetor (Catatan 23), saldo laba (Catatan 25) dan komponen ekuitas lainnya.

The Company manages capital risk to ensure that it will be able to continue as going concern, in addition to maximizing the profits of the shareholders through the optimization of the balance of debt and equity. The Company's capital structure consisted of bank loans (Note 15), bonds payable (Note 20) and lease liabilities (Note 21) offset by cash and cash equivalents (Note 4), equity consisting of paid-up share capital stock (Note 23), additional paid-in capital (Note 23), retained earnings or deficit (Note 25), and other component of equity.

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42. INSTRUMEN KEUANGAN, MANAJEMEN RISIKO KEUANGAN DAN MODAL (lanjutan)

42. FINANCIAL INSTRUMENTS, FINANCIAL RISK AND CAPITAL MANAGEMENT (continued)

c. Manajemen Risiko Modal (lanjutan)

c. Capital Risk Management (continued)

Dewan Direksi Perusahaan secara berkala melakukan telaah struktur permodalan Perusahaan. Sebagai bagian dari telaah ini, Dewan Direksi mempertimbangkan biaya permodalan dan risiko yang berhubungan.

The Directors of the Company periodically review the Company's capital structure. As part of this review, the Directors consider the cost of capital and related risk.

Gearing ratio pada tanggal 31 Desember 2025 dan 2024 adalah sebagai berikut:

The gearing ratio as at December 31, 2025 and 2024 is as follows:

	2025	2024	
Total Liabilitas	5.022.675.626.163	5.176.443.655.122	Total Liabilities
Total Ekuitas	(1.967.134.614.115)	(1.557.812.998.607)	Total Equity
Rasio Pinjaman Neto terhadap Modal	(2,55)	(3,32)	Net Debt to Equity Ratio

d. Risiko Legal

d. Legal Risk

Risiko legal berupa tuntutan pidana maupun gugatan perdata dapat terjadi apabila terdapat (atau terpenuhinya) unsur perbuatan melawan hukum. Perbuatan melawan hukum adalah tindakan yang dilakukan oleh Perusahaan dalam menjalankan kegiatan operasi dan/atau aksi korporasi yang bertentangan dengan regulasi yang berlaku.

Legal risks in the form of criminal charges or civil suits can occur if there is (or is fulfilled) an element of illegal acts. Actions against the law are actions taken by the Company in carrying out operational activities and/or corporate actions that are contrary to applicable regulations.

Upaya mitigasi yang telah dan akan tetap dilakukan oleh Perusahaan untuk menghindari terjadinya perbuatan melawan hukum adalah melakukan *review* atas setiap kegiatan operasi dan/atau aksi korporasi berdasarkan regulasi yang berlaku sebelum memutuskan menjalankan transaksi. Untuk memastikan kerangka risiko legal yang terkendali dan tetap menjaga keberlangsungan usaha, Perusahaan melakukan:

Mitigation efforts that have been and will continue to be carried out by the Company to avoid illegal acts are to review every operational activity and / or corporate action based on applicable regulations before deciding to carry out a transaction. To ensure a controlled legal risk framework and maintain business continuity, the Company carries out:

- Analisis risiko atas suatu transaksi yang akan dilakukan, dan
- *Review* atas perjanjian yang akan ditandatangani.

- *Risk analysis of a transaction to be carried out, and*
- *Review of the agreement to be signed.*

Kegiatan *review* tersebut dapat dilakukan secara *in-house* atau dengan melibatkan konsultan hukum eksternal.

The review activity can be carried out in-house or by involving an external legal consultant.

e. Pengukuran Nilai Wajar

e. Fair Value Measurements

Manajemen berpendapat bahwa nilai tercatat aset dan liabilitas keuangan yang dicatat sebesar biaya perolehan diamortisasi dalam laporan keuangan mendekati nilai wajarnya karena jatuh tempo dalam jangka pendek, menggunakan suku bunga pasar, atau dampak diskonto tidak material.

Management considers the carrying amounts of financial assets and financial liabilities recorded at amortized cost in the financial statements approximate their fair values either because of their short-term maturities, they carry market rates of interest, or impact of discounting is not material.

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43. HAL PENTING LAINNYA

Berdasarkan Penetapan PKPU Sementara tanggal 25 Januari 2022, pengadilan memutuskan Perusahaan berstatus Penundaan Kewajiban Pembayaran Utang (PKPU) Sementara selama jangka waktu 45 (empat puluh lima) hari sejak tanggal putusan dan telah diangkat beberapa orang oleh pengadilan sebagai pengurus Perusahaan. Meskipun Perusahaan telah berstatus PKPU, Perusahaan tetap dapat beroperasi di bawah pengawasan pengurus yang ditunjuk pengadilan tersebut. Perusahaan akan melakukan upaya homologasi, sehingga dapat memberi ruang kepada Perusahaan dan para vendor untuk melakukan negosiasi kepada kreditur untuk memastikan kelangsungan usaha Perusahaan.

Pada tanggal 10 Maret 2022, Hakim Pengawas mengabulkan permohonan perpanjangan masa PKPU Tetap selama 75 (tujuh puluh lima) hari sejak 10 Maret 2022 sampai dengan 24 Mei 2022.

Pada tanggal 24 Mei 2022, Hakim Pengawas mengabulkan permohonan perpanjangan masa PKPU Tetap selama 30 (tiga puluh) hari sejak 24 Mei 2022 sampai dengan 24 Juni 2022.

Berdasarkan Surat Putusan dari Pengadilan Negeri Jakarta Pusat Kelas IA Khusus No. W10.U1.2868.Ht.03.VI.2022.RIN tanggal 30 Juni 2022 perihal Pemberitahuan dan Penyampaian Salinan Penetapan Perkara Niaga No. 497/Pdt.Sus-PKPU/2021/PN.Niaga.Jkt.Pst, Pengadilan telah menyatakan bahwa keadaan Penundaan Kewajiban Pembayaran Utang ("PKPU") Perusahaan telah berakhir dengan restrukturisasi utang Perusahaan.

Berikut ini merupakan ketentuan dan kondisi untuk atas utang restrukturisasi Perusahaan berdasarkan surat keputusan di atas.

Sumber pelunasan utang dan skema penyelesaian kepada Kreditur terdiri dari setiap kas yang tersedia pada Rekening Penampungan akan dibagikan kepada seluruh Kreditur (CFADS) sesuai dengan prinsip *cash waterfall* berdasarkan urutan yang diatur dalam Perjanjian Perdamaian; Penjualan aset-aset Perusahaan; Konversi utang Kreditur menjadi *Other equity*; Konversi utang Kreditur menjadi ekuitas atau kepemilikan saham di Perusahaan selambat-lambatnya dalam jangka waktu 6 bulan sejak tanggal berlaku.

Tranche A

Skema penyelesaian:

Penyelesaian atas Kreditur dalam golongan *Tranche A* akan dilakukan melalui skema *Long-Term Loan*.

43. OTHER SIGNIFICANT MATTER

Based on Temporary Decision PKPU dated January 25, 2022, the Court granted the Company a Temporary Suspension of Debt Payment Obligations (PKPU) for 45 (forty-five) days effective from the decision date and has appointed several individuals as its administrators. Notwithstanding the PKPU, the Company will still be able to continue its operation under the supervision of the appointed administrators. The Company will continue its effort to reach an agreement to provide room for negotiation for both the Company and the vendors to ensure that the Company will be able to continue as a going concern.

On March 10, 2022, the Court granted a permanent extension of the PKPU period for 75 (seventy-five) days from March 10, 2022 until May 24, 2022.

On May 24, 2022, the Court granted a permanent extension of the PKPU period for 30 (thirty) days from May 24, 2022 until June 24, 2022.

Based on Decision Letter from the Special Class IA District Court of Central Jakarta with decision letter No. W10.U1.2868.Ht.03.VI.2022.RIN dated June 30, 2022, regarding Notification and Submission of Copies of Commercial Case Determinations No. 497/Pdt.Sus-PKPU/2021/PN. Niaga.Jkt.Pst, the Court has decided that the Company's state of Postponement of Debt Payment Obligations ("PKPU") has ended through the restructuring of the Company's debts.

The following are the terms and conditions for the restructuring of the Company's debts based on above decision letter.

Sources of debt settlement and settlement schemes to creditors consist of any available cash in the Escrow Account to be distributed to all creditors (CFADS) in accordance with the cash waterfall principle in the order stipulated in the conciliation agreement; sales of the Company's assets; conversion of creditors' debts into Other equities; conversion of creditor's debt into equity or share ownership in the Company no later than 6 months from the effective date.

Tranche A

Settlement scheme:

Settlement of Creditors in the Tranche A class will be carried out through the Long-Term Loan scheme.

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43. HAL PENTING LAINNYA (lanjutan)

Golongan *Tranche A* terdiri dari Kreditur Finansial yang hadir dan menyetujui Perjanjian Perdamaian dengan skema penyelesaian sebagai berikut:

1. Total utang Kreditur Finansial dalam golongan *Tranche A* ("Utang *Tranche A* Kreditur Finansial") akan direstrukturisasi dan diselesaikan oleh Perusahaan melalui skema *Long Term Loan* dengan pembayaran secara "*bullet payment*" pada tahun ke-17 sejak Tanggal berlaku ("Jangka Waktu Penyelesaian Utang *Tranche A* Kreditur Finansial").

Perusahaan akan mencatatkan Utang *Tranche A* Kreditur Finansial sebesar nilai wajar sesuai dengan nilai tahun berjalan. Nilai pencatatan Perusahaan ini akan dikonfirmasi dengan pencatatan yang dilakukan oleh masing-masing Kreditur Finansial sesuai dengan standar akuntansi yang berlaku.

Agen Pemantau bersama-sama dengan Perusahaan dan Kreditur Finansial akan melakukan pemeriksaan dan evaluasi atas kemampuan keuangan Perusahaan pada tahun ke-7 sejak Tanggal berlaku guna mengetahui kemampuan Perusahaan untuk melaksanakan pembayaran Utang *Tranche A* Kreditur Finansial.

Perusahaan memiliki opsi percepatan pembayaran (*pre-payment*) pada tahun ke-10 sejak Tanggal berlaku apabila hasil pemeriksaan dan evaluasi pada tahun ke-7 sejak Tanggal berlaku menunjukkan bahwa Perusahaan memiliki kemampuan keuangan untuk menyelesaikan kewajibannya terhadap Utang *Tranche A* Kreditur Finansial secara menyeluruh.

2. Seluruh bunga tertunggak baik sebelum maupun pada saat proses PKPU berjalan akan ditangguhkan (*deferred*) dan akan dibayarkan pada Jangka Waktu Penyelesaian Utang *Tranche A* Kreditur Finansial.
3. Seluruh denda tertagih terdahulu kepada Kreditur Finansial akan dihapuskan.
4. Setiap jaminan yang dimiliki oleh Kreditur Finansial sesuai dengan fasilitas pinjaman sebelumnya masih tetap berlaku dan menjadi satu kesatuan dari Perjanjian Perdamaian ini.
5. Perusahaan akan melakukan peningkatan atas jaminan fidusia hak tagih (piutang) yang mengalami penurunan pada sampai Perusahaan dinyatakan dalam PKPU untuk menjaga nilai terjamin dari Kreditur Finansial pada keadaan semula sesuai dengan ketentuan yang diatur di akta jaminan fidusia yang relevan setelah Tanggal berlaku.

43. OTHER SIGNIFICANT MATTER (continued)

Tranche A group consists of Financial Creditors who are present and agree to the Peace Agreement with the following settlement scheme:

1. The total debt of Financial Creditors in the *Tranche A* class ("Tranche A Financial Creditors") will be restructured and settled by the Company through the Long-Term Loan scheme with a "*bullet payment*" payment in the 17th year from the Effective date ("Tranche Debt Settlement Period" A Financial Creditor).

The Company will record the Financial Creditor's *Tranche A* Payable at fair value in accordance with the current year's value. The Company's recording value will be confirmed by recording carried out by each Financial Creditor in accordance with applicable accounting standards.

The Monitoring Agent together with the Company and the Financial Creditors will conduct an examination and evaluation of the Company's financial capability in the 7th year from the Effective date in order to determine the Company's ability to pay the *Tranche A* Payables of the Financial Creditors.

The Company has the option of accelerating payments (*pre-payment*) in the 10th year from the Effective date if the results of the examination and evaluation in the 7th year from the Effective date show that the Company has the financial capacity to fully settle its obligations to Financial Creditors' *Tranche A* Payables.

2. All interest in arrears both before and during the PKPU process will be deferred and will be paid during the Financial Creditor's *Tranche A* Debt Settlement Period.
3. All fines previously billed to Financial Creditors will be written off.
4. Any collateral held by the Financial Creditors in accordance with the previous loan facility is still valid and becomes an integral part of this Reconciliation Agreement.
5. The Company will increase the fiduciary guarantee of claim rights (receivables) which experience a decrease until the Company is declared in the PKPU to maintain the guaranteed value of Financial Creditors in its original state in accordance with the provisions stipulated in the relevant fiduciary guarantee deed after the Effective date.

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43. HAL PENTING LAINNYA (lanjutan)

6. Kreditur Finansial akan diberikan bunga (atau istilah lain yang mana berlaku untuk Kreditur Finansial yang menjalankan kegiatan usahanya berdasarkan prinsip syariah) yang berlaku selama pelaksanaan Perjanjian Perdamaian ini yang akan dibayarkan sesuai dengan CFADS dengan ketentuan sebagai berikut:
- Pada tahun ke 1 sampai 9 setelah Tanggal berlaku, sebesar 2% pertahun dari Utang *Tranche A* Kreditur Finansial.
 - Pada tahun ke 10 sampai 13 setelah Tanggal berlaku, sebesar 3% per tahun dari Utang *Tranche A* Kreditur Finansial; dan
 - Di atas tahun ke 14 setelah Tanggal berlaku, sebesar 4% per tahun dari Utang *Tranche A* Kreditur Finansial.

Pembayaran bunga di atas akan dilakukan pada tanggal 25 yang jatuh pada setiap 6 bulan dari tahun berjalan setelah Tanggal berlaku dengan tunduk pada ketersediaan CFADS yang dimiliki oleh Perusahaan. Dalam hal tanggal pembayaran bunga tersebut bertepatan dengan hari libur termasuk hari Sabtu atau hari libur nasional, pembayaran bunga tersebut akan dilakukan pada hari kerja berikutnya.

Tranche B

Skema penyelesaian:

Penyelesaian atas Kreditur dalam golongan *Tranche B* akan dibayarkan secara tunai dengan pembayaran yang bersumber dari CFADS.

Golongan *Tranche B* terdiri dari sebagai berikut:

- Kreditur Pemegang Obligasi yang tidak menyetujui Perjanjian Perdamaian ini dan/atau tidak hadir dalam Rapat Pemungutan Suara atas Rencana Perdamaian Perusahaan di Pengadilan Niaga pada Pengadilan Negeri Jakarta Pusat;
- Kreditur Dagang Aktif;
- Kreditur Dagang Terdahulu; dan
- Kreditur Finansial yang tidak menyetujui Perjanjian Perdamaian ini dan/atau tidak hadir dalam Rapat Pemungutan Suara atas Rencana Perdamaian Perusahaan di Pengadilan Niaga pada Pengadilan Negeri Jakarta Pusat ("Kreditur Finansial Lain"), yang akan diselesaikan dengan skema penyelesaian sebagai berikut:

43. OTHER SIGNIFICANT MATTER (continued)

6. *Financial Creditors will be given interest (or other terms which apply to Financial Creditors who carry out their business activities based on sharia principles) which are valid during the implementation of this Reconciliation Agreement which will be paid in accordance with CFADS with the following conditions*
- In the 1st to 9th year after the Effective date, 2% per annum of the Financial Creditor's Tranche A Payable.*
 - In the 10th to 13th years after the Effective date, 3% per annum of the Financial Creditor's Tranche A Payable; and*
 - Over the 14th year after the Effective date, 4% per annum of Financial Creditor Tranche A Payable.*

The above interest payments will be made on the 25th which falls on every 6 months of the current year after the Effective date subject to the availability of CFADS owned by the Company. In the event that the interest payment date coincides with a holiday including Saturday or a national holiday, the interest payment will be made on the next working day.

Tranche B

Settlement scheme:

Settlement of Creditors in the Tranche B class will be paid in cash with payments sourced from CFADS.

The Tranche B group consists of the following:

- Bondholder Creditors who do not approve this Peace Agreement and/or are not present at the Voting Meeting on the Company's Peace Plan at the Commercial Court at the Central Jakarta District Court;*
- Active Trade Creditors;*
- Former Trade Creditors; and*
- Financial Creditors who do not agree to this Peace Agreement and/or are not present at the Voting Meeting on the Company's Peace Plan at the Commercial Court at the Central Jakarta District Court ("Other Financial Creditors"), which will be resolved using the following settlement scheme:*

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43. HAL PENTING LAINNYA (lanjutan)

Kreditur Pemegang Obligasi

1. Total utang Kreditur Pemegang Obligasi yang akan dibayarkan melalui golongan *Tranche B* adalah sebesar 15% dari total porsi utang Kreditur Pemegang Obligasi ("Utang *Tranche B* Kreditur Pemegang Obligasi").
2. Kewajiban dari Perusahaan atas penyelesaian atas Utang *Tranche B* Kreditur Pemegang Obligasi akan dilakukan pada tahun ke-5 sejak Tanggal berlaku dan akan diselesaikan oleh Perusahaan pada tahun ke-6 sejak Tanggal berlaku yang akan bersumber dari CFADS.
3. Atas Utang *Tranche B* Kreditur Pemegang Obligasi akan diberikan bunga sebesar 2% per tahun selama pelaksanaan Perjanjian Perdamaian ini yang akan dibayarkan sesuai dengan CFADS.
4. Sisa total Utang *Tranche B* Kreditur Pemegang Obligasi akan diselesaikan melalui *Tranche C* di bawah.

Kreditur Dagang Aktif

1. Total utang Kreditur Dagang Aktif yang akan dibayarkan melalui golongan *Tranche B* adalah sebesar maksimum 35% dari total porsi masing-masing utang Kreditur Dagang Aktif ("Utang *Tranche B* Kreditur Dagang Aktif").
2. Kewajiban dari Perusahaan atas penyelesaian atas Utang *Tranche B* Kreditur Dagang Aktif akan diselesaikan oleh Perusahaan dalam jangka waktu 5 tahun sejak Tanggal berlaku yang akan bersumber dari CFADS.
3. Sisa total porsi utang dari Kreditur Dagang Aktif akan diselesaikan melalui *Tranche D* di bawah.

Kreditur Dagang Terdahulu

1. Total utang Kreditur Dagang Terdahulu yang akan dibayarkan melalui golongan *Tranche B* adalah sebesar 5% dari total porsi utang Kreditur Dagang Terdahulu ("Utang *Tranche B* Kreditur Dagang Terdahulu").
2. Kewajiban dari Perusahaan atas penyelesaian atas Utang *Tranche B* Kreditur Dagang Terdahulu akan diselesaikan oleh Perusahaan dalam jangka waktu 5 tahun sejak tanggal berlaku yang akan bersumber dari CFADS.

43. OTHER SIGNIFICANT MATTER (continued)

Bondholder Creditors

1. The total debt of the Bondholders Creditors to be paid through the *Tranche B* class is 15% of the total portion of the debts of the Bondholders Creditors ("Tranche B Debts of the Bondholders Creditors").
2. The obligation of the Company for settlement of the *Tranche B* Debt of the Bondholder Creditors will be carried out in the 5th year from the Effective date and will be settled by the Company in the 6th year from the Effective date which will be sourced from CFADS.
3. On *Tranche B* Loans, Bondholders will be given an interest of 2% per annum during the implementation of this Reconciliation Agreement which will be paid in accordance with CFADS.
4. The remaining total Loans of *Tranche B* Creditors of Bondholders will be settled through *Tranche C* below.

Active Trade Creditors

1. The total debt of Active Trade Creditors that will be paid through the *Tranche B* group is a maximum of 35% of the total portion of each Active Trade Creditor's debt ("Active Trade Creditor *Tranche B* Debt").
2. The Company's obligations for settlement of *Tranche B* Debt of Active Trade Creditors will be settled by the Company within a period of 5 years from the Effective date which will be sourced from CFADS.
3. The remaining total portion of debt from Active Trade Creditors will be settled through *Tranche D* below

Former Trade Creditors

1. The total debt of the Past Trade Creditors to be paid through the *Tranche B* class is 5% of the total portion of the debts of the Previous Trade Creditors ("Tranche B Payables of Previous Trade Creditors").
2. The Company's obligations for settlement of the *Tranche B* Payables of Previous Trade Creditors will be settled by the Company within 5 years from the effective date which will be sourced from CFADS.

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3. Sisa total porsi utang dari Kreditur Dagang Terdahulu akan diselesaikan melalui *Tranche D* di bawah.

Kreditur Finansial Lain

1. Total utang Kreditur Finansial Lain yang akan dibayarkan melalui golongan *Tranche B* adalah sebesar 15% dari total porsi utang Kreditur Finansial Lain ("Utang *Tranche B* Kreditur Finansial Lain").
2. Kewajiban dari Perusahaan atas penyelesaian atas Utang *Tranche B* Kreditur Finansial Lain akan dilakukan pada tahun ke-5 sejak Tanggal berlaku dan akan diselesaikan oleh Perusahaan dalam jangka waktu 6 tahun sejak tanggal berlaku yang akan bersumber dari CFADS.
3. Sisa total Utang *Tranche B* Kreditur Finansial Lain akan diselesaikan melalui *Tranche C* di bawah.

Tranche C

Skema penyelesaian:

Penyelesaian atas Kreditur dalam golongan *Tranche C* dilakukan melalui konversi utang menjadi MCB.

Golongan *Tranche C* terdiri dari sebagai berikut:

1. Kreditur Pemegang Obligasi yang tidak menyetujui Perjanjian Perdamaian ini dan/atau tidak hadir dalam Rapat Pemungutan Suara atas Rencana Perdamaian Perusahaan di Pengadilan Niaga pada Pengadilan Negeri Jakarta Selatan; dan
2. Kreditur Finansial Lain yang tidak menyetujui Perjanjian Perdamaian ini dan/atau tidak hadir dalam Rapat Pemungutan Suara atas Rencana Perdamaian Perusahaan di Pengadilan Niaga pada Pengadilan Negeri Jakarta Pusat.

yang akan diselesaikan dengan skema penyelesaian sebagai berikut:

Kreditur Pemegang Obligasi

1. Total utang Kreditur Pemegang Obligasi yang akan dibayarkan melalui golongan *Tranche C* adalah sebesar 85% dari total porsi utang Kreditur Pemegang Obligasi ("Utang *Tranche C* Kreditur Pemegang Obligasi").

43. OTHER SIGNIFICANT MATTER (continued)

3. The remaining total debt portion of the Former Trade Creditors will be settled through *Tranche D* below.

Other Financial Creditors

1. The total debt of Other Financial Creditors to be paid through the *Tranche B* class is 15% of the total portion of the debt to Other Financial Creditors ("*Tranche B Payables to Other Financial Creditors*").
2. The obligation of the Company for settlement of the *Tranche B* Debt of Other Financial Creditors will be carried out in the 5th year from the Effective date and will be settled by the Company within 6 years from the effective date which will be sourced from CFADS.
3. The remaining total Debt of *Tranche B* Other Financial Creditors will be settled through *Tranche C* below.

Tranche C

Settlement scheme:

Tranche C Settlement of Creditors in the *Tranche C* class is carried out through the conversion of debt into MCB.

Tranche C group consists of the following:

1. Bondholder Creditors who do not approve this Peace Agreement and/or are not present at the Voting Meeting on the Company's Peace Plan at the Commercial Court at the South Jakarta District Court; and
2. Other Financial Creditors who do not agree to this Peace Agreement and/or are not present at the Voting Meeting on the Company's Peace Plan at the Commercial Court at the Central Jakarta District Court.

which will be solved by the following settlement scheme:

Bondholder Creditors

1. The total debt of the Bondholders Creditors to be paid through the *Tranche C* class is 85% of the total portion of the debts of the Bondholders Creditors ("*Tranche C Debts of the Bondholders Creditors*").

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2. Perusahaan akan mengubah total jumlah utang tertunggak dari Utang *Tranche C* Kreditur Pemegang Obligasi menjadi instrumen MCB yang memiliki opsi konversi menjadi saham baru yang diterbitkan oleh Perusahaan ("MCB *Tranche C* Kreditur Pemegang Obligasi"). Perusahaan berhak untuk mengkonversi MCB *Tranche C* Kreditur Pemegang Obligasi menjadi saham baru yang diterbitkan oleh Perusahaan dalam jangka waktu 10 tahun sejak Perusahaan mendapatkan seluruh persetujuan korporasi yang dibutuhkan ("Jangka Waktu MCB *Tranche C* Kreditur Pemegang Obligasi") ("Saham Hasil Konversi Kreditur Pemegang Obligasi").
3. Perusahaan dan/atau suatu pihak ketiga dapat melakukan pembelian kembali atas MCB *Tranche C* Kreditur Pemegang Obligasi, baik sebagian maupun seluruhnya.
4. Pada saat Perusahaan hendak melaksanakan konversi atas MCB *Tranche C* Kreditur Pemegang Obligasi menjadi Saham Hasil Konversi Kreditur Pemegang Obligasi, nilai nominal dari Saham Hasil Konversi Kreditur Pemegang Obligasi pada Jangka Waktu MCB *Tranche C* Kreditur Pemegang Obligasi akan dihitung berdasarkan *Volume Weighted Average Price* (VWAP) selama 45 hari sebelum Utang *Tranche C* Kreditur Pemegang Obligasi telah secara efektif dikonversi menjadi MCB *Tranche C* Kreditur Pemegang Obligasi.
5. Dengan tetap mempertimbangkan kondisi dari Perusahaan, pada tahun ke-10 sejak instrumen MCB *Tranche C* Kreditur Pemegang Obligasi diterbitkan, Perusahaan berhak untuk mengkonversi MCB *Tranche C* Kreditur Pemegang Obligasi menjadi Saham Hasil Konversi Kreditur Pemegang Obligasi.
6. Kreditur Pemegang Obligasi dapat mengalihkan MCB *Tranche C* Kreditur Pemegang Obligasi kepada pihak ketiga selama Jangka Waktu MCB *Tranche C* Kreditur Pemegang Obligasi baik sebagian maupun seluruhnya.

Kreditur Finansial Lain

1. Total utang Kreditur Finansial Lain yang akan dibayarkan melalui golongan *Tranche C* adalah sebesar 85% dari total porsi utang Kreditur Finansial Lain ("Utang *Tranche C* Kreditur Finansial Lain").

43. OTHER SIGNIFICANT MATTER (continued)

2. The Company will change the total amount of debt in arrears from *Tranche C* Debt to Bondholders' Creditors into MCB instruments which have the option of conversion into new shares issued by the Company ("MCB *Tranche C* Bondholders' Creditors"). The Company has the right to convert MCB *Tranche C* Bondholders Creditors into new shares issued by the Company within a period of 10 years from the time the Company obtains all required corporate approvals ("Term of MCB *Tranche C* Bondholders Creditors") ("Shares Converted by Creditors to Bondholders").
3. The Company and/or a third party may repurchase MCB *Tranche C* Bondholders, either partially or wholly.
4. When the Company wishes to convert MCB *Tranche C* from Bondholders into Shares from the Converted Creditors to Bondholders, the nominal value of the Converted Shares from Bondholders Creditors during the MCB *Tranche C* Period of Bondholders will be calculated based on the *Volume Weighted Average Price* (VWAP) for 45 days before the *Tranche C* Loans of the Bondholders Creditors have been effectively converted into MCB *Tranche C* of the Bondholders' Creditors.
5. By taking into account the conditions of the Company, in the 10th year since the issuance of the Bondholder Creditor MCB *Tranche C* instrument, the Company has the right to convert the Bondholder Creditor's MCB *Tranche C* into Convertible Shares from the Bondholder Creditor.
6. The Bondholder Creditors may transfer the Bondholder Creditor MCB *Tranche C* to a third party during the MCB *Tranche C* Bondholder Creditor period, either partially or completely.

Other Financial Creditors

1. The total debt of Other Financial Creditors to be paid through the *Tranche C* class is 85% of the total portion of the debt of Other Financial Creditors ("Tranche C Payables of Other Financial Creditors").

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2. Perusahaan akan mengubah total jumlah utang tertunggak dari Utang *Tranche C* Kreditur Finansial Lain menjadi instrumen MCB yang memiliki opsi konversi menjadi saham baru yang diterbitkan oleh Perusahaan ("MCB *Tranche C* Kreditur Finansial Lain"). Perusahaan berhak untuk mengkonversi MCB *Tranche C* Kreditur Finansial Lain menjadi saham baru yang diterbitkan oleh Perusahaan dalam jangka waktu 10 tahun sejak Perusahaan mendapatkan seluruh persetujuan korporasi yang dibutuhkan ("Jangka Waktu MCB *Tranche C* Kreditur Finansial Lain") ("Saham Hasil Konversi Kreditur Finansial Lain").
3. Perusahaan dan/atau suatu pihak ketiga dapat melakukan pembelian kembali atas MCB *Tranche C* Kreditur Finansial Lain, baik sebagian maupun seluruhnya.
4. Pada saat Perusahaan hendak melaksanakan konversi atas MCB *Tranche C* Kreditur Finansial Lain menjadi Saham Hasil Konversi Kreditur Finansial Lain, nilai nominal dari Saham Hasil Konversi Kreditur Finansial Lain pada Jangka Waktu MCB *Tranche C* Kreditur Finansial Lain akan dihitung berdasarkan *Volume-Weighted Average Price* (VWAP) selama 45 hari sebelum Utang *Tranche C* Kreditur Finansial Lain telah secara efektif dikonversi menjadi MCB *Tranche C* Kreditur Finansial Lain.
5. Dengan tetap mempertimbangkan kondisi dari Perusahaan, pada tahun ke-10 sejak instrumen MCB *Tranche C* Kreditur Finansial Lain diterbitkan, Perusahaan berhak untuk mengkonversi MCB *Tranche C* Kreditur Finansial Lain menjadi Saham Hasil Konversi Kreditur Finansial Lain.
6. Kreditur Finansial Lain dapat mengalihkan MCB *Tranche C* Kreditur Finansial Lain kepada pihak ketiga selama Jangka Waktu MCB *Tranche C* Kreditur Finansial Lain baik sebagian maupun seluruhnya.

43. OTHER SIGNIFICANT MATTER (continued)

2. The Company will change the total amount of outstanding debt from *Tranche C* Payables to Other Financial Creditors into MCB instruments which have the option of conversion into new shares issued by the Company ("MCB *Tranche C* Other Financial Creditors"). The Company has the right to convert MCB *Tranche C* Other Financial Creditors into new shares issued by the Company within a period of 10 years from the time the Company obtains all required corporate approvals ("Term of MCB *Tranche C* Other Financial Creditors") ("Shares Conversion of Other Financial Creditors").
3. The Company and/or a third party may repurchase MCB *Tranche C* Other Financial Creditors, either partially or wholly.
4. When the Company wishes to carry out the conversion of MCB *Tranche C* of Other Financial Creditors into Shares Resulting from the Conversion of Other Financial Creditors, the nominal value of the Shares Resulting from the Conversion of Other Financial Creditors for the MCB *Tranche C* Period of Other Financial Creditors will be calculated based on the *Volume-Weighted Average Price* (VWAP) for 45 days before *Tranche C* Debt of Other Financial Creditors has been effectively converted into MCB *Tranche C* of Other Financial Creditors.
5. Taking into account the condition of the Company, in the 10th year since the issuance of the MCB *Tranche C* Other Financial Creditor instrument, the Company has the right to convert the MCB *Tranche C* Other Financial Creditor into Shares from the Conversion of Other Financial Creditors.
6. Other Financial Creditors may transfer MCB *Tranche C* Other Financial Creditors to third parties during the Term of MCB *Tranche C* Other Financial Creditors either partially or completely.

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Tranche D

Skema penyelesaian:

Penyelesaian atas Kreditur dalam golongan *Tranche D* dilakukan melalui Konversi Ekuitas.

Golongan *Tranche D* terdiri dari sebagai berikut:

- 1) Kreditur Dagang Aktif; dan
- 2) Kreditur Dagang Terdahulu,

yang akan diselesaikan dengan skema penyelesaian sebagai berikut:

Kreditur Dagang Aktif

1. Total utang Kreditur Dagang Aktif yang akan dibayarkan melalui golongan *Tranche D* adalah sebesar 65% dari total porsi utang Kreditur Dagang Aktif ("Utang *Tranche D* Kreditur Dagang Aktif").
2. Perusahaan akan mengubah jumlah utang tertunggak dari Utang *Tranche D* Kreditur Dagang Aktif melalui Konversi Ekuitas segera setelah Perusahaan mendapatkan seluruh persetujuan korporasi yang dibutuhkan.
3. Kreditur Dagang Aktif memiliki opsi untuk meningkatkan porsi penyelesaian Konversi Ekuitas menjadi di atas 65% dari Utang *Tranche D* Kreditur Dagang Aktif. Apabila kreditur Dagang Aktif hendak untuk meningkatkan porsi penyelesaian Utang *Tranche D* Kreditur Dagang Aktif melalui Konversi Ekuitas sebagaimana disebutkan di atas, Kreditur Dagang Aktif tersebut wajib mengirimkan suatu surat permintaan tertulis kepada Perusahaan dalam jangka waktu paling lambat 60 hari setelah tanggal berlaku.
4. Harga saham perlembarannya sehubungan dengan Konversi Ekuitas dari Utang *Tranche D* Kreditur Dagang Aktif akan dihitung berdasarkan *Volume-Weighted Average Price* (VWAP) selama 45 hari sebelum tanggal Konversi Ekuitas berlaku efektif.

Kreditur Dagang Terdahulu

1. Total utang Kreditur Dagang Terdahulu yang akan dibayarkan melalui golongan *Tranche D* adalah sebesar 95% dari total porsi utang Kreditur Dagang Terdahulu ("Utang *Tranche D* Kreditur Dagang Terdahulu").

43. OTHER SIGNIFICANT MATTER (continued)

Tranche D

Settlement scheme:

Tranche D Settlement of Creditors in the Tranche D class is carried out through Equity Conversion.

Tranche D group consists of the following:

- 1) *Active Trade Creditors; and*
- 2) *Former Trade Creditors,*

which will be solved by the following settlement scheme:

Active Trade Creditors

1. *The total debt of Active Trade Creditors to be paid through the Tranche D class is 65% of the total portion of the debts of Active Trade Creditors ("Tranche D of Active Trade Creditors").*
2. *The Company will change the amount of debt in arrears from Tranche D Loans of Active Trade Creditors through Equity Conversion as soon as the Company obtains all required corporate approvals.*
3. *Active Trade Creditors have the option to increase the Equity Conversion settlement portion to above 65% of Active Trade Creditors' Tranche D Debt. If an Active Trade Creditor wishes to increase the Active Trade Creditor's Tranche D Debt settlement portion through Equity Conversion as mentioned above, the Active Trade Creditor is required to send a written request letter to the Company no later than 60 days after the effective date.*
4. *The share price per share in connection with the Equity Conversion of Tranche D Debt of Active Trading Creditors will be calculated based on the Volume-Weighted Average Price (VWAP) for 45 days before the effective date of the Equity Conversion.*

Former Trade Creditors

1. *The total debt of the Past Trade Creditors to be paid through the Tranche D class is 95% of the total portion of the debts of the Previous Trade Creditors ("Tranche D of Previous Trade Creditors").*

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- Perusahaan akan mengubah jumlah utang tertunggak dari Utang *Tranche D* Kreditur Dagang Terdahulu melalui Konversi Ekuitas segera setelah Perusahaan mendapatkan seluruh persetujuan korporasi yang dibutuhkan
- Harga saham per-lembarannya sehubungan dengan Konversi Ekuitas dari Utang *Tranche D* Kreditur Dagang Terdahulu akan dihitung berdasarkan *Volume-Weighted Average Price* (VWAP) selama 45 hari sebelum tanggal Konversi Ekuitas berlaku efektif.

Tranche E

Skema penyelesaian:

Penyelesaian atas Kreditur dalam golongan *Tranche E* akan direstrukturisasi menjadi obligasi jangka panjang.

Golongan *Tranche E* terdiri dari Kreditur Pemegang Obligasi yang mendukung Perjanjian Perdamaian ini akan diselesaikan dengan skema penyelesaian sebagai berikut:

- Total utang Kreditur Pemegang Obligasi dalam golongan *Tranche E* ("Utang *Tranche E* Kreditur Pemegang Obligasi") akan direstrukturisasi menjadi obligasi jangka panjang dan diselesaikan oleh Perusahaan dengan pembayaran secara "*bullet payment*" pada tahun ke-17 sejak tanggal berlaku ("Jangka Waktu Utang *Tranche E* Kreditur Pemegang Obligasi").
- Agen Pemantau bersama-sama dengan Perusahaan dan Kreditur Pemegang Obligasi akan melakukan pemeriksaan dan evaluasi atas kemampuan keuangan Perusahaan pada tahun ke-7 sejak Tanggal berlaku guna mengetahui kemampuan Perusahaan untuk melaksanakan pembayaran Utang *Tranche E* Kreditur Pemegang Obligasi. Perusahaan memiliki opsi percepatan pembayaran (pembayaran di muka) pada tahun ke-10 sejak tanggal berlaku apabila hasil pemeriksaan dan evaluasi pada tahun ke-7 sejak Tanggal berlaku menunjukkan bahwa Perusahaan memiliki kemampuan keuangan untuk menyelesaikan kewajibannya terhadap Utang *Tranche E* Kreditur Pemegang Obligasi baik sebagian maupun seluruhnya.

43. OTHER SIGNIFICANT MATTER (continued)

- The Company will change the amount of outstanding debt from the *Tranche D* Payable of the Former Trade Creditors through Equity Conversion as soon as the Company obtains all required corporate approvals.
- The share price per share in connection with the Equity Conversion of *Tranche D* Debt of Previous Trade Creditors will be calculated based on the Volume-Weighted Average Price (VWAP) for 45 days prior to the effective date of the Equity Conversion.

Tranche E

Settlement scheme:

Tranche E Settlement of Creditors in the *Tranche E* class will be restructured into long-term bonds.

The *Tranche E* group consists of Bondholder Creditors who support this Settlement Agreement which will be settled with the following settlement scheme:

- The total debt of the Bondholder Creditors in the *Tranche E* class ("Tranche E Loans to the Bondholder Creditors") will be restructured into long-term bonds and settled by the Company with a "*bullet payment*" in the 17th year from the effective date ("Term of Debt *Tranche E* Bondholders Creditors").
- The Monitoring Agent together with the Company and the Bondholders' Creditors will conduct an examination and evaluation of the Company's financial capability in the 7th year from the Effective date in order to determine the Company's ability to pay the *Tranche E* Debts of the Bondholders' Creditors. The Company has the option of accelerating payments (pre-payment) in the 10th year from the effective date if the results of the examination and evaluation in the 7th year from the Effective date show that the Company has the financial capacity to settle its obligations to the *Tranche E* Debt of the Bondholders, either partially or entirely.

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3. Kreditur Pemegang Obligasi dalam golongan *Tranche E* akan diberikan bunga sebesar 1% per tahun dari Utang *Tranche E* Kreditur Pemegang Obligasi selama pelaksanaan Perjanjian Perdamaian ini yang akan dibayarkan sesuai dengan CFADS.

Gugatan Perbuatan Melawan Hukum yang diajukan oleh PT Bank DKI

Pada tanggal 3 Januari 2024, terdapat pengajuan Gugatan Perbuatan Melawan Hukum oleh PT Bank DKI ("BDKI") kepada PT Waskita Beton Precast Tbk ("Perseroan") dengan nomor perkara 5/Pdt.G/2024/PN.Jkt.Tim pada Pengadilan Negeri Jakarta Timur ("Gugatan PMH BDKI") dengan latar belakang gugatan sebagai berikut:

BDKI merupakan kreditur perbankan yang dalam pemungutan suara pada proses Penundaan Kewajiban Pembayaran Utang (PKPU) memilih menolak skema Perjanjian Perdamaian yang telah disahkan (Homologasi) oleh Majelis Hakim pada Pengadilan Niaga di Pengadilan Negeri Jakarta Pusat dengan register perkara No. 497/Pdt.Sus-PKPU/2021/PN.Jkt.Pst tertanggal 28 Juni 2022 ("Perjanjian Perdamaian"), sehingga penyelesaian utang Perseroan kepada BDKI akan diselesaikan melalui skema penyelesaian utang yang berlaku pada kreditur golongan *Tranche B* dan *Tranche C* sesuai Perjanjian Perdamaian. BDKI mengajukan Gugatan PMH BDKI karena menganggap terdapat 2 (dua) mata acara pada Rapat Umum Pemegang Saham Luar Biasa ("RUPSLB") tanggal 30 Juni 2023 yaitu:

- i. Persetujuan implementasi atas Perjanjian Perdamaian yang telah disahkan (Homologasi) oleh Majelis Hakim pada Pengadilan Niaga di Pengadilan Negeri Jakarta Pusat dengan register perkara No. 497/Pdt.Sus-PKPU/2021/PN.Jkt.Pst tertanggal 28 Juni 2022 yang termasuk ke dalam transaksi material berdasarkan Peraturan Otoritas Jasa Keuangan No. 17/POJK.04/2020 tentang Transaksi Material dan Perubahan Kegiatan Usaha;
- ii. Persetujuan penerbitan Obligasi Wajib Konversi (OWK) kepada kreditur golongan C sesuai dengan ketentuan Perjanjian Perdamaian.

Kedua persetujuan diatas, menurut BDKI melanggar ketentuan dalam Peraturan Otoritas Jasa Keuangan No. 22 Tahun 2022 tentang Kegiatan Penyertaan Modal oleh Bank Umum.

43. OTHER SIGNIFICANT MATTER (continued)

3. The Bondholder Creditors in the *Tranche E* class will be given an interest of 1% per year from the *Tranche E* Loans of the Bondholder Creditors during the implementation of this Reconciliation Agreement which will be paid in accordance with CFADS.

Unlawful Act Lawsuit filed by PT Bank DKI

On January 3, 2024, PT Bank DKI ("BDKI") filed an Unlawful Act Lawsuit against PT Waskita Beton Precast Tbk (the "Company") with case number 5/Pdt.G/2024/PN.Jkt.Tim at the East Jakarta District Court (the "BDKI ULA Lawsuit") with the following background:

BDKI is a banking creditor which, during the voting process in the Suspension of Debt Payment Obligations (PKPU) proceedings, voted to reject the Settlement Agreement scheme that had been ratified (Homologated) by the Panel of Judges at the Commercial Court at the Central Jakarta District Court under case register No. 497/Pdt.Sus-PKPU/2021/PN.Jkt.Pst dated June 28, 2022 (the "Settlement Agreement"), such that the settlement of the Company's debt to BDKI shall be resolved through the debt settlement scheme applicable to *Tranche B* and *Tranche C* creditors in accordance with the Settlement Agreement. BDKI filed the BDKI ULA Lawsuit on the grounds that there were 2 (two) agenda items at the Extraordinary General Meeting of Shareholders ("EGMS") dated June 30, 2023, namely:

- i. Approval of the implementation of the Settlement Agreement that had been ratified (Homologated) by the Panel of Judges at the Commercial Court at the Central Jakarta District Court under case register No. 497/Pdt.Sus-PKPU/2021/PN.Jkt.Pst dated June 28, 2022, which constitutes a material transaction pursuant to Financial Services Authority Regulation No. 17/POJK.04/2020 on Material Transactions and Changes in Business Activities;
- ii. Approval of the issuance of Mandatory Convertible Bonds (MCB) to Class C creditors in accordance with the provisions of the Settlement Agreement.

Both approvals above, according to BDKI, violate the provisions of Financial Services Authority Regulation No. 22 of 2022 on Equity Participation Activities by Commercial Banks.

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Gugatan Perbuatan Melawan Hukum yang diajukan
oleh PT Bank DKI (lanjutan)

Demi menghindari dampak dari aspek hukum, maka Perseroan telah mengikuti proses hukum yang berlangsung atas Gugatan PMH BDKI pada Pengadilan Negeri Jakarta Timur dan telah mengambil langkah hukum yang diperlukan untuk menjaga kepentingan Perseroan dan seluruh stakeholders, terutama kepentingan kreditur lainnya berdasarkan Perjanjian Perdamaian, dengan upaya-upaya sebagai berikut:

- i. Perseroan telah menunjuk kuasa/penasehat hukum yang akan mendampingi Perseroan selama perkara Gugatan PMH BDKI berlangsung.
- ii. Perseroan telah mempersiapkan setiap dokumen yang diperlukan untuk menghadapi Gugatan PMH BDKI di Pengadilan Negeri Jakarta Timur.

Pada tanggal 19 September 2024, telah terdapat Putusan atas Gugatan PMH BDKI yang menyatakan sebagai berikut:

- i. Mengabulkan gugatan Penggugat untuk sebahagian;
- ii. Menyatakan Tergugat telah melakukan Perbuatan Melawan Hukum yang merugikan Penggugat karena telah melaksanakan Rapat Umum Pemegang Saham Luar Biasa pada tanggal 30 Juni 2023 yang materinya sebagaimana ditetapkan dalam mata acara 2, khususnya yang memutuskan menyetujui implementasi konversi utang Tergugat kepada Penggugat sebesar Rp745.845.316.361,- menjadi Obligasi Wajib Konversi karena bertentangan dengan POJK;
- iii. Menyatakan dan membatalkan mata acara 2 Rapat Umum Pemegang Saham Luar Biasa pada tanggal 30 Juni 2023 khususnya tentang konversi piutang Penggugat kepada Tergugat sebesar Rp745.845.316.361,- menjadi kepemilikan Obligasi Wajib Konversi yang diterbitkan oleh Tergugat;
- iv. Menyatakan Keputusan Rapat Umum Pemegang Saham Luar Biasa yang dilaksanakan Tergugat pada tanggal 30 Juni 2023 yang menyangkut mata acara 2 RUPSLB khususnya tentang utang Tergugat kepada Penggugat sebesar Rp745.845.316.361,- yang dikonversi menjadi obligasi saham wajib konversi, adalah tidak sah dan tidak berlaku;
- v. Menyatakan seluruh perjanjian terkait utang piutang antara Penggugat sebagai Kreditor dan Tergugat sebagai Debitor masih mengikat kedua belah pihak, yaitu:

43. OTHER SIGNIFICANT MATTER (continued)

Unlawful Act Lawsuit filed by PT Bank DKI
(continued)

In order to mitigate any legal implications, the Company has participated in the ongoing legal proceedings of the BDKI ULA Lawsuit at the East Jakarta District Court and has taken the necessary legal steps to safeguard the interests of the Company and all stakeholders, particularly the interests of other creditors under the Settlement Agreement, through the following measures:

- i. The Company has appointed legal counsel/advisors to represent the Company throughout the proceedings of the BDKI ULA Lawsuit.*
- ii. The Company has prepared all necessary documents in relation to the BDKI ULA Lawsuit at the East Jakarta District Court.*

On September 19, 2024, a Decision was rendered on the BDKI ULA Lawsuit, stating as follows:

- i. Partially granted the Plaintiff's lawsuit;*
- ii. Declared that the Defendant has committed an Unlawful Act that caused harm to the Plaintiff by having conducted the Extraordinary General Meeting of Shareholders on June 30, 2023, the substance of which as stipulated in agenda item 2, particularly the resolution approving the implementation of the conversion of the Defendant's debt to the Plaintiff in the amount of Rp745,845,316,361 into Mandatory Convertible Bonds, as it is contrary to the POJK;*
- iii. Declared and annulled agenda item 2 of the Extraordinary General Meeting of Shareholders held on June 30, 2023, specifically with respect to the conversion of the Plaintiff's receivable from the Defendant in the amount of Rp745,845,316,361 into ownership of Mandatory Convertible Bonds issued by the Defendant;*
- iv. Declared that the Resolution of the Extraordinary General Meeting of Shareholders conducted by the Defendant on June 30, 2023, pertaining to agenda item 2 of the EGMS, specifically with respect to the Defendant's debt to the Plaintiff in the amount of Rp745,845,316,361 which was converted into mandatory convertible bonds, is null and void and has no legal effect;*
- v. Declared that all agreements relating to the debt and receivable between the Plaintiff as Creditor and the Defendant as Debtor remain binding upon both parties, namely:*

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43. HAL PENTING LAINNYA (lanjutan)

Gugatan Perbuatan Melawan Hukum yang diajukan
oleh PT Bank DKI (lanjutan)

- a. Akta Perjanjian Kredit No. 30 tertanggal 15 Juni 2017 yang dibuat oleh dan dihadapan Notaris Ashoya Ratam, S.H., M.Kn;
 - b. Addendum I Perjanjian Kredit No. 12 tertanggal 6 Juni 2018 yang dibuat oleh dan dihadapan Notaris Shasa Adisa Putrianti, S.H., M.Kn;
 - c. Addendum II Perjanjian Kredit No. 36 tertanggal 14 Agustus 2019 yang dibuat oleh dan dihadapan Notaris Shasa Adisa Putrianti, S.H., M.Kn;
 - d. Addendum III Perjanjian Kredit No. 21 tertanggal 15 Juni 2020 yang dibuat oleh dan dihadapan Notaris Ashoya Ratam, S.H., M.Kn;
 - e. Addendum IV Perjanjian Kredit No. 45 tertanggal 31 Mei 2021 yang dibuat oleh dan dihadapan Notaris Bara Indra Ardiyansha, S.H.;
 - f. Addendum V Perjanjian Kredit No. 03 tertanggal 2 Agustus 2021 yang dibuat oleh dan dihadapan Notaris Ashoya Ratam, S.H., M.Kn.
- vi. Menolak gugatan untuk selain dan selebihnya;
- vii. Menghukum Tergugat dan Turut Tergugat I serta Turut Tergugat II membayar seluruh biaya yang timbul dalam perkara ini secara tanggung renteng, sejumlah Rp465.000.

Sehubungan dengan Putusan Gugatan PMH BDKI tersebut di atas, Perseroan mengajukan banding tanggal 2 Oktober 2024 melalui Akta Pernyataan Permohonan Banding Elektronik No. 107/Tim/X/2024-AP. Jo. Nomor: 5/Pdt.G/2024/PN.Jkt.Tim. serta menyerahkan memori banding pada tanggal 3 Oktober 2024.

Pada tanggal 2 Desember 2024, telah terdapat putusan banding yang diajukan oleh Perseroan dengan putusan No. 1329/Pdt/2024/PT DKI yang pada amar putusannya menyatakan sebagai berikut:

Mengadili:

- i. Menerima permohonan banding dari Pembanding I semula Tergugat dan dari Pembanding II semula Turut Tergugat II.
- ii. Membatalkan putusan Pengadilan Negeri Jakarta Timur Nomor 5/Pdt.G/2024/PN Jkt. Tim tanggal 19 September 2024 yang dimohonkan banding.

43. OTHER SIGNIFICANT MATTER (continued)

Unlawful Act Lawsuit filed by PT Bank DKI
(continued)

- a. Deed of Credit Agreement No. 30 dated June 15, 2017, made by and before Notary Ashoya Ratam, S.H., M.Kn;
 - b. Addendum I of Credit Agreement No. 12 dated June 6, 2018, made by and before Notary Shasa Adisa Putrianti, S.H., M.Kn;
 - c. Addendum II of Credit Agreement No. 36 dated August 14, 2019, made by and before Notary Shasa Adisa Putrianti, S.H., M.Kn;
 - d. Addendum III of Credit Agreement No. 21 dated June 15, 2020, made by and before Notary Ashoya Ratam, S.H., M.Kn;
 - e. Addendum IV of Credit Agreement No. 45 dated May 31, 2021, made by and before Notary Bara Indra Ardiyansha, S.H.;
 - f. Addendum V of Credit Agreement No. 03 dated August 2, 2021, made by and before Notary Ashoya Ratam, S.H., M.Kn.
- vi. Rejected the lawsuit with respect to all other claims;
- vii. Ordered the Defendant and Co-Defendant I as well as Co-Defendant II to jointly and severally bear all costs arising from this case in the amount of Rp465,000.

In relation to the above Decision on the BDKI ULA Lawsuit, the Company filed an appeal on October 2, 2024, through the Electronic Appeal Statement Deed No. 107/Tim/X/2024-AP. Jo. Number: 5/Pdt.G/2024/PN.Jkt.Tim, and submitted its appeal memorandum on October 3, 2024.

On December 2, 2024, a decision was rendered on the appeal filed by the Company under Decision No. 1329/Pdt/2024/PT DKI, the operative part of which states as follows:

Deciding:

- i. Accepted the appeal filed by Appellant I, formerly the Defendant, and by Appellant II, formerly Co-Defendant II.
- ii. Annulled the Decision of the East Jakarta District Court Number 5/Pdt.G/2024/PN Jkt.Tim dated September 19, 2024, which was the subject of the appeal.

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43. HAL PENTING LAINNYA (lanjutan)

Gugatan Perbuatan Melawan Hukum yang diajukan
oleh PT Bank DKI (lanjutan)

Mengadili Sendiri:
Dalam Eksepsi:

- i. Menyatakan menolak eksepsi dari Tergugat dan Turut Tergugat I serta dari Turut Tergugat II untuk seluruhnya.

Dalam Pokok Perkara:

- i. Menolak gugatan Penggugat untuk seluruhnya.
- ii. Menghukum Terbanding semula Penggugat untuk membayar biaya perkara dalam dua tingkat peradilan, yang dalam tingkat banding ditetapkan sejumlah Rp150.000,00 (Seratus lima puluh ribu Rupiah).

Sehubungan dengan Putusan Perkara Banding tersebut di atas, BDKI mengajukan permohonan kasasi pada tanggal 16 Desember 2024 berdasarkan Akta Permohonan Kasasi Elektronik Nomor 113/Tim/XII/2024 Kas Jo. Nomor 5/Pdt.G/2024/PN Jkt.Tim Jo. Nomor 1329/PDT/2024/PT DKI dan telah menyerahkan memori kasasi tanggal 30 Desember 2024 melalui e-court. Perseroan telah menyerahkan kontra memori kasasi pada tanggal 22 Januari 2025 melalui sistem e-court.

Pada tanggal 30 September 2025, Perseroan telah menerima salinan resmi Putusan Mahkamah Agung Republik Indonesia berdasarkan Relas Pemberitahuan Kasasi atas perkara No. 2555 K/PDT/2025 yang telah diputuskan pada tanggal 13 Agustus 2025, dengan amar putusannya menyatakan sebagai berikut:

Mengadili:

- i. Menolak permohonan kasasi dari Pemohon Kasasi PT BANK DKI tersebut;
- ii. Menghukum Pemohon Kasasi untuk membayar biaya perkara dalam tingkat kasasi ini sejumlah Rp500.000,00 (lima ratus ribu rupiah).
Perkara telah berkekuatan hukum tetap, tetapi masih terbuka upaya hukum Peninjauan Kembali (PK) dengan tenggang waktu 180 hari sejak putusan dinyatakan inkraht dan telah diberitahukan kepada para pihak.

Sampai dengan tanggal penyelesaian laporan keuangan ini, Perusahaan belum menerima informasi mengenai apakah Bank DKI telah mengajukan upaya hukum terkait kasus ini.

Sampai dengan tanggal penyelesaian laporan keuangan ini, masih belum terdapat informasi mengenai upaya hukum Peninjauan Kembali yang akan diajukan oleh PT Bank DKI kepada perusahaan.

43. OTHER SIGNIFICANT MATTER (continued)

Unlawful Act Lawsuit filed by PT Bank DKI
(continued)

Adjudicating on its own:
On the Exception:

- i. Declared the rejection of the exceptions raised by the Defendant and Co-Defendant I as well as Co-Defendant II in their entirety.

On the Merits:

- i. Rejected the Plaintiff's lawsuit in its entirety.
- ii. Ordered the Respondent, formerly the Plaintiff, to bear the court costs at two levels of adjudication, with the costs at the appellate level set at Rp150,000.00 (one hundred and fifty thousand Rupiah).

In relation to the above Decision on the Appeal, BDKI filed a cassation request on December 16, 2024, based on the Electronic Cassation Request Deed Number 113/Tim/XII/2024 Kas Jo. Number 5/Pdt.G/2024/PN Jkt.Tim Jo. Number 1329/PDT/2024/PT DKI, and submitted its cassation memorandum on December 30, 2024 through the e-court system. The Company submitted its counter cassation memorandum on January 22, 2025 through the e-court system.

On September 30, 2025, the Company received the official copy of the Decision of the Supreme Court of the Republic of Indonesia based on the Cassation Notification Deed for case No. 2555 K/PDT/2025, which was decided on August 13, 2025, the operative part of which states as follows:

Deciding:

- i. Rejected the cassation request filed by the Cassation Petitioner PT Bank DKI;
- ii. Ordered the Cassation Petitioner to bear the court costs at the cassation level in the amount of Rp500,000.00 (five hundred thousand rupiah).
The case has become legally binding (inkracht), however a Judicial Review (Peninjauan Kembali/PK) remains available as a legal remedy within a period of 180 days from the date the decision was declared legally binding and notified to the parties.

Until the date of completion of these financial statements, the Company has not received any information regarding whether Bank DKI has taken legal action in connection with this case.

Until the date of completion of these financial statements, the Company has not received any information regarding whether PT Bank DKI has taken legal action in connection with this case.

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**44. STANDAR AKUNTANSI DAN INTERPRETASI
STANDAR YANG TELAH DISAHKAN NAMUN
BELUM BERLAKU EFEKTIF**

Berlaku efektif 1 Januari 2026

Amendemen PSAK 109, Instrumen Keuangan, dan PSAK 107, Instrumen Keuangan, Pengungkapan

Amendemen ini menjelaskan terkait penghentian pengakuan liabilitas keuangan dengan kas menggunakan sistem pembayaran elektronik, klasifikasi aset keuangan, pengungkapan terkait investasi pada instrumen ekuitas ditetapkan untuk diukur pada nilai wajar melalui penghasilan komprehensif lain, dan pengungkapan terkait persyaratan kontraktual yang mengubah waktu atau jumlah arus kas kontraktual.

Berlaku efektif 1 Januari 2026 (lanjutan)

Amendemen ini mengatur pertimbangan sebagai pembeli neto dalam menerapkan ketentuan 'penggunaan sendiri'. Amendemen ini menjelaskan penerapan akuntansi lindung nilai jika kontrak yang mengacu pada listrik bergantung alam ditetapkan sebagai instrumen lindung nilai serta amendemen ini mensyaratkan pengungkapan agar pengguna dapat memahami risiko dari kontrak yang mengacu pada listrik bergantung alam.

Amendemen ini diperkirakan tidak memberikan dampak material terhadap laporan keuangan.

Berlaku efektif 1 Januari 2027

PSAK 118, Penyajian dan Pengungkapan dalam Laporan Keuangan

DSAK IAI telah mengesahkan PSAK 118, Penyajian dan Pengungkapan dalam Laporan Keuangan. PSAK 118 akan menggantikan PSAK 201, Penyajian Laporan Keuangan. PSAK 118 memberikan persyaratan untuk penyajian subtotal laba (rugi) operasi, laba (rugi) sebelum pendanaan dan pajak penghasilan, serta laba (rugi). Selain itu, PSAK 118 juga mensyaratkan penghasilan dan beban untuk diklasifikasikan ke dalam kategori operasi, investasi, dan pendanaan, serta pajak penghasilan dan operasi yang dihentikan.

PSAK 118 juga mengatur mengenai pengungkapan Ukuran Kinerja Tetap Manajemen ("UKTM") dengan tujuan mengomunikasikan pandangan manajemen atas aspek kinerja keuangan Perusahaan secara keseluruhan. PSAK 118 menjelaskan mengenai peran laporan keuangan utama dan catatan atas laporan keuangan serta prinsip dan persyaratan mengenai agregasi dan disagregasi informasi. Prinsip tersebut berlaku baik dalam penyajian di laporan keuangan maupun dalam pengungkapan di catatan atas laporan keuangan.

**44. NEW ACCOUNTING STANDARDS AND
INTERPRETATION OF STANDARD WHICH HAVE
BEEN ISSUED BUT NOT YET EFFECTIVE**

Effective January 1, 2026

Amendments to PSAK 109, Financial Instruments, and PSAK 107, Financial Instruments: Disclosures

These amendments provide clarifications regarding derecognition of financial liabilities settled through electronic payment systems, classification of financial assets, disclosures related to investments in equity instruments designated to be measured at fair value through other comprehensive income, and disclosures related to contractual requirements that modify the timing or amount of contractual cash flows.

Effective January 1, 2026 (continued)

This amendment regulates the consideration as a net buyer in applying the provisions of "own use". This amendment explains the application of hedge accounting if a contract that refers to weather-dependent electricity is designated as a hedging instrument, and this amendment requires disclosures so that users can understand the risks from contracts that refer to weather-dependent electricity.

This amendment is not expected to have a material impact on the financial statements.

Effective January 1, 2027

PSAK 118, Presentation and Disclosures in Financial Statements

DSAK IAI has issued PSAK 118, Presentation and Disclosures in Financial Statements, which supersedes PSAK 201, Presentation of Financial Statements. PSAK 118 introduces requirements for the presentation of key subtotals, including operating profit or loss, profit or loss before financing and income taxes, and net profit or loss. In addition, PSAK 118 requires that income and expenses be classified into the following categories: operating, investing, and financing, along with income taxes and discontinued operations.

PSAK 118 also addresses the disclosure of Management-defined Performance Measures ("MPM"), which are intended to communicate management's perspective on the Company's overall financial performance. The standard elaborates on the role of the primary financial statements and the notes to the financial statements, and sets out principles and requirements related to the aggregation and disaggregation of information. These principles apply both to the presentation within the financial statements and to the disclosures.

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**44. STANDAR AKUNTANSI DAN INTERPRETASI
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Saat ini, Perusahaan tengah berupaya mengidentifikasi dampak yang akan ditimbulkan terhadap laporan keuangan.

Berlaku efektif 1 Januari 2027 (lanjutan)

PSAK 119, Entitas Anak Tanpa Akuntabilitas Publik: Pengungkapan

DSAK IAI telah mengesahkan PSAK 119, Entitas Anak Tanpa Akuntabilitas Publik: Pengungkapan. PSAK 119 mengatur persyaratan pengungkapan yang dapat diterapkan oleh entitas sebagai pengganti persyaratan pengungkapan dalam PSAK lain. Entitas dapat memilih untuk menerapkan PSAK ini dalam laporan keuangan, tersendiri, atau laporan keuangan individual jika dan hanya jika pada akhir periode pelaporan entitas merupakan entitas anak tanpa akuntabilitas publik dimana entitas induknya menyusun laporan keuangan yang tersedia bagi publik yang mematuhi SAK Indonesia. Amendemen ini diperkirakan tidak memberikan dampak material terhadap laporan keuangan.

**45. KELANGSUNGAN USAHA DAN RENCANA
MANAJEMEN**

Perusahaan telah mencatat kerugian untuk tahun yang berakhir pada tanggal 31 Desember 2025 sebesar Rp537.369.571.473 yang mengakibatkan akumulasi defisit dan defisiensi modal pada tanggal 31 Desember 2025 masing-masing sebesar Rp9.717.211.852.986 dan Rp1.967.134.614.115. Selain itu, total liabilitas lancar pada tanggal 31 Desember 2025 telah melampaui total aset lancarnya sebesar Rp1.240.300.760.298. Kondisi ini timbul akibat dari beberapa proyek bermasalah yang memerlukan pendanaan dari utang, sehingga diperlukan restrukturisasi pinjaman, dan memasuki masa *standstill* dan pengaturan *cash waterfall* oleh Perusahaan.

Kondisi tersebut, antara lain, mengindikasikan adanya ketidakpastian material yang dapat menimbulkan keraguan signifikan terhadap kemampuan Perusahaan untuk melanjutkan kelangsungan usahanya dan, oleh karena itu, Perusahaan mungkin tidak dapat merealisasikan aset dan melunasi kewajibannya dalam kegiatan usaha normal. Laporan keuangan tidak mencakup penyesuaian yang mungkin timbul sebagai akibat dari ketidakpastian tersebut.

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**44. NEW ACCOUNTING STANDARDS AND
INTERPRETATION OF STANDARD WHICH HAVE
BEEN ISSUED BUT NOT YET EFFECTIVE
(continued)**

The Company is currently assessing the potential impact of PSAK 118 on its financial statements.

Effective January 1, 2027 (continued)

PSAK 119, Subsidiaries Without Public Accountability: Disclosures

The Indonesian Financial Accounting Standards Board (DSAK IAI) has issued PSAK 119, Subsidiaries Without Public Accountability: Disclosures. PSAK 119 sets out disclosure requirements that may be applied by an entity as an alternative to the disclosure requirements in other PSAKs. An entity may elect to apply this Standard in its, separate, or individual financial statements if, and only if, at the end of the reporting period, the entity is a subsidiary without public accountability whose parent prepares financial statements that are available to the public and comply with Indonesian Financial Accounting Standards (SAK). This amendment is not expected to have a material impact on the financial statements.

45. GOING CONCERN AND MANAGEMENT'S PLAN

The Company incurred a net loss amounted to Rp537,369,571,473 for the year ended December 31, 2025 which resulting in an accumulated deficit and capital deficiency as of December 31, 2025 amounted to Rp9,717,211,852,986 and Rp1,967,134,614,115, respectively. Furthermore, total current liabilities as of December 31, 2025 have exceeded its total current assets by Rp1,240,300,760,298. These conditions arise due to several problematic projects that required funding from debt, which necessitated the restructuring of loans and entering into a standstill period and cash waterfall arrangements by the Company.

These conditions, among others, indicate the existence of a material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern and, therefore, it may be unable to realize its assets and discharge its liabilities in the normal course of business. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

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45. KELANGSUNGAN USAHA DAN RENCANA MANAJEMEN (lanjutan)

Manajemen Perusahaan secara aktif memantau situasi di atas dan mengeksplorasi dan menjalankan strategi-strategi berikut sebagai upaya dalam mengatasi potensi dampak buruk pada kinerja keuangan dan keberlangsungan usaha Perusahaan, antara lain sebagai berikut:

- Perusahaan menetapkan target untuk mendapatkan Nilai Kontrak Baru tahun 2026 sebesar Rp2,64 triliun dan Pendapatan Usaha sebesar Rp2,08 triliun. Komposisi proyek yang didapatkan mayoritas berasal dari Eksternal seperti Kementerian PUPR, Kementerian BUMN, BUMD dan Perusahaan Swasta lainnya, serta berasal dari Internal yaitu PT Waskita Karya (Persero) Tbk;
- Meningkatkan partisipasi terhadap tender (*participation value*) baik pada sektor manufaktur dan sektor konstruksi;
- Menjaga *Gross Profit Margin* dengan target 20,81%;
- Melakukan penjualan aset tetap yang tidak produktif;
- Melakukan upaya efisiensi beban umum dan administrasi baik di Kantor Pusat maupun Unit Produksi dengan target 10% lebih rendah daripada RKAP awal;
- Menjaga hubungan baik dengan seluruh *stakeholder*;
- Peningkatan tata kelola Perusahaan;
- Menjaga komitmen dengan *customer* yang memiliki pembayaran yang baik;
- Meningkatkan daya saing dan kompetensi tim *marketing*;
- Ekspansi yang profitable melalui EBITDA positif;
- Pemenuhan Implementasi Homologasi;
- Menjaga kondisi keuangan dengan mempertahankan rasio-rasio Keuangan; dan
- Standarisasi proses dan kebijakan *Financial Risk Management*.

Kemampuan Perusahaan untuk mempertahankan kelangsungan usahanya dan menghadapi tantangan eksternal bergantung pada kemampuan Perusahaan untuk menghasilkan arus kas yang cukup untuk memenuhi kewajibannya secara tepat waktu, serta kemampuan Perusahaan untuk memiliki kegiatan operasi yang menguntungkan di masa depan dan memperbaiki posisi keuangannya.

Laporan keuangan disusun berdasarkan basis akuntansi kelangsungan usaha yang mengasumsikan bahwa Perusahaan akan dapat merealisasikan asetnya dan melunasi kewajibannya dalam kegiatan usaha normal di masa mendatang.

45. GOING CONCERN AND MANAGEMENT'S PLAN (continued)

Management is actively monitoring the Company's financial condition and performance while continually exploring and implementing strategies in an effort to overcome potential adverse impacts on the Group's financial performance and business continuity, including the following:

- *The Company has set a target to achieve New Contract Value in 2026 amounting to Rp2.64 trillion and Operating Revenues of Rp2.08 trillion. The composition of projects is expected to be predominantly derived from external parties such as the Ministry of Public Works and Housing (PUPR), the Ministry of State-Owned Enterprises (SOEs), Regional State-Owned Enterprises (BUMD), and other private companies, as well as from internal parties, namely PT Waskita Karya (Persero) Tbk;*
- *To increase participation in tenders (participation value) in both the manufacturing and construction sectors;*
- *To maintain a Gross Profit Margin with a target of 20.81%;*
- *To carry out the sale of non-productive fixed assets;*
- *Implementing efficiency efforts in general and administrative expenses at both the Head Office and Production Units with a target of 10% lower than the initial RKAP;*
- *Maintaining good relationships with all stakeholders;*
- *Improving corporate governance;*
- *Maintaining commitments with customers who have good payments;*
- *Enhancing competitiveness and competence of the Marketing Team;*
- *Profitable expansion through positive EBITDA;*
- *Fulfillment of Homologation Implementation;*
- *Maintaining financial stability by preserving financial ratios; and*
- *Standardizing processes and policies for Financial Risk Management.*

The Company's ability to maintain its business as a going concern and face external challenges depends on the Company's ability to generate sufficient cash flow to meet its liabilities on a timely basis, as well as the Company's ability to have future profitable operations and improve its financial position.

The financial statements have been prepared on a going concern basis which assumes that the Company will be able to realize its assets and discharge its liabilities in the normal course of business in the foreseeable future.

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45. KELANGSUNGAN USAHA DAN RENCANA MANAJEMEN (lanjutan)

Asumsi kelangsungan usaha tergantung pada risiko dan ketidakpastian yang dijelaskan di atas, sehingga terdapat kemungkinan bahwa perubahan keadaan yang merugikan dapat berdampak pada kelangsungan usaha Perusahaan. Jika terjadi perubahan keadaan tersebut, asumsi kelangsungan usaha Perusahaan dapat berubah.

45. GOING CONCERN AND MANAGEMENT'S PLAN (continued)

The going concern assumption is subject to risks and uncertainties as described above, hence there is possibility that adverse changes in circumstances may have an impact on the Company's going concern. If a change in such circumstances occurs, the Company's going concern assumption may be changed.

46. PERISTIWA SETELAH PERIODE PELAPORAN

Berdasarkan Risalah Rapat Umum Pemegang Saham Luar Biasa PT Waskita Beton Precast Tbk Nomor 23 tertanggal 13 Maret 2026 terdapat perubahan susunan pengurus dengan rincian sebagai berikut:

46. EVENTS AFTER REPORTING PERIOD

Based on the Minutes of the Extraordinary General Meeting of Shareholders of PT Waskita Beton Precast Tbk No. 23 dated March 13, 2026, there has been a change in the composition of the Company's management, with details as follows:

Dewan Komisaris

Komisaris Utama
Komisaris Independen
Komisaris Independen

2026

Indra Utama
Ahmad Subagya
Heri Sebayang

Board of Commissioners

President Commissioner
Independent Commissioner
Independent Commissioner

Dewan Direksi

Direktur Utama
Direktur Keuangan, HCM, dan
Manajemen Risiko

Anak Agung Gede Sumadi S
Koento Wahyudiat

Board of Directors

President Director
Director of Finance, HCM, and Risk
Management

47. TANGGUNG JAWAB MANAJEMEN DAN PERSETUJUAN ATAS LAPORAN KEUANGAN

Penyusunan dan penyajian wajar laporan keuangan dari halaman 1 sampai 172 merupakan tanggung jawab manajemen, dan telah disetujui oleh Direktur untuk diterbitkan pada tanggal 16 Maret 2026.

47. MANAGEMENT RESPONSIBILITY AND APPROVAL OF THE FINANCIAL STATEMENTS

The preparation and fair presentation of the financial statements on pages 1 to 172 were the responsibilities of the management, and were approved by the Directors and authorized for issue on March 16, 2026.